Tulare Public Cemetery District

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

AGENDA

Audit Committee Meeting
Wednesday, December 7, 2022,
1:00PM

PRELIMINARIES:

1.1 Call to Order
1.2 Roll Call
1.3 Recognition of Visitors

OPEN SESSION:

2.1 Approval of October 25, 2022 Minutes
2.2 Approval of October 2022 Financials
2.3 Review of Audit Proposal for next year
2.4 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 – 4:00 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
October 25, 2022

CALL TO ORDER:

The Tulare Public Cemetery Audit Committee meeting on October 25, 2022, was called to order at 10: 15 A.M, at 900 E Kern Ave, Tulare, California by Committee Chair Steve Presant and Committee Members Linda Maloy and Xavier Avila were present. District Manager Clara Bernardo was in attendance.

RECOGNITION OF VISITORS: There was one visitor.

OPEN SESSION:

2.1 – Maloy moved, Avila 2nd to approve September 28, 2022 minutes with corrections. Vote (3-0)

2.2 – Avila moved, Presant 2nd to approve September 2022 financials. Vote (3-0).

Committee will ask Board at its next meeting to create Ad Hoc Committee to review long range financial planning.

Presant learned of a variable Certificate Of Deposit rate at the Bank of the Sierra that is advantageous to the District and its Fund 807 and will be presented to the Board at its next meeting.

2.3 – Tabled proposed resolution to combine two Endowment amounts on Financials.

2.4 – Heard presentation for Mr. Kleczek from Voya which represents the 457 plan at CalPERS. This plan provides for no cost to the District a savings plan for the employees. No action taken by the committee.

2.5 – Reviewed 'Request For Proposal' for Audit Services beginning the 2022-2023 fiscal year. Approved with corrections by consensus. Will present to Board at next meeting.

2.6 – Manager's Report. Presant presented Manager with information from a contact who wants to work with the District in reviewing and possible returning to the District of a portion of the CalPERS retirement fund that is over funded.

ADJOURNMENT:

Committee Chair Presant adjourned the meeting at 12:03 P.M.

Respectfully Submitted,

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Audit Committee Member

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

		Oct 31, 22
ASSETS		
Current Assets		
Checking/Savings		
00 · Clearing Acct.		37,974.78
10100 · Petty Cash		500.00
10150 · Bank of The Sierra - CHK ACCT		45,390.49
10500 · Cash in Treasury (772)		153,601.19
10600 · Endowment - Reserved (773)		
1620 · Edowment Care 1620	316,017.92	
10600 · Endowment - Reserved (773) - Other	1,437,250.05	
Total 10600 · Endowment - Reserved (773)		1,753,267.97
10700 · Cash in Expansion Account (807)		227,476.57
10900 · Endowment - Unreserved (817)		294,631.30
Total Checking/Savings		2,512,842.30
Accounts Receivable		
11001 · Accounts Receivable - PVQ (772)		21,500.00
Total Accounts Receivable		21,500.00
Other Current Assets		
11300 · Prepaid Expense		
11320 · Prepaid Workers Compensation	20,464.00	
11330 · Prepaid Liability Insurance	23,996.00	
11340 · Prepaid Property Insurance	3,203.00	
Total 11300 · Prepaid Expense		47,663.00
12001 · Undeposited Funds		2,227.91
12101 · Inventory Asset		14,130.58
Total Other Current Assets		64,021.49
Total Current Assets		2,598,363.79
TOTAL ASSETS		**2,598,363.79**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
20000 · Accounts Payable		25,003.10
Total Accounts Payable		25,003.10
Other Current Liabilities		
24000 · Payroll Liabilities		21,991.55
25500 · Sales Tax Payable		1,298.28
Total Other Current Liabilities		23,289.83
Total Current Liabilities		48,292.93
Total Liabilities		48,292.93

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

	Oct 31, 22
Equity	
30000 · Fund Balance	2,665,098.82
Net Income	-115,027.96
Total Equity	2,550,070.86
TOTAL LIABILITIES & EQUITY	**2,598,363.79**

Tulare Public Cemetery District
Profit & Loss Budget Performance
October 2022

	Oct 22	Budget	Jul - Oct 22	YTD Budget	Annual Budget
8300 · Equipment					
8301 · Grounds Maintenance Equipment	0		107,211		
8300 · Equipment - Other	0	4,200	0	16,800	50,000
Total 8300 · Equipment	0	4,200	107,211	16,800	50,000
Total Expense	116,809	120,811	574,500	483,494	1,450,150
Net Ordinary Income	-6,874	1,703	-170,672	6,562	19,550
Other Income/Expense					
Other Income					
9100 · Endowment - 773					
9101 · Endowment Revenue -Current Serv	10,699	6,250	29,444	25,000	75,000
9102 · Interest Income - Endowment 773	0	2,500	5,661	10,000	30,000
9100 · Endowment - 773 - Other	0	0	0	0	0
Total 9100 · Endowment - 773	10,699	8,750	35,105	35,000	105,000
9200 · Fund for Future Expansion - 807					
9201 · Rent and Concessions - 807	0	1,083	13,000	4,332	13,000
9203 · Interest Income - 807	0	167	709	668	2,000
9204 · Future Expansion Current Servic	2,609	4,000	5,869	16,000	48,000
Total 9200 · Fund for Future Expansion - 807	2,609	5,250	19,578	21,000	63,000
9300 · Unreserved Funds - 817					
9301 · Interest Income - 817	0	292	961	1,168	3,500
Total 9300 · Unreserved Funds - 817	0	292	961	1,168	3,500
Total Other Income	13,308	14,292	55,644	57,168	171,500
Other Expense					
7432 · Appropriation for Contingencies	0	15,920	0	63,680	191,050
Total Other Expense	0	15,920	0	63,680	191,050
Net Other Income	13,308	-1,628	55,644	-6,512	-19,550
Net Income	**6,434**	**75**	**-115,028**	**50**	**0**

Tulare Public Cemetery District
Reconciliation Detail
10150 · Bank of The Sierra - CHK ACCT, Period Ending 10/31/2022

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						**45,689.13**
Cleared Transactions						
Checks and Payments - 66 items						
Bill Pmt -Check	09/12/2022	3545	Baker Supplies and Repairs -Bakersfield	√	-2,939.90	-2,939.90
Bill Pmt -Check	09/19/2022	3546	Barnes Memorials	√	-6,600.00	-9,539.90
Check	10/01/2022	3606	Petty Cash	√	-477.68	-10,017.58
Bill Pmt -Check	10/03/2022	EFT	CALPERS	√	-3,030.21	-13,047.79
Bill Pmt -Check	10/04/2022	EFT	CALPERS	√	-5,785.07	-18,832.86
Bill Pmt -Check	10/05/2022	3570	PREMIER COLUMBARIA	√	-22,595.00	-41,427.86
Bill Pmt -Check	10/05/2022	3579	Health Benefits Unit	√	-18,156.72	-59,584.58
Bill Pmt -Check	10/05/2022	3553	Barnes Memorials	√	-2,150.00	-61,734.58
Bill Pmt -Check	10/05/2022	3554	CAL Turf Equipment & Supply Inc.	√	-1,810.71	-63,545.29
Bill Pmt -Check	10/05/2022	3580	Uline, Inc.	√	-1,805.62	-65,350.91
Bill Pmt -Check	10/05/2022	3569	PLOTBOX	√	-1,350.00	-66,700.91
Bill Pmt -Check	10/05/2022	3551	Andy Hinojosa III CPA	√	-1,275.00	-67,975.91
Bill Pmt -Check	10/05/2022	3577	Tulare County Counsel	√	-1,270.80	-69,246.71
Bill Pmt -Check	10/05/2022	3575	TF Tire & Service / Tulare Firestone Inc.	√	-1,185.05	-70,431.76
Bill Pmt -Check	10/05/2022	3581	TULARE COUNTY ROLL-OFF	√	-1,177.50	-71,609.26
Bill Pmt -Check	10/05/2022	3558	Element Security Solutions, Inc.	√	-880.00	-72,489.26
Bill Pmt -Check	10/05/2022	3557	Christy Vault Co, Inc.	√	-800.00	-73,289.26
Bill Pmt -Check	10/05/2022	3572	Reed Shaffer	√	-739.67	-74,028.93
Bill Pmt -Check	10/05/2022	3559	Ewing Irrigation Products Inc.	√	-619.05	-74,647.98
Bill Pmt -Check	10/05/2022	3574	Roche Oil, Inc.	√	-597.09	-75,245.07
Bill Pmt -Check	10/05/2022	3578	Clara L Bernardo	√	-549.88	-75,794.95
Bill Pmt -Check	10/05/2022	3576	Triple Crown Fence Co. Inc.	√	-528.00	-76,322.95
Bill Pmt -Check	10/05/2022	3573	RIGO'S SIGNS	√	-497.19	-76,820.14
Bill Pmt -Check	10/05/2022	3583	Wilbur - Ellis Company, LLC	√	-437.58	-77,257.72
Bill Pmt -Check	10/05/2022	3564	Linder Equip CO.	√	-364.74	-77,622.46
Bill Pmt -Check	10/05/2022	3555	California Busniness Machines	√	-337.69	-77,960.15
Bill Pmt -Check	10/05/2022	3582	Waste Management/USA Waste	√	-318.28	-78,278.43
Bill Pmt -Check	10/05/2022	3563	Leaf	√	-295.46	-78,573.89
Bill Pmt -Check	10/05/2022	3550	AGUILAR, ALBERTO	√	-200.00	-78,773.89
Bill Pmt -Check	10/05/2022	3565	Lowe's	√	-185.71	-78,959.60
Bill Pmt -Check	10/05/2022	3567	Office Depot	√	-162.74	-79,122.34
Bill Pmt -Check	10/05/2022	3552	Baker Supplies and Repairs- Los Banos	√	-155.88	-79,278.22
Bill Pmt -Check	10/05/2022	3561	High Sierra Lumber & Supply Inc.	√	-127.52	-79,405.74
Bill Pmt -Check	10/05/2022	3562	Home Depot Cedit Services	√	-117.91	-79,523.65
Bill Pmt -Check	10/05/2022	3556	CARQUEST AUTO PARTS - CP PHELP:	√	-81.49	-79,605.14
Bill Pmt -Check	10/05/2022	3566	Morris Levin & Son	√	-77.86	-79,683.00
Bill Pmt -Check	10/05/2022	3568	Pinnacle Technology	√	-54.88	-79,737.88
Bill Pmt -Check	10/05/2022	3585	AT & T Mobility	√	-52.21	-79,790.09
Bill Pmt -Check	10/05/2022	3584	SoCalGas	√	-28.86	-79,818.95
Check	10/06/2022	EFT	Paychex of New York LLC	√	-16,140.85	-95,959.80
Check	10/06/2022	EFT	Paychex of New York LLC	√	-313.84	-96,273.64
Check	10/07/2022	EFT	Paychex of New York LLC	√	-4,480.84	-100,754.48
Check	10/07/2022	EFT	Paychex of New York LLC	√	-264.85	-101,019.33
Bill Pmt -Check	10/13/2022	EFT	CALPERS	√	-2,683.16	-103,702.49
Bill Pmt -Check	10/13/2022	EFT	CALPERS	√	-310.67	-104,013.16
Bill Pmt -Check	10/13/2022	EFT	AT &T Internet	√	-70.00	-104,083.16
Bill Pmt -Check	10/19/2022	3589	Barnes Memorials	√	-4,200.00	-108,283.16
Bill Pmt -Check	10/19/2022	3588	California Department of Tax and Fee Ad	√	-2,630.00	-110,913.16
Bill Pmt -Check	10/20/2022	EFT	City of Tulare	√	-5,372.23	-116,285.39
Bill Pmt -Check	10/20/2022	EFT	Southern California Edison	√	-2,151.51	-118,436.90
Bill Pmt -Check	10/20/2022	3601	Roche Oil, Inc.	√	-1,606.06	-120,042.96
Bill Pmt -Check	10/20/2022	3603	Tulare County Counsel	√	-1,409.50	-121,452.46
Bill Pmt -Check	10/20/2022	3600	RIGO'S SIGNS	√	-1,204.68	-122,657.14
Bill Pmt -Check	10/20/2022	3595	Ewing Irrigation Products Inc.	√	-1,058.85	-123,715.99

Tulare Public Cemetery District

Reconciliation Detail

10150 · Bank of The Sierra - CHK ACCT, Period Ending 10/31/2022

Type	Date	Num	Name	Clr	Amount	Balance
Bill Pmt -Check	10/20/2022	3590	Andy Hinojosa III CPA	√	-918.44	-124,634.43
Bill Pmt -Check	10/20/2022	3592	California Busniness Machines	√	-470.97	-125,105.40
Bill Pmt -Check	10/20/2022	3599	Res Com Pest Control	√	-50.00	-125,155.40
Bill Pmt -Check	10/20/2022	3597	Office Depot	√	-22.40	-125,177.80
Bill Pmt -Check	10/20/2022	3604	Wilbur - Ellis Company, LLC	√	-9.71	-125,187.51
Check	10/21/2022	EFT	Paychex of New York LLC	√	-15,632.35	-140,819.86
Check	10/21/2022	EFT	Paychex of New York LLC	√	-5,084.92	-145,904.78
Check	10/21/2022	EFT	Paychex of New York LLC	√	-313.84	-146,218.62
Check	10/21/2022	EFT	Paychex of New York LLC	√	-298.95	-146,517.57
Bill Pmt -Check	10/25/2022	EFT	AT & T Phone's	√	-302.82	-146,820.39
Bill Pmt -Check	10/26/2022	EFT	AT & T Phone's	√	-250.14	-147,070.53
Check	10/31/2022	EFT	Postive Pay - Bank of Sierra	√	-45.00	-147,115.53
Total Checks and Payments					-147,115.53	-147,115.53
Deposits and Credits - 6 items						
Deposit	10/06/2022			√	52,835.67	52,835.67
Deposit	10/13/2022			√	59,471.30	112,306.97
Deposit	10/20/2022			√	24,493.83	136,800.80
Deposit	10/27/2022			√	3,526.94	140,327.74
Deposit	10/27/2022			√	3,611.76	143,939.50
Deposit	10/27/2022			√	9,203.26	153,142.76
Total Deposits and Credits					153,142.76	153,142.76
Total Cleared Transactions					6,027.23	6,027.23
Cleared Balance					6,027.23	51,716.36
Uncleared Transactions						
Checks and Payments - 11 items						
Bill Pmt -Check	07/18/2022	3436	LABORMAX STAFFING		-364.37	-364.37
Check	09/29/2022	3549	Thompson, Wesley Dee		-500.00	-864.37
Bill Pmt -Check	10/05/2022	3571	Ramos, Carlos		-200.00	-1,064.37
Bill Pmt -Check	10/20/2022	3594	Christy Vault Co, Inc.		-1,600.00	-2,664.37
Bill Pmt -Check	10/20/2022	3605	LABORMAX STAFFING		-1,039.82	-3,704.19
Bill Pmt -Check	10/20/2022	3598	PREMIER COLUMBARIA		-400.00	-4,104.19
Bill Pmt -Check	10/20/2022	3596	Lowe's		-71.60	-4,175.79
Bill Pmt -Check	10/20/2022	3593	CAPC - Calif Assoc of Public Cemeteries		-60.00	-4,235.79
Bill Pmt -Check	10/20/2022	3591	AT & T Mobility		-52.20	-4,287.99
Bill Pmt -Check	10/20/2022	3602	SoCalGas		-24.59	-4,312.58
Check	10/24/2022	3607	LABORMAX STAFFING		-2,013.29	-6,325.87
Total Checks and Payments					-6,325.87	-6,325.87
Total Uncleared Transactions					-6,325.87	-6,325.87
Register Balance as of 10/31/2022					-298.64	45,390.49

Tulare Public Cemetery District

Reconciliation Detail

10500 · Cash in Treasury (772), Period Ending 10/31/2022

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							**249,060.02**
Cleared Transactions							
Checks and Payments - 16 items							
	Invoice	09/29/2022	14782	TULARE COUNTY PVQ	√	-21,500.00	-21,500.00
	Invoice	09/29/2022	14783	TULARE COUNTY PVQ	√	-13,432.57	-34,932.57
	Invoice	09/29/2022	14782	TULARE COUNTY PVQ	√	-9,618.74	-44,551.31
	Invoice	09/29/2022	14784	TULARE COUNTY PVQ	√	-4,748.71	-49,300.02
	Invoice	09/29/2022	14786	TULARE COUNTY PVQ	√	-1,915.66	-51,215.68
	Invoice	09/29/2022	14785	TULARE COUNTY PVQ	√	-1,619.99	-52,835.67
	Invoice	10/06/2022	14787	TULARE COUNTY PVQ	√	-30,354.93	-83,190.60
	Invoice	10/06/2022	14788	TULARE COUNTY PVQ	√	-21,109.35	-104,299.95
	Invoice	10/06/2022	14789	TULARE COUNTY PVQ	√	-4,190.46	-108,490.41
	Invoice	10/06/2022	14790	TULARE COUNTY PVQ	√	-3,357.97	-111,848.38
	Invoice	10/06/2022	14791	TULARE COUNTY PVQ	√	-458.59	-112,306.97
	Invoice	10/13/2022	14792	TULARE COUNTY PVQ	√	-21,500.00	-133,806.97
	Invoice	10/13/2022	14792	TULARE COUNTY PVQ	√	-2,993.83	-136,800.80
	Invoice	10/20/2022	14795	TULARE COUNTY PVQ	√	-9,203.26	-146,004.06
	Invoice	10/20/2022	14793	TULARE COUNTY PVQ	√	-3,611.76	-149,615.82
	Invoice	10/20/2022	14794	TULARE COUNTY PVQ	√	-3,526.94	-153,142.76
Total Checks and Payments						-153,142.76	-153,142.76
Deposits and Credits - 4 items							
	Transfer	10/04/2022			√	2,179.70	2,179.70
	Transfer	10/12/2022			√	3,774.38	5,954.08
	Transfer	10/12/2022			√	41,217.68	47,171.76
	Transfer	10/27/2022			√	32,012.17	79,183.93
Total Deposits and Credits						79,183.93	79,183.93
Total Cleared Transactions						-73,958.83	-73,958.83
Cleared Balance						-73,958.83	175,101.19
Uncleared Transactions							
Checks and Payments - 1 item							
	Invoice	10/27/2022	14796	TULARE COUNTY PVQ		-21,500.00	-21,500.00
Total Checks and Payments						-21,500.00	-21,500.00
Total Uncleared Transactions						-21,500.00	-21,500.00
Register Balance as of 10/31/2022						-95,458.83	153,601.19

Tulare Public Cemetery District
Reconciliation Detail
10600 · Endowment - Reserved (773), Period Ending 10/31/2022

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							**1,745,683.97**
Cleared Transactions							
Deposits and Credits - 3 items							
	Transfer	10/04/2022			√	588.00	588.00
	Transfer	10/12/2022			√	3,927.00	4,515.00
	Transfer	10/27/2022			√	3,069.00	7,584.00
Total Deposits and Credits						7,584.00	7,584.00
Total Cleared Transactions						7,584.00	7,584.00
Cleared Balance						7,584.00	1,753,267.97
Register Balance as of 10/31/2022						7,584.00	1,753,267.97
Ending Balance						**7,584.00**	**1,753,267.97**

Tulare Public Cemetery District

Reconciliation Detail

10700 · Cash in Expansion Account (807), Period Ending 10/31/2022

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							**223,576.57**
Cleared Transactions							
Deposits and Credits - 4 items							
	Transfer	10/04/2022			√	300.00	300.00
	Transfer	10/12/2022			√	150.00	450.00
	Transfer	10/12/2022			√	1,800.00	2,250.00
	Transfer	10/27/2022			√	1,650.00	3,900.00
Total Deposits and Credits						3,900.00	3,900.00
Total Cleared Transactions						3,900.00	3,900.00
Cleared Balance						3,900.00	227,476.57
Register Balance as of 10/31/2022						3,900.00	227,476.57
Ending Balance						**3,900.00**	**227,476.57**

Tulare Public Cemetery District

Reconciliation Detail

10900 · Endowment - Unreserved (817), Period Ending 10/31/2022

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							**294,631.30**
Cleared Balance							294,631.30
Register Balance as of 10/31/2022							294,631.30
Ending Balance							**294,631.30**

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11/30/22

Accrual Basis

Tulare Public Cemetery District
Profit & Loss Budget Performance
October 2022

	Oct 22	Budget	Jul - Oct 22	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
3999 · Total Beginning Cash Available	0	29,200	0	116,800	350,000
4000 · County Taxes					
4001 · Current Secured	0	14,584	76	58,336	175,000
4006 · Current Unsecured	0	750	0	3,000	9,000
4008 · Prior Secured	0	254	0	1,016	3,040
4009 · Prior Unsecured	0	11	0	44	130
4030 · Suppl Current Secured	0	234	0	936	2,800
4033 · Suppl Prior Secured	0	34	0	136	400
4060 · Residual Distributions	0	542	0	2,168	6,500
4069 · PT Facilities	0	492	0	1,968	5,900
5000 · Aid-Other Governmental Agencies	0	3	0	12	30
5050 · Homeowners Property Tax Relief	0	100	0	400	1,200
Total 4000 · County Taxes	0	17,004	76	68,016	204,000
4801 · Interest Income - 772	0	583	1,031	2,332	7,000
5400 · Charges for Current Services					
5400.1 · Grave	32,760		69,520		
5400.3 · Open and Close	33,900		114,970		
5400.4 · Administration	10,800		34,200		
5400.5 · Vault Installation	6,046		20,298		
5400.6 · Out of District Fee	1,589		8,505		
5400.7 · Transfer Fees	450		900		
5400 · Charges for Current Services - Other	0	66,667	0	266,668	800,000
Total 5400 · Charges for Current Services	85,545	66,667	248,393	266,668	800,000
5450 · Concrete Base	7,600	6,667	21,200	26,668	80,000
5460 · Vault Sales	15,644		47,408		
5470 · Vase Sales	100		150		
5475 · Flower Sales	0		90		
5485 · Add On Packages	150		840		
5805 · Misc. Revenue	3,330	2,084	6,926	8,336	25,000
5833 · Grant Revenue	0	0	80,000	0	0
5834 · Restitution	0	100	200	400	1,200
5835 · Other Revenue	0	209	0	836	2,500
Total Income	112,369	122,514	406,313	490,056	1,469,700
Cost of Goods Sold					
50000 · Cost of Goods Sold	2,400	0	2,433	0	0
5905 · Vase Costs	35		52		
Total COGS	2,435	0	2,485	0	0
Gross Profit	109,935	122,514	403,828	490,056	1,469,700

Tulare Public Cemetery District
Profit & Loss Budget Performance
October 2022

	Oct 22	Budget	Jul - Oct 22	YTD Budget	Annual Budget
Expense					
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	60,108	44,200	177,502	176,800	530,000
6002 · Overtime	1,970	1,250	6,172	5,000	15,000
6004 · Health Insurance Benefits	8,997	9,840	35,989	39,360	118,000
6005 · Extra Help	3,053	300	9,062	1,200	4,000
6008 · Directors Fees	100	250	400	1,000	3,000
6011 · Retirement-SD Portion	3,352	3,125	16,285	12,500	37,500
6012 · Social Security and Medicare	4,740	3,400	14,012	13,600	41,000
6015 · Workers Compensation Ins	2,558	2,600	10,232	10,400	31,000
6016 · Unemployment Ins.	0	260	0	1,040	3,100
6020 · - Prior Year Payroll Taxes	0	0	0	0	0
6000 · Payroll and Employee Benefits - Other	0	45	0	180	500
Total 6000 · Payroll and Employee Benefits	84,878	65,270	269,653	261,080	783,100
7003 · Penalties					
70031 · Finance Charges / Fees	0		37		
7003 · Penalties - Other	0	0	32	150	150
Total 7003 · Penalties	0	0	69	150	150
7004 · Clothing and Personal Supplies					
70041 · Breakroom Supplies	504		1,918		
70042 · PPE - Personal Protective Equip	0		245		
70043 · First Aid Supplies	169		313		
7004 · Clothing and Personal Supplies - Other	1,355	420	1,413	1,680	5,000
Total 7004 · Clothing and Personal Supplies	2,027	420	3,889	1,680	5,000
7005 · Telecommunications					
70051 · Internet	150		586		
70052 · Phone Lines	473		1,674		
70053 · Tablet	52		247		
7005 · Telecommunications - Other	0	540	0	2,160	6,500
Total 7005 · Telecommunications	675	540	2,506	2,160	6,500
7006 · Vaults and Liners	0	7,500	22,595	30,000	90,000
7008 · Freight/Delivery Fees	0	80	97	320	1,000
7009 · Household Supplies	0	125	327	500	1,500
7010 · Insurance					
70101 · General Liability Insurance	3,000		12,000		
70102 · Property Insurance	400		1,600		
70103 · Auto Insurance	0		5		
70105 · Crime/Bond Insurance	0		195		
7010 · Insurance - Other	0	2,920	0	11,680	35,000
Total 7010 · Insurance	3,400	2,920	13,800	11,680	35,000

Tulare Public Cemetery District
Profit & Loss Budget Performance
October 2022

	Oct 22	Budget	Jul - Oct 22	YTD Budget	Annual Budget
7011 · Concrete Base for Headstones	7,600	6,700	27,200	26,800	80,000
7025 · Mileage Reimbursement Expense	0	80	0	320	1,000
7030 · Maintenance and Repairs					
70200 · Repair & Main. - KERN Equipment	40	0	13,150	0	0
70201 · Equipment & Supplies for Servic	347		6,023		
70203 · Diesel KERN for Equipment	1,489		3,086		
70204 · Unleaded - KERN Fuel for Equip	117		628		
70205 · Unleaded - North Fuel Equip	0		673		
70206 · Repair & Main. -North Equipment	0		3,718		
70207 · Diesel NORTH for Equipment	0		907		
70209 · Sprinkler NORTH Repairs/Supply	388		1,558		
70210 · Tools -KERN Ground Maintenance	0		147		
70211 · Repair & Main.-KERN Location	0		157		
70212 · Fence Repairs and Mainteance	0		2,998		
70213 · Fence Repairs NORTH J and Maint	0		528		
70214 · Signs for Grounds/Curb/Office	0		438		
70300 · Repair & Main. - Outside KERN	81	0	5,582	0	0
70301 · Safety Supplies & Compliance	0		649		
70302 · Cleaning Supplies	35		567		
70305 · Repair & Main. - Headstones/Con	0		2,150		
70307 · Repair & Maint.-Outside North	219		1,547		
70308 · Weed Control Spray for Grounds	0		890		
70309 · Sprinkler KERN Repairs/Supplies	670		6,006		
70310 · Grounds Tools for Maintenance	10		905		
70311 · Landscaping -flowers, trees, ba	0		105		
70400 · Repair & Main. - Building Kern	1,723	0	3,297	0	0
70401 · Pest Control	100		591		
70402 · Repair & Main. North Building	284		284		
7030 · Maintenance and Repairs - Other	0	8,300	0	33,200	100,000
Total 7030 · Maintenance and Repairs	5,503	8,300	56,586	33,200	100,000
7036 · Office Supplies and Expense					
61000 · Copier/Equipment Lease	506		2,019		
62000 · Office Supplies	645	0	2,379	0	0
63000 · Computer Repairs and Expense	0	0	0	0	0
65000 · Software Programs/ Website	0		2,774		
66100 · Plotbox Software Project	0		2,700		
7036 · Office Supplies and Expense - Other	22	3,500	2,168	14,000	42,000
Total 7036 · Office Supplies and Expense	1,173	3,500	12,040	14,000	42,000
7037 · Marketing	0	420	2,106	1,680	5,000
7039 · Miscellaneous	368	125	616	500	1,500
7040 · Bank Fees	45		45		

Tulare Public Cemetery District
Profit & Loss Budget Performance
October 2022

	Oct 22	Budget	Jul - Oct 22	YTD Budget	Annual Budget
7043 · Professional Fees					
63500 · County Admin Fees	0	0	0	0	0
68100 · Accounting	564	0	6,156	0	0
68200 · Auditing	0	0	0	0	0
68300 · Legal	1,410	0	5,256	0	0
7043 · Professional Fees - Other	905	3,300	905	13,200	40,000
Total 7043 · Professional Fees	2,878	3,300	12,317	13,200	40,000
7045 · Security					
70451 · Alarm Service	0		1,262		
7045 · Security - Other	0	1,800	3,420	7,200	22,000
Total 7045 · Security	0	1,800	4,682	7,200	22,000
7059 · Publications and Legal Notices	0	160	0	640	2,000
7073 · Training / Education	60	420	180	1,680	5,000
7074 · Transportation and Travel					
70742 · Meal/Food Reimbursement	0		49		
7074 · Transportation and Travel - Other	385	160	1,444	640	2,000
Total 7074 · Transportation and Travel	385	160	1,493	640	2,000
7081 · Utilties					
77100 · SCE KERN ELECTRIC	651	0	2,705	0	0
77101 · SCE ELECTRIC NORTH	1,501		5,882		
77200 · SO Cal Gas	25	0	107	0	0
77300 · Water, Sewer	4,056	0	17,847	0	0
779001 · Waste Disposal North	318		2,054		
79000 · Waste Disposal Kern	1,265	0	3,993	0	0
7081 · Utilties - Other	0	5,900	0	23,600	71,000
Total 7081 · Utilties	7,816	5,900	32,589	23,600	71,000
7090 · Vehicle Expense	0	0	0	100	100
7425 · Taxes	0	108	0	432	1,300
8000 · Land	0	2,083	0	8,332	25,000
8001 · Graves Repurchase	0	2,500	4,500	10,000	30,000
8100 · Building and Improvements	0	4,200	0	16,800	50,000