

Tulare Public Cemetery District

This is an Endowment Care Interment

REGULAR BORAD MEETING AGENDA



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

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

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

Public Information about Meetings:

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

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

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. PLEDGE OF ALLEGIANCE**
- 4. MOMENT OF SILENCE IN MEMORY OF THOSE WHO HAVE PASSED**
- 5. RECOGNIITION OF VISITORS**
- 6. PUBLIC COMMENTS (three (3) minutes per person)**
- 7. TRUSTEE COMMENTS (three (3) minutes per person)**
- 8. OPEN SESSION - AUDIT REPORTS, ITEMS OF INTEREST & GENERAL BUSINESS**
 - 8.1- Ground Supervisor Report
 - 8.2- Approve Minutes for Regular Board Meeting on January 26, 2023
 - 8.3- Approve Minutes for Regular Board Meeting on February 23, 2023
 - 8.4- Approve Minutes for Special Board Meeting on February 23, 2023
 - 8.5- Approve Minutes for Emergency Board Meeting on March 1, 2023
 - 8.6- Audit Committee Report
 - 8.7- Approve January 2023 financials
 - 8.8- Interment and Preneed count for January and February 2023
 - 8.9- Tabled Items:
 - A) Policy and Application for Citizen Volunteer for Standing and Ad Hoc Committees
 - 8.10- California Association of Public Cemeteries (CAPC) conference-attendees report
 - 8.11- CalPERS training update
 - 8.12- Golden State Risk Management- Claim Storm Damage
 - 8.13- Investment Policy
 - 8.14- Stifel Investment Opportunities
 - 8.15- Public Cemetery Alliance (PCA) and California Association of Public Cemeteries (CAPC) future meeting and training for Trustee and District Manager
 - 8.16 -Cemetery Hours-North J and Kern Cemetery
 - 8.17- Event Policy
 - 8.18- Handbook Update-Uniform Policy, Attendance Policy- Bereavement Policy Etc.
 - 8.19- Cemetery Policy-Visitors and Services
 - 8.20- District Manager's Annual Performance Review

9. FUTURE AGENDA ITEMS REQUEST

10. DISTRICT MANAGER'S REPORT

11. ADJOURNMENT

OPEN SESSION AGENDA ITEMS NOTICE TO THE PUBLIC

ALL WRITINGS, MATERIALS AND INFORMATION PROVIDED TO THE BOARD FOR THEIR CONSIDERATION RELATING TO ANY OPEN SESSION AGENDA ITEMS OF THE MEETING ARE AVAILABLE FOR PUBLIC INSPECTION DURING NORMAL BUSINESS HOURS MONDAY - FRIDAY 8:00 AM – 4:00 PM AT THE CEMETERY DISTRICT OFFICE LOCATED AT 900 E. KERN AVE. - TULARE, CA 93274

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

RULES OF DECORUM

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

ADDRESSING THE CEMETERY BOARD

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

TRUSTEE CONDUCT

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



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



CALL TO ORDER:

Tulare Public Cemetery Regular Board Meeting was called to order at 1:38 p.m., at 900 E. Kern Ave, Tulare, California by Chairperson Carlos Ramos. Other Trustees present were Vice Chairman Jim Pennington, Trustee Alberto Aguilar and Xavier Avila, District Manager Clara Bernardo was also present. Secretary Steve Presant was absent.

RECONGNITION OF VISITORS:

Three members of the public in attendance.

PUBLIC COMMENTS:

One public comment

TRUSTEE COMMENTS:

Three Trustees comments

OPEN SESSION:

2.1 Re-organization of Officers:

Pennington nominates Ramos as Chairperson Avila seconds; Ramos accepts no other nominations for Chairperson. Vote passes (4-0). Avila nominates Pennington as Vice Chairman, Pennington accepts, no other nominations for Vice Chairperson. Vote passes (4-0). Avila nominates Aguilar as Secretary; Aguilar accepts. Pennington nominates Avila as Secretary Avila does not accept no other nominations where accepted vote (3-0-1). Vote passed with Pennington abstaining.

2.2 Employee Recognition:

Bernardo and David Faria, the Grounds Supervisor have recognized Bobby Jones for being with the cemetery for 15 ½ years, and for all his hard work and dedication. She also wanted to recognized Daniel Jackson for the work he has accomplished with the cemetery. He will be moving to Texas and starting a new career. Lastly, she recognized Phyllis Schneider for always having the answer or finding the answer. She's amazing when working with the families and helps them with the process, Phyllis is also a great salesperson.

2.3 Grounds Supervisor Report:

David reported the grounds are really soggy with all the rain. Groundsmen are working on getting the grounds leveled out again. The North J Cemetery's bullpen drain collapsed and it will need to be replaced. Flower Cleanup was a success and the families are able to put flowers back.

2.4 Approve Minutes for Regular Board Meeting December 14, 2022:

Avila motions and Pennington seconds to approve Minutes with corrections. Vote passes (4-0)

Ramos called for recess at 2:15pm

Returned from recess at 2:20pm



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



2.5 Audit Committee Report:

Audit Committee Member, Linda Maloy said they reviewed and approved November 7, 2022 financials. The Audit Committee also reviewed the RFP from the auditor.

2.6 Approve November 2022 financials:

Avila motioned and Pennington second to approve November 7, 2022 financials Vote passes (3-1) Aguilar opposed

2.7 Tabled Item-Policy and Application for Citizen Volunteer for Standing and Ad Hoc Committees (12/14/2022):

Avila motioned and Aguilar seconded to address counsel to modify the Tulare County application to meet Tulare Public Cemetery standards. Vote fails (2-2) Pennington and Ramos Opposed

2.8 Approval Annual Audit Responses to RFP:

Avila motioned Pennington second to approve Kevin Brejnak, CPA for a 5-year term. Vote passes (4-0)

2.9 Five Year Planning Committee Report:

Aguilar and Avila requested a Special Board Meeting regarding the Five-Year Strategic planning meeting.

2.10 Interment and Pre-need count including contracts for December 2022:

Bernardo went over the interment numbers with the Board.

2.11 New authorized signatories -Resolution 2022-23-6:

Avila motions Pennington seconds to approve Resolution 2022-23-6. Roll Call: Aguilar yes, Avila yes, Pennington yes, and Ramos yes Vote passes (4-0)

2.12 Opening new account for Certificate of Deposit- Resolution 2022-23-7:

Avila motioned and Pennington second to approve Resolution 2022-23-7. Roll Call Aguilar yes, Avila yes, Pennington yes and Ramos yes. Vote passed (4-0)

2.13 Fund Transfer Request -Resolutions 2022-23-8:

Avila motioned and Pennington second to approve Resolutions 2022-23-8 Vote (3-1) Aguilar opposed. Motion passes

Avila stepped out at 3:35pm

2.14 California Association of Public Cemeteries 65th Annual Conference March 23-25, 2023:

Avila returns at 3:39pm

Aguilar motions and Pennington seconds to approve three employees and two board members to attend the California Association of Public Cemeteries March 23-25, 2023. Vote passes (3-1) Avila opposed.



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



2.15 Board training by counsel:

Counsel Thomas Degn discussed new remote attendance for board.

2.16 New business:

A) Ramos- new resolution that raises the level for the revolving account

B) Avila- discussion on zoom meeting

C) Avila- discussion of the Tree Lighting Remembrance ceremony, parade and other events

D) Pennington- progress on Oleander Lane

2.17 District Managers Report:

A) Bernardo recognized all the sponsors that helped with Tree Light Remembrance, Barnes Memorials donated \$1,000, Christy Vaults donated \$300, Andy Hinojosa CPA donated \$500, Gravito's sisters donated \$100, ResCom donated \$100, Action Rentals donated four stadium lights for Kern and North Cemetery, Peers Lorentzen Funeral Home donated cookies, Kiwanis donated hot chocolate, plates and napkins Roche Oil donated cookies, Pinnacle Technology donated cookies and volunteered time, Employees volunteered time, Rotary Club donated cookies, each food vendor donated funds total was about \$200, two Tulare Union students from Art Club volunteer their time and about 400 people attended The Tree Light Remembrance.

B) Bernardo mentioned employees volunteered their time to participate in the Tulare's Parade and wavers where also signed for everyone who participated.

C) With all the rain funeral services have been set up on the pavements till the ground dries.

D) Plot Box will be going live in May 2023

E) CalPERS training coming soon in Fresno, rates will be changing. Bernardo will discuss more with Audit Committee Members on the rate change. She also wants to create a pay scale for all the employees.

Chairman Carlos Ramos Adjourned meeting at 4:19pm

Respectfully Submitted,

Board Secretary



**Tulare Public Cemetery District
Regular Board Meeting Minutes
February 23, 2023**



CALL TO ORDER:

Tulare Public Cemetery Regular Board Meeting was called to order at 1:02P.M., at 900 E. Kern Ave, Tulare, California by Chairperson Carlos Ramos. Other Trustees present were, Vice Chairman Jim Pennington, Secretary Alberto Aguilar and Trustee Xavier Avila. District Manager Clara Bernardo was also present. Trustee Steve Presant is absent.

RECONGNITION OF VISITORS:

Three members of the public in attendance.

PUBLIC COMMENTS:

No public comment

TRUSTEE COMMENTS:

Three Trustees comments

OPEN SESSION:

- 2.1 David Faria reported on the excavator repairs and the bids he received for loader and dump truck for kern and north bull pen clean up of the dirt pile and concrete.
- 2.2 The Board and David spoke of plans to clean up the Kern and North bull pen with the loader and dump truck. David received a bid for one week and another for two weeks. Aguilar motions, Pennington second to rent the equipment necessary to clean up both North J and Kern cemeteries bull pen for a period of two weeks. Vote passes (3-1) Avila opposed.
- 2.3 Ramos tabled Minutes for Regular Board Meeting January 26, 2023
- 2.4 Ramos tabled Policy and Application for Citizen Volunteer for Standing and Ad Hoc Committees (12-14-2022)
- 2.5 Ramos directs the two Committee members of the Five-Year Planning to meet with District Manager and Grounds Supervisor to have a meeting prior to the Special Meeting.
- 2.6 Avila motions, Pennington seconds to approve the Auditor Contract 2022-2023. Vote (4-0) motions passes.
- 2.7 Bernardo request as she sells plots she could use \$5,000 and apply it to the Kern's Iron fence Project. Aguilar motions, Pennington seconds to allocate \$5,000 from each plot sell of Oleander Lane including the \$5,000 of the city funds to be applied for the fencing. Vote (3-1) Avila opposed
- 2.8 No action needed.
- 2.9 Counsel had nothing to report.
- 2.10 Avila- Discussions for special events
- 2.11 Ramos-Add District Manager's Annual Performance Review to next board meeting agenda.
- 2.12 Bernardo had nothing to report.



**Tulare Public Cemetery District
Regular Board Meeting Minutes
February 23, 2023**



Chairman Carlos Ramos Adjourned meeting at 3:00P.M.

Respectfully Submitted,

Board Secretary



**Tulare Public Cemetery District
Special Board Meeting Minutes
Thursday, February 23, 2023**



CALL TO ORDER:

The Tulare Public Cemetery Special Board Meeting was called to order at 3:13P.M., at 900 E. Kern Ave, Tulare, California by Chairman Carlos Ramos. Other Trustees present were, Vice Chairman Jim Pennington, Secretary Alberto Aguilar and Trustee Xavier Avila. District Manager Clara Bernardo was also present. Trustee Steve Presant is absent.

RECONGNITION OF VISITORS:

Three members of the public was in attendance

PUBLIC COMMENTS:

No public comments

TRUSTEE COMMENTS:

No trustee comments

OPEN SESSION:

- 2.1 Avila reported the audit committee will work on adjusting the budget.
- 2.2 Avila motions, Pennington seconds to approve December 2022 Financials. Vote (3-0-1) Aguilar abstain
- 2.3 Bernardo discussed some of the payment vouchers where added to the wrong fund number. The payment vouchers need to be corrected with Tulare County.
- 2.4 Ramos appoints Vice Chairman Jim Pennington to Audit Committee.
- 2.5 Bernardo had nothing to report.

Chairman Carlos Ramos adjourned meeting at 3:02 P.M.

Respectfully Submitted,

Board Secretary



**Tulare Public Cemetery District
Emergency Meeting Minutes
Wednesday, March 1, 2023**



A EMERGENCY MEETING OF THE BOARD MEMBERS FOR THE TULARE PUBLIC CEMETERY DISTRICT WAS HELD ON WEDNESDAY, MARCH 1, 2023 AT 2:00 P.M. IN THE CONFERENCE ROOM LOCATED AT 900 E. KERN AVE., TULARE, CA.

BOARD MEMBERS PRESENT: Carlos Ramos, James Pennington, Alberto Aguilar and Xavier Avila
BOARD MEMBERS ABSENT: Stephen Presant

STAFF PRESENT: District Manager Clara Bernardo and Ground Supervisor David Faria

CALL TO ORDER EMERGENCY MEETING:

The Emergency Meeting was called to order at 2:00 P.M. by Chairman Carols Ramos

PUBLIC COMMENTS:

No public comments

TRUSTEE COMMENTS:

No Trustee comments

OPEN SESSION:

Ramos called for recess at 2:00 P.M. so that the Board can survey the fallen trees at Kern Cemetery.

Returned from recess at 2:30 P.M.

2.1 – Ramos reported there are three headstones and graves that where affected dramatically by the weather. Board agrees to close the gates for Kern and North J Cemetery till it's safe to enter again. Avila motion, Aguilar second to grant District Manger Clara Bernardo the authorization to approve the estimate up to \$20,000 to remove trees that are in imminent danger of falling and repairing of the gravesites and grounds caused by the storm. Vote passes (4-0)

2.2 – Nothing to report.

ADJOURNMENT OF EMERGENCY MEETING:

Board Member Carlos Ramos adjourned the meeting at 2:49 P.M.

Respectfully Submitted,

Board Secretary

Tulare Public Cemetery District
Audit Committee Meeting Minutes
Wednesday, February 22, 2023

A Audit Meeting of the Audit Committee for the Tulare Public Cemetery District was held on Wednesday, February 22, 2023 at 10:00 A.M. in the Conference Room located at 900 E. Kern Ave., Tulare, CA.

Committee Members Present: Xavier Avila and Linda Maloy

Committee Members Absent: Stephen Presant

STAFF PRESENT: District Manager Clara Bernardo

CALL TO ORDER AUDIT MEETING:

The Audit Meeting was called to order at 10:03 A.M. by Committee Member Xavier Avila.

RECOGNITION OF VISITORS:

Board Vice Chairman-Jim Pennington along with four other visitors.

OPEN SESSION:

2.1 – Maloy moved, Avila second to approve December 20, 2022 minutes Vote (2-0)

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

2.3 – Bernardo discussed some of the payment vouchers (PVQ) requested from Tulare County where added to the wrong fund number. The fund numbers need to be corrected with Tulare County to match to our financials reports.

2.4 – Bernardo suggest the Audit Committee review the 2022-2023 budget.

ADJOURNMENT OF AUDIT MEETING:

Committee Member Xavier Avila adjourned the meeting at 11:03 A.M.

Respectfully Submitted,

Audit Committee Member



Tulare Public Cemetery District
Balance Sheet
As of January 31, 2023

	Jan 31, 23
ASSETS	
Current Assets	
Checking/Savings	
00 - Clearing Acct.	31,377.81
10100 - Petty Cash	500.00
10150 - Bank of The Sierra - CHK ACCT	171,183.99
10500 - Cash in Treasury (772)	354,819.45
10600 - Endowment - Reserved (773)	
1620 - Edowment Care 1620	316,017.92
10600 - Endowment - Reserved (773) - Other	1,460,714.33
Total 10600 - Endowment - Reserved (773)	1,776,732.25
10700 - Cash in Expansion Account (807)	146,584.84
10900 - Endowment - Unreserved (817)	258,284.77
Total Checking/Savings	2,739,483.11
Accounts Receivable	
11010 - Receivable - Pre-Need Pmt Plan	28,928.85
Total Accounts Receivable	28,928.85
Other Current Assets	
11300 - Prepaid Expense	
11320 - Prepaid Workers Compensation	12,790.00
11330 - Prepaid Liability Insurance	14,996.00
11340 - Prepaid Property Insurance	2,003.00
Total 11300 - Prepaid Expense	29,789.00
12001 - Undeposited Funds	826.70
12101 - Inventory Asset	23,438.86
Total Other Current Assets	54,054.56
Total Current Assets	2,822,466.52
TOTAL ASSETS	2,822,466.52
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 - Accounts Payable	72,254.45
Total Accounts Payable	72,254.45
Other Current Liabilities	
25500 - Sales Tax Payable	1,831.26
Total Other Current Liabilities	1,831.26
Total Current Liabilities	74,085.71
Total Liabilities	74,085.71
Equity	
30000 - Fund Balance	2,665,098.82
Net Income	83,281.99
Total Equity	2,748,380.81
TOTAL LIABILITIES & EQUITY	2,822,466.52



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Accrual Basis

Tulare Public Cemetery District

Profit & Loss Budget Performance

January 2023

Ordinary Income/Expense	Jan 23	Budget	Jul '22 - Jan 23	YTD Budget	Annual Budget
Income					
3999 - Total Beginning Cash Available	0	29,200	0	204,400	350,000
4000 - County Taxes					
4001 - Current Secured	13,270	14,583	119,757	102,085	175,000
4006 - Current Unsecured	0	750	0	5,250	9,000
4008 - Prior Secured	0	253	0	1,775	3,040
4009 - Prior Unsecured	0	11	0	77	130
4030 - Suppl Current Secured	0	233	0	1,635	2,800
4033 - Suppl Prior Secured	0	33	0	235	400
4060 - Residual Distributions	0	542	9,008	3,794	6,500
4069 - PT Facilities	0	492	0	3,444	5,900
5000 - Aid-Other Governmental Agencies	0	2	0	20	30
5050 - Homeowners Property Tax Relief	0	100	0	700	1,200
Total 4000 - County Taxes	13,270	16,999	128,765	119,015	204,000
4801 - Interest Income - 772					
5400 - Charges for Current Services	0	583	2,111	4,081	7,000
5400.1 - Grave	37,218		165,735		
5400.3 - Open and Close	47,900		226,880		
5400.4 - Administration	15,000		71,400		
5400.5 - Vault Installation	8,150		40,122		
5400.6 - Out of District Fee	1,784		12,929		
5400.7 - Transfer Fees	0		1,350		
5400.8 - Payment Plan Contract Fees	85		1,175		
5400.9 - Disinterment	1,500		1,500		
5400 - Charges for Current Services - Other	0	66,667	0	466,669	800,000
Total 5400 - Charges for Current Services	111,637	66,667	521,091	466,669	800,000
5450 - Concrete Base Sales	7,200	6,667	37,400	46,669	80,000
5460 - Vault Sales	24,456		101,057		
5470 - Vase Sales	140		390		
5475 - Flower Sales	0		90		
5476 - Saturday Service Fee	3,200		11,200		
5485 - Add On Packages	0		990		
5805 - Misc. Revenue	1,930	2,083	2,711	14,585	25,000
5833 - Grant Revenue	0		80,000	0	0
5834 - Restitution	0	100	330	700	1,200
5835 - Other Revenue	0	208	0	1,460	2,500
Total Income	161,832	122,507	886,134	857,579	1,469,700
Cost of Goods Sold					
50000 - Cost of Goods Sold	0	0	0	0	0

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Accrual Basis

Tulare Public Cemetery District

Profit & Loss Budget Performance

January 2023

	Jan 23	Budget	Jul '22 - Jan 23	YTD Budget	Annual Budget
5900 • Concrete Base for Headstones	7,200		12,000		
5901 • Vault Costs	10,751		13,484		
5905 • Vase Costs	51		138		
5906 • Flower Costs	0		33		
Total COGS	18,002		25,654	0	0
Gross Profit	143,831	122,507	860,480	857,579	1,469,700
Expense					
6000 • Payroll and Employee Benefits					
6001 • Regular Payroll	39,346	44,200	303,341	309,400	530,000
6002 • Overtime	487	1,250	9,223	8,750	15,000
6004 • Health Insurance Benefits	9,249	9,840	63,192	68,880	118,000
6005 • Extra Help	893	300	11,012	2,100	4,000
6008 • Directors Fees	200	250	1,050	1,750	3,000
6011 • Retirement-SD Portion	3,271	3,125	24,871	21,875	37,500
6012 • Social Security and Medicare	3,041	3,400	23,854	23,800	41,000
6015 • Workers Compensation Ins	2,558	2,600	17,906	18,200	31,000
6016 • Unemployment Ins.	954	260	954	1,820	3,100
6020 • - Prior Year Payroll Taxes	0	0	0	0	0
6000 • Payroll and Employee Benefits - Other	0	40	0	300	500
Total 6000 • Payroll and Employee Benefits	60,000	65,265	455,403	456,875	783,100
7003 • Penalties					
70031 • Finance Charges / Fees	0		37		
7003 • Penalties - Other	0		32	150	150
Total 7003 • Penalties	0		69	150	150
7004 • Clothing and Personal Supplies					
70041 • Breakroom Supplies	80		2,192		
70042 • PPE - Personal Protective Equip	0		862		
70043 • First Aid Supplies	69		381		
7004 • Clothing and Personal Supplies - Other	0	420	1,519	2,940	5,000
Total 7004 • Clothing and Personal Supplies	149	420	4,955	2,940	5,000
7005 • Telecommunications					
70051 • Internet	70		870		
70052 • Phone Lines	524		2,680		
70053 • Tablet	52		403		
7005 • Telecommunications - Other	160	540	804	3,780	6,500
Total 7005 • Telecommunications	806	540	4,757	3,780	6,500
7006 • Vaults and Liners	13,365	7,500	35,960	52,500	90,000
7008 • Freight/Delivery Fees	566	80	699	560	1,000
7009 • Household Supplies	0	125	327	875	1,500

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Accrual Basis

Tulare Public Cemetery District

Profit & Loss Budget Performance

January 2023

	Jan 23	Budget	Jul '22 - Jan 23	YTD Budget	Annual Budget
7010 - Insurance					
70101 - General Liability Insurance	3,000		21,000		
70102 - Property Insurance	400		2,800		
70103 - Auto Insurance	0		5		
70105 - Crime/Bond Insurance	0		195		
7010 - Insurance - Other	0	2,920	0	20,440	35,000
Total 7010 - Insurance	3,400	2,920	24,000	20,440	35,000
7011 - Concrete Base for Headstones					
7025 - Mileage Reimbursement Expense	0	6,700	31,400	46,900	80,000
7030 - Maintenance and Repairs	0	80	0	560	1,000
70200 - Repair & Main. - KERN Equipment	2,065		19,954	0	0
70201 - Equipment & Supplies for Servic	4,405		14,443		
70203 - Diesel KERN for Equipment	0		3,605		
70204 - Unleaded - KERN Fuel for Equip	0		776		
70205 - Unleaded - North Fuel Equip	0		872		
70206 - Repair & Main. -North Equipment	254		6,034		
70207 - Diesel NORTH for Equipment	0		907		
70209 - Sprinkler NORTH Repairs/Supply	0		1,558		
70210 - Tools -KERN Ground Maintenance	0		183		
70211 - Repair & Main.-KERN Location	346		502		
70212 - Fence Repairs and Maintenance	0		2,998		
70213 - Fence Repairs NORTH J and Maint	0		528		
70214 - Signs for Grounds/Curb/Office	959		1,398		
70215 - Tools - North Ground Maintenanc	0		676		
70300 - Repair & Main. - Outside KERN	614		6,578	0	0
70301 - Safety Supplies & Compliance	60		814		
70302 - Cleaning Supplies	0		567		
70305 - Repair & Main. - Headstones/Con	0		5,734		
70307 - Repair & Maint.-Outside North	693		3,784		
70308 - Weed Control Spray for Grounds	0		2,537		
70309 - Sprinkler KERN Repairs/Supplies	0		6,134		
70310 - Grounds Tools for Maintenance	0		1,106		
70311 - Landscaping -flowers, trees, ba	0		3,797		
70400 - Repair & Main. - Building Kern	0		3,297	0	0
70401 - Pest Control	100		1,497		
70402 - Repair & Main. North Building	326		1,713		
7030 - Maintenance and Repairs - Other	0	8,300	0	58,100	100,000
Total 7030 - Maintenance and Repairs	9,821	8,300	91,994	58,100	100,000

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03/17/23

Accrual Basis

Tulare Public Cemetery District Profit & Loss Budget Performance

January 2023

	Jan 23	Budget	Jul '22 - Jan 23	YTD Budget	Annual Budget
7036 - Office Supplies and Expense					
61000 - Copier/Equipment Lease	0		2,461		0
62000 - Office Supplies	720		4,826	0	0
63000 - Computer Repairs and Expense	0		3,233	0	0
65000 - Software Programs/ Website	1,350		7,244		
66100 - Plotbox Software Project	0		2,700		
7036 - Office Supplies and Expense - Other	434	3,500	4,624	24,500	42,000
Total 7036 - Office Supplies and Expense	2,505	3,500	25,088	24,500	42,000
7037 - Marketing					
7039 - Miscellaneous	0	420	2,871	2,940	5,000
7040 - Bank Fees	0	125	2,172	875	1,500
7043 - Professional Fees	45		180		
63500 - County Admin Fees	0		2,667	0	0
68100 - Accounting	1,688		10,814	0	0
68200 - Auditing	0		0	0	0
68300 - Legal	440		8,692	0	0
7043 - Professional Fees - Other	0	3,300	2,030	23,100	40,000
Total 7043 - Professional Fees	2,128	3,300	24,203	23,100	40,000
7045 - Security					
70451 - Alarm Service	912		2,174		
7045 - Security - Other	1,066	1,800	7,923	12,600	22,000
Total 7045 - Security	1,978	1,800	10,097	12,600	22,000
7059 - Publications and Legal Notices					
70591 - Membership Dues	0		1,005		
7059 - Publications and Legal Notices - Other	0	160	0	1,120	2,000
Total 7059 - Publications and Legal Notices	0	160	1,005	1,120	2,000
7073 - Training / Education					
7074 - Transportation and Travel	0	420	3,175	2,940	5,000
70742 - Meal/Food Reimbursement	0		49		
7074 - Transportation and Travel - Other	0	160	1,444	1,120	2,000
Total 7074 - Transportation and Travel	0	160	1,493	1,120	2,000

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Accrual Basis

Tulare Public Cemetery District

Profit & Loss Budget Performance

January 2023

	Jan 23	Budget	Jul '22 - Jan 23	YTD Budget	Annual Budget
7081 - Utilities					
77100 - SCE KERN ELECTRIC	388		3,733	0	0
77101 - SCE ELECTRIC NORTH	94		7,733		
77200 - SO Cal Gas	723		1,249	0	0
77300 - Water, Sewer	1,169		21,525	0	0
779001 - Waste Disposal North	933		3,696		
79000 - Waste Disposal Kern	1,172		8,968	0	0
7081 - Utilities - Other	0	5,900	0	41,300	71,000
Total 7081 - Utilities	4,479	5,900	46,905	41,300	71,000
7090 - Vehicle Expense	0	0	0	100	100
7425 - Taxes	0	108	1,427	756	1,300
8000 - Land	0	2,083	0	14,581	25,000
8001 - Graves Repurchase	700	2,500	7,700	17,500	30,000
8100 - Building and Improvements	0	4,200	0	29,400	50,000
8300 - Equipment					
8301 - Grounds Maintenance Equipment	0		107,211		
8300 - Equipment - Other	0	4,200	0	29,400	50,000
Total 8300 - Equipment	0	4,200	107,211	29,400	50,000
Total Expense	99,942	120,806	883,089	845,912	1,450,150
Net Ordinary Income	43,889	1,701	-22,609	11,667	19,550
Other Income/Expense					
Other Income					
9100 - Endowment - 773					
9101 - Endowment Revenue -Current Serv	13,768	6,250	64,221	43,750	75,000
9102 - Interest Income - Endowment 773	0	2,500	14,090	17,500	30,000
9100 - Endowment - 773 - Other	0		0	0	0
Total 9100 - Endowment - 773	13,768	8,750	78,311	61,250	105,000
9200 - Fund for Future Expansion - 807					
9201 - Rent and Concessions - 807	0	1,083	13,000	7,581	13,000
9203 - Interest Income - 807	0	167	1,817	1,169	2,000
9204 - Future Expansion Current Serv	979	4,000	10,436	28,000	48,000
Total 9200 - Fund for Future Expansion - 807	979	5,250	25,253	36,750	63,000
9300 - Unreserved Funds - 817					
9301 - Interest Income - 817	0	292	2,328	2,044	3,500
Total 9300 - Unreserved Funds - 817	0	292	2,328	2,044	3,500
Total Other Income	14,747	14,292	105,891	100,044	171,500

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Accrual Basis

Tulare Public Cemetery District Profit & Loss Budget Performance

January 2023

	Jan 23	Budget	Jul '22 - Jan 23	YTD Budget	Annual Budget
Other Expense					
7432 - Appropriation for Contingencies	0	15,920	0	111,440	191,050
Total Other Expense	0	15,920	0	111,440	191,050
Net Other Income	14,747	-1,628	105,891	-11,396	-19,550
Net Income	58,636	73	83,282	271	0

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**Tulare Public Cemetery District
Reconciliation Detail**

10150 - Bank of The Sierra - CHK ACCT, Period Ending 01/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						95,479.01
Cleared Transactions						
Checks and Payments - 52 items						
Bill Pmt -Check	12/05/2022	3642	Reed Shaffer	√	-2,905.07	-2,905.07
Bill Pmt -Check	12/11/2022	3659	Health Benefits Unit	√	-18,156.72	-21,061.79
Bill Pmt -Check	12/11/2022	3665	PLOTBOX	√	-2,700.00	-23,761.79
Bill Pmt -Check	12/11/2022	3657	Element Security Solutions, Inc.	√	-2,041.25	-25,803.04
Bill Pmt -Check	12/11/2022	3671	TULARE COUNTY ROLL-OFF	√	-1,720.40	-27,523.44
Bill Pmt -Check	12/11/2022	3649	Andy Hinojosa III CPA	√	-1,125.00	-28,648.44
Bill Pmt -Check	12/11/2022	3648	Affordable Funeral Supply, LLC	√	-779.48	-29,427.92
Bill Pmt -Check	12/11/2022	3658	Ewing Irrigation Products Inc.	√	-641.79	-30,069.71
Bill Pmt -Check	12/11/2022	3666	Reed Shaffer	√	-462.10	-30,531.81
Bill Pmt -Check	12/11/2022	3662	Lowe's	√	-461.09	-30,992.90
Bill Pmt -Check	12/11/2022	3651	Boot Barn Inc.	√	-431.51	-31,424.41
Check	12/16/2022	3688	Emp. paycheck	√	-253.50	-31,677.91
Bill Pmt -Check	12/28/2022	3678	California Business Machines	√	-423.16	-32,101.07
Bill Pmt -Check	12/28/2022	3680	Lowe's	√	-302.35	-32,403.42
Bill Pmt -Check	12/28/2022	3679	Home Depot Credit Services	√	-221.49	-32,624.91
Bill Pmt -Check	12/28/2022	3675	AGUILAR, ALBERTO	√	-100.00	-32,724.91
Bill Pmt -Check	12/28/2022	3682	Ramos, Carlos	√	-100.00	-32,824.91
Bill Pmt -Check	12/28/2022	3674	Action Equipment Rentals, Inc.	√	-86.40	-32,911.31
Bill Pmt -Check	12/28/2022	3676	AT & T Mobility	√	-52.20	-32,963.51
Bill Pmt -Check	12/28/2022	3681	Office Depot	√	-50.43	-33,013.94
Check	12/30/2022	EFT	Paychex of New York LLC	√	-358.90	-33,372.84
Bill Pmt -Check	01/06/2023	3707	Health Benefits Unit	√	-9,078.36	-42,451.20
Bill Pmt -Check	01/06/2023	3710	Pinnacle Technology	√	-3,232.84	-45,684.04
Bill Pmt -Check	01/06/2023	3705	Christy Vault Co, Inc.	√	-1,525.00	-47,209.04
Bill Pmt -Check	01/06/2023	3715	TULARE COUNTY ROLL-OFF	√	-1,265.40	-48,474.44
Bill Pmt -Check	01/06/2023	3711	Roche Oil, Inc.	√	-718.28	-49,192.72
Bill Pmt -Check	01/06/2023	3714	Tulare County Counsel	√	-678.30	-49,871.02
Bill Pmt -Check	01/06/2023	3713	SoCalGas	√	-346.19	-50,217.21
Bill Pmt -Check	01/06/2023	3716	Waste Management/USA Waste	√	-318.28	-50,535.49
Bill Pmt -Check	01/06/2023	3683	S&J Appliances	√	-225.00	-50,760.49
Bill Pmt -Check	01/06/2023	3708	Leaf	√	-210.36	-50,970.85
Bill Pmt -Check	01/06/2023	3709	Office Depot	√	-187.53	-51,158.38
Bill Pmt -Check	01/11/2023	EFT	AT & T Internet	√	-70.00	-51,228.38
Bill Pmt -Check	01/12/2023	EFT	CALPERS	√	-3,061.14	-54,289.52
Check	01/13/2023	EFT	Paychex of New York LLC	√	-15,677.55	-69,967.07
Check	01/13/2023	EFT	Paychex of New York LLC	√	-541.45	-70,508.52
Bill Pmt -Check	01/17/2023	EFT	CALPERS	√	-5,753.14	-76,261.66
Check	01/17/2023	EFT	Paychex of New York LLC	√	-4,545.70	-80,807.36
Check	01/18/2023	EFT	AT & T Phone's	√	-159.96	-80,967.32
Bill Pmt -Check	01/20/2023	EFT	City of Tulare	√	-1,034.24	-82,001.56
Check	01/20/2023	EFT	Paychex of New York LLC	√	-251.96	-82,253.52
Bill Pmt -Check	01/26/2023	EFT	Southern California Edison	√	-481.62	-82,735.14
Check	01/26/2023	EFT	Paychex of New York LLC	√	-298.95	-83,034.09
Bill Pmt -Check	01/26/2023	EFT	AT&T #55968788463356	√	-296.91	-83,331.00
Check	01/27/2023	EFT	Paychex of New York LLC	√	-15,876.09	-99,207.09
Check	01/27/2023	EFT	Paychex of New York LLC	√	-14,474.66	-113,681.75
Check	01/27/2023	EFT	Paychex of New York LLC	√	-4,583.26	-118,265.01
Check	01/27/2023	EFT	Paychex of New York LLC	√	-313.84	-118,578.85
Bill Pmt -Check	01/28/2023	EFT	AT & T Phone's	√	-227.05	-118,805.90
Check	01/30/2023	EFT	Paychex of New York LLC	√	-703.37	-119,509.27
Check	01/30/2023	EFT	Paychex of New York LLC	√	-503.99	-120,013.26
Check	01/31/2023	EFT	Bank Of The Seirra	√	-45.00	-120,058.26
Total Checks and Payments					-120,058.26	-120,058.26
Deposits and Credits - 14 items						
Bill Pmt -Check	07/18/2022	3436	LABORMAX STAFFING	√	0.00	0.00

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**Tulare Public Cemetery District
Reconciliation Detail**

10150 - Bank of The Sierra - CHK ACCT, Period Ending 01/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Deposit	01/05/2023			✓	1,824.49	1,824.49
Deposit	01/05/2023			✓	11,395.04	13,219.53
Deposit	01/13/2023			✓	3,408.67	16,628.20
Deposit	01/13/2023			✓	39,890.52	56,518.72
Deposit	01/13/2023			✓	100,000.00	156,518.72
Deposit	01/26/2023			✓	2,475.22	158,993.94
Deposit	01/26/2023			✓	3,029.91	162,023.85
Deposit	01/26/2023			✓	6,844.30	168,868.15
Deposit	01/26/2023			✓	24,000.13	192,868.28
Deposit	01/30/2023	Deposit	Paychex of New York LLC	✓	190.15	193,058.43
Deposit	01/30/2023	Deposit	Paychex of New York LLC	✓	703.37	193,761.80
Deposit	01/30/2023	Deposit	Paychex of New York LLC	✓	14,474.66	208,236.46
Check	02/23/2023	3770	VOID	✓	0.00	208,236.46
Total Deposits and Credits					208,236.46	208,236.46
Total Cleared Transactions					88,178.20	88,178.20
Cleared Balance					88,178.20	183,657.21
Uncleared Transactions						
Checks and Payments - 6 items						
Bill Pmt -Check	12/11/2022	3653	CAPC - Calif Assoc of Public Cemeteries		-630.00	-630.00
Bill Pmt -Check	01/06/2023	3712	Sanchez Brothers		-3,100.00	-3,730.00
Bill Pmt -Check	01/06/2023	3704	Barnes Memorials		-3,000.00	-6,730.00
Bill Pmt -Check	01/06/2023	3706	Element Security Solutions, Inc.		-1,395.00	-8,125.00
Bill Pmt -Check	01/25/2023	3717	LABORMAX STAFFING		-893.22	-9,018.22
Bill Pmt -Check	01/31/2023	3743	California Department of Tax and Fee Admi		-3,455.00	-12,473.22
Total Checks and Payments					-12,473.22	-12,473.22
Total Uncleared Transactions					-12,473.22	-12,473.22
Register Balance as of 01/31/2023					75,704.98	171,183.99

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Tulare Public Cemetery District
Reconciliation Detail

10500 · Cash in Treasury (772), Period Ending 01/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						274,159.81
Cleared Transactions						
Checks and Payments - 11 items						
Invoice	12/29/2022	14815	TULARE COUNTY PVQ	√	-11,395.04	-11,395.04
Invoice	12/29/2022	14816	TULARE COUNTY PVQ	√	-1,824.49	-13,219.53
Invoice	01/05/2023	14818	TULARE COUNTY PVQ	√	-100,000.00	-113,219.53
Invoice	01/05/2023	14817	TULARE COUNTY PVQ	√	-21,500.00	-134,719.53
Invoice	01/05/2023	14817	TULARE COUNTY PVQ	√	-18,390.52	-153,110.05
Invoice	01/05/2023	14819	TULARE COUNTY PVQ	√	-3,408.67	-156,518.72
Invoice	01/19/2023	14820 pvq	TULARE COUNTY PVQ	√	-21,500.00	-178,018.72
Invoice	01/19/2023	14821 pvq	TULARE COUNTY PVQ	√	-6,844.30	-184,863.02
Invoice	01/19/2023	14820 pvq	TULARE COUNTY PVQ	√	-2,500.13	-187,363.15
Invoice	01/19/2023	14823 pvq	TULARE COUNTY PVQ	√	-2,475.22	-189,838.37
Invoice	01/26/2023	14822 pvq	TULARE COUNTY PVQ	√	-3,029.91	-192,868.28
Total Checks and Payments					-192,868.28	-192,868.28
Deposits and Credits - 13 items						
Transfer	01/03/2023			√	3,416.63	3,416.63
Transfer	01/03/2023			√	8,151.20	11,567.83
Transfer	01/03/2023			√	25,423.80	36,991.63
Transfer	01/05/2023			√	3,962.50	40,954.13
Deposit	01/10/2023	Deposit	Tax Apportionment	√	13,269.56	54,223.69
Transfer	01/17/2023			√	39,213.48	93,437.17
Transfer	01/18/2023			√	1,580.91	95,018.08
Transfer	01/18/2023			√	3,662.50	98,680.58
Transfer	01/23/2023			√	54,233.54	152,914.12
Transfer	01/26/2023			√	1,029.70	153,943.82
Transfer	01/30/2023			√	13,117.50	167,061.32
Transfer	01/30/2023			√	100,000.00	267,061.32
Transfer	01/31/2023			√	6,466.60	273,527.92
Total Deposits and Credits					273,527.92	273,527.92
Total Cleared Transactions					80,659.64	80,659.64
Cleared Balance					80,659.64	354,819.45
Register Balance as of 01/31/2023					80,659.64	354,819.45

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Tulare Public Cemetery District
Reconciliation Detail

10600 · Endowment - Reserved (773), Period Ending 01/31/2023

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance						1,762,158.25
Cleared Transactions						
Deposits and Credits - 11 items						
Transfer	01/03/2023			√	393.00	393.00
Transfer	01/03/2023			√	1,176.00	1,569.00
Transfer	01/03/2023			√	2,157.00	3,726.00
Transfer	01/05/2023			√	393.00	4,119.00
Transfer	01/17/2023			√	2,897.00	7,016.00
Transfer	01/18/2023			√	195.00	7,211.00
Transfer	01/18/2023			√	393.00	7,604.00
Transfer	01/23/2023			√	5,450.00	13,054.00
Transfer	01/26/2023			√	195.00	13,249.00
Transfer	01/30/2023			√	737.00	13,986.00
Transfer	01/31/2023			√	588.00	14,574.00
Total Deposits and Credits					14,574.00	14,574.00
Total Cleared Transactions					14,574.00	14,574.00
Cleared Balance					14,574.00	1,776,732.25
Register Balance as of 01/31/2023					14,574.00	1,776,732.25
Ending Balance					14,574.00	1,776,732.25

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Tulare Public Cemetery District
Reconciliation Detail

10700 - Cash in Expansion Account (807), Period Ending 01/31/2023

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							238,034.84
Cleared Transactions							
Checks and Payments - 1 item							
Transfer		01/30/2023			√	-100,000.00	-100,000.00
Total Checks and Payments						-100,000.00	-100,000.00
Deposits and Credits - 1 item							
Transfer		01/31/2023			√	8,550.00	8,550.00
Total Deposits and Credits						8,550.00	8,550.00
Total Cleared Transactions						-91,450.00	-91,450.00
Cleared Balance						-91,450.00	146,584.84
Register Balance as of 01/31/2023						-91,450.00	146,584.84
Ending Balance						-91,450.00	146,584.84



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Tulare Public Cemetery District
Reconciliation Detail

10900 - Endowment - Unreserved (817), Period Ending 01/31/2023

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							258,284.77
Cleared Balance							258,284.77
Register Balance as of 01/31/2023							258,284.77
Ending Balance							258,284.77

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Final Tulare Cemetery Budget 2022-23

REVENUES

772

Available Resources

4001 Pr Tx-Cur Se	350000	391,418	156,919	153,437	146,641
4006 Pr Tx-Cr Uns	175000	166,000	18,539	9,231	8,733
4008 Pr Tx-Pr Sec	9,000	9,000	2,395	2,761	2,746
4009 Pr Tx-Pr Uns	3,040	3,040	90	153	131
4030 Suppl Tx Cs	130	130	1,807	2,981	2,827
4033 Suppl Prior	2,800	2,800	598	573	393
4052 Other Taxes	400	400			
4060 Residual Dist	6,500	6,500	10,305	6,905	6,510
4069 PT Facilities	5,900	5,900	6,870	6,221	5,894
5000 I/G Revenue	30	30	27	29	63
5050 Prop Tax Rel	1,200	1,200	1,238	1,277	1,292

Total Property

4801 Interest	204,000	195,000	198,788	183,568	175,230
5400 Curr Serv	7000	3,000	6,207	5,621	2,898
5450 Concrete Bases	800000	732,182	1,020,049	707,269	607,346
5805 Misc Revenue	25000	2,000	32,360	7,141	0
5834 Restitution	1200	1,200	1,200	600	
5835 Other Revenue	2500	15,000	3,912	10,950	23,898

Total 772

773

4801 Interest	30000	25,000	23,474	39,810	25,574
5400 Curr Serv	75000	60,000	93,484	60,681	65,874
5835 Oth Revenue	0	0	0	0	0
Total	105,000	85,000	116,958	100,491	91,448

807 Fd for Fut Expans

4801 Interest	2000	1,400	995	1,582	805
4807 Facility Rent	13000	15,000	17,200	21,400	8,400
5400 Curr Serv	48000	15,000	18,902	0	0
Total	63,000	31,400	37,097	22,982	9,205

817 Unreserved Funds

4801 Interest	3500	5,000	4,379	6,176	308
5400 Curr Serv	0	0	0	0	12,905
Total	3,500	5,000	4,379	6,176	13,213

TOTAL REVENUES

	1,641,200	1,461,200	1,420,950	1,044,798	923,238
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9/20/2023

Final Tulare Cemetery Budget 2022-23

EXPENSES

772

	Budgeted 2022-23	Budgeted 2021-2022	Expense 2020-2021	Expense 2019-2020	Expense 2018-2019
6001 Regular Salaries	53000	525,000	409,928	258,533	246,339
6002 Overtime Pay	15000	5,000	13,854	9,730	4,210
6004 Health Insurance	118000	75,000	54,753	72,233	35,258
6005 Extra Help	4000	4,000	14,810	68,808	55,683
6008 Director's Fee	3000	4,000	3,650	2,325	2,475
6011 Retirement	37500	45,000	39,898	33,568	23,638
6012 Social Security	41000	40,000	32,684	20,522	16,489
6015 Worker's Comp Ins	31000	20,000	8,244	22,323	15,646
6016 Unemployment Ins	3100	3,000	2,371	1,624	4,624
6020 Prior Year Payroll Taxes	0	0	4,902	-12	
6000 Payroll & Emp Benefits-Other	500	0	585,094	489,654	404,362
Total Salaries & Employee Benefits	783,100	721,000	585,094	489,654	404,362
7004 Clothing & Personal Supplies	5000	7,000	4,594	4,007	3,146
7005 Telecommunications	6500	6,000	6,126	7,171	5,203
7006 Garden Crypts/Vaults	See Below	75,000	95,102	71,660	57,392
7008 Freight/Delivery Fees	1000				
7009 Household Supplies	1500	1,500	2,205	1,491	0
7010 Insurance	35000	20,000	15,838	17,029	20,407
7011 Concrete Base for Headstone	See Below				
7025 Mileage Reimbursement Exp	1000	200	0	67	
7030 Repairs Maintenance	100000	110,000	165,666	110,413	143,155
7036 Office Expense	42000	20,000	24,533	13,712	10,929
7039 Miscellaneous	1500	700	17,097	661	2,740
7043 Professional Expense	40000	50,000	53,116	40,542	39,964
7045 Security Expense	22000	25,000	3,956	2,170	1,144
7059 Publications & Legal Notices	2000	3,000	4,553	6,877	2,479
7073 Training	5000	10,000	3,864	6,769	7,167
7074 Transportation and Travel	2000				
7081 Utilities	71000	50,000	59,984	41,742	45,351
7090 Vehicle Expense	100				
Total Services & Supplies	335,600	378,400	456,634	324,311	339,077
7003 Tax Admin Fee/Penalties	150	500	569	1,317	0
7425 Taxes & Assessments	1300	1,300	247	1,299	1,299
7006 Garden Crypts/Vaults	90000				
7011 Concrete Bases	80000				
7037 Marketing	5000				
CAPITAL OUTLAY					
8000 Land-(Niches)	25000	0	0	0	0
8001 Cem Plots Repurchase	30000	5,000	10,800	4,865	7,889
8100 Bldg & Improv	50000	100,000	69,109	0	0
8300 New-F/A (New Equipment)	50000	133,600	125,217	52,190	0
Total	155,000	238,600	205,126	57,055	7,889
9999 Covid 19 Exp		2080			
SUBTOTAL	1,450,150	1,339,800	1,249,750	873,636	752,627
7432 Contingencies	191050	121,400	0	0	0
TOTAL BUDGET 772	1,641,200	1,461,200	1,249,750	873,636	752,627

PAYMENT VOUCHERS NEED TO BE CORRECTED WITH TULARE COUNTY

DATE	PVQ TRANS #	PAID TO:	DESCRIPTION	EXPENSE FUND REQUESTED FROM	AMOUNT	EXPENSE FUND TO CORRECT TO	AMOUNT	EXPENSE FUND TO CORRECT TO	AMOUNT
7/7/2022	772-14756	GOLDEN STATE RISK MANAGEMENT	WORKERS COMP INSURANCE & LIABILITY	6000	\$ 71,695.00	6000	\$ 30,696.00	7000	\$ 40,999.00
8/4/2022	772-14765	LABOR MAX	TEMP HELP	7000	\$ 4,687.28	6000	\$ 4,687.28		
8/4/2022	772-14766	CALI TURF	LAWN EQUIPMENT 2 MOWERS	7000	\$ 26,648.32	8300	\$ 26,648.32		
8/18/2022	772-14772	LABOR MAX	TEMP HELP	7000	\$ 343.68	6000	\$ 343.68		
8/18/2022	772-14774	ZERONOX	GRANT PROGRAM - EQUIPMENT	7000	\$ 80,000.00	8300	\$ 80,000.00		
10/6/2022	772-14787	PREMIER COLUMBARIA	NICHE ADDITIONS	7000	\$ 22,595.00	8000	\$ 22,595.00		
10/20/2022	772-14793	PREMIER COLUMBARIA	NICHE ADDITIONS	7000	\$ 400.00	8000	\$ 400.00		

APPROVED BUDGET - SPECIAL DISTRICTS
FINAL BUDGET FOR FISCAL YEAR 2022-23
PAGE 1 OF 3

DISTRICT NAME Tulare Public Cemetery District

FUND NO 772

(USE WHOLE DOLLARS ONLY-NO CENTS)

2021-2022 Budget/Actual
(OPTIONAL)*

2022-2023 Budget

AVAILABLE RESOURCES

CASH

1.	Cash Balance - July 1, 2022	\$	<u>Review Balance</u>	<u>350,000.00</u>
	Less Cash Reserves: (Specify)			
2.				
3.				
4.				
5.	Total Beginning Cash Available (Line 1 minus Lines 2 thru 4)	\$		<u>350000</u>

BUDGETED REVENUES

(See your monthly BA-A203 report for a listing of your revenue accounts)

	ACCOUNT		
6.	Property Taxes-Current Secured	4001	175000
7.	Property Taxes-Current Unsecured	4006	9000
8.	Property Taxes-Prior Secured	4008	3040
9.	Property Taxes-Prior Unsecured	4009	130
10.	Supp. Property Taxes-Current Secured	4030	2800
11.	Supp. Property Taxes-Prior	4033	400
12.	Other Taxes	4052	
13.	Interest (in PPP)	4801	7000
14.	Use of money and property	4800	
15.	Rents and Concessions	4807	
16.	Aid From Other Governmental Agencies	5000	30
	Concrete Bases	5450	80000
17.	St Homeowners Property Tax Relief	5050	1200
18.	St Aid-Supp. Subvention-SD	5052	
19.	Charges for Current Services	5400	800000
20.	Charges for Cur Serv-Water & Sewer	5531	
21.	Burial Fee	5542	
22.	Miscellaneous Revenues	5805	25000
23.	Other Sales-Taxable	5816	
24.	Other Revenue	5835	2500
#	Restitution	5834	1200
25.	Residual Dist	4060	6500
26.	PT Facilities	4069	5900
27.	Total Budgeted Revenues (Lines 6 thru 26)	Total \$	<u>1119700</u>
28.	Total Available Resources (Line 5 plus Line 27)	Total \$	<u>1469700</u>

* Prior year budget/actual is optional as a reference only.

(25)

10:17 AM
07/05/22
Accrual Basis

Tulare Public Cemetery District
Balance Sheet
As of May 31, 2022

May 31, 22

ASSETS

Current Assets

Checking/Savings

00 · Clearing Acct.	41,544.59
10100 · Petty Cash	476.96
10150 · Bank of The Sierra - CHK ACCT	66,483.57
10500 · Cash in Treasury (772)	322,955.78
10600 · Endowment - Reserved (773)	
1620 · Endowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,388,357.79

Total 10600 · Endowment - Reserved (773) 1,704,375.71

10700 · Cash in Expansion Account (807) 205,116.49

10900 · Endowment - Unreserved (817) 292,954.30

Total Checking/Savings 2,633,907.40

Accounts Receivable

11001 · Accounts Receivable - PVQ (772) 21,500.00

Total Accounts Receivable 21,500.00

Other Current Assets

12001 · Undeposited Funds 826.70

Total Other Current Assets 826.70

Total Current Assets 2,656,234.10

TOTAL ASSETS 2,656,234.10

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

20000 · Accounts Payable 45,991.89

Total Accounts Payable 45,991.89

Other Current Liabilities

24000 · Payroll Liabilities 22,144.27

24010 · Pension Payable 3,367.01

25500 · Sales Tax Payable 1,430.54

Total Other Current Liabilities 26,941.82

Total Current Liabilities 72,933.71

Total Liabilities 72,933.71

Equity

30000 · Fund Balance 2,431,807.92

Net Income 151,492.47

Total Equity 2,583,300.39

TOTAL LIABILITIES & EQUITY 2,656,234.10

412,243.01

May 31, 2022
Cash
Balance

20

11:52 AM
07/25/22
Accrual Basis

Tulare Public Cemetery District
Balance Sheet
As of June 30, 2022

2022
Jun 30, 22

ASSETS

Current Assets

Checking/Savings

00 • Clearing Acct.	1,374.70
10100 • Petty Cash	476.96
10150 • Bank of The Sierra - CHK ACCT	8,766.70
10500 • Cash in Treasury (772)	467,019.00
10600 • Endowment - Reserved (773)	
1620 • Endowment Care 1620	316,017.92
10600 • Endowment - Reserved (773) - Other	1,406,042.72

Total 10600 • Endowment - Reserved (773) 1,722,060.64

10700 • Cash in Expansion Account (807) 211,617.95

10900 • Endowment - Unreserved (817) 293,670.02

Total Checking/Savings 2,704,985.97

Accounts Receivable

11001 • Accounts Receivable - PVQ (772) 44,435.94

Total Accounts Receivable 44,435.94

Other Current Assets

12001 • Undeposited Funds -548.00

Total Other Current Assets -548.00

Total Current Assets 2,748,873.91

TOTAL ASSETS 2,748,873.91

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

20000 • Accounts Payable 54,589.18

Total Accounts Payable 54,589.18

Other Current Liabilities

24000 • Payroll Liabilities 20,332.28

25500 • Sales Tax Payable 2,275.69

Total Other Current Liabilities 22,607.97

Total Current Liabilities 77,197.15

Total Liabilities 77,197.15

Equity

30000 • Fund Balance 2,431,807.92

Net Income 239,868.84

Total Equity 2,671,676.76

TOTAL LIABILITIES & EQUITY 2,748,873.91

on the 10/5/22
for transfer
of cash

Tulare Public Cemetery District
Profit & Loss Budget Performance

June 2022

Ordinary Income/Expense	Jun 22	Budget	Jul '21 - Jun 22	YTD Budget	Annual Budget
Income					
3999 - Total Beginning Cash Available	0	32,618	0	391,418	391,418
4000 - County Taxes					
4001 - Current Secured	10,768	13,833	189,701	166,000	166,000
4006 - Current Unsecured	0	750	200	9,000	9,000
4008 - Prior Secured	0	253	0	3,040	3,040
4009 - Prior Unsecured	0	11	0	130	130
4030 - Suppl Current Secured	0	233	0	2,800	2,800
4033 - Suppl Prior Secured	0	33	0	400	400
4052 - Other Taxes	0		9,252		
4060 - Residual Distributions	0	542	0	6,500	6,500
4069 - PT Facilities	0	492	0	5,900	5,900
5000 - Aid-Other Governmental Agencies	0	3	0	30	30
5050 - Homeowners Property Tax Relief	0	100	0	1,200	1,200
4000 - County Taxes - Other	0		0	0	0
Total 4000 - County Taxes	10,768	16,250	199,152	195,000	195,000
4801 - Interest Income - 772	1,059	250	4,419	3,000	3,000
5400 - Charges for Current Services	98,412	61,015	1,145,541	732,182	732,182
5450 - Concrete Base	5,800		53,600		
5805 - Misc. Revenue	67,239	167	105,678	2,000	2,000
5834 - Restitution	0	100	1,589	1,200	1,200
5835 - Other Revenue	0	1,250	2	15,000	15,000
Total Income	183,277	111,650	1,509,981	1,339,800	1,339,800
Gross Profit	183,277	111,650	1,509,981	1,339,800	1,339,800
Expense					
6000 - Payroll and Employee Benefits					
6001 - Regular Payroll	37,120	43,750	505,073	525,000	525,000
6002 - Overtime	1,896	417	15,628	5,000	5,000
6004 - Health Insurance Benefits	8,997	6,250	131,516	75,000	75,000
6005 - Extra Help	0	333	0	4,000	4,000
6008 - Directors Fees	250	333	2,900	4,000	4,000
6011 - Retirement-SD Portion	3,894	3,750	47,060	45,000	45,000
6012 - Social Security and Medicare	2,979	3,333	39,716	40,000	40,000
6015 - Workers Compensation Ins	0	1,667	23,415	20,000	20,000
6016 - Unemployment Ins.	0	250	3,007	3,000	3,000
6020 - Prior Year Payroll Taxes	0	0	7,648	0	0
6000 - Payroll and Employee Benefits - Other	0	0	116	0	0
Total 6000 - Payroll and Employee Benefits	55,136	60,083	776,078	721,000	721,000

11:52 AM

07/25/22

Accrual Basis

Tulare Public Cemetery District Profit & Loss Budget Performance

June 2022

	Jun 22	Budget	Jul '21 - Jun 22	YTD Budget	Annual Budget
7003 - Penalties					
70031 - Finance Charges / Fees	0		15		
7003 - Penalties - Other	0	42	40	500	500
Total 7003 - Penalties	0		55	500	500
7004 - Clothing and Personal Supplies					
70041 - Breakroom Supplies	290		2,102		
70042 - PPE - Personal Protective Equip	229		421		
70043 - First Aid Supplies	190		556		
7004 - Clothing and Personal Supplies - Other	150	583	3,404	7,000	7,000
Total 7004 - Clothing and Personal Supplies	859	583	6,482	7,000	7,000
7005 - Telecommunications					
70051 - Internet	167		922		
70052 - Phone Lines	696		2,489		
70053 - Tablet	53		261		
7005 - Telecommunications - Other	0	500	3,012	6,000	6,000
Total 7005 - Telecommunications	915	500	6,583	6,000	6,000
7006 - Vaults and Liners	6,780	6,250	94,264	75,000	75,000
7008 - Freight/Delivery Fees	0		8,109		
7009 - Household Supplies	0	125	919	1,500	1,500
7010 - Insurance	0	1,667	25,691	20,000	20,000
7011 - Concrete Base for Headstones	0		46,000		
7025 - Mileage Reimbursement Expense	0	17	1,220	200	200
7030 - Maintenance and Repairs					
70200 - Repair & Main. - Equipment	9,059	0	48,844	0	0
70201 - Equipment & Supplies for Serv	0		4,562		
70203 - Diesel for Equipment	202		5,607		
70300 - Repair & Main. - Outside	1,294	0	101,599	0	0
70301 - Safety Supplies & Compliance	0		2,757		
70302 - Cleaning Supplies	0		1,168		
70305 - Repair & Main. - Headstones/Con	2,150		8,300		
70308 - Weed Control Spray for Grounds	2,323		2,323		
70309 - Sprinkler Supplies / Repairs	2,515		2,515		
70311 - Landscaping -flowers, trees, ba	411		745		
70400 - Repair & Main. - Building	0	0	18,291	0	0
70401 - Pest Control	100		1,444		
7030 - Maintenance and Repairs - Other	0	9,167	2,274	110,000	110,000
Total 7030 - Maintenance and Repairs	18,055	9,167	200,429	110,000	110,000

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07/25/22

Accrual Basis

Tulare Public Cemetery District Profit & Loss Budget Performance

June 2022

	Jun 22	Budget	Jul '21 - Jun 22	YTD Budget	Annual Budget
7036 • Office Supplies and Expense					
61000 • Copier/Equipment Lease	0		1,560		
62000 • Office Supplies	506	0	8,533	0	0
63000 • Computer Repairs and Expense	0	0	3,299	0	0
65000 • Software Programs/ Website	0		390		
7036 • Office Supplies and Expense - Other	360	1,667	10,392	20,000	20,000
Total 7036 • Office Supplies and Expense	867	1,667	24,174	20,000	20,000
7037 • Marketing					
7039 • Miscellaneous	164		724		
7043 • Professional Fees	109	58	9,955	700	700
63500 • County Admin Fees	0	0	4,580	0	0
68100 • Accounting	2,248	0	29,065	0	0
68200 • Auditing	0	0	0	0	0
68300 • Legal	3,809	0	25,385	0	0
7043 • Professional Fees - Other	0	4,167	1,435	50,000	50,000
Total 7043 • Professional Fees	6,057	4,167	60,464	50,000	50,000
7045 • Security					
70451 • Alarm Service	0		14		
7045 • Security - Other	1,065	2,083	27,985	25,000	25,000
Total 7045 • Security	1,065	2,083	27,999	25,000	25,000
7059 • Publications and Legal Notices					
70591 • Membership Dues	0		3,529		
7059 • Publications and Legal Notices - Other	185	250	1,873	3,000	3,000
Total 7059 • Publications and Legal Notices	185	250	5,402	3,000	3,000
7073 • Training / Education	0	833	4,016	10,000	10,000
7074 • Transportation and Travel					
70741 • Lodging	0		3,630		
70742 • Meal/Food Reimbursement	0		54		
Total 7074 • Transportation and Travel	0		3,684		
7081 • Utilities					
77100 • SCE KERN ELECTRIC	397	0	12,450	0	0
77101 • SCE ELECTRIC NORTH	1,186		2,166		
77200 • SO Cal Gas	28	0	1,281	0	0
77300 • Water, Sewer	4,148	0	34,873	0	0
79000 • Waste Disposal	1,830	0	26,222	0	0
7081 • Utilities - Other	0	4,167	254	50,000	50,000
Total 7081 • Utilities	7,589	4,167	77,246	50,000	50,000

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07/25/22

Accrual Basis

Tulare Public Cemetery District Profit & Loss Budget Performance

June 2022

	Jun 22	Budget	Jul '21 - Jun 22	YTD Budget	Annual Budget
7090 - Vehicle Expense					
70901 - Vehicle Repairs/Maintenance	0		79		
Total 7090 - Vehicle Expense	0		79		
7425 - Taxes					
74251 - Sales Tax on Purchases & Repair	0	108	143	1,300	1,300
7425 - Taxes - Other	0		5,134		
Total 7425 - Taxes	0	108	5,277	1,300	1,300
8001 - Graves Repurchase	0	417	4,900	5,000	5,000
8100 - Building and Improvements	0	8,333	16,424	100,000	100,000
8300 - Equipment	9,393	11,133	21,817	133,600	133,600
Total Expense	107,174	111,650	1,428,091	1,339,800	1,339,800
Net Ordinary Income	76,103	0	81,890	0	0
Other Income/Expense					
Other Income					
9100 - Endowment - 773					
9101 - Endowment Revenue - Current Serv	9,991	5,000	126,391	60,000	60,000
9102 - Interest Income - Endowment 773	4,157	2,083	16,026	25,000	25,000
9100 - Endowment - 773 - Other	0	0	0	0	0
Total 9100 - Endowment - 773	14,148	7,083	142,417	85,000	85,000
9200 - Fund for Future Expansion - 807					
9201 - Rent and Concessions - 807	0	1,250	0	15,000	15,000
9203 - Interest Income - 807	351	117	1,689	1,400	1,400
9204 - Future Expansion Current Service	1,630	1,250	11,411	15,000	15,000
9200 - Fund for Future Expansion - 807 - Other	0		0	0	0
Total 9200 - Fund for Future Expansion - 807	1,981	2,617	13,100	31,400	31,400
9300 - Unreserved Funds - 817					
9301 - Interest Income - 817	716	417	2,462	5,000	5,000
9300 - Unreserved Funds - 817 - Other	0		0	0	0
Total 9300 - Unreserved Funds - 817	716	417	2,462	5,000	5,000
Total Other Income	16,845	10,117	157,979	121,400	121,400

(31)

11:52 AM

07/25/22

Accrual Basis

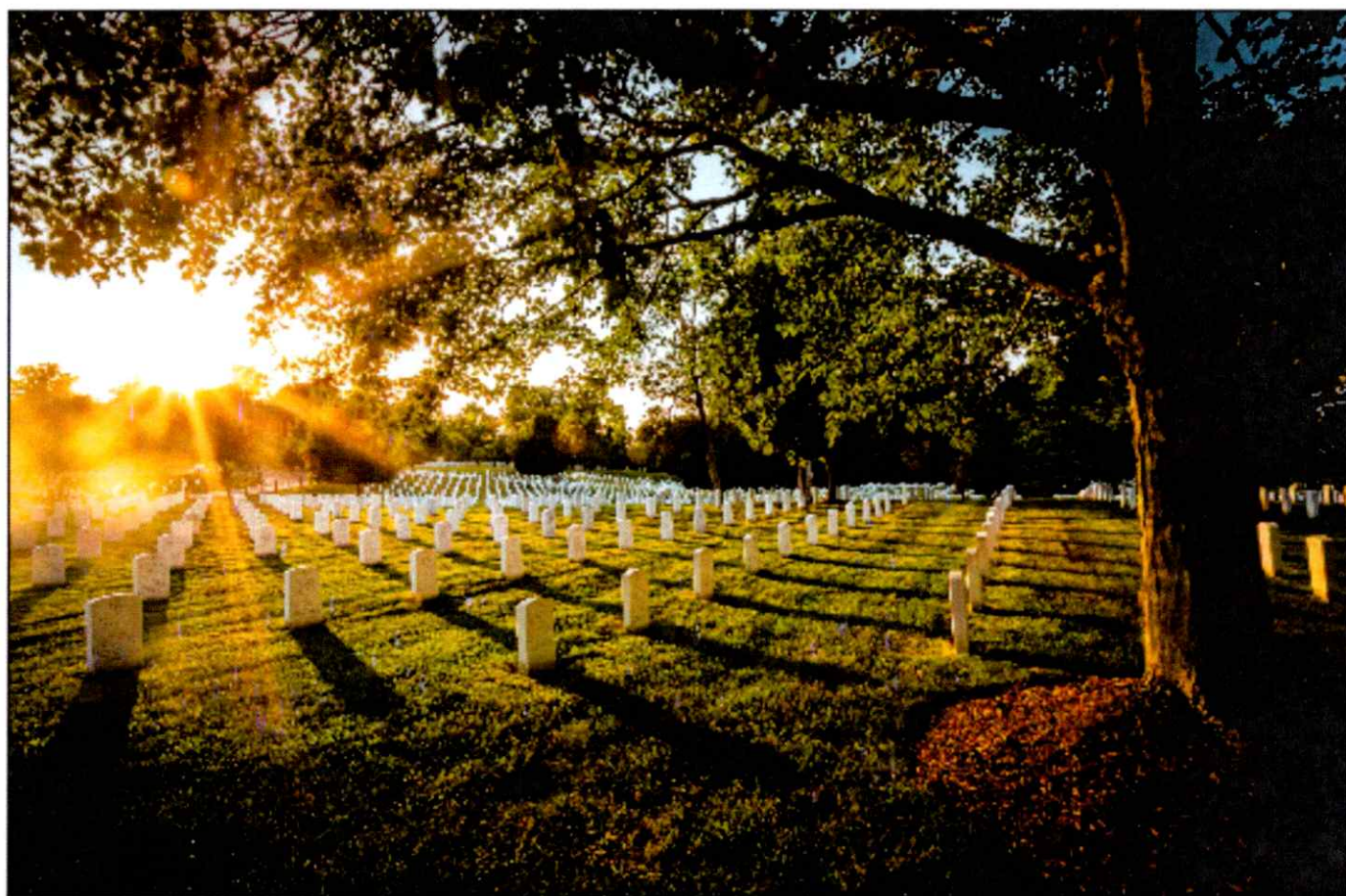
Tulare Public Cemetery District Profit & Loss Budget Performance

June 2022

	Jun 22	Budget	Jul '21 - Jun 22	YTD Budget	Annual Budget
Other Expense					
7432 - Appropriation for Contingencies	0	10,117	0	121,400	121,400
Total Other Expense	0	10,117	0	121,400	121,400
Net Other Income	16,845	0	157,979	0	0
Net Income	92,948	0	239,869	0	0

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2022



Sandra Hedstrom Wheeler

Vice President/Investments

(805) 783-2921

(877) 816-1231 Toll-free

sandra.wheeler@stifel.com

www.sandrahedstromwheeler.com

4460 Broad Street, Suite 210

San Luis Obispo, California 93401

STIFEL

SPECIAL DISTRICTS HAVE SPECIAL NEEDS

Over the years, I have developed a niche market, providing advisory services for over 36 cemetery endowments and preneed funds in California.

At Stifel, we have established ourselves as one of the nation's leading wealth management and investment banking firms. With more than 400 offices across the nation, our philosophy on investing is grounded on a more than 130-year-old tradition of trust, understanding, and solid, studied advice. Established in 1890, our company provides a comprehensive portfolio of financial services designed to address the varied needs of a broad range of investors. We believe in strong individual relationships that stand the test of time.

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Mark Your Calendars!



- February 8, 2023 - Regional Training, Madera, CA
- March 23-25, 2023 - CAPC Conference, Seaside, CA
- April, 2023 - Regional Training, Visalia, CA
- May, 2023 - Regional Training, South Shasta, CA
- July, 2023 - Regional Training, Santa Maria, CA
- August 11, 2023 - PCA Annual Meeting, Grass Valley**
- October 19 -20, 2023 - GSRMA Annual Training, Corning, CA
- November, 2023 - Regional Training, Galt, CA



California Association of Public Cemeteries

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CONFERENCES, SEMINARS & MEETINGS

ANNUAL CONFERENCE:

A three-day annual conference is held in various locations of the state.

The conference is open to exhibitors that provide a variety of products and programs used by cemetery districts.

The conference traditionally begins with the golf tournament. This gives the exhibitors an opportunity to mix and form relationships with Trustees and staff of public cemetery districts.

The remaining two days are devoted to lectures and workshops that provide up-to-date information required for the efficient and economical operation of district cemeteries.

The conference brings together Trustees, Managers and staff and others that have a vast knowledge of cemetery operations. Much of the time is spent discussing problems and offering advice to districts attending the conference.

View the images from the
60 Annual Conference



Area Meetings

EDUCATION/AREA MEETING:

This is an annual one day program which is devoted to providing professional training of cemetery law, duties and responsibilities of Trustees and Managers and other specific subjects that are critical to the districts governance and management.

The CAPC Area Meeting is an annual one day program normally held the day following the Education Seminar. Area meetings are less formal and are primarily a day of information sharing by the attendees.

EDUCATION/AREA MEETING

Friday, October 6, 2023

Saturday, October 7, 2023

Holiday Inn Sacramento Downtown Arena
Sacramento, CA

Friday, October 11, 2024

Saturday, October 12, 2024

Embassy Suites San Luis Obispo
San Luis Obispo, CA

ANNUAL CONFERENCE

**CAPC 65th Annual Conference
2023**

March 23-25, 2023

Embassy Suites Monterey Bay
Seaside, CA

**CAPC 66th Annual Conference
2024**

March 14-16, 2024

Double Tree by Hilton San Diego
San Diego, CA

**CAPC 67th Annual Conference
2025**

March 13-15, 2025

Embassy Suites Monterey Bay
Seaside, CA

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PCA Visalia Training Day Schedule

April 19th, 2023

Vendor Set up starts at 7AM

Registration, visit vendors, coffee and pastries 7:45AM-8:45AM

Introductions and Announcements in the Pavilion 8:45-9AM

Class Schedule:

Time	Pavilion	Chapel	Grounds	Other
9:00AM -10:15AM	Day of the Dead - Belinda Ellis - PCA Board & Cemetery Manager	Board Training Subjects - Attorney Kris Pederson	Measuring, Digging & Safety - Visalia Grounds Crew	
VISIT VENDORS				
10:30AM - 11:45AM	Marketing Your Cemetery - Cindy Summers - PCA Board & Cemetery Manager	Board Training Subjects - Attorney Kris Pederson	Delta Vector - Mosquitos, Mingo Lopez - How to use the Gopher Hawk	Cemetery Tour - Ron Greenlee, walking tour about a 1/2 mile
VISIT VENDORS				
12PM - 1:15PM	LUNCH, Vendors & Door Prizes			
1:15PM - 2:30PM	Homeless & Transient Issues - Visalia Police Department Sgt. Curtis Brown	LAFCO - Executive Officer Ben Giuliani	Heat Illness - Ryan Brannon GSRMA	
VISIT VENDORS				
2:45PM - 4:00PM	Succession Planning - Cindy Summers - PCA Board & Cemetery Manager	Cyber Security - Brian Edinger GSRMA	Grounds Staff Open Discussion - Led by Visalia Grounds	



PUBLIC
CEMETERY
ALLIANCE

SERVING PUBLIC CEMETERIES THROUGH EDUCATION, COMMUNICATION & TEAMWORK

Training Day
Visalia Public Cemetery District
April 19, 2023

1300 W Goshen Ave, Visalia, CA 93291

Registration due April 07 2023

PCA Members: \$25/attendee

Non-PCA Members: \$100/attendee

(Morning coffee/pastries & Lunch included)

District _____

Contact Person _____ **Phone** _____

Attendee Name	Title	Amount
		\$
		\$
		\$
		\$

Rooms available at:

Visalia Marriott
300 S Court St, Visalia, CA 93291



Reservations:

Click Here to receive PCA Group Rate

*Be sure to check your dates before reserving, it defaults to 4/18&4/19
Breakfast is provided for those who stay at the Marriott*

TOTAL AMOUNT ENCLOSED \$ _____

Register by mail before April 7th!
Public Cemetery Alliance
1300 W. Goshen Ave. Visalia, CA 93291

Questions?
Contact PCA President
Cindy Summers
559-599-8497

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