



## Tulare Public Cemetery District

900 East Kern Ave Tulare, Ca. 93274  
Phone: (559)686-5544 Fax: (559)686-7484  
[www.tularecemetery.net](http://www.tularecemetery.net)  
Email [office@tularecemetery.net](mailto:office@tularecemetery.net)

This is an Endowment Care Interment Property

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

### AGENDA

**Regular Board Meeting**  
**Friday, September 30, 2022,**  
**1:00PM**

#### PRELIMINARIES:

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

#### NOTICE TO THE PUBLIC PUBLIC COMMENT PERIOD

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

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

- 2.1 Election of Officers
- 2.2 Recognition of employees
- 2.3 Approve Minutes for Regular Board Meeting September 8, 2022
- 2.4 Grounds Supervisor report
- 2.5 Audit Committee report
- 2.6 Approve August 2022 financials
- 2.7 Interment report
- 2.8 Verification Committee Report
- 2.9 Purposed resolution for opening and closing bank account and review of Resolution 2022-2023-1
- 2.10 Policy on donations for landscaping and/or beautification
- 2.11 Policy on citizen volunteer for Standee and Ad Hoc Committees
- 2.12 Public Cemetery Alliance Conference/ training 2022-October 19, 2022 Corning, California
- 2.13 Bench approval for Salinas Family
- 2.14 Board training by counsel
- 2.15 New business
- 2.16 District Manager's report

## ADJOURNMENT:

## OPEN SESSION AGENDA ITEMS NOTICE TO THE PUBLIC

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

IN COMPLIANCE WITH THE AMERICANS WITH DISABILITIES ACT, IF YOU SHOULD NEED SPECIAL ASSISTANCE TO PARTICIPATE IN THIS MEETING, PLEASE CONTACT THE BOARD OFFICE AT (559) 686-5544 FORTY-EIGHT (48) HOURS PRIOR TO THIS MEETING.

### Rules of Decorum

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

### Addressing the Cemetery Board

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

### Trustee Conduct

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



Tulare Public Cemetery District  
Regular Board Meeting Minutes  
September 8, 2022



CALL TO ORDER:

The Tulare Public Cemetery Regular Board Meeting was called to order at 1:03p.m., at 900 E. Kern Ave, Tulare, California by Chairperson Jim Pennington. Other trustees present were Vice Chairman Charlie Ramos, Secretary Steve Present, Trustees Xavier Avila, Alberto Aguilar and District Manager Clara Bernardo.

RECONGNITION OF VISITORS:

One member of the public was in attendance.

PUBLIC COMMENTS:

One public comment

TRUSTEE COMMENTS:

One Trustees spoke

OPEN SESSION:

- 2.1 Avila moved Present second to approve both Special and Regular Board Meeting Minutes with corrections. Vote (5-0)
- 2.2 Grounds Supervisor David Faria updated on the high heat is affecting the ground operations and also watering to keep everything green.
- 2.3 Avila reported on fraudulent check and three ACH credit and changes that resulted in having Avila sign up for a Positive Pay Program implemented for \$40.00 a month. District Manager will be filling out a policy report for the bank fraud.
- 2.4 Ramos moved to approve June 2022 financials Avila second. Vote (4-1) Aguilar opposed.
- 2.5 Board reviewed Interment report.
- 2.6 Board discussed on Bank of Sierra account and fraud, how it evolved, and what to do in response to this.
- 2.7 Board discussion on modification to existing resolutions 2018/19-2 with updated Board Members names. Ramos moved and Avila second to have County Council create a new resolution to be presented at the next Board Meeting. This new resolution will supersede resolution 2018/19-2. Vote (5-0)
- 2.8 Board discussed issue where this past burial right owner who made arrangement for burial with husband discussed in board agenda dated Aug 14, 1996. Avila motioned and Present second to give plot Section E Grave 764 back for no cost and change for opening and closing, endowment and vault cost at time of burial. Vote (5-0)
- 2.9 County counsel gave very brief thought on civil discloser.



**Tulare Public Cemetery District  
Regular Board Meeting Minutes  
September 8, 2022**



- 2.10 Avila asked when is the next verification committee meeting? Ramos indicated possible meeting in September. Aguilar and Avila will create an agenda for a 5-year planning committee event.
- 2.11 District Manager's report
- A-Bernardo discussed her attendance at the CPAC one day event for cemetery operations for managers.
  - B-Niches will arrive when the weather temperatures cool down.
  - C-We will get bids for trees that needs to be taken down.
  - D-Employees have done an updated yearly safety and hazards meeting.
  - E-Possible doing something for Dia De Los Muertos.

Chairman Pennington announced he will be stepping down as Chairman. He is resigning as a board member as of December 31, 2022.

Adjourned at 3:01pm

Respectfully Submitted,

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Board Secretary

Tulare Public Cemetery District  
Audit Committee Meeting Minutes  
August 1, 2022

CALL TO ORDER:

The Tulare Public Cemetery Audit Committee meeting on August 1, 2022, was called to order at 1:00 P.M., at 900 E Kern Ave, Tulare, California by Committee Chair Steve Presant and Committee Member Linda Maloy were present. Committee Member Xavier Avila was absent. District Manager Clara Bernardo was in attendance.

RECOGNITION OF VISITORS: There was one visitor.

OPEN SESSION:

2.1 – Maloy moved to approve July 6, 2022 minutes. Vote (2-0)

2.2 – Maloy moved to approve June 2022 financials. Vote (2-0),

2.3 – Committee reviewed Interment Report

2.4 – Committee discussed an Accounting Procedures Manual. Dist. Mgr Bernardo offered to provide this procedure manual policy.

2.5 – Committee physically counted and verified accuracy of petty cash box.

2.6 – District Manager gave a brief report:

Possibility of a fifth Fund number needed for Pre Need Accounting.

Discussion on investing Fund 807 and New Pre Need Fund.

ADJOURNMENT:

Committee Chair Presant adjourned the meeting at 2:40 P.M.

Respectfully Submitted,



Audit Committee Member

Tulare Public Cemetery District  
Audit Committee Meeting Minutes  
August 23, 2022

CALL TO ORDER:

The Tulare Public Cemetery Audit Committee meeting on August 23, 2022 was called to order at 1:04 P.M., at 900 E Kern Ave, Tulare, California by Committee Member Xavier Avila, Committee member Linda Maloy and District Manager Clara Bernardo was present. Chair Steve Presant was absent.

RECOGNITION OF VISITORS: There was one visitor.

OPEN SESSION:

2.1 – minutes tabled

2.2 – Maloy moved to approve July 2022 financials. Vote (2-0),

2.3 – Committee reviewed Interment Report

2.5 – Maloy motioned to make a new resolution for the Bank of the Sierra <sup>and sp</sup> at add four new Board Members to the account. Vote (2-0)

2.4 Committees spoke about opening a second Bank of the Sierra account one for only ach and another for checks.

ADJOURNMENT:

Committee member Avila adjourned the meeting at 1:42P.M.

Respectfully Submitted,



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Audit Committee Member

Tulare Public Cemetery District  
**Balance Sheet**  
As of August 31, 2022

	<u>Aug 31, 22</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
00 · Clearing Acct.	2,102.00
1 · Suspense - Fraud	89.05
10100 · Petty Cash	476.96
10150 · Bank of The Sierra - CHK ACCT	30,645.91
10500 · Cash in Treasury (772)	258,324.35
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,418,359.72
<b>Total 10600 · Endowment - Reserved (773)</b>	<u>1,734,377.64</u>
10700 · Cash in Expansion Account (807)	219,267.95
10900 · Endowment - Unreserved (817)	293,670.02
<b>Total Checking/Savings</b>	<u>2,538,953.88</u>
<b>Accounts Receivable</b>	
11001 · Accounts Receivable - PVQ (772)	17,480.40
<b>Total Accounts Receivable</b>	<u>17,480.40</u>
<b>Other Current Assets</b>	
11300 · Prepaid Expense	
11320 · Prepaid Workers Compensation	25,580.00
11330 · Prepaid Liability Insurance	29,996.00
11340 · Prepaid Property Insurance	4,003.00
<b>Total 11300 · Prepaid Expense</b>	<u>59,579.00</u>
12001 · Undeposited Funds	826.70
12101 · Inventory Asset	9,014.30
<b>Total Other Current Assets</b>	<u>69,420.00</u>
<b>Total Current Assets</b>	<u>2,625,854.28</u>
<b>TOTAL ASSETS</b>	<u><u>2,625,854.28</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	38,852.63
<b>Total Accounts Payable</b>	<u>38,852.63</u>
<b>Other Current Liabilities</b>	
25500 · Sales Tax Payable	1,747.66
<b>Total Other Current Liabilities</b>	<u>1,747.66</u>
<b>Total Current Liabilities</b>	<u>40,600.29</u>
<b>Total Liabilities</b>	40,600.29

3:14 PM  
09/23/22  
Accrual Basis

Tulare Public Cemetery District  
**Balance Sheet**  
As of August 31, 2022

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	<u>Aug 31, 22</u>
Equity	
30000 · Fund Balance	2,431,807.92
31100 · Retain Earnings	229,962.90
Net Income	-76,516.83
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<b>Total Equity</b>	<b>2,585,253.99</b>
	<hr/>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>2,625,854.28</u></u></b>



**Tulare Public Cemetery District**  
**Profit & Loss Budget Performance**

August 2022

3:10 PM  
09/23/22  
Accrual Basis

	Aug 22	Budget	Jul - Aug 22	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
3999 · Total Beginning Cash Available	0	29,200	0	58,400	350,000
4000 · County Taxes					
4001 · Current Secured	0	14,584	76	29,168	175,000
4006 · Current Unsecured	0	750	0	1,500	9,000
4008 · Prior Secured	0	254	0	508	3,040
4009 · Prior Unsecured	0	11	0	22	130
4030 · Suppl Current Secured	0	234	0	468	2,800
4033 · Suppl Prior Secured	0	34	0	68	400
4060 · Residual Distributions	0	542	0	1,084	6,500
4069 · PT Facilities	0	492	0	984	5,900
5000 · Aid-Other Governmental Agencies	0	3	0	6	30
5050 · Homeowners Property Tax Relief	0	100	0	200	1,200
<b>Total 4000 · County Taxes</b>	<b>0</b>	<b>17,004</b>	<b>76</b>	<b>34,008</b>	<b>204,000</b>
4801 · Interest Income - 772	0	583	0	1,166	7,000
5400 · Charges for Current Services	74,307	66,667	136,346	133,334	800,000
5450 · Concrete Base	6,200	6,667	9,400	13,334	80,000
5460 · Vault Sales	600		600		
5470 · Vase Sales	50		50		
5805 · Misc. Revenue	473	2,084	2,110	4,168	25,000
5833 · Grant Revenue	80,000	0	80,000	0	0
5834 · Restitution	200	100	200	200	1,200
5835 · Other Revenue	0	209	0	418	2,500
<b>Total Income</b>	<b>161,830</b>	<b>122,514</b>	<b>228,782</b>	<b>245,028</b>	<b>1,469,700</b>
<b>Cost of Goods Sold</b>					
5901 · Vault Costs	256		256		
5905 · Vase Costs	17		17		
<b>Total COGS</b>	<b>273</b>	<b>0</b>	<b>273</b>	<b>0</b>	<b>0</b>
<b>Gross Profit</b>	<b>161,557</b>	<b>122,514</b>	<b>228,508</b>	<b>245,028</b>	<b>1,469,700</b>
<b>Expense</b>					
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	39,561	44,200	77,988	88,400	530,000
6002 · Overtime	1,599	1,250	3,363	2,500	15,000
6004 · Health Insurance Benefits	8,997	9,840	17,994	19,680	118,000
6005 · Extra Help	3,578	300	6,009	600	4,000
6008 · Directors Fees	0	250	0	500	3,000
6011 · Retirement-SD Portion	2,845	3,125	3,579	6,250	37,500
6012 · Social Security and Medicare	3,143	3,400	6,211	6,800	41,000
6015 · Workers Compensation Ins	2,558	2,600	5,116	5,200	31,000

Tulare Public Cemetery District  
**Profit & Loss Budget Performance**

August 2022

3:10 PM  
 09/23/22  
 Accrual Basis

	Aug 22	Budget	Jul - Aug 22	YTD Budget	Annual Budget
6016 · Unemployment Ins.	0	260	0	520	3,100
6000 · Payroll and Employee Benefits - Other	146	45	146	90	500
<b>Total 6000 · Payroll and Employee Benefits</b>	<b>62,427</b>	<b>65,270</b>	<b>120,407</b>	<b>130,540</b>	<b>783,100</b>
<b>7003 · Penalties</b>					
70031 · Finance Charges / Fees	19		19		
7003 · Penalties - Other	0	0	32	150	150
<b>Total 7003 · Penalties</b>	<b>19</b>	<b>0</b>	<b>50</b>	<b>150</b>	<b>150</b>
<b>7004 · Clothing and Personal Supplies</b>					
70041 · Breakroom Supplies	982		982		
70042 · PPE - Personal Protective Equip	208		208		
70043 · First Aid Supplies	144		144		
7004 · Clothing and Personal Supplies - Other	0	420	0	840	5,000
<b>Total 7004 · Clothing and Personal Supplies</b>	<b>1,334</b>	<b>420</b>	<b>1,334</b>	<b>840</b>	<b>5,000</b>
<b>7005 · Telecommunications</b>					
70051 · Internet	150		285		
70052 · Phone Lines	479		723		
70053 · Tablet	53		142		
7005 · Telecommunications - Other	0	540	0	1,080	6,500
<b>Total 7005 · Telecommunications</b>	<b>683</b>	<b>540</b>	<b>1,150</b>	<b>1,080</b>	<b>6,500</b>
<b>7006 · Vaults and Liners</b>					
7008 · Freight/Delivery Fees	0	7,500	0	15,000	90,000
7009 · Household Supplies	0	80	0	160	1,000
7010 · Insurance	0	125	327	250	1,500
70101 · General Liability Insurance	3,000		6,000		
70102 · Property Insurance	400		800		
70103 · Auto Insurance	0		5		
70105 · Crime/Bond Insurance	0		195		
7010 · Insurance - Other	0	2,920	0	5,840	35,000
<b>Total 7010 · Insurance</b>	<b>3,400</b>	<b>2,920</b>	<b>7,000</b>	<b>5,840</b>	<b>35,000</b>
<b>7011 · Concrete Base for Headstones</b>	<b>3,200</b>	<b>6,700</b>	<b>8,800</b>	<b>13,400</b>	<b>80,000</b>
<b>7025 · Mileage Reimbursement Expense</b>	<b>0</b>	<b>80</b>	<b>0</b>	<b>160</b>	<b>1,000</b>

**Tulare Public Cemetery District**  
**Profit & Loss Budget Performance**

August 2022

3:10 PM  
 09/23/22  
 Accrual Basis

	Aug 22	Budget	Jul - Aug 22	YTD Budget	Annual Budget
7030 · Maintenance and Repairs					
70200 · Repair & Main. - KERN Equipment	1,352	0	11,928	0	0
70201 · Equipment & Supplies for Servic	3,399		4,499		
70203 · Diesel KERN for Equipment	750		1,597		
70204 · Unleaded - KERN Fuel for Equip	196		304		
70205 · Unleaded - North Fuel Equip	122		283		
70206 · Repair & Main. -North Equipment	1,581		3,388		
70207 · Diesel NORTH for Equipment	0		907		
70209 · Sprinkler NORTH Repairs/Supply	784		582		
70210 · Tools -KERN Ground Maintenance	57		129		
70211 · Repair & Main.-KERN Location	120		157		
70212 · Fence Repairs and Maintenance	0		2,998		
70300 · Repair & Main. - Outside KERN	927	0	5,306	0	0
70301 · Safety Supplies & Compliance	85		512		
70302 · Cleaning Supplies	43		43		
70305 · Repair & Main. - Headstones/Con	2,150		2,150		
70307 · Repair & Maint.-Outside North	1,050		1,050		
70308 · Weed Control Spray for Grounds	47		452		
70309 · Sprinkler KERN Repairs/Supplies	4,077		5,305		
70310 · Grounds Tools for Maintenance	178		246		
70311 · Landscaping -flowers, trees, ba	105		105		
70400 · Repair & Main. - Building	130	0	130	0	0
70401 · Pest Control	100		268		
7030 · Maintenance and Repairs - Other	0	8,300	0	16,600	100,000
<b>Total 7030 · Maintenance and Repairs</b>	<b>17,252</b>	<b>8,300</b>	<b>42,339</b>	<b>16,600</b>	<b>100,000</b>
7036 · Office Supplies and Expense					
61000 · Copier/Equipment Lease	696	0	1,514	0	0
62000 · Office Supplies	1,020		1,020		
65000 · Software Programs/ Website	1,382		2,720		
66100 · Plotbox Software Project	1,350		1,350		
7036 · Office Supplies and Expense - Other	859	3,500	2,109	7,000	42,000
<b>Total 7036 · Office Supplies and Expense</b>	<b>5,307</b>	<b>3,500</b>	<b>8,713</b>	<b>7,000</b>	<b>42,000</b>
7037 · Marketing	923	420	1,883	840	5,000
7039 · Miscellaneous	0	125	248	250	1,500
7043 · Professional Fees					
68100 · Accounting	598	0	2,790	0	0
68300 · Legal	2,576	0	2,576	0	0
7043 · Professional Fees - Other	0	3,300	0	6,600	40,000
<b>Total 7043 · Professional Fees</b>	<b>3,173</b>	<b>3,300</b>	<b>5,365</b>	<b>6,600</b>	<b>40,000</b>

**Tulare Public Cemetery District**  
**Profit & Loss Budget Performance**

August 2022

3:10 PM  
 09/23/22  
 Accrual Basis

	Aug 22	Budget	Jul - Aug 22	YTD Budget	Annual Budget
7045 · Security					
70451 · Alarm Service	0		1,262		
7045 · Security - Other	1,055	1,800	2,540	3,600	22,000
<b>Total 7045 · Security</b>	<b>1,055</b>	<b>1,800</b>	<b>3,802</b>	<b>3,600</b>	<b>22,000</b>
7059 · Publications and Legal Notices	0	160	0	320	2,000
7073 · Training / Education	120	420	120	840	5,000
7074 · Transportation and Travel	351	160	1,059	320	2,000
7081 · Utilities					
77100 · SCE KERN ELECTRIC	1,463	0	2,055	0	0
77101 · SCE ELECTRIC NORTH	3,004		4,381		
77200 · SO Cal Gas	25	0	54	0	0
77300 · Water, Sewer	4,864	0	8,826	0	0
779001 · Waste Disposal North	318		1,417		
79000 · Waste Disposal Kern	869	0	1,603	0	0
7081 · Utilities - Other	0	5,900	0	11,800	71,000
<b>Total 7081 · Utilities</b>	<b>10,542</b>	<b>5,900</b>	<b>18,337</b>	<b>11,800</b>	<b>71,000</b>
7090 · Vehicle Expense	0	0	0	100	100
7425 · Taxes	0	108	0	216	1,300
8000 · Land	0	2,083	0	4,166	25,000
8001 · Graves Repurchase	0	2,500	4,000	5,000	30,000
8100 · Building and Improvements	0	4,200	0	8,400	50,000
8300 · Equipment					
8301 · Grounds Maintenance Equipment	106,648		107,211	8,400	50,000
8300 · Equipment - Other	0	4,200	0		
<b>Total 8300 · Equipment</b>	<b>106,648</b>	<b>4,200</b>	<b>107,211</b>	<b>8,400</b>	<b>50,000</b>
<b>Total Expense</b>	<b>216,434</b>	<b>120,811</b>	<b>332,144</b>	<b>241,872</b>	<b>1,450,150</b>
Net Ordinary Income	-54,878	1,703	-103,636	3,156	19,550
Other Income/Expense					
Other Income					
9100 · Endowment - 773					
9101 · Endowment Revenue -Current Serv	6,824	6,250	12,489	12,500	75,000
9102 · Interest Income - Endowment 773	0	2,500	0	5,000	30,000
<b>Total 9100 · Endowment - 773</b>	<b>6,824</b>	<b>8,750</b>	<b>12,489</b>	<b>17,500</b>	<b>105,000</b>

**Tulare Public Cemetery District  
Profit & Loss Budget Performance**

August 2022

3:10 PM  
09/23/22  
Accrual Basis

	Aug 22	Budget	Jul - Aug 22	YTD Budget	Annual Budget
9200 · Fund for Future Expansion - 807					
9201 · Rent and Concessions - 807	0	1,083	13,000	2,166	13,000
9203 · Interest Income - 807	0	167	0	334	2,000
9204 · Future Expansion Current Servic	1,630	4,000	1,630	8,000	48,000
<b>Total 9200 · Fund for Future Expansion - 807</b>	<b>1,630</b>	<b>5,250</b>	<b>14,630</b>	<b>10,500</b>	<b>63,000</b>
9300 · Unreserved Funds - 817					
9301 · Interest Income - 817	0	292	0	584	3,500
<b>Total 9300 · Unreserved Funds - 817</b>	<b>0</b>	<b>292</b>	<b>0</b>	<b>584</b>	<b>3,500</b>
<b>Total Other Income</b>	<b>8,454</b>	<b>14,292</b>	<b>27,119</b>	<b>28,584</b>	<b>171,500</b>
Other Expense					
7432 · Appropriation for Contingencies	0	15,920	0	31,840	191,050
<b>Total Other Expense</b>	<b>0</b>	<b>15,920</b>	<b>0</b>	<b>31,840</b>	<b>191,050</b>
<b>Net Other Income</b>	<b>8,454</b>	<b>-1,628</b>	<b>27,119</b>	<b>-3,256</b>	<b>-19,550</b>
<b>Net Income</b>	<b>-46,424</b>	<b>75</b>	<b>-76,517</b>	<b>-100</b>	<b>0</b>

Reconciliation Detail

10150 · Bank of The Sierra - CHK ACCT, Period Ending 08/31/2022

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						36,137.56
Cleared Transactions						
Checks and Payments - 70 items						
Bill Pmt -Check	06/30/2022	3426	Ramos, Carlos	√	-125.00	-125.00
Bill Pmt -Check	07/06/2022	3406	Ewing Irrigation Products Inc.	√	-1,084.02	-1,209.02
Bill Pmt -Check	07/06/2022	3412	Reed Shaffer	√	-798.60	-2,007.62
Bill Pmt -Check	07/06/2022	3423	Ewing Irrigation Products Inc.	√	-135.04	-2,142.66
Bill Pmt -Check	07/07/2022	3435	TULARE COUNTY ROLL-OFF	√	-1,141.00	-3,283.66
Bill Pmt -Check	07/18/2022	3437	Clara L Bernardo	√	-707.69	-3,991.35
Bill Pmt -Check	07/25/2022	3438	LABORMAX STAFFING	√	-2,067.18	-6,058.53
Bill Pmt -Check	07/29/2022	3439	California Department of Tax and Fee Ad	√	-2,276.00	-8,334.53
Check	07/29/2022	EFT	Paychex of New York LLC	√	-298.95	-8,633.48
Bill Pmt -Check	08/01/2022	3442	Barnes Memorials	√	-3,200.00	-11,833.48
Check	08/01/2022	EFT	E-Payment - Discover	√	-267.66	-12,101.14
Bill Pmt -Check	08/02/2022	3440	LABORMAX STAFFING	√	-2,255.73	-14,356.87
Bill Pmt -Check	08/05/2022	3466	Uline, Inc.	√	-3,696.59	-18,053.46
Bill Pmt -Check	08/05/2022	3464	Tulare County Counsel	√	-3,224.00	-21,277.46
Bill Pmt -Check	08/05/2022	3463	Triple Crown Fence Co. Inc.	√	-2,998.00	-24,275.46
Bill Pmt -Check	08/05/2022	3467	Wilbur - Ellis Company, LLC	√	-2,512.54	-26,788.00
Bill Pmt -Check	08/05/2022	3443	Andy Hinojosa III CPA	√	-2,417.21	-29,205.21
Bill Pmt -Check	08/05/2022	3459	Roche Oil, Inc.	√	-2,179.84	-31,385.05
Bill Pmt -Check	08/05/2022	3455	Office Depot	√	-1,307.50	-32,692.55
Bill Pmt -Check	08/05/2022	3462	Streamline	√	-1,200.00	-33,892.55
Bill Pmt -Check	08/05/2022	3445	Baker Supplies and Repairs- Los Banos	√	-999.83	-34,892.38
Bill Pmt -Check	08/05/2022	3449	Giotto's Alarm Tech, INC.	√	-953.04	-35,845.42
Bill Pmt -Check	08/05/2022	3447	California Industrial Rubber	√	-580.23	-36,425.65
Bill Pmt -Check	08/05/2022	3452	Linder Equip CO.	√	-545.97	-36,971.62
Bill Pmt -Check	08/05/2022	3450	Home Depot Cedit Services	√	-378.33	-37,349.95
Bill Pmt -Check	08/05/2022	3457	Reed Shaffer	√	-260.00	-37,609.95
Bill Pmt -Check	08/05/2022	3453	Lowe's	√	-173.89	-37,783.84
Bill Pmt -Check	08/05/2022	3454	Morris Levin & Son	√	-130.39	-37,914.23
Bill Pmt -Check	08/05/2022	3456	Public Cemetery Alliance	√	-120.00	-38,034.23
Bill Pmt -Check	08/05/2022	3446	CAL Turf Equipment & Supply Inc.	√	-98.78	-38,133.01
Bill Pmt -Check	08/05/2022	3444	AT & T Mobility	√	-89.30	-38,222.31
Bill Pmt -Check	08/05/2022	3458	Res Com Pest Control	√	-50.00	-38,272.31
Bill Pmt -Check	08/05/2022	3461	SoCalGas	√	-29.39	-38,301.70
Bill Pmt -Check	08/05/2022	3451	Lawrence Tractor CO., INC.	√	-13.55	-38,315.25
Bill Pmt -Check	08/08/2022	3441	LABORMAX STAFFING	√	-978.29	-39,293.54
Bill Pmt -Check	08/10/2022	3488	CAL Turf Equipment & Supply Inc.	√	-26,856.77	-66,150.31
Bill Pmt -Check	08/10/2022	3496	Linder Equip CO.	√	-3,720.06	-69,870.37
Bill Pmt -Check	08/10/2022	3486	Baker Supplies and Repairs- Los Banos	√	-3,195.45	-73,065.82
Bill Pmt -Check	08/10/2022	3489	California Busniness Machines	√	-1,105.26	-74,171.08
Bill Pmt -Check	08/10/2022	3497	Office Depot	√	-494.17	-74,665.25
Bill Pmt -Check	08/10/2022	3500	Reed Shaffer	√	-451.37	-75,116.62
Bill Pmt -Check	08/10/2022	3498	Petty Cash	√	-391.86	-75,508.48
Bill Pmt -Check	08/10/2022	3494	LABORMAX STAFFING	√	-343.68	-75,852.16
Bill Pmt -Check	08/10/2022	3503	Waste Management/USA Waste	√	-318.28	-76,170.44
Bill Pmt -Check	08/10/2022	3495	Leaf	√	-179.99	-76,350.43
Bill Pmt -Check	08/10/2022	3504	Cintas First Aid Safety	√	-143.74	-76,494.17
Bill Pmt -Check	08/10/2022	3502	Roche Oil, Inc.	√	-119.15	-76,613.32
Bill Pmt -Check	08/10/2022	3501	Res Com Pest Control	√	-100.00	-76,713.32
Bill Pmt -Check	08/10/2022	3485	AT & T Mobility	√	-52.79	-76,766.11
Bill Pmt -Check	08/10/2022	3490	California Industrial Rubber	√	-17.99	-76,784.10
Check	08/12/2022	EFT	Paychex of New York LLC	√	-15,790.23	-92,574.33
Check	08/12/2022	EFT	Paychex of New York LLC	√	-4,291.04	-96,865.37
Check	08/12/2022	EFT	Paychex of New York LLC	√	-313.84	-97,179.21
Check	08/12/2022	EFT	Paychex of New York LLC	√	-298.95	-97,478.16

Tulare Public Cemetery District

Reconciliation Detail

10150 - Bank of The Sierra - CHK ACCT, Period Ending 08/31/2022

Type	Date	Num	Name	Clr	Amount	Balance
Bill Pmt -Check	08/13/2022	EFT	AT &T Internet	√	-70.00	-97,548.16
Bill Pmt -Check	08/16/2022	EFT	CALPERS	√	-3,192.08	-100,740.24
Bill Pmt -Check	08/16/2022	EFT	CALPERS	√	-2,485.94	-103,226.18
Bill Pmt -Check	08/16/2022	3505	Reed Shaffer	√	-1,413.43	-104,639.61
Check	08/17/2022	EFT	E-Payment - Discover	√	-89.05	-104,728.66
Bill Pmt -Check	08/22/2022	EFT	City of Tulare	√	-4,370.94	-109,099.60
Bill Pmt -Check	08/22/2022	EFT	Southern California Edison	√	-2,251.40	-111,351.00
Bill Pmt -Check	08/25/2022	3508	Clara L Bernardo	√	-952.43	-112,303.43
Bill Pmt -Check	08/25/2022	3509	Clara L Bernardo	√	-351.36	-112,654.79
Bill Pmt -Check	08/25/2022	EFT	AT & T Phone's	√	-251.92	-112,906.71
Check	08/26/2022	EFT	Paychex of New York LLC	√	-16,445.77	-129,352.48
Check	08/26/2022	EFT	Paychex of New York LLC	√	-4,541.24	-133,893.72
Bill Pmt -Check	08/26/2022	EFT	CALPERS	√	-2,884.68	-136,778.40
Check	08/26/2022	EFT	Paychex of New York LLC	√	-313.84	-137,092.24
Check	08/26/2022	EFT	Paychex of New York LLC	√	-298.95	-137,391.19
Bill Pmt -Check	08/27/2022	EFT	AT &T Internet	√	-307.84	-137,699.03
<b>Total Checks and Payments</b>					<b>-137,699.03</b>	<b>-137,699.03</b>
<b>Deposits and Credits - 7 items</b>						
Deposit	08/04/2022	Dep		√	7,010.16	7,010.16
Deposit	08/11/2022	Dep		√	70,818.45	77,828.61
Deposit	08/17/2022	Dep	Return of Fraud	√	267.66	78,096.27
Deposit	08/17/2022	Dep	Return of Fraud	√	623.24	78,719.51
Deposit	08/18/2022	Dep		√	38,048.88	116,768.39
Deposit	08/26/2022	Dep		√	122,770.28	239,538.67
General Journal	08/31/2022	ah-148	Reconcile adjustment	√	0.08	239,538.75
<b>Total Deposits and Credits</b>					<b>239,538.75</b>	<b>239,538.75</b>
<b>Total Cleared Transactions</b>					<b>101,839.72</b>	<b>101,839.72</b>
<b>Cleared Balance</b>					<b>101,839.72</b>	<b>137,977.28</b>
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 20 items</b>						
Bill Pmt -Check	07/18/2022	3436	LABORMAX STAFFING		-364.37	-364.37
Bill Pmt -Check	08/05/2022	3460	RT Dennis Accountancy		-11,100.00	-11,464.37
Bill Pmt -Check	08/05/2022	3448	Ewing Irrigation Products Inc.		-1,990.24	-13,454.61
Bill Pmt -Check	08/05/2022	3465	TULARE COUNTY ROLL-OFF		-1,099.20	-14,553.81
Bill Pmt -Check	08/10/2022	3491	Crowne Vault		-1,564.80	-16,118.61
Bill Pmt -Check	08/10/2022	3492	Element Security Solutions, Inc.		-1,485.00	-17,603.61
Bill Pmt -Check	08/10/2022	3499	Pontem Software		-1,312.50	-18,916.11
Bill Pmt -Check	08/10/2022	3487	Baker Supplies and Repairs -Bakersfield		-790.23	-19,706.34
Bill Pmt -Check	08/10/2022	3493	Ewing Irrigation Products Inc.		-482.52	-20,188.86
Bill Pmt -Check	08/17/2022	3507	ZERONOX		-80,000.00	-100,188.86
Bill Pmt -Check	08/26/2022	3520	Tulare County Counsel		-2,320.50	-102,509.36
Check	08/26/2022	3512	PLOTBOX		-1,350.00	-103,859.36
Bill Pmt -Check	08/26/2022	3518	PriorityWest		-1,100.00	-104,959.36
Bill Pmt -Check	08/26/2022	3519	Reed Shaffer		-922.90	-105,882.26
Bill Pmt -Check	08/26/2022	3515	Ewing Irrigation Products Inc.		-528.60	-106,410.86
Bill Pmt -Check	08/26/2022	3516	Giotto's Alarm Tech, INC.		-309.28	-106,720.14
Bill Pmt -Check	08/26/2022	3521	Pinnacle Technology		-207.00	-106,927.14
Bill Pmt -Check	08/26/2022	3514	Boot Barn		-150.00	-107,077.14
Bill Pmt -Check	08/26/2022	3511	David Faria		-146.29	-107,223.43
Bill Pmt -Check	08/26/2022	3517	Lowe's		-107.94	-107,331.37
<b>Total Checks and Payments</b>					<b>-107,331.37</b>	<b>-107,331.37</b>
<b>Total Uncleared Transactions</b>					<b>-107,331.37</b>	<b>-107,331.37</b>
<b>Register Balance as of 08/31/2022</b>					<b>-5,491.65</b>	<b>30,645.91</b>

Tulare Public Cemetery District  
**Reconciliation Detail**

10500 - Cash in Treasury (772), Period Ending 08/31/2022

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						<b>331,490.08</b>
<b>Cleared Transactions</b>						
<b>Checks and Payments - 13 items</b>						
Invoice	07/28/2022	14765	TULARE COUNTY PVQ	√	-7,010.16	-7,010.16
Invoice	08/04/2022	14767	TULARE COUNTY PVQ	√	-32,960.83	-39,970.99
Invoice	08/04/2022	14766	TULARE COUNTY PVQ	√	-21,500.00	-61,470.99
Invoice	08/04/2022	14768	TULARE COUNTY PVQ	√	-9,349.42	-70,820.41
Invoice	08/04/2022	14766	TULARE COUNTY PVQ	√	-7,008.20	-77,828.61
Invoice	08/11/2022	14769	TULARE COUNTY PVQ	√	-13,317.24	-91,145.85
Invoice	08/11/2022	14770	TULARE COUNTY PVQ	√	-13,096.81	-104,242.66
Invoice	08/11/2022	14771	TULARE COUNTY PVQ	√	-7,345.70	-111,588.36
Invoice	08/11/2022	14772	TULARE COUNTY PVQ	√	-4,289.13	-115,877.49
Invoice	08/18/2022	14774	TULARE COUNTY PVQ	√	-85,856.63	-201,734.12
Invoice	08/18/2022	14773-1	TULARE COUNTY PVQ	√	-21,500.00	-223,234.12
Invoice	08/18/2022	14772-1	TULARE COUNTY PVQ	√	-12,075.97	-235,310.09
Invoice	08/18/2022	14773-1	TULARE COUNTY PVQ	√	-3,337.68	-238,647.77
<b>Total Checks and Payments</b>					<b>-238,647.77</b>	<b>-238,647.77</b>
<b>Deposits and Credits - 7 items</b>						
Transfer	08/01/2022			√	23,980.24	23,980.24
Transfer	08/12/2022			√	3,887.50	27,867.74
Transfer	08/16/2022			√	3,429.38	31,297.12
Transfer	08/17/2022			√	22,025.00	53,322.12
Transfer	08/22/2022			√	80,000.00	133,322.12
Transfer	08/26/2022			√	24,820.63	158,142.75
Transfer	08/30/2022			√	24,819.69	182,962.44
<b>Total Deposits and Credits</b>					<b>182,962.44</b>	<b>182,962.44</b>
<b>Total Cleared Transactions</b>					<b>-55,685.33</b>	<b>-55,685.33</b>
<b>Cleared Balance</b>					<b>-55,685.33</b>	<b>275,804.75</b>
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 2 items</b>						
Invoice	08/25/2022	14775	TULARE COUNTY PVQ		-14,516.40	-14,516.40
Invoice	08/25/2022	14776	TULARE COUNTY PVQ		-2,964.00	-17,480.40
<b>Total Checks and Payments</b>					<b>-17,480.40</b>	<b>-17,480.40</b>
<b>Total Uncleared Transactions</b>					<b>-17,480.40</b>	<b>-17,480.40</b>
<b>Register Balance as of 08/31/2022</b>					<b>-73,165.73</b>	<b>258,324.35</b>



Iulare Public Cemetery District

Reconciliation Detail

10600 · Endowment - Reserved (773), Period Ending 08/31/2022

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>	
Beginning Balance							1,725,370.64	
Cleared Transactions								
Deposits and Credits - 5 items								
	Transfer	08/01/2022			√	2,355.00	2,355.00	
	Transfer	08/12/2022			√	393.00	2,748.00	
	Transfer	08/17/2022			√	1,965.00	4,713.00	
	Transfer	08/26/2022			√	1,741.00	6,454.00	
	Transfer	08/30/2022			√	2,553.00	9,007.00	
	Total Deposits and Credits						9,007.00	9,007.00
	Total Cleared Transactions						9,007.00	9,007.00
Cleared Balance							9,007.00	1,734,377.64
Register Balance as of 08/31/2022							9,007.00	1,734,377.64
<b>Ending Balance</b>							<b>9,007.00</b>	<b>1,734,377.64</b>

**Iulare Public Cemetery District**  
**Reconciliation Detail**

10700 - Cash in Expansion Account (807), Period Ending 08/31/2022

	<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>							<b>214,317.95</b>
<b>Cleared Transactions</b>							
<b>Deposits and Credits - 6 items</b>							
	Transfer	08/01/2022			√	1,350.00	1,350.00
	Transfer	08/12/2022			√	150.00	1,500.00
	Transfer	08/16/2022			√	150.00	1,650.00
	Transfer	08/17/2022			√	900.00	2,550.00
	Transfer	08/26/2022			√	1,350.00	3,900.00
	Transfer	08/30/2022			√	1,050.00	4,950.00
<b>Total Deposits and Credits</b>						<u>4,950.00</u>	<u>4,950.00</u>
<b>Total Cleared Transactions</b>						<u>4,950.00</u>	<u>4,950.00</u>
<b>Cleared Balance</b>						<u>4,950.00</u>	<u>219,267.95</u>
<b>Register Balance as of 08/31/2022</b>						<u>4,950.00</u>	<u>219,267.95</u>
<b>Ending Balance</b>						<u><u>4,950.00</u></u>	<u><u>219,267.95</u></u>

Iulare Public Cemetery District  
**Reconciliation Detail**

10900 · Endowment - Unreserved (817), Period Ending 08/31/2022

	<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>							<u>293,670.02</u>
Cleared Balance							<u>293,670.02</u>
Register Balance as of 08/31/2022							<u>293,670.02</u>
<b>Ending Balance</b>							<u><u>293,670.02</u></u>

**TULARE PUBLIC CEMETERY DISTRICT**  
August 2018-2022 Interments and Entombments

Year	KERN							TOTAL
	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments		
2018	5	0	0	7	0	0		12
2019	5	0	0	5	0	0		10
2020	10	3	0	9	0	0		22
2021	11	1	0	7	0	0		19
2022	7	1	0	1	0	0		9
2023	0	0	0	0	0	0		0

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

Year	NORTH							TOTAL
	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments		
2018	10	0	0	1	0	0		11
2019	6	0	0	1	1	0		8
2020	14	0	0	0	1	0		15
2021	8	0	0	2	0	0		10
2022	14	0	0	0	0	0		14
2023	0	0	0	0	0	0		0

Pre-Needs		
Burial	Niche	1/2 Grave
0	0	0
0	0	0
0	0	0
13	0	0
0	1	1
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0

Year	TOTAL BOTH							TOTAL
	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments		
2018	15	0	0	8	0	0		23
2019	11	0	0	6	1	0		18
2020	24	3	0	9	1	0		37
2021	19	1	0	9	0	0		29
2022	21	1	0	1	0	0		23
2023	0	0	0	0	0	0		0

Pre-Needs Total		
Burial	Niche	1/2 Grave
0	0	0
0	0	0
0	0	0
15	0	1
0	1	1
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0

**TULARE PUBLIC CEMETERY DISTRICT**  
**Grand Yearly Totals 2018-2023 Interments and Entombments**

<b>KERN</b>							
Year	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018	101	12	0	59	2	0	174
2019	90	19	0	52	1	0	162
2020	105	25	0	52	1	0	183
2021	122	26	1	67	0	0	216
2022	65	15	0	26	0	2	108
2023	0	0	0	0	0	0	0

<b>Pre-Needs</b>				
Burial	Niche	1/2 Grave	Total	
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
5	9	7	21	
2	4	0	6	
0	0	0	0	

<b>NORTH</b>							
Year	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018	117	0	0	5	2	0	124
2019	114	0	0	19	2	0	135
2020	166	0	0	23	6	1	196
2021	203	0	0	39	2	1	245
2022	107	0	0	16	2	0	125
2023	0	0	0	0	0	0	0

<b>Pre-Needs</b>				
Burial	Niche	1/2 Grave	Total	
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
111	0	5	116	
41	1	4	46	
0	0	0	0	

<b>TOTAL BOTH</b>							
Year	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018	218	12	0	64	4	0	298
2019	204	19	0	71	3	0	297
2020	271	25	0	75	7	1	379
2021	325	26	1	106	2	1	461
2022	172	15	0	42	2	2	233
2023	0	0	0	0	0	0	0

<b>Pre-Needs Total</b>				
Burial	Niche	1/2 Grave	Total	
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
116	9	12	137	
43	5	4	52	
0	0	0	0	

**TULARE PUBLIC CEMETERY DISTRICT**  
**Fiscal Year Totals 2018-2023 Interments and Entombments**

		<b>KERN</b>					
<b>Fiscal Year</b>	<b>Body Burials</b>	<b>Niches</b>	<b>Cremation in Casket</b>	<b>Cremation Burials</b>	<b>Baby Burials</b>	<b>Disinterments</b>	<b>TOTAL</b>
July 2018- June 2019	84	11	0	56	1	0	152
July 2019-June 2020	98	22	0	46	0	0	166
July 2020-June 2021	113	31	0	69	1	0	214
July 2021- June 2022	115	22	1	49	0	2	189
July 2022- June 2023	12	4	0	4	0	0	20

		<b>Pre-Needs</b>		
<b>Burial</b>	<b>Niche</b>	<b>1/2 Grave</b>	<b>Total</b>	<b>Total</b>
0	0	0	0	0
0	0	0	0	0
2	6	2	2	10
5	7	5	5	17
0	0	0	0	0

		<b>NORTH</b>					
<b>Fiscal Year</b>	<b>Body Burials</b>	<b>Niches</b>	<b>Cremation in Casket</b>	<b>Cremation Burials</b>	<b>Baby Burials</b>	<b>Disinterments</b>	<b>TOTAL</b>
July 2018- June 2019	98	0	0	12	0	0	110
July 2019-June 2020	131	0	0	19	3	1	154
July 2020-June 2021	196	0	0	38	7	1	242
July 2021- June 2022	182	0	0	28	2	0	212
July 2022- June 2023	26	0	0	3	0	0	29

		<b>Pre-Needs</b>		
<b>Burial</b>	<b>Niche</b>	<b>1/2 Grave</b>	<b>Total</b>	<b>Total</b>
0	0	0	0	0
0	0	0	0	0
55	0	3	3	58
95	0	4	4	99
2	1	2	2	5

		<b>TOTAL BOTH</b>					
<b>Fiscal Year</b>	<b>Body Burials</b>	<b>Niches</b>	<b>Cremation in Casket</b>	<b>Cremation Burials</b>	<b>Baby Burials</b>	<b>Disinterments</b>	<b>TOTAL</b>
July 2018- June 2019	182	11	0	68	1	0	262
July 2019-June 2020	229	22	0	65	3	1	320
July 2020-June 2021	309	31	0	107	8	1	456
July 2021- June 2022	297	22	1	77	2	2	401
July 2022- June 2023	38	4	0	7	0	0	49

		<b>Pre-Needs Total</b>		
<b>Burial</b>	<b>Niche</b>	<b>1/2 Grave</b>	<b>Total</b>	<b>Total</b>
0	0	0	0	0
0	0	0	0	0
57	6	5	5	68
100	7	9	9	116
2	1	2	2	5

# Tulare Public Cemetery District

## Verification Committee Meeting

September 20, 2022; 10:00 AM

1. PRELIMINARIES
  - 1.1. Call to Order – The meeting was called to order by Committee Chairman, Charlie Ramos at 10:12 am
  - 1.2. Roll Call – The following committee members were present.
    - 1.2.1. Charlie Ramos –, Chairman
    - 1.2.2. Xavier Avila – District Board Member
    - 1.2.3. Vicky Gordon – Citizen, Committee Member
2. OPEN SESSION:
  - 2.1. Verification of Plot Process: The committee was shown the current process as implemented by the previous meeting
    - 2.1.1. Reviewed Blank contract
      - 2.1.1.1. Burial Process
      - 2.1.1.2. Signatures at each phase.
        - 2.1.1.2.1. Marking
        - 2.1.1.2.2. Opening
        - 2.1.1.2.3. Closing
      - 2.1.1.3. Question were asked about process of setting head stones to prevent any errors
      - 2.1.1.4. Eliminate redundancy if possible.
    - 2.2. Verification of Plot Report
      - 2.2.1. The following Records were audited.
      - 2.2.2. Alfred Copole
        - 2.2.2.1. Missing Second signature.
      - 2.2.3. Gloria Valdez
        - 2.2.3.1. Use full name (print)
        - 2.2.3.2. Closing was missing name
      - 2.2.4. Maria Cardozo
        - 2.2.4.1. Missing full name in print
      - 2.2.5. Lucio Simoes
        - 2.2.5.1. Missing Full Name
        - 2.2.5.2. No date
        - 2.2.5.3. Initials instead of signature
      - 2.2.6. Emily Nahial
        - 2.2.6.1. Opening, missing date
      - 2.2.7. Daniel Sousa
        - 2.2.7.1. Print Name Legibly
        - 2.2.7.2. No date
  3. Closing remarks – Suggestions
    - 3.1. Sample should be chosen by a committee member
    - 3.2. Audit last sheet only, the verification form

- 3.3. Signing forms and other signatures, the signor should print their name and date the form.
- 3.4. Signature verification was suggested

ADJOURNMENT: Meeting was adjourned at 12:07pm



**BEFORE THE BOARD OF TRUSTEES  
TULARE PUBLIC CEMETERY DISTRICT  
COUNTY OF TULARE, STATE OF CALIFORNIA**

Resolution Establishing Signatories on  
Bank of the Sierra Checking Account for  
Drafts and Cash Withdrawals

Resolution No. 2022-2023-1

Regarding the checking account established at Bank of the Sierra in the name of the Tulare Cemetery District, the Board of Trustees of the Tulare Cemetery District resolves as follows:

1. The signatories on the account shall be the Officers of the Board of Trustees of the Tulare Cemetery District ("Board").
2. The current authorized signatories are as follows:
  - a. Board President, James Pennington
  - b. Board Vice President, Carlos Ramos
  - c. Board Secretary, Stephen Present
3. The Board shall pass a superseding resolution to establish new account signatories any time the makeup of the Board Officers changes.
4. In order for a cash withdrawal to be made from the account, the withdrawal slip shall contain signatures of two of the signatories identified in this resolution to be valid.
5. All checks and drafts written against the account shall only require the signature of a single signatory identified in this resolution to be valid.
6. This resolution shall supersede all conflicting portions of Board Resolution 2018/19-2.

The foregoing resolution was adopted on motion of Trustee Carlos Ramos, seconded by Trustee Xavier Avila, at a regular meeting of the Board of Trustees held on September 8, 2022, by the following vote:

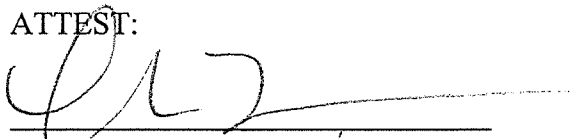
AYES: 5

NOES: 0

ABSTAIN:

ABSENT:

ATTEST:

  
\_\_\_\_\_  
Clara Bernardo  
Board Clerk

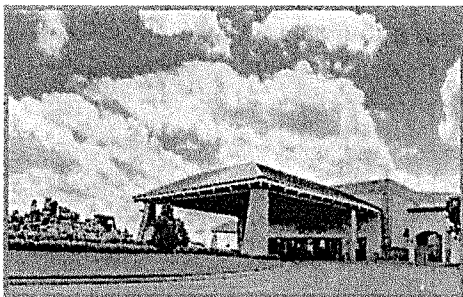


**PUBLIC  
CEMETERY  
ALLIANCE**

SERVING PUBLIC CEMETERIES THROUGH EDUCATION, COMMUNICATION & TEAMWORK

## 2022 ANNUAL CONFERENCE

OCTOBER 19, 2022



**ROLLING HILLS**  
CASINO · RESORT  
**Corning, California**

### PROGRAM

8:00—9:30 a.m.	Registration & Coffee & Pastries Co-Sponsored by:	
9:00—9:30 a.m.	Visit Vendors	
9:30 a.m.—10:00 a.m.	Welcome, Introductions, Announcements	
10:00 a.m.—11:00 a.m.	Presentation #1 (Complying with Website Requirements)	Maria Lara (Streamline)
10:00 a.m.—11:00 a.m.	Presentation #2 (Insurance 101)	Jennifer Peters
11:00 a.m.—12:00 a.m.	Presentation #3 (Hiring & Firing)	Derek Haynes
11:00 a.m.—12:00 a.m.	Presentation #4 (Health & Safety Code 101—Part 1)	Bob Hunt
12:00—1:00 p.m.	Lunch—Co-Sponsored by: <b>DRAWINGS, RAFFLES, PRIZES, ETC.</b>	
1:00 p.m.—1:30 p.m.	Visit Vendors	
1:30 p.m.—2:30 p.m.	Presentation #5 (Health & Safety Code 101—Part 2)	Bob Hunt
1:30 p.m.—2:30 p.m.	Presentation #6 (Brown Act Closed Sessions (New AB-992 re social media)).	Karen O-Neil
2:30 p.m.—3:30 p.m.	Separate Breakout Sessions for Trustees & Managers	
3:30 p.m.—4:00 p.m.	Visit Vendors	
4:00 p.m.—4:30 p.m.	General PCA Membership Meeting	
5:00 p.m.	<b>Vendor Reception</b> Hosted by: <b>GOLDEN STATE RISK MANAGEMENT AUTHORITY</b>	