



Tulare Public Cemetery District

900 East Kern Ave Tulare, Ca. 93274
Phone: (559)686-5544 Fax: (559)686-7484
www.tularecemetery.net
Email office@tularecemetery.net
This is an Endowment Care Interment

Committee Member

Stephen Presant

Committee Member

Linda Maloy

Committee Member

Xavier Avila

AGENDA

**Audit Committee Meeting
Monday, April 25, 2022,
1:00PM**

PRELIMINARIES:

- 1.1 Call to Order
- 1.2 Roll Call
- 1.3 Recognition of Visitors

OPEN SESSION:

- 2.1 Approval of March 21, 2022 Minutes
- 2.2 Approval of February 2022 and March 2022 Financials
- 2.3 Interment Count for January-April 20, 2022
- 2.4 Preliminary Review of 2022-23 Annual Budget
- 2.5 Review of Preliminary Annual Audit
- 2.6 District Manager's Report

ADJOURNMENT:

OPEN SESSION AGENDA ITEMS NOTICE TO THE PUBLIC

ALL WRITINGS, MATERIALS AND INFORMATION PROVIDED TO THE BOARD FOR THEIR CONSIDERATION RELATING TO ANY OPEN SESSION AGENDA ITEMS OF THE MEETING ARE AVAILABLE FOR PUBLIC INSPECTION DURING NORMAL BUSINESS HOURS MONDAY THROUGH FRIDAY 8:00 AM – 5:00 PM AT THE ADMINISTRATION OFFICE OF THE DISTRICT LOCATED AT 900 E. KERN AVE., TULARE, CA 93274

IN COMPLIANCE WITH THE AMERICANS WITH DISABILITIES ACT, IF YOU SHOULD NEED SPECIAL ASSISTANCE TO PARTICIPATE IN THIS MEETING, PLEASE CONTACT THE BOARD OFFICE AT (559) 686-5544 FORTY-EIGHT (48) HOURS PRIOR TO THIS MEETING.



**Tulare Public Cemetery District
Audit Committee Meeting Minutes
March 21, 2022**



CALL TO ORDER:

The Tulare Public Cemetery Audit Committee meeting on March 21, 2022 was called to order at 1:06 P.M., at 900 E Kern Ave, Tulare, California by Committee Chair Steve Presant. Committee Members Linda Maloy and Xavier Avila were present. District Manager Clara Bernardo was in attendance.

RECOGNITION OF VISITORS: There were no visitors.

OPEN SESSION:

2.1 – Maloy moved to approve February 18, 2022 minutes. Vote (3-0)

2.2 - Avila moved to approve January 2022 financials. Vote (3-0).

2.3 – Item to review spending projections was tabled.

2.4 – Conference call with Ms. A Tolman of CalPERS regarding CalPERS medical plan availability in this region and cost. Committee decided not to pursue further due to CalPERS medical not having Dental and Eyeglass benefits.

2.5 – District Manager reported on a pre-need pre-payment option proposal.

ADJOURNMENT:

Committee Chair Presant adjourned the meeting at 3:02 P.M.

Respectfully Submitted,

Audit Committee Member

Tulare Public Cemetery District

Profit & Loss Budget Performance

February 2022

Ordinary Income/Expense	Feb 22	Budget	Jul '21 - Feb 22	YTD Budget	Annual Budget
Income					
3999 · Total Beginning Cash Available	0	32,618	0	260,945	391,418
4000 · County Taxes					
4001 · Current Secured	0	13,833	111,337	110,667	166,000
4006 · Current Unsecured	0	750	-0	6,000	9,000
4008 · Prior Secured	0	253	0	2,027	3,040
4009 · Prior Unsecured	0	11	0	87	130
4030 · Suppl Current Secured	0	233	0	1,867	2,800
4033 · Suppl Prior Secured	0	33	0	267	400
4060 · Residual Distributions	0	542	0	4,333	6,500
4069 · PT Facilities	0	492	0	3,933	5,900
5000 · Aid-Other Governmental Agencies	0	3	0	20	30
5050 · Homeowners Property Tax Relief	0	100	0	800	1,200
4000 · County Taxes - Other	0	0	0	0	0
Total 4000 · County Taxes	0	16,250	111,337	130,000	195,000
4801 · Interest Income - 772	0	250	2,390	2,000	3,000
5400 · Charges for Current Services	96,793	61,015	783,752	488,121	732,182
5450 · Concrete Base	6,200		30,200		
5805 · Misc. Revenue	1,825	167	25,265	1,333	2,000
5834 · Restitution	0	100	1,489	800	1,200
5835 · Other Revenue	0	1,250	2	10,000	15,000
Total Income	104,818	111,650	954,436	893,200	1,339,800
Gross Profit	104,818	111,650	954,436	893,200	1,339,800
Expense					
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	40,352	43,750	329,984	350,000	525,000
6002 · Overtime	950	417	9,283	3,333	5,000
6004 · Health Insurance Benefits	9,779	6,250	93,971	50,000	75,000
6005 · Extra Help	0	333	0	2,667	4,000
6008 · Directors Fees	400	333	2,050	2,667	4,000
6011 · Retirement-SD Portion	6,913	3,750	26,681	30,000	45,000
6012 · Social Security and Medicare	3,153	3,333	25,853	26,668	40,000
6015 · Workers Compensation Ins	7,638	1,667	15,916	13,333	20,000
6016 · Unemployment Ins.	894	250	2,743	2,000	3,000
6020 · Prior Year Payroll Taxes	0	0	7,648	0	0
6000 · Payroll and Employee Benefits - Other	0	0	0	0	0
Total 6000 · Payroll and Employee Benefits	70,078	60,083	514,128	480,668	721,000
7003 · Penalties	0	42	40	333	500

Tulare Public Cemetery District

Profit & Loss Budget Performance

February 2022

	Feb 22	Budget	Jul '21 - Feb 22	YTD Budget	Annual Budget
7004 · Clothing and Personal Supplies					
70041 · Breakroom Supplies	310		340		
70042 · PPE - Personal Protective Equip	0		120		
70043 · First Aid Supplies	0		23		
7004 · Clothing and Personal Supplies - Other	382	583	2,954	4,667	7,000
Total 7004 · Clothing and Personal Supplies	692	583	3,437	4,667	7,000
7005 · Telecommunications					
70051 · Internet	86		237		
70052 · Phone Lines	365		666		
70053 · Tablet	0		52		
7005 · Telecommunications - Other	52	500	3,356	4,000	6,000
Total 7005 · Telecommunications	503	500	4,311	4,000	6,000
7006 · Vaults and Liners					
7008 · Freight/Delivery Fees	7,496	6,250	72,474	50,000	75,000
7009 · Household Supplies	144		384		
7010 · Insurance	0	125	919	1,000	1,500
7011 · Concrete Base for Headstones	0	1,667	25,691	13,333	20,000
7025 · Mileage Reimbursement Expense	6,800		23,600		
7030 · Maintenance and Repairs	0	17	35	133	200
70200 · Repair & Main. - Equipment	2,179	0	35,579	0	0
70201 · Equipment & Supplies for Servic	2,185		4,562		
70203 · Fuel/Diesel for Equipment	0		1,052		
70300 · Repair & Main. - Outside	6,442	0	85,897	0	0
70301 · Safety Supplies & Compliance	112		2,358		
70302 · Cleaning Supplies	257		969		
70400 · Repair & Main. - Building	96	0	16,362	0	0
70401 · Pest Control	506		641		
7030 · Maintenance and Repairs - Other	301	9,167	301	73,333	110,000
Total 7030 · Maintenance and Repairs	12,080	9,167	147,723	73,333	110,000
7036 · Office Supplies and Expense					
61000 · Copier/Equipment Lease	0		463		
62000 · Office Supplies	902	0	6,086	0	0
63000 · Computer Repairs and Expense	0	0	3,299	0	0
7036 · Office Supplies and Expense - Other	384	1,667	8,656	13,333	20,000
Total 7036 · Office Supplies and Expense	1,286	1,667	18,503	13,333	20,000
7039 · Miscellaneous					
	456	58	8,706	467	700

Tulare Public Cemetery District

Profit & Loss Budget Performance

February 2022

	Feb 22	Budget	Jul '21 - Feb 22	YTD Budget	Annual Budget
7043 · Professional Fees					
63500 · County Admin Fees	0	0	2,296	0	0
68100 · Accounting	2,161	0	21,207	0	0
68200 · Auditing	0	0	0	0	0
68300 · Legal	255	0	13,106	0	0
7043 · Professional Fees - Other	0	4,167	1,435	33,333	50,000
Total 7043 · Professional Fees	2,416	4,167	38,044	33,333	50,000
7045 · Security					
7059 · Publications and Legal Notices	4,303	2,083	20,610	16,667	25,000
70591 · Membership Dues	0		375		
7059 · Publications and Legal Notices - Other	0	250	865	2,000	3,000
Total 7059 · Publications and Legal Notices	0	250	1,240	2,000	3,000
7073 · Training / Education					
7074 · Transportation and Travel	123	833	4,016	6,667	10,000
70741 · Lodging	0		1,997		
Total 7074 · Transportation and Travel	0	0	1,997	33,333	50,000
7081 · Utilities					
77100 · SCE	473	0	9,119	0	0
77200 · SO Cal Gas	254	0	1,242	0	0
77300 · Water, Sewer and Disposal	781	0	27,077	0	0
79000 · Waste Disposal	4,062	0	13,626	0	0
7081 · Utilities - Other	0	4,167	0	33,333	50,000
Total 7081 · Utilities	5,569	4,167	51,065	33,333	50,000
7090 · Vehicle Expense					
70901 · vehicle Repairs/Maintenance	0		79		
Total 7090 · Vehicle Expense	0	0	79	867	1,300
7425 · Taxes					
74251 · Sales Tax on Purchases & Repair	0		143		
7425 · Taxes - Other	0	108	5,134	867	1,300
Total 7425 · Taxes	0	108	5,277	867	1,300
8001 · Graves Repurchase					
8100 · Building and Improvements	0	417	1,800	3,333	5,000
8300 · Equipment	2,398	8,333	809	66,667	100,000
Total Expense	114,345	111,650	948,087	893,201	1,339,800
Net Ordinary Income	-9,527	0	6,349	-1	0

3:32 PM

04/20/22

Accrual Basis

Tulare Public Cemetery District Profit & Loss Budget Performance

February 2022

	Feb 22	Budget	Jul '21 - Feb 22	YTD Budget	Annual Budget
Other Income/Expense					
Other Income					
9100 · Endowment - 773					
9101 · Endowment Revenue -Current Serv	12,151	5,000	87,911	40,000	60,000
9102 · Interest Income - Endowment 773	0	2,083	8,209	16,667	25,000
9100 · Endowment - 773 - Other	0	0	0	0	0
Total 9100 · Endowment - 773	12,151	7,083	96,120	56,667	85,000
9200 · Fund for Future Expansion - 807					
9201 · Rent and Concessions - 807	0	1,250	0	10,000	15,000
9203 · Interest Income - 807	0	117	484	933	1,400
9204 · Future Expansion Current Service	1,630	1,250	8,151	10,000	15,000
9200 · Fund for Future Expansion - 807 - Other	0	0	0	0	0
Total 9200 · Fund for Future Expansion - 807	1,630	2,617	8,635	20,933	31,400
9300 · Unreserved Funds - 817					
9301 · Interest Income - 817	0	417	1,746	3,333	5,000
9300 · Unreserved Funds - 817 - Other	0	0	0	0	0
Total 9300 · Unreserved Funds - 817	0	417	1,746	3,333	5,000
Total Other Income	13,781	10,117	106,501	80,933	121,400
Other Expense					
7432 · Appropriation for Contingencies	0	10,117	0	80,933	121,400
Total Other Expense	0	10,117	0	80,933	121,400
Net Other Income	13,781	0	106,501	0	0
Net Income	4,254	0	112,850	-1	0

Tulare Public Cemetery District
Balance Sheet
As of February 28, 2022

	Feb 28, 22
ASSETS	
Current Assets	
Checking/Savings	
00 · Clearing Acct.	48,010.43
10100 · Petty Cash	534.34
10150 · Bank of The Sierra - CHK ACCT	38,880.41
10500 · Cash in Treasury (772)	427,658.82
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,355,710.52
Total 10600 · Endowment - Reserved (773)	1,671,728.44
10700 · Cash in Expansion Account (807)	95,905.58
10900 · Endowment - Unreserved (817)	292,311.56
Total Checking/Savings	2,575,029.58
Other Current Assets	
12001 · Undeposited Funds	6,196.80
Total Other Current Assets	6,196.80
Total Current Assets	2,581,226.38
TOTAL ASSETS	2,581,226.38
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	30,267.56
Total Accounts Payable	30,267.56
Other Current Liabilities	
24020 · Health Insurance Payable	538.99
25500 · Sales Tax Payable	5,704.83
Total Other Current Liabilities	6,243.82
Total Current Liabilities	36,511.38
Total Liabilities	36,511.38
Equity	
30000 · Fund Balance	2,431,865.30
Net Income	112,849.70
Total Equity	2,544,715.00
TOTAL LIABILITIES & EQUITY	2,581,226.38

**Tulare Public Cemetery District
Reconciliation Detail**

10150 - Bank of The Sierra - CHK ACCT, Period Ending 02/28/2022

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						99,334.28
Cleared Transactions						
Checks and Payments - 63 items						
Check	01/28/2022	EFT	CALPERS	√	-5,655.52	-5,655.52
Bill Pmt -Check	01/31/2022	3145	Van Cleve Concrete Products, INC.	√	-5,808.00	-11,463.52
Bill Pmt -Check	01/31/2022	3152	California Department of Tax and Fee Adm	√	-3,835.00	-15,298.52
Bill Pmt -Check	01/31/2022	3136	CAPC - Calif Assoc of Public Cemeteries	√	-3,143.00	-18,441.52
Bill Pmt -Check	01/31/2022	3141	Battery Pro	√	-2,835.40	-21,276.92
Bill Pmt -Check	01/31/2022	3140	Andy Hinojosa III CPA	√	-2,625.00	-23,901.92
Bill Pmt -Check	01/31/2022	3148	Illinois MidWest Insurance Agency, LLC	√	-893.00	-24,794.92
Bill Pmt -Check	01/31/2022	3153	MARK BORGES	√	-720.72	-25,515.64
Bill Pmt -Check	01/31/2022	EFT	Affordable Funeral Supply.com	√	-668.90	-26,184.54
Bill Pmt -Check	01/31/2022	3138	Phyllis A Schneider.	√	-665.74	-26,850.28
Bill Pmt -Check	01/31/2022	3149	SoCalGas	√	-470.63	-27,320.91
Bill Pmt -Check	01/31/2022	3151	Petty Cash	√	-452.76	-27,773.67
Bill Pmt -Check	01/31/2022	3143	California Business Machines	√	-437.52	-28,211.19
Bill Pmt -Check	01/31/2022	3155	Waste Management/USA Waste	√	-363.82	-28,575.01
Bill Pmt -Check	01/31/2022	3144	Home Depot Credit Services	√	-157.54	-28,732.55
Bill Pmt -Check	01/31/2022	3142	CAL Turf Equipment & Supply Inc.	√	-133.52	-28,866.07
Bill Pmt -Check	01/31/2022	3157	CAL Turf Equipment & Supply Inc.	√	-29.47	-28,895.54
Bill Pmt -Check	02/01/2022	3146	Health Benefits Unit	√	-9,859.98	-38,755.52
Bill Pmt -Check	02/01/2022	3154	TULARE COUNTY ROLL-OFF	√	-3,284.80	-42,040.32
Bill Pmt -Check	02/01/2022	3163	Morris Levin & Son	√	-962.93	-43,003.25
Bill Pmt -Check	02/01/2022	3158	Office Depot	√	-599.82	-43,603.07
Bill Pmt -Check	02/01/2022	3159	Lowe's	√	-501.17	-44,104.24
Bill Pmt -Check	02/01/2022	3161	Christy Vault Co, Inc.	√	-444.00	-44,548.24
Bill Pmt -Check	02/01/2022	3166	CAL Turf Equipment & Supply Inc.	√	-303.06	-44,851.30
Bill Pmt -Check	02/01/2022	3156	Roche Oil, Inc.	√	-83.90	-44,935.20
Bill Pmt -Check	02/01/2022	3165	Giotto's Alarm Tech, INC.	√	-67.50	-45,002.70
Bill Pmt -Check	02/01/2022	3164	Res Com Pest Control	√	-45.00	-45,047.70
Bill Pmt -Check	02/01/2022	3162	Leaf	√	-30.37	-45,078.07
Bill Pmt -Check	02/01/2022	3160	CARQUEST AUTO PARTS - CP PHELP	√	-10.52	-45,088.59
Bill Pmt -Check	02/02/2022	3168	David Faria	√	-175.80	-45,264.39
Bill Pmt -Check	02/02/2022	3167	Jones, Bobby	√	-131.85	-45,396.24
Check	02/11/2022	EFT	Paychex of New York LLC	√	-16,081.50	-61,477.74
Check	02/11/2022	EFT	Paychex of New York LLC	√	-4,687.78	-66,165.52
Check	02/11/2022	EFT	Paychex of New York LLC	√	-547.60	-66,713.12
Check	02/11/2022	EFT	Paychex of New York LLC	√	-270.44	-66,983.56
Bill Pmt -Check	02/11/2022	EFT	AT & T Internet	√	-70.00	-67,053.56
Bill Pmt -Check	02/14/2022	3186	Van Cleve Concrete Products, INC.	√	-12,666.00	-79,719.56
Bill Pmt -Check	02/14/2022	3174	Illinois MidWest Insurance Agency, LLC	√	-7,638.00	-87,357.56
Bill Pmt -Check	02/14/2022	3182	Element Security Solutions, Inc.	√	-1,786.50	-89,144.06
Bill Pmt -Check	02/14/2022	3176	Roche Oil, Inc.	√	-968.23	-90,112.29
Bill Pmt -Check	02/14/2022	3175	Office Depot	√	-877.08	-90,989.37
Bill Pmt -Check	02/14/2022	3177	Uline, Inc.	√	-770.41	-91,759.78
Bill Pmt -Check	02/14/2022	3180	Andy Hinojosa III CPA	√	-680.00	-92,439.78
Bill Pmt -Check	02/14/2022	3183	Holland Supply , Inc.	√	-571.73	-93,011.51
Bill Pmt -Check	02/14/2022	3187	Christy Vault Co, Inc.	√	-444.00	-93,455.51
Bill Pmt -Check	02/14/2022	3172	California Business Machines	√	-396.92	-93,852.43
Bill Pmt -Check	02/14/2022	3178	Waste Management/USA Waste	√	-316.54	-94,168.97
Bill Pmt -Check	02/14/2022	3171	CAL Turf Equipment & Supply Inc.	√	-241.82	-94,410.79
Bill Pmt -Check	02/14/2022	3181	Battery Pro	√	-220.00	-94,630.79
Bill Pmt -Check	02/14/2022	3169	AT & T Mobility	√	-51.84	-94,682.63
Bill Pmt -Check	02/14/2022	3184	Office Depot	√	-44.91	-94,727.54
Bill Pmt -Check	02/14/2022	3179	CARQUEST AUTO PARTS - CP PHELP	√	-18.27	-94,745.81
Bill Pmt -Check	02/15/2022	3188	Barnes Memorials	√	-6,800.00	-101,545.81
Bill Pmt -Check	02/22/2022	EFT	City of Tulare	√	-1,132.35	-102,678.16
Bill Pmt -Check	02/23/2022	EFT	Southern California Edison	√	-472.80	-103,150.96

Tulare Public Cemetery District

Reconciliation Detail

10150 - Bank of The Sierra - CHK ACCT, Period Ending 02/28/2022

Type	Date	Num	Name	Clr	Amount	Balance
Bill Pmt -Check	02/24/2022	EFT	CALPERS	√	-3,174.90	-106,325.86
Check	02/25/2022	EFT	Paychex of New York LLC	√	-16,190.13	-122,515.99
Check	02/25/2022	EFT	Paychex of New York LLC	√	-4,882.28	-127,398.27
Bill Pmt -Check	02/25/2022	3190	Petty Cash	√	-436.81	-127,835.08
Check	02/25/2022	EFT	Paychex of New York LLC	√	-325.38	-128,160.46
Check	02/25/2022	EFT	Paychex of New York LLC	√	-270.44	-128,430.90
Bill Pmt -Check	02/25/2022	EFT	AT & T Phone's	√	-83.27	-128,514.17
Bill Pmt -Check	02/26/2022	EFT	AT & T Phone's	√	-298.19	-128,812.36
Total Checks and Payments					-128,812.36	-128,812.36
Deposits and Credits - 18 items						
Deposit	02/11/2022			√	33,775.47	33,775.47
Deposit	02/24/2022			√	53,088.86	86,864.33
Total Deposits and Credits					86,864.33	86,864.33
Total Cleared Transactions					-41,948.03	-41,948.03
Cleared Balance					-41,948.03	57,386.25
Uncleared Transactions						
Checks and Payments - 20 items						
Bill Pmt -Check	11/19/2021	3017	Joey Vieira		-393.00	-393.00
Bill Pmt -Check	01/31/2022	3139	David Faria		-665.74	-1,058.74
Bill Pmt -Check	01/31/2022	3137	Clara L Bernardo		-665.74	-1,724.48
Bill Pmt -Check	02/14/2022	3185	Spence Fence Company Enterprises		-1,200.00	-2,924.48
Bill Pmt -Check	02/14/2022	3170	Boot Barn		-150.00	-3,074.48
Bill Pmt -Check	02/20/2022	3192	PriorityWest		-1,000.00	-4,074.48
Bill Pmt -Check	02/24/2022	3189	C & D Enterprise Inc.		-1,900.00	-5,974.48
Check	02/25/2022	EFT	Paychex of New York LLC		-270.44	-6,244.92
Bill Pmt -Check	02/25/2022	3191	Clara L Bernardo		-202.82	-6,447.74
Bill Pmt -Check	02/25/2022	3193	Baker Supplies and Repairs- Los Banos		-77.94	-6,525.68
Bill Pmt -Check	02/28/2022	3203	TULARE COUNTY ROLL-OFF		-4,564.60	-11,090.28
Bill Pmt -Check	02/28/2022	3200	Giotto's Alarm Tech, INC.		-2,744.39	-13,834.67
Bill Pmt -Check	02/28/2022	3195	CAL Turf Equipment & Supply Inc.		-2,180.32	-16,014.99
Bill Pmt -Check	02/28/2022	3196	Element Security Solutions, Inc.		-1,198.75	-17,213.74
Bill Pmt -Check	02/28/2022	3199	Ewing Irrigation Products Inc.		-338.36	-17,552.10
Bill Pmt -Check	02/28/2022	3202	Pacific Employers		-255.00	-17,807.10
Bill Pmt -Check	02/28/2022	3204	SoCalGas		-253.74	-18,060.84
Bill Pmt -Check	02/28/2022	3206	AGUILAR, ALBERTO		-200.00	-18,260.84
Bill Pmt -Check	02/28/2022	3207	Ramos, Carlos		-200.00	-18,460.84
Bill Pmt -Check	02/28/2022	3201	Res Com Pest Control		-45.00	-18,505.84
Total Checks and Payments					-18,505.84	-18,505.84
Deposits and Credits - 0 item					0.00	0.00
Total Uncleared Transactions					-18,505.84	-18,505.84
Register Balance as of 02/28/2022					-60,453.87	38,880.41

Tulare Public Cemetery District

Reconciliation Detail

10500 - Cash in Treasury (772), Period Ending 02/28/2022

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							407,115.69
Cleared Transactions							
Checks and Payments - 7 items							
Invoice		02/11/2022	14716	TULARE COUNTY PVQ	√	-21,500.00	-21,500.00
Invoice		02/11/2022	14715	TULARE COUNTY PVQ	√	-12,275.47	-33,775.47
Invoice		02/24/2022	14704	TULARE COUNTY PVQ	√	-21,000.00	-54,775.47
Invoice		02/24/2022	14706	TULARE COUNTY PVQ	√	-11,328.23	-66,103.70
Invoice		02/24/2022	14703	TULARE COUNTY PVQ	√	-10,118.30	-76,222.00
Invoice		02/24/2022	14705	TULARE COUNTY PVQ	√	-9,992.33	-86,214.33
Invoice		02/24/2022	14704	TULARE COUNTY PVQ	√	-650.00	-86,864.33
Total Checks and Payments						-86,864.33	-86,864.33
Deposits and Credits - 1 item							
Transfer		02/11/2022			√	107,407.46	107,407.46
Total Deposits and Credits						107,407.46	107,407.46
Total Cleared Transactions						20,543.13	20,543.13
Cleared Balance						20,543.13	427,658.82
Register Balance as of 02/28/2022						20,543.13	427,658.82

Tulare Public Cemetery District
Reconciliation Detail

10600 · Endowment - Reserved (773), Period Ending 02/28/2022

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							1,659,577.44
Cleared Transactions							
Deposits and Credits - 1 item							
Transfer		02/28/2022			√	12,151.00	12,151.00
Total Deposits and Credits						12,151.00	12,151.00
Total Cleared Transactions						12,151.00	12,151.00
Cleared Balance						12,151.00	1,671,728.44
Register Balance as of 02/28/2022						12,151.00	1,671,728.44
Ending Balance						<u>12,151.00</u>	<u>1,671,728.44</u>

Tulare Public Cemetery District
Reconciliation Detail

10700 - Cash in Expansion Account (807), Period Ending 02/28/2022

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							95,905.58
Cleared Balance							95,905.58
Register Balance as of 02/28/2022							95,905.58
Ending Balance							95,905.58

Tulare Public Cemetery District
Reconciliation Detail

10900 · Endowment - Unreserved (817), Period Ending 02/28/2022

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							292,311.56
Cleared Balance							292,311.56
Register Balance as of 02/28/2022							292,311.56
Ending Balance							292,311.56

Tulare Public Cemetery District Profit & Loss Budget Performance

March 2022

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Accrual Basis

Ordinary Income/Expense	Mar 22	Budget	Jul '21 - Mar 22	YTD Budget	Annual Budget
Income					
3999 · Total Beginning Cash Available	0	32,618	0	293,563	391,418
4000 · County Taxes					
4001 · Current Secured	0	13,833	111,337	124,500	166,000
4006 · Current Unsecured	71	750	71	6,750	9,000
4008 · Prior Secured	0	253	0	2,280	3,040
4009 · Prior Unsecured	0	11	0	98	130
4030 · Suppl Current Secured	0	233	0	2,100	2,800
4033 · Suppl Prior Secured	0	33	0	300	400
4060 · Residual Distributions	0	542	0	4,875	6,500
4069 · PT Facilities	0	492	0	4,425	5,900
5000 · Aid-Other Governmental Agencies	0	3	0	23	30
5050 · Homeowners Property Tax Relief	0	100	0	900	1,200
4000 · County Taxes - Other	0		0	0	0
Total 4000 · County Taxes	71	16,250	111,408	146,250	195,000
4801 · Interest Income - 772	970	250	3,360	2,250	3,000
5400 · Charges for Current Services	104,036	61,015	887,788	549,136	732,182
5450 · Concrete Base	6,800		37,000		
5805 · Misc. Revenue	764	167	26,030	1,500	2,000
5834 · Restitution	100	100	1,589	900	1,200
5835 · Other Revenue	0	1,250	2	11,250	15,000
Total Income	112,741	111,650	1,067,177	1,004,850	1,339,800
Gross Profit	112,741	111,650	1,067,177	1,004,850	1,339,800
Expense					
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	41,044	43,750	371,029	393,750	525,000
6002 · Overtime	1,035	417	10,319	3,750	5,000
6004 · Health Insurance Benefits	9,819	6,250	103,790	56,250	75,000
6005 · Extra Help	0	333	0	3,000	4,000
6008 · Directors Fees	200	333	2,250	3,000	4,000
6011 · Retirement-SD Portion	2,220	3,750	28,900	33,750	45,000
6012 · Social Security and Medicare	3,213	3,333	29,066	30,001	40,000
6015 · Workers Compensation Ins	3,428	1,667	19,344	15,000	20,000
6016 · Unemployment Ins.	263	250	3,006	2,250	3,000
6020 · - Prior Year Payroll Taxes	0	0	7,648	0	0
6000 · Payroll and Employee Benefits - Other	116		116	0	0
Total 6000 · Payroll and Employee Benefits	61,339	60,083	575,467	540,751	721,000
7003 · Penalties	0	42	40	375	500

Tulare Public Cemetery District

Profit & Loss Budget Performance

March 2022

	Mar 22	Budget	Jul '21 - Mar 22	YTD Budget	Annual Budget
7004 · Clothing and Personal Supplies					
70041 · Breakroom Supplies	932		1,272		
70042 · PPE - Personal Protective Equip	0		120		
70043 · First Aid Supplies	206		229		
7004 · Clothing and Personal Supplies - Other	0	583	2,954	5,250	7,000
Total 7004 · Clothing and Personal Supplies	1,137	583	4,574	5,250	7,000
7005 · Telecommunications					
70051 · Internet	218		454		
70052 · Phone Lines	234		900		
70053 · Tablet	52		104		
7005 · Telecommunications - Other	0	500	3,356	4,500	6,000
Total 7005 · Telecommunications	504	500	4,814	4,500	6,000
7006 · Vaults and Liners					
7008 · Freight/Delivery Fees	1,244		73,718	56,250	75,000
7009 · Household Supplies	7,602	6,250	7,986		
7010 · Insurance	0	125	919	1,125	1,500
7011 · Concrete Base for Headstones	0	1,667	25,691	15,000	20,000
7025 · Mileage Reimbursement Expense	11,600		35,200		
7030 · Maintenance and Repairs	936	17	971	150	200
70200 · Repair & Main. - Equipment	557	0	36,136	0	0
70201 · Equipment & Supplies for Serv	0		4,562		
70203 · Fuel/Diesel for Equipment	1,580		2,632		
70300 · Repair & Main. - Outside	6,439	0	92,560	0	0
70301 · Safety Supplies & Compliance	0		2,358		
70302 · Cleaning Supplies	0		969		
70305 · Repair & Main. - Headstones/Con	1,950		1,950		
70400 · Repair & Main. - Building	1,269	0	17,631	0	0
70401 · Pest Control	90		731		
7030 · Maintenance and Repairs - Other	0	9,167	301	82,500	110,000
Total 7030 · Maintenance and Repairs	11,885	9,167	159,832	82,500	110,000
7036 · Office Supplies and Expense					
61000 · Copier/Equipment Lease	129		591		
62000 · Office Supplies	685	0	6,771	0	0
63000 · Computer Repairs and Expense	0	0	3,299	0	0
7036 · Office Supplies and Expense - Other	386	1,667	9,487	15,000	20,000
Total 7036 · Office Supplies and Expense	1,200	1,667	20,148	15,000	20,000
7039 · Miscellaneous					
	105	58	8,811	525	700

Tulare Public Cemetery District

Profit & Loss Budget Performance

March 2022

	Mar 22	Budget	Jul '21 - Mar 22	YTD Budget	Annual Budget
7043 · Professional Fees					
63500 · County Admin Fees	0	0	2,296	0	0
68100 · Accounting	3,562	0	24,498	0	0
68200 · Auditing	0	0	0	0	0
68300 · Legal	3,457	0	16,563	0	0
7043 · Professional Fees - Other	0	4,167	1,435	37,500	50,000
Total 7043 · Professional Fees	7,019	4,167	44,792	37,500	50,000
7045 · Security					
7059 · Publications and Legal Notices	1,355	2,083	21,966	18,750	25,000
70591 · Membership Dues	3,154		3,529		
7059 · Publications and Legal Notices - Other	823	250	1,687	2,250	3,000
Total 7059 · Publications and Legal Notices	3,977	250	5,216	2,250	3,000
7073 · Training / Education					
7074 · Transportation and Travel	0	833	4,016	7,500	10,000
70741 · Lodging	1,633		3,630		
70742 · Meal/Food Reimbursement	54		54		
Total 7074 · Transportation and Travel	1,687		3,684		
7081 · Utilities					
77100 · SCE	611	0	9,730	0	0
77200 · SO Cal Gas	201	0	1,444	0	0
77300 · Water, Sewer and Disposal	627	0	27,704	0	0
79000 · Waste Disposal	4,254	0	17,880	0	0
7081 · Utilities - Other	0	4,167	0	37,500	50,000
Total 7081 · Utilities	5,693	4,167	56,758	37,500	50,000
7090 · Vehicle Expense					
70901 · vehicle Repairs/Maintenance	0		79		
Total 7090 · Vehicle Expense	0		79		
7425 · Taxes					
74251 · Sales Tax on Purchases & Repair	0		143		
7425 · Taxes - Other	0	108	5,134	975	1,300
Total 7425 · Taxes	0	108	5,277	975	1,300
8001 · Graves Repurchase					
8100 · Building and Improvements	1,100	417	2,900	3,750	5,000
8300 · Equipment	0	8,333	809	75,000	100,000
	0	11,133	3,199	100,200	133,600
Total Expense	118,382	111,650	1,066,868	1,004,851	1,339,800
Net Ordinary Income	-5,641	0	309	-1	0

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Accrual Basis

Tulare Public Cemetery District Profit & Loss Budget Performance

March 2022

	Mar 22	Budget	Jul '21 - Mar 22	YTD Budget	Annual Budget
Other Income/Expense					
Other Income					
9100 - Endowment - 773					
9101 - Endowment Revenue -Current Serv	10,722	5,000	98,633	45,000	60,000
9102 - Interest Income - Endowment 773	3,660	2,083	11,869	18,750	25,000
9100 - Endowment - 773 - Other	0	0	0	0	0
Total 9100 - Endowment - 773	14,382	7,083	110,502	63,750	85,000
9200 - Fund for Future Expansion - 807					
9201 - Rent and Concessions - 807	0	1,250	0	11,250	15,000
9203 - Interest Income - 807	854	117	1,338	1,050	1,400
9204 - Future Expansion Current Serv	0	1,250	8,151	11,250	15,000
9200 - Fund for Future Expansion - 807 - Other	0	0	0	0	0
Total 9200 - Fund for Future Expansion - 807	854	2,617	9,489	23,550	31,400
9300 - Unreserved Funds - 817					
9301 - Interest Income - 817	0	417	1,746	3,750	5,000
9300 - Unreserved Funds - 817 - Other	0	0	0	0	0
Total 9300 - Unreserved Funds - 817	0	417	1,746	3,750	5,000
Total Other Income	15,236	10,117	121,737	91,050	121,400
Other Expense					
7432 - Appropriation for Contingencies	0	10,117	0	91,050	121,400
Total Other Expense	0	10,117	0	91,050	121,400
Net Other Income	15,236	0	121,737	0	0
Net Income	9,695	0	122,046	-1	0

Tulare Public Cemetery District
Balance Sheet
As of March 31, 2022

	Mar 31, 22
ASSETS	
Current Assets	
Checking/Savings	
00 · Clearing Acct.	8,276.49
10100 · Petty Cash	534.34
10150 · Bank of The Sierra - CHK ACCT	45,242.38
10500 · Cash in Treasury (772)	459,154.75
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,373,341.79
Total 10600 · Endowment - Reserved (773)	1,689,359.71
10700 · Cash in Expansion Account (807)	96,566.49
10900 · Endowment - Unreserved (817)	292,954.30
Total Checking/Savings	2,592,088.46
Other Current Assets	
12001 · Undeposited Funds	826.70
Total Other Current Assets	826.70
Total Current Assets	2,592,915.16
TOTAL ASSETS	2,592,915.16
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	31,512.50
Total Accounts Payable	31,512.50
Other Current Liabilities	
24020 · Health Insurance Payable	579.55
25500 · Sales Tax Payable	6,911.92
Total Other Current Liabilities	7,491.47
Total Current Liabilities	39,003.97
Total Liabilities	39,003.97
Equity	
30000 · Fund Balance	2,431,865.30
Net Income	122,045.89
Total Equity	2,553,911.19
TOTAL LIABILITIES & EQUITY	2,592,915.16

Tulare Public Cemetery District
Reconciliation Detail

10150 - Bank of The Sierra - CHK ACCT, Period Ending 03/31/2022

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						57,386.25
Cleared Transactions						
Checks and Payments - 70 items						
Bill Pmt -Check	01/31/2022	3137	Clara L Bernardo	√	-665.74	-665.74
Bill Pmt -Check	01/31/2022	3139	David Faria	√	-665.74	-1,331.48
Bill Pmt -Check	02/14/2022	3185	Spence Fence Company Enterprises	√	-1,200.00	-2,531.48
Bill Pmt -Check	02/14/2022	3170	Boot Barn	√	-150.00	-2,681.48
Bill Pmt -Check	02/20/2022	3192	PriorityWest	√	-1,000.00	-3,681.48
Bill Pmt -Check	02/24/2022	3189	C & D Enterprise Inc.	√	-1,900.00	-5,581.48
Bill Pmt -Check	02/25/2022	3191	Clara L Bernardo	√	-202.82	-5,784.30
Bill Pmt -Check	02/25/2022	3193	Baker Supplies and Repairs- Los Banos	√	-77.94	-5,862.24
Bill Pmt -Check	02/28/2022	3203	TULARE COUNTY ROLL-OFF	√	-4,564.60	-10,426.84
Bill Pmt -Check	02/28/2022	3195	CAL Turf Equipment & Supply Inc.	√	-2,180.32	-12,607.16
Bill Pmt -Check	02/28/2022	3196	Element Security Solutions, Inc.	√	-1,198.75	-13,805.91
Bill Pmt -Check	02/28/2022	3202	Pacific Employers	√	-255.00	-14,060.91
Bill Pmt -Check	02/28/2022	3204	SoCalGas	√	-253.74	-14,314.65
Bill Pmt -Check	02/28/2022	3206	AGUILAR, ALBERTO	√	-200.00	-14,514.65
Bill Pmt -Check	02/28/2022	3207	Ramos, Carlos	√	-200.00	-14,714.65
Bill Pmt -Check	02/28/2022	3201	Res Com Pest Control	√	-45.00	-14,759.65
Bill Pmt -Check	03/01/2022	3194	Element Security Solutions, Inc.	√	-360.00	-15,119.65
Bill Pmt -Check	03/01/2022	3197	Waste Management/USA Waste	√	-308.82	-15,428.47
Bill Pmt -Check	03/01/2022	3198	Central Valley Sweeping, LLC	√	-250.00	-15,678.47
Bill Pmt -Check	03/02/2022	3205	Health Benefits Unit	√	-9,859.98	-25,538.45
Bill Pmt -Check	03/03/2022	3210	CSDA Calif Special Districts Assoc	√	-3,154.00	-28,692.45
Bill Pmt -Check	03/03/2022	3208	Morris Levin & Son	√	-1,433.98	-30,126.43
Bill Pmt -Check	03/03/2022	3209	Boot Barn	√	-150.00	-30,276.43
Bill Pmt -Check	03/03/2022	3214	Res Com Pest Control	√	-45.00	-30,321.43
Bill Pmt -Check	03/04/2022	EFT	CALPERS	√	-6,290.61	-36,612.04
Bill Pmt -Check	03/04/2022	3215	Baker Supplies and Repairs -Bakersfield	√	-699.99	-37,312.03
Bill Pmt -Check	03/04/2022	3211	Omega Industrial Supply Inc.	√	-387.46	-37,699.49
Bill Pmt -Check	03/04/2022	3213	Office Depot	√	-108.23	-37,807.72
Bill Pmt -Check	03/04/2022	3212	Leaf	√	-30.37	-37,838.09
Bill Pmt -Check	03/07/2022	3227	PREMIER COLUMBARIA	√	-7,489.00	-45,327.09
Bill Pmt -Check	03/07/2022	3220	Barnes Memorials	√	-5,600.00	-50,927.09
Bill Pmt -Check	03/07/2022	3221	Illinois MidWest Insurance Agency, LLC	√	-3,428.00	-54,355.09
Check	03/07/2022	EFT	QuickBooks	√	-2,541.00	-56,896.09
Bill Pmt -Check	03/07/2022	3223	Wilbur - Ellis Company, LLC	√	-2,335.88	-59,231.97
Bill Pmt -Check	03/07/2022	3222	Ewing Irrigation Products Inc.	√	-712.17	-59,944.14
Bill Pmt -Check	03/07/2022	3216	Ramos, Carlos	√	-234.00	-60,178.14
Bill Pmt -Check	03/07/2022	3218	Pennington, James E.	√	-234.00	-60,412.14
Bill Pmt -Check	03/07/2022	3219	Phyllis A Schneider.	√	-234.00	-60,646.14
Bill Pmt -Check	03/07/2022	3217	Clara L Bernardo	√	-234.00	-60,880.14
Bill Pmt -Check	03/07/2022	3225	Boot Barn	√	-136.38	-61,016.52
Bill Pmt -Check	03/07/2022	3226	United States Treasury	√	-116.35	-61,132.87
Bill Pmt -Check	03/07/2022	3228	CAL Turf Equipment & Supply Inc.	√	-62.84	-61,195.71
Check	03/10/2022	EFT	Paychex of New York LLC	√	-16,351.69	-77,547.40
Check	03/10/2022	EFT	Paychex of New York LLC	√	-325.38	-77,872.78
Check	03/11/2022	EFT	Paychex of New York LLC	√	-4,509.46	-82,382.24
Check	03/11/2022	EFT	Paychex of New York LLC	√	-210.44	-82,592.68
Bill Pmt -Check	03/14/2022	EFT	AT & T Internet	√	-70.00	-82,662.68
Bill Pmt -Check	03/15/2022	3232	Barnes Memorials	√	-1,950.00	-84,612.68
Bill Pmt -Check	03/15/2022	3230	Andy Hinojosa III CPA	√	-1,350.00	-85,962.68
Bill Pmt -Check	03/15/2022	3233	Battery Pro	√	-1,285.19	-87,247.87
Bill Pmt -Check	03/15/2022	3240	Uline, Inc.	√	-853.17	-88,101.04
Bill Pmt -Check	03/15/2022	3237	Ramos, Carlos	√	-511.49	-88,612.53
Bill Pmt -Check	03/15/2022	3229	Kevin Little	√	-500.00	-89,112.53
Bill Pmt -Check	03/15/2022	3236	Pennington, James E.	√	-455.80	-89,568.33
Bill Pmt -Check	03/15/2022	3234	California Business Machines	√	-369.22	-89,937.55

**Tulare Public Cemetery District
Reconciliation Detail**

10150 - Bank of The Sierra - CHK ACCT, Period Ending 03/31/2022

Type	Date	Num	Name	Clr	Amount	Balance
Bill Pmt -Check	03/15/2022	3231	AT & T Mobility	√	-51.84	-89,989.39
Bill Pmt -Check	03/15/2022	3238	Res Com Pest Control	√	-45.00	-90,034.39
Bill Pmt -Check	03/15/2022	3235	Lawrence Tractor CO., INC.	√	-40.66	-90,075.05
Bill Pmt -Check	03/16/2022	3251	AGUILAR, ALBERTO	√	-719.75	-90,794.80
Bill Pmt -Check	03/16/2022	3252	Visalia Times Delta	√	-262.00	-91,056.80
Bill Pmt -Check	03/21/2022	EFT	City of Tulare	√	-1,160.31	-92,217.11
Check	03/24/2022	EFT	Paychex of New York LLC	√	-15,716.09	-107,933.20
Check	03/24/2022	EFT	Paychex of New York LLC	√	-325.38	-108,258.58
Bill Pmt -Check	03/24/2022	EFT	AT & T Phone's	√	-298.19	-108,556.77
Check	03/25/2022	EFT	Paychex of New York LLC	√	-4,497.22	-113,053.99
Check	03/25/2022	10226	Employee Paycheck	√	-1,147.16	-114,201.15
Check	03/25/2022	EFT	Paychex of New York LLC	√	-210.44	-114,411.59
Bill Pmt -Check	03/25/2022	EFT	AT & T Phone's	√	-83.56	-114,495.15
Bill Pmt -Check	03/28/2022	EFT	Southern California Edison	√	-610.86	-115,106.01
Bill Pmt -Check	03/30/2022	3277	Petty Cash	√	-406.54	-115,512.55
Total Checks and Payments					-115,512.55	-115,512.55
Deposits and Credits - 9 items						
Bill Pmt -Check	01/28/2022		CALPERS	√	0.00	0.00
Deposit	03/03/2022			√	4,741.97	4,741.97
Deposit	03/10/2022			√	55,034.32	59,776.29
Deposit	03/17/2022			√	34,425.58	94,201.87
Deposit	03/23/2022			√	2,359.88	96,561.75
Deposit	03/23/2022			√	3,941.64	100,503.39
Deposit	03/25/2022			√	23,353.97	123,857.36
Bill Pmt -Check	04/22/2022		CALPERS	√	0.00	123,857.36
Bill Pmt -Check	04/22/2022		CALPERS	√	0.00	123,857.36
Total Deposits and Credits					123,857.36	123,857.36
Total Cleared Transactions					8,344.81	8,344.81
Cleared Balance					8,344.81	65,731.06
Uncleared Transactions						
Checks and Payments - 21 items						
Bill Pmt -Check	11/19/2021	3017	Joey Vieira		-393.00	-393.00
Bill Pmt -Check	02/28/2022	3200	Giotto's Alarm Tech, INC.		-2,744.39	-3,137.39
Bill Pmt -Check	02/28/2022	3199	Ewing Irrigation Products Inc.		-338.36	-3,475.75
Bill Pmt -Check	03/07/2022	3224	Van Cleve Concrete Products, INC.		-6,426.00	-9,901.75
Bill Pmt -Check	03/29/2022	3264	Tulare County Counsel		-3,457.20	-13,358.95
Bill Pmt -Check	03/29/2022	3257	Ewing Irrigation Products Inc.		-2,562.48	-15,921.43
Bill Pmt -Check	03/29/2022	3265	Uline, Inc.		-928.92	-16,850.35
Bill Pmt -Check	03/29/2022	3255	Charles and Norma Lovelace		-600.00	-17,450.35
Bill Pmt -Check	03/29/2022	3254	CAL Turf Equipment & Supply Inc.		-467.59	-17,917.94
Bill Pmt -Check	03/29/2022	3256	Christy Vault Co, Inc.		-444.00	-18,361.94
Bill Pmt -Check	03/29/2022	3267	Office Depot		-385.71	-18,747.65
Bill Pmt -Check	03/29/2022	3262	Roche Oil, Inc.		-359.74	-19,107.39
Bill Pmt -Check	03/29/2022	3258	Home Depot Cedit Services		-323.38	-19,430.77
Bill Pmt -Check	03/29/2022	3266	Waste Management/USA Waste		-308.82	-19,739.59
Bill Pmt -Check	03/29/2022	3263	SoCalGas		-201.37	-19,940.96
Bill Pmt -Check	03/29/2022	3259	Leaf		-128.58	-20,069.54
Bill Pmt -Check	03/29/2022	3268	Ramos, Carlos		-100.00	-20,169.54
Bill Pmt -Check	03/29/2022	3271	AGUILAR, ALBERTO		-100.00	-20,269.54
Bill Pmt -Check	03/29/2022	3261	RIGO'S SIGNS		-95.88	-20,365.42
Bill Pmt -Check	03/29/2022	3253	Baker Supplies and Repairs- Los Banos		-78.26	-20,443.68
Bill Pmt -Check	03/29/2022	3260	Res Com Pest Control		-45.00	-20,488.68
Total Checks and Payments					-20,488.68	-20,488.68
Total Uncleared Transactions					-20,488.68	-20,488.68
Register Balance as of 03/31/2022					-12,143.87	45,242.38

Tulare Public Cemetery District Reconciliation Detail

10500 - Cash in Treasury (772), Period Ending 03/31/2022

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						427,658.82
Cleared Transactions						
Checks and Payments - 13 items						
Invoice	03/03/2022	14707	TULARE COUNTY PVQ	√	-4,741.97	-4,741.97
Invoice	03/10/2022	14710	TULARE COUNTY PVQ	√	-22,500.00	-27,241.97
Invoice	03/10/2022	14710	TULARE COUNTY PVQ	√	-16,874.33	-44,116.30
Invoice	03/10/2022	14708	TULARE COUNTY PVQ	√	-7,938.10	-52,054.40
Invoice	03/10/2022	14709	TULARE COUNTY PVQ	√	-7,721.89	-59,776.29
Invoice	03/17/2022	14712	TULARE COUNTY PVQ	√	-14,733.80	-74,510.09
Invoice	03/17/2022	14711	TULARE COUNTY PVQ	√	-10,410.05	-84,920.14
Invoice	03/17/2022	14713	TULARE COUNTY PVQ	√	-9,218.89	-94,139.03
Invoice	03/17/2022	14714	TULARE COUNTY PVQ	√	-62.84	-94,201.87
Invoice	03/23/2022	14722	TULARE COUNTY PVQ	√	-19,500.00	-113,701.87
Invoice	03/23/2022	14722	TULARE COUNTY PVQ	√	-3,853.97	-117,555.84
Invoice	03/23/2022	14723	TULARE COUNTY PVQ	√	-2,359.88	-119,915.72
Invoice	03/27/2022	14719	TULARE COUNTY PVQ	√	-3,941.64	-123,857.36
Total Checks and Payments					-123,857.36	-123,857.36
Deposits and Credits - 3 items						
Deposit	03/31/2022		Tax Apportionment	√	70.68	70.68
Deposit	03/31/2022		Interest	√	969.98	1,040.66
Transfer	03/31/2022			√	154,312.63	155,353.29
Total Deposits and Credits					155,353.29	155,353.29
Total Cleared Transactions					31,495.93	31,495.93
Cleared Balance					31,495.93	459,154.75
Register Balance as of 03/31/2022					31,495.93	459,154.75
Ending Balance					31,495.93	459,154.75

**Tulare Public Cemetery District
Reconciliation Detail**

10600 - Endowment - Reserved (773), Period Ending 03/31/2022

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance						1,671,728.44
Cleared Transactions						
Deposits and Credits - 3 items						
Deposit	03/31/2022		PCD Endowment Care Transfer	√	367.00	367.00
Deposit	03/31/2022		Interest	√	3,660.27	4,027.27
Transfer	03/31/2022			√	13,604.00	17,631.27
Total Deposits and Credits					<u>17,631.27</u>	<u>17,631.27</u>
Total Cleared Transactions					<u>17,631.27</u>	<u>17,631.27</u>
Cleared Balance					<u>17,631.27</u>	<u>1,689,359.71</u>
Register Balance as of 03/31/2022					<u>17,631.27</u>	<u>1,689,359.71</u>
Ending Balance					<u>17,631.27</u>	<u>1,689,359.71</u>

Tulare Public Cemetery District
Reconciliation Detail

10700 · Cash in Expansion Account (807), Period Ending 03/31/2022

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							95,905.58
Cleared Transactions							
Deposits and Credits - 2 items							
Deposit		03/31/2022		Interest	√	210.91	210.91
Transfer		03/31/2022			√	450.00	660.91
Total Deposits and Credits						<u>660.91</u>	<u>660.91</u>
Total Cleared Transactions						<u>660.91</u>	<u>660.91</u>
Cleared Balance						<u>660.91</u>	<u>96,566.49</u>
Register Balance as of 03/31/2022						<u>660.91</u>	<u>96,566.49</u>
Ending Balance						<u>660.91</u>	<u>96,566.49</u>

Tulare Public Cemetery District Reconciliation Detail

10900 - Endowment - Unreserved (817), Period Ending 03/31/2022

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							292,311.56
Cleared Transactions							
Deposits and Credits - 2 items							
Bill Pmt -Check		03/31/2022		CALPERS	√	0.00	0.00
Deposit		03/31/2022		Interest	√	642.74	642.74
Total Deposits and Credits						642.74	642.74
Total Cleared Transactions						642.74	642.74
Cleared Balance						642.74	292,954.30
Register Balance as of 03/31/2022						642.74	292,954.30
Ending Balance						642.74	292,954.30

TULARE PUBLIC CEMETERY DISTRICT
January 2018-2022 Interments and Entombments

KERN							
Year	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018	9	1	0	4	1	0	15
2019	11	0	0	6	0	0	17
2020	14	0	0	5	0	0	19
2021	14	4	0	7	0	0	25
2022	11	1	0	5	0	0	17

Pre-Needs				
Burial	Niche	1/2 Grave	Total	
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	3	1	4	4
0	0	0	0	0

NORTH							
Year	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018	11	0	0	0	1	0	12
2019	7	0	0	2	0	0	9
2020	19	0	0	1	0	0	20
2021	23	0	0	4	1	1	29
2022	20	0	0	1	0	0	21

Pre-Needs				
Burial	Niche	1/2 Grave	Total	
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
11	0	0	11	11
3	0	0	3	3

TOTAL BOTH							
Year	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018	20	1	0	4	2	0	27
2019	18	0	0	8	0	0	26
2020	33	0	0	6	0	0	39
2021	37	4	0	11	1	1	54
2022	31	1	0	6	0	0	38

Pre-Needs Total				
Burial	Niche	1/2 Grave	Total	
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
11	3	1	15	15
3	0	0	3	3

TULARE PUBLIC CEMETERY DISTRICT
February 2018-2022 Interments and Entombments

KERN								
Year	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL	
2018	8	0	0	6	0	0	14	
2019	8	1	0	5	1	0	15	
2020	7	1	0	5	0	0	13	
2021	13	2	0	4	0	0	19	
2022	7	1	0	3	0	0	11	

Pre-Needs		Burial	Niche	1/2 Grave	Total
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	1	0	0	1

NORTH								
Year	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL	
2018	10	0	0	1	0	0	11	
2019	6	0	0	3	0	0	9	
2020	13	0	0	1	0	0	14	
2021	26	0	0	6	0	0	32	
2022	17	0	0	2	1	0	20	

Pre-Needs		Burial	Niche	1/2 Grave	Total
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	4	0	0	1	5
	8	0	0	0	8

TOTAL BOTH								
Year	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL	
2018	18	0	0	7	0	0	25	
2019	14	1	0	8	1	0	24	
2020	20	1	0	6	0	0	27	
2021	39	2	0	10	0	0	51	
2022	24	1	0	5	1	0	31	

Pre-Needs Total		Burial	Niche	1/2 Grave	Total
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	4	0	0	1	5
	8	1	0	0	9

TULARE PUBLIC CEMETERY DISTRICT
March 2018-2022 Interments and Entombments

KERN							
Year	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018	14	0	0	7	0	0	21
2019	8	0	0	4	0	0	12
2020	7	3	0	4	0	0	14
2021	6	1	0	8	0	0	15
2022	14	2	0	7	0	0	23

Pre-Needs				
Burial	Niche	1/2 Grave	Total	
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
2	0	0	0	2
0	0	0	0	0

NORTH							
Year	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018	13	0	0	1	0	0	14
2019	20	0	0	0	0	0	20
2020	16	0	0	1	1	0	18
2021	19	0	0	3	1	0	23
2022	11	0	0	3	0	0	14

Pre-Needs				
Burial	Niche	1/2 Grave	Total	
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
15	0	0	0	15
6	0	0	0	6

TOTAL BOTH							
Year	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018	27	0	0	8	0	0	35
2019	28	0	0	4	0	0	32
2020	23	3	0	5	1	0	32
2021	25	1	0	11	1	0	38
2022	25	2	0	10	0	0	37

Pre-Needs Total				
Burial	Niche	1/2 Grave	Total	
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
17	0	0	0	17
6	0	0	0	6

TULARE PUBLIC CEMETERY DISTRICT
April 2018-2022 Interments and Entombments

KERN						
Year	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments
2018	7	2	0	5	0	0
2019	6	3	0	6	0	0
2020	6	3	0	2	0	0
2021	8	2	0	6	0	0
2022	2	6	0	1	0	0
TOTAL					TOTAL	
					14	
					15	
					11	
					16	
					9	

Pre-Needs				
Burial	Niche	1/2 Grave	Total	
0	0	0	0	
0	0	0	0	
0	0	0	0	
0	0	1	1	
0	0	0	0	

NORTH						
Year	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments
2018	11	0	0	0	1	0
2019	10	0	0	1	0	0
2020	9	0	0	3	0	0
2021	10	0	0	5	0	0
2022	6	0	0	3	0	0
TOTAL					TOTAL	
					12	
					11	
					12	
					15	
					9	

Pre-Needs				
Burial	Niche	1/2 Grave	Total	
0	0	0	0	
0	0	0	0	
0	0	0	0	
11	0	0	11	
9	0	1	10	

TOTAL BOTH						
Year	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments
2018	18	2	0	5	1	0
2019	16	3	0	7	0	0
2020	15	3	0	5	0	0
2021	18	2	0	11	0	0
2022	8	6	0	4	0	0
TOTAL					TOTAL	
					26	
					26	
					23	
					31	
					18	

Pre-Needs Total				
Burial	Niche	1/2 Grave	Total	
0	0	0	0	
0	0	0	0	
0	0	0	0	
11	0	1	12	
9	0	1	10	

Count up until 4/20/22