

Tulare Public Cemetery District
900 EAST KERN AVENUETULARE, CALIFORNIA 93274**PHONE (559) 686-5544**

BOARD AGENDA

Regular Board Meeting
April 23, 2020
1:00 P.M.

DUE TO THE COVID-19 TULARE PUBLIC CEMETERY WILL BE SPACING SEATS 6 FEET APART. PLEASE FEEL FREE TO WEAR YOUR OWN MASK AND/OR GLOVES.

PRELIMINARIES:

- 1.1 Call to Order
- 1.2 Roll Call
- 1.3 Pledge of Allegiance
- 1.4 Recognition of Visitors
- 1.5 Public Comment (three (3) minutes per person)
- 1.6 Trustee's 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 Approval of March 6, 2020 Minutes
- 2.2 2019 Audit Report
- 2.3 February & March Financial Reports
- 2.4 Audit Committee Report
- 2.5 Draft Resolution 2019/2020-4 to Amend Operation Budget
- 2.6 Pay Range for Manager & Foreman
- 2.7 Discussion on Price List
- 2.8 Draft Resolution 2019/2020-5 Apply for Electric Gators
- 2.9 Discussion of enforcement of Flower Policy
- 2.10 Hiring of Groundskeepers
- 2.11 Office 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 FORTY-EIGHT (48) HOURS PRIOR TO THIS MEETING.

Tulare Public Cemetery District
Regular Board Meeting Minutes
March 6, 2020

CALL TO ORDER:

The Tulare Public Cemetery board meeting was called to order at 1:00 p.m., at 900 E. Kern Avenue, Tulare, California by Chairperson Stephen Present. Trustees present were Vice Chairperson Xavier Avila, Secretary James Pennington and Trustee Alberto Aguilar.

Trustee Vicki Gilson was absent.

RECOGNITION OF VISITORS:

Barry Caplin.

THE BOARD RETURNED TO OPEN SESSION AT 1:15 P.M.

PUBLIC COMMENTS:

At 1:20 p.m. Chairperson Present opened up for Public Comments.

Barry Caplin commented on the district website and the format of the agenda and suggested to post it on a PDF format instead of Microsoft Word.

REPORT FROM CLOSED SESSION:

2.1 CONFERENCE WITH REAL PROPERTY NEGOTIATOR(S) (GOV. CODE §54956.8)
Property parcel owned by district for future addition to North Cemetery (approx. 46 acres in W half of NE quarter of Sec. 17, Tn. 19 S., R. 24 E., Mt. Diablo Base & Meridian. Agency Negotiator Chairperson Present had nothing to report out of closed session.

TRUSTEE COMMENTS:

Trustee Aguilar reported on things he learned from the CAPC Conference he attended. He also provided pamphlets, PowerPoint presentations, and other documents to all board members who did not go to the conference. Trustee Aguilar also informed the board that he made a suggestion to the CAPC on having a conference in the Visalia area. Visalia being in the Central Valley it would make it easier for northern and southern cemetery districts to meet in the middle of California.

Vice Chairperson Avila commented on the cemetery grounds and how good both cemeteries are looking. He complimented the groundskeepers on the good job they are doing. Vice Chairperson Avila also commented on the office situation and that the office is finally a full office and that now he can actually have a conversation with the Manager.

APPROVAL OF JANUARY 30, 2020 MINUTES:

Chairperson Present approved the January 30, 2020 Minutes with corrections in accordance with Roberts Rules of Order.

JANUARY 2020 FINANCIAL REPORT:

Vice Chairperson Avila moved to approve the January 2020 Financial Report, second by Secretary Pennington (3-1) Trustee Aguilar opposed.

AUDIT COMMITTEE REPORT:

Tulare Public Cemetery District
Regular Board Meeting Minutes
March 6, 2020

Chairperson Presant reported that the Audit Committee has decided to not have a Trial Balance in the financial reports since the Balance Sheet and the Profit & Loss reports have the same thing and they felt that it was just repetitive and confusing. Chairperson Presant gave the board some information on the proposed raises for employees an item that is on the current agenda. He also informed the board that the audit committee has proposed a permanent full-time employee for the office which is also in the current agenda and will go into further detail at that time. Chairperson Presant informed the board that Rob Dennis of Dennis, Cooper & Associates will be here at our next regular board meeting on March 26, 2020. Another item that is on the current agenda is a credit card policy for the district, Vice Chairperson Presant, informed the board that the audit committee felt this is something that is needed and he will also go into more detail on that item when the time comes.

UPDATE ON CEMETERIANS FOUNDATION:

Linda Maloy who is also a founder of the Tulare Cemeterians Foundation educated the board on the chemicals that her and her group use on the headstones to clean them off. Mrs. Maloy informed the board that the foundation is a volunteer group and do not charge the families for the cleaning of the headstones. According to Mrs. Maloy the Tulare Cemeterians Foundation is a non-profit organization. Mrs. Maloy informed the board that the foundation is a service group and that it is registered and she has filed a 501C for the organization. The Tulare Cemeterians Foundation accepts donation only for the cleaning of the headstones. Flat \$30.00; Tall between \$50.00 and \$75.00 depending on height; and double wide or extremely tall headstone \$100.00.

With Memorial Day coming Mrs. Maloy asked the board if she can get volunteers from the community to do a clean-up on the cemetery grounds to beautify the cemetery and get it ready for the Memorial Day Service that is held at the cemetery every year.

CALENDAR OF EVENTS 2020:

Chairperson Presant had the board members look at the 2020 calendar and noted that in November the board meeting is on Thanksgiving Day and wanted some input on what day would be good for the board to meet at this time the board meeting will be held on November 30th, 2020. December board meeting is scheduled to be held on December 24th, 2020 and has been changed to December 31st, 2020. Chairperson Presant asked if the board members would like some special event this coming year to be held at the cemetery. The board discussed having an event for the Day of the Dead (Día de los Muertos), Veterans Day and other events throughout the year.

CREATION OF AUXILIARY & STANDING COMMITTEES:

Chairperson Presant presented this to the board to create a few committees. The first committee created Chairperson Presant appointed Vice Chairperson Avila to the New Office Building Ad Hoc Committee for the Vice Chairperson to get a location of where the new building should go including approximate cost of the building.

Tulare Public Cemetery District
Regular Board Meeting Minutes
March 6, 2020

Chairperson Present informed the board that he would like to make an evaluation form of the office manager's performance. Chairperson Present appointed himself and Secretary Pennington to that Ad Hoc Committee.

DISCUSSION CAPITAL PROJECTS IN 2020:

Chairperson Present presented this to the board, he would like to get some capital projects going to put some money into the cemetery. He suggested to give the cemetery office a face lift and get some bids in here to make the office a more efficient for the staff. Chairperson Present appointed himself and Manager Castaneda to an Office Remodel Ad Hoc Committee. Chairperson Present and Manager Castaneda are to bring bids back to the board for approval.

Chairperson Present appointed Vice Chairperson Avila to a Grounds Equipment Ad Hoc Committee.

Vice Chairperson motioned for Chairperson Present and Manager Castaneda to get an RFP for remodeling the office, second by Secretary Pennington. (4-0).

Motion was made by Trustee Aguilar to get an RFP for an automated gate at the North Cemetery, second, by Secretary Pennington. Vice Chairperson Avila amended the motion by adding the RFP to have security cameras to the automated gate. (4-0)

Motion was made by Vice Chairperson Avila to get an RFP for the sprinkler system fixed or a booster pump at North Cemetery, second by Trustee Aguilar. (4-0)

PROPOSED PAY RAISES FOR FOUR EMPLOYEES:

Vice Chairperson Avila made a motion to have a \$2.00 an hour X 4 pot or an \$8.00 per hour pot for the Manager to divide into four (4) groundskeepers with the chairperson to evaluate the process, second by Secretary Pennington (3-1) Trustee Aguilar opposed.

PROPOSED PERMANENT FULL-TIME OFFICE ASSISTANT:

Vice Chairperson Avila made a motion to hire a full-time office assistant, second by Secretary Pennington (3-1) Trustee Aguilar opposed.

VAULT RESOLUTION:

No action was taken at this time.

SECURITY POLICY:

This item was brought back to the board to show the changes that the board voted on.

TPCD CREDIT CARD POLICY:

Vice Chairperson Avila made a motion to approve 2 credit cards for the district subject to revisions to the policy, second by Secretary Pennington (3-1) Trustee Aguilar opposed.

OFFICE MANAGER'S REPORT:

Office Manager Castaneda presented the AUD 247 from the Tulare County Treasurer's office for all board members to sign. She presented the policies that were updated by County Counsel

Tulare Public Cemetery District
Regular Board Meeting Minutes
March 6, 2020

Aaron Zaheen. Office Manager Castaneda also presented the board with the certificates each of the groundskeepers received from Madera Public Cemetery's annual safety training. She informed the board that a Christine Herd, called the office wanting to do a service project for the members of her church Tulare Community Church, she would like to do something on or around April 26, 2020. Christine Herd is to get back with the office manager on the details of time, date, and type of service. Office Manager Castaneda will bring it up to the board at the next regular board meeting for approval of the service project Tulare Community Church would like to do. Office Manager Castaneda informed the board that the Grounds Manager Faria turned in his report to DOORS and had three (3) tractors removed from his report. Two at North cemetery and one at Kern cemetery the board now needs to decide if they would like to sale them or donate them to someone. According to Grounds Manager Faira the district is in compliance with DOORS (Department Of Off-Road System), but the board should think about getting rid of some equipment we are not using and taking up space in both shops. Reed Shaffer has offered to take one tractor, a small one that is in the bullpen at Kern cemetery.

Office Manager Castaneda informed the board that the shops in both cemeteries have been broken into nothing was taken as far as we can see. The person who broke into the North Cemetery shop brought their own tools. That person went so far as to pull out some electrical wiring. At Kern cemetery the person who tried to break in might have brought their own saw, there was a straight cut along the side of the shop building, and once again nothing was taken.

ADJOURNMENT:

Having nothing further to discuss Chairperson Presant adjourned the meeting at 4:02 p.m.

Respectfully Submitted,

Board Secretary

Tulare Public Cemetery District
Audit Committee Minutes
February 19, 2020

CALL TO ORDER:

The Tulare Public Cemetery Audit Committee meeting of February 19, 2020 was called to order at 2:10pm, at the district office, 900 E Kern Avenue, Tulare, California by Committee Member Stephen Present. Committee Members present were Linda Maloy and Jim Pennington.

Leonor Castaneda was in attendance.

RECOGNITION OF VISITORS: Alex Gutierrez was in attendance.

The minutes of January 17, 2020 and January 24, 2020 were approved (3-0)

The January 2020 financial reports were approved (3-0) noting that Trial Balance page would not be provided at this report and all others going forward.

Reviewed the financial impact that proposed raises for four Grounds Keepers sharing a pot of \$8 per hour split up between the employees by the Manager for the remaining fiscal year.

Reviewed the financial impact that an additional permanent full-time office employee would have being hired by the Manager.

Update by Manager that our final Audit Report by Rob Morris could be presented at our March 2020 Board Meeting.

Request by Manager to apply for two Bank of the Sierra credit cards, to be presented at March 2020 Board Meeting, approved (3-0)

Meeting adjourned at 3:10 pm

Committee Member

Tulare Public Cemetery District
Balance Sheet
As of February 29, 2020

	<u>Feb 29, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
00 · Clearing Acct.	11,645.25
10100 · Petty Cash	475.13
10150 · Bank of The Sierra - CHK ACCT	62,187.21
10500 · Cash in Treasury (772)	206,937.58
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,174,165.08
Total 10600 · Endowment - Reserved (773)	<u>1,490,183.00</u>
10700 · Cash in Expansion Account (807)	64,594.41
10900 · Endowment - Unreserved (817)	340,176.33
Total Checking/Savings	<u>2,176,198.91</u>
Other Current Assets	
10 · Customer Balance Due	263.17
12001 · Undeposited Funds	1,303.00
Total Other Current Assets	<u>1,566.17</u>
Total Current Assets	<u>2,177,765.08</u>
TOTAL ASSETS	<u><u>2,177,765.08</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	6,987.12
Total Accounts Payable	<u>6,987.12</u>
Other Current Liabilities	
24000 · Payroll Liabilities	-48.63
24010 · Pension Payable	2,267.22
24020 · Health Insurance Payable	6,688.62
25500 · Sales Tax Payable	2,478.31
Total Other Current Liabilities	<u>11,385.52</u>
Total Current Liabilities	<u>18,372.64</u>
Total Liabilities	18,372.64
Equity	
30000 · Opening Balance Equity	2,282,733.86
31100 · Retain Earnings	-178,872.02
Net Income	55,530.60
Total Equity	<u>2,159,392.44</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,177,765.08</u></u>

Tulare Public Cemetery District
Profit & Loss Budget Performance
February 2020

	Feb 20	Budget	Jul '19 - Feb 20	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
4000 · County Taxes	0	14,647	104,280	117,173	175,760
4801 · Interest Income - 772	0	250	1,898	2,000	3,000
5400 · Charges for Current Services	56,620	50,833	501,478	406,667	610,000
5805 · Misc. Revenue	25	1,667	1,132	13,333	20,000
5835 · Other Revenue	48	270	4,135	2,160	3,240
Total Income	56,692	67,667	612,924	541,333	812,000
Expense					
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	0	20,708	164,278	165,667	248,500
6002 · Overtime	0	417	5,788	3,333	5,000
6004 · Benefits	0	3,167	56,182	25,333	38,000
6005 · Extra Help	4,802	4,583	53,078	36,667	55,000
6008 · Directors Fees	0	250	1,400	2,000	3,000
6011 · Retirement-SD Portion	2,570	2,000	21,640	16,000	24,000
6012 · Social Security and Medicare	0	1,500	13,010	12,000	18,000
6015 · Workers Compensation Ins	0	1,500	22,323	12,000	18,000
6016 · Unemployment Ins.	0	417	1,280	3,333	5,000
Total 6000 · Payroll and Employee Benefits	7,372	34,542	338,979	276,333	414,500
7003 · Penalties	0	500	1,317	4,000	6,000
7004 · Clothing and Personal Supplies	191	333	2,536	2,667	4,000
7005 · Telecommunications	1,769	500	4,712	4,000	6,000
7006 · Vaults and Crypts	1,474	5,417	51,086	43,333	65,000
7009 · Household Supplies	107	125	938	1,000	1,500
7010 · Insurance	3,650	1,750	11,351	14,000	21,000
7025 · Mileage Reimbursement Expense	0	8,917	75,338	71,333	107,000
7030 · Maintenance and Repairs	5,819	2,042	9,550	16,333	24,500
7036 · Office Supplies and Expense	1,156	208	379	1,667	2,500
7039 · Miscellaneous	2,074	1,708	28,739	13,667	20,500
7043 · Professional Fees	1,236	333	2,112	2,667	4,000
7045 · Security					

Tulare Public Cemetery District
Profit & Loss Budget Performance
 February 2020

	Feb 20	Budget	Jul '19 - Feb 20	YTD Budget	Annual Budget
7059 · Publications and Legal Notices	0	250	4,380	2,000	3,000
7073 · Training / Education	1,641	667	6,769	5,333	8,000
7081 · Utilities	2,936	3,750	31,082	30,000	45,000
7425 · Taxes	0	125	1,299	1,000	1,500
8001 · Graves Repurchase	0	833	4,865	6,667	10,000
8100 · Building and Improvements	0	1,500	0	12,000	18,000
8300 · Equipment	755	4,167	52,190	33,333	50,000
Total Expense	30,180	67,667	627,689	541,333	812,000
Net Ordinary Income	26,513	-0	-14,765	-0	0
Other Income/Expense					
Other Income					
9100 · Endowment					
9101 · Endowment Revenue	5,605	5,000	43,731	40,000	60,000
9102 · Interest Income - EC	0	2,500	19,566	20,000	30,000
Total 9100 · Endowment	5,605	7,500	63,297	60,000	90,000
9200 · Fund for Future Expansion - 807					
9201 · Rent and Concessions - 807	0	0	8,400	8,400	8,400
9203 · Interest Income - 807	0	42	669	333	500
9200 · Fund for Future Expansion - 807 - Other	0	1,250	0	10,000	15,000
Total 9200 · Fund for Future Expansion - 807	0	1,292	9,069	18,733	23,900
9300 · Unreserved Funds - 817					
9301 · Interest Income - 817	0	542	1,559	4,333	6,500
Total 9300 · Unreserved Funds - 817	0	542	1,559	4,333	6,500
Total Other Income	5,605	9,333	73,925	83,067	120,400
Net Other Income	5,605	9,333	73,925	83,067	120,400
Net Income	32,118	9,333	59,160	83,067	120,400

4:30 PM
03/09/20

Tulare Public Cemetery District
Reconciliation Summary
10150 · Bank of The Sierra - CHK ACCT, Period Ending 02/29/2020

	<u>Feb 29, 20</u>
Beginning Balance	74,308.02
Cleared Transactions	
Checks and Payments - 47 items	-50,611.42
Deposits and Credits - 3 items	65,000.00
	<u>14,388.58</u>
Total Cleared Transactions	<u>14,388.58</u>
Cleared Balance	<u><u>88,696.60</u></u>
Uncleared Transactions	
Checks and Payments - 21 items	-26,625.36
	<u>-26,625.36</u>
Total Uncleared Transactions	<u>-26,625.36</u>
Register Balance as of 02/29/2020	<u><u>62,071.24</u></u>
Ending Balance	62,071.24

2:05 PM
 04/14/20
 Accrual Basis

Tulare Public Cemetery District
 Check List Without Payroll
 February 2020

Date	Num	Name	Memo	Amount	Balance
10150 · Bank of The Sierra - CHK ACCT					
02/18/2020	AUT...	AT & T Mobility		-89.87	-89.87
02/14/2020	AUT...	AT & T Internet		-70.00	-159.87
02/14/2020	AUT...	Southern California ...		-957.04	-1,116.91
02/19/2020	AUT...	City of Tulare		-1,431.59	-2,548.50
02/26/2020	AUT...	AT & T Phone's		-156.79	-2,705.29
02/27/2020	AUT...	AT & T Phone's		-74.21	-2,779.50
02/04/2020	AUT...	CALPERS		-1,131.78	-3,911.28
02/04/2020	AUT...	CALPERS		-1,438.48	-5,349.76
02/28/2020	AUT...	Intuit		-12.00	-5,361.76
02/04/2020	1819	Enterprise Plus	MONTHLY PAYR...	0.00	-5,361.76
02/04/2020	1820	Agri-Turf Distributin...	VOID: Madera Trai...		-5,361.76
02/04/2020	1821	Nexem Staffing and ...	Rodent Control Co...	-2,447.44	-7,809.20
02/07/2020	1822	Bryan Company De...		-1,670.28	-9,479.48
02/07/2020	1823	Crowne Vault		-1,500.00	-10,979.48
02/07/2020	1824	Ewing Irrigation & L...		-1,474.20	-12,453.68
02/07/2020	1825	Gary V. Burrows Inc.		-21.67	-12,475.35
02/07/2020	1826	Home Depot Cedit ...		-65.30	-12,540.65
02/07/2020	1827	Morris Levin & Son		-47.49	-12,588.14
02/07/2020	1828	Nexem Staffing and ...		-21.54	-12,609.68
02/07/2020	1829	Office Depot		-1,700.10	-14,309.78
02/07/2020	1830	Pontem Software		-523.54	-14,833.32
02/07/2020	1832	Reed Shaffer		-843.75	-15,677.07
02/07/2020	1833	Res Com		-621.16	-16,298.23
02/07/2020	1834	TF Tire & Service		-90.00	-16,388.23
02/07/2020	1835	Timelogix		-25.00	-16,413.23
02/07/2020	1836	Wizix		-36.68	-16,449.91
02/14/2020	1837	Battery Pro		-139.91	-16,589.82
02/14/2020	1838	Ewing Irrigation & L...		-1,418.43	-18,008.25
02/14/2020	1839	Nexem Staffing and ...		-768.76	-18,777.01
02/14/2020	1840	P.C.Mobile Techs		-1,138.84	-19,915.85
02/14/2020	1841	Reed Shaffer		-200.00	-20,115.85
02/14/2020	1842	US Bank Equipment...		-1,179.53	-21,295.38
02/14/2020	1843	Waste Management...		-89.23	-21,384.61
02/28/2020	1854	Battery Pro		-523.28	-21,907.89
02/28/2020	1855	Dennis Cooper Ass...		-176.00	-22,083.89
02/28/2020	1856	Ewing Irrigation & L...		-8,585.00	-30,668.89
02/28/2020	1857	Gary V. Burrows Inc.		-768.76	-31,437.65
02/28/2020	1858	Giotto's Alarm Tech,...		-430.61	-31,868.26
02/28/2020	1859	Lowe's		-1,235.90	-33,104.16
02/28/2020	1860	M. Green and Comp...		-77.04	-33,181.20
02/28/2020	1861	Nexem Staffing and ...		-1,206.00	-34,387.20
02/28/2020	1862	Polyguard & CO		-1,131.39	-35,518.59
02/28/2020	1863	Reed Shaffer		-9,300.00	-44,818.59
02/28/2020	1864	RIGO'S SIGNS		-307.79	-45,126.38
02/28/2020	1865	Soap Man		-190.67	-45,317.05
02/28/2020	1866	SoCalGas		-107.17	-45,424.22
02/28/2020	1867	Visalia Times Delta		-229.64	-45,653.86
02/28/2020	1868	Alberto Aguilar		-104.16	-45,758.02
02/28/2020	1869	AirCall Communicati...	Jan. 30, 2020 Reg....	-100.00	-45,858.02
				-1,378.12	-47,236.14
Total 10150 · Bank of The Sierra - CHK ACCT				-47,236.14	-47,236.14
TOTAL				-47,236.14	-47,236.14

10:23 AM
03/18/20

Tulare Public Cemetery District
Reconciliation Summary
10500 · Cash in Treasury (772), Period Ending 02/29/2020

	<u>Feb 29, 20</u>
Beginning Balance	223,306.58
Cleared Transactions	
Checks and Payments - 2 items	-65,000.00
Deposits and Credits - 2 items	48,631.00
Total Cleared Transactions	<u>-16,369.00</u>
Cleared Balance	<u>206,937.58</u>
Register Balance as of 02/29/2020	206,937.58
Ending Balance	206,937.58

10:36 AM
03/18/20

Tulare Public Cemetery District
Reconciliation Summary
10600 · Endowment - Reserved (773), Period Ending 02/29/2020

	<u>Feb 29, 20</u>
Beginning Balance	1,485,409.00
Cleared Transactions	
Deposits and Credits - 2 items	<u>4,774.00</u>
Total Cleared Transactions	<u>4,774.00</u>
Cleared Balance	<u><u>1,490,183.00</u></u>
Register Balance as of 02/29/2020	1,490,183.00
Ending Balance	1,490,183.00

10:45 AM
03/18/20

Tulare Public Cemetery District
Reconciliation Summary
10700 - Cash in Expansion Account (807), Period Ending 02/29/2020

	<u>Feb 29, 20</u>
Beginning Balance	64,594.41
Cleared Balance	64,594.41
Register Balance as of 02/29/2020	64,594.41
Ending Balance	64,594.41

10:50 AM
03/18/20

Tulare Public Cemetery District
Reconciliation Summary
10900 · Endowment - Unreserved (817), Period Ending 02/29/2020

	<u>Feb 29, 20</u>
Beginning Balance	340,176.33
Cleared Balance	340,176.33
Register Balance as of 02/29/2020	340,176.33
Ending Balance	340,176.33

TULARE PUBLIC CEMETERY DISTRICT
2018 - 2020 MONTHLY INTERMENT COMPARISON

FEBRUARY INTERMENTS 2018

BODY BURIALS	KERN	8
	NORTH	10
NICHES/HEX		0
CREMATION BURIALS	KERN	6
	NORTH	1
BABY BURIALS	KERN	0
	NORTH	0
TOTALS		25

	<u>BODY</u>	<u>CREMATION</u>	<u>TOTAL</u>
JAN	22	5	27
FEB	18	7	25
TOTAL	40	12	52

Percentage Total: 77% 23%

FEBRUARY INTERMENTS 2019

BODY BURIALS	KERN	8
	NORTH	6
NICHES/HEX		1
CREMATION BURIALS	KERN	5
	NORTH	3
BABY BURIALS	KERN	1
	NORTH	0
TOTALS		24

	<u>BODY</u>	<u>CREMATION</u>	<u>TOTAL</u>
JAN	14	8	22
FEB	15	9	24
TOTAL	29	17	46

Percentage Total: 63% 37%

FEBRUARY INTERMENTS 2020

BODY BURIALS	KERN	7
	NORTH	13
NICHES/HEX		1
CREMATION BURIALS	KERN	4
	NORTH	1
BABY BURIALS	KERN	0
	NORTH	0
TOTALS		26

	<u>BODY</u>	<u>CREMATION</u>	<u>TOTAL</u>
JAN	33	6	39
FEB	20	6	26
TOTAL	53	12	65

Percentage Total: 82% 18%

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

RESOLUTION NO. 2019/20 – 4

FUND TRANSFER REQUEST

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

DATE: April 23, 2020

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 **\$146,869** to be a budget transferred from the Tulare Public Cemetery District Contingency 772-772-1000-7432 to be transferred to the Tulare Public Cemetery District General Fund 772-772-1000-7000 for the purpose of amending the district's operating budget:

<u>TRANSFER FROM:</u>	<u>ACCOUNT NUMBER</u>	<u>AMOUNT</u>
Tulare Public Cemetery District General Fund (Contingency)	772-772-1000-7432	\$146,869
<u>TRANSFER TO:</u>	<u>ACCOUNT NUMBER</u>	<u>AMOUNT</u>
Tulare Public Cemetery District General Fund	772-772-1000-7000	\$146,869

I, James Pennington, 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 23rd day of April 2020.

Board Secretary

TULARE PUBLIC CEMETERY DISTRICT
KERN STREET CEMETERY
 900 E. KERN AVE. **TULARE, CA 93274**PHONE(559)686-5544**Fx(559)686-7484
 PRICES EFFECTIVE April 1, 2019

SINGLE BURIAL GRAVE-FLAT STONE ROW				BABY BURIAL GRAVE-1/2 GRAVE			
GRAVE - ADULT	\$	2,856.00		1/2 GRAVE - BABY	\$	900.00	
OPEN/CLOSE	\$	688.00		OPEN/CLOSE	\$	210.00	
CRYPT FLAT TOP	\$	500.00		38" BABY CRYPT	\$	246.00	
SALES TAX	\$	41.25		SALES TAX	\$	20.30	
HANDLING FEE	\$	263.00		HANDLING FEE	\$	105.00	
ADMINISTRATION FEE	\$	300.00		ADMINISTRATION FE	\$	300.00	
ENDOWMENT CARE	\$	266.00		ENDOWMENT CARE	\$	134.00	
TOTAL	\$	4,914.25		TOTAL	\$	1,915.30	
SINGLE BURIAL GRAVE - TALL STONE ROW				CREMATION BURIAL FLAT 1/2 GRAVE			
GRAVE ADULT	\$	3,000.00		1/2 GRAVE	\$	1,428.00	
OPEN/CLOSE	\$	688.00		OPEN/CLOSE	\$	313.00	
CRYPT FLAT TOP	\$	500.00		URN/VAULT-REG	\$	166.00	
SALES TAX	\$	41.25		SLAES TAX	\$	13.70	
HANDLING FEE	\$	263.00		ADMINISTRATION FEE	\$	300.00	
ADMINISTRATION FEE	\$	300.00		ENDOWMENT CARE	\$	134.00	
ENDOWMENT CARE	\$	266.00		TOTAL	\$	2,354.70	
TOTAL	\$	5,058.25					
DOUBLE DEPTH BURIAL GRAVE-FLAT STONE ROW				CREMATION BURIAL - TALL 1/2 GRAVE			
GRAVE-ADULT	\$	2,856.00		1/2 GRAVE	\$	2,250.00	
OPEN/CLOSE	\$	1,050.00		OPEN/CLOSE	\$	313.00	
CRYPT FLAT TOP	\$	500.00		URN VAULT- REG.	\$	166.00	
SALES TAX	\$	41.25		SALES TAX	\$	13.70	
HANDLING FEE	\$	263.00		ADMINITRATION FEE	\$	300.00	
ADMINISTRATION FEE	\$	300.00		ENDOWMENT CARE	\$	134.00	
ENDOWMENT CARE	\$	393.00		TOTAL	\$	3,176.70	
TOTAL	\$	5,403.25					
DOUBLE DEPTH BURIAL GRAVE-TALL STONE ROW				HANDLING FEE CRYPTS & VAULTS			
GRAVE ADULT	\$	3,000.00		GARDEN CRYPT	\$	263.00	
OPEN/CLOSE	\$	1,050.00		FLAT TOP CRYPT	\$	263.00	
CRYPT FLAT TOP	\$	500.00		MONTICELLO	\$	315.00	
SALES TAX	\$	41.25		CONTINENTAL	\$	315.00	
HANDLING FEE	\$	263.00		OVESIZE CRYPTS	\$	368.00	
ADMINISTRATION FEE	\$	300.00		BABY	\$	105.00	
ENDOWMENT CARE FEE	\$	393.00					
TOTAL	\$	5,547.25					
SALES TAX 8.25%				NO REFUNDS			
CHECKS MUST BE FOR THE EXACT AMOUNT ONLY				CHECK OR MONEY ORDER ONLY ON BURIAL			
NON-RESIDENT FEE IF APPLICABLE: ADULT 15% of Cost; CREMATION & BABY 15% of Current Cost							
**As of May 26th, 2018 Tulare Public Cemetery will be having Saturday serices. The cost for all Saturday services will be an additional \$1000.00. Services starting at 8am to 10am and ending no later than 2pm.							

TULARE PUBLIC CEMETERY DISTRICT
900 EAST KERN AVE. *** TULARE, CA 93274 *** PHONE (559)686-5544

NICHE WALLS No. 1 - 4 PRICES EFFECTIVE APRIL 1, 2019

<u>SINGLE INTERMENT</u>	<u>ROW 1</u>	<u>PER-NEED</u>	<u>ROW 2 THRU 4</u>	<u>PRE-NEED</u>	<u>ROW 5</u>	<u>PRE-NEED</u>
NICHE	\$ 1,304.00		\$ 1,630.00		\$ 979.00	
ENDOWMENT CARE	\$ 172.00	\$ 1,476.00	\$ 172.00	\$ 1,802.00	\$ 172.00	\$ 1,151.00
ADMINISTRATION FEE	\$ 300.00		\$ 300.00		\$ 300.00	
TOTAL	\$ 1,776.00		\$ 2,102.00		\$ 1,451.00	
NON-RESIDENT FEE	\$ 267.00		\$ 316.00		\$ 218.00	
TOTAL	\$ 2,043.00		\$ 2,418.00		\$ 1,669.00	

MAXIMUM OF 2 CREMAINS PER NICHE

PLEASE NOTE: THE INSIDE DIMENSIONS OF OUR NICHE ARE:

12" DEEP X 12" WIDE X 12" HIGH.

SINGLE NICHE INTERMENT : OUTSIDE DIMENSIONS OF URN USED MUST BE 10" DEEP X 10" WIDE X 10" HIGH

DOUBLE NICHE INTERMENTS: OUTSIDE DIMENSIONS OF URNS USED MUST BE 8" HIGH X 6" LONG X 4" DEEP OR SMALLER

BEFORE ORDERING URNS, CHECK WITH CEMETERY FOR SIZE REQUIREMENTS.

(REV. 01/31/2008)

HEXAGON NO. 1 PRICES EFFECTIVE APRIL 1, 2019

<u>SINGLE INTERMENT</u>	<u>ALL ROWS</u>
NICHE	\$ 750.00
ENDOWMENT CARE	\$ 172.00
ADMINISTRATION FEE	\$ 300.00
TOTAL	\$ 1,222.00
NON-RESIDENT FEE	\$ 184.00
TOTAL	\$ 1,406.00

HEXAGON SIZES ARE THE SAME AS NICHE WALL NO. 1 - SEE SIZES ABOVE AND NOTES

NOTE: HEXAGON LETTERING AND DESIGN MUST BE IN BLACK ONLY.

NO PORCELAIN PICTURES OR COLOR LETTERING OR COLOR DESIGNS ALLOWED.

\$25.00 RETURNED CHECK FEE

CASHIER CHECKS ONLY ACCEPTED ON BURIALS

CHECKS MUST BE FOR THE EXACT AMOUNT

NO REFUNDS

***** ATTENTION ALL MORTUARIES*****

EFFECTIVE MAY 26, 2018 THE TULARE PUBLIC CEMETERY WILL BE OPEN FOR SERVICES ON SATURDAYS.

THE COST FOR SATURDAY SERVICES WILL BE AN ADDITIONAL \$1000.00. ALL SERVICES WILL HAVE TO

START AT 8:00 AM AND WILL NEED TO END AT 2:00 PM OR EARLIER.

TULARE PUBLIC CEMETERY DISTRICT
NORTH J STREET CEMETERY
 900 E. KERN AVE. **TULARE, CA 93274**PHONE(559)686-5544**Fx(559)686-7484
PRICES EFFECTIVE April 1, 2019

SINGLE BURIAL GRAVE-FLAT STONE ROW		Pre-Need	BABY BURIAL GRAVE-1/2 GRAVE	
GRAVE - ADULT	\$	1,000.00	1/2 GRAVE - BABY	\$ 315.00
OPEN/CLOSE	\$	688.00	OPEN/CLOSE	\$ 210.00
CRYPT FLAT TOP	\$	500.00	38" BABY CRYPT	\$ 246.00
SALES TAX	\$	41.25	SALES TAX	\$ 20.30
HANDLING FEE	\$	263.00	HANDLING FEE	\$ 105.00
ADMINISTRATION FEE	\$	300.00	ADMINISTRATION FE	\$ 300.00
ENDOWMENT CARE	\$	266.00	ENDOWMENT CARE	\$ 134.00
TOTAL	\$	3,058.25	TOTAL	\$ 1,330.30
SINGLE BURIAL GRAVE - TALL STONE ROW			CREMATION BURIAL FLAT 1/2 GRAVE	
GRAVE ADULT	\$	1,575.00	1/2 GRAVE	\$ 500.00
OPEN/CLOSE	\$	688.00	OPEN/CLOSE	\$ 313.00
CRYPT FLAT TOP	\$	500.00	URN/VAULT-REG	\$ 166.00
SALES TAX	\$	41.25	SLAES TAX	\$ 13.70
HANDLING FEE	\$	263.00	ADMINISTRATION FEE	\$ 300.00
ADMINISTRATION FEE	\$	300.00	ENDOWMENT CARE	\$ 134.00
ENDOWMENT CARE	\$	266.00	TOTAL	\$ 1,426.70
TOTAL	\$	3,633.25		
DOUBLE DEPTH BURIAL GRAVE-FLAT STONE ROW			CREMATION BURIAL - TALL 1/2 GRAVE	
GRAVE-ADULT	\$	1,000.00	1/2 GRAVE	\$ 790.00
OPEN/CLOSE	\$	1,033.00	OPEN/CLOSE	\$ 313.00
CRYPT FLAT TOP	\$	500.00	URN VAULT- REG.	\$ 166.00
SALES TAX	\$	41.25	SALES TAX	\$ 13.70
HANDLING FEE	\$	263.00	ADMINITRATION FEE	\$ 300.00
ADMINISTRATION FEE	\$	300.00	ENDOWMENT CARE	\$ 134.00
ENDOWMENT CARE	\$	393.00	TOTAL	\$ 1,716.70
TOTAL	\$	3,530.25		
DOUBLE DEPTH BURIAL GRAVE-TALL STONE ROW			HANDLING FEE CRYPTS & VAULTS	
GRAVE ADULT	\$	1,575.00	GARDEN CRYPT	\$ 263.00
OPEN/CLOSE	\$	1,033.00	FLAT TOP CRYPT	\$ 263.00
CRYPT FLAT TOP	\$	500.00	MONTICELLO	\$ 315.00
SALES TAX	\$	41.25	CONTINENTAL	\$ 315.00
HANDLING FEE	\$	263.00	OVESIZE CRYPTS	\$ 368.00
ADMINISTRATION FEE	\$	300.00	BABY	\$ 105.00
ENDOWMENT CARE FEE	\$	393.00		
TOTAL	\$	4,105.25		
SALES TAX 8.25%			NO REFUNDS	
CHECKS MUST BE FOR THE EXACT AMOUNT ONLY			CHECK OR MONEY ORDER ONLY ON BURIAL	
NON-RESIDENT FEE IF APPLICABLE: ADULT 15% of Cost; CREMATION & BABY 15% of Current Cost				
**As of May 26th, 2018 Tulare Public Cemetery will be having Saturday serices. The cost for all Saturday services will be an additional \$1000.00. Services starting at 8am to 10am and ending no later than 2pm.				

TULARE PUBLIC CEMETERY DISTRICT FLOWER POLICY

THE FOLLOWING ARE GUIDELINES FOR THE USE OF FLOWERS AND DECORATIONS ON THE GRAVE SITES IN THE TULARE PUBLIC CEMETERY DISTRICT, IN ORDER TO MAINTAIN THE CEMETERIES IN AN ATTRACTIVE AND DIGNIFIED ANNER AND IN ORDER TO PROTECT THE SAFETY OF VISITORS AND THE EMPLOYEES ON THE CEMETERIES.

FLOWERS AND DECORATIONS MUST BE CONFINED WITHIN THE VASE HOLDERS ON EACH GRAVE SITE MARKER BORDER

THERE SHALL NOT BE PLACED ON ANY GRAVE, CROSSES, BALLOONS, FENCES CEMENT VASES, BORDERS OF THE FLOWERS, ROCKS, WOOD, METAL, STATUES, TOYS, DECORATIONS, ETC, UNLESS THEY ARE **CONFINED AND SECURED** AS AN INTEGRAL PART OF THE FLOWER ARRANGEMENT WITHIN THE VASE HOLDERS ABOVE THE GRAVE SITE MARKER.

CEMETERY STAFF WILL REMOVE ANY OF THE ARRANGEMENT THAT BECOME WILTED, TATTERED, A HAZARD, OR SAFETY ISSUE TO ANYONE VISITING THE CEMETERY.

TULARE PUBLIC CEMERTERY DISTRICT WILL TAKE REASONABLE EFFORTS NOT TO HARM ARRANGEMENTS WITHIN THE SITE CONTAINERS AND WILL NOT BE RESPONSIBLE FOR ANYTHING THAT HAS BROKEN, LOST, STOLEN MISPLACED OR VANDALIZED.

FRESH FLOWERS WREATHS, POTTED PLANTS, OR EASEL ARRANGEMENTS FROM A FUNERAL SERVICE, SHOULD BE PICKED UP BY THE FAMILY WITHIN A FEW DAYS AFTER THE SERVICE, OR THE CEMETERY WILL REMOVED THEM FROM THE GRAVE SITE WHEN THEY BECOME WILTED OR TATTERED.

YOUR COOPERATION WITH THIS POLICY WILL HELP THE TULARE PUBLIC CEMETERY DISTRICT MAINTAIN A CLEAN AND SAFE ENVIROMENT FOR ALL THOSE VISITING THE CEMETERY.

BOARD OF TRUSTEES
TULARE PUBLIC CEMETERY DISTRICT
900 EAST KERN AVE.
TULARE, CA 03274

POLICY AMENDED AND ADOPTED JULY 11, 2007