

# Tulare Public Cemetery District

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

## BOARD AGENDA

### Regular Board Meeting

July 7, 2021

9:00 A.M.

#### 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 Public Comments (three (3) minutes per person)
- 1.6 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

#### CLOSED SESSION – ITEMS:

- 2.1 **Public Employee Appointment/Employment-Consideration and possible appointment** (Government Code Section 54957) For the Position of: Manager.
- 2.2 **CONFERENCE WITH LEGAL COUNSEL – PENDING LITIGATION**  
Pending Litigation (Government Code Section 54956.9(d)(2))  
Claims by Brian Viera
- 2.3 **CONFERENCE WITH LEGAL COUNSEL – PENDING LITIGATION**  
Pending Litigation (Government Code Section 54956.9(d)(2))  
Claims by Tammie and Angela Lasswell
- 2.4 **CONFERENCE WITH LEGAL COUNSEL – SIGNIFICANT EXPOSURE TO LITIGATION**  
Significant Exposure to Litigation (Government Code Section 54956.9(d)(2))
- 2.5 **CONFERENCE WITH LEGAL COUNSEL – SIGNIFICANT EXPOSURE TO LITIGATION**  
Significant Exposure to Litigation (Government Code Section 54956.9(d)(2))

#### OPEN SESSION FROM CLOSED SESSION:

- 3.1 **Announcements out (If Any)**

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

- 4.1 Censure of Trustee Alberto Aguilar
- 4.2 Cemeterians Report
- 4.3 Ratification of Clara Bernardo’s Employment and Introduction
- 4.4 Discussion of Salary and Benefits for Position of Manager
- 4.5 Approve Minutes for April 22, May 6, May 20 and May 27
- 4.6 Audit Committee Meeting
- 4.7 May 2021 Financials
- 4.8 Bench Purchase Complaint by Rose Flores
- 4.9 Resolution No. 2020/2021-5
- 4.10 Approve Bids for Spray Rigs
- 4.11 Approve Bids for Kern and North Air Conditioners
- 4.12 Discussion of Competitive Bids for Kern Cemetery Burial Rights
- 4.13 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.

**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  
April 22, 2021

CALL TO ORDER:

The Tulare Public Cemetery board meeting was called to order at 9:12 a.m., at 469 N. Cherry Street, Tulare, California by Chairman Xavier Avila. Other Trustees present were Vice Chairman Jim Pennington, Secretary Steve Present and Trustee Charlie Ramos. Trustee Alberto Aguilar was available by phone.

RECOGNITION OF VISITORS:

Six members of the public in attendance.

PUBLIC COMMENTS:

Three members of the public made comments

TRUSTEE COMMENTS:

Four Trustees provided comments.

- 2.1 The Cemeterians reported that they will be having a clean-up Saturday April 24 9-11 a.m. at Kern Cemetery, will have the Master Gardeners plant and maintain them monthly at the flagpole, and recently donated the Managers desk in the office.
- 2.2 Discussion on the legal and financial risk of having a board member publicly comment on employee qualifications/performance and the possible need for censure of a board member who does.
- 2.3 The March 25, April 8 and April 16, 2021 minutes and with correction the minutes of April 7, 2021 were reviewed. Ramos moved to accept: Vote: Aguilar-N; Avila-Y; Pennington-Y; Ramos-Y; Present-Y.
- 2.4 The March 2021 financials were tabled.
- 2.5 Our annual auditor Rob Dennis was available by phone to discuss our 2019-2020 annual audit. Pennington moved to approve: Vote: Aguilar-N; Avila-Y; Pennington-Y; Ramos-Y; Present-Y.
- 2.6 The results of the first competitive bid for two burial rights at Kern Cemetery were presented. Avila moved to competitively bid one burial right next month. Vote: Aguilar-N; Avila-Y; Pennington-Y; Ramos-Y; Present-Y.
- 2.7 Discussion by Avila to plan for future capital investments and property upgrades.
- 2.8 The Ad Hoc committee on the search for a new Manager discussed the progress of the committee to date.

Tulare Public Cemetery District  
Regular Board Meeting Minutes  
April 22, 2021

ADJOURNED TO CLOSED SESSION

Adjourned into Closed Session at 10:58 a.m.

OPEN SESSION FROM CLOSED SESSION:

Announcement out:

- 3.1 The Board by a vote of 5-0 authorized the defense of the legal claim by Jesse Martin and Juan Martinez item number VSCO58982 and PFCO5P98T.
- 3.3 The Board by a vote of 5-0 authorized and accepted the resignation of the Manager and approved a severance agreement with that Manager.

ADJOURNMENT:

Chairperson Avila adjourned the meeting at 11:30 a.m.

Respectfully Submitted,

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Board Secretary

Tulare Public Cemetery District  
Special Board Meeting Minutes  
May 6, 2021

CALL TO ORDER:

The Tulare Public Cemetery board meeting was called to order at 12:00 p.m., at 900 E Kern Ave, Tulare, California by Chairman Xavier Avila. Other trustees present were Vice Chairperson Jim Pennington, Secretary Steve Presant, and Trustee Charlie Ramos. Trustee Alberto Aguilar was absent.

ADJOURNED TO CLOSED SESSION: 12:05 PM

OPEN SESSION FROM CLOSED SESSION: 1:08 PM

Announcement out:

2.3 - Tulare County Council Aaron Zeehan announced that the board voted in closed session to authorize the defense, pending the option to retain individual counsel, of Leonor Castañeda and Xavier Avila in the matter of Brian Viera's claims against the District. The votes were as follows; Ramos-Y; Presant-Y; Pennington-Y; and Avila Recused.

OPEN SESSION:

4.1 – Reviewed March 2021 Financials. Ramos moved to accept. Vote (4-0).

4.2 – Chairman Avila appointed Yolanda Allan to the Audit Committee.

4.3 – Discussion of regulatory matters and board involvement. No action taken.

4.4 – Reviewed Letter of Engagement for accounting work by Andy Hinojosa CPA. Presant moved to have Chairman Avila sign Letter of Engagement. Vote (4-0).

4.5 – Reviewed draft changes to Employee Handbook page 21 which was modified to include the employee choice of direct deposit of pay check. Ramos moved to accept. Vote (4-0).

ADJOURNMENT:

Chairman Avila adjourned the meeting at 1:38 p.m.

Respectfully Submitted,

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Board Secretary

Tulare Public Cemetery District  
Regular Board Meeting Minutes  
May 20, 2021

CALL TO ORDER:

The Tulare Public Cemetery board meeting was called to order at 1:00 p.m., at 469 N. Cherry Street, Tulare, California by Chairman Xavier Avila. Other trustees present were Vice Chairman Jim Pennington, Secretary Steve Present, Trustee Charlie Ramos and Trustee Alberto Aguilar.

Chairman Avila informed all present the Special Board Meeting scheduled for today at 2:00 p.m. to consider purchase of new Dump Trailer has been cancelled.

RECOGNITION OF VISITORS:

Four members of the public in attendance.

PUBLIC COMMENTS:

Two members of the public made comments

TRUSTEE COMMENTS:

Five Trustees provided comments.

- 2.1 April 2021 financials were tabled.
- 2.2 Trustee Present gave a brief report on the last Audit Committee meeting on May 12, 2021.
- 2.3 Discussion of temporary pay of our Interim Manager Ms. Schneider. Present moved for temporary pay rate of \$30.00 an hour retroactive to the start of the pay period starting April 23, 2021. Vote (4-0), Aguilar abstained.
- 2.4 Trustee Ramos wanted the board to define the scope of a Forensic Audit for year 2017 to seek bids. The Verification Committee on Burials will wait for the new Manager to go forward with their recommendations.

ADJOURNED TO CLOSED SESSION

Adjourned into Closed Session at 2:08 p.m.

OPEN SESSION FROM CLOSED SESSION:

Announcements out:

- 4.1 The Board chose to reject the Brian Viera settlement.
- 4.2 Trustee Avila moved to accept candidate Ms. Clara Bernardo as new manager of the District. Motion failed for lack of a second. Trustee Ramos moved to accept candidate Skylen Ramirez as new manager of the District. Vote (4-0), Avila opposed.

ADJOURNMENT:

Chairperson Avila adjourned the meeting at 5:00 p.m.

Respectfully Submitted,

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Board Secretary

Tulare Public Cemetery District  
Special Board Meeting Minutes  
May 27, 2021

CALL TO ORDER:

The Tulare Public Cemetery board meeting was called to order at 1:00 PM, at 900 E. Kern Ave, Tulare, California by Chairperson Xavier Avila. Other trustees present were Vice Chairman Jim Pennington, Secretary Steve Presant, Trustees Charlie Ramos and Alberto Aguilar.

Chairman Avila allowed public comments on Closed Session Items only but there were none.

ADJOURNED TO CLOSED SESSION for ITEM 2.4: 1:05 PM

OPEN SESSION FROM CLOSED SESSION: 1:30 PM

There was no announcement out. Chairman Avila recessed the Meeting from 1:30 PM to 1:50 PM

OPEN SESSION:

4.1 – Reviewed April 2021 Financials. Trustee Ramos moved to accept. Vote (5-0).

4.2 – Board decided to get base and asset value before disposing of tractors. No action taken.

4.3 –Trustee Presant moved to ratify existing agreement with Element Security contingent on review by County Counsel. Vote (4-0) with Aguilar opposed.

4.4 – Item tabled.

ADJOURNED TO CLOSED SESSION: 2:30 PM

OPEN SESSION FROM CLOSED SESSION: 2:55 PM

Announcement out:

3.1 – County Counsel Zeehan reported that due to the withdrawal of candidate Ms. Ramirez for the position of Tulare Cemetery Manager the Board voted 5-0 in closed session to reopen the hiring process and again offer the position employment of Manager to the top three candidates by the hiring committee. The Board decided that the top three candidates in order of consideration were Ms. Bernardo, Mr. Ruiz and Mr. D'Ambrosio. The offer of hiring is contingent upon a satisfactory background check, completion of employment documents required by Tulare Cemetery policy, and their acceptance of the offer.

ADJOURNMENT:

Chairman Avila adjourned the meeting at 3:00 p.m.

Respectfully Submitted,

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Board Secretary



Tulare Public Cemetery District  
Audit Committee Meeting Minutes  
May 12, 2021

CALL TO ORDER:

The Tulare Public Cemetery Audit Committee meeting on March 18, 2021 was called to order at 9:00 A.M., at 900 E Kern Ave, Tulare, California by Committee Member Steve Presant. Committee Members Linda Maloy and Jim Pennington were present. Our newest committee member Yolonda Allen was introduced and present.

RECOGNITION OF VISITORS: Two members of the public were recognized.

OPEN SESSION:

2.1 – Minutes of March 18, 2021 were presented. Maloy moved. Vote (3-0), Allen abstained.

2.2 – April 12, 2021 financials were not available and tabled for future meeting.

2.3 – Reviewed proposed 2021-2022 budget. Approved with changes by full consensus of committee.

2.3 – Call in from CalPERS representative on California Employers Pension Prefunding Trust. No action taken by full consensus of committee.

2.4 – Reviewed Tulare County Contract for Paying Invoices. No action taken by full consensus of committee.

2.5 – Handling of cash by the office staff was reviewed and recommendations made: \$10 deposit on additional keys to niche owners; No selling of vases to the public; Plant stands purchased wholesale by florists with checks only; Loan out the small metal ground markers; and reduce maximum cash in the office to no more than \$100. Approved by full consensus of committee.

ADJOURNMENT:

Committee Member Presant adjourned the meeting at 11:20 A.M.

Respectfully Submitted,

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Audit Committee Member

Tulare Public Cemetery District  
**Balance Sheet**  
As of May 31, 2021

	<u>May 31, 21</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
00 · Clearing Acct.	22,860.57
10100 · Petty Cash	533.01
10150 · Bank of The Sierra - CHK ACCT	38,745.03
10500 · Cash in Treasury (772)	358,800.79
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,268,109.60
<b>Total 10600 · Endowment - Reserved (773)</b>	<b>1,584,127.52</b>
10700 · Cash in Expansion Account (807)	95,166.23
10900 · Endowment - Unreserved (817)	353,004.61
<b>Total Checking/Savings</b>	<b>2,453,237.76</b>
<b>Other Current Assets</b>	
10 · Customer Balance Due	263.17
12001 · Undeposited Funds	849.20
<b>Total Other Current Assets</b>	<b>1,112.37</b>
<b>Total Current Assets</b>	<b>2,454,350.13</b>
<b>Fixed Assets</b>	
15000 · Fixed Assets	
15300 · Shop Equipment	4,224.13
<b>Total 15000 · Fixed Assets</b>	<b>4,224.13</b>
<b>Total Fixed Assets</b>	<b>4,224.13</b>
<b>TOTAL ASSETS</b>	<b><u>2,458,574.26</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	27,824.77
<b>Total Accounts Payable</b>	<b>27,824.77</b>
<b>Other Current Liabilities</b>	
24000 · Payroll Liabilities	34,675.32
24010 · Pension Payable	4,999.41
24020 · Health Insurance Payable	538.99
25500 · Sales Tax Payable	6,251.45
<b>Total Other Current Liabilities</b>	<b>46,465.17</b>
<b>Total Current Liabilities</b>	<b>74,289.94</b>
<b>Total Liabilities</b>	<b>74,289.94</b>

1:45 PM  
06/29/21  
Accrual Basis

Tulare Public Cemetery District  
**Balance Sheet**  
As of May 31, 2021

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	<u>May 31, 21</u>
<b>Equity</b>	
30000 · Opening Balance Equity	2,282,733.86
31100 · Retain Earnings	-17,814.90
Net Income	119,365.36
	<hr/>
<b>Total Equity</b>	2,384,284.32
	<hr/>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,458,574.26</b>
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# Tulare Public Cemetery District Profit & Loss Budget Performance

May 2021

2:44 PM  
06/30/21  
Accrual Basis

	May 21	Budget	Jul '20 - May 21	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
3999 · Total Beginning Cash Available	0	23,450	0	257,945	281,394
4000 · County Taxes					
4001 · Current Secured	0	13,368	149,138	147,050	160,418
4006 · Current Unsecured	8,682	750	18,584	8,250	9,000
4008 · Prior Secured	0	253	1,828	2,787	3,040
4009 · Prior Unsecured	0	11	55	119	130
4030 · Suppl Current Secured	0	233	910	2,567	2,800
4033 · Suppl Prior Secured	0	33	506	367	400
4060 · Residual Distributions	5,851	542	10,292	5,958	6,500
4069 · PT Facilities	3,206	492	6,870	5,408	5,900
5000 · Aid-Other Governmental Agencies	0	3	27	28	30
5050 · Homeowners Property Tax Relief	0	100	673	1,100	1,200
4000 · County Taxes - Other	0	0	0	0	0
<b>Total 4000 · County Taxes</b>	<b>17,739</b>	<b>15,785</b>	<b>188,884</b>	<b>173,633</b>	<b>189,418</b>
4801 · Interest Income - 772	0	250	3,763	2,750	3,000
5400 · Charges for Current Services	81,739	61,029	935,648	671,316	732,345
5805 · Misc. Revenue	5,794	167	31,562	1,833	2,000
5834 · Restitution	100	100	1,100	1,100	1,200
5835 · Other Revenue	0	667	3,912	7,333	8,000
<b>Total Income</b>	<b>105,372</b>	<b>101,446</b>	<b>1,164,869</b>	<b>1,115,911</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	29,735	27,500	383,378	302,500	330,000
6002 · Overtime	963	250	12,481	2,750	3,000
6004 · Benefits	0	6,250	54,753	68,750	75,000
6005 · Extra Help	944	2,243	14,810	24,669	26,912
6008 · Directors Fees	0	333	3,375	3,667	4,000
6011 · Retirement-SD Portion	8,316	3,125	39,873	34,375	37,500
6012 · Social Security and Medicare	2,342	2,654	30,555	29,191	31,845
6015 · Workers Compensation Ins	0	2,083	8,244	22,917	25,000
6016 · Unemployment Ins.	30	167	2,339	1,833	2,000
6000 · Payroll and Employee Benefits - Other	0	0	4,902	0	0
<b>Total 6000 · Payroll and Employee Benefits</b>	<b>42,329</b>	<b>44,605</b>	<b>554,709</b>	<b>490,652</b>	<b>535,257</b>
7003 · Penalties	0	42	569	458	500
7004 · Clothing and Personal Supplies	105	583	3,922	6,417	7,000
7005 · Telecommunications	205	500	5,648	5,500	6,000
7006 · Vaults and Crypts	1,841	6,250	88,013	68,750	75,000
7009 · Household Supplies	86	125	2,205	1,375	1,500
7010 · Insurance	0	1,667	11,955	18,333	20,000

# Tulare Public Cemetery District Profit & Loss Budget Performance

May 2021

2:44 PM  
06/30/21  
Accrual Basis

	May 21	Budget	Jul '20 - May 21	YTD Budget	Annual Budget
<b>7030 - Maintenance and Repairs</b>					
70200 - Repair & Main. - Equipment	7,553	3,056	55,003	33,611	36,667
70300 - Repair & Main. - Outside	4,702	3,056	65,424	33,611	36,667
70400 - Repair & Main. - Building	4,312	3,056	35,402	33,611	36,667
7030 - Maintenance and Repairs - Other	0	0	0	0	0
<b>Total 7030 - Maintenance and Repairs</b>	<b>16,567</b>	<b>9,167</b>	<b>155,829</b>	<b>100,833</b>	<b>110,000</b>
<b>7036 - Office Supplies and Expense</b>					
62000 - Office Supplies	210	1,042	2,631	11,458	12,500
63000 - Computer Repairs and Expense	124	1,042	11,522	11,458	12,500
7036 - Office Supplies and Expense - Other	0	0	8,007	0	0
<b>Total 7036 - Office Supplies and Expense</b>	<b>334</b>	<b>2,083</b>	<b>22,160</b>	<b>22,917</b>	<b>25,000</b>
<b>7039 - Miscellaneous</b>					
7043 - Professional Fees	0	58	17,097	642	700
63500 - County Admin Fees	0	833	4,134	9,167	10,000
68100 - Accounting	553	833	9,587	9,167	10,000
68200 - Auditing	1,060	833	10,600	9,167	10,000
68300 - Legal	4,374	833	22,599	9,167	10,000
7043 - Professional Fees - Other	0	0	0	0	0
<b>Total 7043 - Professional Fees</b>	<b>5,987</b>	<b>3,333</b>	<b>46,920</b>	<b>36,667</b>	<b>40,000</b>
<b>7045 - Security</b>					
7059 - Publications and Legal Notices	0	208	2,686	2,292	2,500
7073 - Training / Education	0	250	4,090	2,750	3,000
7081 - Utilities	100	833	3,864	9,167	10,000
77100 - SCE	1,151	833	11,381	9,167	10,000
77200 - SO Cal Gas	23	833	737	9,167	10,000
77300 - Water, Sewer and Disposal	3,789	833	33,022	9,167	10,000
79000 - Waste Disposal	0	833	7,730	9,167	10,000
7081 - Utilities - Other	0	0	0	0	0
<b>Total 7081 - Utilities</b>	<b>4,963</b>	<b>3,333</b>	<b>52,870</b>	<b>36,667</b>	<b>40,000</b>
<b>7425 - Taxes</b>					
8001 - Graves Repurchase	650	108	2,374	1,192	1,300
8100 - Building and Improvements	0	417	10,800	4,583	5,000
8300 - Equipment	0	20,833	64,885	229,167	250,000
8300 - Equipment	0	6,250	125,217	68,750	75,000
<b>Total Expense</b>	<b>73,167</b>	<b>100,646</b>	<b>1,175,812</b>	<b>1,107,110</b>	<b>1,207,757</b>
<b>Net Ordinary Income</b>	<b>32,205</b>	<b>800</b>	<b>-10,943</b>	<b>8,800</b>	<b>9,600</b>

## Tulare Public Cemetery District Profit & Loss Budget Performance

May 2021

	May 21	Budget	Jul '20 - May 21	YTD Budget	Annual Budget
Other Income/Expense					
Other Income					
9100 · Endowment	8,255	5,000	86,622	55,000	60,000
9101 · Endowment Revenue	0	2,500	19,234	27,500	30,000
9102 · Interest Income - EC	0	0	0	0	0
9100 · Endowment - Other					
Total 9100 · Endowment	8,255	7,500	105,856	82,500	90,000
9200 · Fund for Future Expansion - 807					
9201 · Rent and Concessions - 807	0	750	4,200	8,250	9,000
9203 · Interest Income - 807	0	117	995	1,283	1,400
9204 · Future Expansion Current Servic	2,608	1,250	16,959	13,750	15,000
9200 · Fund for Future Expansion - 807 - Other	0	0	0	0	0
Total 9200 · Fund for Future Expansion - 807	2,608	2,117	22,154	23,283	25,400
9300 · Unreserved Funds - 817					
9301 · Interest Income - 817	0	417	4,379	4,583	5,000
9300 · Unreserved Funds - 817 - Other	0	0	0	0	0
Total 9300 · Unreserved Funds - 817	0	417	4,379	4,583	5,000
Total Other Income	10,863	10,033	132,389	110,367	120,400
Other Expense					
7432 · Appropriation for Contingencies	0	10,833	0	119,167	130,000
9999 · COVID 19 Expenses	0	0	2,080		
Total Other Expense	0	10,833	2,080	119,167	130,000
Net Other Income	10,863	-800	130,309	-8,800	-9,600
Net Income	43,068	0	119,365	0	0

3:04 PM  
06/16/21

**Tulare Public Cemetery District**  
**Reconciliation Summary**  
10150 · Bank of The Sierra - CHK ACCT, Period Ending 05/31/2021

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	<u>May 31, 21</u>
<b>Beginning Balance</b>	51,018.76
<b>Cleared Transactions</b>	
Checks and Payments - 65 items	-70,697.64
Deposits and Credits - 8 items	<u>76,743.56</u>
<b>Total Cleared Transactions</b>	<u>6,045.92</u>
<b>Cleared Balance</b>	<u><u>57,064.68</u></u>
<b>Uncleared Transactions</b>	
Checks and Payments - 9 items	<u>-11,106.85</u>
<b>Total Uncleared Transactions</b>	<u>-11,106.85</u>
<b>Register Balance as of 05/31/2021</b>	<u><u>45,957.83</u></u>
<b>Ending Balance</b>	45,957.83

3:38 PM  
06/16/21

**Tulare Public Cemetery District**  
**Reconciliation Summary**  
10500 - Cash in Treasury (772), Period Ending 05/31/2021

---

	<u>May 31, 21</u>
<b>Beginning Balance</b>	314,638.60
<b>Cleared Transactions</b>	
Checks and Payments - 8 items	-76,743.56
Deposits and Credits - 7 items	120,905.75
<b>Total Cleared Transactions</b>	<u>44,162.19</u>
<b>Cleared Balance</b>	<u><b>358,800.79</b></u>
<b>Register Balance as of 05/31/2021</b>	358,800.79
<b>New Transactions</b>	
Deposits and Credits - 1 item	18,343.90
<b>Total New Transactions</b>	<u>18,343.90</u>
<b>Ending Balance</b>	<u><u><b>377,144.69</b></u></u>



3:21 PM  
06/09/21

**Tulare Public Cemetery District**  
**Reconciliation Summary**  
10600 - Endowment - Reserved (773), Period Ending 05/31/2021

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	<u>May 31, 21</u>
<b>Beginning Balance</b>	1,575,163.52
<b>Cleared Transactions</b>	
<b>Deposits and Credits - 5 items</b>	<u>8,964.00</u>
<b>Total Cleared Transactions</b>	<u>8,964.00</u>
<b>Cleared Balance</b>	<u><u>1,584,127.52</u></u>
<b>Register Balance as of 05/31/2021</b>	1,584,127.52
<b>Ending Balance</b>	1,584,127.52

1:44 PM  
05/17/21

**Tulare Public Cemetery District**  
**Reconciliation Summary**  
10700 - Cash in Expansion Account (807), Period Ending 05/31/2021

---

	<u>May 31, 21</u>
<b>Beginning Balance</b>	95,166.23
<b>Cleared Balance</b>	95,166.23
<b>Register Balance as of 05/31/2021</b>	95,166.23
<b>Ending Balance</b>	95,166.23

4:59 PM  
06/16/21

**Tulare Public Cemetery District**  
**Reconciliation Summary**  
10900 - Endowment - Unreserved (817), Period Ending 05/31/2021

---

	<u>May 31, 21</u>
<b>Beginning Balance</b>	353,004.61
<b>Cleared Balance</b>	353,004.61
<b>Register Balance as of 05/31/2021</b>	353,004.61
<b>Ending Balance</b>	353,004.61

**Tulare Public Cemetery District  
2019 - 2021 Y-T-D Interments**

**Five Year Interment History**

**MAY INTERMENTS 2019**

BODY BURIALS	KERN	5
	NORTH	7
NICHES/HEX		2
CREMATION BURIALS	KERN	6
	NORTH	1
BABY BURIALS	KERN	0
	NORTH	0
TOTALS		21

	<u>BODY</u>	<u>CREMATION</u>	<u>TOTAL</u>
JAN	14	8	22
FEB	15	9	24
MAR	28	4	32
APR	16	10	26
MAY	12	9	21

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

**TOTAL 85 40 125**

Percentage 68% 32%

**MAY INTERMENTS 2020**

BODY BURIALS	KERN	7
	NORTH	9
NICHES/HEX		1
CREMATION BURIALS	KERN	4
	NORTH	1
BABY BURIALS	KERN	0
	NORTH	0
TOTALS		22

	<u>BODY</u>	<u>CREMATION</u>	<u>TOTAL</u>
JAN	33	6	39
FEB	20	6	26
MAR	25	8	33
APR	15	8	23
MAY	16	6	22

**TOTAL 109 34 143**

Percentage 76% 24%

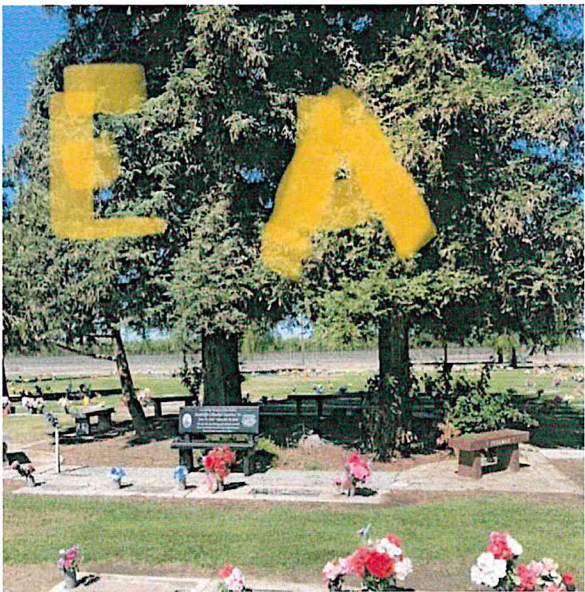
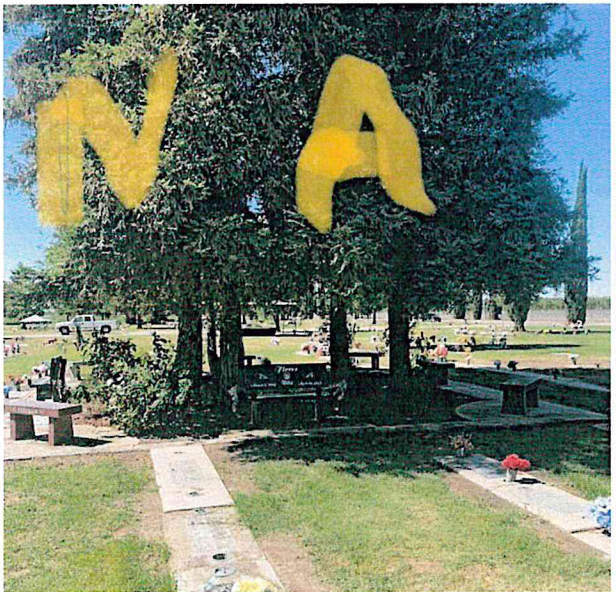
**MAY INTERMENTS 2021**

BODY BURIALS	KERN	11
	NORTH	9
NICHES/HEX		3
CREMATION BURIALS	KERN	4
	NORTH	2
BABY BURIALS	KERN	0
	NORTH	0
TOTALS		29

	<u>BODY</u>	<u>CREMATION</u>	<u>TOTAL</u>
JAN	39	15	54
FEB	39	12	51
MAR	25	12	37
APR	18	13	31
MAY	20	9	29

**TOTAL 141 61 202**

Percentage 70% 30%



BANK TRANSIT NO.	\$ CHECKS	\$ CASH	DATE	ACCOUNT OF	DESCRIPTION	RECEIVED BY
		500.00	4/15	Rose Flores	Bench Setting	M

**TULARE PUBLIC CEMETERY DISTRICT**  
 900 EAST KERN AVENUE  
 TULARE, CALIFORNIA 93274  
 (559) 686-5544

**BEFORE ORDERING GRAVE MARKER, CHECK WITH CEMETERY FOR ALL REQUIREMENTS**

19741

GRAVE \_\_\_\_\_ ROW/LOT \_\_\_\_\_ BLOCK \_\_\_\_\_  
 SECTION \_\_\_\_\_  
 BOOK NO. \_\_\_\_\_ PAGE NO. \_\_\_\_\_  
 PLACE OF DEATH \_\_\_\_\_  
 DATE \_\_\_\_\_ MORTUARY \_\_\_\_\_  
 FUNERAL \_\_\_\_\_ BURIAL \_\_\_\_\_  
 CHAPEL \_\_\_\_\_ CHURCH \_\_\_\_\_ GRAVESIDE \_\_\_\_\_  
 REC'D PAYMENT FROM: Rose Flores  
 DEED GRAVES TO: Bench Dad South Side of Square in Block A

GRAVE	_____
OPENING GRAVE	_____
MISC. <u>Bench Setting Fee</u>	<u>500.00</u>
VAULT HANDLING	_____
CRYPT / VAULT	_____
SALES TAX	_____
OUT OF DISTRICT	_____
ADMIN. FEE	_____
MARKER SETTING	_____
ENDOWMENT CARE FEE NON-REFUNDABLE	_____
TOTAL	<u>500.00</u>

991-1801

BANK TRANSIT NO.	\$ CHECKS	\$ CASH	DATE	ACCOUNT OF	DESCRIPTION	RECEIVED BY
		500.00	4/15	Rose Flores	Bench Fee	M

**TULARE PUBLIC CEMETERY DISTRICT**  
 900 EAST KERN AVENUE  
 TULARE, CALIFORNIA 93274  
 (559) 686-5544

**BEFORE ORDERING GRAVE MARKER, CHECK WITH CEMETERY FOR ALL REQUIREMENTS**

19759

GRAVE \_\_\_\_\_ ROW/LOT \_\_\_\_\_ BLOCK \_\_\_\_\_  
 SECTION \_\_\_\_\_  
 BOOK NO. \_\_\_\_\_ PAGE NO. \_\_\_\_\_  
 PLACE OF DEATH \_\_\_\_\_  
 DATE \_\_\_\_\_ MORTUARY \_\_\_\_\_  
 FUNERAL \_\_\_\_\_ BURIAL \_\_\_\_\_  
 CHAPEL \_\_\_\_\_ CHURCH \_\_\_\_\_ GRAVESIDE \_\_\_\_\_  
 REC'D PAYMENT FROM: Rose Flores

GRAVE	_____
OPENING GRAVE	_____
MISC. <u>Bench Fee</u>	<u>500.00</u>
VAULT HANDLING	_____
CRYPT / VAULT	_____
SALES TAX	_____
OUT OF DISTRICT	_____
ADMIN. FEE	_____
MARKER SETTING	_____
ENDOWMENT CARE FEE	_____

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

RESOLUTION NO. 2020/21 – 5

AMEND FISCAL YEAR 2020-2021 ANNUAL BUDGET

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

DATE: June 9, 2021

Please take under consideration Tulare Public Cemetery District action:

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

Upon motion by Secretary Steve Presant, second by Vice-Chairman James Pennington, the following resolution was adopted:

Resolve that **Tulare Public Cemetery District** approves amending the fiscal year 2020-2021 Annual Budge.

I, Steve Presant, Secretary of the Board of Trustees of the Tulare Public Cemetery District, do hereby certify that the foregoing is a true and correct copy of a resolution made and adopted by the Board of Trustees of the Tulare Public Cemetery District at a meeting duly called and held on the 25<sup>th</sup> day of March 2021.

  
\_\_\_\_\_  
Board Secretary/Treasurer

Q U O T A T I O N

California Turf Equipment & Supply Inc.  
956 N J STREET  
TULARE, CA 93274 USA  
Phone #: (559)688-2505  
Fax #: (559)688-0861

PHONE #: 686-5544  
CELL #: (559)723-2004  
ALT. #: 152172  
P.O.#:  
TERMS: Net 30  
SALES TYPE: Quote

DATE: 6/9/2021  
ORDER #: 278792  
CUSTOMER #: 3703  
CP: JULIO  
LOCATION: 1  
STATUS: Active

**BILL TO 3703**

TULARE PUBLIC CEMETARY  
900 E KERN AVE  
TULARE, CA 93274

**SHIP TO**

TULARE CITY CEMETARY  
900 E TRENT  
TULARE, CA 93274

MFR	PRODUCT NUMBER	DESCRIPTION	QTY	PRICE	NET	TOTAL
EXM	ZSL3620	SPREADER SPRAYER	1	\$11,099.00	\$8,159.00	\$8,159.00

Quotation

SUBTOTAL: \$8,159.00  
TAX: \$673.12  
**ORDER TOTAL: \$8,832.12**



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



Q U O T A T I O N

SHARPENING SHOP  
2620 LANDER AVE  
TURLOCK, CA 95380  
Phone #: (209)632-2372  
Fax #: (209)632-7506

PHONE #: (559)686-5544  
CELL #:  
ALT. #:  
P.O.#:  
TERMS: Cash  
SALES TYPE: Quote

DATE: 6/10/2021  
ORDER #: 1246805  
CUSTOMER #: 30806  
CP: RB  
LOCATION: 1  
STATUS: Active

**BILL TO 30806**

TULARE CEMETERY  
900 E KERN AVE  
TULARE, CA 93274 US

**SHIP TO**

TULARE CEMETERY  
900 E KERN AVE  
TULARE, CA 93274 US

MFR	PRODUCT NUMBER	DESCRIPTION	QTY	PRICE	NET	TOTAL
EXM	ZSL3620	Z-SPRAY LEAN TO STEER SPREADER/SPRAYER	1	\$10,199.00	\$8,924.00	\$8,924.00

Prices reflected on this quote are valid for 30 days.

WARNING: This product can expose you to chemicals which are known to the State of California to cause cancer, birth defects or other reproductive harm.

SUBTOTAL:	\$8,924.00
TAX:	\$769.70
<b>ORDER TOTAL:</b>	<b>\$9,693.70</b>



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

# Bliss Power Lawn Equipment Co

1715 Fulton Ave  
 Sacramento, CA 95825  
 Phone: (916) 483-1167 Fax: (916) 483-0381

## Estimate

**267555**

Thank you for your business! We hope to see you back soon. Items must be returned in the original package. Receipt required for full credit. All merchandise returned is subject to a 20% re-stocking fee. No returns on special order, electrical or assembly parts.  
 STATE OF CA SMALL BUSINESS(MICRO)# 24291

Bill To				Ship To			
TULARE PUBLIC CEMETARY							
Customer	Contact	Customer Tax Number	Phone	Cell Phone	Transaction	PO Number	
66803			(916) -		Cash Sale		
Counter Person	Sales Person	Date Printed	Reference	Email Address			Department
Casey	Casey	06/10/21	267555				Counter Sales

Model	Line	Description	Ordered	B/O'd	Shipped	List	Net	Amount
ZSL3620	EXMW	Z-LEAN TO STEAR SPREADER/SPRAYER	1			\$10,499.95	\$8,924.00	\$8,924.00

Sub Total	\$8,924.00
Miscellaneous	\$0.00
Labor	\$0.00
Sales Tax	\$691.61
<b>Grand Total</b>	<b>\$9,615.61</b>



Thank you for your business! We hope to see you back soon. Items must be returned in the original package. Receipt required for full credit. All merchandise returned is subject to a 20% re-stocking fee. No returns on special order, electrical or assembly parts.

Notes:



Customer acknowledges receipt thereof.

Since 1934

# MORRIS LEVIN & SON, INC.

1816 S. "K" Street, Tulare, CA 93274-6842  
(559) 686-8561 Contractors State Lic. 167881  
www.morrislevin.com

QUOTE#	_____
PROPOSAL #	04445
BY	RR / CB

## PROPOSAL AND CONTRACT (COMMERCIAL)

**CUSTOMER NAME:** TULARE PUBLIC CEMETERY D  
**BILLING ADDRESS:** 300 E KERN

**OWNER OF PROPERTY ADDRESS:**

City TULARE State CA Zip 93274-  
TELEPHONE: 686-5544 686-5544  
DATE: 6/28/2021 91 521 7

City State Zip  
TELEPHONE:  
JOB LOCATION: 4462 NORTH J ST  
TULARE

Morris Levin & Son, Inc. is not responsible for utilities of any type below ground surface.

We propose to furnish all materials and perform all labor necessary to complete the following:

FURNISH AND INSTALL (1) 2 TON HEAT PUMP PACKAGE UNIT WITH NEW STAND.

"  
"  
"  
"

PREVAILING WAGE JOB/MLS DIR# 1000005165/ LIC#167881/TULARE COUNTY  
All warranty work to be completed during regular business hours

This proposal is void unless accepted by 12-Jul-21. All work to be done in conformance with State and County codes and standard practices. Price includes all sales tax, labor and materials. Price does not include permits or bonds unless specified. The above work shall be completed for the sum of SEVEN THOU FIVE HUND SIXTY NINE Dollars (\$ 7,569) which shall be paid as follows:



Any alteration or deviation from the above specifications involving extra cost of material or labor will only be executed upon written orders for same and will become an extra charge over the contract price. SEE REVERSE FOR ADDITIONAL TERMS AND NOTICES.

MORRIS LEVIN & SON, INC.  
SIGNATURE [Signature]  
PLEASE PRINT NAME ELIAS PEREZ

### ACCEPTANCE

You are hereby authorized to furnish all materials and labor required to complete the work mentioned in the above proposal, for which \_\_\_\_\_ agree to pay the amount stated in said proposal, and according to the terms thereof. I also acknowledge receipt of Mechanics' Lien Law Notice on reverse side.

CUSTOMER SIGNATURE \_\_\_\_\_  
PLEASE PRINT NAME \_\_\_\_\_

Date \_\_\_\_\_

