

Tulare Public Cemetery District

This is an Endowment Care Interment

REGULAR BOARD MEETING AGENDA



*Chairman- Carlos Ramos
Vice Chairman- James Pennington
Secretary- Alberto Aguilar
Trustees- Xavier Avila and Stephen Present*

**Tulare Public Cemetery – Conference Room
900 E. Kern Avenue – Tulare, CA**

**Thursday, December 14, 2023
1:30 p.m. – Board Meeting**

Public Information about Meetings:

Attend meetings in person or access the meeting live via Facebook <https://www.facebook.com/profile.php?id=100076699464485>
Documents related to items on the agenda are accessible on District's website at www.tularecemetery.net and available for viewing in a single binder at the entrance of the conference room.

Public Comments – Any member of the public wishing to address the Board shall first identify himself or herself and shall be limited to three(3) minutes (six (6) minutes if a language interpreter is used) unless extended by the chairperson. It is the Board's intent to accommodate all persons who wish to attend open public meetings.

1. **CALL TO ORDER**
2. **ROLL CALL**
3. **PLEDGE OF ALLEGIANCE**
4. **MOMENT OF SILENCE IN MEMORY OF THOSE WHO HAVE PASSED**
5. **RECOGNITION OF VISITORS**
6. **PUBLIC COMMENTS (three (3) minutes per person)**
7. **TRUSTEE COMMENTS (three (3) minutes per person)**
8. **OPEN SESSION - AUDIT REPORTS, ITEMS OF INTEREST & GENERAL BUSINESS**
(All items are subject to discussion and possible action by the Board Members.)
 - 8.1- Ground Supervisor report (District Manager to report)
 - 8.2- Approve Minutes for Regular Board Meeting October 26, 2023
 - 8.3- Approve Minutes for Special Board Meeting November 3, 2023
 - 8.4- Audit Committee
 - 8.4a- Review Audit Committee Reports
 - 8.4b- Audit minutes for October 24, 2023
 - 8.5- Approval of September 2023 Financials
 - 8.6- Approval of October and/or November 2023 Financials
 - 8.7- Resolutions No 2023/24-1 through 5
 - 8.8- Schedule Bylaw review for February
 - 8.8a- Review submission from Secretary, Aguilar
 - 8.9- Schedule new Board Member Workshop

8.10- Andy Hinojosa CPA MBA Contract current and new 2024

8.11- Verification Committee Charter

8.12- CSDA event report – Trustee Present

8.13- 3rd Annual Tree of Remembrance 2023 update

8.14- Tabled Items: O

8.14a. Out of District Policy

8.14b. Equipment maintenance log book

8.14c. RFP Sidewalk Repairs

9. DISTRICT MANAGER’S REPORT

10. FUTURE AGENDA ITEMS REQUEST

10a- Future Meetings

11. 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 - FRIDAY 8:00 AM – 4:00 PM AT THE CEMETERY DISTRICT OFFICE 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
Regular Board Meeting Minutes
Thursday, October 26, 2023**



A REGULAR BOARD MEETING OF THE TULARE PUBLIC CEMETERY DISTRICT WAS HELD ON THURSDAY, October 26, 2023, AT 1:00 PM IN THE CONFERENCE ROOM, LOCATED AT 900 E. KERN AVENUE, TULARE, CA.

BOARD MEMBERS PRESENT: Chairman Carlos Ramos, Vice Chairman James Pennington, Secretary Alberto Aguilar and Trustees Xavier Avila and Stephen Present

BOARD MEMBERS ABSENT: None

STAFF PRESENT: District Manager Clara Bernardo and Legal Counsel Thomas Degn

1. CALL TO ORDER:

The Regular Board Meeting was called to order at 1:01 pm by Chairman Carols Ramos

2. ROLL CALL:

Carlos Ramos, James Pennington, Alberto Aguilar, Xavier Avila and Stephen Present

3. PLEDGE OF ALLEGIANCE:

Chairman Carlos Ramos led the Pledge of Allegiance

4. MOMENT OF SILENCE IN MEMORY OF THOSE WHO HAVE PASSED

5. RECONGNITION OF VISITORS:

Two public members in attendance

6. PUBLIC COMMENTS:

Two public comments

7. TRUSTEE COMMENTS:

Four trustees' comments

8.OPEN SESSION- AUDIT REPORTS, ITEMS OF INTEREST & GENERAL BUSINESS

(All items are subject for discussion and possible action by the Board.)

8.1- Ground Supervisor report:

Tabled item

8.2- Approve Minutes for Regular Board meeting of September 28, 2023:

Avila motions, Aguilar seconds to approve regular board meeting minutes of September 28, 2023. Vote 5/0 Motion approved.



**Tulare Public Cemetery District
Regular Board Meeting Minutes
Thursday, October 26, 2023**



8.3- Approval Minutes of Special Board Meeting October 5, 2023

Avila motions, Aguilar seconds to add the public transcripts back into the minutes. Vote 2/3 Present, Pennington and Ramos voted nay, motion failed.

Pennington motions, Present seconds to approve Special Board Meeting of October 5, 2023, with corrections of four public comments and their names: Vicki Gordon, Yolanda Allen, Linda Maloy and Mary Sepeda. Vote 3/2 Aguilar and Avila voted nay, motion approved.

8.6- Interment & Pre-Need count for July, August and September:

Board reviewed Interment count. Ramos and Bernardo will get together to create a policy for a payment investment plan and bring it back to the board for review.

8.7- Audit Committee

8.7a-Review Audit Committee Meeting Reports

Present gave a report on the Audit Committee meeting..

8.8 Pre-Need payment Plan transfer of funds:

Ramos Directs District Managers to create two resolutions; one for withdrawing \$100,000 from Fund 807 and another for withdrawing \$100,000 from Fund 886 to be invested into CD's, and bring back to the board for their next meeting.

8.7b-Audit Committee Charter

Avila motions Aguilar seconds to approve the Audit Committee Charter as corrected. Vote 5/0 motion approved.

8.4-Approval of July 2023 Financials:

Pennington motions, Present second to approve July 2023 Financials vote 5/0 motion approved.

8.5- Approval of August 2023 Financials:

Present motions, Pennington seconds to approve August 2023 Financials Vote 5/0 motion approved.

8.9-Andy Hinojosa CPA MBA Contract current and new 2024:

Bernardo and Present will review new contract to reduce billable work hours and bring it back to the board for review.

8.10-Review health benefits increase and/or plan changes:

Avila motions Present seconds to increase the Health Benefits to \$750 deductible Vote 5/0 motion approved.



**Tulare Public Cemetery District
Regular Board Meeting Minutes
Thursday, October 26, 2023**



8.11-Review Salary Schedules:

Present motions, Avila seconds to approve the salary schedules starting on January 2024.
Vote 4/1 Aguilar nay

8.12- Review Farm Lease Agreement

Board discussed and no action taken

8.13- Tabled Items:

8.13a-Out of District Policy

8.13b-CD Funds- (Board removes from the tabled items)

8.13c- Equipment Maintenance Log Book

8.13d- RFP Sidewalk Repairs

8.14- Verification Meeting

Avila and Aguilar will create a charter for the Verification Standing Committee that will be meeting quarterly, and at the next regular meeting appoint some volunteers.

8.15- Accounting discussion on funds and financials

No action taken

8.16.-Tree of Remembrance 2023/ Día De Los Muertos 2024

Avila motion, Jim second to approve the 3rd Annual Tree of Remembrance 2023 with a plan for the food trucks, hot chocolate, deserts to be located separate from the event, and all monetary donations for the event are welcome. Vote 5/0 motion approved

8.16 a. Día De Los Muertos- tabled

8.17.-CAPC Education Seminar Report

Bernardo gave update on the CAPC Education Seminar

8.17a - green burials

8.17b - agenda update

8.17c - interment/disinterment

9.- DISTRICT MANGER'S REPORT:

Continued discussing the CAPC meeting

9a - burials

9b - Oversize vault policy

9c - CAPC calendar 2024

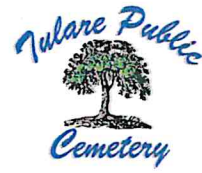
10- FUTURE AGENDA ITEMS REQUEST:

10.1a-Future Meetings (Nov, Dec)

Board meeting on December 14, 2023



**Tulare Public Cemetery District
Regular Board Meeting Minutes
Thursday, October 26, 2023**



11- CLOSED SESSION:

11.1-District Manager's Review

11.2-Conference on current litigation pursuant to Government Code 54956.9 (d)(1)

Demp v. Tulare Public Cemetery District, et al. TCSC Case No. VCU301693

12 - OPEN SESSION:

Nothing to report from closed session

ADJOURNMENT:

Chairman Ramos adjourned the meeting at 4:54 pm

Respectfully Submitted,

Board Secretary



**Tulare Public Cemetery District
Special Board Meeting Minutes
Friday, November 3, 2023**



A SPECIAL BOARD MEETING WAS HELD ON FRIDAY, NOVEMBER 3, 2023 AT 10:00 AM, IN THE CONFERENCE ROOM LOCATED AT 900 E. KERN AVENUE, TULARE, CA.

BOARD MEMBERS PRESENT: Chairman Carlos Ramos, Vice Chairman James Pennington, Secretary Alberto Aguilar, Trustees Xavier Avila and Stephen Present

BOARD MEMBERS ABSENT: none

STAFF PRESENT: District Manager Clara Bernardo and Legal Counsel Thomas Degr

1. CALL TO ORDER:

The Special Board Meeting was called to order at 10:02 am by Chairman Carols Ramos

2. ROLL CALL:

Carlos Ramos, James Pennington, Alberto Aguilar, Xavier Avila and Stephen Present

3. PLEDGE OF ALLEGIANCE:

Chairman Carlos Ramos led the Pledge of Allegiance

4. MOMENT OF SILENCE IN MEMORY OF THOSE WHO HAVE PASSED

5. RECONGNITION OF VISITORS:

Darla with AMVETS Post 56

6. PUBLIC COMMENTS:

No public Comments

7. TRUSTEE COMMENTS:

Five trustee comments

8. OPEN SESSION ITEMS:

(All items are subject for discussion and possible action by the Board)

No open session items

9. CLOSED SESSION ITEMS:

9.1- Closed session Pursuant to Government Code 54957(b)

“...to consider the appointment, employment, evaluation of performance. Discipline, or dismissal of a public employee or to hear complaints or chares brought against the employee by another person or employee unless the employee requests a public session.”



**Tulare Public Cemetery District
Special Board Meeting Minutes
Friday, November 3, 2023**



Section 54956.9(d)(2). Significant exposure to litigation. (One Potential Case)

Board moved to closed session at 10:12 am

Board returned from Closed Session at 10:40 am

Chairman Ramos reported the District decided to hire the Jet Team from Tulare County to lead our investigation and approved up to \$3,500 from the contingency fund to cover legal services if needed Vote 5/0 motion passes

10. ADJOURNMENT:

Chairman, Carlos Ramos adjourned meeting at 10:41 am

Respectfully Submitted,

Board Secretary

Tulare Public Cemetery District
Audit Committee Meeting Minutes
October 24, 2023

CALL TO ORDER:

The Tulare Public Cemetery Audit Committee meeting on October 24, 2023 was called to order at 1:00 P.M, at 900 E Kern Ave, Tulare, California by Committee Chair Steve Presant and Committee Members Linda Maloy and Xavier Avila were present. Manager Clara Bernardo was in attendance.

RECOGNITION OF VISITORS: There were four visitors.

OPEN SESSION:

5.1 – Maloy moved, Avila 2nd to approve October 16, 2023 minutes. (3-0)

5.2 – After discussion on how to classify pre-sale in the financials, Maloy moved, Avila 2nd to approve August 2023 minutes. Vote (3-0).

The committee reviewed how the payroll was being processed and how it was affecting the financial QuickBooks journal entries. Avila moved, Maloy 2nd that the committee recommend to the Board to investigate doing all QuickBooks Payroll in house. Vote (3-0)

5.3 – After the committee reviewed existing and 2024 updated costs of Hinojosa accounting costs, the committee recommended the Board to review payroll processing.

5.4 - Committee reviewed Journal Entries for June, July and August and asked for answers to a couple items that could be explained by our CPA.

5.5 – Committee reviewed proposed Audit Committee Charter that will be presented to the Board at its next meeting.

5.6 - Committee reviewed and discussed lease ^{on agland Sr} and monies required by district and will present at the next Board meeting.

5.7 – Committee reviewed updated payroll expenses with raises.

5.8 - Committee reviewed updated costs of health care plan through the County of Tulare.

5.9 - Committee reviewed the updated employee step increases.

5.10 – The District Manager had nothing to present.

ADJOURNMENT:

Committee Chair Presant adjourned the meeting at 2:38 P.M.

Respectfully Submitted,



Audit Committee Member

Tulare Public Cemetery District
Balance Sheet
As of September 30, 2023

	<u>Sep 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
00 · Clearing Acct.	11,399.57
10100 · Petty Cash	500.00
10150 · Bank of The Sierra - CHK ACCT	21,521.57
10500 · Cash in Treasury (772)	85,933.54
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	<u>1,567,762.21</u>
Total 10600 · Endowment - Reserved (773)	1,883,780.13
10700 · Cash in Expansion Account (807)	189,166.21
10900 · Endowment - Unreserved (817)	263,420.83
10950 · Pre-Need Payment Plan (886)	148,116.00
10970 · CD - Bank of Sierra 1584	<u>101,169.21</u>
Total Checking/Savings	2,705,007.06
Accounts Receivable	
11001 · Accounts Receivable - PVQ (772)	36,910.70
11010 · Receivable - Pre-Need Pmt Plan	<u>131,850.57</u>
Total Accounts Receivable	168,761.27
Other Current Assets	
11300 · Prepaid Expense	
11320 · Prepaid Workers Compensation	23,943.01
11330 · Prepaid Liability Insurance	27,925.51
11340 · Prepaid Property Insurance	<u>2,706.75</u>
Total 11300 · Prepaid Expense	54,575.27
12001 · Undeposited Funds	5,557.33
12101 · Inventory Asset	<u>11,610.44</u>
Total Other Current Assets	71,743.04
Total Current Assets	2,945,511.37
TOTAL ASSETS	<u>2,945,511.37</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	<u>21,252.22</u>
Total Accounts Payable	21,252.22

Tulare Public Cemetery District
Balance Sheet
As of September 30, 2023

	<u>Sep 30, 23</u>
Other Current Liabilities	
25600 · PTO Accruals	3,937.50
24000 · Payroll Liabilities	20,813.34
25500 · Sales Tax Payable	2,889.15
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Total Other Current Liabilities	27,639.99
	<hr/>
Total Current Liabilities	48,892.21
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Total Liabilities	48,892.21
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Equity	
30000 · Fund Balance	2,798,990.20
Net Income	97,628.96
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Total Equity	2,896,619.16
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TOTAL LIABILITIES & EQUITY	2,945,511.37
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Tulare Public Cemetery District
 Profit & Loss Budget Performance

September 2023

5:38 PM

11/08/23

Accrual Basis

	Sep 23	Budget	Jul - Sep 23	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
3999 - Total Beginning Cash Available	0	29,167	0	87,500	350,000
4000 - County Taxes					
4001 - Current Secured	0	0	0	0	0
4006 - Current Unsecured	0	0	0	0	0
4008 - Prior Secured	0	0	0	0	0
4009 - Prior Unsecured	0	0	0	0	0
4030 - Suppl Current Secured	0	0	0	0	0
4033 - Suppl Prior Secured	0	0	0	0	0
4060 - Residual Distributions	0	0	0	0	0
4069 - PT Facilities	0	0	0	0	0
5000 - Aid-Other Governmental Agencies	0	0	0	0	0
5050 - Homeowners Property Tax Relief	0	0	0	0	0
4000 - County Taxes - Other	0	18,750	0	56,250	225,000
Total 4000 - County Taxes	0	18,750	0	56,250	225,000
4801 - Interest Income - 772	1,410	583	1,410	1,753	7,000
4801.1 - Transfer from Funds	0	5,000	0	15,000	60,000
5400 - Charges for Current Services					
5400.1 - Grave	38,000		114,630		
5400.2 - Niche	0		6,848		
5400.3 - Open and Close	29,200		102,720		
5400.4 - Administration	5,400		18,750		
5400.5 - Vault Installation	4,731		18,508		
5400.6 - Out of District Fee	750		3,183		
5400.8 - Payment Plan Contract Fees	785		3,206		
5400.9 - Disinterment	0		-2,300		
5400.10 - Saturday Service Fee	1,600		6,400		
5400.11 - Add On Packages	0		295		
5400 - Charges for Current Services - Other	0	66,667	0	200,000	800,000
Total 5400 - Charges for Current Services	80,466	66,667	272,240	200,000	800,000
5450 - Concrete Base Sales	5,600	6,667	13,900	20,000	80,000
5460 - Vault Sales	10,072	14,584	49,725	43,752	175,000
5470 - Vase Sales	50		90		
5805 - Misc. Revenue	5,050	2,084	5,550	6,252	25,000
5833 - Grant Revenue	0	0	0	0	0
5834 - Restitution	0	50	0	150	600
5835 - Other Revenue	0	208	0	625	2,500
Total Income	102,646	143,759	342,915	431,282	1,725,100

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Tulare Public Cemetery District Profit & Loss Budget Performance

September 2023

5:38 PM
11/08/23
Accrual Basis

	Sep 23	Budget	Jul - Sep 23	YTD Budget	Annual Budget
Cost of Goods Sold					
5900 - Concrete Base for Headstones	5,500	6,667	13,900	20,000	80,000
5901 - Vault Costs	3,175	5,833	15,874	17,500	70,000
5905 - Vase Costs	0	0	0	0	0
5908 - Emblem for Urn Costs	0	0	0	0	0
5915 - Miscellaneous Service Supplies	24	83	41	250	1,000
Total COGS	8,699	12,583	29,815	37,750	151,000
Gross Profit	93,948	131,176	313,100	393,532	1,574,100
Expense					
6000 - Payroll and Employee Benefits					
6001 - Regular Payroll	56,625	45,917	122,519	137,750	551,000
6002 - Overtime	1,540	1,667	4,454	5,000	20,000
6004 - Health Insurance Benefits	8,216	9,000	21,520	27,000	108,000
6005 - Extra Help	4,140	2,417	13,330	7,250	29,000
6008 - Directors Fees	200	250	750	750	3,000
6011 - Retirement-SD Portion	6,802	3,667	13,711	11,000	44,000
6012 - Social Security and Medicare	4,440	3,667	9,847	11,000	44,000
6015 - Workers Compensation Ins	2,660	2,667	7,981	8,000	32,000
6016 - Unemployment Ins.	0	292	489	875	3,500
6017 - PTO Accrued Payout	1,313	1,313	3,938	3,938	15,750
6018 - Other	0	167	0	500	2,000
6000 - Payroll and Employee Benefits - Other	0	0	0	0	0
Total 6000 - Payroll and Employee Benefits	85,936	71,021	198,539	213,062	852,250
7003 - County Tax Admin Fees					
70031 - Finance Charges / Fees	95	500	95	1,500	6,000
7003 - County Tax Admin Fees - Other	0	0	0	0	0
Total 7003 - County Tax Admin Fees	95	500	95	1,500	6,000
7004 - Clothing and Personal Supplies					
70042 - PPE - Personal Protective Equip	159	0	274	1,500	6,000
70043 - First Aid Supplies	0	0	742	0	0
7004 - Clothing and Personal Supplies - Other	0	500	0	1,500	6,000
Total 7004 - Clothing and Personal Supplies	159	500	1,016	1,500	6,000
7005 - Telecommunications					
70051 - Internet	134	0	403	0	0
70052 - Phone Lines	419	0	1,259	0	0
70053 - Tablet	52	0	156	0	0
7005 - Telecommunications - Other	166	625	499	1,875	7,500
Total 7005 - Telecommunications	772	625	2,317	1,875	7,500

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Tulare Public Cemetery District Profit & Loss Budget Performance

September 2023

	Sep 23	Budget	Jul - Sep 23	YTD Budget	Annual Budget
7006 • Vaults and Liners	0	0	292	0	0
7008 • Freight/Delivery Fees	174	83	174	250	1,000
7009 • Household Supplies	0	208	174	625	2,500
7010 • Insurance					
70101 • General Liability Insurance	3,103		9,308		
70102 • Property Insurance	301		902		
70103 • Auto Insurance	0		5		
70104 • Mobile Equipment Insurance	0		1,777		
70105 • Crime/Bond Insurance	0		195		
70106 • Cyber Liability Contribution	0		385		
7010 • Insurance - Other	0	3,600	0	10,801	43,205
Total 7010 • Insurance	3,404	3,600	12,573	10,801	43,205
7011 • Concrete Base for Headstones	0	0	0	0	0
7025 • Mileage Reimbursement Expense	0	83	0	250	1,000
7030 • Maintenance and Repairs					
70200 • Repair & Main. - KERN Equipment	1,010		1,924		
70201 • Equipment & Supplies for Servic	1,721		6,061		
70203 • Diesel KERN for Equipment	430		1,324		
70204 • Unleaded - KERN Fuel for Equip	354		726		
70205 • Unleaded - North Fuel Equip	0		255		
70206 • Repair & Main. -North Equipment	1,223		3,101		
70207 • Diesel NORTH for Equipment	582		582		
70209 • Sprinkler NORTH Repairs/Supply	0		67		
70210 • Tools -KERN Ground Maintenance	0		154		
70211 • Repair & Main.-KERN Location	0		244		
70213 • Fence Repairs NORTH J and Maint	0		435		
70215 • Tools - North Ground Maintenanc	0		231		
70300 • Repair & Main. - Outside KERN	0		437		
70302 • Cleaning Supplies	18		121		
70305 • Repair & Main. - Headstones/Con	0		2,350		
70307 • Repair & Maint.-Outside North	119		238		
70308 • Weed Control Spray for Grounds	0		497		
70309 • Sprinkler KERN Repairs/Supplies	673		2,626		
70311 • Landscaping -flowers, trees, ba	0		7,599		
70400 • Repair & Main. - Building Kern	2,245		2,245		
70401 • Pest Control	50		200		
70402 • Repair & Main. North Building	0		511		
7030 • Maintenance and Repairs - Other	151	13,750	534	41,250	165,000
Total 7030 • Maintenance and Repairs	8,577	13,750	32,463	41,250	165,000

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Tulare Public Cemetery District
Profit & Loss Budget Performance

September 2023

	Sep 23	Budget	Jul - Sep 23	YTD Budget	Annual Budget
7036 • Office Supplies and Expense					
61000 • Copier/Equipment Lease	997		1,417		
61001 • Water / Breakroom Supplies	221		1,432		
62000 • Office Supplies	100		2,359		
63000 • Computer Repairs and Expense	0		135		
65000 • Software Programs/ Website	0		1,538		
66100 • Plotbox Software Project	1,350		4,050		
7036 • Office Supplies and Expense - Other	48	3,792	48	11,375	45,500
Total 7036 • Office Supplies and Expense	2,715	3,792	10,979	11,375	45,500
7037 • Marketing	0	417	0	1,250	5,000
7039 • Miscellaneous	0	208	45	625	2,500
7040 • Bank Fees	45		90		
7043 • Professional Fees					
68100 • Accounting	1,089		4,074		
68201 • Employment - Background/Drug Sc	0		45		
68300 • Legal	1,598		4,284		
7043 • Professional Fees - Other	0	3,875	0	11,625	46,500
Total 7043 • Professional Fees	2,687	3,875	8,402	11,625	46,500
7045 • Security					
7406 • SECURITY NORTH	0		4,155		
7045 • Security - Other	2,096	1,833	2,096	5,500	22,000
Total 7045 • Security	2,096	1,833	6,251	5,500	22,000
7059 • Publications and Legal Notices	0	417	0	1,250	5,000
7073 • Training / Education	393	417	393	1,250	5,000
7074 • Transportation and Travel	0	333	0	1,000	4,000
7081 • Utilities					
77100 • SCE KERN ELECTRIC	791		2,434		
77101 • SCE ELECTRIC NORTH	1,421		4,725		
77300 • Water, Sewer	3,240		9,610		
779001 • Waste Disposal North	318		1,739		
79000 • Waste Disposal Kern	408		1,543		
7081 • Utilities - Other	0	6,250	0	18,750	75,000
Total 7081 • Utilities	6,180	6,250	20,051	18,750	75,000
7090 • Vehicle Expense	0	8	0	25	100
7425 • Taxes	0	250	0	750	3,000

Tulare Public Cemetery District Profit & Loss Budget Performance

September 2023

	Sep 23	Budget	Jul - Sep 23	YTD Budget	Annual Budget
8000 - Land	0	0	0	0	0
8001 - Graves Repurchase	2,000	1,667	8,000	5,000	20,000
8002 - Niches	0	4,167	0	12,500	50,000
8100 - Building and Improvements	0	4,167	0	12,500	50,000
8300 - Equipment	0	4,167	0	12,500	50,000
7432 - Appropriation for Contingencies	0	8,837	0	26,511	106,045
Total Expense	115,232	131,175	301,854	393,525	1,574,100
Net Ordinary Income	-21,284	1	11,246	7	0
Other Income/Expense					
Other Income					
9100 - Endowment - 773					
9101 - Endowment Revenue -Current Serv	11,116	8,333	36,246	25,000	100,000
9102 - Interest Income - Endowment 773	13,405	3,750	13,405	11,250	45,000
Total 9100 - Endowment - 773	24,521	12,083	49,651	36,250	145,000
9200 - Fund for Future Expansion - 807					
9201 - Rent and Concessions - 807	0	1,083	13,000	3,250	13,000
9203 - Interest Income - 807	1,302	167	1,302	500	2,000
9204 - Current Services Admin (807)	5,400	2,000	19,729	6,000	24,000
Total 9200 - Fund for Future Expansion - 807	6,702	3,250	34,031	9,750	39,000
9300 - Unreserved Funds - 817					
9301 - Interest Income - 817	1,888	292	1,888	875	3,500
Total 9300 - Unreserved Funds - 817	1,888	292	1,888	875	3,500
9400 - Pre Need - 886					
9401 - Interest Income - 886	813	150	813	450	1,800
Total 9400 - Pre Need - 886	813	150	813	450	1,800
9900 - Other Income					
9901 - CD Interest	0	292	0	875	3,500
Total 9900 - Other Income	0	292	0	875	3,500
Total Other Income	33,924	16,067	86,383	48,200	192,800
Net Other Income	33,924	16,067	86,383	48,200	192,800
Net Income	12,640	16,068	97,629	48,207	192,800

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						24,353.06
Cleared Transactions						
Checks and Payments - 46 items						
Bill Pmt -Check	08/31/2023	EFT	CALPERS	√	-2,796.89	-2,796.89
Bill Pmt -Check	08/31/2023	EFT	CALPERS	√	-2,668.98	-5,465.87
Check	09/08/2023	EFT	Paychex of New York LLC	√	-12,663.90	-18,129.77
Check	09/08/2023	EFT	Paychex of New York LLC	√	-4,437.82	-22,567.59
Check	09/08/2023	10639	EMPLOYEE CHECK	√	-1,217.83	-23,785.42
Check	09/08/2023	EFT	Paychex of New York LLC	√	-308.00	-24,093.42
Check	09/08/2023	EFT	Paychex of New York LLC	√	-123.69	-24,217.11
Bill Pmt -Check	09/12/2023	EFT	AT & T Internet	√	-70.00	-24,287.11
Bill Pmt -Check	09/13/2023	4070	Christy Vault Co, Inc.	√	-11,933.00	-36,220.11
Bill Pmt -Check	09/13/2023	4074	Employ America -Social Voc Services	√	-3,035.00	-39,255.11
Bill Pmt -Check	09/13/2023	4065	Barnes Memorials	√	-2,350.00	-41,605.11
Bill Pmt -Check	09/13/2023	4073	Element Security Solutions, Inc.	√	-2,051.50	-43,656.61
Bill Pmt -Check	09/13/2023	4067	CAL Turf Equipment & Supply Inc.	√	-906.70	-44,563.31
Bill Pmt -Check	09/13/2023	4086	LABORMAX STAFFING	√	-847.11	-45,410.42
Bill Pmt -Check	09/13/2023	4076	Lowe's	√	-824.71	-46,235.13
Bill Pmt -Check	09/13/2023	4079	Office Depot	√	-742.31	-46,977.44
Bill Pmt -Check	09/13/2023	4083	Roche Oil, Inc.	√	-700.17	-47,677.61
Bill Pmt -Check	09/13/2023	4068	California Business Machines	√	-698.16	-48,375.77
Bill Pmt -Check	09/13/2023	4085	TULARE COUNTY ROLL-OFF	√	-678.00	-49,053.77
Bill Pmt -Check	09/13/2023	4078	Morris Levin & Son	√	-595.71	-49,649.48
Bill Pmt -Check	09/13/2023	4088	CAL Turf Equipment & Supply Inc.	√	-585.86	-50,235.34
Bill Pmt -Check	09/13/2023	4063	Asco Pacific Supply	√	-565.33	-50,800.67
Bill Pmt -Check	09/13/2023	4069	CAPC - Calif Assoc of Public Cemeteries	√	-393.00	-51,193.67
Bill Pmt -Check	09/13/2023	4080	Pacific Employers	√	-297.00	-51,490.67
Bill Pmt -Check	09/13/2023	4075	Ewing Irrigation Products Inc.	√	-208.81	-51,699.48
Bill Pmt -Check	09/13/2023	4071	Cintas First Aid Safety	√	-207.41	-51,906.89
Bill Pmt -Check	09/13/2023	4066	Boot Barn, Inc.	√	-150.00	-52,056.89
Bill Pmt -Check	09/13/2023	4087	CAPC - Calif Assoc of Public Cemeteries	√	-100.00	-52,156.89
Bill Pmt -Check	09/13/2023	4064	AT & T Mobility	√	-51.84	-52,208.73
Bill Pmt -Check	09/13/2023	4082	Res Com Pest Control	√	-50.00	-52,258.73
Bill Pmt -Check	09/18/2023	4089	Barnes Memorials	√	-4,700.00	-56,958.73
Bill Pmt -Check	09/18/2023	4090	LABORMAX STAFFING	√	-1,093.05	-58,051.78
Bill Pmt -Check	09/19/2023	EFT	Southern California Edison	√	-2,404.51	-60,456.29
Check	09/19/2023	EFT	AT & T Mobility	√	-166.42	-60,622.71
Bill Pmt -Check	09/20/2023	EFT	City of Tulare	√	-3,745.67	-64,368.38
Bill Pmt -Check	09/21/2023	4100	Tulare County Counsel	√	-1,178.10	-65,546.48
Bill Pmt -Check	09/21/2023	4099	Mid-Valley Pipe & Supply, Inc.	√	-535.58	-66,082.06
Bill Pmt -Check	09/21/2023	4103	Wilbur - Ellis Company, LLC	√	-199.43	-66,281.49
Bill Pmt -Check	09/21/2023	4098	Linder Equip CO.	√	-37.55	-66,319.04
Check	09/22/2023	EFT	Paychex of New York LLC	√	-15,378.09	-81,697.13
Check	09/22/2023	EFT	Paychex of New York LLC	√	-5,050.25	-86,747.38
Check	09/22/2023	EFT	Paychex of New York LLC	√	-308.00	-87,055.38
Check	09/22/2023	EFT	Paychex of New York LLC	√	-123.69	-87,179.07
Bill Pmt -Check	09/25/2023	EFT	AT & T Phone's	√	-225.95	-87,405.02
Bill Pmt -Check	09/27/2023	EFT	AT & T Phone's	√	-257.23	-87,662.25
Bill Pmt -Check	09/29/2023	EFT	Positive Pay - Bank of Sierra	√	-45.00	-87,707.25
Total Checks and Payments					-87,707.25	-87,707.25
Deposits and Credits - 14 items						
Deposit	09/07/2023			√	2,242.32	2,242.32
Deposit	09/07/2023			√	11,806.58	14,048.90
Deposit	09/07/2023			√	17,208.92	31,257.82
Deposit	09/07/2023			√	26,965.87	58,223.69
Deposit	09/14/2023			√	2,300.00	60,523.69
Deposit	09/14/2023			√	4,201.38	64,725.07
Deposit	09/14/2023			√	6,000.00	70,725.07

10150 - Bank of The Sierra - CHK ACCT, Period Ending 09/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
Deposit	09/14/2023			√	10,291.92	81,016.99
Deposit	09/21/2023			√	2,667.39	83,684.38
Deposit	09/21/2023			√	8,238.84	91,923.22
Deposit	09/21/2023			√	23,347.11	115,270.33
Deposit	09/28/2023			√	6,703.49	121,973.82
Deposit	09/28/2023			√	16,123.29	138,097.11
Total Deposits and Credits					<u>138,097.11</u>	<u>138,097.11</u>
Total Cleared Transactions					<u>50,389.86</u>	<u>50,389.86</u>
Cleared Balance					50,389.86	74,742.92
Uncleared Transactions						
Checks and Payments - 33 items						
Bill Pmt -Check	09/13/2023	4084	Sanchez Brothers		-6,600.00	-6,600.00
Bill Pmt -Check	09/13/2023	4081	Reed Shaffer		-393.92	-6,993.92
Bill Pmt -Check	09/13/2023	4072	Employee Check		-107.75	-7,101.67
Bill Pmt -Check	09/13/2023	4077	Employee Check		-71.07	-7,172.74
Bill Pmt -Check	09/21/2023	4104	Health Benefits Unit		-8,296.74	-15,469.48
Bill Pmt -Check	09/21/2023	4095	Health Benefits Unit		-6,733.50	-22,202.98
Check	09/21/2023	4091	Alvro Borba		-2,300.00	-24,502.98
Bill Pmt -Check	09/21/2023	4105	Uline, Inc.		-613.32	-25,116.30
Bill Pmt -Check	09/21/2023	4101	Uline, Inc.		-423.16	-25,539.46
Bill Pmt -Check	09/21/2023	4102	Waste Management/USA Waste		-318.28	-25,857.74
Bill Pmt -Check	09/21/2023	4096	Home Depot Credit Services		-273.30	-26,131.04
Bill Pmt -Check	09/21/2023	4093	Cintas First Aid Safety		-227.12	-26,358.16
Bill Pmt -Check	09/21/2023	4097	Leaf		-210.36	-26,568.52
Bill Pmt -Check	09/21/2023	4092	CAL Turf Equipment & Supply Inc.		-57.28	-26,625.80
Bill Pmt -Check	09/21/2023	4094	Ewing Irrigation Products Inc.		-50.07	-26,675.87
Bill Pmt -Check	09/28/2023	4134	LABORMAX STAFFING		-1,093.05	-27,768.92
Bill Pmt -Check	09/29/2023	EFT	CALPERS		-3,359.53	-31,128.45
Bill Pmt -Check	09/29/2023	EFT	CALPERS		-3,220.95	-34,349.40
Bill Pmt -Check	09/29/2023	4137	John Robert Romero		-2,000.00	-36,349.40
Bill Pmt -Check	09/29/2023	4146	Tulare County Counsel		-1,499.40	-37,848.80
Bill Pmt -Check	09/29/2023	4140	Roche Oil, Inc.		-1,365.49	-39,214.29
Bill Pmt -Check	09/29/2023	4142	Andy Hinojosa III CPA		-1,355.82	-40,570.11
Bill Pmt -Check	09/29/2023	4139	PLOTBOX INC		-1,350.00	-41,920.11
Bill Pmt -Check	09/29/2023	4145	PLOTBOX INC		-1,350.00	-43,270.11
Bill Pmt -Check	09/29/2023	4147	PLOTBOX INC		-1,350.00	-44,620.11
Bill Pmt -Check	09/29/2023	4141	Tulare County Counsel		-1,309.00	-45,929.11
Bill Pmt -Check	09/29/2023	4135	Christy Vault Co, Inc.		-890.00	-46,819.11
Bill Pmt -Check	09/29/2023	4144	CAL Turf Equipment & Supply Inc.		-300.88	-47,119.99
Bill Pmt -Check	09/29/2023	4136	Ewing Irrigation Products Inc.		-160.71	-47,280.70
Bill Pmt -Check	09/29/2023	4138	Lowe's		-70.87	-47,351.57
Bill Pmt -Check	09/29/2023	4143	AT & T Mobility		-51.98	-47,403.55
Bill Pmt -Check	09/30/2023	EFT	CALPERS		-2,999.21	-50,402.76
Bill Pmt -Check	09/30/2023	EFT	CALPERS		-2,818.59	-53,221.35
Total Checks and Payments					<u>-53,221.35</u>	<u>-53,221.35</u>
Total Uncleared Transactions					<u>-53,221.35</u>	<u>-53,221.35</u>
Register Balance as of 09/30/2023					<u>-2,831.49</u>	<u>21,521.57</u>

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10500 · Cash in Treasury (772), Period Ending 09/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						175,575.44
Cleared Transactions						
Checks and Payments - 13 items						
Invoice	08/31/2023	14903	TULARE COUNTY PVQ	√	-26,965.87	-26,965.87
Invoice	08/31/2023	14902	TULARE COUNTY PVQ	√	-17,208.92	-44,174.79
Invoice	08/31/2023	14904	TULARE COUNTY PVQ	√	-11,806.58	-55,981.37
Invoice	08/31/2023	14905	TULARE COUNTY PVQ	√	-2,242.32	-58,223.69
Invoice	09/07/2023	14907	TULARE COUNTY PVQ	√	-10,291.92	-68,515.61
Invoice	09/07/2023	14906	TULARE COUNTY PVQ	√	-6,000.00	-74,515.61
Invoice	09/07/2023	14908	TULARE COUNTY PVQ	√	-4,201.38	-78,716.99
Invoice	09/07/2023	14909	TULARE COUNTY PVQ	√	-2,300.00	-81,016.99
Invoice	09/13/2023	14910	TULARE COUNTY PVQ	√	-23,347.11	-104,364.10
Invoice	09/13/2023	14911	TULARE COUNTY PVQ	√	-8,238.84	-112,602.94
Invoice	09/13/2023	14912	TULARE COUNTY PVQ	√	-2,667.39	-115,270.33
Invoice	09/20/2023	14913	TULARE COUNTY PVQ	√	-16,123.29	-131,393.62
Invoice	09/20/2023	14914	TULARE COUNTY PVQ	√	-6,703.49	-138,097.11
Total Checks and Payments					-138,097.11	-138,097.11
Deposits and Credits - 11 items						
Transfer	09/01/2023			√	150.00	150.00
Transfer	09/01/2023			√	450.00	600.00
Transfer	09/01/2023			√	24,080.01	24,680.01
Transfer	09/11/2023			√	23,429.70	48,109.71
Transfer	09/18/2023			√	2,029.63	50,139.34
Transfer	09/18/2023			√	14,674.36	64,813.70
Transfer	09/26/2023			√	1,689.47	66,503.17
Transfer	09/26/2023			√	2,365.00	68,868.17
Transfer	09/26/2023			√	5,000.00	73,868.17
Transfer	09/26/2023			√	10,087.89	83,956.06
General Journal	09/30/2023	ah-241		√	1,409.85	85,365.91
Total Deposits and Credits					85,365.91	85,365.91
Total Cleared Transactions					-52,731.20	-52,731.20
Cleared Balance					-52,731.20	122,844.24
Uncleared Transactions						
Checks and Payments - 4 items						
Invoice	09/27/2023	14915	TULARE COUNTY PVQ		-23,593.05	-23,593.05
Invoice	09/27/2023	14917	TULARE COUNTY PVQ		-8,398.08	-31,991.13
Invoice	09/27/2023	14918	TULARE COUNTY PVQ		-2,919.57	-34,910.70
Invoice	09/27/2023	14916	TULARE COUNTY PVQ		-2,000.00	-36,910.70
Total Checks and Payments					-36,910.70	-36,910.70
Total Uncleared Transactions					-36,910.70	-36,910.70
Register Balance as of 09/30/2023					-89,641.90	85,933.54

Reconciliation Detail

10600 · Endowment - Reserved (773), Period Ending 09/30/2023

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							1,860,946.91
Cleared Transactions							
Deposits and Credits - 9 items							
	Transfer	09/01/2023			√	1,179.00	1,179.00
	Transfer	09/11/2023			√	1,179.00	2,358.00
	Transfer	09/11/2023			√	2,946.00	5,304.00
	Transfer	09/18/2023			√	390.00	5,694.00
	Transfer	09/18/2023			√	1,374.00	7,068.00
	Transfer	09/20/2023			√	393.00	7,461.00
	Transfer	09/26/2023			√	1,574.00	9,035.00
	Transfer	09/29/2023			√	393.00	9,428.00
	Deposit	09/30/2023			√	13,405.22	22,833.22
Total Deposits and Credits						<u>22,833.22</u>	<u>22,833.22</u>
Total Cleared Transactions						<u>22,833.22</u>	<u>22,833.22</u>
Cleared Balance						<u>22,833.22</u>	<u>1,883,780.13</u>
Register Balance as of 09/30/2023						<u>22,833.22</u>	<u>1,883,780.13</u>
Ending Balance						<u>22,833.22</u>	<u>1,883,780.13</u>

Reconciliation Detail

10700 - Cash in Expansion Account (807), Period Ending 09/30/2023

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							182,764.50
Cleared Transactions							
Deposits and Credits - 12 items							
	Transfer	09/01/2023			√	150.00	150.00
	Transfer	09/01/2023			√	750.00	900.00
	Transfer	09/11/2023			√	450.00	1,350.00
	Transfer	09/11/2023			√	1,200.00	2,550.00
	Transfer	09/18/2023			√	300.00	2,850.00
	Transfer	09/18/2023			√	900.00	3,750.00
	Transfer	09/20/2023			√	150.00	3,900.00
	Transfer	09/26/2023			√	150.00	4,050.00
	Transfer	09/26/2023			√	150.00	4,200.00
	Transfer	09/26/2023			√	150.00	4,350.00
	Transfer	09/26/2023			√	750.00	5,100.00
	Deposit	09/30/2023			√	1,301.71	6,401.71
Total Deposits and Credits						<u>6,401.71</u>	<u>6,401.71</u>
Total Cleared Transactions						<u>6,401.71</u>	<u>6,401.71</u>
Cleared Balance						<u>6,401.71</u>	<u>189,166.21</u>
Register Balance as of 09/30/2023						<u>6,401.71</u>	<u>189,166.21</u>
Ending Balance						<u><u>6,401.71</u></u>	<u><u>189,166.21</u></u>

Reconciliation Detail

10900 - Endowment - Unreserved (817), Period Ending 09/30/2023

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							261,532.87
Cleared Transactions							
Deposits and Credits - 1 item							
Deposit		09/30/2023			√	1,887.96	1,887.96
Total Deposits and Credits						<u>1,887.96</u>	<u>1,887.96</u>
Total Cleared Transactions						<u>1,887.96</u>	<u>1,887.96</u>
Cleared Balance						<u>1,887.96</u>	<u>263,420.83</u>
Register Balance as of 09/30/2023						<u>1,887.96</u>	<u>263,420.83</u>
Ending Balance						<u><u>1,887.96</u></u>	<u><u>263,420.83</u></u>

MONTH/YEAR	# Contracts	GRAVE KERN	GRAVE NORTH	NICHE	ENDOWMENT	ADMIN FEE	OPEN/CLOSE	VAULT CASKET	VAULT URN	VAULT INSTALLATION	CONTRACT FEES	TOTAL SALES
NOVEMBER 2022	8	\$ -	\$ 14,000.00	\$ -	\$ 3,144.00	\$ 2,400.00	\$ -	\$ -	\$ -	\$ 263.00	\$ 514.07	\$ 20,321.07
DECEMBER 2022	5	\$ 7,500.00	\$ 3,000.00	\$ 1,630.00	\$ 1,744.00	\$ 1,500.00	\$ 1,800.00	\$ 600.00	\$ -	\$ 263.00	\$ 576.43	\$ 18,613.43
JANUARY 2023	2	\$ -	\$ 2,000.00	\$ -	\$ 786.00	\$ 600.00	\$ -	\$ -	\$ -	\$ -	\$ 84.66	\$ 3,470.66
FEBRUARY 2023	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MARCH 2023	1	\$ -	\$ -	\$ 979.00	\$ 172.00	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ 36.28	\$ 1,487.28
APRIL 2023	8	\$ -	\$ 9,000.00	\$ -	\$ 2,946.00	\$ 2,400.00	\$ 7,600.00	\$ 3,000.00	\$ -	\$ 1,315.00	\$ 776.58	\$ 27,037.58
MAY 2023	7	\$ -	\$ 10,500.00	\$ -	\$ 2,751.00	\$ 2,400.00	\$ 3,900.00	\$ 1,800.00	\$ -	\$ 789.00	\$ 741.08	\$ 22,881.08
JUNE 2023	2	\$ -	\$ -	\$ 1,630.00	\$ 172.00	\$ 300.00	\$ 1,800.00	\$ 600.00	\$ -	\$ 263.00	\$ 113.52	\$ 4,878.52
JULY 2023	10	\$ 6,000.00	\$ 15,000.00	\$ 4,890.00	\$ 3,267.00	\$ 3,000.00	\$ 1,800.00	\$ 600.00	\$ -	\$ 263.00	\$ 1,155.67	\$ 35,975.67
AUGUST 2023	8	\$ 7,500.00	\$ 9,000.00	\$ -	\$ 4,908.00	\$ 4,200.00	\$ 6,600.00	\$ 2,400.00	\$ 498.00	\$ 1,052.00	\$ 1,265.55	\$ 37,423.55
SEPTEMBER 2023	5	\$ 15,000.00	\$ 5,000.00	\$ -	\$ 1,886.00	\$ 1,500.00	\$ 700.00	\$ -	\$ 166.00	\$ -	\$ 784.97	\$ 25,036.97
OCTOBER 2023	7	\$ -	\$ 5,500.00	\$ 1,630.00	\$ 2,137.00	\$ 2,100.00	\$ 5,400.00	\$ 1,200.00	\$ -	\$ 526.00	\$ 448.59	\$ 18,941.59
NOVEMBER 2023	5	\$ -	\$ 6,500.00	\$ -	\$ 1,965.00	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ 348.80	\$ 10,313.80
DECEMBER 2023												
TOTALS	68	\$ 36,000.00	\$ 79,500.00	\$ 10,759.00	\$ 25,878.00	\$ 22,200.00	\$ 29,600.00	\$ 10,200.00	\$ 664.00	\$ 4,734.00	\$ 6,846.20	\$ 226,381.20

TOTAL @ CONTRACTS THAT INCLUDED PLOT LOCATIONS	KERN PLOTS	5	NORTH PLOTS	43	NICHE	7	TOTAL PLOTS W/NICHES	55
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PRENEED PREPAYMENT PLAN CONTRACTS PAID OFF AS of November 2023

MONTH/YEAR Contract was made	# contracts paid	GRAVE KERN	GRAVE NORTH	NICHE	ENDOWMENT	ADMIN FEE	OPEN/CLOSE	VAULT CASKET	VAULT URN	VAULT INSTALLATION	CONTRACT FEES	TOTAL SALES
NOVEMBER 2022	1	\$ -	\$ 2,500.00	\$ -	\$ 393.00	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ 47.90	\$ 3,240.90
DECEMBER 2022	1	\$ -	\$ 1,000.00	\$ -	\$ 393.00	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ 25.40	\$ 1,718.40
JANUARY 2023	0											\$ -
FEBRUARY 2023	0											\$ -
MARCH 2023	1	\$ -	\$ -	\$ 979.00	\$ 172.00	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ 36.28	\$ 1,487.28
APRIL 2023	1	\$ -	\$ -	\$ -	\$ 195.00	\$ 300.00	\$ 700.00	\$ -	\$ -	\$ -	\$ 17.93	\$ 1,212.93
MAY 2023	1	\$ -	\$ 2,500.00	\$ -	\$ 393.00	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ 111.76	\$ 3,304.76
JUNE 2023												\$ -
JULY 2023												\$ -
AUGUST 2023												\$ -
SEPTEMBER 2023												\$ -
												\$ -
												\$ -
												\$ -
												\$ -
												\$ -
												\$ -
												\$ -
												\$ -
TOTALS	5	\$ -	\$ 6,000.00	\$ 979.00	\$ 1,546.00	\$ 1,500.00	\$ 700.00	\$ -	\$ -	\$ -	\$ 239.27	\$ 10,964.27

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

RESOLUTION NO. 2023/24-1

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 **\$36,661.00** to be transferred from the Endowment Care Fund 773 known at the treasurer's office as (Tulare PUB CEM DIST-Endowment) of the Tulare Public Cemetery District to be transferred to the Tulare Public Cemetery District Endowment Care Interest Fund 817 known at the treasurer's office as (Tulare PCD-Unreserved Fund) for future maintenance purposes.

<u>TRANSFER FROM:</u>	<u>ACCOUNT NUMBER</u>	<u>AMOUNT</u>
Tulare P C D-Endowment	CR 773-1100	\$36,661.00
<u>TRANSFER TO:</u>	<u>ACCOUNT NUMBER</u>	<u>AMOUNT</u>
Tulare PCD Unreserved Fund	DR 817-1100	\$36,661.00

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 and regularly called and held on the ____ day of _____.

Board Secretary

Tulare Public Cemetery District

900 East Kern Avenue

Tulare, CA 93274

Phone: 559-686-5544

Fax: 559-686-7484

RESOLUTION NO. 2023/24 – 2

IN THE MATTER OF REVOLVING FUND

WHEREAS, under the Health and Safety Code 9078, the district may, by resolution, establish a revolving fund that shall not exceed one hundred ten percent of one-twelfth of the district's adopted budget for the current fiscal year.

NOW THEREFORE, BE IT RESOLVED, that the revolving fund shall be administered as follows:

1. The District's existing account at the Bank of the Sierra is hereby designated as the revolving fund.
2. The fund may be used to pay any authorized expenditures of the District
3. The manager of the District shall have the authority to make disbursements from the fund, with approval of the officers of the board and shall be responsible for keeping account of all receipts and disbursements from the fund.
4. The fund is needed to enable the District to pay bills directly without having to go to Tulare County Treasurer's Office to obtain County warrants.
5. The maximum amount in the revolving fund shall not exceed one hundred ten percent of one-twelfth of the District's adopted budget for the current year. For 2023/24 the adopted budget is \$1,907,900, so the maximum amount in the revolving fund shall not exceed \$174,891.
6. The manager shall ensure that the District's blanket bond contains an endorsement to be conditioned, in addition to the other provisions of the bond, upon the faithful administration of revolving fund and upon the willingness and ability of the manager to account for and pay over the fund or funds upon demand of the Board of Trustees at any time.
7. The manager shall ensure that for any expenditure larger than \$1.00, an appropriate receipt is obtained, setting forth the date, purpose, and amount of the expenditure.

8. Once the initial balance in the fund is established as set forth above, no other moneys are to be deposited in the revolving fund. Instead, the manager shall provide to the County Auditor an itemized account of all disbursements and shall request reimbursement of the fund in that amount.
9. At any time, the Board of Trustees or the County Auditor may ask for an accounting of the fund.
10. At any time, the Board of Trustees may reduce the maximum in the fund or may discontinue it. If the maximum is reduced, the manager shall immediately return to the County Treasurer the amount necessary to reduce the fund as ordered by the Board. If the fund is discontinued, the manager shall immediately pay over the balance of the fund on hand as well as all outstanding receipts to the County Treasurer.
11. The office manager shall forward certified copies of this resolution to both the Auditor and Treasurer divisions of the Tulare County Auditor-Controller/Treasurer-Tax Collector's office.

The foregoing resolution was adopted on motion of Trustee _____, seconded by Trustee _____, at a regular meeting of the Board of Trustees held on _____, by the following vote:

AYES: _____
 NOES: _____
 ABSTAIN _____
 ABSENT: _____

ATTEST:

BY: _____

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

RESOLUTION NO. 2023/24-3

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 **\$1,546.00** to be transferred from the Pre-Need Fund 886 known at the treasurer's office as (Tulare PUB CEM DIST-PRE-NEED) of the Tulare Public Cemetery District to be transferred to the Tulare Public Cemetery District Fund 773 known at the treasurer's office as (Tulare PCD-Endowment)

<u>TRANSFER FROM:</u>	<u>ACCOUNT NUMBER</u>	<u>AMOUNT</u>
Tulare P C D-Pre-Need	CR 886-1100	\$1,546.00
<u>TRANSFER TO:</u>	<u>ACCOUNT NUMBER</u>	<u>AMOUNT</u>
Tulare PCD Endowment	DR 773-1100	\$1,546.00

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 and regularly called and held on the ____ day of _____.

Board Secretary

PRENEED PREPAYMENT PLAN CONTRACTS PAID OFF AS of November 2023

MONTH/YEAR Contract was made	# contracts paid	GRAVE KERN	GRAVE NORTH	NICHE	ENDOWMENT	ADMIN FEE	OPEN/CLOSE	VAULT CASKET	VAULT URN	VAULT INSTALLATION	CONTRACT FEES	TOTAL SALES
NOVEMBER 2022	1	\$ -	\$ 2,500.00	\$ -	\$ 393.00	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ 47.90	\$ 3,240.90
DECEMBER 2022	1	\$ -	\$ 1,000.00	\$ -	\$ 393.00	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ 25.40	\$ 1,718.40
JANUARY 2023	0											\$ -
FEBRUARY 2023	0											\$ -
MARCH 2023	1	\$ -	\$ -	\$ 979.00	\$ 172.00	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ 36.28	\$ 1,487.28
APRIL 2023	1	\$ -	\$ -	\$ -	\$ 195.00	\$ 300.00	\$ 700.00	\$ -	\$ -	\$ -	\$ 17.93	\$ 1,212.93
MAY 2023	1	\$ -	\$ 2,500.00	\$ -	\$ 393.00	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ 111.76	\$ 3,304.76
JUNE 2023												\$ -
JULY 2023												\$ -
AUGUST 2023												\$ -
SEPTEMBER 2023												\$ -
												\$ -
												\$ -
												\$ -
												\$ -
												\$ -
												\$ -
												\$ -
												\$ -
TOTALS	5	\$ -	\$ 6,000.00	\$ 979.00	\$ 1,546.00	\$ 1,500.00	\$ 700.00	\$ -	\$ -	\$ -	\$ 239.27	\$ 10,964.27

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

RESOLUTION NO. 2023/24-4

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 **\$750.00** to be transferred from the Pre-Need Fund 886 known at the treasurer's office as (Tulare PUB CEM DIST-PRE-NEED) of the Tulare Public Cemetery District to be transferred to the Tulare Public Cemetery District Fund 807 known at the treasurer's office as (Tulare PCD-Expansion Fund) for expansion purpose.

<u>TRANSFER FROM:</u>	<u>ACCOUNT NUMBER</u>	<u>AMOUNT</u>
Tulare P C D-Pre-Need	CR 886-1100	\$750.00
<u>TRANSFER TO:</u>	<u>ACCOUNT NUMBER</u>	<u>AMOUNT</u>
Tulare PCD Expansion Fund	DR 807-1100	\$750.00

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 and regularly called and held on the ____ day of _____.

Board Secretary

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

RESOLUTION NO. 2023/24-5

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 **\$750.00** to be transferred from the Pre-Need Fund 886 known at the treasurer's office as (Tulare PUB CEM DIST-PRE-NEED) of the Tulare Public Cemetery District to be transferred to the Tulare Public Cemetery District Fund 772 known at the treasurer's office as (Tulare PCD-Operating Fund) for operational purpose.


<u>TRANSFER FROM:</u>	<u>ACCOUNT NUMBER</u>	<u>AMOUNT</u>
Tulare P C D-Pre-Need	CR 886-1100	\$750.00
<u>TRANSFER TO:</u>	<u>ACCOUNT NUMBER</u>	<u>AMOUNT</u>
Tulare PCD Operating Fund	DR 772-1100	\$750.00

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 and regularly called and held on the ____ day of _____.

Board Secretary

PRENEED PREPAYMENT PLAN CONTRACTS PAID OFF AS of November 2023

MONTH/YEAR Contract was made	# contracts paid	GRAVE KERN	GRAVE NORTH	NICHE	ENDOWMENT	ADMIN FEE	OPEN/CLOSE	VAULT CASKET	VAULT URN	VAULT INSTALLATION	CONTRACT FEES	TOTAL SALES
NOVEMBER 2022	1	\$ -	\$ 2,500.00	\$ -	\$ 393.00	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ 47.90	\$ 3,240.90
DECEMBER 2022	1	\$ -	\$ 1,000.00	\$ -	\$ 393.00	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ 25.40	\$ 1,718.40
JANUARY 2023	0											\$ -
FEBRUARY 2023	0											\$ -
MARCH 2023	1	\$ -	\$ -	\$ 979.00	\$ 172.00	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ 36.28	\$ 1,487.28
APRIL 2023	1	\$ -	\$ -	\$ -	\$ 195.00	\$ 300.00	\$ 700.00	\$ -	\$ -	\$ -	\$ 17.93	\$ 1,212.93
MAY 2023	1	\$ -	\$ 2,500.00	\$ -	\$ 393.00	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ 111.76	\$ 3,304.76
JUNE 2023												\$ -
JULY 2023												\$ -
AUGUST 2023												\$ -
SEPTEMBER 2023												\$ -
												\$ -
												\$ -
												\$ -
												\$ -
												\$ -
												\$ -
												\$ -
TOTALS	5	\$ -	\$ 6,000.00	\$ 979.00	\$ 1,546.00	\$ 1,500.00	\$ 700.00	\$ -	\$ -	\$ -	\$ 239.27	\$ 10,964.27


 \$ 750 exp. Fund 807
 \$ 750 772 Fund

Tulare Public Cemetery District Verification Committee Charter

I. Purpose:

The purpose of the Tulare Public Cemetery District Verification Committee, a subcommittee of the Board of Trustees of the Tulare Public Cemetery District is to assist the Board of Trustees in fulfilling its required responsibilities of maintaining accurate interment and disinterment records.

Health and Safety Code Section 9064.(a) The Board of trustees shall cause to be prepared and maintained accurate and current records of: (1) The cemeteries owned by the district, showing the location of the sites where persons have acquired interment rights, including the names and addresses of the persons who have acquired these interment rights, and the location of plots where interment rights are available for acquisition. (2) All remains interred in cemeteries owned by the district, including the name of each person, his or her age at the time of death, place of death, date of interment, the interment plot, and the name and address of the funeral director.

Health and Safety Code Section 9069.10 An interment right does not include the right for disinterment of human remains except on consent of the cemetery district and the written consent of the surviving spouse, child, parent, or sibling, in that order of priority.

Health and Safety Code Section 9069.15 (c) The cemetery district shall retain a true and correct record of a removal of remains pursuant to subdivision (a) that includes all of the following: (1) The date the remains were removed. (2) The name and the age at death of the person whose remains if available. (3) The cemetery plot from which the remains were removed. (4) (A) If the removed remains are reinterred, the plot number, cemetery name, and location to which the remains were interred. (B) If the removed remains are disposed of other than by being reinterred, a record of the alternate disposition. (5) If the removed remains are reinterred at the cemetery, the date of re- interment.

II. Composition of the Verification Committee:

The Verification Committee shall be comprised of two designated Trustees, the District Manager or designee, and a minimum of at least one representative of the public that resides in the district of the Tulare Public Cemetery District. The members of the Verification Committee shall elect their Chair and Secretary.

III. Duties and Responsibilities:

The Verification Committee shall meet at least once every quarter of the calendar year, and at other dates scheduled by the Chairman of the committee. All meetings of the Verification Committee shall be posted 72 hours in advance of the meeting, open to the public, and all persons shall be permitted to participate in accordance with the Brown Act.

The members of the Verification Committee shall be provided, for their review, all necessary interment and disinterment records maintained by the district. The Verification Committee shall adhere to the required statutes outlined within the Health and Safety Codes noted above in section I of this charter. After each meeting, the committee secretary shall provide the board of trustees a written report of their findings and recommendations.

IV. Resources and Authority of the Verification Committee:

The Verification Committee shall have the resources and authority appropriate to discharge its duties and responsibilities for maintaining true and accurate records of interments and disinterment at the district.

V. Adoption of Verification Committee Charter:

Adopted at a regular/special meeting of the Tulare Public Cemetery Board of Trustees, held on the _____ Day of _____ 2023, by the following vote to wit:

- Ayes:
- Noes:
- Absent:

Attest: Clara Bernardo, Secretary of the Board of Trustees