



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, August 1, 2022, 1:00PM

PRELIMINARIES:

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

OPEN SESSION:

- 2.1 Approval of July 6, 2022 Minutes
- 2.2 Approval of June 2022 Financials
- 2.3 Interment Count
- 2.4 Review concept of Accounting Procedures Manual
- 2.5 Review Petty Cash
- 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
July 6, 2022

CALL TO ORDER:

The Tulare Public Cemetery Audit Committee meeting on July 6, 2022 was called to order at 1:10 P.M., at 900 E Kern Ave, Tulare, California by Committee Chair Steve Presant. Committee Member Xavier Avila and Linda Maloy were present. District Manager Clara Bernardo was in attendance.

RECOGNITION OF VISITORS: There were two visitors.

OPEN SESSION:

- 2.1 – Maloy moved to approve May 19, 2022 minutes. Vote (3-0)
- 2.2 – Avila moved to approve May 2022 financials. Vote (3-0),
- 2.3 – Committee reviewed Interment Report
- 2.4 – Committee reviewed proposed 2022-23 Annual Budget
- 2.5 – Committee reviewed final 2020-21 Annual Budget
- 2.6 – District Manager gave a brief report

ADJOURNMENT:

Committee Chair Presant adjourned the meeting at 4:09 P.M.

Respectfully Submitted,

Audit Committee Member

11:52 AM
07/25/22
Accrual Basis

Tulare Public Cemetery District
Balance Sheet
As of June 30, 2022

	Jun 30, 22
ASSETS	
Current Assets	
Checking/Savings	
00 · Clearing Acct.	1,374.70
10100 · Petty Cash	476.96
10150 · Bank of The Sierra - CHK ACCT	8,766.70
10500 · Cash in Treasury (772)	467,019.00
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,406,042.72
Total 10600 · Endowment - Reserved (773)	1,722,060.64
10700 · Cash in Expansion Account (807)	211,617.95
10900 · Endowment - Unreserved (817)	293,670.02
Total Checking/Savings	2,704,985.97
Accounts Receivable	
11001 · Accounts Receivable - PVQ (772)	44,435.94
Total Accounts Receivable	44,435.94
Other Current Assets	
12001 · Undeposited Funds	-548.00
Total Other Current Assets	-548.00
Total Current Assets	2,748,873.91
TOTAL ASSETS	2,748,873.91
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	54,589.18
Total Accounts Payable	54,589.18
Other Current Liabilities	
24000 · Payroll Liabilities	20,332.28
25500 · Sales Tax Payable	2,275.69
Total Other Current Liabilities	22,607.97
Total Current Liabilities	77,197.15
Total Liabilities	77,197.15
Equity	
30000 · Fund Balance	2,431,807.92
Net Income	239,868.84
Total Equity	2,671,676.76
TOTAL LIABILITIES & EQUITY	2,748,873.91

Tulare Public Cemetery District

Profit & Loss Budget Performance

June 2022

	Jun 22	Budget	Jul '21 - Jun 22	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
3999 · Total Beginning Cash Available	0	32,618	0	391,418	391,418
4000 · County Taxes					
4001 · Current Secured	10,768	13,833	189,701	166,000	166,000
4006 · Current Unsecured	0	750	200	9,000	9,000
4008 · Prior Secured	0	253	0	3,040	3,040
4009 · Prior Unsecured	0	11	0	130	130
4030 · Suppl Current Secured	0	233	0	2,800	2,800
4033 · Suppl Prior Secured	0	33	0	400	400
4052 · Other Taxes	0		9,252		
4060 · Residual Distributions	0	542	0	6,500	6,500
4069 · PT Facilities	0	492	0	5,900	5,900
5000 · Aid-Other Governmental Agencies	0	3	0	30	30
5050 · Homeowners Property Tax Relief	0	100	0	1,200	1,200
4000 · County Taxes - Other	0		0	0	0
Total 4000 · County Taxes	10,768	16,250	199,152	195,000	195,000
4801 · Interest Income - 772					
5400 · Charges for Current Services	1,059	250	4,419	3,000	3,000
5450 · Concrete Base	98,412	61,015	1,145,541	732,182	732,182
5805 · Misc. Revenue	5,800	167	53,600	2,000	2,000
5834 · Restitution	67,239	100	105,678	1,200	1,200
5835 · Other Revenue	0	1,250	1,589	15,000	15,000
	0		2		
Total Income	183,277	111,650	1,509,981	1,339,800	1,339,800
Gross Profit	183,277	111,650	1,509,981	1,339,800	1,339,800
Expense					
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	37,120	43,750	505,073	525,000	525,000
6002 · Overtime	1,896	417	15,628	5,000	5,000
6004 · Health Insurance Benefits	8,997	6,250	131,516	75,000	75,000
6005 · Extra Help	0	333	0	4,000	4,000
6008 · Directors Fees	250	333	2,900	4,000	4,000
6011 · Retirement-SD Portion	3,894	3,750	47,060	45,000	45,000
6012 · Social Security and Medicare	2,979	3,333	39,716	40,000	40,000
6015 · Workers Compensation Ins	0	1,667	23,415	20,000	20,000
6016 · Unemployment Ins.	0	250	3,007	3,000	3,000
6020 · - Prior Year Payroll Taxes	0	0	7,648	0	0
6000 · Payroll and Employee Benefits - Other	0		116	0	0
Total 6000 · Payroll and Employee Benefits	55,136	60,083	776,078	721,000	721,000

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Tulare Public Cemetery District Profit & Loss Budget Performance

June 2022

	Jun 22	Budget	Jul '21 - Jun 22	YTD Budget	Annual Budget
7003 · Penalties					
70031 · Finance Charges / Fees	0		15		
7003 · Penalties - Other	0	42	40	500	500
Total 7003 · Penalties	0	42	55	500	500
7004 · Clothing and Personal Supplies					
70041 · Breakroom Supplies	290		2,102		
70042 · PPE - Personal Protective Equip	229		421		
70043 · First Aid Supplies	190		556		
7004 · Clothing and Personal Supplies - Other	150	583	3,404	7,000	7,000
Total 7004 · Clothing and Personal Supplies	859	583	6,482	7,000	7,000
7005 · Telecommunications					
70051 · Internet	167		922		
70052 · Phone Lines	696		2,489		
70053 · Tablet	53		261		
7005 · Telecommunications - Other	0	500	3,012	6,000	6,000
Total 7005 · Telecommunications	915	500	6,683	6,000	6,000
7006 · Vaults and Liners					
7006 · Vaults and Liners	6,780	6,250	94,264	75,000	75,000
7008 · Freight/Delivery Fees	0		8,109	1,500	1,500
7009 · Household Supplies	0	125	919	20,000	20,000
7010 · Insurance	0	1,667	25,691		
7011 · Concrete Base for Headstones					
7025 · Mileage Reimbursement Expense	0	17	46,000	200	200
7030 · Maintenance and Repairs					
70200 · Repair & Main. - Equipment	9,059	0	48,844	0	0
70201 · Equipment & Supplies for Servic	0		4,562		
70203 · Diesel for Equipment	202		5,607		
70300 · Repair & Main. - Outside	1,294	0	101,599	0	0
70301 · Safety Supplies & Compliance	0		2,757		
70302 · Cleaning Supplies	0		1,168		
70305 · Repair & Main. - Headstones/Con	2,150		8,300		
70308 · Weed Control Spray for Grounds	2,323		2,323		
70309 · Sprinkler Supplies / Repairs	2,515		2,515		
70311 · Landscaping -flowers, trees, ba	411		745		
70400 · Repair & Main. - Building	0	0	18,291	0	0
70401 · Pest Control	100		1,444		
7030 · Maintenance and Repairs - Other	0	9,167	2,274	110,000	110,000
Total 7030 · Maintenance and Repairs	18,055	9,167	200,429	110,000	110,000

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Tulare Public Cemetery District Profit & Loss Budget Performance

June 2022

	Jun 22	Budget	Jul '21 - Jun 22	YTD Budget	Annual Budget
7036 · Office Supplies and Expense					
61000 · Copier/Equipment Lease	0		1,560		
62000 · Office Supplies	506	0	8,533	0	0
63000 · Computer Repairs and Expense	0	0	3,299	0	0
65000 · Software Programs/Website	0		390		
7036 · Office Supplies and Expense - Other	360	1,667	10,392	20,000	20,000
Total 7036 · Office Supplies and Expense	867	1,667	24,174	20,000	20,000
7037 · Marketing					
7039 · Miscellaneous	164		724		
7043 · Professional Fees	109	58	9,955	700	700
63500 · County Admin Fees	0	0	4,580	0	0
68100 · Accounting	2,248	0	29,065	0	0
68200 · Auditing	0	0	0	0	0
68300 · Legal	3,809	0	25,385	0	0
7043 · Professional Fees - Other	0	4,167	1,435	50,000	50,000
Total 7043 · Professional Fees	6,057	4,167	60,464	50,000	50,000
7045 · Security					
70451 · Alarm Service	0		14		
7045 · Security - Other	1,065	2,083	27,985	25,000	25,000
Total 7045 · Security	1,065	2,083	27,999	25,000	25,000
7059 · Publications and Legal Notices					
70591 · Membership Dues	0	250	3,529	3,000	3,000
7059 · Publications and Legal Notices - Other	185		1,873		
Total 7059 · Publications and Legal Notices	185	250	5,402	3,000	3,000
7073 · Training / Education					
7074 · Transportation and Travel	0	833	4,016	10,000	10,000
70741 · Lodging	0		3,630		
70742 · Meal/Food Reimbursement	0		54		
Total 7074 · Transportation and Travel	0		3,684		
7081 · Utilities					
77100 · SCE KERN ELECTRIC	397	0	12,450	0	0
77101 · SCE ELECTRIC NORTH	1,186		2,166		
77200 · SO Cal Gas	28	0	1,281	0	0
77300 · Water, Sewer	4,148	0	34,873	0	0
79000 · Waste Disposal	1,830	0	26,222	0	0
7081 · Utilities - Other	0	4,167	254	50,000	50,000
Total 7081 · Utilities	7,589	4,167	77,246	50,000	50,000

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Profit & Loss Budget Performance

June 2022

	Jun 22	Budget	Jul '21 - Jun 22	YTD Budget	Annual Budget
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	1,300	1,300
Total 7425 - Taxes	0	108	5,277	1,300	1,300
8001 - Graves Repurchase	0				
8100 - Building and Improvements	0	417	4,900	5,000	5,000
8300 - Equipment	9,393	8,333	16,424	100,000	100,000
Total Expense	107,174	111,650	1,428,091	1,339,800	1,339,800
Net Ordinary Income	76,103	0	81,890	0	0
Other Income/Expense					
Other Income					
9100 - Endowment - 773					
9101 - Endowment Revenue -Current Serv	9,991	5,000	126,391	60,000	60,000
9102 - Interest Income - Endowment 773	4,157	2,083	16,026	25,000	25,000
9100 - Endowment - 773 - Other	0	0	0	0	0
Total 9100 - Endowment - 773	14,148	7,083	142,417	85,000	85,000
9200 - Fund for Future Expansion - 807					
9201 - Rent and Concessions - 807	0	1,250	0	15,000	15,000
9203 - Interest Income - 807	351	117	1,689	1,400	1,400
9204 - Future Expansion Current Service	1,630	1,250	11,411	15,000	15,000
9200 - Fund for Future Expansion - 807 - Other	0		0	0	0
Total 9200 - Fund for Future Expansion - 807	1,981	2,617	13,100	31,400	31,400
9300 - Unreserved Funds - 817					
9301 - Interest Income - 817	716	417	2,462	5,000	5,000
9300 - Unreserved Funds - 817 - Other	0		0	0	0
Total 9300 - Unreserved Funds - 817	716	417	2,462	5,000	5,000
Total Other Income	16,845	10,117	157,979	121,400	121,400

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Profit & Loss Budget Performance

June 2022

	Jun 22	Budget	Jul '21 - Jun 22	YTD Budget	Annual Budget
Other Expense					
7432 - Appropriation for Contingencies	0	10,117	0	121,400	121,400
Total Other Expense	0	10,117	0	121,400	121,400
Net Other Income	16,845	0	157,979	0	0
Net Income	92,948	0	239,869	0	0

Reconciliation Detail

10150 - Bank of The Sierra - CHK ACCT, Period Ending 06/30/2022

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						96,577.45
Cleared Transactions						
Checks and Payments - 67 items						
Bill Pmt -Check	04/30/2022	3327	AT & T Mobility	√	-52.19	-52.19
Bill Pmt -Check	05/10/2022	3325	Barnes Memorials	√	-4,800.00	-4,852.19
Bill Pmt -Check	05/10/2022	3343	Home Depot Credit Services	√	-117.20	-4,969.39
Bill Pmt -Check	05/13/2022	3337	Leaf	√	-210.36	-5,179.75
Bill Pmt -Check	05/16/2022	3339	Health Benefits Unit	√	-9,859.98	-15,039.73
Bill Pmt -Check	05/16/2022	3340	Element Security Solutions, Inc.	√	-2,337.50	-17,377.23
Bill Pmt -Check	05/16/2022	3342	Morris Levin & Son	√	-1,875.09	-19,252.32
Bill Pmt -Check	05/16/2022	3341	Andy Hinojosa III CPA	√	-1,280.00	-20,532.32
Bill Pmt -Check	05/16/2022	3332	Roche Oil, Inc.	√	-1,173.61	-21,705.93
Bill Pmt -Check	05/16/2022	3347	Lowe's	√	-826.94	-22,532.87
Bill Pmt -Check	05/16/2022	3334	Baker Supplies and Repairs- Los Banos	√	-757.75	-23,290.62
Bill Pmt -Check	05/16/2022	3333	Uline, Inc.	√	-673.20	-23,963.82
Bill Pmt -Check	05/16/2022	3330	Crowne Vault	√	-655.60	-24,619.42
Bill Pmt -Check	05/16/2022	3338	CAL Turf Equipment & Supply Inc.	√	-535.84	-25,155.26
Bill Pmt -Check	05/16/2022	3328	California Business Machines	√	-527.27	-25,682.53
Bill Pmt -Check	05/16/2022	3336	Pinnacle Technology	√	-390.39	-26,072.92
Bill Pmt -Check	05/16/2022	3344	Waste Management/USA Waste	√	-308.82	-26,381.74
Bill Pmt -Check	05/16/2022	3335	Boot Barn	√	-300.00	-26,681.74
Bill Pmt -Check	05/16/2022	3346	Ramos, Carlos	√	-100.00	-26,781.74
Bill Pmt -Check	05/16/2022	3345	AGUILAR, ALBERTO	√	-100.00	-26,881.74
Bill Pmt -Check	05/16/2022	3329	AT & T Mobility	√	-52.20	-26,933.94
Bill Pmt -Check	05/16/2022	3331	Res Com Pest Control	√	-45.00	-26,978.94
Bill Pmt -Check	05/31/2022	3372	Clara L Bernardo	√	-222.67	-27,201.61
Bill Pmt -Check	06/01/2022	3369	Van Cleve Concrete Products, INC.	√	-13,110.00	-40,311.61
Bill Pmt -Check	06/01/2022	3363	Reed Shaffer	√	-6,962.94	-47,274.55
Bill Pmt -Check	06/01/2022	3367	Tulare County Counsel	√	-3,057.20	-50,331.75
Bill Pmt -Check	06/01/2022		CALPERS	√	-2,892.27	-53,224.02
Bill Pmt -Check	06/01/2022	3354	Ewing Irrigation Products Inc.	√	-1,938.78	-55,162.80
Bill Pmt -Check	06/01/2022	3355	First Choice Auto Body & Paint	√	-1,892.23	-57,055.03
Bill Pmt -Check	06/01/2022	3368	TULARE COUNTY ROLL-OFF	√	-1,420.00	-58,475.03
Bill Pmt -Check	06/01/2022	3352	Baker Supplies and Repairs -Bakersfield	√	-573.92	-59,048.95
Bill Pmt -Check	06/01/2022	3357	Leaf	√	-441.76	-59,490.71
Bill Pmt -Check	06/01/2022	3360	Office Depot	√	-322.49	-59,813.20
Bill Pmt -Check	06/01/2022	3371	Waste Management/USA Waste	√	-308.82	-60,122.02
Bill Pmt -Check	06/01/2022	3361	Pacific Employers	√	-255.00	-60,377.02
Bill Pmt -Check	06/01/2022	3351	Baker Supplies and Repairs- Los Banos	√	-243.56	-60,620.58
Bill Pmt -Check	06/01/2022	3362	Petty Cash	√	-222.69	-60,843.27
Bill Pmt -Check	06/01/2022	3370	Visalia Times Delta	√	-185.34	-61,028.61
Bill Pmt -Check	06/01/2022	3353	CAL Turf Equipment & Supply Inc.	√	-158.32	-61,186.93
Bill Pmt -Check	06/01/2022	3358	Linder Equip CO.	√	-133.20	-61,320.13
Bill Pmt -Check	06/01/2022	3359	Lowe's	√	-132.40	-61,452.53
Bill Pmt -Check	06/01/2022	3365	Roche Oil, Inc.	√	-90.65	-61,543.18
Bill Pmt -Check	06/01/2022	3364	Res Com Pest Control	√	-50.00	-61,593.18
Bill Pmt -Check	06/01/2022	3366	SoCalGas	√	-28.96	-61,622.14
Check	06/02/2022	EFT	Paychex of New York LLC	√	-16,442.09	-78,064.23
Check	06/02/2022	EFT	Paychex of New York LLC	√	-298.95	-78,363.18
Check	06/03/2022	EFT	Paychex of New York LLC	√	-4,079.55	-82,442.73
Check	06/03/2022	EFT	Paychex of New York LLC	√	-313.84	-82,756.57
Bill Pmt -Check	06/13/2022	EFT	AT & T Internet	√	-70.00	-82,826.57
Bill Pmt -Check	06/14/2022		CALPERS	√	-2,870.63	-85,697.20
Bill Pmt -Check	06/15/2022	3384	Roche Oil, Inc.	√	-1,288.44	-86,985.64
Bill Pmt -Check	06/15/2022	3380	Kaweah Lift. Inc	√	-804.55	-87,790.19
Bill Pmt -Check	06/15/2022	3381	Lowe's	√	-411.35	-88,201.54
Bill Pmt -Check	06/15/2022	3375	AGUILAR, ALBERTO	√	-100.00	-88,301.54
Bill Pmt -Check	06/16/2022	3373	ZERONOX	√	-9,392.86	-97,694.40

Reconciliation Detail

10150 - Bank of The Sierra - CHK ACCT, Period Ending 06/30/2022

Type	Date	Num	Name	Clr	Amount	Balance
Check	06/17/2022	EFT	Paychex of New York LLC	√	-16,115.31	-113,809.71
Check	06/17/2022	EFT	Paychex of New York LLC	√	-3,953.23	-117,762.94
Check	06/17/2022	EFT	Paychex of New York LLC	√	-313.84	-118,076.78
Check	06/17/2022	EFT	Paychex of New York LLC	√	-298.95	-118,375.73
Bill Pmt -Check	06/20/2022	EFT	City of Tulare	√	-2,382.81	-120,758.54
Bill Pmt -Check	06/22/2022	3389	Element Security Solutions, Inc.	√	-2,617.20	-123,375.74
Bill Pmt -Check	06/22/2022	EFT	Southern California Edison	√	-1,582.93	-124,958.67
Bill Pmt -Check	06/22/2022	3394	Morris Levin & Son	√	-885.11	-125,843.78
Bill Pmt -Check	06/22/2022	3387	California Business Machines	√	-475.90	-126,319.68
Bill Pmt -Check	06/22/2022	3390	Linder Equip CO.	√	-149.43	-126,469.11
Bill Pmt -Check	06/27/2022	EFT	AT & T Phone's	√	-296.46	-126,765.57
Bill Pmt -Check	06/27/2022	EFT	AT & T Phone's	√	-246.69	-127,012.26
Total Checks and Payments					-127,012.26	-127,012.26
Deposits and Credits - 4 items						
Deposit	06/01/2022			√	21,500.00	21,500.00
Deposit	06/15/2022			√	706.78	22,206.78
Deposit	06/15/2022			√	6,903.79	29,110.57
Deposit	06/15/2022			√	21,500.00	50,610.57
Total Deposits and Credits					50,610.57	50,610.57
Total Cleared Transactions					-76,401.69	-76,401.69
Cleared Balance					-76,401.69	20,175.76
Uncleared Transactions						
Checks and Payments - 20 items						
Bill Pmt -Check	06/01/2022	3395	Petty Cash		-186.08	-186.08
Bill Pmt -Check	06/01/2022	3356	Giotto's Alarm Tech, INC.		-13.68	-199.76
Bill Pmt -Check	06/06/2022	3428	Home Depot Credit Services		-153.60	-353.36
Bill Pmt -Check	06/15/2022	3379	Home Depot Credit Services		-640.42	-993.78
Bill Pmt -Check	06/15/2022	3382	Office Depot		-438.70	-1,432.48
Bill Pmt -Check	06/15/2022	3377	Cintas First Aid Safety		-137.37	-1,569.85
Bill Pmt -Check	06/15/2022	3383	Ramos, Carlos		-100.00	-1,669.85
Bill Pmt -Check	06/15/2022	3378	Ewing Irrigation Products Inc.		-52.72	-1,722.57
Bill Pmt -Check	06/15/2022	3376	CARQUEST AUTO PARTS - CP PHELPS INC.		-32.85	-1,755.42
Bill Pmt -Check	06/22/2022	3393	Barnes Memorials		-6,000.00	-7,755.42
Bill Pmt -Check	06/22/2022	3385	Barnes Memorials		-2,150.00	-9,905.42
Bill Pmt -Check	06/22/2022	3386	CAL Turf Equipment & Supply Inc.		-450.01	-10,355.43
Bill Pmt -Check	06/22/2022	3392	Lowe's		-242.12	-10,597.55
Bill Pmt -Check	06/22/2022	3388	CARQUEST AUTO PARTS - CP PHELPS INC.		-76.77	-10,674.32
Bill Pmt -Check	06/22/2022	3391	Res Com Pest Control		-50.00	-10,724.32
Bill Pmt -Check	06/30/2022	3396	Petty Cash		-236.24	-10,960.56
Bill Pmt -Check	06/30/2022	3426	Ramos, Carlos		-125.00	-11,085.56
Bill Pmt -Check	06/30/2022	3425	AGUILAR, ALBERTO		-125.00	-11,210.56
Bill Pmt -Check	06/30/2022	3427	Roche Oil, Inc.		-109.46	-11,320.02
Bill Pmt -Check	06/30/2022	3397	Petty Cash		-89.04	-11,409.06
Total Checks and Payments					-11,409.06	-11,409.06
Total Uncleared Transactions					-11,409.06	-11,409.06
Register Balance as of 06/30/2022					-87,810.75	8,766.70

07/22/22

Reconciliation Detail

10500 - Cash in Treasury (772), Period Ending 06/30/2022

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						344,455.78
Cleared Transactions						
Checks and Payments - 5 items						
Invoice	05/26/2022	14744	TULARE COUNTY PVQ	√	-21,500.00	-21,500.00
Invoice	06/09/2022	14745	TULARE COUNTY PVQ	√	-21,500.00	-43,000.00
Invoice	06/09/2022	14746	TULARE COUNTY PVQ	√	-6,903.79	-49,903.79
Invoice	06/09/2022	14747	TULARE COUNTY PVQ	√	-706.78	-50,610.57
Check	06/30/2022		Tax Apportionment	√	-61.76	-50,672.33
Total Checks and Payments					-50,672.33	-50,672.33
Deposits and Credits - 8 items						
Transfer	06/01/2022			√	36,657.59	36,657.59
Transfer	06/06/2022			√	18,447.91	55,105.50
Deposit	06/07/2022	Dep	Pixley Wildlife	√	27.11	55,132.61
Transfer	06/17/2022			√	21,356.25	76,488.86
Transfer	06/17/2022			√	28,301.12	104,789.98
Deposit	06/30/2022		Quarter Interest	√	1,058.53	105,848.51
Deposit	06/30/2022		Tax Apportionment	√	10,829.53	116,678.04
Transfer	06/30/2022			√	100,993.45	217,671.49
Total Deposits and Credits					217,671.49	217,671.49
Total Cleared Transactions					166,999.16	166,999.16
Cleared Balance					166,999.16	511,454.94
Uncleared Transactions						
Checks and Payments - 4 items						
Invoice	06/23/2022	14748	TULARE COUNTY PVQ		-21,500.00	-21,500.00
Invoice	06/23/2022	14748	TULARE COUNTY PVQ		-10,594.97	-32,094.97
Invoice	06/23/2022	14750	TULARE COUNTY PVQ		-6,898.09	-38,993.06
Invoice	06/23/2022	14749	TULARE COUNTY PVQ		-5,442.88	-44,435.94
Total Checks and Payments					-44,435.94	-44,435.94
Total Uncleared Transactions					-44,435.94	-44,435.94
Register Balance as of 06/30/2022					122,563.22	467,019.00

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Reconciliation Detail

10600 · Endowment - Reserved (773), Period Ending 06/30/2022

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							1,704,375.71
Cleared Transactions							
Deposits and Credits - 6 items							
Transfer		06/01/2022			√	3,537.00	3,537.00
Transfer		06/06/2022			√	2,160.00	5,697.00
Transfer		06/17/2022			√	2,358.00	8,055.00
Transfer		06/30/2022			√	2,553.00	10,608.00
Transfer		06/30/2022			√	2,920.00	13,528.00
Deposit		06/30/2022		Interest	√	4,156.93	17,684.93
Total Deposits and Credits						17,684.93	17,684.93
Total Cleared Transactions						17,684.93	17,684.93
Cleared Balance						17,684.93	1,722,060.64
Register Balance as of 06/30/2022						17,684.93	1,722,060.64
Ending Balance						17,684.93	1,722,060.64

07/22/22

Reconciliation Detail

10700 - Cash in Expansion Account (807), Period Ending 06/30/2022

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							205,116.49
Cleared Transactions							
Deposits and Credits - 6 items							
Transfer		06/01/2022			√	1,350.00	1,350.00
Transfer		06/06/2022			√	900.00	2,250.00
Transfer		06/17/2022			√	900.00	3,150.00
Deposit		06/30/2022		Interest	√	351.46	3,501.46
Transfer		06/30/2022			√	1,350.00	4,851.46
Transfer		06/30/2022			√	1,650.00	6,501.46
Total Deposits and Credits						6,501.46	6,501.46
Total Cleared Transactions						6,501.46	6,501.46
Cleared Balance						6,501.46	211,617.95
Register Balance as of 06/30/2022						6,501.46	211,617.95
Ending Balance						6,501.46	211,617.95

Reconciliation Detail

10900 · Endowment - Unreserved (817), Period Ending 06/30/2022

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							292,954.30
Cleared Transactions							
Deposits and Credits - 1 items							
Deposit		06/30/2022		Interest	√	715.72	715.72
Total Deposits and Credits						715.72	715.72
Total Cleared Transactions						715.72	715.72
Cleared Balance						715.72	293,670.02
Register Balance as of 06/30/2022						715.72	293,670.02
Ending Balance						715.72	293,670.02

TULARE PUBLIC CEMETERY DISTRICT
June 2018-2022 Interments and Entombments

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KERN							
Year	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018	11	4	0	7	0	0	22
2019	6	0	0	2	0	0	8
2020	11	1	0	3	0	0	15
2021	9	3	0	10	0	0	22
2022	8	0	0	2	0	0	10

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

NORTH							
Year	Body Burials	Niches	Cremation In Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018	17	0	0	0	0	0	17
2019	5	0	0	2	0	0	7
2020	6	0	0	2	0	1	9
2021	15	0	0	4	0	0	19
2022	12	0	0	0	0	0	12

Pre-Needs				
Burial	Niche	1/2 Grave	Total	
0	0	0	0	
0	0	0	0	
0	0	0	0	
6	0	1	7	
6	0	0	6	

TOTAL BOTH							
Year	Body Burials	Niches	Cremation In Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018	28	4	0	7	0	0	39
2019	11	0	0	4	0	0	15
2020	17	1	0	5	0	1	24
2021	24	3	0	14	0	0	41
2022	20	0	0	2	0	0	22

Pre-Needs Total				
Burial	Niche	1/2 Grave	Total	
0	0	0	0	
0	0	0	0	
0	0	0	0	
6	1	1	8	
8	1	0	9	

TULARE PUBLIC CEMETERY DISTRICT
Grand Yearly Totals 2018-2022 Interments and Entombments

KERN							
Year	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018	101	12	0	59	2	0	174
2019	90	19	0	52	1	0	162
2020	105	25	0	52	1	0	183
2021	122	26	1	67	0	0	216
2022	53	11	0	22	0	2	88

Kern Cemetery / Cremations

Pre-Needs			
Burial	Niche	1/2 Grave	Total
0	0	0	0
0	0	0	0
0	0	0	0
5	9	7	21
2	4	0	6

NORTH							
Year	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018	117	0	0	5	2	0	124
2019	114	0	0	19	2	0	135
2020	166	0	0	23	6	1	196
2021	203	0	0	39	2	1	245
2022	81	0	0	13	2	0	96

Pre-Needs			
Burial	Niche	1/2 Grave	Total
0	0	0	0
0	0	0	0
0	0	0	0
111	0	5	116
39	0	2	41

TOTAL BOTH							
Year	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018	218	12	0	64	4	0	298
2019	204	19	0	71	3	0	297
2020	271	25	0	75	7	1	379
2021	325	26	1	106	2	1	461
2022	134	11	0	35	2	2	184

Pre-Needs Total			
Burial	Niche	1/2 Grave	Total
0	0	0	0
0	0	0	0
0	0	0	0
116	9	12	137
41	4	2	47