



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 Property

Chairman
Carlos Ramos
Vice Chairman
James Pennington
Secretary
Stephen Presant
Trustees
Xavier Avila
Alberto Aguilar

AGENDA **Regular Board Meeting** **Wednesday, December 14, 2022** **1:00PM**

PRELIMINARIES:

- 1.1 Call to Order
- 1.2 Roll Call
- 1.3 Pledge of Allegiance
- 1.4 Moment of Silence in Memory of Those Who Have Passed
- 1.5 Recognition of Visitors
- 1.6 Public Comments (three (3) minutes per person)
- 1.7 Trustee Comments (three (3) minutes per person)

NOTICE TO THE PUBLIC PUBLIC COMMENT PERIOD

AT THIS TIME, MEMBERS OF THE PUBLIC MAY COMMENT ON ANY ITEM THAT IS NOT ON THE AGENDA THAT IS WITHIN THE JURISDICTION OF THE BOARD. Under state law, matters presented under this item cannot be discussed or acted upon by the board at this time. For items appearing on the agenda, the public is invited to make comments at the time the item comes up for board consideration. Any person addressing the board will be limited to a maximum of three (3) minutes so that all interested parties have an opportunity to speak

OPEN SESSION – AGENDA ITEMS: (All items are subject to discussion and possible action by the Board of Trustees.)

- 2.1 Grounds Supervisor report
- 2.2 Approve Minutes for Regular Board Meeting October 27, 2022
- 2.3 Approve Minutes for Special Board Meeting November 3, 2022
- 2.4 Audit Committee report
- 2.5 Approve October 2022 financials
- 2.6 Purchase of Bank of the Sierra Certificate of Deposit (Resolution No. 2022/23-5)
- 2.7 Interment and Pre-need count including contracts for October and November 2022
- 2.8 End of the year incentive bonus for employees and executive positions employees
- 2.9 Policy on Citizen Volunteer for Standing and Ad Hoc Committees
- 2.10 Board training by counsel
- 2.11 New business
- 2.12 District Manager's report

ADJOURNMENT:

OPEN SESSION AGENDA ITEMS NOTICE TO THE PUBLIC

Documents related to items on the agenda are accessible on the cemetery's website at www.tularecemetery.net and available for viewing at the District's office at 900 East Kern Ave. Tulare, Ca. 93274 during normal business hours.

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.

Rules of Decorum

- Meetings of the Tulare Cemetery District shall be conducted in an orderly manner to ensure that the public has a full opportunity to be heard and that the deliberative process of the Trustees is retained at all times.
- No person in the audience at a District meeting shall engage in disorderly, boisterous conduct or other acts which disturb, disrupt or otherwise impede the orderly conduct of any District meeting.
- The Chair shall request that a person who is breaching the rules of decorum be orderly and silent. If, after receiving a warning from the Chair, a person persists in disturbing the meeting, the Chair shall order him or her, to leave the District meeting.
- If such person does not remove himself or herself, the Penal Code provides that every person who, without authority of law, willfully disturbs or breaks up any meeting, not unlawful in its character, is guilty of a misdemeanor.

Addressing the Cemetery Board

- No person shall address the Trustees without first being recognized by the Chair.
- Each person shall confine his or her remarks to the agenda item.
- Each person shall limit his or her remarks for business items or oral communications to three minutes, with a total of 15 minutes allotted for the Public Comment Period unless further time is granted by the Chair.
- All remarks shall be addressed to the Trustees as a whole and not to any single member thereof, unless in response to a question from such member.
- No question may be asked of the Trustees without permission of the Chair.

Trustee Conduct

- The Tulare Public Cemetery Trustees agree to disagree.
- The Tulare Public Cemetery Trustees when desiring to speak shall address the Chair and confine their remarks to the questions under debate.
- The Tulare Public Cemetery Trustees will use respectful language, will not shout nor use aggressive behavior when communicating ideas, beliefs or comments.
- The Tulare Public Cemetery Trustees will not allow personal attacks on staff, each other, or the public.
- The Tulare Public Cemetery Trustees will not condone issues brought before the board that warrant public review without allowing the staff to review the situation and/or permission to add to the board agenda. Issues that warrant review, discussion and/or consideration of the legislative body shall be presented at an open and public meeting in a courteous and professional manner.
- The Tulare Public Cemetery Trustees will not condone grandstanding.
- The Tulare Public Cemetery Trustees will not belabor issues that have either been resolved or tabled to ensure continued productive discussions and decisions.
- The Tulare Public Cemetery Trustees will be proactive in addressing disagreements with fellow members or staff by directly addressing concerns with that member through meaningful and respectful dialogue.



Tulare Public Cemetery District
Regular Board Meeting Minutes
October 27, 2022



CALL TO ORDER:

Tulare Public Cemetery Regular Board Meeting was called to order at 1:02p.m., at 900 E. Kern Ave, Tulare, California by Chairperson Charlie Ramos. Other trustees present were Vice Chairman Jim Pennington, Secretary Steve Presant, and Trustees Xavier Avila, Alberto Aguilar and District Manager Clara Bernardo.

RECONGNITION OF VISITORS:

Two members of the public was in attendance.

PUBLIC COMMENTS:

No public comments

TRUSTEE COMMENTS:

Four Trustees comments

OPEN SESSION:

- 2.1 Tabled-Recognition of employees
- 2.2 Grounds Supervisor David Faria gave report on the conditions of the grounds and gopher machine.
- 2.3 Presant motioned, Pennington second to approve the minutes. Aguilar yes, Presant yes, Ramos yes, and Pennington yes. Vote (4-1) Avila abstain
- 2.5 Presant motioned Avila second to approve August 2022 financials Vote (4-1) Aguilar opposed
- 2.4 Audit Committee recommends to take property tax income and have it averaged on Profit and Loss over 12 months, and recommends the Board consider creation of an AD Hoc Committee to do long term financial planning.
- 2.6 Avila motioned and Pennington second to approve Resolutions 2022/23-2 Vote (4-1) Aguilar opposed.
Avila motioned and Pennington second to approve Resolutions 2022/23-3 Vote (4-1) Aguilar opposed.

Recesses at 2:03pm to 2:28pm

- 2.7 Board reviewed Interment Report
- 2.8 Discussion on Pre-Need Payment Plan Contract will have to be redone with County Counsel.



Tulare Public Cemetery District
Regular Board Meeting Minutes
October 27, 2022



- 2.9 Renumbered resolution 2022/23-1 to 2022/23-4 and resubmitted it to the Bank of the Sierra with updated signatures. Avila motion to approve and Pennington second Aguilar yes, Avila, yes, Presant yes, Ramos yes Pennington yes. Vote (5-0)
- 2.10 Discussion on new Tree Policy Presant motioned and Ramos second to approve Tree Policy Vote (4-1) Aguilar opposed.
- 2.11 Tabled policy on citizen volunteers for standee and Ad Hoc Committee
- 2.12 Discussion on new Agreement and certificate of Interment of Burial Rights. Ramos motioned and Avila Second to add new revision number and current date. Vote (5-0)
- 2.13 Discussion on reviewed Flower Policy and decorations of graves and niches for Kern and North J Cemeteries. Avila motioned and Pennington second to approve new updated Flower Policy Vote (4-1) Aguilar opposed
- 2.14 Chairman Ramos discussed information required for the cemetery should be requested from the board not directed from the cemetery staff. Otherwise all requested for records will be handle per usual as Public Records Request.
- 2.15 Training by County Counsel on Public Records Request.
- 2.16 Possibly a Special Meeting and next Regular Board Meeting will be on December 14, 2022.

Recesses at 3:47pm to 3:51pm

- 2.17 Bernardo announced that the cemetery received the new Wilbert Vaults and they are ready for sale.

Adjourned at 3:53pm

Respectfully Submitted,

Board Secretary



Tulare Public Cemetery District
Special Board Meeting Minutes
November 3, 2022



CALL TO ORDER:

The Tulare Public Cemetery Special Board Meeting was called to order at 1:05pm., at 900 E. Kern Ave, Tulare, California by Chairperson Carlos Ramos. Other trustees present were, Vice Chairman Jim Pennington, Secretary Steve Presant, Trustees Xavier Avila, Alberto Aguilar, District Manager Clara Bernardo.

RECONGNITION OF VISITORS:

One member of the public was in attendance.

PUBLIC COMMENTS:

No public comments

TRUSTEE COMMENTS:

One trustee comment

OPEN SESSION:

- 2.1 Avila motioned and Pennington second to approve the Pre-Need Contract with corrections. Vote (4-1) Aguilar opposed
- 2.2 Presant moved and Avila second to approved Agreement and Certificate of Interment Rights as corrected. Vote (4-1) Avila opposed.
- 2.3 Presant moved and Pennington second to approve September 2022 financials. Vote (4-1) Aguilar opposed.
- 2.4 Presant motioned and Avila second to approve the Request for Proposal for auditing services as corrected. Vote (5-0)
- 2.5 Tabled-Purchase of Bank of the Sierra Certificate of Deposit

- 2.6 Bernardo reported we will have our 2nd Annual Tree of Remembrance on December 15 for Kern and December 16 for North J Cemetery.

Adjourned meeting at 2:03pm

Respectfully Submitted,

Board Secretary

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

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

Tulare Public Cemetery District Profit & Loss Budget Performance

October 2022

Ordinary Income/Expense	Oct 22	Budget	Jul - Oct 22	YTD Budget	Annual Budget
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

Expense	Oct 22	Budget	Jul - Oct 22	YTD Budget	Annual Budget
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	0	37	150	150
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					
7008 · Freight/Delivery Fees	0	7,500	22,595	30,000	90,000
7009 · Household Supplies	0	80	97	320	1,000
7010 · Insurance	0	125	327	500	1,500
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 Maintenance	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					
53500 · 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	<u>905</u>	<u>3,300</u>	<u>905</u>	<u>13,200</u>	<u>40,000</u>
Total 7043 · Professional Fees	2,878	3,300	12,317	13,200	40,000
7045 · Security					
70451 · Alarm Service	0	1,800	1,262	0	0
7045 · Security - Other	<u>0</u>	<u>1,800</u>	<u>3,420</u>	<u>7,200</u>	<u>22,000</u>
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	0	160	49	640	2,000
70742 · Meal/Food Reimbursement	385	160	1,444	640	2,000
7074 · Transportation and Travel - Other	<u>385</u>	<u>160</u>	<u>1,444</u>	<u>640</u>	<u>2,000</u>
Total 7074 · Transportation and Travel	385	160	1,493	640	2,000
7081 · Utilities					
77100 · SCE KERN ELECTRIC	651	0	2,705	0	0
77101 · SCE ELECTRIC NORTH	1,501	0	5,882	0	0
77200 · SO Cal Gas	25	0	107	0	0
77300 · Water, Sewer	4,056	0	17,847	0	0
779001 · Waste Disposal North	318	0	2,054	0	0
79000 · Waste Disposal Kern	1,265	0	3,993	0	0
7081 · Utilities - Other	<u>0</u>	<u>5,900</u>	<u>0</u>	<u>23,600</u>	<u>71,000</u>
Total 7081 · Utilities	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

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 Serv	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

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 Business 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

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

Reconciliation Detail

10600 - Endowment - Reserved (773), Period Ending 10/31/2022

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							1,745,683.97
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						<u>7,584.00</u>	<u>7,584.00</u>
Total Cleared Transactions						<u>7,584.00</u>	<u>7,584.00</u>
Cleared Balance						<u>7,584.00</u>	<u>1,753,267.97</u>
Register Balance as of 10/31/2022						<u>7,584.00</u>	<u>1,753,267.97</u>
Ending Balance						<u>7,584.00</u>	<u>1,753,267.97</u>

Reconciliation Detail

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

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							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						<u>3,900.00</u>	<u>3,900.00</u>
Total Cleared Transactions						<u>3,900.00</u>	<u>3,900.00</u>
Cleared Balance						<u>3,900.00</u>	<u>227,476.57</u>
Register Balance as of 10/31/2022						<u>3,900.00</u>	<u>227,476.57</u>
Ending Balance						<u>3,900.00</u>	<u>227,476.57</u>

Luire Public Cemetery District
Reconciliation Detail

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

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

Tulare Public Cemetery District
900 East Kern Avenue
Tulare, CA 93274
PHONE: 559-686-5544 FAX: 559-686-7484

RESOLUTION NO. 2022/23 – 5

FUND TRANSFER REQUEST

TO: TULARE COUNTY AUDITOR-CONTROLLER
221 S. MOONEY BLVD., ROOM 101-E
VISALIA, CA 93291

DATE:

Please transfer the following funds for the account of:

Tulare Public Cemetery District
900 East Kern Avenue
Tulare, CA 93274

Upon motion by _____, second by _____, the following resolution was adopted:

Resolve that the amount of \$_____ to be transferred from (Tulare PUB CEM DIST–
Fund for Future Expansion Fund 807) of the Tulare Public Cemetery District to be transferred to
(Tulare Public Cemetery District-General Fund 722) for the purpose of purchasing Certificate of
Deposit.

TRANSFER FROM: **ACCOUNT NUMBER** **AMOUNT**

Cash in Expansion Fund CR 807-1100

TRANSFER TO: **ACCOUNT NUMBER** **AMOUNT**

Cash in Treasury DR 772-1100

I, Steve Presant, Secretary/Treasurer of the Board of Trustees of the Tulare Public Cemetery District, do hereby certify that the foregoing is a true and correct copy of a resolution made and adopted by the Board of Trustees of the Tulare Public Cemetery District at a meeting duly and regularly called and held on the ____ day of _____.

Board Secretary/Treasurer

TULARE PUBLIC CEMETERY DISTRICT
October 2018-2022 Interments and Entombments

Year	KERN						TOTAL
	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	
2018	5	0	0	8	0	0	13
2019	10	2	0	3	0	0	15
2020	6	3	0	8	1	0	18
2021	7	2	1	7	0	0	17
2022	9	2	0	3	0	0	14

Pre-Need Paid in Full			Total
Full Grave	Niche	1/2 Grave	
0	0	0	0
0	0	0	0
0	0	0	0
1	2	0	3
1	2	0	3

Contract Pre-Need		Flat Stone	Niche	1/2 Grave
Tall Stone	0			
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

Year	NORTH						TOTAL
	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	
2018	7	0	0	0	0	0	7
2019	9	0	0	5	0	0	14
2020	12	0	0	0	1	0	13
2021	25	0	0	2	0	0	27
2022	13	0	0	2	0	0	15

Pre-Needs Paid in Full			Total
Full Grave	Niche	1/2 Grave	
0	0	0	0
0	0	0	0
0	0	0	0
7	0	0	7
4	0	1	5

Contract Pre-Need		Flat Stone	Niche	1/2 Grave
Tall Stone	0			
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

Year	TOTAL BOTH						TOTAL
	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	
2018	12	0	0	8	0	0	20
2019	19	2	0	8	0	0	29
2020	18	3	0	8	2	0	31
2021	32	2	1	9	0	0	44
2022	22	2	0	5	0	0	29

Pre-Needs Total Paid in Full			Total
Full Grave	Niche	1/2 Grave	
0	0	0	0
0	0	0	0
0	0	0	0
8	2	0	10
5	2	1	8

Contract Pre-Need		Flat Stone	Niche	1/2 Grave
Tall Stone	0			
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

TULARE PUBLIC CEMETERY DISTRICT
November 2018-2022 Interments and Entombments

KERN		Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018	7	1	0	2	0	0	0	10
2019	7	3	0	8	0	0	0	18
2020	11	2	0	4	0	0	0	17
2021	13	2	0	4	0	0	0	19
2022	6	3	0	1	0	0	0	10

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

Contract Pre-Need				Total
Tall Stone	Flat Stone	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	0	0	0	0

NORTH		Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018	6	0	0	0	0	0	0	6
2019	10	0	0	2	0	0	0	12
2020	16	0	0	4	1	0	0	21
2021	13	0	0	7	0	0	0	20
2022	10	0	0	0	1	0	0	11

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

Contract Pre-Need				Total
Tall Stone	Flat Stone	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
4	5	0	0	9

TOTAL BOTH		Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018	13	1	0	2	0	0	0	16
2019	17	3	0	10	0	0	0	30
2020	27	2	0	8	1	0	0	38
2021	26	2	0	11	0	0	0	39
2022	16	3	0	1	1	0	0	21

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

Contract Pre-Need				Total
Tall Stone	Flat Stone	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
4	5	0	0	9

TULARE PUBLIC CEMETERY DISTRICT
YEAR TO DATE 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	88	21	0	34	0	2	145

Pre-Needs			
Burial	Niche	1/2 Grave	Total
0	0	0	0
0	0	0	0
0	0	0	0
5	9	7	21
3	10	0	13

Contract Pre-Need			
Tall Stone	Flat Stone	Niche	1/2 Grave
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0

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	139	0	0	18	4	0	161

Pre-Needs			
Burial	Niche	1/2 Grave	Total
0	0	0	0
0	0	0	0
0	0	0	0
111	0	5	116
50	0	6	56

Contract Pre-Need			
Tall Stone	Flat Stone	Niche	1/2 Grave
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
4	5	0	0

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	227	21	0	52	4	2	306

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
53	10	6	69

Contract Pre-Need			
Tall Stone	Flat Stone	Niche	1/2 Grave
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
4	5	0	0

#'s up until Nov 2022

TULARE PUBLIC CEMETERY DISTRICT

FISCAL YEAR Totals 2018-2023 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
2021-2022	115	22	1	49	0	2	189
2022-2023	35	10	0	12	0	0	57

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

Contract Pre-Need				
Tall Stone	Flat Stone	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	0	0	0	0

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
2021-2022	182	0	0	28	2	0	212
2022-2023	58	0	0	5	2	0	65

Pre-Needs			
Burial	Niche	1/2 Grave	Total
0	0	0	0
0	0	0	0
0	0	0	0
111	0	5	116
11	0	4	15

Contract Pre-Need				
Tall Stone	Flat Stone	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
4	5	0	0	9

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
2021-2022	297	22	1	77	2	2	401
2022-2023	93	10	0	17	2	0	122

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
12	6	4	22

Contract Pre-Need				
Tall Stone	Flat Stone	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
4	5	0	0	9

#'s up until Nov-2022