

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

BOARD AGENDA

Regular Board Meeting
December 21, 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/V4wruPTvgSpgfVtN9>

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 Cemeterians Report
- 2.2 LAFCO Letter Notice of Allensworth CSD
- 2.3 LAFCO Call for Nominations to Appoint an Independent Special District Representative to the Countywide RDA Oversight Board
- 2.4 Approval of Minutes November 30, 2020 & December 4, 2020
- 2.5 Approval of November Financials
- 2.6 Approval for M. Green Co. to Set Up Payroll Regarding COVID-19 in QB
- 2.7 Creation of New & Update of Existing Ad Hoc Committees
 - 2.7a Planning for Office in North
 - 2.7b North Automated fence
 - 2.7c Estimate for Forensic Audit
- 2.8 Discussion on Marker Height Limitation – Kern & North
- 2.9 Discussion on Concrete Age Limitation on Repairs
- 2.10 Memorandum Of Understanding (MOU) Assessment Fee
- 2.11 Manager's Report
 - 2.12a Operational Issues
 - 2.12b Employee Christmas Bonus

CLOSED SESSION ITEM:

- 3.1 Conference regarding Labor Negotiations
"Closed session pursuant to Government Code § 54957.6"

Purpose – consult with negotiator regarding compensation and job duties of Manager, discussions and negotiations with Manager as needed

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.

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TULARE COUNTY LOCAL AGENCY FORMATION COMMISSION

210 N. Church Street, Suite B, Visalia 93291 Phone: (559) 623-0450 FAX: (559) 733-6720

December 1, 2020

COMMISSIONERS:

*Pete Vander Poel, Chair
Juliet Allen, V-Chair
Martha Flores
Dennis Townsend
Pam Kimball*

ALTERNATES:

*Eddie Valero
Carlton Jones
Vacant*

EXECUTIVE OFFICER:

Ben Giuliani

TO: County of Tulare - Resource Management Agency,
County Service Area No. 1, Tulare County Flood Control District, South
Tulare County Citrus Pest Control District, Allensworth Community
Services District, North Kern-South Tulare Hospital District, South Tulare
County Memorial District, Tulare Mosquito Abatement District, Delano
Mosquito Abatement District, Tulare Public Cemetery District, Deer Creek
Storm Water District, San Joaquin Valley Unified Air Pollution Control
District, Tulare County Committee on School District Organization,
California Department of Transportation District 6, Bureau of Reclamation,

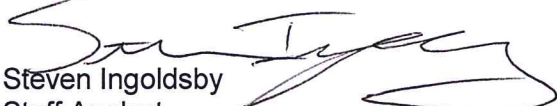
RE: Case No. 1552a, 1552b, and 1552c (Allensworth CSD). Proposed Sphere of Influence
Amendment, Annexation, and Activation of Latent Cemetery Maintenance Powers to the
Allensworth Community Services District and Detachment from the Tulare Public Cemetery
District

In accordance with subsection (b) of Government Code Section 56658 you are being notified that the Tulare County Local Agency Formation Commission has received a Resolution of Application for a Sphere of Influence Amendment, Annexation, and Activation of Latent Cemetery Maintenance Powers to the Allensworth Community Services District (CSD) and a detachment from the Tulare Public Cemetery District.

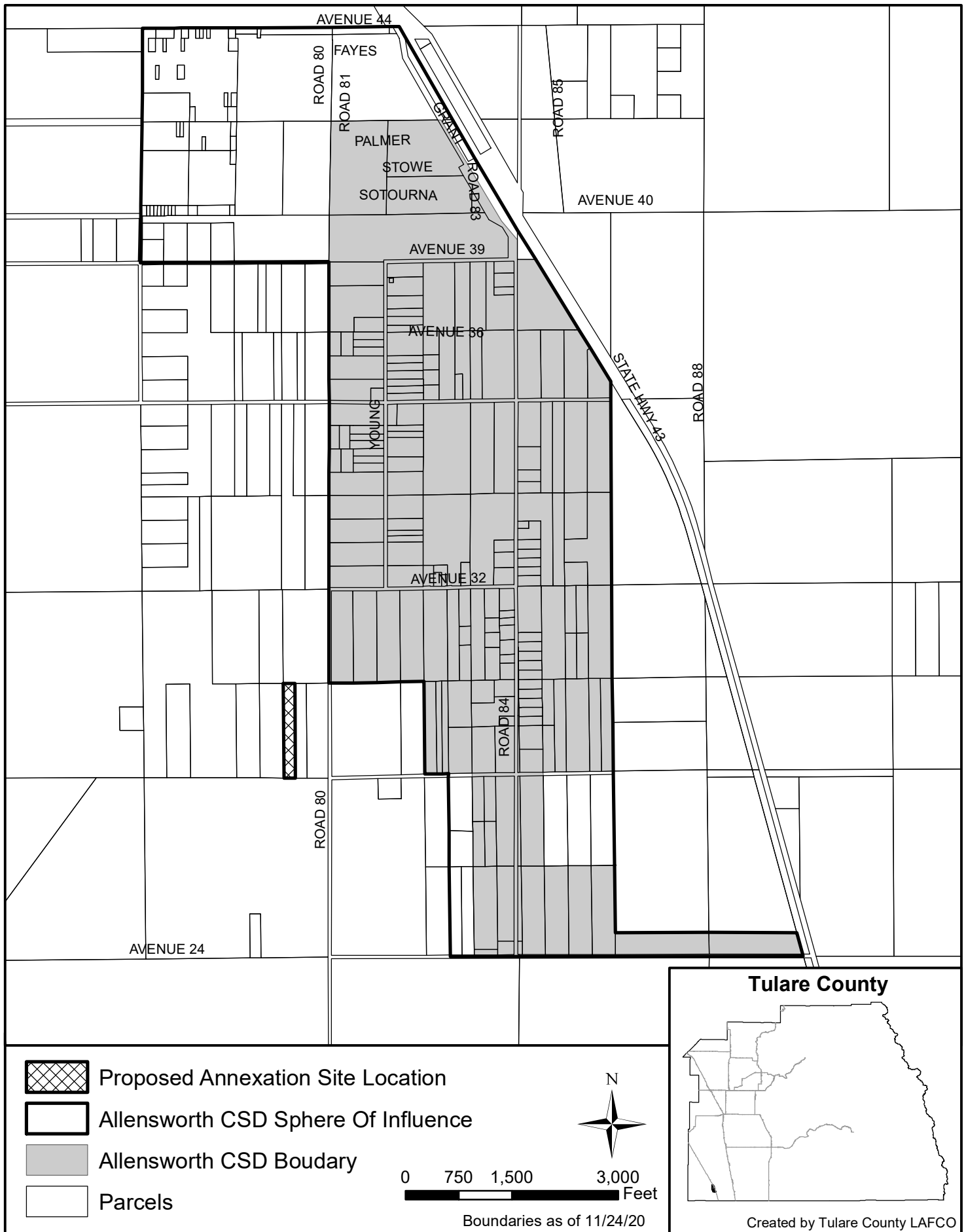
The Sphere of Influence amendment and annexation would add the existing Allensworth Cemetery into the Allensworth CSD boundaries. The activation of latent powers is proposed to allow the Allensworth CSD to maintain the annexed cemetery. The cemetery site is approximately 5 acres of land (Site Map attached). The case is tentatively scheduled for consideration at the January 20, 2021 LAFCO meeting at 2:00PM in the Administrative Building, Supervisors Chambers, County Civic Center, 2800 W. Burrel Avenue, Visalia, California. The Allensworth CSD has prepared and approved a Notice of Exemption for use in this project.

Should you have any questions concerning the information provided please contact me at the number listed above.

Sincerely,


Steven Ingoldsby
Staff Analyst

LAFCO Case 1552a 1552b, 1552c (Allensworth CSD)



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TULARE COUNTY LOCAL AGENCY FORMATION COMMISSION

210 N. Church St., Suite B, Visalia, CA 93291 Phone: (559) 623-0450 FAX: (559) 733-6720

12/7/2020

COMMISSIONERS:
Pete Vander Poel, Chair
Julie Allen, Vice-Chair
Martha Flores
Dennis Townsend
Pam Kimball

ALTERNATES:
Eddie Valero
Fred Sheriff
Carlton Jones

EXECUTIVE OFFICER:
Ben Giuliani

CALL FOR NOMINATIONS TO APPOINT AN INDEPENDENT SPECIAL DISTRICT REPRESENTATIVE TO THE COUNTYWIDE RDA OVERSIGHT BOARD

Background

On July 1, 2018, all of the redevelopment agency (RDA) oversight boards in Tulare County were consolidated into one oversight board. Our county's Independent Special District Selection Committee ("Committee") was granted the authority to appoint one special district representative to our County's oversight board.

In 2018, the Committee elected Daniel Smith of the Sierra View Health Care District as the board member and Leo Gonzalez of the Orosi Memorial District as the alternate board member for the Tulare County RDA Oversight Board. Daniel Smith is no longer on the Sierra View HCD board so a new Special District representative needs to be chosen.

Eligibility Requirements

Committee participation is limited to independent special districts that receive property tax residual from the Redevelopment Property Tax Trust Fund (Health and Safety Code section 34179(j)(3)). There are 39 independent special districts (listed on the following page) that are eligible to participate on the committee. Committee action, such as the request addressed in this memo, may be conducted via mail pursuant to Government Code section 56332(f).

Your district's representative on the committee is the presiding officer of the legislative body of the district (generally the board chairperson). If the presiding officer is unable to participate, your board may appoint one of its members instead.

The representative to the RDA oversight board appointed by the committee shall be an elected or appointed member of the legislative body of an eligible independent special district residing in Tulare County but shall not be a member of the legislative body of a city or county.



The independent special districts eligible to serve on the committee are as follows:

ALTA PUBLIC CEMETERY	PIXLEY IRRIGATION
ALTA HOSPITAL	POPLAR COMMUNITY SERVICES
CUTLER PUBLIC UTILITY	PORTERVILLE PUBLIC CEMETERY
DELTA VECTOR CONTROL	PORTERVILLE MEMORIAL
DINUBA MEMORIAL	PORTER VISTA PUBLIC UTILITY
EARLIMART PUBLIC UTILITY	RICHGROVE COMMUNITY SERVICES
EXETER PUBLIC CEMETERY	SIERRA VIEW HEALTHCARE
EXETER MEMORIAL	SOUTH TULARE COUNTY MEMORIAL
GOSHEN COMMUNITY SERVICES	TIPTON-PIXLEY PUBLIC CEMETERY
IVANHOE IRRIGATION	TULARE PUBLIC CEMETERY
IVANHOE PUBLIC UTILITY	TULARE COUNTY RESOURCE CONSERVATION
IVANHOE MEMORIAL	TULARE HEALTHCARE
KAWEAH DELTA HEALTHCARE	TULARE MEMORIAL
KAWEAH DELTA WATER CONSERVATION	TULARE MOSQUITO ABATEMENT
LINDSAY LOCAL HOSPITAL	VISALIA PUBLIC CEMETERY
LINDSAY-STRATHMORE PUBLIC CEMETERY	VISALIA MEMORIAL
LINDSAY-STRATHMORE MEMORIAL	WOODLAKE PUBLIC CEMETERY
LOWER TULE RIVER IRRIGATION	WOODLAKE FIRE PROTECTION
OROSI MEMORIAL DISTRICT	WOODLAKE MEMORIAL
OROSI PUBLIC UTILITY	

CALL FOR INDEPENDENT SPECIAL DISTRICT REPRESENTATIVE NOMINATIONS

Pursuant to Government Code section 56332 et seq, the LAFCO executive officer is giving written notice and calling for nominations for an eligible independent special district representative to the Tulare County RDA Oversight Board.

Enclosed is a nomination form to be completed by your special district's presiding officer, or alternate as designated by the governing body. Please return this nomination form to Tulare LAFCO either by mail or e-mail to akane@tularecog.org prior to the end of the nomination period, January 29, 2021.

At the end of the nominating period, if only one candidate is nominated, that candidate shall be deemed appointed by the Committee. If two or more candidates are nominated, the LAFCO executive officer shall prepare and deliver one ballot and voting instructions to the eligible special districts. The ballot shall include the names of all nominees for the office of special district representative to Tulare County's RDA oversight board.

Should you have any questions, please contact me at 623-0450 or bgiuliani@tularecog.org.

Sincerely,



Benjamin Giuliani, Executive Officer
Tulare County LAFCO

**INDEPENDENT SPECIAL DISTRICT REPRESENTATIVE NOMINATION FORM
TO APPOINT AN INDEPENDENT SPECIAL DISTRICT REPRESENTATIVE TO THE
TULARE COUNTY REDEVELOPMENT AGENCY (RDA) OVERSIGHT BOARD**

By: _____
Name of Special District making the nomination

Nomination: _____
Nominee's name and Special District they represent

Party making the nomination: _____
Signature

Print Name

I attest that I am the
☐ presiding officer, or
☐ alternate as designated by the governing body

Date: _____

**This nomination form must be returned to Tulare LAFCO
210 N. Church St., Suite B, Visalia CA 93291 by January 29, 2020
Or scanned and e-mailed to akane@tularecog.org**

LAFCO use only:

Date nomination form received:

By:

Tulare Public Cemetery District
Regular Board Meeting Minutes
November 30, 2020

CALL TO ORDER:

The Tulare Public Cemetery board meeting was called to order at 1:04 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 Harell (Member of Tulare Hospital Board)

PUBLIC COMMENTS:

There were no public comments

TRUSTEE COMMENTS:

Trustee Aguilar commented on not having all financial data.

Vice Chairperson Avila commented on how good the cemetery is looking and feels that is why people are coming here.

Chairperson Presant commented on how many interments the cemetery has had so for this year and how many employees are in the office helping families.

PRESENTATION FROM DISTRICT COUNSEL COMPLIANCE WITH AB992 (SOCIAL MEDIA):

Matthew Pierce gave a talk on AB992 which will take effect January 1, 2021.

UPDATES FROM NEW & CURRENT AD HOC COMMITTEES:

Price List Committee reported that TPCD is already competitive with most of the cemeteries in the Valley and recommends that TPCD does not raise its price list at this moment.

Equipment Committee reported the cemetery will be needing a new lawn mower for Kern and backhoe for North in the upcoming year.

TULARE CEMETERIANS REPORT:

The Cemeterians will not be having a clean up day for this month. They are going to wait until after the holidays.

PROPOSED KERN CEMETERY BURIAL RIGHTS COMPETITIVE BIDS:

Vice Chairperson Avila made a motion to approve the policy of Competitive Bids for Burial Rights at Kern Cemetery, second by Secretary Pennington. Trustee Aguilar Opposed, Trustee Gilson Abstained motion passed (3-1-1).

APPROVAL OF MINUTES FOR OCTOBER 22 & NOVEMBER 20, 2020:

Approved with corrections.

AUDIT COMMITTEE REPORT:

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

Tulare Public Cemetery District
Regular Board Meeting Minutes
November 30, 2020

APPROVAL OF OCTOBER 2020 FINANCIALS:

Vice Chairperson Avila made a motion to approve the October 2020 financials, second by Secretary Pennington. Trustee Aguilar opposed, Trustee Gilson opposed, motion passed (3-2)

DRAFT RESOLUTION 2020/21-4 TC AUDITOR'S OFFICE TAKING OVER ACCOUNTS PAYABLE:

This item was tabled.

MANAGERS REPORT:

Manager Castaneda, reported that the fence along R Street was hit from the inside of the cemetery next to Section E. Whoever it was they hit the brick wall. TPCD groundskeepers fixed it as best they could with the backhoe.

Castaneda also reported that on November 24, 2020 Alta Pump went over to North Cemetery and installed the Variable Frequency Drive. An Alta Pump employee will be training Foreman Faria on how to adjust it as needed.

Castaneda reported that the backhoe in North broke down for a week and had to send the Kern backhoe over to North cemetery to finish out the services they had that week.

ADJOURNMENT:

With nothing further Chairperson Presant adjourned the meeting at 4:02 p.m.

Respectfully Submitted,

Board Secretary

Tulare Public Cemetery District
Special Board Meeting Minutes
December 4, 2020

CALL TO ORDER:

The Tulare Public Cemetery board meeting was called to order at 1:00 p.m., at 695 E. Cherry Street Rm. 5, Tulare, California by Chairperson Stephen Presant. Trustees present were Chairperson Stephen Presant, Vice Chairperson Xavier Avila, Secretary James Pennington, Trustee Alberto Aguilar.

Trustee Vicki Gilson was absent.

RECOGNITION OF VISITORS:

PUBLIC COMMENTS:

Alex Gutiérrez commented on the manager's work performance through out the year and asked the board to take his evaluation of her performance into consideration.

DRAFT RESOLUTION 2020/21-4 TC AUDITOR'S OFFICE BOOKKEEPING RESOLUTION:

Vice Chairperson Avila made a motion to approve Resolution 2020/21-4 TC Auditor's Office Bookkeeping, second by Secretary Pennington. Trustee Aguilar opposed, motion passed (3-1).

BENCH REQUEST – SMITH FAMILY:

Vice Chairperson Avila made a motion to approve the Smith family bench, second by Secretary Pennington motion passed (4-0).

MANAGERS REPORT:

Manager Castaneda, reported that on November 30th TPCD received a check from Insurica for the fence that was hit on Blackstone Street in the amount of \$2,902.00.

APPOINT LABOR NEGOTIATOR FOR SALARY NEGOTIATIONS WITH MANAGER:

Chairperson Persant appoint himself and Vice Chairperson Avila for salary negotiations with manager.

Board went into Closed Session at 1:32pm.

BACK TO OPEN SESSION AT 3:54 PM FORM CLOSED SESSION:

Nothing to report.

ADJOURNMENT:

With nothing further on the Agenda Chairperson Presant adjourned the meeting at 4:00 p.m.

Respectfully Submitted,

Board Secretary

Tulare Public Cemetery District
Balance Sheet
As of November 30, 2020

	<u>Nov 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
00 · Clearing Acct.	21,640.00
10100 · Petty Cash	450.00
10150 · Bank of The Sierra - CHK ACCT	53,630.88
10500 · Cash in Treasury (772)	223,924.53
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,210,782.24
Total 10600 · Endowment - Reserved (773)	1,526,800.16
10700 · Cash in Expansion Account (807)	79,633.24
10900 · Endowment - Unreserved (817)	350,605.40
Total Checking/Savings	2,256,684.21
Other Current Assets	
10 · Customer Balance Due	263.17
12001 · Undeposited Funds	1,792.25
Total Other Current Assets	2,055.42
Total Current Assets	2,258,739.63
TOTAL ASSETS	2,258,739.63
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	38,920.20
Total Accounts Payable	38,920.20
Other Current Liabilities	
24000 · Payroll Liabilities	-1,359.60
24010 · Pension Payable	2,267.22
24020 · Health Insurance Payable	626.89
25500 · Sales Tax Payable	2,095.10
Total Other Current Liabilities	3,629.61
Total Current Liabilities	42,549.81
Total Liabilities	42,549.81
Equity	
30000 · Opening Balance Equity	2,282,733.86
31100 · Retain Earnings	-17,814.90
Net Income	-48,729.14
Total Equity	2,216,189.82
TOTAL LIABILITIES & EQUITY	2,258,739.63

11:54 AM

12/11/20

Accrual Basis

Tulare Public Cemetery District Profit & Loss Budget Performance

November 2020

	Nov 20	Budget	Jul - Nov 20	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
3999 · Total Beginning Cash Available	0.00	23,449.50	0.00	117,247.50	281,394.00
4000 · County Taxes	0.00	15,784.83	0.00	78,924.15	189,418.00
4801 · Interest Income - 772	0.00	250.00	1,633.83	1,250.00	3,000.00
5400 · Charges for Current Services	79,190.00	61,028.75	370,345.00	305,143.75	732,345.00
5805 · Misc. Revenue	5,025.00	166.67	9,648.76	833.35	2,000.00
5834 · Restitution	200.00	100.00	400.00	500.00	1,200.00
5835 · Other Revenue	130.00	666.67	260.00	3,333.35	8,000.00
Total Income	84,545.00	101,446.42	382,287.59	507,232.10	1,217,357.00
Expense					
101 · Returned Checks	0.00		0.00		
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	31,759.14	27,500.00	147,896.33	137,500.00	330,000.00
6002 · Overtime	745.70	250.00	6,090.86	1,250.00	3,000.00
6004 · Benefits	14.96	6,250.00	20,358.17	31,250.00	75,000.00
6005 · Extra Help	1,192.09	2,242.67	13,149.84	11,213.35	26,912.00
6008 · Directors Fees	375.00	333.33	1,725.00	1,666.65	4,000.00
6011 · Retirement-SD Portion	1,395.75	3,125.00	13,922.73	15,625.00	37,500.00
6012 · Social Security and Medicare	2,486.62	2,653.75	12,185.16	13,268.75	31,845.00
6015 · Workers Compensation Ins	916.00	2,083.33	3,664.00	10,416.65	25,000.00
6016 · Unemployment Ins.	61.96	166.67	609.00	833.35	2,000.00
6000 · Payroll and Employee Benefits - Other	0.00	0.00	4,901.50	0.00	0.00
Total 6000 · Payroll and Employee Benefits	38,947.22	44,604.75	224,502.59	223,023.75	535,257.00
7003 · Penalties	0.00	41.67	569.19	208.35	500.00
7004 · Clothing and Personal Supplies	0.00	583.33	3,318.65	2,916.65	7,000.00
7005 · Telecommunications	426.40	500.00	2,274.87	2,500.00	6,000.00
7006 · Vaults and Crypts	3,190.00	6,250.00	36,656.02	31,250.00	75,000.00
7009 · Household Supplies	0.00	125.00	1,182.15	625.00	1,500.00
7010 · Insurance	0.00	1,666.67	4,185.00	8,333.35	20,000.00
7030 · Maintenance and Repairs	11,170.61	9,166.68	76,972.82	45,833.40	110,000.00
7036 · Office Supplies and Expense					
62000 · Office Supplies	0.00	1,041.67	370.49	5,208.35	12,500.00
63000 · Computer Repairs and Expense	80.81	1,041.67	5,681.31	5,208.35	12,500.00
7036 · Office Supplies and Expense - Other	740.06	0.00	4,733.20	0.00	0.00
Total 7036 · Office Supplies and Expense	820.87	2,083.34	10,785.00	10,416.70	25,000.00
7039 · Miscellaneous	0.00	58.33	1,239.98	291.65	700.00
7043 · Professional Fees	1,439.93	3,333.32	12,416.88	16,666.60	40,000.00
7045 · Security	0.00	208.33	919.54	1,041.65	2,500.00
7059 · Publications and Legal Notices	0.00	250.00	409.88	1,250.00	3,000.00
7073 · Training / Education	700.00	833.33	3,764.00	4,166.65	10,000.00

11:54 AM

12/11/20

Accrual Basis

Tulare Public Cemetery District Profit & Loss Budget Performance

November 2020

	Nov 20	Budget	Jul - Nov 20	YTD Budget	Annual Budget
7081 · Utilities	4,079.45	3,333.32	30,624.43	16,666.60	40,000.00
7425 · Taxes	649.67	108.33	1,724.67	541.65	1,300.00
8001 · Graves Repurchase	0.00	416.67	3,300.00	2,083.35	5,000.00
8100 · Building and Improvements	0.00	20,833.33	6,204.58	104,166.65	250,000.00
8300 · Equipment	18,114.86	6,250.00	56,473.09	31,250.00	75,000.00
Total Expense	79,539.01	100,646.40	477,523.34	503,232.00	1,207,757.00
Net Ordinary Income	5,005.99	800.02	-95,235.75	4,000.10	9,600.00
Other Income/Expense					
Other Income					
9100 · Endowment					
9101 · Endowment Revenue	7,299.00	5,000.00	33,663.00	25,000.00	60,000.00
9102 · Interest Income - EC	0.00	2,500.00	8,822.65	12,500.00	30,000.00
9100 · Endowment - Other	0.00	0.00	0.00	0.00	0.00
Total 9100 · Endowment	7,299.00	7,500.00	42,485.65	37,500.00	90,000.00
9200 · Fund for Future Expansion - 807					
9201 · Rent and Concessions - 807	0.00	750.00	0.00	3,750.00	9,000.00
9203 · Interest Income - 807	0.00	116.67	424.94	583.35	1,400.00
9204 · Future Expansion Current Servic	979.00	1,250.00	5,546.00	6,250.00	15,000.00
9200 · Fund for Future Expansion - 807 - Other	0.00	0.00	0.00	0.00	0.00
Total 9200 · Fund for Future Expansion - 807	979.00	2,116.67	5,970.94	10,583.35	25,400.00
9300 · Unreserved Funds - 817					
9301 · Interest Income - 817	0.00	416.67	1,979.53	2,083.35	5,000.00
9300 · Unreserved Funds - 817 - Other	0.00	0.00	0.00	0.00	0.00
Total 9300 · Unreserved Funds - 817	0.00	416.67	1,979.53	2,083.35	5,000.00
Total Other Income	8,278.00	10,033.34	50,436.12	50,166.70	120,400.00
Other Expense					
7432 · Appropriation for Contingencies	0.00	10,833.33	0.00	54,166.65	130,000.00
9999 · COVID 19 Expenses	0.00		2,080.00		
Total Other Expense	0.00	10,833.33	2,080.00	54,166.65	130,000.00
Net Other Income	8,278.00	-799.99	48,356.12	-3,999.95	-9,600.00
Net Income	13,283.99	0.03	-46,879.63	0.15	0.00

10:57 AM

12/11/20

Tulare Public Cemetery District

Reconciliation Summary

10150 - Bank of The Sierra - CHK ACCT, Period Ending 11/30/2020

	<u>Nov 30, 20</u>
Beginning Balance	82,096.51
Cleared Transactions	
Checks and Payments - 65 items	-100,046.44
Deposits and Credits - 5 items	81,842.24
Total Cleared Transactions	<u>-18,204.20</u>
Cleared Balance	<u><u>63,892.31</u></u>
Uncleared Transactions	
Checks and Payments - 22 items	<u>-10,519.27</u>
Total Uncleared Transactions	<u>-10,519.27</u>
Register Balance as of 11/30/2020	<u><u>53,373.04</u></u>
Ending Balance	53,373.04

11:48 AM

12/11/20

Tulare Public Cemetery District
Payroll Summary
November 2020

	<u>Hours</u>	<u>Nov 20</u>
Employee Wages, Taxes and Adjustments		
Gross Pay		
Hourly	1,451.25	29,320.32
Hourly Sick	43.75	978.57
Hourly Vacation	68	1,460.25
Overtime (x1.5) hourly	20.25	745.70
Total Gross Pay	1,583.25	32,504.84
Deductions from Gross Pay		-1,267.26
Adjusted Gross Pay	1,583.25	31,237.58
Taxes Withheld		-5,302.46
Deductions from Net Pay		-1,064.89
Net Pay	<u>1,583.25</u>	<u>24,870.23</u>
Employer Taxes and Contributions		
Federal Unemployment		12.82
Medicare Company		471.33
Social Security Company		2,015.29
CA - Unemployment		61.96
CA - Employment Training Tax		2.14
Total Employer Taxes and Contributions		<u>2,563.54</u>

10:46 AM
12/15/20
Accrual Basis

Tulare Public Cemetery District
Check List Without Payroll
November 2020

Date	Num	Name	Amount	Balance
10150 · Bank of The Sierra - CHK ACCT				
11/16/2020	AUT...	AT & T Phone's	-70.00	-70.00
11/16/2020	AUT...	Southern California ...	-709.55	-779.55
11/19/2020	AUT...	City of Tulare	-3,258.20	-4,037.75
11/27/2020	AUT...	AT & T Phone's	-171.15	-4,208.90
11/27/2020	AUT...	AT & T Phone's	-185.25	-4,394.15
11/30/2020	AUT...	Intuit	-18.00	-4,412.15
11/06/2020	2321	Autumn Lindberg, P...	-800.00	-5,212.15
11/06/2020	2322	CA Turf Equipment ...	-602.50	-5,814.65
11/06/2020	2323	EDD	-124.40	-5,939.05
11/06/2020	2324	Home Depot Cedit ...	-141.80	-6,080.85
11/06/2020	2325	Office Depot	-1,107.96	-7,188.81
11/06/2020	2326	Seacoast Business ...	-295.36	-7,484.17
11/06/2020	2327	Tulare County Coun...	-2,793.00	-10,277.17
11/06/2020	2328	Wilbur - Ellis Compa...	-558.19	-10,835.36
11/06/2020	2329	Wizix	-393.65	-11,229.01
11/06/2020	2330	SoCalGas	-21.50	-11,250.51
11/06/2020	2331	Central California Im...	-148.41	-11,398.92
11/06/2020	2332	Ewing Irrigation & L...	-524.90	-11,923.82
11/06/2020	2333	Gary V. Burrows Inc.	-621.69	-12,545.51
11/06/2020	2334	M. Green and Comp...	-120.00	-12,665.51
11/06/2020	2335	Reed Shaffer	-450.00	-13,115.51
11/06/2020	2336	United Rentals(Nort...	-2,381.50	-15,497.01
11/06/2020	2337	US Bank Equipment...	-89.23	-15,586.24
11/06/2020	2338	Valley Expetec	-80.81	-15,667.05
11/06/2020	2339	Valley Industrial Me...	-45.00	-15,712.05
11/16/2020	2340	Elite Electrical Servi...	-4,290.00	-20,002.05
11/16/2020	2341	Illinois MidWest Ins...	-916.00	-20,918.05
11/16/2020	2342	M L Well Drilling & ...	-750.00	-21,668.05
11/16/2020	2343	Polyguard & CO	-4,650.00	-26,318.05
11/16/2020	2344	Reed Shaffer	-1,577.65	-27,895.70
11/16/2020	2345	Seacoast Business ...	-719.94	-28,615.64
11/16/2020	2346	Van Cleve Concrete...	-4,384.00	-32,999.64
11/25/2020	2347	Barnes Memorials	-470.00	-33,469.64
11/25/2020	2348	CARQUEST AUTO ...	-79.87	-33,549.51
11/25/2020	2349	Ewing Irrigation & L...	-509.47	-34,058.98
11/25/2020	2350	Gary V. Burrows Inc.	-142.92	-34,201.90
11/25/2020	2351	High Sierra Lumber ...	-62.34	-34,264.24
11/25/2020	2352	Lawrence Tractor C...	-149.19	-34,413.43
11/25/2020	2353	Linder Equip CO.	-80.48	-34,493.91
11/25/2020	2354	Morris Levin & Son	-117.48	-34,611.39
11/25/2020	2355	Reed Shaffer	-279.62	-34,891.01
11/25/2020	2356	Res Com	-135.00	-35,026.01
11/25/2020	2357	Seacoast Business ...	-1,200.40	-36,226.41
11/25/2020	2358	Soap Man	-368.10	-36,594.51
11/25/2020	2359	SoCalGas	-33.02	-36,627.53
11/25/2020	2360	US Bank Equipment...	-96.23	-36,723.76
11/25/2020	2361	Waste Management...	-461.40	-37,185.16
Total 10150 · Bank of The Sierra - CHK ACCT			-37,185.16	-37,185.16
TOTAL			-37,185.16	-37,185.16

3:21 PM
12/09/20

Tulare Public Cemetery District
Reconciliation Summary
10500 - Cash in Treasury (772), Period Ending 11/30/2020

	Nov 30, 20
Beginning Balance	198,677.14
Cleared Transactions	
Checks and Payments - 4 items	-81,842.24
Deposits and Credits - 5 items	107,089.63
Total Cleared Transactions	25,247.39
Cleared Balance	223,924.53
Register Balance as of 11/30/2020	223,924.53
Ending Balance	223,924.53

3:47 PM

12/09/20

**Tulare Public Cemetery District
Reconciliation Summary**

10600 - Endowment - Reserved (773), Period Ending 11/30/2020

	<u>Nov 30, 20</u>
Beginning Balance	1,521,607.16
Cleared Transactions	
Deposits and Credits - 4 items	<u>5,193.00</u>
Total Cleared Transactions	<u>5,193.00</u>
Cleared Balance	<u><u>1,526,800.16</u></u>
Register Balance as of 11/30/2020	1,526,800.16
Ending Balance	1,526,800.16

3:53 PM
12/09/20

Tulare Public Cemetery District
Reconciliation Summary
10700 - Cash in Expansion Account (807), Period Ending 11/30/2020

	<u>Nov 30, 20</u>
Beginning Balance	77,675.24
Cleared Transactions	
Deposits and Credits - 2 items	<u>1,958.00</u>
Total Cleared Transactions	<u>1,958.00</u>
Cleared Balance	<u><u>79,633.24</u></u>
Register Balance as of 11/30/2020	79,633.24
Ending Balance	79,633.24

3:56 PM

12/09/20

**Tulare Public Cemetery District
Reconciliation Summary**

10900 · Endowment - Unreserved (817), Period Ending 11/30/2020

	<u>Nov 30, 20</u>
Beginning Balance	386,582.13
Cleared Transactions	
Checks and Payments - 1 item	<u>-35,976.73</u>
Total Cleared Transactions	<u>-35,976.73</u>
Cleared Balance	<u><u>350,605.40</u></u>
Register Balance as of 11/30/2020	350,605.40
Ending Balance	350,605.40

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

NOVEMBER INTERMENTS 2018

BODY BURIALS	KERN		7
	NORTH		6
NICHES/HEX			1
CREMATION BURIALS	KERN		2
	NORTH		0
BABY BURIALS	KERN		0
	NORTH		0
TOTALS			16

	<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
NOV	13	3	16

TOTAL 212 74 286

Percentage 74% 26%

NOVEMBER INTERMENTS 2019

BODY BURIALS	KERN		7
	NORTH		10
NICHES/HEX			3
CREMATION BURIALS	KERN		8
	NORTH		2
BABY BURIALS	KERN		0
	NORTH		0
TOTALS			30

	<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
NOV	17	13	30

TOTAL 199 90 289

Percentage 69% 31%

NOVEMBER INTERMENTS 2020

BODY BURIALS	KERN		11
	NORTH		16
NICHES/HEX			2
CREMATION BURIALS	KERN		4
	NORTH		4
BABY BURIALS	KERN		0
	NORTH		1
TOTALS			38

	<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
NOV	28	10	38

TOTAL 246 94 340

Percentage 72% 28%



M. Green and Company LLP

CERTIFIED PUBLIC ACCOUNTANTS

December 15, 2020

REBECCA AGREDANO, C.P.A.

MARLA D. BORGES, C.P.A.

NICOLE A. CENTOFANTI, C.P.A.

ELAINE D. HOPPER, C.P.A., C.F.E.

KATHLEEN M. LAMPE, C.P.A.

R. IAN PARKER, C.P.A.

MARY L. QUILLIN, C.P.A.

GIUSEPPE SCALIA, C.P.A.

NATALIE H. SIEGEL, C.P.A.

ROSALIND WONG, C.P.A.

LARRY W. AYERS, C.P.A.

JAMES G. DWYER, C.P.A.

KEVIN M. GREEN, C.P.A.

GREG GROEN, C.P.A.

WM. KENT JENSEN, C.P.A.

LYNN M. LAMPE, C.P.A.

ALAN S. MOORE, C.P.A.

KENNETH B. NUNES, C.P.A.

KEITH M. SPRAGUE, C.P.A.

KENNETH W. WHITE, JR., C.P.A.

NORIKO A. AWBREY, C.P.A.

TYLER J. CODAY, C.P.A.

BRENDA A. DADDINO, C.P.A.

JASON A. FRY, C.P.A., M.S.A.

MANNY GONZALEZ, C.P.A.

JASMAN S. KHOSA, C.P.A.

TRACY L. MCINTYRE, C.P.A.

KRYSTAL PARREIRA, C.P.A., M.S.A.

GINILU VANDERWALL, C.P.A.

KRISTI WEAVER, C.P.A.

*Hanford
Lindsay
Tulare
Visalia*

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

The purpose of this letter is to confirm our engagement with Tulare Public Cemetery District to provide accounting services for the period October 1, 2020 through September 30, 2021, as described below and to set forth the nature, scope, and terms of the engagement. These services will consist principally of the following:

Accounting Services

At a prearranged time each quarter, and prior to the audit committee meeting, a Certified Public Accountant from M. Green and Company LLP will work directly with the office manager, staff and audit committee. Specific responsibilities include, but are not limited to:

1. Review the office manager's financial information for the past quarter for posting errors.
2. Investigate Balance that look out of line with history or are obviously incorrect.
3. Ensure that the bank is reconciled correctly.
4. Make any necessary corrections to posting.
5. Print and review quarterly financial reports, notify the office manager of any corrections to be made and work with them to make those corrections for delivery to the audit committee.
6. Print and review quarterly financial reports for delivery to the general board meeting.
7. Make notes and leave them with the office manager for any items that need special attention or explanation. These would be for board meeting presentation.
8. Make recommendations and give instructions to office manager and staff to avoid repetitive errors.

Other Items

We will not audit or otherwise verify the data submitted, although we may ask for clarification as necessary on the information you provide. Our engagement cannot be relied upon to disclose errors, irregularities, or illegal acts, including fraud or defalcation that may exist. However, we will inform you of any such material matters that may come to our attention.

Fees

Fees for these services will be based on the hours and staff involved during the billing period with the expectation that the District staff will have all activity posted for the quarter and the bank accounts reconciled. M. Green and Company LLP will review, answer questions, make corrections, and give explanation as necessary. The rates for accounting assistance will be as follows for the term of the engagement:

Partner \$231 / hour

Added to this will be any direct expenses we may incur for mileage, travel costs, supplies, etc., which will be billed on a quarterly basis.

Mediation and Arbitration

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Rules for Professional Accounting and Related Services Disputes before resorting to litigation. Costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the Rules for Professional Accounting and Related Services Disputes of the American Arbitration Association. Such arbitration shall be binding and final. IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT, IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY THE ACCOUNTANT, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION.

As your CPA firm, we are required to keep all information about our engagement confidential, so we will not disclose any information about you unless we have your approval or are required/permitted by law. This applies even if you are no longer a client. As your CPA firm, we are committed to the safe keeping of your confidential information and we maintain physical, electronic, and procedural safeguards to protect your information.

This contract will continue until amended in writing. If the above fairly sets forth your understanding, please sign the enclosed copy of this letter and return it to us. We are pleased to have you as a client and look forward to a long and mutually satisfying relationship.

Very truly yours,



M. GREEN AND COMPANY LLP
Certified Public Accountants

MLQ/sas
Enclosures

Acknowledgement:

We have received the original of this letter agreement and understand and agree to its terms.

Steve Presant, Board ~~Vice~~-Chairperson
Tulare Public Cemetery District

Date



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

KERN AVENUE GRAVE MARKER RULES AND REGULATIONS

WHEN ORDERING A MEMORIAL MARKER FOR YOUR LOVED ONE'S GRAVE, PLEASE KEEP IN MIND THE RULES AND REGULATIONS IN EFFECT IN OUR CEMETERY.

NOTE: ONLY ONE MARKER PER GRAVE WILL BE ALLOWED (SEE NO.7 BELOW) AND MUST BE FOR THE INDIVIDUALS INTERRED IN THE GRAVE OR TO BE INTERRED IN THE GRAVE. ONLY THE OWNER OF THE BURIAL RIGHTS TO GRAVE HAS THE RIGHT TO ORDER GRAVE MARKER. WHEN ORDERING A GRAVE MARKER FROM A MONUMENT COMPANY, THE MONUMENT COMPANY MUST CALL AND CONFIRM ALL REQUIREMENTS. A MARKER MUST MEET CEMETERY REQUIREMENTS OF SIZE AND MATERIAL OR IT WILL NOT BE PLACED ON THE CEMETERY GROUNDS.

1. ONLY FLAT TYPE MARKERS WILL BE USED IN THE TULARE PUBLIC CEMETERY (EXCEPT SEE UPRIGHT MARKER SECTIONS NO. 8 BELOW).
2. ONLY GRANITE, MARBLE OR BRONZE MARKERS WILL BE ACCEPTED. ALL MARKERS MUST BE AT LEAST FIVE AND A HALF (5 ½) INCHES THICK. WE REQUIRE ALL MARKERS TO BE SET IN CONCRETE AROUND ALL FOUR (4) SIDES. THE CONCRETE BORDERS AID IN THE PREVENTION OF DAMAGE TO THE MARKERS BY MOWERS, EDGERS AND TRIMMERS.
3. ALL SETTING OF MARKERS WILL BE SET BY A COMPANY WITH APPROPRIATE BUSINESS AND CONTRACTORS LICENSES AND CORRECT LIABILITY INSURANCE LIMITS ON FILE WITH THE CEMETERY.
4. ONE (1) VASE REQUIRED PER MARKER. TWO (2) VASES PERMITTED FOR BABY AND SINGLE GRAVE MARKERS. FOUR (4) VASES PERMITTED FOR DOUBLE GRAVE MARKER 12" X 36", OR LARGER. VASES SHALL BE SPARTAN SERIES GRAY AAEON, OR EQUAL.
5. MARKER SIZE:
 - (A) SINGLE GRAVE MARKERS MAY BE: 12" X 24" OR 12" X 30"
 - (B) TWO (2) OR MORE GRAVE MARKERS MAY BE: 12" X 24", 12" X 30", 12" X 36", 12" X 48", 12" X 60" OR 12" X 72".
 - (C) BABY GRAVE MARKERS MUST BE: 8" X 16" **ONLY**.
6. ONE (1) OR TWO (2) 5" X 9" BRONZE PLAQUES FOR CREMATION BURIALS MAY BE ADDED TO THE CEMENT BORDER OF AN EXISTING MARKER.
7. UPRIGHT MARKERS PERMITTED ONLY IN: SECTIONS A, CENTRAL, CITY, EASTERN, INYO, ODDFELLOW, RESUB & SOUTHEAST – 1 **ONLY**.
 - (A) THE BASE SIZES SHALL BE THE SAME AS IN THE FLAT MARKER SECTIONS (SEE NO.5 ABOVE). A TOTAL HEIGHT OF 60" INCHES IS ALLOWED FOR THE UPRIGHT MARKERS. THIS INCLUDES THE BASE AND MARKER. BASE TO BE 6" MINIMUM HEIGHT. DIES OR UPRIGHTS TO BE A MINIMUM OF 6" IN THICKNESS.
8. REQUESTS FOR BENCHES MUST BE IN WRITING ADDRESSED TO THE BOARD OF TRUSTEES AND APPROVED BY THE TRUSTEES. BENCH PADS TO BE POURED BY CEMETERY EMPLOYEES.
9. **UPKEEP FOR GRAVE MARKERS IS THE RESPONSIBILITY OF THE PURCHASER.**
10. **THE MEMORIAL MARKERS, ALSO CALLED HEADSTONES OR GRAVE MARKERS, ARE THE PROPERTY OF THE PURCHASER. THE CEMETERY IS IN NO WAY RESPONSIBLE FOR THE HEADSTONE OR ANY DAMAGE TO THEM AFTER THEY ARE INSTALLED IN THE CEMETERY. REPAIRS DUE TO VANDALISM, WEATHER OR ROUTINE GROUND MAINTENANCE MUST BE DONE AT THE OWNER'S EXPENSE. THE CEMETERY SHALL MAKE REPAIRS IF THE DAMAGE IS DONE BY A CEMETERY EMPLOYEE.**

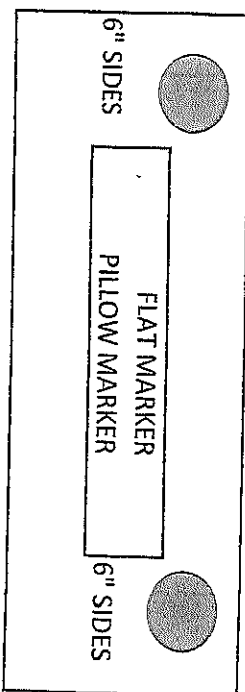
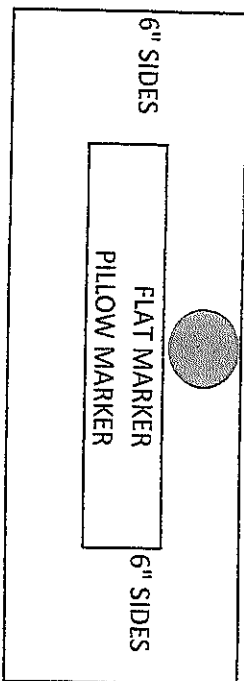
BOARD OF TRUSTEES
TULARE PUBLIC CEMETERY DISTRICT
ADOPTED MAY 8, 2002

(REV. 06/12/2002)
(REV. 06/13/2007)
(REV. 09/17/2008)
(REV. 12/10/2010)
(REV. 01/08/2014)
(REV. 10/08/2014)
(REV. 04/12/2017)
(REV. 05/16/2018)

KERN AVENUE CEMETERY

FLAT STONE & PILLOW MARKER SETTINGS FOR KERN AVENUE CEMETERY ALL SIZES

8"X16", 12"X24", 12"X30", 12"X36", 12"X48", 12"X60", AND 12"X72"



6" BORDERS ON SIDES AND BOTTOM WITH 7 1/2" ON TOP WHERE VASE OR VASES GO

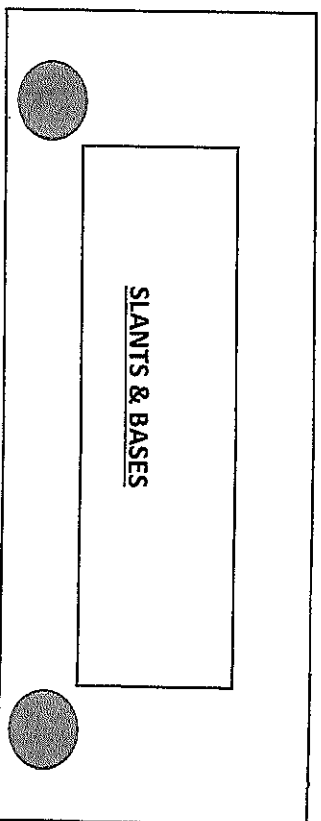
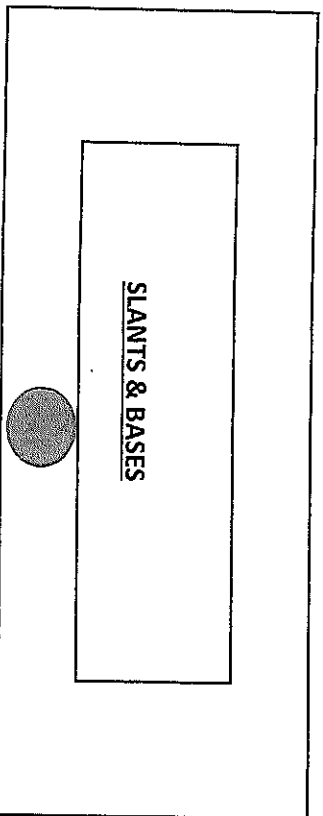
ONE (1) VASE REQUIRED PER MARKER. TWO (2) VASES PERMITTED FOR BABY AND SINGLE GRAVE MARKER. FOUR (4) VASES PERMITTED FOR DOUBLE GRAVE MARKER SIZE 12"X36" OR LARGER. VASES SHALL BE SPARTAN SERIES GRAY AAEON OR EQUAL.

KERN AVENUE CEMETERY

UPRIGHT BASES & SLANTS 12"X24", 12"X30", 12"X36", 12"X48", 12"X60", 12"X72" BASE TO BE 6" MINIMUM HEIGHT

6" BORDERS ON THE BACK AND SIDES. 7 1/2" BORDER IN FRONT WHERE VASE OR VASES GO.

ONE (1) VASE REQUIRED PER MARKER. TWO (2) VASES PERMITTED FOR 12"X24" OR 12"X30" MARKER. FOUR (4) VASES PERMITTED FOR DOUBLE GRAVE MARKER SIZE 12"X36" OR LARGER. VASES SHALL BE SPARTAN SERIES GRAY AAEON OR EQUAL.



PILLOW SETS, SLANTS, HICKEYS, AND BASES

ONE (1) VASE REQUIRED PER MARKER. TWO (2) VASES PERMITTED FOR 12"X30" MARKER. FOUR (4) VASES PERMITTED FOR DOUBLE GRAVE MARKER SIZE 12"X36" OR LARGER. VASES SHALL BE SPARTAN SERIES GRAY AAEON OR EQUAL.

12"X24", 12"X36", 12"X48", 12"X60", 12"X72"

6" BORDERS ON THE SIDES AND BACK. 7 1/2" BORDER IN FRONT WHERE VASE OR VASES GO.

12"X30"

6" BORDERS ON THE SIDES AND BACK. 7 1/2" BORDER IN FRONT WHERE VASE OR VASES GO.

ONE (1) VASE REQUIRED PER MARKER. TWO (2) VASES PERMITTED FOR 12"X24" OR 12"X30" MARKER. VASES SHALL BE SPARTAN SERIES GRAY AAEON OR EQUAL.

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

NORTH GRAVE MARKER RULES AND REGULATIONS

WHEN ORDERING A MEMORIAL MARKER FOR YOUR LOVED ONE'S GRAVE, PLEASE KEEP IN MIND THE RULES AND REGULATIONS IN EFFECT IN OUR CEMETERY.

NOTE: ONLY ONE MARKER PER GRAVE WILL BE ALLOWED (SEE NO.7 BELOW) AND MUST BE FOR THE INDIVIDUALS INTERRED IN THE GRAVE OR TO BE INTERRED IN THE GRAVE. ONLY THE OWNER OF THE BURIAL RIGHTS TO GRAVE HAS THE RIGHT TO ORDER GRAVE MARKER. WHEN ORDERING A GRAVE MARKER FROM A MONUMENT COMPANY, THE MONUMENT COMPANY MUST CALL AND CONFIRM ALL REQUIREMENTS. A MARKER MUST MEET CEMETERY REQUIREMENTS OF SIZE AND MATERIAL OR IT WILL NOT BE PLACED ON THE CEMETERY GROUNDS.

1. ONLY FLAT TYPE MARKERS WILL BE USED IN THE TULARE PUBLIC CEMETERY (EXCEPT SEE UPRIGHT MARKER SECTIONS NO. 7 BELOW).
2. ONLY GRANITE, MARBLE OR BRONZE MARKERS WILL BE ACCEPTED. ALL MARKERS MUST BE AT LEAST FIVE AND A HALF (5 ½) INCHES THICK. WE REQUIRE ALL MARKERS TO BE SET IN CONCRETE AROUND ALL FOUR (4) SIDES. THE CONCRETE BORDERS AID IN THE PREVENTION OF DAMAGE TO THE MARKERS BY MOWERS, EDGERS AND TRIMMERS.
3. ALL SETTING OF MARKERS WILL BE SET BY A COMPANY WITH APPROPRIATE BUSINESS AND CONTRACTORS LICENSES AND CORRECT LIABILITY INSURANCE LIMITS ON FILE WITH THE CEMETERY.
4. TWO (2) VASES REQUIRED PER MARKER. VASES SHALL BE SPARTAN SERIES GRAY AAEON, OR EQUAL.
5. MARKER SIZE:
 - (A) SINGLE GRAVE MARKERS MAY BE: 12" X 24" OR 12" X 30"
 - (B) TWO (2) OR MORE GRAVE MARKERS MAY BE: 12" X 24", 12" X 30", 12" X 36", 12" X 48", 12" X 60" OR 12" X 72".
 - (C) BABY GRAVE MARKERS MUST BE: 8" X 16" OR 12" X 24"
6. ONE (1) OR TWO (2) 5" X 9" BRONZE PLAQUES FOR CREMATION BURIALS MAY BE ADDED TO THE CEMENT BORDER OF AN EXISTING MARKER.
7. UPRIGHT MARKERS PERMITTED ONLY IN: BLOCK "B" (ROWS B, E, H, K, N, Q, T, & W); BLOCK "D" (ROWS Q, T, W, Z, CC, FF, & II) AND BLOCK "C" (ROWS S, W, AND AA) **ONLY**. A TOTAL HEIGHT OF 38" IS ALLOWED FOR THE UPRIGHT MARKERS. THIS INCLUDES THE BASE AND MARKER.
 - (A) THE BASE SIZES SHALL BE THE SAME AS IN THE FLAT MARKER SECTIONS (SEE NO.5 ABOVE). A TOTAL HEIGHT OF 38" INCHES IS ALLOWED FOR THE UPRIGHT MARKERS. THIS INCLUDES THE BASE AND MARKER. BASE TO BE 6" MINIMUM HEIGHT. DIES OR UPRIGHTS TO BE A MINIMUM OF 6" IN THICKNESS.
8. REQUESTS FOR BENCHES MUST BE IN WRITING ADDRESSED TO THE BOARD OF TRUSTEES AND APPROVED BY THE TRUSTEES. BENCH PADS TO BE POURED BY CEMETERY EMPLOYEES.
9. **UPKEEP FOR GRAVE MARKERS IS THE RESPONSIBILITY OF THE PURCHASER.**
10. **THE MEMORIAL MARKERS, ALSO CALLED HEADSTONES OR GRAVE MARKERS, ARE THE PROPERTY OF THE PURCHASER. THE CEMETERY IS IN NO WAY RESPONSIBLE FOR THE HEADSTONE OR ANY DAMAGE TO THEM AFTER THEY ARE INSTALLED IN THE CEMETERY. REPAIRS DUE TO VANDALISM, WEATHER OR ROUTINE GROUND MAINTENANCE MUST BE DONE AT THE OWNER'S EXPENSE. THE CEMETERY SHALL MAKE REPAIRS IF THE DAMAGE IS DONE BY A CEMETERY EMPLOYEE.**

BOARD OF TRUSTEES
TULARE PUBLIC CEMETERY DISTRICT
ADOPTED MAY 8, 2002

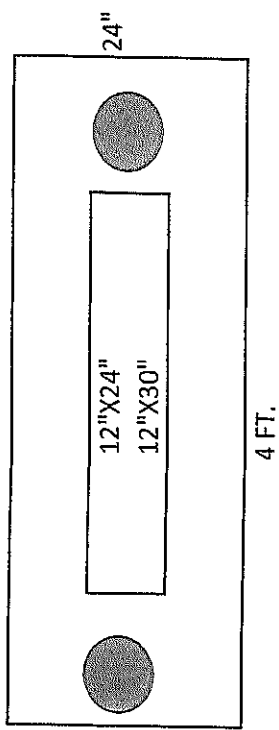
(REV. 06/12/2002)
(REV. 06/13/2007)
(REV. 09/17/2008)
(REV. 12/10/2010)
(REV. 01/08/2014)
(REV. 10/08/2014)
(REV. 04/12/2017)
(REV. 05/16/2018)

NORTH TULARE CEMETERY

STONE SETTINGS

A GRAVE IS 4 FT. WIDE

12"X24" OR 12"X30" FOR SINGLE MARKERS

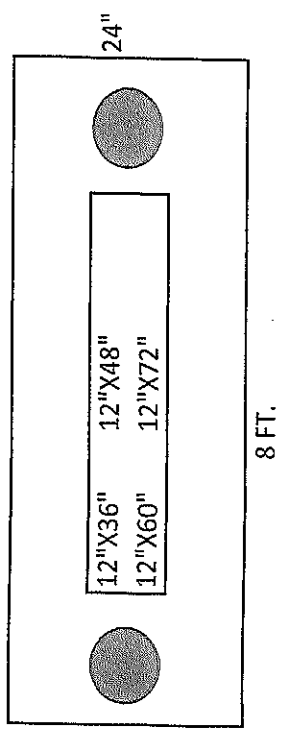


BORDER IS THE WIDTH OF THE GRAVE. THE STONE IS CENTERED IN THE 4 FT. FRAME AND THE VASES ARE IN THE CENTER OF THE LEFT AND RIGHT SIDES EQUALLY SPREAD BETWEEN THE STONE AND THE END OF THE BORDER.

6" BORDER AT TOP AND BOTTOM.

2 VASES ONLY. VASES MUST BE SPARTAN SERIES GRAY AAEON OR EQUAL.

12"X36", 12"X48", 12"X60", 12"X72" FOR DOUBLE MARKERS OR LARGER



6" BORDER AT THE TOP AND BOTTOM.

CENTER STONE IN FRAME THEN CENTER THE VASES BETWEEN STONE AND THE SIDES OF THE FRAME. ALSO CENTER FROM TOP TO BOTTOM.

2 VASES ONLY. VASES MUST BE SPARTAN SERIES GRAY AAEON OR EQUAL.

THESE MEASUREMENTS ARE FOR ALL TYPES - FLAT, UPRIGHTS, SLANTS, HICKEYS, AND PILLOW SETS.