

Tulare Public Cemetery District

900 EAST KERN AVENUETULARE, CALIFORNIA 93274**PHONE (559) 686-5544**

BOARD AGENDA

Regular Board Meeting

November 30, 2020

1:00 P.M.

NOTE: MEETING ADDRESS CHANGE: 469 N. CHERRY ST (South Side of Tulare First Baptist Church Campus) location link: <https://goo.gl/maps/V4wruPTvgSpqfVtN9>

DOORS WILL OPEN AT 1:00PM. DUE TO COVID-19 ALL ENTERING WILL BE REQUIRED TO KEEP A 6FT DISTANCE FROM OTHERS ATTENDING. FACE MASK ARE RECOMMENDED.

THIS MEETING WILL BE AVAILABLE VIA CONFERENCE CALL. PLEASE CALL 1-978-990-5262. ACCESS CODE IS 8540315*.

PRELIMINARIES:

- 1.1 Call to Order
- 1.2 Roll Call
- 1.3 Pledge of Allegiance
- 1.4 Recognition of Visitors
- 1.5 Public Comments (three (3) minutes per person)
- 1.6 Trustee Comment (three (3) minutes per person)

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

- 2.1 Presentation from District Counsel Compliance with AB 992 (Social Media)
- 2.2 Updates from New & Current Ad Hoc Committees
- 2.3 Tulare Cemeterians Report
- 2.4 Proposed Kern Cemetery Burial Rights Competitive Bids
- 2.5 Approval of Minutes for October 22 & November 20, 2020
- 2.6 Audit Committee Report
- 2.7 Approval of October 2020 Financials
- 2.8 Draft Resolution 2020/21-4 TC Auditor's Office Taking Over Accounts Payable
- 2.9 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.



AB-992 Open meetings: local agencies: social media. (2019-2020)

As Amends the Law Today

[As Amends the Law on Nov 18, 2020](#)

SECTION 1. Section 54952.2 of the Government Code is amended to read:

54952.2. (a) As used in this chapter, "meeting" means any congregation of a majority of the members of a legislative body at the same time and location, including teleconference location as permitted by Section 54953, to hear, discuss, deliberate, or take action on any item that is within the subject matter jurisdiction of the legislative body.

(b) (1) A majority of the members of a legislative body shall not, outside a meeting authorized by this chapter, use a series of communications of any kind, directly or through intermediaries, to discuss, deliberate, or take action on any item of business that is within the subject matter jurisdiction of the legislative body.

(2) Paragraph (1) shall not be construed as preventing an employee or official of a local agency, from engaging in separate conversations or communications outside of a meeting authorized by this chapter with members of a legislative body in order to answer questions or provide information regarding a matter that is within the subject matter jurisdiction of the local agency, if that person does not communicate to members of the legislative body the comments or position of any other member or members of the legislative body.

(3) (A) Paragraph (1) shall not be construed as preventing a member of the legislative body from engaging in separate conversations or communications on an internet-based social media platform to answer questions, provide information to the public, or to solicit information from the public regarding a matter that is within the subject matter jurisdiction of the legislative body provided that a majority of the members of the legislative body do not use the internet-based social media platform to discuss among themselves business of a specific nature that is within the subject matter jurisdiction of the legislative body. A member of the legislative body shall not respond directly to any communication on an internet-based social media platform regarding a matter that is within the subject matter jurisdiction of the legislative body that is made, posted, or shared by any other member of the legislative body.

(B) For purposes of this paragraph, all of the following definitions shall apply:

(i) "Discuss among themselves" means communications made, posted, or shared on an internet-based social media platform between members of a legislative body, including comments or use of digital icons that express reactions to communications made by other members of the legislative body.

(ii) "Internet-based social media platform" means an online service that is open and accessible to the public.

(iii) "Open and accessible to the public" means that members of the general public have the ability to access and participate, free of charge, in the social media platform without the approval by the social media platform or a person or entity other than the social media platform, including any forum and chatroom, and cannot be blocked from doing so, except when the internet-based social media platform determines that an individual violated its protocols or rules.

(c) Nothing in this section shall impose the requirements of this chapter upon any of the following:

(1) Individual contacts or conversations between a member of a legislative body and any other person that do not violate subdivision (b).

(2) The attendance of a majority of the members of a legislative body at a conference or similar gathering open to the public that involves a discussion of issues of general interest to the public or to public agencies of the type represented by the legislative body, provided that a majority of the members do not discuss among themselves, other than as part of the scheduled program, business of a specified nature that is within the subject matter jurisdiction of the local agency. Nothing in this paragraph is intended to allow members of the public free admission to a conference or similar gathering at which the organizers have required other participants or registrants to pay fees or charges as a condition of attendance.

(3) The attendance of a majority of the members of a legislative body at an open and publicized meeting organized to address a topic of local community concern by a person or organization other than the local agency, provided that a majority of the members do not discuss among themselves, other than as part of the scheduled program, business of a specific nature that is within the subject matter jurisdiction of the legislative body of the local agency.

(4) The attendance of a majority of the members of a legislative body at an open and noticed meeting of another body of the local agency, or at an open and noticed meeting of a legislative body of another local agency, provided that a majority of the members do not discuss among themselves, other than as part of the scheduled meeting, business of a specific nature that is within the subject matter jurisdiction of the legislative body of the local agency.

(5) The attendance of a majority of the members of a legislative body at a purely social or ceremonial occasion, provided that a majority of the members do not discuss among themselves business of a specific nature that is within the subject matter jurisdiction of the legislative body of the local agency.

(6) The attendance of a majority of the members of a legislative body at an open and noticed meeting of a standing committee of that body, provided that the members of the legislative body who are not members of the standing committee attend only as observers.

(d) This section shall remain in effect only until January 1, 2026, and as of that date is repealed.

SEC. 2. *Section 54952.2 is added to the Government Code, to read:*

54952.2. *(a) As used in this chapter, "meeting" means any congregation of a majority of the members of a legislative body at the same time and location, including teleconference location as permitted by Section 54953, to hear, discuss, deliberate, or take action on any item that is within the subject matter jurisdiction of the legislative body.*

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(2) Paragraph (1) shall not be construed as preventing an employee or official of a local agency, from engaging in separate conversations or communications outside of a meeting authorized by this chapter with members of a legislative body in order to answer questions or provide information regarding a matter that is within the subject matter jurisdiction of the local agency, if that person does not communicate to members of the legislative body the comments or position of any other member or members of the legislative body.

(c) Nothing in this section shall impose the requirements of this chapter upon any of the following:

(1) Individual contacts or conversations between a member of a legislative body and any other person that do not violate subdivision (b).

(2) The attendance of a majority of the members of a legislative body at a conference or similar gathering open to the public that involves a discussion of issues of general interest to the public or to public agencies of the type represented by the legislative body, provided that a majority of the members do not discuss among themselves, other than as part of the scheduled program, business of a specified nature that is within the subject matter jurisdiction of the local agency. Nothing in this paragraph is intended to allow members of the public free admission to a conference or similar gathering at which the organizers have required other participants or registrants to pay fees or charges as a condition of attendance.

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(d) This section shall become operative on January 1, 2026.

SEC. 3. *The Legislature finds and declares that Section 1 and Section 2 of this act, which amends and adds Section 54952.2 of the Government Code, respectively, impose a limitation on the public's right of access to the meetings of public bodies or the writings of public officials and agencies within the meaning of Section 3 of Article I of the California Constitution. Pursuant to that constitutional provision, the Legislature makes the following findings to demonstrate the interest protected by this limitation and the need for protecting that interest:*

The limitations on the people's right of access set forth in this act are necessary to ensure the free flow of communications between members of a legislative body of a local agency and the public, particularly on internet-based social media platforms.

SEC. 4. *The Legislature finds and declares that Section 1 and Section 2 of this act, which amends and adds Section 54952.2 of the Government Code, respectively, further, within the meaning of paragraph (7) of subdivision (b) of Section 3 of Article I of the California Constitution, the purposes of that constitutional section as they relate to the right of public access to the meetings of local public bodies or the writings of local public officials and local agencies. Pursuant to paragraph (7) of subdivision (b) of Section 3 of Article I of the California Constitution, the Legislature makes the following findings:*

This act is necessary to ensure the free flow of communications between members of a legislative body of a local agency and the public, particularly on internet-based social media platforms.

Assembly Bill No. 992

CHAPTER 89

An act to amend, repeal, and add Section 54952.2 of the Government Code, relating to local government.

[Approved by Governor September 18, 2020. Filed with
Secretary of State September 18, 2020.]

LEGISLATIVE COUNSEL'S DIGEST

AB 992, Mullin. Open meetings: local agencies: social media.

The Ralph M. Brown Act generally requires that the meetings of legislative bodies of local agencies be conducted openly. That act defines “meeting” for purposes of the act and prohibits a majority of the members of a legislative body, outside a meeting authorized by the act, from using a series of communications of any kind to discuss, deliberate, or take action on any item of business that is within the subject matter jurisdiction of the legislative body.

This bill would provide that, until January 1, 2026, the prohibition described above does not prevent a member from engaging in separate conversations or communications outside of a meeting authorized by this act with any other person using an internet-based social media platform, as defined, to answer questions, provide information to the public, or to solicit information from the public regarding a matter that is within the subject matter jurisdiction of the legislative body, provided that a majority of the members do not use the internet-based social media platform to discuss among themselves, as defined, business of a specific nature that is within the subject matter jurisdiction of the legislative body, and that a member shall not respond directly to any communication on an internet-based social media platform regarding a matter that is within the subject matter jurisdiction of the legislative body that is made, posted, or shared by any other member of the legislative body.

Existing constitutional provisions require that a statute that limits the right of access to the meetings of public bodies or the writings of public officials and agencies be adopted with findings demonstrating the interest protected by the limitation and the need for protecting that interest.

This bill would make legislative findings to that effect.

The California Constitution requires local agencies, for the purpose of ensuring public access to the meetings of public bodies and the writings of public officials and agencies, to comply with a statutory enactment that amends or enacts laws relating to public records or open meetings and contains findings demonstrating that the enactment furthers the constitutional requirements relating to this purpose.

This bill would make legislative findings to that effect.

The people of the State of California do enact as follows:

SECTION 1. Section 54952.2 of the Government Code is amended to read:

54952.2. (a) As used in this chapter, “meeting” means any congregation of a majority of the members of a legislative body at the same time and location, including teleconference location as permitted by Section 54953, to hear, discuss, deliberate, or take action on any item that is within the subject matter jurisdiction of the legislative body.

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KERN CEMETERY INTERMENT RIGHTS COMPETITIVE BID POLICY

This policy is to create policy and procedures to sell interment rights at the Kern Cemetery of the Tulare Public Cemetery by competitive bid.

This policy does not apply to any interment niches at the Kern Cemetery or interment rights at the North Cemetery.

All interment rights acquired by the Tulare Public Cemetery at the Kern Cemetery will be retained by the Tulare Public Cemetery office for future competitive bid, and all at-need interment requests at the Tulare Public Cemetery will be accommodated at the North Cemetery.

If possible a competitive bid business will be retained to maximize public participation and financial return to the Tulare Public Cemetery and will consist of the following:

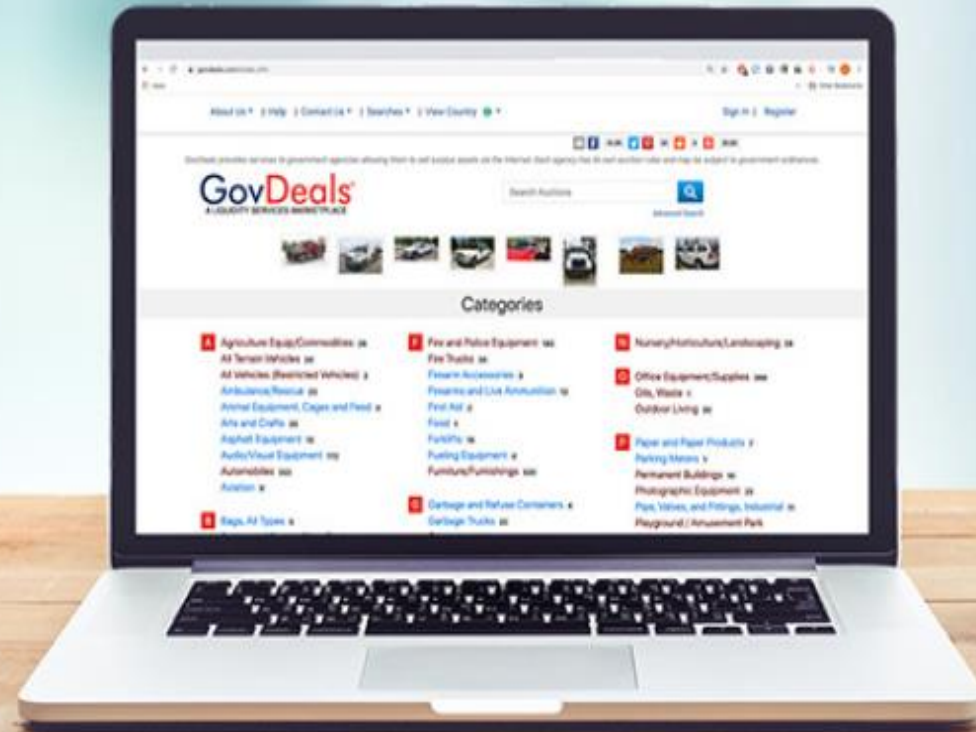
1. The minimum price for the featured interment right competitive bid will use the price list for the Kern Cemetery for double depth burial and endowment, with additional costs for promotion and sale by bid commissions
2. Double depth vault will be installed in burial plots of the Kern Cemetery deemed necessary to verify ability to accommodate interment and will be added to minimum bid price
3. No competitive bid price reserves
4. Online promotion timeline to be determined by Tulare Public Cemetery Board
5. Payment made by highest competitive bidder recommended within 10 days or then reverts to next highest competitive bidder
6. Successful non-resident competitive bidders of interment rights at the Tulare Public Cemetery District must meet the requirements of Health & Safety Cod 9061 for purchased ownership of interment rights
7. The Tulare Public Cemetery District may seek the abandonment of burial plots at Kern Cemetery pursuant to Health & Safety Code 9069

All appeals and decisions regarding the competitive bids are decided by the Tulare Public Cemetery board and are final.

Approved: XX/XX/XXXX

**Your Simple, Fast, And
Profitable Solution To
Surplus Disposition.**

GovDeals[®]



THREE EASY STEPS

GovDeals.com

STEP ONE



List any equipment or inventory, in any condition.

Quickly create your auction listing with our easy tools. All you need is an item description and a few photos. Our Account Managers will teach you how to create listings that will maximize your return on investment.

STEP TWO



Sell to 3.6+ million registered buyers.

We actively promote your item listings to our global buyer base through complimentary marketing campaigns targeting active and relevant buyers for your specific items.

STEP THREE



Higher returns on your surplus disposition!

Don't worry about paperwork! We'll invoice, collect, and manage the entire closing process for you. When the transaction is complete, we will send the proceeds directly to your bank account.

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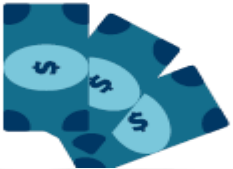
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Higher returns on your surplus disposition!

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GovDeals.com

The Smartest, Fastest Way to Sell Your Assets



Take control

Sell your used equipment how, when, and wherever you need through our global platform.



Partnership and support

Whether you are selling specialized niche assets or general surplus, our dedicated account managers can offer expert advice to ensure your success.



Speed to market

No need to wait for someone else's schedule. Complete sales in days by listing your items straight to our platform as soon as they are declared surplus.



Keep more of your money

We have eliminated transportation costs, storage fees, preparation fees, listing fees, and high commission rates. You take home more money.

GovDeals.com

Trust Decades of Experience in Surplus Sales

The GovDeals team has a 20+ year track record of maximizing value for every seller from large governments to small towns.

Experienced: Over \$2.3 billion sold across 2,000,000+ completed transactions

Trusted: More than 14,000 sellers across North America

Buyer Reach: Over 3.6 million registered buyers with demand for your assets

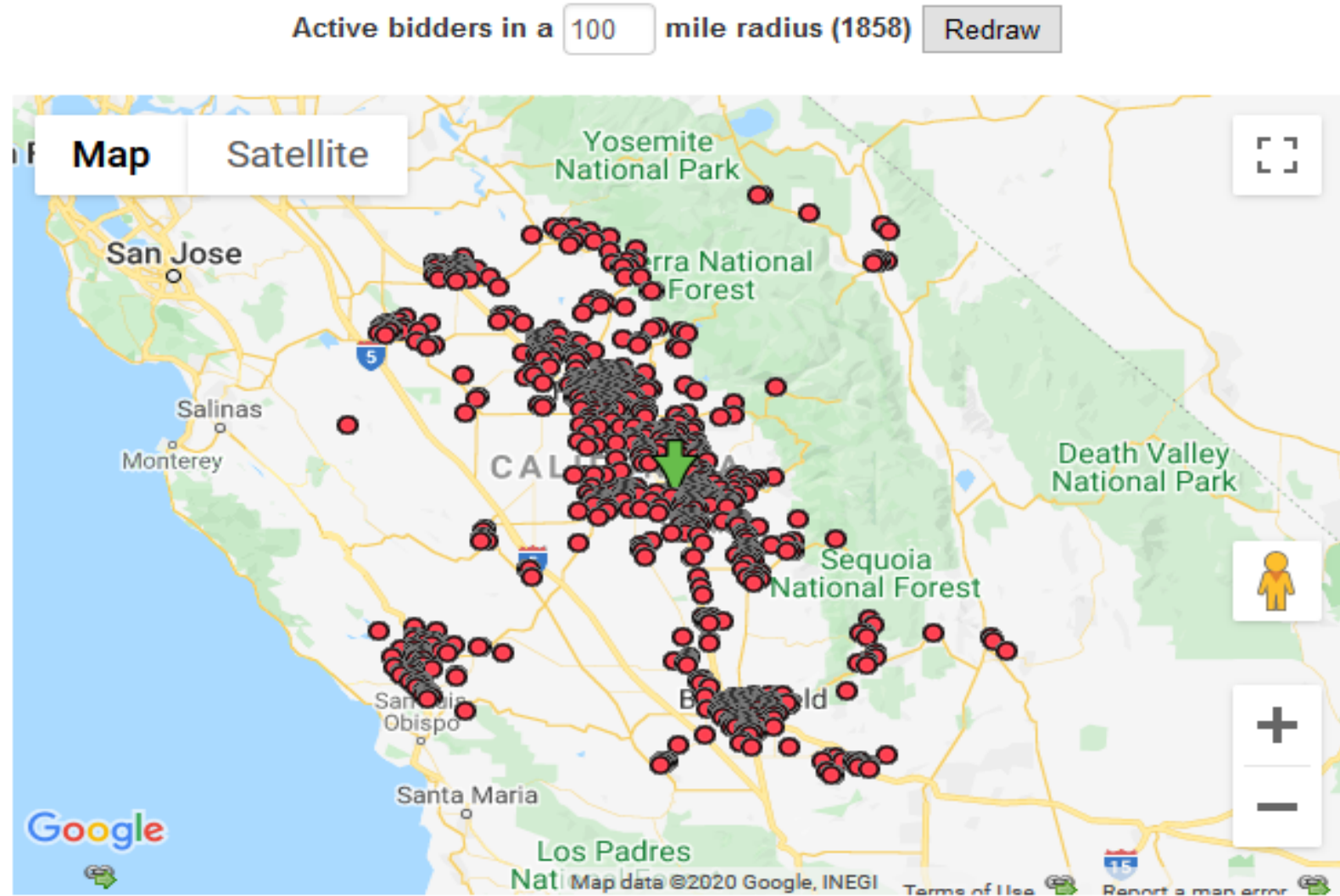
Transparent: Current market, performance, and valuation data available on demand

A Scalable Platform: Manage all asset sales in every category and condition from any location

Peace of mind: From working with a publicly traded company with a strong balance sheet



1858 Registered Buyers Within 100 Miles



California Cemetery Plots

Shop by Category

Funeral & Cemetery

Cemetery Plots

Caskets

Casket Parts & Accessories

Cremation Urns

Headstones, Grave Markers

Mortuary Supplies

Other Funeral & Cemetery

Location

see all

☒ California

Guaranteed Delivery

see all

☒ No Preference

☐ 1 Day Shipping

☐ 2 Day Shipping

☐ 3 Day Shipping

☐ 4 Day Shipping

Condition

see all

All Listings

Auction

Buy It Now

145-192 of 213 Results



Cemetery Plot, San Diego
Greenwood Memorial Park - Our...

\$10,500.00

\$3.80 shipping
or Best Offer



Inglewood Park Cemetery
Mausoleum - Sanctuary of Sunse...

\$7,000.00

or Best Offer

FAST 'N FREE



213 Plots
Currently
for
Auction
on Ebay

GovDeals.com

GovDeals provides services to government agencies allowing them to sell surplus assets via the Internet. Each agency has its own auction rules and may be subject to government ordinances.



[Advanced Search](#)



Burial Plot at Tulare Public Cemetery

Auction Ends **ET**

Starting Bid **\$0.00**

[Terms and Conditions](#)

[Sign In to Place Bid](#)

0 visitors

Condition	Category	Inventory ID
Used/See Description	Licenses/Permits	12345

Condition	Category	Inventory ID
Used/See Description	Licenses/Permits	12345

This single lot is located just under a tree in the "Hillside" section of the cemetery.
Located at space 3, lot 4440 off Evergreen Drive.

? Questions and Answers

There are currently no questions posted for this asset.

>> Seller Information



Seller Name

Tulare Public Cemetery District, CA

Asset Location

4572 J Street
Tulare,
[Map to this location](#)

Inspection

Most items offered for sale are used and may contain defects not immediately detectable. Bidders may inspect the property prior to bidding. Inspection is by appointment only.

Payment

PAYMENT MUST BE MADE ONLINE-- To make online payment, Log into your Liquidity Services account and select "My Bids". Please follow the instructions there.

Payment in full is due not later than five (5) business days from the time and date of the close of the auction. Payment must be made electronically via the payment methods are listed above.

TAX CALCULATION & EXEMPTIONS

TAX CALCULATION: Sale Tax, where applicable, will be calculated and added at the end of the auction.

TAX EXEMPTION: Where taxes are applicable (see the Buyer's Certificate), Tax Exempt documents must be provided to Liquidity Services Bidder Services at taxhelp@liquidityservices.com within 24 hours of the auctions close and before payment is made. Bidders are encouraged to submit their Tax Exempt Documentation prior to the Auction's close to expedite this process. Please contact Liquidity Services Bidder Services for all tax exemption questions.

Removal

uShip: You are responsible for rigging, loading, securing and transporting purchased property, including all costs and risks associated with removal. GovDeals offers a shipping solution through the uShip feature, as a courtesy to its buyers; however, GovDeals and the Seller neither endorses nor accepts responsibility or liability for lost shipments, lost profits, damage to the property or any other claims or damages arising from your use of the uShip feature. Please note that unless specifically advertised otherwise in the lot description, GovDeals and Seller will not package items prior to shipment. Buyers need to make arrangements for packing of purchased items.

Delivery Zipcode:

[Get Price Estimate](#)



Removal is by Appointment Only and all items must be removed within ten (10) business days from the time and date of issuance of the Buyer's Certificate. Appointments must be made at least 24 hours in advance.

Purchases will be released only upon receipt of payment as specified. Successful bidders are responsible for all loading and removal of any and all property awarded to them. No Assistance will be provided. A daily storage fee of \$10.00 may be charged for any item not removed within the 10 business days allowed and stated on the Buyer's Certificate. Vehicle Titles will be issued at the time of removal.

Special Instructions

NOTICE: If you are the winning bidder and default by failing to adhere to this seller's terms and conditions your account with Liquidity Services WILL BE LOCKED. Guaranty Waiver. All property is offered for sale "AS IS, WHERE IS." (Seller) makes no warranty, guaranty or representation of any kind, expressed or implied, as to the merchantability or fitness for any purpose of the property offered for sale. Please note that upon removal of the property, all sales are final.

Description Warranty. Seller warrants to the Buyer that the property offered for sale will conform to its description. Any claim for misdescription must be made prior to removal of the property. If Seller confirms that the property does not conform to the description, Seller will keep the property and refund any money paid. The liability of the seller shall not exceed the actual purchase price of the property.

GovDeals' membership and bidding process are free!

To become eligible to bid on the surplus:

1. Go to www.govdeals.com and click **Register**.
2. Complete the Registration Form.
(We validate each registrant and may require additional information.)
3. Retrieve the email sent to you containing your temporary password.
4. Use the link embedded in the email to return to the login screen, enter your temporary password and then a permanent password.
5. Log in. You are now a GovDeals bidder!

The logo for GovDeals.com is centered at the bottom of the slide. It features the text "GovDeals.com" in a sans-serif font, with "Gov" in dark blue, "Deals" in red, and ".com" in dark blue. The logo is set against a white background with a subtle hexagonal pattern, all contained within a white oval shape. Below the logo are three horizontal stripes in light blue, medium blue, and dark blue.

GovDeals.com

State of California

HEALTH AND SAFETY CODE

Section 9061

9061. (a) A district may inter a person who is not a resident of the district or a person who does not pay property taxes on property located in the district in a cemetery owned by the district if all of the following apply:

(1) The district has an endowment care fund that requires at least the minimum payment set pursuant to Section 9065.

(2) The district requires the payment of a nonresident fee set pursuant to Section 9068. A board of trustees may adopt a written policy that permits waiving the payment of the nonresident fee for a nonresident who had purchased an interment right while a resident or a taxpayer.

(3) The person meets the conditions listed in one or more of subdivisions (b) through (e).

(b) A person is an eligible nonresident pursuant to paragraph (5) of subdivision (b) of Section 9060 if the person is a family member of a person who is already interred in a cemetery owned by the district or is a family member of a person who has acquired interment rights in a cemetery owned by a district.

(c) A person is an eligible nonresident pursuant to paragraph (5) of subdivision (b) of Section 9060 if all of the following apply:

(1) The person was a resident of the district or paid property taxes on property located in the district for continuous period of at least five years, a portion of which time period shall have occurred within the 10 years immediately before the person's death.

(2) The district receives a written request for the interment of the person from a person who is a resident of the district or who pays property taxes on property located within the district, and the person submitting the written request is not a trustee, officer, or employee of the district and is not a funeral director or an employee of a funeral director.

(3) The board of trustees determines that the cemetery has adequate space for the foreseeable future.

(d) A person is an eligible nonresident pursuant to paragraph (5) of subdivision (b) of Section 9060 if all of the following apply:

(1) The person was a resident of this state at the time of death.

(2) There is no private cemetery within a straight-line radius of 15 miles of the person's residence.

(3) There is no private cemetery nearer to the person's residence than the nearest cemetery owned by the district.

(4) The distances shall be measured in a straight line from the person's residence to the nearest private cemetery and the nearest cemetery owned by the district.

(e) A person is an eligible nonresident pursuant to paragraph (5) of subdivision (b) of Section 9060 if all of the following apply:

(1) The person died while either:

(A) Serving in the Armed Forces or the active militia, or

(B) In the line of duty as a peace officer or firefighter.

(2) The board of trustees determines that the cemetery has adequate space for the foreseeable future.

(Added by Stats. 2003, Ch. 57, Sec. 5. Effective January 1, 2004.)

State of California

HEALTH AND SAFETY CODE

Section 9069

9069. (a) A district may seek the abandonment of an interment plot in a cemetery owned by the district pursuant to this section.

(b) The board of trustees shall file a petition with the superior court of the principal county which contains all of the following:

(1) An identification of the interment plot that the district desires to be declared abandoned.

(2) A statement that the district has made a diligent search to locate the present owner of the interment plot.

(3) A statement that the present owner of the interment plot is unknown to the district.

(4) A statement that, to the best knowledge of the district, at least 50 years have passed since any portion of the interment plot has been used for interment purposes.

(5) A statement that, after a reasonable physical investigation of the interment plot, the interment plot has not been used for the interment of human remains.

(6) A request that the court declare the interment plot abandoned.

(c) Upon the filing of a petition pursuant to subdivision (b), the clerk of the superior court shall set a time for a hearing on the petition.

(d) After the clerk of the superior court has set the hearing, the district shall give notice of the court's hearing. The notice shall identify the interment plot that the district desires to be declared abandoned, state the name and address of the last known owner of the interment plot, state that the court will hold a hearing to determine whether to declare the interment plot abandoned, and state the time and place of the court's hearing. The district shall give notice of the court's hearing by publishing a notice pursuant to Section 6061 of the Government Code in at least one newspaper of general circulation within the jurisdiction of the district at least 10 days before the hearing. The district shall post the public notice in at least three public places within the jurisdiction of the district, at least 10 days before the hearing. One of the public places shall be at the interment plot that the district desires to be declared abandoned, and one of the public places shall be at the offices of the district. In addition, the district shall mail the notice by certified mail, return receipt requested, at least 10 days before the hearing to the last known owner of the interment plot.

(e) At the time set for the hearing, the superior court shall hear and consider any evidence that is introduced in favor or, and any objections to, the abandonment of the interment plot. The court may continue its hearing from time to time. The court shall determine from the evidence presented whether the facts stated in the district's petition are true. The court shall dismiss any portion of the district's petition if the court

determines that any of the facts stated in that portion of the petition are not true, or if the court determines the identity of the present owner of the interment plot. If the court determines that the facts stated in the district's petition are true, the court may order that the interment plot shall be deemed abandoned and full title shall revert to the district. The superior court's order shall not become final until one year after the date on which the court made its order.

(f) Within 30 days after the date on which the superior court made its order, the district shall give notice of the court's order. The notice shall identify the interment plot that the district desires to be declared abandoned, state the name and address of the last known owner of the interment plot, and state the date on which the court's order will be final. The district shall give notice of the court's order by publishing a notice pursuant to Section 6061 of the Government Code in at least one newspaper of general circulation within the jurisdiction of the district. The district shall post the public notice in at least three public places within the jurisdiction of the district. One of the public places shall be at the interment plot that the district desires to be declared abandoned, and one of the public places shall be at the offices of the district. In addition, the district shall mail the notice by certified mail, return receipt requested, to the last known owner of the interment site.

(g) At any time before the superior court's order becomes final, any person may petition the court to reopen the proceeding. Upon receiving a petition and after giving notice to the district, the court may reopen the proceeding. The court may hear and consider any additional evidence regarding the facts in the district's petition. The court may amend its previous order. If the court determines that any of the facts stated in any portion of the district's petition are not true, or if the court determines the identity of the present owner of the interment plot, the court shall dismiss that portion of the district's petition.

(h) The interment plot shall be deemed abandoned on the date on which the superior court's order becomes final. The district shall record the court's order in the office of the county recorder of the county in which the interment plot is located. Upon recordation of the court's order, the district is the owner of the interment plot and the district may resell the interment rights.

(i) If, after the proceedings taken pursuant to this section, the district discovers the presence of human remains in the interment plot, the district shall make reasonable efforts to identify the remains. The district shall close and appropriately mark the interment plot. The district shall offer the new owner of the interment rights in that interment plot comparable interment rights in another interment plot. The district shall not be liable for any claims for damages if the district has proceeded pursuant to this section.

(Added by Stats. 2003, Ch. 57, Sec. 5. Effective January 1, 2004.)

Tulare Public Cemetery District
Regular Board Meeting Minutes
October 22, 2020

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 Chairperson Stephen Presant. Trustees present were Chairperson Stephen Presant, Vice Chairperson Xavier Avila, Secretary James Pennington, Trustee Alberto Aguilar and Trustee Vicki Gilson.

RECOGNITION OF VISITORS:

Steve Harrell (Member of Tulare Hospital Board)

PUBLIC COMMENTS:

At 1:04 p.m. Chairperson Presant opened up for Public Comments.

Alex Gutiérrez spoke on the tense Audit Committee Meeting he attended at the TPCD and the Grand Jury Report he asked for the board to take the Grand Jury report seriously.

TRUSTEE COMMENTS:

Trustee Aguilar commented that he had attended the BOS meeting to present to them with a copy of the GJ report. He also asked the BOS to take into consideration the recommendations TCGJ has recommended on their report. The most important recommendation was to have a forensic audit. He also spoke on the way TPCD employees were and are being paid which is against the federal and state laws. This why he had to hire an attorney in order for him to gather financial reports to be able to do his duty as a trustee of the board.

Vice Chairperson Avila commented on how nicely groomed Kern cemetery is looking. The effort employees put into working out some kinks. He also commented that the GJ report was a “nothing burger” and how some people generate and give misinformation.

At 1:15 p.m. Chairperson Presant gave a 15-minute recess to remove a member of the public who was disturbing the meeting. The Tulare PD was required to be called. This person was later allowed to return to the meeting.

The board came back into open session at 1:30 p.m.

At 1: 40 p.m. Chairperson Presant gave a 15-minute recess to remove a member of the public who was disturbing the meeting. The Tulare PD was required to be called. This person was removed from the meeting.

The board came back into open session at 2:00 p.m.

Trustee Gilson went over her history as a board member of the TPCD. She also commented on how Chairperson Presant and Vice Chairperson Avila asked the BOS to remove Trustee Aguilar from the TPCD board and replace him with Linda Maloy. Trustee Gilson also commented what good records the district kept during Marilyn’s management.

Secretary Pennington commented on how this has turned into a “me contest” and not the needs of the cemetery. He would like for the board members to focus on the cemetery.

Tulare Public Cemetery District
Regular Board Meeting Minutes
October 22, 2020

MARKER SIZE REQUEST – FELEMI FAMILY:

Vice Chairperson Avila made a motion to grant Mrs. Felemi's request of letting her keep her head stone its current height. He did ask for the Felemi family to make sure with the monument to have the headstone secure with rebar and domo, second by Secretary Pennington (3-2) Chairperson Presant opposed, and Trustee Aguilar opposed.

MARKER RESET REQUEST – LEW FAMILY:

Vice Chairperson Avila made a motion to have Mary Lew's headstone reset by the cemetery employees, second by Trustee Aguilar (4-1). Chairperson Presant opposed.

BENCH REQUEST – MURPHY FAMILY:

Vice Chairperson Avila made a motion to approve the bench request for the Murphy family, second Trustee Aguilar (4-1) Chairperson Presant opposed.

BENCH REQUEST – ROCHA FAMILY:

Vice Chairperson Avila made a motion to approve the bench request for the Rocha family, second by Trustee Aguilar (5-1).

BENCH REQUEST – SUAREZ FAMILY:

Vice Chairperson Avila made a motion to approve the bench request for the Suarez family, second by Secretary Pennington (5-0).

DISCUSSION ON GRAND JURY REPORT – RESPONSE:

After some discussion the board decided to table this item for further review.

TULARE CEMETERIANS REPORT:

Cemeterian founder Linda Maloy, reported that the foundation has sold many candles and that their next clean-up day will be November 1, 2020 at 2:00 p.m.

APPROVAL OF MINUTES FOR SEPTEMBER 17, 24, 2020 & OCTOBER 2, 2020:

All Minutes were approved (4-1) Trustee Aguilar abstained.

AUDIT COMMITTEE REPORT:

Chairperson Presant reported on the audit committee's last meeting held.

APPROVAL OF JULY, & AUGUST 2020 FINANCIALS:

Trustee Aguilar made a motion to table the financial, second by Vice Chairperson Avila (3-2) Secretary Pennington opposed and Chairperson Presant opposed.

DRAFT RESOLUTION 2020/21-3 TRANSFER FROM ENDOWMENT INTEREST(FUND 817) TO GENERAL FUND (772):

Vice Chairperson Avila made a motion to approve the Draft Resolution 2020/21-3 as is, second by Secretary Pennington (4-1) Trustee Aguilar opposed.

Tulare Public Cemetery District
Regular Board Meeting Minutes
October 22, 2020

REQUEST FOR MONTHLY CHECK REGISTER SIGNED OFF BY ALL BOARD MEMBERS:

No motion was given.

MANAGERS REPORT:

Manager Castaneda, reported at North cemetery we are having a problem with some families making a trench around the headstone which has become a safety hazard for the employees and anyone else that comes to visit the cemetery. Staff has complained about it and so have families. One lady has threatened to sue the cemetery if her son broke his leg.

At Kern cemetery we are having to replace a roll up door the reason being is that the door already came down on an employee. The cost of the door is \$1,577.65 this does not include installation.

I will not be able to start the Supervisory Academy online class until November the reason being because the October class was full.

ADJOURNMENT:

With nothing further Chairperson Presant adjourned the meeting at 4:37 p.m.

Respectfully Submitted,

Board Secretary

Tulare Public Cemetery District
Special Board Meeting Minutes
November 20, 2020

CALL TO ORDER:

The Tulare Public Cemetery board meeting was called to order at 1:05 p.m., at 469 N. Cherry Street, Tulare, California by Chairperson Stephen Presant. Trustees present were Chairperson Stephen Presant, Vice Chairperson Xavier Avila, Secretary James Pennington, Trustee Alberto Aguilar and Trustee Vicki Gilson.

RECOGNITION OF VISITORS:

Steve Harrell (Member of Tulare Hospital Board)

PUBLIC COMMENTS:

At 1:10 p.m. Chairperson Presant opened up for Public Comments.

Vicki Gilson Apologized for the treatment of Mrs. Lara and Mr. Gutiérrez. She also stated that Chairperson Presant does not have control of the board meetings.

Alberto Aguilar commented on how he has repeatedly asked to get all information given to the audit committee. Mr. Aguilar stated that he has sent letters to the District's Attorney's office, the BOS office, and the Attorney General and still had not received any information nor has anyone contacted him or responded to his letters.

DRAFT POLICY ON RULES OF DECORUM & TRUSTEE CONDUCT:

Vice Chairperson Avila made a motion to adopt the policy On Rules of Decorum & Trustee Conduct presented, second by Secretary Pennington (3-2) Trustee Gilson opposed, and Trustee Aguilar opposed.

DRAFT TULARE COUNTY GRAND JURY RESPONSE LETTER:

Vice Chairperson Avila made a motion to keep Finding 1 as Disagree Partially, second by Secretary Pennington (3-2) Trustees Gilson & Aguilar opposed.

Vice Chairperson Avila made a motion to keep Finding 2 as Agree, second by Secretary Pennington (5-0).

Vice Chairperson Avila made a motion to keep Finding 3 as Agree, second by Secretary Pennington (3-2) Trustees Gilson and Aguilar opposed.

Vice Chairperson Avila made a motion to keep Finding 4 as Disagree, second by Secretary Pennington (4-1) Trustee Aguilar abstained.

Vice Chairperson Avila made a motion to keep Finding 5 as Agree, second by Secretary Pennington (5-0).

Vice Chairperson Avila made a motion to keep Finding 6 as Disagree Partially, second by Secretary Pennington (4-1) Trustee Aguilar opposed.

Vice Chairperson Avila made a motion on Recommendation 1 to have the board look into the cost of a forensic audit for 1(one) calendar year 20107, second by Trustee Gilson(3-2) Chairperson Presant opposed and Trustee Aguilar opposed.

Tulare Public Cemetery District
Special Board Meeting Minutes
November 20, 2020

Vice Chairperson Avila made a motion to accept Recommendation 2 that TPCD will implement the recommendation, second by Trustee Gilson (5-0).

Vice Chairperson Avila made a motion on Recommendation 3 as Has Been Implemented, second by Trustee Gilson (5-0).

Vice Chairperson Avila made a motion on Recommendation 4 to keep it as Has Been Implemented, second by Trustee Gilson (5-0)

AUDIT COMMITTEE REPORT:

Chairperson Presant gave a report on what was done earlier that day at the Audit Committee meeting.

APPROVAL OF THE JULY, AUGUST, & SEPTEMBER 2020 FINANCIALS:

Vice Chairperson Avila made a motion to approve the July 2020 Financials, second by Secretary Pennington (4-1) Trustee Aguilar opposed.

Vice Chairperson Avila made a motion to approve the August 2020 Financials, second by Secretary Pennington (4-1) Trustee Aguilar opposed.

Vice Chairperson Avila made a motion to approve the September 2020 Financials, second by Secretary Pennington (3-1-1) Trustee Aguilar opposed and Trustee Gilson abstained.

MANAGERS REPORT:

Manager Castaneda, reported that since we are now entering the winter season and rain we are going to put awnings over the graves whenever it is raining. We did just that on Tuesday for those services.

Manager Castaneda also reported that she would like for payroll personnel from M Green take a look at the district's QB and make sure that we file the correct COVID-19 forms.

Manager Castaneda informed the board that she called TC Treasurer's office and asked what the district need to have the Treasurer take over A/P and P/R. According to the auditor she spoke with at the Treasurer's office they at this time cannot take on P/R but they can do A/P. TC Treasurer's office will need a Resolution from the board and a signed agreement to move forward.

ADJOURNMENT:

With nothing further on the Agenda Chairperson Presant adjourned the meeting at 4:15 p.m.

Respectfully Submitted,

Board Secretary

Tulare Public Cemetery District
Balance Sheet
As of October 31, 2020

	<u>Oct 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
10100 · Petty Cash	462.50
10150 · Bank of The Sierra - CHK ACCT	44,571.39
10500 · Cash in Treasury (772)	198,677.14
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,205,589.24
Total 10600 · Endowment - Reserved (773)	1,521,607.16
10700 · Cash in Expansion Account (807)	77,675.24
10900 · Endowment - Unreserved (817)	386,582.13
Total Checking/Savings	2,229,575.56
Other Current Assets	
10 · Customer Balance Due	263.17
12001 · Undeposited Funds	7,840.75
Total Other Current Assets	8,103.92
Total Current Assets	2,237,679.48
TOTAL ASSETS	<u>2,237,679.48</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	30,998.24
Total Accounts Payable	30,998.24
Other Current Liabilities	
24000 · Payroll Liabilities	-1,316.52
24010 · Pension Payable	2,267.22
25500 · Sales Tax Payable	975.20
Total Other Current Liabilities	1,925.90
Total Current Liabilities	32,924.14
Total Liabilities	32,924.14
Equity	
30000 · Opening Balance Equity	2,282,733.86
31100 · Retain Earnings	-17,814.90
Net Income	-60,163.62
Total Equity	2,204,755.34
TOTAL LIABILITIES & EQUITY	<u>2,237,679.48</u>

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11/25/20

Accrual Basis

Tulare Public Cemetery District Profit & Loss Budget Performance

October 2020

	Oct 20	Budget	Jul - Oct 20	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
3999 · Total Beginning Cash Available	0	23,450	0	93,798	281,394
4000 · County Taxes	0	15,785	0	63,139	189,418
4801 · Interest Income - 772	0	250	1,634	1,000	3,000
5400 · Charges for Current Services	63,205	61,029	291,155	244,115	732,345
5805 · Misc. Revenue	161	167	4,624	667	2,000
5834 · Restitution	0	100	200	400	1,200
5835 · Other Revenue	55	667	130	2,667	8,000
Total Income	63,421	101,446	297,743	405,786	1,217,357
Expense					
101 · Returned Checks	0		0		
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	32,049	27,500	116,137	110,000	330,000
6002 · Overtime	1,287	250	5,345	1,000	3,000
6004 · Benefits	14,489	6,250	20,343	25,000	75,000
6005 · Extra Help	2,437	2,243	11,958	8,971	26,912
6008 · Directors Fees	725	333	1,350	1,333	4,000
6011 · Retirement-SD Portion	5,671	3,125	12,527	12,500	37,500
6012 · Social Security and Medicare	2,550	2,654	9,699	10,615	31,845
6015 · Workers Compensation Ins	916	2,083	2,748	8,333	25,000
6016 · Unemployment Ins.	80	167	547	667	2,000
6000 · Payroll and Employee Benefits - Other	0	0	4,902	0	0
Total 6000 · Payroll and Employee Benefits	60,204	44,605	185,555	178,419	535,257
7003 · Penalties	0	42	569	167	500
7004 · Clothing and Personal Supplies	0	583	3,319	2,333	7,000
7005 · Telecommunications	425	500	1,848	2,000	6,000
7006 · Vaults and Crypts	10,043	6,250	33,466	25,000	75,000
7009 · Household Supplies	368	125	1,182	500	1,500
7010 · Insurance	0	1,667	4,185	6,667	20,000
7030 · Maintenance and Repairs	10,749	9,167	65,802	36,667	110,000
7036 · Office Supplies and Expense	3,768	2,083	9,964	8,333	25,000
7039 · Miscellaneous	6	58	1,240	233	700
7043 · Professional Fees	2,841	3,333	10,977	13,333	40,000
7045 · Security	0	208	920	833	2,500
7059 · Publications and Legal Notices	0	250	410	1,000	3,000
7073 · Training / Education	3,064	833	3,064	3,333	10,000
7081 · Utilities	5,517	3,333	26,545	13,333	40,000
7425 · Taxes	0	108	1,075	433	1,300
8001 · Graves Repurchase	0	417	3,300	1,667	5,000
8100 · Building and Improvements	6,205	20,833	6,205	83,333	250,000
8300 · Equipment	21,341	6,250	38,358	25,000	75,000
Total Expense	124,532	100,646	397,984	402,586	1,207,757
Net Ordinary Income	-61,111	800	-100,242	3,200	9,600
Other Income/Expense					
Other Income					
9100 · Endowment					
9101 · Endowment Revenue	5,987	5,000	26,364	20,000	60,000
9102 · Interest Income - EC	0	2,500	8,823	10,000	30,000
9100 · Endowment - Other	0	0	0	0	0
Total 9100 · Endowment	5,987	7,500	35,187	30,000	90,000
9200 · Fund for Future Expansion - 807					
9201 · Rent and Concessions - 807	0	750	0	3,000	9,000
9203 · Interest Income - 807	0	117	425	467	1,400
9204 · Future Expansion Current Serv	0	1,250	4,567	5,000	15,000
9200 · Fund for Future Expansion - 807 - Other	0	0	0	0	0
Total 9200 · Fund for Future Expansion - 807	0	2,117	4,992	8,467	25,400
9300 · Unreserved Funds - 817					
9301 · Interest Income - 817	0	417	1,980	1,667	5,000
9300 · Unreserved Funds - 817 - Other	0	0	0	0	0
Total 9300 · Unreserved Funds - 817	0	417	1,980	1,667	5,000
Total Other Income	5,987	10,033	42,158	40,133	120,400
Other Expense					

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Accrual Basis

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

October 2020

	Oct 20	Budget	Jul - Oct 20	YTD Budget	Annual Budget
7432 · Appropriation for Contingencies	0	10,833	0	43,333	130,000
9999 · COVID 19 Expenses	0		2,080		
Total Other Expense	0	10,833	2,080	43,333	130,000
Net Other Income	5,987	-800	40,078	-3,200	-9,600
Net Income	-55,124	0	-60,164	0	0

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Tulare Public Cemetery District

Reconciliation Summary

10150 · Bank of The Sierra - CHK ACCT, Period Ending 10/31/2020

	<u>Oct 31, 20</u>
Beginning Balance	45,862.05
Cleared Transactions	
Checks and Payments - 71 items	-119,119.31
Deposits and Credits - 10 items	<u>155,353.77</u>
Total Cleared Transactions	<u>36,234.46</u>
Cleared Balance	<u><u>82,096.51</u></u>
Uncleared Transactions	
Checks and Payments - 24 items	-37,525.12
Deposits and Credits - 1 item	<u>0.00</u>
Total Uncleared Transactions	<u>-37,525.12</u>
Register Balance as of 10/31/2020	<u><u>44,571.39</u></u>
Ending Balance	44,571.39

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Accrual Basis

Tulare Public Cemetery District

Check List Without Payroll

October 2020

Date	Num	Name	Amount	Balance
10150 · Bank of The Sierra - CHK ACCT				
10/23/2020			-30.00	-30.00
10/14/2020	AUT...	AT & T Phone's	-70.00	-100.00
10/16/2020	AUT...	Southern California ...	-1,677.09	-1,777.09
10/19/2020	AUT...	City of Tulare	-5,357.84	-7,134.93
10/27/2020	AUT...	AT & T Phone's	-171.15	-7,306.08
10/27/2020	AUT...	AT & T Phone's	-183.72	-7,489.80
10/28/2020	AUT...	Intuit	-18.00	-7,507.80
10/15/2020	AUT...	CALPERS	-24.89	-7,532.69
10/19/2020	AUT...	CALPERS	-24.89	-7,557.58
10/19/2020	AUT...	CALPERS	-28.01	-7,585.59
10/26/2020	AUT...	CALPERS	-0.01	-7,585.60
10/26/2020	AUT...	CALPERS	-1,701.41	-9,287.01
10/15/2020	AUT...	CALPERS	-1,673.40	-10,960.41
10/08/2020	2262	Baker Supplies and ...	-123.41	-11,083.82
10/08/2020	2263	CALPERS	-24.89	-11,108.71
10/08/2020	2264	James & Kathleen B...	-1,000.00	-12,108.71
10/08/2020	2265	Reed Shaffer	-6,038.90	-18,147.61
10/08/2020	2266	Seacoast Business ...	-1,329.12	-19,476.73
10/14/2020	2268	Ruby and Russell Pi...	-800.00	-20,276.73
10/23/2020	2270	AirCall Communicati...	-152.07	-20,428.80
10/23/2020	2271	Baker Supplies and ...	-1,045.16	-21,473.96
10/23/2020	2272	CA Turf Equipment ...	-19,048.12	-40,522.08
10/23/2020	2273	Carrot- Top	-322.64	-40,844.72
10/23/2020	2274	Carver Pump Service	-200.00	-41,044.72
10/23/2020	2275	Ewing Irrigation & L...	-998.13	-42,042.85
10/23/2020	2276	Giotto's Alarm Tech,...	-919.54	-42,962.39
10/23/2020	2277	Home Depot Cedit ...	-49.84	-43,012.23
10/23/2020	2278	Illinois MidWest Ins...	-916.00	-43,928.23
10/23/2020	2279	Insurica	-4,185.00	-48,113.23
10/23/2020	2280	Lawrence Tractor C...	-555.07	-48,668.30
10/23/2020	2281	Soap Man	-220.83	-48,889.13
10/23/2020	2282	Spence Fence Com...	-4,395.00	-53,284.13
10/23/2020	2283	TF Tire & Service	-254.07	-53,538.20
10/23/2020	2284	Valley Expetec	-1,882.70	-55,420.90
10/23/2020	2285	Valley Pump and Da...	-110.00	-55,530.90
10/23/2020	2286	Waste Management...	-559.95	-56,090.85
10/23/2020	2287	Wilbur - Ellis Compa...	-614.80	-56,705.65
10/23/2020	2288	Wizix	-443.55	-57,149.20
10/23/2020	2289	Morris Levin & Son	-7,294.63	-64,443.83
10/26/2020	2290	National Business F...	-1,914.58	-66,358.41
10/26/2020	2291	Office Depot	-470.77	-66,829.18
10/26/2020	2292	Reed Shaffer	-657.00	-67,486.18
10/26/2020	2293	Res Com	-45.00	-67,531.18
10/23/2020	2294	RIGO'S SIGNS	-975.43	-68,506.61
10/26/2020	2295	Seacoast Business ...	-709.79	-69,216.40
10/23/2020	2296	State Board of Equa...	-4,857.63	-74,074.03
10/30/2020	2309	CA Dept. of Pesticid...	-120.00	-74,194.03
10/30/2020	2310	CALPERS	-24.89	-74,218.92
10/30/2020	2311	Lowe's	-528.60	-74,747.52
10/30/2020	2312	Valley Expetec	-165.00	-74,912.52
10/30/2020	2315	James E. Pennington	-300.00	-75,212.52
10/30/2020	2316	Vicki Gilson	-450.00	-75,662.52
10/30/2020	2317	Alberto Aguilar	-261.38	-75,923.90
10/30/2020	2318	CARQUEST AUTO ...	-128.74	-76,052.64

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11/25/20

Accrual Basis

Tulare Public Cemetery District

Check List Without Payroll

October 2020

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>	<u>Balance</u>
10/30/2020	2319	Crowne Vault	-539.40	-76,592.04
10/30/2020	2320	CSDA	-2,144.00	-78,736.04
Total 10150 · Bank of The Sierra - CHK ACCT			-78,736.04	-78,736.04
TOTAL			-78,736.04	-78,736.04

Tulare Public Cemetery District
Payroll Summary
October 2020

	<u>Hours</u>	<u>Oct 20</u>
Employee Wages, Taxes and Adjustments		
Gross Pay		
Holiday Pay	64	1,330.00
Hourly	1,425.75	28,888.07
Hourly Sick	58.25	1,230.00
Hourly Vacation	28.75	600.63
Overtime (x1.5) hourly	33	1,287.03
Total Gross Pay	1,609.75	33,335.73
Deductions from Gross Pay		
CALPERS Employee Share		-1,318.10
Total Deductions from Gross Pay		-1,318.10
Adjusted Gross Pay	1,609.75	32,017.63
Taxes Withheld		
Federal Withholding		-2,162.00
Medicare Employee		-483.38
Social Security Employee		-2,066.82
CA - Withholding		-528.87
CA - Disability		-333.36
Medicare Employee Addl Tax		0.00
Total Taxes Withheld		-5,574.43
Deductions from Net Pay		
Health Insurance Deduction		-626.89
Viera Wage Garnishment		-50.00
Wage Garnishment		-388.00
Total Deductions from Net Pay		-1,064.89
Net Pay	<u>1,609.75</u>	<u>25,378.31</u>
Employer Taxes and Contributions		
Federal Unemployment		16.63
Medicare Company		483.38
Social Security Company		2,066.82
CA - Unemployment		80.39
CA - Employment Training Tax		2.77
Total Employer Taxes and Contributions		<u>2,649.99</u>

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11/25/20

Tulare Public Cemetery District

Reconciliation Summary

10500 · Cash in Treasury (772), Period Ending 10/31/2020

	<u>Oct 31, 20</u>
Beginning Balance	295,127.31
Cleared Transactions	
Checks and Payments - 9 items	-155,353.77
Deposits and Credits - 5 items	58,903.60
	<u>-96,450.17</u>
Total Cleared Transactions	
Cleared Balance	<u>198,677.14</u>
Register Balance as of 10/31/2020	198,677.14
Ending Balance	198,677.14

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11/25/20

Tulare Public Cemetery District

Reconciliation Summary

10600 · Endowment - Reserved (773), Period Ending 10/31/2020

	Oct 31, 20
Beginning Balance	1,556,082.16
Cleared Transactions	
Checks and Payments - 1 item	-39,810.00
Deposits and Credits - 5 items	5,335.00
Total Cleared Transactions	-34,475.00
Cleared Balance	1,521,607.16
Register Balance as of 10/31/2020	1,521,607.16
Ending Balance	1,521,607.16

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Tulare Public Cemetery District

Reconciliation Summary

10700 · Cash in Expansion Account (807), Period Ending 10/31/2020

	Oct 31, 20
Beginning Balance	77,675.24
Cleared Balance	77,675.24
Register Balance as of 10/31/2020	77,675.24
Ending Balance	77,675.24

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Tulare Public Cemetery District

Reconciliation Summary

10900 · Endowment - Unreserved (817), Period Ending 10/31/2020

	Oct 31, 20
Beginning Balance	346,772.13
Cleared Transactions	
Deposits and Credits - 1 item	39,810.00
Total Cleared Transactions	39,810.00
Cleared Balance	386,582.13
Register Balance as of 10/31/2020	386,582.13
Ending Balance	386,582.13

**TULARE PUBLIC CEMETERY DISTRICT
2018 - 2020 MONTHLY INTERMENT COMPARISON**

OCTOBER INTERMENTS 2018

BODY BURIALS	KERN		5
	NORTH		7
NICHES/HEX			0
CREMATION BURIALS	KERN		8
	NORTH		0
BABY BURIALS	KERN		0
	NORTH		0
TOTALS			20

	<u>BODY</u>	<u>CREMATION</u>	<u>TOTAL</u>
JAN	22	5	27
FEB	18	7	25
MAR	27	8	35
APR	19	7	26
MAY	25	3	28
JUN	28	11	39

	<u>BODY</u>	<u>CREMATION</u>	<u>TOTAL</u>
JUL	18	7	25
AUG	15	8	23
SEP	15	7	22
OCT	12	8	20

TOTAL 199 71 270

Percentage 74% 26%

OCTOBER INTERMENTS 2019

BODY BURIALS	KERN		10
	NORTH		9
NICHES/HEX			2
CREMATION BURIALS	KERN		3
	NORTH		5
BABY BURIALS	KERN		0
	NORTH		0
TOTALS			29

	<u>BODY</u>	<u>CREMATION</u>	<u>TOTAL</u>
JAN	18	8	26
FEB	15	9	24
MAR	28	4	32
APR	16	10	26
MAY	13	10	23
JUN	22	8	30

	<u>BODY</u>	<u>CREMATION</u>	<u>TOTAL</u>
JUL	18	7	25
AUG	12	6	18
SEP	21	5	26
OCT	19	10	29

TOTAL 182 77 259

Percentage 70% 30%

OCTOBER INTERMENTS 2020

BODY BURIALS	KERN		6
	NORTH		12
NICHES/HEX			3
CREMATION BURIALS	KERN		8
	NORTH		0
BABY BURIALS	KERN		1
	NORTH		1
TOTALS			31

	<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
JUN	18	6	24

	<u>BODY</u>	<u>CREMATION</u>	<u>TOTAL</u>
JUL	25	9	34
AUG	25	12	37
SEP	21	12	33
OCT	20	11	31

TOTAL 218 84 302

Percentage 72% 28%