

# **Tulare Public Cemetery District**

**900 EAST KERN AVENUE\*\*TULARE, CALIFORNIA 93274\*\*PHONE (559) 686-5544**

## **AUDIT COMMITTEE AGENDA**

### **Audit Committee Meeting**

**August 20, 2021**

**9:00 A.M.**

**ALL PUBLIC MEMBERS WILL BE ALLOWED TO ENTER THE MEETING NO EARLIER THEN 9:00 A.M.**

### **PRELIMINARIES:**

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

### **OPEN SESSION:**

- 2.1 Approval of the July 20, 2021 Minutes
- 2.2 Approval of June and July 2021 Financials
- 2.3 Discussion of Resolution 2021-2022-\_\_ Transfer of Funds from Endowment to Endowment Interest
- 2.4 Discussion of Resolution 2021-2022-\_\_ Transfer of Funds from Endowment Interest to Treasury to Account
- 2.5 Discussion of Resolution 2021-2022-\_\_ Updating Maximum Bank of the Sierra Revolving Fund Balance
- 2.6 Review of Proposed Increase of Fees for Various Burial Services at the Kern and North Cemeteries
- 2.7 District Manager's Report

### **ADJOURNMENT:**

**OPEN SESSION AGENDA ITEMS  
NOTICE TO THE PUBLIC**

ALL WRITINGS, MATERIALS AND INFORMATION PROVIDED TO THE BOARD FOR THEIR CONSIDERATION RELATING TO ANY OPEN SESSION AGENDA ITEMS OF THE MEETING ARE AVAILABLE FOR PUBLIC INSPECTION DURING NORMAL BUSINESS HOURS MONDAY THROUGH FRIDAY 8:00 AM – 5:00 PM AT THE ADMINISTRATION OFFICE OF THE DISTRICT LOCATED AT 900 E. KERN AVE., TULARE, CA 93274

IN COMPLIANCE WITH THE AMERICANS WITH DISABILITIES ACT, IF YOU SHOULD NEED SPECIAL ASSISTANCE TO PARTICIPATE IN THIS MEETING, PLEASE CONTACT THE BOARD OFFICE AT (559) 686-5544 TWENTY-FOUR (24) 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  
Audit Committee Meeting Minutes  
July 20, 2021

CALL TO ORDER:

The Tulare Public Cemetery Audit Committee meeting on July 20, 2021 was called to order at 9:10 A.M., at 900 E Kern Ave, Tulare, California by Committee Chair Steve Present. Committee Members Linda Maloy, Jim Pennington, and Yolonda Allen were present. Our new Manager Clara Bernardo was in attendance.

RECOGNITION OF VISITORS: There was one visitor

OPEN SESSION:

2.1 – Minutes of July 1, 2021 were presented. Maloy moved to approve. Vote (4-0).

2.2 – June 2021 financials not available. Tabled.

2.3 – Discussion of Bi-Weekly pay. Consensus of support.

2.4 – Discussion of Employee Life Insurance. Consensus of support.

2.5 – Discussion of Personal Time Off changes. Consensus of support

2.6 – Managers discussed success of holiday security patrols at the North Cemetery, cost of including concrete pad when purchasing burial rights, and contracting of a private landscaper for part time work.

ADJOURNMENT:

Committee Chair Present adjourned the meeting at 10:25 A.M.

Respectfully Submitted,

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Audit Committee Member

Tulare Public Cemetery District  
**Balance Sheet**  
As of June 30, 2021

	<u>Jun 30, 21</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
00 · Clearing Acct.	14,892.25
10100 · Petty Cash	533.01
10150 · Bank of The Sierra - CHK ACCT	17,103.95
10500 · Cash in Treasury (772)	401,975.11
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	<u>1,280,877.23</u>
Total 10600 · Endowment - Reserved (773)	1,596,895.15
10700 · Cash in Expansion Account (807)	95,421.40
10900 · Endowment - Unreserved (817)	<u>353,951.12</u>
Total Checking/Savings	2,480,771.99
Other Current Assets	
10 · Customer Balance Due	263.17
12001 · Undeposited Funds	<u>2,869.70</u>
Total Other Current Assets	<u>3,132.87</u>
Total Current Assets	<u>2,483,904.86</u>
<b>TOTAL ASSETS</b>	<b><u>2,483,904.86</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	<u>28,714.24</u>
Total Accounts Payable	28,714.24
Other Current Liabilities	
24000 · Payroll Liabilities	10,702.79
24010 · Pension Payable	4,999.41
24020 · Health Insurance Payable	538.99
25500 · Sales Tax Payable	<u>2,828.84</u>
Total Other Current Liabilities	<u>19,070.03</u>
Total Current Liabilities	<u>47,784.27</u>
Total Liabilities	47,784.27
Equity	
30000 · Fund Balance	2,264,918.96
Net Income	<u>171,201.63</u>
Total Equity	<u>2,436,120.59</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>2,483,904.86</u></b>

# Tulare Public Cemetery District Profit & Loss Budget Performance

June 2021

	Jun 21	Budget	Jul '20 - Jun 21	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
3999 · Total Beginning Cash Available	0	23,450	0	281,394	281,394
4000 · County Taxes					
4001 · Current Secured	7,780	13,368	156,919	160,418	160,418
4006 · Current Unsecured	-45	750	18,539	9,000	9,000
4008 · Prior Secured	567	253	2,395	3,040	3,040
4009 · Prior Unsecured	34	11	90	130	130
4030 · Suppl Current Secured	897	233	1,807	2,800	2,800
4033 · Suppl Prior Secured	92	33	598	400	400
4060 · Residual Distributions	13	542	10,305	6,500	6,500
4069 · PT Facilities	0	492	6,870	5,900	5,900
5000 · Aid-Other Governmental Agencies	0	3	27	30	30
5050 · Homeowners Property Tax Relief	564	100	1,238	1,200	1,200
4000 · County Taxes - Other	0	0	0	0	0
<b>Total 4000 · County Taxes</b>	<b>9,904</b>	<b>15,785</b>	<b>198,788</b>	<b>189,418</b>	<b>189,418</b>
4801 · Interest Income - 772	2,445	250	6,207	3,000	3,000
5400 · Charges for Current Services	84,401	61,029	1,020,049	732,345	732,345
5805 · Misc. Revenue	797	167	32,360	2,000	2,000
5834 · Restitution	100	100	1,200	1,200	1,200
5835 · Other Revenue	0	667	3,912	8,000	8,000
<b>Total Income</b>	<b>97,647</b>	<b>101,446</b>	<b>1,262,516</b>	<b>1,217,357</b>	<b>1,217,357</b>
<b>Expense</b>					
101 · Returned Checks	0	0	0	0	0
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	26,550	27,500	409,928	330,000	330,000
6002 · Overtime	1,373	250	13,854	3,000	3,000
6004 · Benefits	0	6,250	54,753	75,000	75,000
6005 · Extra Help	0	2,243	14,810	26,912	26,912
6008 · Directors Fees	275	333	3,650	4,000	4,000
6011 · Retirement-SD Portion	25	3,125	39,898	37,500	37,500
6012 · Social Security and Medicare	2,129	2,654	32,684	31,845	31,845
6015 · Workers Compensation Ins.	0	2,083	8,244	25,000	25,000
6016 · Unemployment Ins.	32	167	2,371	2,000	2,000
6000 · Payroll and Employee Benefits - Other	0	0	4,902	0	0
<b>Total 6000 · Payroll and Employee Benefits</b>	<b>30,385</b>	<b>44,605</b>	<b>585,093</b>	<b>535,257</b>	<b>535,257</b>
7003 · Penalties	0	42	569	500	500
7004 · Clothing and Personal Supplies	671	583	4,594	7,000	7,000
7005 · Telecommunications	478	500	6,126	6,000	6,000
7006 · Vaults and Crypts	6,145	6,250	95,102	75,000	75,000
7009 · Household Supplies	0	125	2,205	1,500	1,500
7010 · Insurance	3,883	1,667	15,838	20,000	20,000

## Tulare Public Cemetery District Profit & Loss Budget Performance

June 2021

	Jun 21	Budget	Jul '20 - Jun 21	YTD Budget	Annual Budget
<b>7030 - Maintenance and Repairs</b>					
70200 - Repair & Main. - Equipment	2,635	3,056	58,350	36,667	36,667
70300 - Repair & Main. - Outside	4,804	3,056	70,228	36,667	36,667
70400 - Repair & Main. - Building	1,686	3,056	37,088	36,667	36,667
7030 - Maintenance and Repairs - Other	0	0	0	0	0
<b>Total 7030 - Maintenance and Repairs</b>	<b>9,125</b>	<b>9,167</b>	<b>165,666</b>	<b>110,000</b>	<b>110,000</b>
<b>7036 - Office Supplies and Expense</b>					
62000 - Office Supplies	845	1,042	3,634	12,500	12,500
63000 - Computer Repairs and Expense	0	1,042	11,522	12,500	12,500
7036 - Office Supplies and Expense - Other	1,370	0	9,378	0	0
<b>Total 7036 - Office Supplies and Expense</b>	<b>2,216</b>	<b>2,083</b>	<b>24,533</b>	<b>25,000</b>	<b>25,000</b>
<b>7039 - Miscellaneous</b>					
7043 - Professional Fees	0	58	17,097	700	700
63500 - County Admin Fees	0	833	4,134	10,000	10,000
68100 - Accounting	3,252	833	12,688	10,000	10,000
68200 - Auditing	0	833	10,600	10,000	10,000
68300 - Legal	3,095	833	25,694	10,000	10,000
7043 - Professional Fees - Other	0	0	0	0	0
<b>Total 7043 - Professional Fees</b>	<b>6,346</b>	<b>3,333</b>	<b>53,116</b>	<b>40,000</b>	<b>40,000</b>
<b>7045 - Security</b>					
7059 - Publications and Legal Notices	1,270	208	3,956	2,500	2,500
7073 - Training / Education	463	250	4,553	3,000	3,000
7081 - Utilities	0	833	3,864	10,000	10,000
77100 - SCE	1,314	833	12,694	10,000	10,000
77200 - SO Cal Gas	22	833	759	10,000	10,000
77300 - Water, Sewer and Disposal	4,280	833	37,302	10,000	10,000
79000 - Waste Disposal	1,498	833	9,228	10,000	10,000
7081 - Utilities - Other	0	0	0	0	0
<b>Total 7081 - Utilities</b>	<b>7,114</b>	<b>3,333</b>	<b>59,984</b>	<b>40,000</b>	<b>40,000</b>
<b>7425 - Taxes</b>					
8001 - Graves Repurchase	0	108	247	1,300	1,300
8100 - Building and Improvements	0	417	10,800	5,000	5,000
8300 - Equipment	0	20,833	69,109	250,000	250,000
8300 - Equipment	0	6,250	125,217	75,000	75,000
<b>Total Expense</b>	<b>68,095</b>	<b>100,647</b>	<b>1,247,667</b>	<b>1,207,757</b>	<b>1,207,757</b>
<b>Net Ordinary Income</b>	<b>29,552</b>	<b>800</b>	<b>14,848</b>	<b>9,600</b>	<b>9,600</b>

## Tulare Public Cemetery District Profit & Loss Budget Performance

June 2021

	Jun 21	Budget	Jul '20 - Jun 21	YTD Budget	Annual Budget
Other Income/Expense					
Other Income					
9100 · Endowment					
9101 · Endowment Revenue	6,862	5,000	93,484	60,000	60,000
9102 · Interest Income - EC	4,240	2,500	23,474	30,000	30,000
9100 · Endowment - Other	0	0	0	0	0
Total 9100 · Endowment	11,102	7,500	116,958	90,000	90,000
9200 · Fund for Future Expansion - 807					
9201 · Rent and Concessions - 807	13,000	750	17,200	9,000	9,000
9203 · Interest Income - 807	0	117	995	1,400	1,400
9204 · Future Expansion Current Servic	1,943	1,250	18,902	15,000	15,000
9200 · Fund for Future Expansion - 807 - Other	0	0	0	0	0
Total 9200 · Fund for Future Expansion - 807	14,943	2,117	37,097	25,400	25,400
9300 · Unreserved Funds - 817					
9301 · Interest Income - 817	0	417	4,379	5,000	5,000
9300 · Unreserved Funds - 817 - Other	0	0	0	0	0
Total 9300 · Unreserved Funds - 817	0	417	4,379	5,000	5,000
Total Other Income	26,045	10,033	158,433	120,400	120,400
Other Expense					
7432 · Appropriation for Contingencies	0	10,833	0	130,000	130,000
9999 · COVID 19 Expenses	0		2,080		
Total Other Expense	0	10,833	2,080	130,000	130,000
Net Other Income	26,045	-800	156,353	-9,600	-9,600
Net Income	55,596	-0	171,202	0	0



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9804040

Tulare Public Cemetery District  
 900 E Kern Ave  
 Tulare CA 93274



Checking Account

The Bank's Funds Availability Policy does not apply to deposits of checks or drafts drawn on financial institutions located outside the U.S. These items cannot be processed the same as checks or drafts drawn on U.S. financial institutions. Generally, the availability of funds for deposits of foreign checks or drafts will be delayed for the time it takes us to collect the funds from the financial institutions upon which they are drawn.

Public Demand		Number of Enclosures	53
Account Number	XXXXXX7367	Statement Dates	6/01/21 thru 6/30/21
Previous Balance	57,064.68	Days in the statement period	30
11 Deposits/Credits	74,298.23	Average Ledger	26,853.62
70 Checks/Debits	108,760.31	Average Collected	26,853.62
Service Charge	.00		
Interest Paid	.00		
Ending Balance	22,602.60		

\* 0 5 8 7 0 0 0 8 1 9 0 0 9 0 0 0 \*

Deposits and Credits

Date	Description	Amount
6/04	VENDR PYMT COUNTY OF TULARE CCD	1,334.39
6/04	VENDR PYMT COUNTY OF TULARE CCD	2,763.95
6/18	VENDR PYMT COUNTY OF TULARE CCD	4,746.30
6/18	VENDR PYMT COUNTY OF TULARE CCD	6,433.03
6/18	VENDR PYMT COUNTY OF TULARE CCD	7,032.74
6/18	VENDR PYMT COUNTY OF TULARE CCD	14,958.50
6/24	TAXES PAYCHEX TPS CCD	535.35
6/25	GARNISH PAYCHEX CGS CCD	244.00





Date 6/30/21

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Public Demand

XXXXXX7367 (Continued)

**Deposits and Credits**

Date	Description	Amount
6/25	INVOICE PAYCHEX EIB CCD	663.15
6/25	VENDR PYMT COUNTY OF TULARE CCD	7,683.64
6/25	VENDR PYMT COUNTY OF TULARE CCD	27,903.18

**Other Debits**

Date	Description	Amount
6/01	INVOICE PAYCHEX EIB CCD	281.63-
6/01	TAXES PAYCHEX TPS CCD	7,061.51-
6/01	PAYROLL PAYCHEX INC. CCD	19,120.64-
6/09	TAXES PAYCHEX TPS CCD	18.49-
6/10	INVOICE PAYCHEX EIB CCD	243.41-
6/14	Payment ATT PPD	70.00-
6/15	DIRECTPAY SO CAL EDISON CO CCD	1,313.56-
6/21	Utilities City of Tulare PPD	3,609.28-
6/22	GARNISH PAYCHEX CGS CCD	244.00-
6/22	TAXES PAYCHEX TPS CCD	535.35-
6/23	INVOICE PAYCHEX EIB CCD	224.41-
6/25	Payment ATT PPD	175.35-
6/25	INVOICE PAYCHEX EIB CCD	235.91-
6/28	Payment ATT PPD	84.14-
6/28	DeLuxe SBS DLX FOR BUSINESS CCD	477.73-
6/30	GARNISH PAYCHEX CGS CCD	632.00-
6/30	PAYROLL PAYCHEX INC. CCD	16,150.96-

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Public Demand

XXXXXX7367 (Continued)

## Checks in Numerical Order

Date	Check No	Amount	Date	Check No	Amount
6/29	2645	3,518.25	6/16	2763	206.25
6/03	2718*	4,224.13	6/30	2765*	3,753.71
6/11	2722*	28.00	6/23	2766	46.76
6/18	2725*	91.23	6/22	2767	618.69
6/09	2727*	536.50	6/23	2768	5,170.95
6/01	2733*	649.66	6/24	2769	193.11
6/01	2739*	279.00	6/22	2770	1,270.00
6/02	2741*	185.46	6/25	2771	182.70
6/01	2742	958.68	6/22	2772	521.47
6/23	2744*	129.58	6/23	2773	1,056.03
6/03	2746*	235.00	6/30	2774	3,883.00
6/03	2747	52.42	6/22	2775	1,214.42
6/03	2748	587.35	6/22	2776	1,334.33
6/04	2749	793.72	6/21	2777	569.51
6/03	2750	541.25	6/22	2779*	90.00
6/10	2751	22.92	6/22	2780	944.30
6/02	2752	1,602.64	6/22	2781	4,374.04
6/03	2753	1,125.14	6/22	2782	123.75
6/14	2754	291.67	6/21	2783	461.40
6/15	2755	1,270.00	6/22	2784	52.68
6/16	2756	106.21	6/30	2785	52.20
6/16	2757	210.36	6/29	2788*	6,020.00
6/16	2758	295.44	6/03	10001*	3,152.95
6/15	2759	150.00	6/02	10015*	2,248.58
6/29	2760	100.00	6/03	10018*	2,278.26
6/17	2761	105.22	6/22	10020*	102.13
6/14	2762	270.89			

\* Denotes missing check numbers

## Daily Balance Information

Date	Balance	Date	Balance	Date	Balance
6/01	28,713.56	6/14	14,303.12	6/23	21,032.34
6/02	24,676.88	6/15	11,569.56	6/24	21,374.58
6/03	12,480.38	6/16	10,751.30	6/25	57,274.59
6/04	15,785.00	6/17	10,646.08	6/28	56,712.72
6/09	15,230.01	6/18	43,725.42	6/29	47,074.47
6/10	14,963.68	6/21	39,085.23	6/30	22,602.60
6/11	14,935.68	6/22	27,660.07		

Keep Climbing

04:23p  
8/11/2021

Tulare Public Cemetery  
Reconciliation Detail

10150 - Bank of the Sierra - CHK Acct, Period Ending 6/30/21

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						57,064.68
Cleared Transactions						
Checks and Payments - 70 items						
Check	4/8/2021	2685	Odette Gettv	x	-3,518.25	-3,518.25
Check	4/30/2021	10001		x	-3,152.95	-6,671.20
Bill Pmt-Check	5/6/2021	2718	Motorola Solutions	x	-4,224.13	-10,895.33
Bill Pmt-Check	5/10/2021	2722	David Faria	x	-28.00	-10,923.33
Bill Pmt-Check	5/14/2021	2733	Tulare Irrigation District	x	-649.66	-11,572.99
Bill Pmt-Check	5/14/2021	2727	Johnson Controls	x	-536.50	-12,109.49
Bill Pmt-Check	5/14/2021	2725	Ewing Irrigation &	x	-91.23	-12,200.72
Bill Pmt-Check	5/21/2021	2742	Waste Management	x	-958.68	-13,159.40
Bill Pmt-Check	5/21/2021	2739	The Carpet Shoppe	x	-279.00	-13,438.40
Bill Pmt-Check	5/21/2021	2741	US Bank Equipment	x	-185.46	-13,623.86
Bill Pmt-Check	5/21/2021	2744	Wizix	x	-129.58	-13,753.44
Bill Pmt-Check	5/28/2021	2752	United States Treasury	x	-1,602.64	-15,356.08
Bill Pmt-Check	5/28/2021	2753	Battery Pro	x	-1,125.14	-16,481.22
Bill Pmt-Check	5/28/2021	2749	CA Turf Equipment	x	-793.72	-17,274.94
Bill Pmt-Check	5/28/2021	2748	Battery Pro	x	-587.35	-17,862.29
Bill Pmt-Check	5/28/2021	2750	Gloria Semoes	x	-541.25	-18,403.54
Bill Pmt-Check	5/28/2021	2746	Armando's Locksmith	x	-235.00	-18,638.54
Bill Pmt-Check	5/28/2021	2747	AT&T Mobility	x	-52.42	-18,690.96
Bill Pmt-Check	5/31/2021	2751	SoCalGas	x	-22.92	-18,713.88
Bill Pmt-Check	5/31/2021	2755	Element Security	x	-1,270.00	-19,983.88
Bill Pmt-Check	5/31/2021	2758	Lowe's	x	-295.44	-20,279.32
Bill Pmt-Check	5/31/2021	2754	CA Turf Equipment	x	-291.67	-20,570.99
Bill Pmt-Check	5/31/2021	2762	TF Tire & Service	x	-270.89	-20,841.88
Bill Pmt-Check	5/31/2021	2757	Leaf	x	-210.36	-21,052.24
Bill Pmt-Check	5/31/2021	2763	Valley Expetec	x	-206.25	-21,258.49
Bill Pmt-Check	5/31/2021	2759	M. Green and Company	x	-150.00	-21,408.49
Bill Pmt-Check	5/31/2021	2756	Ewing Irrigation &	x	-106.21	-21,514.70
Bill Pmt-Check	5/31/2021	2761	RIGO'S SIGNS	x	-105.22	-21,619.92
Bill Pmt-Check	5/31/2021	2760	Public Cemetery All	x	-100.00	-21,719.92
Check	6/1/2021	EFT	Paychex of New York	x	-19,120.64	-40,840.56
Check	6/1/2021	EFT	Paychex of New York	x	-7,061.51	-47,902.07
Check	6/1/2021	10018		x	-2,278.26	-50,180.33
Check	6/1/2021	10015		x	-2,248.58	-52,428.91
Check	6/1/2021	EFT	Paychex of New York	x	-281.63	-52,710.54
Bill Pmt-Check	6/4/2021	2768	CALPERS	x	-5,170.95	-57,881.49
Bill Pmt-Check	6/4/2021	281	Tulare County Count	x	-4,374.04	-62,255.53
Bill Pmt-Check	6/4/2021	2774	Isurica	x	-3,883.00	-66,138.53
Bill Pmt-Check	6/4/2021	2765	Asco Pacific	x	-3,753.71	-69,892.24
Bill Pmt-Check	6/4/2021	2776	Morris Levin & Son	x	-1,334.33	-71,226.57
Bill Pmt-Check	6/4/2021	2770	Element Security So	x	-1,270.00	-72,496.57
Bill Pmt-Check	6/4/2021	2775	Linder Equipment Co.	x	-1,214.42	-73,710.99
Bill Pmt-Check	6/4/2021	2773	Home Depot	x	-1,056.03	-74,767.02
Bill Pmt-Check	6/4/2021	2780	Seascoast Business	x	-944.30	-75,711.32
Bill Pmt-Check	6/4/2021	2767	CA Turf Equipment	x	-618.69	-76,330.01
Bill Pmt-Check	6/4/2021	2777	Office Depot	x	-569.51	-76,899.52
Bill Pmt-Check	6/4/2021	2772	Gary V. Burrows	x	-521.47	-77,420.99
Bill Pmt-Check	6/4/2021	2783	Waste Management	x	-461.40	-77,882.39
Bill Pmt-Check	6/4/2021	2769	CARQUEST AUTO	x	-193.11	-78,075.50
Bill Pmt-Check	6/4/2021	2771	Ewing Irrigation &	x	-182.70	-78,258.20
Bill Pmt-Check	6/4/2021	2782	Valley Expetec	x	-123.75	-78,381.95
Bill Pmt-Check	6/4/2021	2779	Res Com	x	-90.00	-78,471.95
Bill Pmt-Check	6/4/2021	2784	Wilbur - Ellis Comp	x	-52.68	-78,524.63

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8/11/2021

**Tulare Public Cemetery  
Reconciliation Detail  
10150 - Bank of the Sierra - CHK Acct, Period Ending 6/30/21**

Type	Date	Num	Name	Clr	Amount	Balance
Bill Pmt-Check	6/4/2021	2766	Bakers Supplies	x	-46.76	-78,571.39
Check	6/9/2021	EFT	Paychex of New York	x	-18.49	-78,589.88
Check	6/10/2021	EFT	Paychex of New York	x	-243.41	-78,833.29
Check	6/14/2021	EFT	ATT	x	-70.00	-78,903.29
Bill Pmt-Check	6/15/2021		Southern California	x	-1,313.56	-80,216.85
Bill Pmt-Check	6/18/2021	EFT	City of Tulare	x	-3,609.28	-83,826.13
Check	6/22/2021	EFT	Paychex of New York	x	-535.35	-84,361.48
Check	6/22/2021		Paychex of New York	x	-244.00	-84,605.48
Check	6/23/2021	EFT	Paychex of New York	x	-224.41	-84,829.89
Bill Pmt-Check	6/24/2021	2788	Van Cleve Concrete	x	-6,020.00	-90,849.89
Bill Pmt-Check	6/24/2021		AT&T Mobility	x	-175.35	-91,025.24
Bill Pmt-Check	6/24/2021	EFT	AT&T Mobility	x	-84.14	-91,109.38
Bill Pmt-Check	6/24/2021	2785	AT&T Mobility	x	-52.20	-91,161.58
Check	6/25/2021		Paychex of New York	x	-235.91	-91,397.49
Bill Pmt-Check	6/28/2021	EFT	Deluxe Business	x	-477.73	-91,875.22
Check	6/30/2021	EFT	Paychex of New York	x	-16,150.96	-108,026.18
Check	6/30/2021	EFT	Paychex of New York	x	-632.00	-108,658.18
Check	6/9/2021	10020		x	-102.13	-108,760.31
Total Checks and Payments					-108,760.31	-108,760.31
Total Checks and Payments						
<b>Deposit and Credits - 15 Items</b>						
Bill Pmt-Check	5/11/2021	2764	Southern California Edisc	x	0.00	0.00
Transfer	6/4/2021			x	1,334.39	1,334.39
Transfer	6/4/2021			x	2,763.95	4,098.34
Transfer	6/4/2021			x	4,746.30	8,844.64
Transfer	6/4/2021			x	14,958.50	23,803.14
Transfer	6/18/2021			x	6,433.03	30,236.17
Transfer	6/18/2021			x	7,032.74	37,268.91
Transfer	6/18/2021			x	7,683.64	44,952.55
Transfer	6/18/2021			x	27,903.18	72,855.73
Deposit	6/24/2021		Paychex of New York	x	535.35	73,391.08
Deposit	6/24/2021		Paychex of New York	x	244.00	73,635.08
Deposit	6/24/2021		Paychex of New York	x	663.15	74,298.23
Total Deposits and Credits					74,298.23	74,298.23
Total Cleared Transactions					-34,462.08	-34,462.08
Cleared Balance					(34,462.08)	22,602.60

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08/11/21

**Tulare Public Cemetery District**  
**Reconciliation Detail**  
10500 - Cash in Treasury (772), Period Ending 06/30/2021

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						358,800.79
<b>Cleared Transactions</b>						
<b>Checks and Payments - 9 items</b>						
Transfer	06/04/2021			X	-14,958.50	-14,958.50
Transfer	06/04/2021			X	-4,746.30	-19,704.80
Transfer	06/04/2021			X	-2,763.95	-22,468.75
Transfer	06/04/2021			X	-1,334.39	-23,803.14
Transfer	06/18/2021			X	-27,903.18	-51,706.32
Transfer	06/18/2021			X	-7,683.64	-59,389.96
Transfer	06/18/2021			X	-7,032.74	-66,422.70
Transfer	06/18/2021			X	-6,433.03	-72,855.73
Check	06/30/2021			X	-44.71	-72,900.44
<b>Total Checks and Payments</b>					<b>-72,900.44</b>	<b>-72,900.44</b>
<b>Deposits and Credits - 13 items</b>						
Transfer	06/01/2021			X	21,016.83	21,016.83
Transfer	06/07/2021			X	16,916.90	37,933.73
Transfer	06/16/2021			X	24,217.50	62,151.23
Transfer	06/21/2021			X	17,258.35	79,409.58
Transfer	06/28/2021			X	25,473.90	104,883.48
Deposit	06/30/2021			X	13.07	104,896.55
Deposit	06/30/2021			X	34.05	104,930.60
Deposit	06/30/2021			X	91.97	105,022.57
Deposit	06/30/2021			X	564.27	105,586.84
Deposit	06/30/2021			X	567.44	106,154.28
Deposit	06/30/2021			X	897.15	107,051.43
Deposit	06/30/2021			X	1,242.89	108,294.32
Deposit	06/30/2021			X	7,780.44	116,074.76
<b>Total Deposits and Credits</b>					<b>116,074.76</b>	<b>116,074.76</b>
<b>Total Cleared Transactions</b>					<b>43,174.32</b>	<b>43,174.32</b>
<b>Cleared Balance</b>					<b>43,174.32</b>	<b>401,975.11</b>
<b>Register Balance as of 06/30/2021</b>					<b>43,174.32</b>	<b>401,975.11</b>
<b>Ending Balance</b>					<b>43,174.32</b>	<b>401,975.11</b>

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08/11/21

**Tulare Public Cemetery District**  
**Reconciliation Summary**  
10500 - Cash in Treasury (772), Period Ending 06/30/2021

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	<u>Jun 30, 21</u>
Beginning Balance	358,800.79
Cleared Transactions	
Checks and Payments - 9 items	-72,900.44
Deposits and Credits - 13 items	116,074.76
Total Cleared Transactions	<u>43,174.32</u>
Cleared Balance	<u><u>401,975.11</u></u>
Register Balance as of 06/30/2021	401,975.11
Ending Balance	401,975.11

3:06 PM  
08/16/21

**Tulare Public Cemetery District**  
**Reconciliation Detail**  
10600 · Endowment - Reserved (773), Period Ending 06/30/2021

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						1,584,127.52
<b>Cleared Transactions</b>						
<b>Deposits and Credits - 6 items</b>						
Transfer	06/01/2021			X	1,838.00	1,838.00
Transfer	06/07/2021			X	1,427.00	3,265.00
Transfer	06/16/2021			X	2,194.00	5,459.00
Transfer	06/21/2021			X	1,579.00	7,038.00
Transfer	06/28/2021			X	1,490.00	8,528.00
Deposit	06/30/2021		Interest	X	4,239.63	12,767.63
Total Deposits and Credits					12,767.63	12,767.63
Total Cleared Transactions					12,767.63	12,767.63
Cleared Balance					12,767.63	1,596,895.15
Register Balance as of 06/30/2021					12,767.63	1,596,895.15
<b>Ending Balance</b>					<b>12,767.63</b>	<b>1,596,895.15</b>



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**Tulare Public Cemetery District**  
**Reconciliation Summary**  
10600 · Endowment - Reserved (773), Period Ending 06/30/2021

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	<u>Jun 30, 21</u>
<b>Beginning Balance</b>	1,584,127.52
<b>Cleared Transactions</b>	
<b>Deposits and Credits - 6 items</b>	<u>12,767.63</u>
<b>Total Cleared Transactions</b>	<u>12,767.63</u>
<b>Cleared Balance</b>	<u><b>1,596,895.15</b></u>
<b>Register Balance as of 06/30/2021</b>	1,596,895.15
<b>Ending Balance</b>	1,596,895.15

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08/16/21

Tulare Public Cemetery District  
Reconciliation Detail

10700 - Cash in Expansion Account (807), Period Ending 06/30/2021

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						95,166.23
<b>Cleared Transactions</b>						
<b>Deposits and Credits - 1 item</b>						
Deposit	06/30/2021			X	255.17	255.17
Total Deposits and Credits					255.17	255.17
Total Cleared Transactions					255.17	255.17
Cleared Balance					255.17	95,421.40
Register Balance as of 06/30/2021					255.17	95,421.40
<b>Ending Balance</b>					<b>255.17</b>	<b>95,421.40</b>

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**Tulare Public Cemetery District  
Reconciliation Summary**

10700 - Cash in Expansion Account (807), Period Ending 06/30/2021

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	<u>Jun 30, 21</u>
Beginning Balance	95,166.23
Cleared Transactions	
Deposits and Credits - 1 item	<u>255.17</u>
Total Cleared Transactions	<u>255.17</u>
Cleared Balance	<u><u>95,421.40</u></u>
Register Balance as of 06/30/2021	95,421.40
Ending Balance	95,421.40

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**Tulare Public Cemetery District  
Reconciliation Detail**

10900 · Endowment - Unreserved (817), Period Ending 06/30/2021

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
<b>Beginning Balance</b>						353,004.61
<b>Cleared Transactions</b>						
<b>Deposits and Credits - 1 item</b>						
Deposit	06/30/2021			X	946.51	946.51
Total Deposits and Credits					946.51	946.51
Total Cleared Transactions					946.51	946.51
Cleared Balance					946.51	353,951.12
Register Balance as of 06/30/2021					946.51	353,951.12
<b>Ending Balance</b>					<b>946.51</b>	<b>353,951.12</b>

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**Tulare Public Cemetery District**  
**Reconciliation Summary**  
10900 · Endowment - Unreserved (817), Period Ending 06/30/2021

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	<u>Jun 30, 21</u>
Beginning Balance	353,004.61
Cleared Transactions	
Deposits and Credits - 1 item	<u>946.51</u>
Total Cleared Transactions	<u>946.51</u>
Cleared Balance	<u><b>353,951.12</b></u>
Register Balance as of 06/30/2021	353,951.12
Ending Balance	353,951.12



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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 the revolving fund and upon the willingness and ability of the office 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.

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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 Secretary, Stephen Present, seconded by Trustee Vice Chairperson James Pennington, at a regular meeting of the Board of Trustees held on August 26, 2021, by the following vote:

AYES: \_\_\_\_\_  
NOES: \_\_\_\_\_  
ABSTAIN: \_\_\_\_\_  
ABSENT: \_\_\_\_\_

ATTEST: Lydia Cervantes, ADMINISTRATIVE ASSISTANT

By: \_\_\_\_\_

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**Final Tulare Cemetery Budget 2021-22 Approved 7/22/2021**

772 EXPENSES	2021-2022	Budgeted	2020-2021	Budgeted	YTD May 2021	Budgeted	2019-2020	Expense	Budgeted	2018-2019	Expense
	Expense	2nd	2020-2021	2020-2021	Expense	2019-2020	Expense	2018-2019	Expense	2018-2019	
6001 Regular Salaries	525,000	370,000	330,000	383,378	248,500	258,533	249,330	246,339			
6002 Overtime Pay	5,000	16,000	3,000	12,481	5,000	9,730	3,000	4,210			
6004 Health Insurance	75,000	75,000	75,000	54,753	38,000	72,233	72,000	35,258			
6005 Extra Help	4,000	1,912	26,912	14,810	55,000	68,808	50,000	55,683			
6008 Director's Fee	4,000	4,000	4,000	3,375	3,000	2,325	4,000	2,475			
6011 Retirement	45,000	37,500	37,500	39,873	24,000	33,568	33,000	23,638			
6012 Social Security	40,000	31,845	31,845	30,555	18,000	20,522	18,000	16,489			
6015 Worker's Comp Ins	20,000	25,000	25,000	8,244	18,000	22,323	20,000	15,646			
6016 Unemployment Ins	3,000	2,000	2,000	2,339	5,000	1,624	4,000	4,624			
6000 Payroll & Emp Benefits-Other	0	10,000	0	4,902		-12					
<b>Total</b>	<b>721,000</b>	<b>573,257</b>	<b>535,257</b>	<b>554,710</b>	<b>414,500</b>	<b>489,654</b>	<b>453,330</b>	<b>404,362</b>			
<b>Salaries &amp; Employee Benefits</b>											
7004 Clothing & Personal Supplies	7,000	7,000	7,000	3,922	4,000	4,007	8,000	3,146			
7005 Telecommunications	6,000	6,000	6,000	5,648	6,000	7,171	7,000	5,203			
7006 Garden Crypts/Vaults	75,000	100,000	75,000	88,013	65,000	71,660	110,000	57,392			
7009 Household Supplies	1,500	1,500	1,500	2,205	1,500	1,491	0	0			
7010 Insurance	20,000	20,000	20,000	11,955	21,000	17,029	20,000	20,407			
7025 Mileage Reimbursement Exp	200	0	0	0	0	67					
7030 Repairs Maintenance	110,000	200,000	110,000	155,829	107,000	110,413	100,000	143,155			
7036 Office Expense	20,000	25,000	25,000	22,160	24,500	13,712	11,000	10,929			
7039 Miscellaneous	700	700	700	17,097	2,500	661	0	2,740			
7043 Professional Expense	50,000	40,000	40,000	46,920	20,500	40,542	24,000	39,964			
7045 Security Expense	25,000	20,000	2,500	2,686	4,000	2,170	0	1,144			
7059 Publications & Legal Notices	3,000	3,000	3,000	4,090	3,000	6,877	12,000	2,479			
7073 Training	10,000	10,000	10,000	3,864	8,000	6,769	10,000	7,167			
7081 Utilities	50,000	40,000	40,000	52,870	45,000	41,742	40,000	45,351			
<b>Total</b>	<b>378,400</b>	<b>473,200</b>	<b>340,700</b>	<b>417,259</b>	<b>312,000</b>	<b>324,311</b>	<b>342,000</b>	<b>339,077</b>			
<b>Sevices &amp; Supplies</b>											
7003 Tax Admin Fee/Penalties	500	500	500	569	6,000	1,317	0	0			
7425 Taxes & Assessments	1,300	1,300	1,300	2,374	1,500	1,299	9,000	1,299			
<b>CAPITAL OUTLAY</b>											
8000 Land	0	0	0	0	0	0	10,000	0			
8001 Cem Plots Repurchase	5,000	20,000	5,000	10,800	10,000	4,865	5,000	7,889			
8100 Bldg & Improv	100,000	250,000	250,000	64,885	18,000	0	20,000	0			
8300 New F/A	133,600	175,155	75,000	125,217	50,000	52,190	40,000	0			
<b>Total</b>	<b>238,600</b>	<b>445,155</b>	<b>330,000</b>	<b>200,902</b>	<b>78,000</b>	<b>57,055</b>	<b>75,000</b>	<b>7,889</b>			
<b>SUBTOTAL</b>	<b>1,339,800</b>	<b>1,493,412</b>	<b>1,207,757</b>	<b>1,175,814</b>	<b>812,000</b>	<b>873,636</b>	<b>879,330</b>	<b>752,627</b>			
7432 Contingencies	121,400	130,000	130,000	0	0	0	100,000	0			
<b>TOTAL BUDGET 772</b>	<b>1,461,200</b>	<b>1,623,412</b>	<b>1,337,757</b>	<b>1,175,814</b>	<b>812,000</b>	<b>873,636</b>	<b>979,330</b>	<b>752,627</b>			

**Final Tulare Cemetery Budget 2020-2021 Approved 7/22/2021**

REVENUES	Budgeted	Budgeted	Budgeted	Income	Budgeted	Income	Income
	2021-2022	2nd 2020-2021	2020-2021	YTD May 2021	2019-2020	2019-2020	2017-2018
<b>772</b>							
<b>Available Resources</b>	391,418	271,794	281,394	358,800			
4001 Pr Tx-Cur Se	166,000	160,418	160,418	149,138	147,000	153,437	146,641
4006 Pr Tx-Cr Uns	9,000	9,000	9,000	18,584	9,000	9,231	8,733
4008 Pr Tx-Pr Sec	3,040	3,040	3,040	1,828	2,800	2,761	2,746
4009 Pr Tx-Pr Uns	130	130	130	55	130	153	131
4030 Suppl Tx Cs	2,800	2,800	2,800	910	2,800	2,981	2,827
4033 Suppl Prior	400	400	400	506	400	573	393
4060 Residual Dist	6,500	6,500	6,500	10,292	6,500	6,905	6,510
4069 PT Facilities	5,900	5,900	5,900	6,870	5,900	6,221	5,894
5000 I/G Revenue	30	30	30	27	30	29	63
5050 Prop Tax Rel	1,200	1,200	1,200	673	1,200	1,277	1,292
<b>Total Property</b>	<b>195,000</b>	<b>189,418</b>	<b>189,418</b>	<b>188,883</b>	<b>175,760</b>	<b>183,568</b>	<b>175,230</b>
4801 Interest	3,000	3,000	3,000	3,763	3,000	5,621	2,898
5400 Curr Serv	732,182	1,000,000	732,345	935,648	610,000	707,269	607,346
5805 Misc Revenue	2,000	20,000	2,000	31,562	20,000	7,141	0
5834 Restitution	1,200	1,200	1,200	1,100	3,240	10,950	23,898
5835 Other Revenue	15,000	8,000	8,000	3,912	812,000	915,149	809,372
<b>Total 772</b>	<b>1,339,800</b>	<b>1,493,412</b>	<b>1,217,357</b>	<b>1,523,668</b>	<b>812,000</b>	<b>915,149</b>	<b>879,330</b>
<b>773</b>							
4801 Interest	25,000	30,000	30,000	19,234	30,000	39,810	25,574
5400 Curr Serv	60,000	60,000	60,000	86,622	60,000	60,681	65,874
5835 Oth Revenue	0	0	0	0	0	0	0
<b>Total</b>	<b>85,000</b>	<b>90,000</b>	<b>90,000</b>	<b>105,856</b>	<b>90,000</b>	<b>100,491</b>	<b>91,448</b>
<b>807</b>							
Fd for Fut Expans							
4801 Interest	1,400	1,400	1,400	995	500	1,582	805
4807 Facility Rent	15,000	18,600	9,000	4,200	8,400	21,400	8,400
5400 Curr Serv	15,000	15,000	15,000	16,959	15,000	0	0
<b>Total</b>	<b>31,400</b>	<b>35,000</b>	<b>25,400</b>	<b>22,154</b>	<b>23,900</b>	<b>22,982</b>	<b>9,205</b>
<b>817</b>							
Unreserved Funds							
4801 Interest	5,000	5,000	5,000	4,379	6,500	6,176	308
5400 Curr Serv	0	0	0	0	0	0	0
<b>Total</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>4,379</b>	<b>6,500</b>	<b>6,176</b>	<b>13,213</b>
<b>TOTAL REVENUES</b>	<b>1,461,200</b>	<b>1,623,412</b>	<b>1,337,757</b>	<b>1,656,057</b>	<b>932,400</b>	<b>1,044,798</b>	<b>923,238</b>
Difference with Expenses	\$0	\$0	\$0	\$0			

## TULARE CEMTERY WORKSHEET FOR CALCULATING COST OF SERVICES 2021-2022 FISCAL YEAR

### Assumptions:

Expense Annual Budget = \$1,339,800.

Income from Property Tax is 195,000. So Net Prop Tax Income from Total Exp = \$1,144,800

Cost of budgeted Payroll & Benefits = \$721,000.

Total 11 Employees, 8 Grounds, 2 Office, 1 Manager.

Cost of Grounds and Office is 75% Grounds and 25% Office (Mgr cost is split between both)

Three Scenerios Will Be Calculated: Expense minus Prop Tax, Total Exp, and Payroll/Benefit Cost Only

Annual Exp Gmen	\$1,144,800	X	0.75	\$858,600
Annual Exp Office	\$1,144,800	X	0.25	\$286,200
Annual Exp Gmen	\$1,339,800	X	0.75	\$1,004,850
Annual Exp Office	\$1,339,800	X	0.25	\$334,950
Annual Payroll Gmen	\$721,000	X	0.75	\$540,750
Annual Payroll Office	\$721,000	X	0.25	\$180,250

350 Annual Interments and 82 Annual Pre Needs.

Interments are 70% body and 30% cremation = 245 Body & 105 Cremation

Groundmen Cost of Interment: Body Burial 4 Hours X 2 Men (8 m/h).

Niche/Cremation is 2 Hour X 1 Man (2 m/h).

### Using Total Expense of 1,144,800 (1,339,800 - 195,000):

8 X 245 + 2 X 105 = 2170. Cost Per Interment/Hr = \$858,600/2170

\$396

Cost Per Body Burial 8 manhours

\$3,165

Cost Per Niche/Cremation 2 Man Hours

\$791

Office Cost of Office = 350 + 82 = 432 Transactions. Cost Per Transaction = \$286,200/432

\$663

Office Cost of Only As Needs. \$286,200/350

\$818

### Using Total Expense of 1,339,800:

8 X 245 + 2 X 105 = 2170. Cost Per Interment/Hr = 1,004,850/2170

\$463

Cost Per Body Burial 8 manhours

\$3,705

Cost Per Niche/Cremation 2 Man Hours

\$926

Office Cost of Office = 350 + 82 = 432 Transactions. Cost Per Trans = 334,950/432

\$775

Office Cost of Only As Needs. Cost Per Trans = 334,950/350

\$957

### Using Payroll & Benefits Expense of \$540,700:

8 X 245 + 2 X 105 = 2170. Cost Per Interment/Hr = 540,570/2170

\$249

Cost Per Body Burial 8 manhours

\$1,993

Cost Per Niche/Cremation 2 Man Hours

\$498

Office Cost of Office = 350 + 82 = 432 Transactions. Cost Per Transaction = 180,250/432

\$417

Office Cost of Only As Needs. 180,250/350

\$515

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**TULARE PUBLIC CEMETERY  
NORTH J ST CEMETERY**

**NORTH CEMETERY (PROPOSED PRICE INCREASES AND PERCENTAGES IN RED)**

<u>SINGLE BURIAL GRAVE-FLAT STONE ROW</u>			Pre-Need	<u>BABY BURIAL GRAVE-1/2 GRAVE</u>		
GRAVE - ADULT	\$ 1,000.00	\$1,200.00	\$1,200.00	1/2 GRAVE - BABY	\$ 315.00	
OPEN/CLOSE	\$ 688.00	\$1,300.00		OPEN/CLOSE	\$ 210.00	
CRYPT FLAT TOP	\$ 500.00	\$500.00		38" BABY CRYPT	\$ 246.00	
SALES TAX	\$ 41.25	\$41.25		SALES TAX	\$ 20.30	
HANDLING FEE	\$ 263.00	\$0		HANDLING FEE	\$ 105.00	
ADMINISTRATION FEE	\$ 158.00	\$300.00	\$300.00	ADMINISTRATION FE	\$ 158.00	
ENDOWMENT CARE	\$ 266.00	\$266.00	\$266.00	ENDOWMENT CARE	\$ 134.00	
<b>TOTAL</b>	<b>\$ 2,916.25</b>	<b>\$3,607.25</b>	<b>\$1,766.00</b>	<b>TOTAL</b>	<b>\$ 1,188.30</b>	
	<b>% Increase</b>	<b>24%</b>	<b>39%</b>			
<u>SINGLE BURIAL GRAVE - TALL STONE ROW</u>			Pre-Need	<u>CREMATION BURIAL FLAT 1/2 GRAVE</u>		
GRAVE ADULT	\$ 1,575.00	\$1,800.00	\$1,800.00	1/2 GRAVE	\$ 500.00	\$500.00
OPEN/CLOSE	\$ 688.00	\$1,300.00		OPEN/CLOSE	\$ 313.00	\$500.00
CRYPT FLAT TOP	\$ 500.00	\$500.00		URN/VAULT-REG	\$ 166.00	\$166.00
SALES TAX	\$ 41.25	\$41.25		SLAES TAX	\$ 13.70	\$13.70
HANDLING FEE	\$ 263.00	\$0		HANDLING FEE	\$ 27.00	
ADMINISTRATION FEE	\$ 158.00	\$300.00	\$300.00	ADMINISTRATION FEE	\$ 158.00	\$300.00
ENDOWMENT CARE	\$ 266.00	\$266.00	\$266.00	ENDOWMENT CARE	\$ 134.00	\$134.00
<b>TOTAL</b>	<b>\$ 3,491.25</b>	<b>\$4,207.25</b>	<b>\$2,366.00</b>	<b>TOTAL</b>	<b>\$ 1,311.70</b>	<b>\$1,613.70</b>
		<b>21%</b>	<b>29%</b>			<b>23%</b>
<u>DOUBLE DEPTH BURIAL GRAVE-FLAT STONE ROW</u>			Pre-Need	<u>CREMATION BURIAL - TALL 1/2 GRAVE</u>		
GRAVE-ADULT	\$ 1,000.00	\$1,200.00	\$1,200.00	1/2 GRAVE	\$ 788.00	\$788.00
OPEN/CLOSE	\$ 1,033.00	\$1,800.00		OPEN/CLOSE	\$ 313.00	\$500.00
CRYPT FLAT TOP	\$ 500.00	\$500.00		URN VAULT- REG.	\$ 166.00	\$166.00
SALES TAX	\$ 41.25	\$41.25		SALES TAX	\$ 13.70	\$13.70
HANDLING FEE	\$ 263.00	\$0		HANDLING FEE	\$ 27.00	
ADMINISTRATION FEE	\$ 158.00	\$300.00	\$300.00	ADMINISTRATION FEE	\$ 158.00	\$300.00
ENDOWMENT CARE	\$ 393.00	\$393.00	\$393.00	ENDOWMENT CARE	\$ 134.00	\$134.00
<b>TOTAL</b>	<b>\$ 3,388.25</b>	<b>\$4,234.25</b>	<b>\$1,893.00</b>	<b>TOTAL</b>	<b>\$ 1,599.70</b>	<b>\$1,901.70</b>
		<b>25%</b>	<b>36%</b>			<b>19%</b>
<u>DOUBLE DEPTH BURIAL GRAVE-TALL STONE ROW</u>			Pre-Need	<u>HANDLING FEE CRYPTS &amp; VAULTS</u>		
GRAVE ADULT	\$ 1,575.00	\$1,800.00	\$1,800.00	GARDEN CRYPT	\$ 263.00	
OPEN/CLOSE	\$ 1,033.00	\$1,800.00		FLAT TOP CRYPT	\$ 263.00	
CRYPT FLAT TOP	\$ 500.00	\$500.00		MONTICELLO	\$ 315.00	
SALES TAX	\$ 41.25	\$41.25		CONTINENTAL	\$ 315.00	
HANDLING FEE	\$ 263.00	\$0		OVESIZE CRYPTS	\$ 368.00	
ADMINISTRATION FEE	\$ 158.00	\$300.00	\$300.00	URN VAULTS	\$ 27.00	
ENDOWMENT CARE FEE	\$ 393.00	\$393.00	\$393.00	BABY	\$ 105.00	
<b>TOTAL</b>	<b>\$ 3,963.25</b>	<b>\$4,834.25</b>	<b>\$2,493.00</b>			
		<b>22%</b>	<b>27%</b>			

**SALES TAX 8.25%**

**NO REFUNDS**

**CHECKS MUST BE FOR THE EXACT AMOUNT ONLY**

**CHECK OR MONEY ORDER ONLY ON BURIAL**

**NON-RESIDENT/OUT OF DISTRICT FEE IS 15% OF TOTAL COST AND IF APPLICABLE UP TO \$726.00**

**\*\*As of May 26th, 2018 Tulare Public Cemetery will be having Saturday services. The cost for all Saturday services will be an additional \$1000.00. Services starting at 8am to 10am and ending no later than 1pm.**

**TULARE PUBLIC CEMETERY  
KERN ST CEMETERY**

**KERN CEMETERY (PROPOSED PRICE INCREASES AND PERCENTAGES IN RED)**

SINGLE BURIAL GRAVE-FLAT STONE ROW

GRAVE - ADULT	\$	2,856.00	\$2,856.00
OPEN/CLOSE	\$	688.00	\$1,000.00
CRYPT FLAT TOP	\$	500.00	\$500.00
SALES TAX	\$	41.25	\$41.25
HANDLING FEE	\$	263.00	\$263.00
ADMINISTRATION FEE	\$	158.00	\$158.00
ENDOWMENT CARE	\$	266.00	\$266.00
<b>TOTAL</b>	<b>\$</b>	<b>4,772.25</b>	<b>\$5,084.25</b>
		% Increase	7%

BABY BURIAL GRAVE-1/2 GRAVE

1/2 GRAVE - BABY	\$	900.00
OPEN/CLOSE	\$	210.00
38" BABY CRYPT	\$	246.00
SALES TAX	\$	20.30
HANDLING FEE	\$	105.00
ADMINISTRATION FEE	\$	158.00
ENDOWMENT CARE	\$	134.00
<b>TOTAL</b>	<b>\$</b>	<b>1,773.30</b>

SINGLE BURIAL GRAVE - TALL STONE ROW

GRAVE ADULT	\$	3,000.00	\$3,000.00
OPEN/CLOSE	\$	688.00	\$1,000.00
CRYPT FLAT TOP	\$	500.00	\$500.00
SALES TAX	\$	41.25	\$41.25
HANDLING FEE	\$	263.00	\$263.00
ADMINISTRATION FEE	\$	158.00	\$158.00
ENDOWMENT CARE	\$	266.00	\$266.00
<b>TOTAL</b>	<b>\$</b>	<b>4,916.25</b>	<b>\$5,228.25</b>
			6%

CREMATION BURIAL FLAT 1/2 GRAVE

1/2 GRAVE	\$	1,428.00
OPEN/CLOSE	\$	313.00
URN/VAULT-REG	\$	166.00
SLAES TAX	\$	13.70
HANDLING FEE	\$	27.00
ADMINISTRATION FEE	\$	158.00
ENDOWMENT CARE	\$	134.00
<b>TOTAL</b>	<b>\$</b>	<b>2,239.70</b>

DOUBLE DEPTH BURIAL GRAVE-FLAT STONE ROW

GRAVE-ADULT	\$	2,856.00	\$2,856.00
OPEN/CLOSE	\$	1,050.00	\$1,500.00
CRYPT FLAT TOP	\$	500.00	\$500.00
SALES TAX	\$	41.25	\$41.25
HANDLING FEE	\$	263.00	\$263.00
ADMINISTRATION FEE	\$	158.00	\$158.00
ENDOWMENT CARE	\$	393.00	\$393.00
<b>TOTAL</b>	<b>\$</b>	<b>5,261.25</b>	<b>\$5,711.25</b>
			9%

CREMATION BURIAL - TALL 1/2 GRAVE

1/2 GRAVE	\$	2,250.00
OPEN/CLOSE	\$	313.00
URN VAULT- REG.	\$	166.00
SALES TAX	\$	13.70
HANDLING FEE	\$	27.00
ADMINISTRATION FEE	\$	158.00
ENDOWMENT CARE	\$	134.00
<b>TOTAL</b>	<b>\$</b>	<b>3,061.70</b>

DOUBLE DEPTH BURIAL GRAVE-TALL STONE ROW

GRAVE ADULT	\$	3,000.00	\$3,000.00
OPEN/CLOSE	\$	1,050.00	\$1,500.00
CRYPT FLAT TOP	\$	500.00	\$500.00
SALES TAX	\$	41.25	\$41.25
HANDLING FEE	\$	263.00	\$263.00
ADMINISTRATION FEE	\$	158.00	\$158.00
ENDOWMENT CARE FEE	\$	393.00	\$393.00
<b>TOTAL</b>	<b>\$</b>	<b>5,405.25</b>	<b>\$5,855.25</b>
			8%

HANDLING FEE CRYPTS & VAULTS

GARDEN CRYPT	\$	263.00
FLAT TOP CRYPT	\$	263.00
MONTICELLO	\$	315.00
CONTINENTAL	\$	315.00
OVESIZE CRYPTS	\$	368.00
URN VAULTS	\$	27.00
BABY	\$	105.00

**SALES TAX 8.25%**

**NO REFUNDS**

**CHECKS MUST BE FOR THE EXACT AMOUNT ONLY**

**CHECK OR MONEY ORDER ONLY ON BURIAL**

**NON-RESIDENT/OUT OF DISTRICT FEE IS 15% OF TOTAL COST**

\*\*As of May 26th, 2018 Tulare Public Cemetery will be having Saturday services. The cost for all Saturday services will be an additional \$1000.00. Services starting at 8am to 10am and ending no later than 1pm.

TULARE PUBLIC CEMETERY DISTRICT  
2019-2021 Y-T-D INTERMENTS

JULY INTERMENTS 2019

BODY BURIALS	KERN	6
	NORTH	12
NICHES/HEX		1
CREMATION BURIALS	KERN	6
	NORTH	0
BABY BURIALS	KERN	0
	NORTH	0
<b>TOTALS</b>		<b>25</b>

JULY INTERMENTS 2020

BODY BURIALS	KERN	6
	NORTH	18
NICHES/HEX		1
CREMATION BURIALS	KERN	3
	NORTH	5
BABY BURIALS	KERN	0
	NORTH	1
<b>TOTALS</b>		<b>34</b>

JULY INTERMENTS 2021

BODY BURIALS	KERN	8
	NORTH	14
NICHES/HEX		2
CREMATION BURIALS	KERN	1
	NORTH	0
BABY BURIALS	KERN	0
	NORTH	1
<b>TOTALS</b>		<b>26</b>

BODY CREMATION TOTAL

JAN	14	8	22
FEB	15	9	24
MAR	28	4	32
APR	16	10	26
MAY	18	7	25
JUN	11	4	15
JULY	18	7	25

**TOTAL 120 49 169**

Percentage 71% 29%

Five Year Interment History

Year	Body	Cremation	Total
2016	236	94	330
2017	235	94	329
2018	222	76	298
2019	220	95	315
2020	281	98	379

BODY CREMATION TOTAL

JAN	33	6	39
FEB	20	6	26
MAR	25	8	33
APR	15	8	23
MAY	25	9	34
JUNE	18	6	23
JULY	25	9	34

**TOTAL 161 52 213**

Percentage 76% 24%

BODY CREMATION TOTAL

JAN	39	15	54
FEB	39	12	51
MAR	25	12	37
APR	18	13	31
MAY	20	9	29
JUNE	24	17	41
JULY	23	3	26

**TOTAL 188 81 269**

Percentage 70% 30%