



## Tulare Public Cemetery District

900 East Kern Ave Tulare, Ca. 93274  
Phone: (559)686-5544 Fax: (559)686-7484

[www.tularecemetery.net](http://www.tularecemetery.net)

Email [office@tularecemetery.net](mailto:office@tularecemetery.net)

This is an Endowment Care Interment Property

Chairman

*Carlos Ramos*

Vice Chairman

*James Pennington*

Secretary

*Alberto Aguilar*

Trustees

*Xavier Avila*

*Stephen Present*

### AGENDA

**Special Board Meeting**

**Friday, June 2, 2023**

**3:45 PM**

#### 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 Resolution No. 2022/23-9-Amending Fiscal Year 2022/23 Annual Budget
- 2.2 Annual Financial Report 2021-22- Communication of Material Weaknesses

## 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.

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

RESOLUTION NO. 2022/2023-9

RESOLUTION TO AMEND FISCAL YEAR 2022-2023 ANNUAL BUDGET

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

DATE: June 2, 2023

Please take under consideration Tulare Public Cemetery District action:

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

Upon motion by \_\_\_\_\_, second by \_\_\_\_\_, the following resolution was adopted:

Regarding the 2022-2023 Tulare Public Cemetery District's Annual Budget for fiscal year 2022-2023 which was previously adopted and submitted to the Tulare County Office of Auditor-Controller, the Board of Trustees of the Tulare Public Cemetery District hereby resolves to increase said Annual Budget by \$180,000 to remedy inadvertent omissions. The changes to the budget are noted on lines \_\_\_\_\_ and \_\_\_\_\_ of the Amended Annual Budget for Fiscal Year 2022-2023 attached hereto as Exhibit "A". With said amendment, the Total Budget for Fiscal Year 2022-2023 is now \$1,821,200.

I, \_\_\_\_\_, Secretary 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 called and held on the 2nd day of June 2023.

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Board Secretary

APPROVED BUDGET - SPECIAL DISTRICTS  
 FINAL BUDGET FOR FISCAL YEAR 2022-23  
 PAGE 1 OF 3

*Revised Budget*

DISTRICT NAME TULARE PUBLIC CEMETERY DISTRICT

FUND NO. 772

(USE WHOLE DOLLARS ONLY-NO CENTS)

		2021-2022 Budget/Actual (OPTIONAL)*	2022-2023 Budget
<b>AVAILABLE RESOURCES</b>			
<b>CASH</b>			
1.	Cash Balance - July 1, 2022	\$	350,000
	Less Cash Reserves: (Specify)		
2.	_____		
3.	_____		
4.	_____		
5.	Total Beginning Cash Available (Line 1 minus Lines 2 thru 4)	\$	350,000

**BUDGETED REVENUES** (See your monthly BA-A203 report for a listing of your revenue accounts)

	ACCOUNT		
6.	Property Taxes-Current Secured	4001	175000
7.	Property Taxes-Current Unsecured	4006	9000
8.	Property Taxes-Prior Secured	4008	3040
9.	Property Taxes-Prior Unsecured	4009	130
10.	Supp. Property Taxes-Current Secured	4030	2800
11.	Supp. Property Taxes-Prior	4033	400
12.	Other Taxes	4052	
13.	Interest (in PPP)	4801	7000
14.	Use of money and property	4800	
15.	Rents and Concessions	4807	
16.	Aid From Other Governmental Agencies	5000	30
17.	Concrete Bases	5450	80000
18.	St Homeowners Property Tax Relief	5050	1200
19.	St Aid-Supp. Subvention-SD	5052	
20.	Charges for Current Services	5400	900000
21.	Charges for Cur Serv-Water & Sewer	5531	
22.	Burial Fee	5542	
23.	Miscellaneous Revenues	5805	25000
24.	Other Sales-Taxable	5816	
25.	Grant Revenue	5833	80000
26.	Other Revenue	5835	2500
27.	Restitution	5834	1200
28.	Residual Dist	4060	6500
29.	PT Facilities	4069	5900
26.			
27.	Total Budgeted Revenues (Lines 6 thru 26)	Total \$	1299700
28.	Total Available Resources (Line 5 plus Line 27)	Total \$	1,649,700

\* Prior year budget/actual is optional as a reference only.

APPROVED BUDGET - SPECIAL DISTRICTS  
 FINAL BUDGET FOR FISCAL YEAR 2022-23  
 PAGE 2 OF 3

DISTRICT NAME TULARE PUBLIC CEMETERY DISTRICT

FUND NO. 772

(USE WHOLE DOLLARS ONLY-NO CENTS)  
 2021-2022 Budget/Actual  
 (Optional)\*

APPROPRIATIONS

2022-2023 Budget

BUDGETED EXPENDITURES (See your monthly BA-A103 report for a listing of your expenditure accts.)

		<u>ACCOUNT</u>	
29.	Salaries and Employee Benefits	6000 **	500
30.	Regular Salaries	6001	530000
31.	Overtime	6002	15000
32.	Benefits (i.e. Health Insurance,	6004	118000
33.	Extra Help	6005	4000
34.	Director's Fees	6008	3000
35.	Retirement-SD Portion	6011	37500
36.	Social Security	6012	41000
37.	Workers' Comp Ins	6015	35200
39.	Unemployment Insurance	6016	3100
40.	Total Salaries and Employee Benefits (Lines 29 thru 39)	Total \$	787300
41.	Services and Supplies	7000 **	
42.	Agricultural	7001	
43.	Clothing and Personal Supplies	7004	5000
44.	Telecommunications (phone bill)	7005	6500
45.	Garden Crypts/Vaults	7006	90000
46.	Concrete Base	7011	80000
47.	Household Expense	7009	1500
48.	Insurance	7010	41200
49.	Maintenance-Equipment	7021	
50.	Repairs & Maintenance	7030	165000
51.	Marketing	7037	5000
52.	Office Expense	7036	42000
53.	Miscellaneous	7039	1500
54.	Professional and Specialized Expense	7043	40000
55.	Publications and Legal Notices	7059	2000
56.	Security Expense	7045	22000
57.	Vehicle Expense	7090	100
58.	Small Tools and Instruments	7065	
59.	District Special Expense	7066	
60.	Training	7073	5000
61.	Transportation and Travel	7074	2000
62.	Utilities	7081	71000
63.	Freight Delivery Fees	7008	1000
64.	Mileage Reimbursement Exp	7025	1000
65.			
66.	Total Services and Supplies (Lines 41 thru 65)	Total \$	581800

\*\* Special Districts that keep their own books must use account numbers 6000, 7000, etc.; Special Districts whose books are maintained by the Tulare County Auditor use line item account numbers.

APPROVED BUDGET - SPECIAL DISTRICTS  
 FINAL BUDGET FOR FISCAL YEAR 2022-23  
 PAGE 3 OF 3

DISTRICT NAME TULARE PUBLIC CEMETERY DISTRICT

FUND NO. 772

(USE WHOLE DOLLARS ONLY-NO CENTS)  
 2021-2022 Budget/Actual  
 (Optional)\*

APPROPRIATIONS

2022-2023 Budget

BUDGETED EXPENDITURES	ACCOUNT	2021-2022 Budget/Actual (Optional)*	2022-2023 Budget
67. Tax Admin Fees/Penalties	7003	_____	6000
68. Contributions to Other Agencies	7407	_____	_____
69. Repayment-Long Term Debt (Bonds)	7413	_____	_____
70. Interest-Long Term Debt (Bonds)	7415	_____	_____
71. Repayment-Long Term Debt (Other)	7417	_____	_____
72. Interest-Long Term Debt (Other)	7418	_____	_____
73. Taxes and Assessments	7425	_____	3000
74. Other Charges	7428	_____	_____
75. Total Other Charges (Lines 67 thru 74)	Total \$	_____	9000
Fixed Assets (Specify) ***			
76. Land	8000 ***	_____	0
77. Repurchase of Grave Site	8001	_____	30000
78. Niches	8002	_____	25000
78. Building and Improvements	8100	_____	50000
79. Equipment	8300	_____	130000
80.		_____	_____
81.		_____	_____
82.		_____	_____
83. Total Fixed Assets (Lines 76 thru 83)	Total \$	_____	235000
CONTINGENCIES			
84. Appropriation for Contingencies	7432 (1)	_____	208100
85.		_____	_____
86. Total Contingencies (Lines 84 thru 86)	Total \$	_____	208100
<b>(1) Recommend 15% of total expenditures.</b>			
87. Total Appropriations (Lines 40,66,75,83, 86)	Total \$	_____	1821200
88. Difference Between Resources and Appropriations (Line 28 minus Line 87 should be zero)	\$	_____	_____

\*\*\* Special Districts that keep their own books must use account numbers 6000, 7000, 8000. Detail records are kept by the district.

Board Approval Date \_\_\_\_\_  
 Board President Signature \_\_\_\_\_  
 Contact Person \_\_\_\_\_  
 Telephone Number \_\_\_\_\_

**Due Date: August 31, 2022**

**Email: [claims@tularecounty.ca.gov](mailto:claims@tularecounty.ca.gov)**

Current Budget

APPROVED BUDGET - SPECIAL DISTRICTS  
 FINAL BUDGET FOR FISCAL YEAR 2022-23  
 PAGE 1 OF 3

DISTRICT NAME \_ Tulare Public Cemetery District

FUND NO. 772

(USE WHOLE DOLLARS ONLY-NO CENTS)

	2021-2022 Budget/Actual (OPTIONAL)*	2022-2023 Budget
<b>AVAILABLE RESOURCES</b>		
CASH		
1. Cash Balance - July 1, 2022	\$	350,000.00
Less Cash Reserves: (Specify)		
2. _____	_____	_____
3. _____	_____	_____
4. _____	_____	_____
5. Total Beginning Cash Available (Line 1 minus Lines 2 thru 4)	\$	350000

**BUDGETED REVENUES** (See your monthly BA-A203 report for a listing of your revenue accounts)

	ACCOUNT		
6. Property Taxes-Current Secured	4001		175000
7. Property Taxes-Current Unsecured	4006		9000
8. Property Taxes-Prior Secured	4008		3040
9. Property Taxes-Prior Unsecured	4009		130
10. Supp. Property Taxes-Current Secured	4030		2800
11. Supp. Property Taxes-Prior	4033		400
12. Other Taxes	4052		
13. Interest (in PPP)	4801		7000
14. Use of money and property	4800		
15. Rents and Concessions	4807		
16. Aid From Other Governmental Agencies	5000		30
Concrete Bases	5450		80000
17. St Homeowners Property Tax Relief	5050		1200
18. St Aid-Supp. Subvention-SD	5052		
19. Charges for Current Services	5400		800000
20. Charges for Cur Serv-Water & Sewer	5531		
21. Burial Fee	5542		
22. Miscellaneous Revenues	5805		25000
23. Other Sales-Taxable	5816		
24. Other Revenue	5835		2500
# Restitution	5834		1200
25. Residual Dist	4060		6500
26. PT Facilities	4069		5900
27. Total Budgeted Revenues (Lines 6 thru 26)	Total \$		1119700
28. Total Available Resources (Line 5 plus Line 27)	Total \$		1469700

\* Prior year budget/actual is optional as a reference only.

APPROVED BUDGET - SPECIAL DISTRICTS  
 FINAL BUDGET FOR FISCAL YEAR 2022-23  
 PAGE 2 OF 3

DISTRICT NAME \_ Tulare Public Cemetery District

FUND NO \_\_\_\_\_ 772 \_\_\_\_\_

(USE WHOLE DOLLARS ONLY-NO CENTS)  
 2021-2022 Budget/Actual  
 (Optional)\*

2022-2023 Budget

APPROPRIATIONS

BUDGETED EXPENDITURES (See your monthly BA-A103 report for a listing of your expenditure accts.)

		ACCOUNT	
29.	Salaries and Employee Benefits	6000 **	500
30.	Regular Salaries	6001	530000
31.	Overtime	6002	15000
32.	Benefits (i.e. Health Insurance, life Insurance, Unemployment Insurance)	6004	118000
33.	Extra Help	6005	4000
34.	Director's Fees	7012	
35.	Retirement-SD Portion	6011	37500
36.	Social Security	6012	41000
37.	Workers' Comp Ins	6015	31000
38.		6008	3000
39.		6016	3100
40.	Total Salaries and Employee Benefits (Lines 29 thru 39)	Total \$	783100
41.	Services and Supplies	7000 **	
42.	Agricultural	7001	
43.	Clothing and Personal Supplies	7004	5000
44.	Telecommunications (phone bill)	7005	6500
45.	Garden Crypts/Vaults	7006	90000
46.	Concrete Bases	7011	80000
47.	Household Expense	7009	1500
48.	Insurance	7010	35000
49.	Maintenance-Equipment	7021	
50.	Maintenance-Bldg & Improvements	7024	
51.	Marketing	7037	5000
52.	Office Expense	7036	42000
53.	Professional and Specialized Expense	7043	40000
54.	Publications and Legal Notices	7059	2000
55.	Rent & Leases-Equipment	7061	
56.	Rent & Leases-Bldg & Improvements	7062	
57.	Small Tools and Instruments	7065	
58.	District Special Expense	7066	
59.	Training	7073	5000
60.	Transportation and Travel	7074	2000
61.	Utilities	7081	71000
62.	Freight /Delivery Fees	7008	1000
63.	Mileage reimbursement exp	7025	1000
64.	Repairs maintenance	7030	100000
65.	Miscellaneous	7039	1500
	Security expense	7045	22000
	Vehicle Expense	7090	100
66.	Total Services and Supplies (Lines 41 thru 65)	Total \$	510600

\*\* Special Districts that keep their own books must use account numbers 6000, 7000, etc.; Special Districts whose books are maintained by the Tulare County Auditor use line item account numbers.



APPROVED BUDGET - SPECIAL DISTRICTS  
 FINAL BUDGET FOR FISCAL YEAR 2022-23  
 PAGE 3 OF 3

DISTRICT NAME \_ Tulare Public Cemetery District

FUND NO \_\_\_\_\_ 772 \_\_\_\_\_

(USE WHOLE DOLLARS ONLY-NO CENTS)  
 2021-2022 Budget/Actual  
 (Optional)\*

**APPROPRIATIONS**

BUDGETED EXPENDITURES	ACCOUNT	2021-2022 Budget/Actual (Optional)*	2022-2023 Budget
67. Tax Admin Fees/Penalties	7003	_____	150
68. Contributions to Other Agencies	7407	_____	_____
69. Repayment-Long Term Debt (Bonds)	7413	_____	_____
70. Interest-Long Term Debt (Bonds)	7415	_____	_____
71. Repayment-Long Term Debt (Other)	7417	_____	_____
72. Interest-Long Term Debt (Other)	7418	_____	_____
73. Taxes and Assessments	7425	_____	1300
74. Other Charges	7428	_____	_____
<b>75. Total Other Charges</b> (Lines 67 thru 74)	<b>Total \$</b>	_____	<b>1450</b>
Fixed Assets (Specify) ***			
76. Niches	8000 ***	_____	25000
77. Repurchase of Grave Site	8001	_____	30000
78. Building and Improvements	8100	_____	50000
79. New Equipment	8300	_____	50000
80. _____		_____	_____
81. _____		_____	_____
82. _____		_____	_____
<b>83. Total Fixed Assets</b> (Lines 76 thru 83)	<b>Total \$</b>	_____	<b>155000</b>

CONTINGENCIES			
84. Appropriation for Contingencies	7432 (1)	_____	191050
85. _____		_____	_____
<b>86. Total Contingencies</b> (Lines 84 thru 86)	<b>Total \$</b>	_____	<b>191050</b>

(1) Recommend 15% of total expenditures.

<b>87. Total Appropriations</b> (Lines 40,66,75,83, 86)	<b>Total \$</b>	_____	<b>1641200</b>
<b>88. Difference Between Resources and Appropriations</b> <b>(Line 28 minus Line 87 should be zero)</b>	<b>\$</b>	_____	_____

\*\*\* Special Districts that keep their own books must use account numbers 6000, 7000, 8000. Detail records are kept by the district.

Board Approval Date June 23, 2022  
 Board President Signature Steve Presant  
 Contact Person \_\_\_\_\_  
 Telephone Number \_\_\_\_\_

*Board Secretary*

**Due Date: August 31, 2022**

**Email: [claims@tularecounty.ca.gov](mailto:claims@tularecounty.ca.gov)**



## COMMUNICATION OF MATERIAL WEAKNESSES

Tulare Public Cemetery District

In planning and performing our audits of the financial statements and internal control over financial reporting of Tulare Public Cemetery District as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we noted certain matters involving internal control and its operation that we consider to be significant deficiencies and/or material weaknesses as defined by the AICPA.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- ❖ *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- ❖ *Probable.* The future event or events are likely to occur.

We consider the following deficiencies in the entity's internal control to be material weaknesses:

**2023-01 Chart of Accounts:**

The *Special District Uniform Accounting and Reporting Procedures* defines a funds as follows: "A fiscal and accounting entity with a self-balancing set of accounts that record cash and other financial resources, together with all related liabilities and transfers or balances, and changes therein."

The current chart of accounts is not robust enough to have each fund (General Fund, Endowment Care Fund, and full accrual adjusting accounts (capital assets, and long-term liabilities)) as self-balancing sets of accounts. This would be were each account in the general ledger is identified to the fund they belong, including fund balance.

**Recommendation:**

Identify, in the account string, the fund which the object (salaries, benefits, supplies, services, etc.) belongs. For example, 01 for General Fund or 772 as was used by the County of Tulare. This would be done for all the accounts in the general ledger.

This communication is intended solely for the information and use of management and Board of Trustees and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in blue ink that reads "R. J. Dennis Accountancy". The signature is written in a cursive style and is positioned above a horizontal line.

April 4, 2023