

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

BOARD AGENDA

Regular Board Meeting
October 22, 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>

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 Marker Size Request – Felemi Family
- 2.2 Marker Reset Request – Lew Family
- 2.3 Bench Request – Murphy Family
- 2.4 Bench Request – Rocha Family
- 2.5 Bench Request – Suarez Family
- 2.6 Discussion on Grand Jury Report – Response
- 2.7 Tulare Cemeterians Report
- 2.8 Approval of Minutes for September 17, 24, 2020 & October 2, 2020
- 2.9 Audit Committee Report
- 2.10 Approval of July, & August 2020 Financials
- 2.11 Draft Resolution 2020/21-3 Transfer from Endowment Interest (Fund 817) to General Fund (772)
- 2.12 Request for Monthly Check Register signed off by all Board Members
- 2.13 Manager's Report

ADJOURNMENT:

OPEN SESSION AGENDA ITEMS
NOTICE TO THE PUBLIC

ALL WRITINGS, MATERIALS AND INFORMATION PROVIDED TO THE BOARD FOR THEIR CONSIDERATION RELATING TO ANY OPEN SESSION AGENDA ITEMS OF THE MEETING ARE AVAILABLE FOR PUBLIC INSPECTION DURING NORMAL BUSINESS HOURS MONDAY THROUGH FRIDAY 8:00 AM – 5:00 PM AT THE ADMINISTRATION OFFICE OF THE DISTRICT LOCATED AT 900 E. KERN AVE., TULARE, CA 93274

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

Rules of Decorum

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

Addressing the Cemetery Board

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

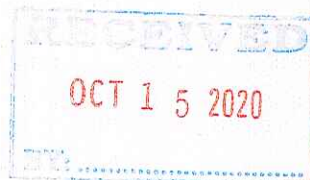
To Whom it may concern,

My name is MaryAnn Perry-Felemi. My husband Siupeli has been buried in the North Tulare Cemetery as of one year now. I am writing to you with the hope that you will consider my request and grant me with the permission to install my husbands monument. The situation being that it is not within regulation size. I have only just been made aware of the situation. You see, in February I went in to the business Tombstone and Memorials and placed an order for my husbands monument. I have done business there before so I trusted everything would be fine. In March, as you know the coronavirus restrictions hit and for months businesses were closed so, I thought nothing about not receiving any word on the progress of the monument. In July I went in to the shop only to hear that sadly the owner had been diagnosed with brain cancer. His daughter was trying to take over for him. When I asked about my order I was told that it had actually never been placed. She immediately apologized and ordered it right away. It is now completely done and has been engraved. Now here comes the problem; the daughter was not aware of the monument regulations at the cemetery and ordered it at 43 inches tall, nor was she aware that a base was needed. The cement slab has already been poured. When I went out to the cemetery to check on the cement I was speaking with an employee and that's when I found out that the monument was not within regulation. It has a 2 inch built in base, and with that it stands 43 inches tall. I apologize that it is not within regulation. It was all an honest mistake by a company that was experiencing a tragedy of its own. So, I am asking that you please grant me the permission to install my husbands completed monument as is. I am hoping that due to the uneven ground at the cemetery which causes some headstones to appear taller or shorter than others will make it easier for the monument to blend in. It would mean the world to me to be able to install it and know that his grave is complete. I appreciate your time and consideration, Thank you.

Sincerely,

MaryAnn Perry-Felemi

(559)759-0565





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)

October 14, 2020

Patricia Lew
1338 W. Paul Ave.
Fresno, CA 93711
(559)435-5114

Board Members of Tulare Public Cemetery
Kern Tulare Cemetery
900 E. Kern Ave.
Tulare, California 93274

Dear Alberto Aguilar, Xavier Avila, Vicki Gilson, James Pennington, and Steven Present:

Hello, my name is, Patricia, and I am the daughter of Mary Lew. Mary was recently buried at the Kern Tulare Cemetery on August 30, 2020. I visited the gravesite with, Shelby Fidler, of Barnes Memorials in early September to measure for engraving the date of death on her grave marker.

We noticed the cement base had damages to the left corner and the left flower vase was missing. The cement work had the appearance it was worked on before and evidence showed it was not successful. The entire cement base did not look respectable, especially for a new burial right next to the road. A cemetery is a place for families and friends to pay respect to a dear loved one for many, many, many generations.

In order to have it looking in the original standard condition, I am asking the Board Members of Tulare Public Cemetery for approval that you will replace the entire cement foundation work with two flower vases that holds the gravestone marker.

This improvement will also give the gravesite two functional flower vases, like before, to accommodate for the double decker. This will also help to follow your new cemetery guidelines for flowers in provided gravestone vases only. No flowers in the grass area or on the cement border.

The plot location is section East, block 9, lot-row 12, grave # 5, double decker. Enclosed are two pictures taken at time of the September 2020 visit.

Thank you, Board Members, very much. I appreciate your time and consideration concerning this very important matter for the family of Mary Lew.

Sincerely,
Patricia Lew







Robert Murphy Jr
513 Margie Pl.
Nipomo, Ca 93444
559-303-5106

Sept 29th 2020

Attn: Board Members

I am requesting approval for a memorial bench in the Main Cemetery (specifically Baby Land) in honor of my Brother Larry Dean Murphy who passed away on August 8, 1973.

On Sept 29, 2020 I met with Office Personnel as well as Grounds Keeper who advised of their approval of the location and the bench.

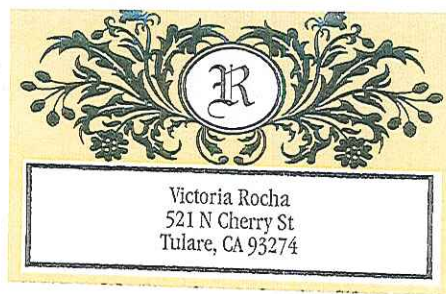
I am now asking the approval of the location and the bench from the Board.

Thank You for your consideration

Robert Murphy Jr.

800	751	750	701	700	651	650	601	600	551	550	501	500	451	450	401	400	351	350	301	300	251	250	201	200	151	150	101	100	51	50	1
799	752	749	702	699	652	649	602	599	552	549	502	499	452	449	402	399	352	349	302	299	252	249	202	199	152	149	102	99	52	49	2
798	753	748	703	698	653	648	603	598	553	548	503	498	453	448	403	398	353	348	303	298	253	248	203	198	153	148	103	98	53	48	3
797	754	747	704	697	654	647	604	597	554	547	504	497	454	447	404	397	354	347	304	297	254	247	204	197	154	147	104	97	54	47	4
796	755	746	705	696	655	646	605	596	555	546	505	496	455	446	405	396	355	346	305	296	255	246	205	196	155	146	105	96	55	46	5
795	756	745	706	695	656	645	606	595	556	545	506	495	456	445	406	395	356	345	306	295	256	245	206	195	156	145	106	95	56	45	6
794	757	744	707	694	657	644	607	594	557	544	507	494	457	444	407	394	357	344	307	294	257	244	207	194	157	144	107	94	57	44	7
793	758	743	708	693	658	643	608	593	558	543	508	493	458	443	408	393	358	343	308	293	258	243	208	193	158	143	108	93	58	43	8
792	759	742	709	692	659	642	609	592	559	542	509	492	459	442	409	392	359	342	309	292	259	242	209	192	159	142	109	92	59	42	9
791	760	741	710	691	660	641	610	591	560	541	510	491	460	441	410	391	361	341	310	291	260	241	210	191	160	141	110	91	60	41	10
790	761	740	711	690	661	640	611	590	561	540	511	490	461	440	411	390	362	340	311	290	261	240	211	190	161	140	111	90	61	40	11
789	762	739	712	689	662	639	612	589	562	539	512	489	462	439	412	389	362	339	312	289	262	239	212	189	162	139	112	89	62	39	12
788	763	738	713	688	663	638	613	588	563	538	513	488	463	438	413	388	363	338	313	288	263	238	213	188	163	138	113	88	63	38	13
787	764	737	714	687	664	637	614	587	564	537	514	487	464	437	414	387	364	337	314	287	264	237	214	187	164	137	114	87	64	37	14
786	765	736	715	686	665	636	615	586	565	536	515	486	465	436	415	386	365	336	315	286	265	236	215	186	165	136	115	86	65	36	15
785	766	735	716	685	666	635	616	585	566	535	516	485	466	435	416	385	366	335	316	285	266	235	216	185	166	135	116	85	66	35	16
784	767	734	717	684	667	634	617	584	567	534	517	484	467	434	417	384	367	334	317	284	267	234	217	184	167	134	117	84	67	34	17
783	768	733	718	683	668	633	618	583	568	533	518	483	468	433	418	383	368	333	318	283	268	233	218	183	168	133	118	83	68	33	18
782	769	732	719	682	669	632	619	582	569	532	519	482	469	432	419	382	369	332	319	282	269	232	219	182	169	132	119	82	69	32	19
781	770	731	720	681	670	631	620	581	570	531	520	481	470	431	420	381	370	331	320	281	270	231	220	181	170	131	120	81	70	31	20
780	771	730	721	680	671	630	621	580	571	530	521	480	471	430	421	380	371	330	321	280	271	230	221	180	171	130	121	80	71	30	21
779	772	729	722	679	672	629	622	579	572	529	522	479	472	429	422	379	372	329	322	279	272	229	222	179	172	129	122	79	72	29	22
778	773	728	723	678	673	628	623	578	573	528	523	478	473	428	423	378	373	328	323	278	273	228	223	178	173	128	123	78	73	28	23
777	774	727	724	677	674	627	624	577	574	527	524	477	474	427	424	377	374	327	324	277	274	227	224	177	174	127	124	77	74	27	24
776	775	726	725	676	675	626	625	576	575	526	525	476	475	426	425	376	375	326	325	276	275	226	225	176	175	126	125	76	75	26	25

Family wants to donate a bench on walk way in babyland.



September 25, 2020.

Attention Cemetery Board;

My name is Victoria Rocha. My daughter Marie Hardcastle is buried at Tulare Cemetery on Kern Street. Her grave is near marker #162. She died on 12/23/2013

I would like permission to put a bench in her honor near her grave or as close as allowed. I will abide by any and all rules and restrictions that apply.

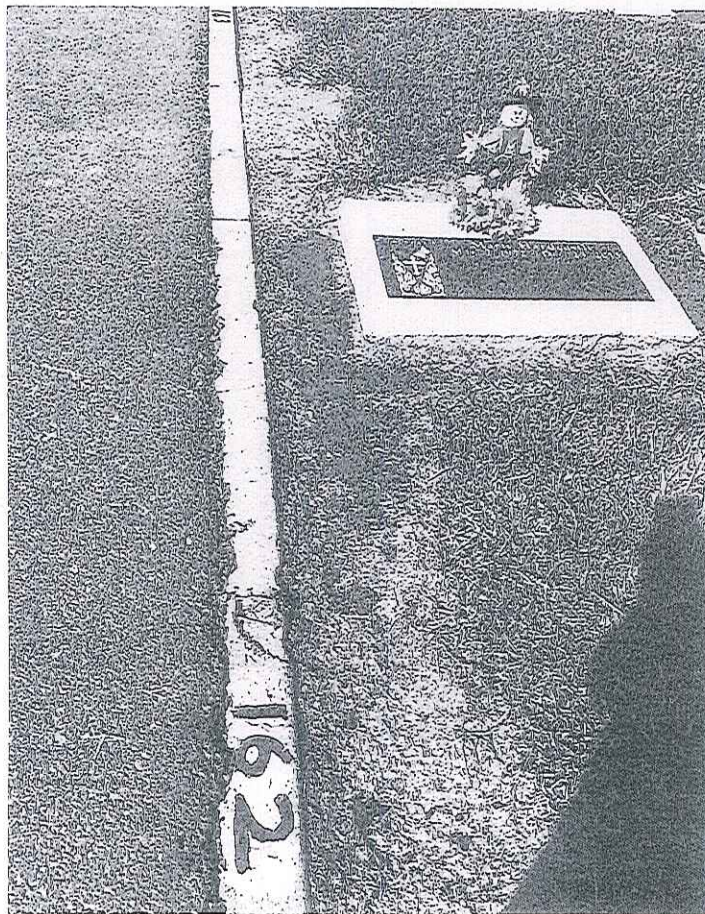
Thank you for your kind attention.

Victoria Rocha

521 N. Cherry Street

Tulare, CA 93274

Victoria Rocha
559-303-7471



A hand-drawn site map of a farm, divided into several sections and areas. The map includes the following labels and features:

- Top Left:** A rectangular area labeled "Northeast".
- Top Center:** A rectangular area labeled "Southeast II" containing a diagram of a well or pump structure.
- Top Right:** A large area labeled "South" with a diagonal line running from the top left to the middle right. To the right of this area is a "Dump AREA" and a "Bull Pen".
- Middle Left:** A rectangular area labeled "RESUB" above a dashed line, and "EASTERN" below it.
- Middle Center:** A rectangular area labeled "South east I" above a dashed line, and "EASTERN" below it. To the right of this area is a vertical dashed line labeled "Central 1".
- Middle Right:** A grid of four rectangular sections labeled "SEC A", "Sec. C" (containing a circle), "SEC. H", and "SEC. G" (containing a circle). To the right of "SEC. G" is a vertical line labeled "162".
- Bottom Left:** A vertical strip labeled "CANYON" on the left, "CITY" in the middle, and "LOOF 3" at the bottom. To its right is another vertical strip labeled "LOOF 2" at the bottom.
- Bottom Center:** A rectangular area labeled "Pump house" and "Refrigerator" at the top, "CITY" in the middle, and "LOOF 1" at the bottom. To the right of this area is a vertical dashed line labeled "Central 2 and Central 3".
- Bottom Right:** A grid of four rectangular sections labeled "SEC B-1", "SEC B-2", "SEC. E" (containing a square labeled "DREAM LAND"), and "SEC. F".
- Other Labels:** "C ANAL" is written at the top right. "Tree roses" is written along the bottom edge. "Bench" and "GIRLANDS AND BUSHES" are written along the right edge. "Baby LAND" is written in a small area between "SEC B-1" and "SEC B-2".

bench

August 26, 2020

Dear and well respected Tulare Cemetery; my father Rodolfo G. Suarez, Sr. who passed on November 30, 2016 laid to rest at the Tulare Cemetery location on J street and Hwy 99. My siblings and I had purchased a memorial bench that we currently have on our fathers property that we all reside in. We are currently in the process of selling the property and have no place to set the bench. It would be a blessing and an honor to have the bench near our fathers resting place.

We are asking Tulare Cemetery wholeheartedly to grant us permission to place the bench at the location where the gentlemen at the cemetery had specified. I am fully aware of the costs to set the concrete and that wont be a problem for me and my siblings to pay. Thank you, Tulare Cemetery for your patience to read this letter of request.

Sincerely,
Suarez Family

■ Contact info: Rudy Suarez Jr.
■ Address--- 25790 Road 180 Visalia, CA 93292
■ Cell# 559-804-5521 --- please leave voicemail if I don't answer thank you.

BLOCK

"A"

N

A1	B1	C1	D1	E1	F1	G1	H1	I1	J1	K1	L1	M1	N1	O1	P1	Q1	R1	S1	T1	U1	V1	W1	X1	Y1	Z1	AA1	BB1	CC1	DD1
A2	B2	C2	D2	E2	F2	G2	H2	I2	J2	K2	L2	M2	N2	O2	P2	Q2	R2	S2	T2	U2	V2	W2	X2	Y2	Z2	AA2	BB2	CC2	DD2
A3	B3	C3	D3	E3	F3	G3	H3	I3	J3	K3	L3	M3	N3	O3	P3	Q3	R3	S3	T3	U3	V3	W3	X3	Y3	Z3	AA3	BB3	CC3	DD3
A4	B4	C4	D4	E4	F4	G4	H4	I4	J4	K4	L4	M4	N4	O4	P4	Q4	R4	S4	T4	U4	V4	W4	X4	Y4	Z4	AA4	BB4	CC4	DD4
A5	B5	C5	D5	E5	F5	G5	H5	I5	J5	K5	L5	M5	N5	O5	P5	Q5	R5	S5	T5	U5	V5	W5	X5	Y5	Z5	AA5	BB5	CC5	DD5
A6	B6	C6	D6	E6	F6	G6	H6	I6	J6	K6	L6	M6	N6	O6	P6	Q6	R6	S6	T6	U6	V6	W6	X6	Y6	Z6	AA6	BB6	CC6	DD6
A7	B7	C7	D7	E7	F7	G7	H7	I7	J7	K7	L7	M7	N7	O7	P7	Q7	R7	S7	T7	U7	V7	W7	X7	Y7	Z7	AA7	BB7	CC7	DD7
A8	B8	C8	D8	E8	F8	G8	H8	I8	J8	K8	L8	M8	N8	O8	P8	Q8	R8	S8	T8	U8	V8	W8	X8	Y8	Z8	AA8	BB8	CC8	DD8
A9	B9	C9	D9	E9	F9	G9	H9	I9	J9	K9	L9	M9	N9	O9	P9	Q9	R9	S9	T9	U9	V9	W9	X9	Y9	Z9	AA9	BB9	CC9	DD9
A10	B10	C10	D10	E10	F10	G10	H10	I10	J10	K10	L10	M10	N10	O10	P10	Q10	R10	S10	T10	U10	V10	W10	X10	Y10	Z10	AA10	BB10	CC10	DD10
A11	B11	C11	D11	E11	F11	G11	H11	I11	J11	K11	L11	M11	N11	O11	P11	Q11	R11	S11	T11	U11	V11	W11	X11	Y11	Z11	AA11	BB11	CC11	DD11
A12	B12	C12	D12	E12	F12	G12	H12	I12	J12	K12	L12	M12	N12	O12	P12	Q12	R12	S12	T12	U12	V12	W12	X12	Y12	Z12	AA12	BB12	CC12	DD12
A13	B13	C13	D13	E13	F13	G13	H13	I13	J13	K13	L13	M13	N13	O13	P13	Q13	R13	S13	T13	U13	V13	W13	X13	Y13	Z13	AA13	BB13	CC13	DD13
A14	B14	C14	D14	E14	F14	G14	H14	I14	J14	K14	L14	M14	N14	O14	P14	Q14	R14	S14	T14	U14	V14	W14	X14	Y14	Z14	AA14	BB14	CC14	DD14
A15	B15	C15	D15	E15	F15	G15	H15	I15	J15	K15	L15	M15	N15	O15	P15	Q15	R15	S15	T15	U15	V15	W15	X15	Y15	Z15	AA15	BB15	CC15	DD15
A16	B16	C16	D16	E16	F16	G16	H16	I16	J16	K16	L16	M16	N16	O16	P16	Q16	R16	S16	T16	U16	V16	W16	X16	Y16	Z16	AA16	BB16	CC16	DD16
A17	B17	C17	D17	E17	F17	G17	H17	I17	J17	K17	L17	M17	N17	O17	P17	Q17	R17	S17	T17	U17	V17	W17	X17	Y17	Z17	AA17	BB17	CC17	DD17
A18	B18	C18	D18	E18	F18	G18	H18	I18	J18	K18	L18	M18	N18	O18	P18	Q18	R18	S18	T18	U18	V18	W18	X18	Y18	Z18	AA18	BB18	CC18	DD18
A19	B19	C19	D19	E19	F19	G19	H19	I19	J19	K19	L19	M19	N19	O19	P19	Q19	R19	S19	T19	U19	V19	W19	X19	Y19	Z19	AA19	BB19	CC19	DD19
A20	B20	C20	D20	E20	F20	G20	H20	I20	J20	K20	L20	M20	N20	O20	P20	Q20	R20	S20	T20	U20	V20	W20	X20	Y20	Z20	AA20	BB20	CC20	DD20
A21	B21	C21	D21	E21	F21	G21	H21	I21	J21	K21	L21	M21	N21	O21	P21	Q21	R21	S21	T21	U21	V21	W21	X21	Y21	Z21	AA21	BB21	CC21	DD21
A22	B22	C22	D22	E22	F22	G22	H22	I22	J22	K22	L22	M22	N22	O22	P22	Q22	R22	S22	T22	U22	V22	W22	X22	Y22	Z22	AA22	BB22	CC22	DD22
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A56	B56	C56	D56	E56	F56	G56	H56	I56	J56	K56	L56	M56	N56	O56	P56	Q56	R56	S56	T56	U56	V56	W56	X56	Y56	Z56	AA56	BB56	CC56	DD56
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**TULARE COUNTY GRAND JURY**

5963 S Mooney Boulevard Visalia, CA 93277

PHONE: (559) 624-7295

FAX: (559) 733-6078

E-MAIL: grnd_jury@co.tulare.ca.usWEB: <http://tularecounty.ca.gov/grandjury/>ATTENTION: Stephen PresantAGENCY: Tulare Public Cemetery DistrictADDRESS: 900 E. Kern Ave., Tulare, CA 93274

California Penal Code §933.05 (f) mandates that the Tulare County Grand Jury provide a copy of the portion of the final Report that affects that agency or person of that agency two working days prior to its public release. Advance release or disclosure of a Grand Jury Report is prohibited prior to its public release.

Attached is a copy of your portion of the 2019-2020 Tulare County Grand Jury Final Report.

California Penal Code §933(c) requires a response to said document. Depending on the type of respondent you are, a written response is required as follows:

- ☒ **PUBLIC AGENCY:** The governing body of any public agency that is required to respond must do so within NINETY (90) DAYS from the date this report was approved as final by the Presiding Judge.
- ☒ **ELECTIVE OFFICER OR AGENCY HEAD:** All elected officers or heads of agencies that are required to respond must do so within SIXTY (60) DAYS from the date this report was approved as final by the Presiding Judge.

Please be advised, this portion of the final report was approved as final by the Presiding Judge on 09/10/20.

YOU MUST SEND YOUR RESPONSE TO EACH OF THE FOLLOWING:

The Honorable Judge David Mathias
County Civic Center, Room 303
221 S Mooney Blvd
Visalia, CA 93291

Tulare County Grand Jury
5963 S Mooney Blvd
Visalia, CA 93277

Tulare County Board of Supervisors
2800 W. Burrel Ave
Visalia, CA 93291
(For County Agencies Only)

Received by: _____

Date: _____

Report Name: Tulare Public Cemetery DistrictResponse Due by: December 9, 2020Delivered by: [Signature]Date and Time: 9/11/20 10:26 AMRelease Date: 09/17/20

Deidra Vance, Foreman 2019/2020 Tulare County Grand Jury

PREPARE A SEPARATE RESPONSE FOR EACH REPORT

California Penal Code §933.05 mandates the manner in which responses are to be answered.

See reverse for Penal Code §933.05 information.

§933.05. Response to Grand Jury Recommendations--Content Requirements; Personal Appearance by Responding Parry; Grand Jury Report to Affected Agency

(a) For purposes of subdivision (b) of §933, as to each grand jury finding, the responding person or entity shall indicate one of the following:

- (1) The respondent agrees with the finding.
- (2) The respondent disagrees wholly or partially with the finding, in which case the response shall specify the portion of the finding that is disputed and shall include an explanation of the reasons therefore.

(b) For purposes of subdivision (b) of §933, as to each grand jury recommendation, the responding person or entity shall report one of the following actions:

- (1) The recommendation has been implemented, with a summary regarding the implemented action.
- (2) The recommendation has not yet been implemented, but will be implemented in the future, with a timeframe for implementation.
- (3) The recommendation requires further analysis, with an explanation and the scope and parameters of an analysis or study, and a timeframe for the matter to be prepared for discussion by the officer or head of the agency or department being investigated or reviewed, including the governing body of the public agency when applicable. This time frame shall not exceed six months from the date of publication of the grand jury report.
- (4) The recommendation will not be implemented because it is not warranted or is not reasonable, with an explanation therefore:

(c) However, if a finding or recommendation of the grand jury addresses budgetary or personnel matters of a county agency or department headed by an elected officer, both the agency or department head and the board of supervisors shall respond if requested by the grand jury, but the response of the board of supervisors shall address only those budgetary or personnel matters over which it has some decision-making authority. The response of the elected agency or department head shall address all aspects of the findings or recommendations affecting his or her agency or department.

(d) A grand jury may request a subject person or entity to come before the grand jury for the purpose of reading and discussing the finding of the grand jury report that relates to that person or entity in order to verify the accuracy of the findings prior to their release.

(e) During an investigation, the grand jury shall meet with the subject of that investigation regarding the investigation, unless the court, either on its own determination or upon request of the foreperson of the grand jury, determines that such a meeting would be detrimental.

(f) A grand jury shall provide to the affected agency a copy of the portion of the grand jury report relating to that person or entity two working days prior to its public release and after the approval of the presiding judge. No officer, agency, department, or governing body of a public agency shall disclose any contents of the report prior to the public release of the final report.

TULARE PUBLIC CEMETERY DISTRICT

BACKGROUND:

The Tulare Public Cemetery District (TPCD) is an independent special district which operates within the city of Tulare. The District was formed on August 1, 1927 by a resolution from the Tulare County Board of Supervisors (TCBOS). It operates under the provisions of the California Health and Safety Code (CHSC), the California Government Code (CGC) relating to Special Districts and under the guidance of the California Brown Act in conducting meetings.

The TPCD operates two cemeteries within the district's boundaries. Both cemeteries are located within the city limits of Tulare.

REASON FOR INVESTIGATION:

Tulare County Civil Grand Jury (TCCGJ) received no fewer than three separate citizen complaints, alleging various violations by the TPCD Board of Trustees.

METHOD OF INVESTIGATION:

1. Conducted interviews
2. Reviewed relevant documents and data
3. Conducted site visits
4. Attended multiple board meetings of TPCD and TCBOS.

FACTS:

1. The TPCD Board of Trustees consists of five members who are appointed by the TCBOS. Trustees are appointed to four year terms and are required to reside within the boundaries of the District. The governing Board has had multiple turnovers in recent years.
2. The District's bylaws section C-1 sets forth the fourth Thursday of each month for regular Board meetings.
3. Health and Safety Code 9065 (f) requires income (interest) from the Endowment Care Fund be deposited in an Endowment Income Fund and be spent solely for the care of the cemeteries owned by the district.

4. In August of 2019, \$389,147 of accumulated interest was authorized to be transferred from the Endowment Care Fund to the County to be invested with 2% going to maintenance of the Cemetery.
5. The \$389,147 transferred from the endowment care fund was accrued interest (over 30 plus years) that had not been transferred previously as required by law. The amount was computed by a private outside accounting firm employed by TPCD.
6. CGC Section 53234 et seq. requires Trustees to receive Ethics training every two years.
7. Section 9026, (subsections (b) and (c)) of the CHSC enables a Board of Supervisors to intervene in such cases where it is deemed to be necessary and/or appropriate and to appoint itself to serve as the governing board of a district.
8. Staff and Board members have indicated that they have had insufficient training to meet the needs of the District.
9. The TPCD has failed to display the Agenda of the forthcoming meetings 72 hours prior to the meeting, as required by the Brown Act.
10. Despite much public attention focused on the dysfunctionality of the TPCD's Board of Trustees, the TCBOS, has thus far declined to exercise its authority under the section of the CHSC 9026.
11. Members of the group Caring Cause speak up in board meetings before they are recognized by the Chairman and interrupt speakers during public comment sessions.

FINDINGS:

- F1. Office staff was using antiquated bookkeeping practices which led to inaccurate and lost payroll documents as well as endowment fund practices not being followed for several years. Payroll was done by averaging hours rather than hours worked.
- F2. Information contained in the Board packets are frequently incomplete and not all members are provided information to which they are entitled. Requests on August 29, 2019, September 30, 2019 and October 10, 2019 by a board member for information was not received by the board member.
- F3. "Caring Cause" is a volunteer group, which is disruptive to Board meetings.
- F4. TCCGJ found no evidence to confirm that required ethics training had been administered.

F5. The cemetery district addressed accounting issues with new accounting practices and software.

F6. The TCBOS has neglected to provide essential oversight to ensure that the public interest is served. They continue to reappoint trustees who have demonstrated an inability/unwillingness to adhere to accepted practices as they relate to conduct of Cemetery District board meetings.

RECOMMENDATIONS:

R1. An independent forensic audit of TPCD should be conducted covering the last five years.

R2. A complete restructuring of TPCD's policies, procedures and internal controls be implemented within the next 12 months.

R3. The agenda be posted at least 72 hours in advance of any regularly scheduled meeting as required by the Brown Act.

R4. Transfer of endowment funds needs to be made on a more regular basis.

R5. The TCBOS consider exercising its authority under the applicable sections of the CHSC 9026 with a view toward bringing the governance of the TPCD into compliance with generally accepted practices and State requirement.

REQUIRED RESPONSES:

1. Tulare Public Cemetery Board Findings F1- F6 Recommendations R1-R4
2. Tulare County Board of Supervisors Findings F1-F6 Recommendation R5

Disclaimer

Grand Jury reports are based on documentary evidence and the testimony of sworn or admonished witnesses, not on conjecture or opinion. However, the Grand Jury is precluded by law from disclosing such evidence except upon specific approval of the Presiding Judge of the Superior Court, or another judge appointed by the Presiding Judge (Penal Code Section 911, 924.1 (a) and 929). Similarly, the Grand Jury is precluded by law from disclosing the identity of witnesses except upon an order of the court for narrowly defined purposes (Penal Code Section 924.2 and 929).

Tulare Public Cemetery District
Special Board Meeting Minutes
September 17, 2020

CALL TO ORDER:

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

PUBLIC COMMENTS:

Alex Gutiérrez spoke on Trustee Gilson not being able to speak at the last board meeting.

TRUSTEE COMMENTS:

Trustee Aguilar commented on how he had to hire an attorney in order to receive data he requested on a PRAR and how he is unable to do his duty as a Trustee.

Vice Chairperson Avila commented on how other people are on their own agenda and are just creating drama within the board members. He also stated that when push comes to shove he will push back.

Trustee Gilson had concerns on finances and H&SC. She spoke on how she had given those H&SC to Chairperson Presant.

WALTER MORTENSEN INSURANCE:

Motion was made by Vice Chairperson Avila to accept the bid from Walter Mortensen Insurance, second by Secretary Pennington (4-1) Trustee Aguilar – Nay; Vice Chairperson Avila – Yay; Trustee Gilson – Yay; Secretary Pennington –Yay; Chairperson Presant – Yay.

At 1:45 p.m. the board moved into closed session.

At 2:49 p.m. the board moved into open session.

REPORT OUT OF CLOSED SESSION:

ITEM A CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION

Significant Exposure to Litigation (Government Code Section 54956.9(d)(2))

Number of Potential Cases: 1

Threat of litigation against the District expressed in an electronic communication received August 26, 2020 and in a public meeting on August 27, 2020 by Alberto Aguilar against the District.

Nothing to report.

ITEM B CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION

Significant Exposure to Litigation (Government Code Section 54956.9(d)(2))

Number of Potential Cases: 1

Threat of litigation against the District in relation to today's agenda item regarding the Vacancy of Trustee Gilson's seat pursuant to Government Code Section 1770, subd. (e).

Nothing to report.

Tulare Public Cemetery District
Special Board Meeting Minutes
September 17, 2020

VACANCY OF TRUSTEE GILSON'S SEAT PURSUANT TO GOVERNMENT CODE SECTION 1770 SUBD (e):

Trustees discussed the possible vacancy of Trustee Gilson's seat pursuant to Government Code Section 1170. Chairman Presant presented reasons to declare Trustee Gilson as having abandoned her seat because she is no longer a resident of the Tulare Public Cemetery District. After some discussion Trustee Pennington asked Trustee Gilson if she would return to the Tulare area. Trustee Gilson responded that she would be returning to the Tulare area. No action taken by the Board.

Chairperson Presant gave a 5-minute recess at 3:13 p.m.

At 3:19 p.m. the board reconvened.

At 4:00 p.m. Trustee Gilson left the meeting.

KERN SECURITY BIDS:

Vice Chairperson Avila made a motion to accept the security bid from Giotto's Alarm Tech and the electrical bid from Elite Electric, second by Secretary Pennington (3-1) Trustee Aguilar Nay.

ADJOURNMENT:

Chairperson Presant adjourned the meeting at 4:24 p.m.

Respectfully Submitted,

Board Secretary

Tulare Public Cemetery District
Regular Board Meeting Minutes
September 24, 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.

Trustee Vicki Gilson was absent.

RECOGNITION OF VISITORS:

Steve Harell (Member of Tulare Hospital Board)

PUBLIC COMMENTS:

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

Alex Gutiérrez felt that the 24 hour notice given is hard for him. He also spoke on the purchasing policy. Mr. Gutiérrez commented on how happy was that Trustee Gilson was able to stay and the value she brings to the board as an expert accountant and the difference she has made on the board.

TRUSTEE COMMENTS:

Trustee Aguilar spoke on Brown Act violation of the Audit Committee as a standing committee the agenda needs to be posted 72 hours before the meeting not 24 hours before the meeting. He also commented how he has hired an attorney because he is not able to get data he has requested.

Trustee Pennington ask what is the purpose of the audit committee?

Trustee Avila commented on personality conflicts and suggested that maybe Trustee Aguilar can be a part of the audit committee.

TULARE CEMETERIANS REPORT:

Linda Maloy co-founder of Tulare Cemeterians, reported that they would be having another clean up day on Saturday, September 24th from 7:30am to 9:30am.

MINUTES OF JULY 15, 23, 27, 2020 & AUGUST 27, 2020:

All Minutes were read, discussed and approved as corrected.

AUDIT COMMITTEE REPORT:

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

JUNE, JULY, & AUGUST 2020 FINANCIALS:

Vice Chairperson Avila moved to approve the June 2020 financials, second by Secretary Pennington (3-1) Trustee Aguilar – No, Secretary Pennington – Yes, Vice Chairperson Avila – No, Chairperson Presant – Yes.

The July & August 2020 financials were table for the next board meeting.

Tulare Public Cemetery District
Regular Board Meeting Minutes
September 24, 2020

Chairperson Presant called a recess at 2:31 p.m.
TPCD board meeting reconvened at 244 p.m.

PROPOSED PUBLIC WORK AGREEMENT:

This item was tabled.

NICHE WALL BID FROM SPENCE FENCE:

Vice Chairperson Avila moved to sell keys to family's for lock in niche wall, second by Secretary Pennington (4-0).

MOWER BIDS – KERN CEMETERY:

Vice Chairperson Avila moved to accept the bid from Cal Turf, second by Secretary Pennington (4-0).

ALTA PUMP BID:

This item was tabled for the next board meeting.

CEMENT WORK BID – NORTH CEMETERY:

Motion was made by Secretary Pennington to accept the cement work bid from Reed Shaffer, second by Trustee Aguilar (3-1) Vice Chairperson Avila Nay.

DRAFT RESOLUTION 2020/21-2 TRANSFER OF ENDOWMENT INTEREST MONIES TO FUND 817:

Motion was made to transfer the Endowment Interest monies to Fund 817 by Vice Chairperson Avila, second by Secretary Pennington (3-1) Trustee Aguilar Nay.

MANAGERS REPORT:

Manager Castaneda reported to the board the purchasing policy that Aaron Zaheen from county council drafted for the audit committee to go over and present to the board. She also reported to the board the e-mail she received by CAPC on an upcoming zoom training, if any board member is interest office staff can sign them up.

ADJOURNMENT:

With nothing further Chairperson Presant adjourned the meeting at 4:18 p.m.

Respectfully Submitted,

Board Secretary

Tulare Public Cemetery District
Special Board Meeting Minutes
October 2, 2020

CALL TO ORDER:

The Tulare Public Cemetery board meeting was called to order at 4:00 p.m., at 900 E. Kern Avenue, Tulare, California by Chairperson Stephen Presant. Trustees present were Vice Chairperson Xavier Avila and Secretary Pennington. Trustees present via teleconference were, Chairperson Stephen Presant, Trustee Vicki Gilson and Trustee Alberto Aguilar

DISCUSSION OF PEDRO BONO BURIAL RIGHTS SECTION EASTERN BLOCK 6 LOT 12 GRAVES 4 & 5:

Motion was moved by Vice Chairperson Avila to have county council Aaron Zaheen to draft up an Affidavit Under Penalty of Perjury for the Pedro family to sign and the cemetery to give both graves to the Pedro family, second by Trustee Gilson (4-1) Trustee Aguilar – Nay; Vice Chairperson Avila – Yay; Trustee Gilson – Yay; Secretary Pennington –Yay; Chairperson Presant – Yay.

ADJOURNMENT:

Chairperson Presant adjourned the meeting at 4:49 p.m.

Respectfully Submitted,

Board Secretary

Tulare Public Cemetery District
Audit Committee Minutes
August 28, 2020

CALL TO ORDER:

The Tulare Public Cemetery Audit Committee meeting of June 22, 2020 was called to order at 9:00 am, at the district office, 900 E Kern Avenue, Tulare, California by Committee Member Stephen Presant. Committee Member present were Jim Pennington.

Committee Member Linda Maloy was absent.

Leonor Castaneda was in attendance.

RECOGNITION OF VISITORS: There were no visitors

The minutes of June 22, 2020 were approved as presented. (2-0)

The June 2020 Financials were approved (2-0)

Review request by Trustee Gilson to have the Monthly Check Register signed off by all Board Members. Not approved (0-2)

Review Draft Resolution for Revolving Fund with new Budget amount. Approved (2-0)

Reviewed Draft Resolution to Transfer Endowment Interest for F/Y 2019-2020 to Fund 817. Approved (2-0)

MANAGER'S REPORT

Concern that Tulare County was delaying the monthly documentation to the office of our financials because of reduced staffing caused by coronavirus.

With nothing further on the agenda Audit Committee Member Presant adjourned the meeting at 9:45 a.m.

Respectfully Submitted

Audit Committee Member

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

	<u>Jul 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
00 - Clearing Acct.	31,772.50
10100 - Petty Cash	371.78
10150 - Bank of The Sierra - CHK ACCT	54,305.08
10500 - Cash in Treasury (772)	266,778.31
10600 - Endowment - Reserved (773)	
1620 - Edowment Care 1620	316,017.92
10600 - Endowment - Reserved (773) - Other	1,218,494.59
Total 10600 - Endowment - Reserved (773)	1,534,512.51
10700 - Cash in Expansion Account (807)	72,683.30
10900 - Endowment - Unreserved (817)	344,792.60
Total Checking/Savings	2,305,216.08
Other Current Assets	
10 - Customer Balance Due	263.17
12001 - Undeposited Funds	-1,898.00
Total Other Current Assets	-1,634.83
Total Current Assets	2,303,581.25
TOTAL ASSETS	2,303,581.25
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 - Accounts Payable	14,042.72
Total Accounts Payable	14,042.72
Other Current Liabilities	
24000 - Payroll Liabilities	6,653.26
24010 - Pension Payable	3,219.06
24020 - Health Insurance Payable	1,253.78
25500 - Sales Tax Payable	2,913.35
Total Other Current Liabilities	14,039.45
Total Current Liabilities	28,082.17
Total Liabilities	28,082.17
Equity	
30000 - Opening Balance Equity	2,282,733.86
31100 - Retain Earnings	-11,416.77
Net Income	4,181.99
Total Equity	2,275,499.08
TOTAL LIABILITIES & EQUITY	2,303,581.25

8:16 PM
10/16/20
Accrual Basis

Tulare Public Cemetery District
Profit & Loss Budget Performance
July 2020

	Jul 20	Budget	Jul 20	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
3999 · Total Beginning Cash Available	0	23,450	0	23,450	281,394
4000 · County Taxes	0	15,785	0	15,785	189,418
4801 · Interest Income - 772	0	250	0	250	3,000
5400 · Charges for Current Services	92,500	61,029	92,500	61,029	732,345
5805 · Misc. Revenue	172	167	172	167	2,000
5834 · Restitution	100	100	100	100	1,200
5835 · Other Revenue	0	667	0	667	8,000
Total Income	92,772	101,446	92,772	101,446	1,217,357
Expense					
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	53,237	27,500	53,237	27,500	330,000
6002 · Overtime	1,486	250	1,486	250	3,000
6004 · Benefits	11	6,250	11	6,250	75,000
6005 · Extra Help	2,921	2,243	2,921	2,243	26,912
6008 · Directors Fees	0	333	0	333	4,000
6011 · Retirement-SD Portion	3,962	3,125	3,962	3,125	37,500
6012 · Social Security and Medicare	4,624	2,654	4,624	2,654	31,845
6015 · Workers Compensation Ins	0	2,083	0	2,083	25,000
6016 · Unemployment Ins.	307	167	307	167	2,000
6000 · Payroll and Employee Benefits - Other	5,422	0	5,422	0	0
Total 6000 · Payroll and Employee Benefits	71,968	44,605	71,968	44,605	535,257
7003 · Penalties	0	42	0	42	500
7004 · Clothing and Personal Supplies	0	583	0	583	7,000
7005 · Telecommunications	424	500	424	500	6,000
7006 · Vaults and Crypts	4,650	6,250	4,650	6,250	75,000
7009 · Household Supplies	419	125	419	125	1,500
7010 · Insurance	0	1,667	0	1,667	20,000
7030 · Maintenance and Repairs	9,638	9,167	9,638	9,167	110,000
7036 · Office Supplies and Expense	757	2,083	757	2,083	25,000
7039 · Miscellaneous	439	58	439	58	700

Tulare Public Cemetery District
Profit & Loss Budget Performance
July 2020

	Jul 20	Budget	Jul 20	YTD Budget	Annual Budget
7043 · Professional Fees	1,857	3,333	1,857	3,333	40,000
7045 · Security	0	208	0	208	2,500
7059 · Publications and Legal Notices	410	250	410	250	3,000
7073 · Training / Education	0	833	0	833	10,000
7081 · Utilities	6,848	3,333	6,848	3,333	40,000
7425 · Taxes	1,075	108	1,075	108	1,300
8001 · Graves Repurchase	0	417	0	417	5,000
8100 · Building and Improvements	0	20,833	0	20,833	250,000
8300 · Equipment	0	6,250	0	6,250	75,000
Total Expense	98,484	100,646	98,484	100,646	1,207,757
Net Ordinary Income	-5,712	800	-5,712	800	9,600
Other Income/Expense					
Other Income					
9100 · Endowment					
9101 · Endowment Revenue	10,572	5,000	10,572	5,000	60,000
9102 · Interest Income - EC	0	2,500	0	2,500	30,000
9100 · Endowment - Other	0	0	0	0	0
Total 9100 · Endowment	10,572	7,500	10,572	7,500	90,000
9200 · Fund for Future Expansion - 807					
9201 · Rent and Concessions - 807	0	750	0	750	9,000
9203 · Interest Income - 807	0	117	0	117	1,400
9204 · Future Expansion Current Service	979	1,250	979	1,250	15,000
9200 · Fund for Future Expansion - 807 - Other	0	0	0	0	0
Total 9200 · Fund for Future Expansion - 807	979	2,117	979	2,117	25,400
9300 · Unreserved Funds - 817					
9301 · Interest Income - 817	0	417	0	417	5,000
9300 · Unreserved Funds - 817 - Other	0	0	0	0	0
Total 9300 · Unreserved Funds - 817	0	417	0	417	5,000
Total Other Income	11,551	10,033	11,551	10,033	120,400

8:16 PM

10/16/20

Accrual Basis

Tulare Public Cemetery District
Profit & Loss Budget Performance
 July 2020

	Jul 20	Budget	Jul 20	YTD Budget	Annual Budget
Other Expense					
7432 - Appropriation for Contingencies	0	10,833	0	10,833	130,000
9999 - COVID 19 Expenses	1,560		1,560		
Total Other Expense	1,560	10,833	1,560	10,833	130,000
Net Other Income	9,991	-800	9,991	-800	-9,600
Net Income	4,279	0	4,279	0	0

2:40 PM
08/18/20

Tulare Public Cemetery District
Reconciliation Summary
10150 - Bank of The Sierra - CHK ACCT, Period Ending 07/31/2020

	<u>Jul 31, 20</u>
Beginning Balance	67,241.97
Cleared Transactions	
Checks and Payments - 71 items	-81,109.68
Deposits and Credits - 3 items	95,000.00
Total Cleared Transactions	<u>13,890.32</u>
Cleared Balance	<u>81,132.29</u>
Uncleared Transactions	
Checks and Payments - 26 items	-26,827.21
Total Uncleared Transactions	<u>-26,827.21</u>
Register Balance as of 07/31/2020	<u>54,305.08</u>
Ending Balance	54,305.08

10:03 AM

09/21/20

Tulare Public Cemetery District
Reconciliation Summary
10500 - Cash in Treasury (772), Period Ending 07/31/2020

	<u>Jul 31, 20</u>
Beginning Balance	281,393.76
Cleared Transactions	
Checks and Payments - 4 items	-96,575.00
Deposits and Credits - 3 items	81,959.55
Total Cleared Transactions	<u>-14,615.45</u>
Cleared Balance	<u>266,778.31</u>
Register Balance as of 07/31/2020	266,778.31
Ending Balance	266,778.31

12:59 PM

09/21/20

**Tulare Public Cemetery District
Reconciliation Summary**

10600 - Endowment - Reserved (773), Period Ending 07/31/2020

	<u>Jul 31, 20</u>
Beginning Balance	1,526,755.51
Cleared Transactions	
Checks and Payments - 1 item	-393.00
Deposits and Credits - 3 items	8,150.00
	<u>7,757.00</u>
Total Cleared Transactions	
Cleared Balance	<u><u>1,534,512.51</u></u>
Register Balance as of 07/31/2020	1,534,512.51
Ending Balance	1,534,512.51

1:56 PM

09/20/20

Tulare Public Cemetery District
Reconciliation Summary

10700 - Cash in Expansion Account (807), Period Ending 07/31/2020

	<u>Jul 31, 20</u>
Beginning Balance	
Cleared Balance	72,683.30
	72,683.30
Register Balance as of 07/31/2020	
	72,683.30
Ending Balance	72,683.30

2:00 PM

09/20/20

Tulare Public Cemetery District
Reconciliation Summary

10900 - Endowment - Unreserved (817), Period Ending 07/31/2020

	<u>Jul 31, 20</u>
Beginning Balance	
Cleared Balance	344,792.60
Register Balance as of 07/31/2020	344,792.60
Ending Balance	344,792.60

1:34 PM

09/20/20

Accrual Basis

Tulare Public Cemetery District

Check List Without Payroll

July 2020

Date	Num	Name	Amount	Balance
10150 · Bank of The Sierra - CHK ACCT				
07/14/2020	AUT...	AT & T Phone's	-70.00	-70.00
07/15/2020	AUT...	AT & T Mobility	-73.15	-143.15
07/15/2020	AUT...	Southern California ...	-1,512.54	-1,655.69
07/20/2020	AUT...	City of Tulare	-3,391.28	-5,046.97
07/27/2020	AUT...	AT & T Phone's	-170.76	-5,217.73
07/28/2020	AUT...	AT & T Phone's	-182.78	-5,400.51
07/28/2020	AUT...	Intuit	-14.00	-5,414.51
07/08/2020	AUT...	CALPERS	-1,505.78	-6,920.29
07/08/2020	AUT...	CALPERS	-1,518.17	-8,438.46
07/17/2020	2087	State Board of Equa...	-1,075.00	-9,513.46
07/17/2020	2089	California Industrial ...	-102.71	-9,616.17
07/17/2020	2090	CALPERS	-24.89	-9,641.06
07/17/2020	2091	Chris Harrison	-255.00	-9,896.06
07/17/2020	2092	Ewing Irrigation & L...	-676.43	-10,572.49
07/17/2020	2093	Gary V. Burrows Inc.	-376.51	-10,949.00
07/17/2020	2094	Home Depot Cedit ...	-70.26	-11,019.26
07/17/2020	2095	Insurica	-3,650.00	-14,669.26
07/17/2020	2096	Office Depot	-691.04	-15,360.30
07/17/2020	2097	Res Com	-45.00	-15,405.30
07/17/2020	2098	Seacoast Business ...	-738.40	-16,143.70
07/17/2020	2099	Soap Man	-94.18	-16,237.88
07/17/2020	2100	US Bank Equipment...	-89.23	-16,327.11
07/17/2020	2101	Waste Management...	-746.84	-17,073.95
07/17/2020	2102	Wizix	-12.00	-17,085.95
07/21/2020	2103	Baker Supplies and ...	-677.52	-17,763.47
07/21/2020	2104	Central California Im...	-77.29	-17,840.76
07/21/2020	2105	Ewing Irrigation & L...	-16.10	-17,856.86
07/21/2020	2106	M. Green and Comp...	-118.00	-17,974.86
07/21/2020	2107	Polyguard & CO	-4,650.00	-22,624.86
07/21/2020	2108	SoCalGas	-21.60	-22,646.46
07/21/2020	2109	USA Printing And G...	-486.08	-23,132.54
07/21/2020	2110	James G Parker Ins...	-331.50	-23,464.04
07/21/2020	2111	Another Potter Porta...	-381.01	-23,845.05
07/31/2020	2121	Armando's Locksmit...	-1,443.00	-25,288.05
07/31/2020	2122	Ewing Irrigation & L...	-20.69	-25,308.74
07/31/2020	2123	Gary V. Burrows Inc.	-243.93	-25,552.67
07/31/2020	2124	InfoUSA Marketing, ...	-339.35	-25,892.02
07/31/2020	2125	Lowe's	-155.50	-26,047.52
07/31/2020	2126	Morris Levin & Son	-1,560.66	-27,608.18
07/31/2020	2127	Seacoast Business ...	-728.25	-28,336.43
07/31/2020	2128	Soap Man	-324.75	-28,661.18
07/31/2020	2129	USA Printing And G...	-70.53	-28,731.71
07/31/2020	2130	Wizix	-162.05	-28,893.76
Total 10150 · Bank of The Sierra - CHK ACCT			-28,893.76	-28,893.76
TOTAL			-28,893.76	-28,893.76

Tulare Public Cemetery District
Payroll Summary
 July 2020

	Hours	Rate	Jul 20
Employee Wages, Taxes and Adjustments			
Gross Pay			
COVID-19 Sick	32	16.25	520.00
Double-time hourly		30.50	0.00
Holiday Pay	112	19.00	2,302.40
Hourly	2,441.08333	19.00	47,114.33
Hourly Sick	101.5	18.00	2,113.50
Hourly Vacation	90	22.00	1,707.00
Overtime (x1.5) hourly	46.25	28.50	1,486.00
COVID 19 Pay			1,560.00
COVID 80			4,901.50
Total Gross Pay	2,822.83333		61,704.73
Deductions from Gross Pay			-951.84
Adjusted Gross Pay	2,822.83333		60,752.89
Taxes Withheld			-9,838.46
Deductions from Net Pay			-2,731.78
Net Pay	2,822.83333		48,182.65
Employer Taxes and Contributions			
Medicare Company			894.73
Social Security Company			3,728.97
CA - Unemployment			306.77
CA - Employment Training Tax			10.58
Total Employer Taxes and Contributions			4,941.05

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

JULY INTERMENTS 2018

BODY BURIALS	KERN		10
	NORTH		8
NICHES/HEX			4
CREMATION BURIALS	KERN		3
	NORTH		0
BABY BURIALS	KERN		0
	NORTH		0
TOTALS			25

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

TOTAL 157 48 205
Percentage Total: 77% 23%

JULY INTERMENTS 2019

BODY BURIALS	KERN		6
	NORTH		12
NICHES/HEX			1
CREMATION BURIALS	KERN		6
	NORTH		0
BABY BURIALS	KERN		0
	NORTH		0
TOTALS			25

	BODY	CREMATION	TOTAL
JAN	14	8	22
FEB	15	9	24
MAR	28	4	32
APR	16	10	26
MAY	12	9	21
JUN	11	4	15
JUL	18	7	25

TOTAL 114 51 165
Percentage Total: 69% 31%

JULY INTERMENTS 2020

BODY BURIALS	KERN		6
	NORTH		18
NICHES/HEX			1
CREMATION BURIALS	KERN		3
	NORTH		5
BABY BURIALS	KERN		0
	NORTH		1
TOTALS			34

	BODY	CREMATION	TOTAL
JAN	33	6	39
FEB	20	6	26
MAR	25	8	33
APR	15	8	23
MAY	16	6	22
JUN	18	6	24
JUL	25	9	34

TOTAL 152 49 201
Percentage Total: 76% 24%

8:43 PM
09/21/20
Accrual Basis

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

	<u>Aug 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
10100 • Petty Cash	466.78
10150 • Bank of The Sierra - CHK ACCT	5,722.97
10500 • Cash in Treasury (772)	328,292.99
10600 • Endowment - Reserved (773)	
1620 • Endowment Care 1620	316,017.92
10600 • Endowment - Reserved (773) - Other	1,225,976.59
Total 10600 • Endowment - Reserved (773)	1,541,994.51
10700 • Cash in Expansion Account (807)	75,292.30
10900 • Endowment - Unreserved (817)	344,792.60
Total Checking/Savings	2,296,562.15
Other Current Assets	
10 • Customer Balance Due	263.17
12001 • Undeposited Funds	20,400.15
Total Other Current Assets	20,663.32
Total Current Assets	2,317,225.47
TOTAL ASSETS	2,317,225.47
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 • Accounts Payable	26,252.09
Total Accounts Payable	26,252.09
Other Current Liabilities	
24000 • Payroll Liabilities	-845.59
24010 • Pension Payable	3,219.06
25500 • Sales Tax Payable	3,957.68
Total Other Current Liabilities	6,331.15
Total Current Liabilities	32,583.24
Total Liabilities	32,583.24
Equity	
30000 • Opening Balance Equity	2,282,733.86
31100 • Retain Earnings	-11,416.77
Net Income	13,325.14
Total Equity	2,284,642.23
TOTAL LIABILITIES & EQUITY	2,317,225.47

Tulare Public Cemetery District
Profit & Loss Budget Performance
 August 2020

8:15 PM
 10/16/20
 Accrual Basis

Ordinary Income/Expense	Aug 20	Budget	Jul - Aug 20	YTD Budget	Annual Budget
Income					
3999 · Total Beginning Cash Available	0	23,450	0	46,899	281,394
4000 · County Taxes	0	15,785	0	31,570	189,418
4801 · Interest Income - 772	0	250	0	500	3,000
5400 · Charges for Current Services	73,973	61,029	166,473	122,058	732,345
5805 · Misc. Revenue	3,185	167	3,357	333	2,000
5834 · Restitution	100	100	200	200	1,200
5835 · Other Revenue	0	667	0	1,333	8,000
Total Income	77,258	101,446	170,030	202,893	1,217,357
Expense					
101 · Returned Checks	0		0		
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	0	27,500	53,237	55,000	330,000
6002 · Overtime	0	250	1,486	500	3,000
6004 · Benefits	5,826	6,250	5,837	12,500	75,000
6005 · Extra Help	3,794	2,243	6,715	4,485	26,912
6008 · Directors Fees	300	333	300	667	4,000
6011 · Retirement-SD Portion	1,726	3,125	5,688	6,250	37,500
6012 · Social Security and Medicare	0	2,654	4,624	5,308	31,845
6015 · Workers Compensation Ins.	0	2,083	0	4,167	25,000
6016 · Unemployment Ins.	0	167	307	333	2,000
6000 · Payroll and Employee Benefits - Other	0	0	5,422	0	0
Total 6000 · Payroll and Employee Benefits	11,647	44,605	83,615	89,210	535,257
7003 · Penalties	0	42	0	83	500
7004 · Clothing and Personal Supplies	195	583	195	1,167	7,000
7005 · Telecommunications	576	500	1,000	1,000	6,000
7006 · Vaults and Crypts	8,666	6,250	13,316	12,500	75,000
7009 · Household Supplies	174	125	593	250	1,500
7010 · Insurance	916	1,667	916	3,333	20,000
7030 · Maintenance and Repairs	38,677	9,167	48,315	18,333	110,000
7036 · Office Supplies and Expense	700	2,083	1,457	4,167	25,000
7039 · Miscellaneous	793	58	1,232	117	700

8:15 PM

10/16/20

Accrual Basis

Tulare Public Cemetery District
Profit & Loss Budget Performance
 August 2020

	Aug 20	Budget	Jul - Aug 20	YTD Budget	Annual Budget
7043 · Professional Fees	3,786	3,333	5,643	6,667	40,000
7045 · Security	0	208	0	417	2,500
7059 · Publications and Legal Notices	0	250	410	500	3,000
7073 · Training / Education	0	833	0	1,667	10,000
7081 · Utilities	7,778	3,333	14,626	6,667	40,000
7425 · Taxes	0	108	1,075	217	1,300
8001 · Graves Repurchase	2,500	417	2,500	833	5,000
8100 · Building and Improvements	0	20,833	0	41,667	250,000
8300 · Equipment	0	6,250	0	12,500	75,000
Total Expense	76,408	100,646	174,893	201,293	1,207,757
Net Ordinary Income	850	800	-4,863	1,600	9,600
Other Income/Expense					
Other Income					
9100 · Endowment					
9101 · Endowment Revenue	5,326	5,000	15,898	10,000	60,000
9102 · Interest Income - EC	0	2,500	0	5,000	30,000
9100 · Endowment - Other	0	0	0	0	0
Total 9100 · Endowment	5,326	7,500	15,898	15,000	90,000
9200 · Fund for Future Expansion - 807					
9201 · Rent and Concessions - 807	0	750	0	1,500	9,000
9203 · Interest Income - 807	0	117	0	233	1,400
9204 · Future Expansion Current Serv	1,630	1,250	2,609	2,500	15,000
9200 · Fund for Future Expansion - 807 - Other	0	0	0	0	0
Total 9200 · Fund for Future Expansion - 807	1,630	2,117	2,609	4,233	25,400
9300 · Unreserved Funds - 817					
9301 · Interest Income - 817	0	417	0	833	5,000
9300 · Unreserved Funds - 817 - Other	0	0	0	0	0
Total 9300 · Unreserved Funds - 817	0	417	0	833	5,000
Total Other Income	6,956	10,033	18,507	20,067	120,400

8:15 PM
10/16/20
Accrual Basis

Tulare Public Cemetery District
Profit & Loss Budget Performance
August 2020

	Aug 20	Budget	Jul - Aug 20	YTD Budget	Annual Budget
Other Expense					
7432 - Appropriation for Contingencies	0	10,833	0	21,667	130,000
9999 - COVID 19 Expenses	0		1,560		
Total Other Expense	0	10,833	1,560	21,667	130,000
Net Other Income	6,956	-800	16,947	-1,600	-9,600
Net Income	7,806	0	12,084	0	0

7:03 PM

10/19/20

Tulare Public Cemetery District

Reconciliation Summary

10150 - Bank of The Sierra - CHK ACCT, Period Ending 08/31/2020

	<u>Aug 31, 20</u>
Beginning Balance	81,132.29
Cleared Transactions	
Checks and Payments - 64 items	-83,746.03
Deposits and Credits - 3 items	26,956.00
Total Cleared Transactions	<u>-56,790.03</u>
Cleared Balance	<u><u>24,342.26</u></u>
Uncleared Transactions	
Checks and Payments - 19 items	<u>-18,619.29</u>
Total Uncleared Transactions	<u>-18,619.29</u>
Register Balance as of 08/31/2020	<u><u>5,722.97</u></u>
Ending Balance	5,722.97

7:23 PM
10/19/20

Tulare Public Cemetery District
Reconciliation Summary
10500 · Cash in Treasury (772), Period Ending 08/31/2020

	<u>Aug 31, 20</u>
Beginning Balance	266,778.31
Cleared Transactions	
Checks and Payments - 1 item	-25,000.00
Deposits and Credits - 5 items	<u>86,514.68</u>
Total Cleared Transactions	<u>61,514.68</u>
Cleared Balance	<u>328,292.99</u>
Register Balance as of 08/31/2020	328,292.99
Ending Balance	328,292.99

7:23 PM
10/19/20

Tulare Public Cemetery District
Reconciliation Summary
10600 · Endowment - Reserved (773), Period Ending 08/31/2020

	<u>Aug 31, 20</u>
Beginning Balance	1,534,512.51
Cleared Transactions	
Deposits and Credits - 4 items	<u>7,482.00</u>
Total Cleared Transactions	<u>7,482.00</u>
Cleared Balance	<u><u>1,541,994.51</u></u>
Register Balance as of 08/31/2020	1,541,994.51
Ending Balance	1,541,994.51

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Tulare Public Cemetery District
Reconciliation Summary
10700 - Cash in Expansion Account (807), Period Ending 08/31/2020

	<u>Aug 31, 20</u>
Beginning Balance	72,683.30
Cleared Transactions	
Deposits and Credits - 2 items	<u>2,609.00</u>
Total Cleared Transactions	<u>2,609.00</u>
Cleared Balance	<u><u>75,292.30</u></u>
Register Balance as of 08/31/2020	75,292.30
Ending Balance	75,292.30

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Tulare Public Cemetery District

Reconciliation Summary

10900 - Endowment - Unreserved (817), Period Ending 08/31/2020

	<u>Aug 31, 20</u>
Beginning Balance	344,792.60
Cleared Balance	344,792.60
Register Balance as of 08/31/2020	344,792.60
Ending Balance	344,792.60

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09/20/20

Accrual Basis

Tulare Public Cemetery District
Check List Without Payroll
 August 2020

Date	Num	Name	Amount	Balance
10150 - Bank of The Sierra - CHK ACCT				
08/18/2020			-1,956.00	-1,956.00
08/28/2020		AT & T Mobility	0.00	-1,956.00
08/18/2020		Ron Rushing	-1,968.00	-3,924.00
08/17/2020	AUT...	Southern California ...	-1,142.11	-5,066.11
08/19/2020	AUT...	CALPERS	-28.00	-5,094.11
08/19/2020	AUT...	CALPERS	-1,701.41	-6,795.52
08/19/2020	AUT...	City of Tulare	-4,566.68	-11,362.20
08/26/2020	AUT...	AT & T Phone's	-170.76	-11,532.96
08/26/2020	AUT...	AT & T Phone's	-183.35	-11,716.31
08/28/2020	AUT...	Intuit	-18.00	-11,734.31
08/12/2020	AUT...	AT & T Phone's	-70.00	-11,804.31
08/12/2020	AUT...	CALPERS	-1,546.17	-13,350.48
08/12/2020	AUT...	CALPERS	-1,934.31	-15,284.79
08/13/2020	2134	AirCall Communicati...	-453.21	-15,738.00
08/13/2020	2135	Alta Pump Co. Inc.	-17,016.74	-32,754.74
08/13/2020	2136	Baker Supplies and ...	-175.14	-32,929.88
08/13/2020	2137	CA Turf Equipment ...	-1,067.94	-33,997.82
08/13/2020	2138	CALPERS	-453.42	-34,451.24
08/13/2020	2139	CARQUEST AUTO ...	-32.73	-34,483.97
08/13/2020	2140	Ewing Irrigation & L...	-627.60	-35,111.57
08/13/2020	2141	Illinois MidWest Ins...	-916.00	-36,027.57
08/13/2020	2142	Lawrence Tractor C...	-257.84	-36,285.41
08/13/2020	2143	Office Depot	-423.25	-36,708.66
08/13/2020	2144	Patricia Phelps	-792.70	-37,501.36
08/13/2020	2145	Pontem Software	-1,312.50	-38,813.86
08/13/2020	2146	Reed Shaffer	-7,155.63	-45,969.49
08/13/2020	2147	Res Com	-90.00	-46,059.49
08/13/2020	2148	RIGO'S SIGNS	-194.85	-46,254.34
08/13/2020	2149	Soap Man	-174.29	-46,428.63
08/13/2020	2150	TF Tire & Service	-224.86	-46,653.49
08/13/2020	2151	Tulare County Coun...	-1,511.21	-48,164.70
08/13/2020	2152	US Bank Equipment...	-89.23	-48,253.93
08/13/2020	2153	Van Cleve Concrete...	-655.00	-48,908.93
08/13/2020	2154	Waste Management...	-559.95	-49,468.88
08/13/2020	2155	Wilbur - Ellis Compa...	-1,888.94	-51,357.82
08/13/2020	2156	Zee Medical Service...	-30.15	-51,387.97
08/28/2020	2160	Alta Pump Co. Inc.	-777.30	-52,165.27
08/28/2020	2161	Asco Pacific	-1,485.29	-53,650.56
08/28/2020	2162	Barnes Memorials	-650.00	-54,300.56
08/28/2020	2163	Battery Pro	-317.43	-54,617.99
08/28/2020	2164	CA Turf Equipment ...	-125.43	-54,743.42
08/28/2020	2165	California Industrial ...	-15.41	-54,758.83
08/28/2020	2166	Central California Im...	-31.39	-54,790.22
08/28/2020	2167	Gary V. Burrows Inc.	-251.84	-55,042.06
08/28/2020	2168	Huong Salyer	-1,000.00	-56,042.06
08/28/2020	2169	Lawrence Tractor C...	-257.84	-56,299.90
08/28/2020	2170	Lowe's	-169.57	-56,469.47
08/28/2020	2171	Pat Luiz	-500.00	-56,969.47
08/28/2020	2172	Reed Shaffer	-1,928.02	-58,897.49
08/28/2020	2173	Seacoast Business ...	-1,439.88	-60,337.37
08/28/2020	2174	SoCalGas	-22.06	-60,359.43
08/28/2020	2175	Valley Industrial Me...	-100.00	-60,459.43
08/28/2020	2176	W.T.B. Inc.	-500.00	-60,959.43

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09/20/20
Accrual Basis

Tulare Public Cemetery District
Check List Without Payroll
August 2020

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>	<u>Balance</u>
Total 10150		Bank of The Sierra - CHK ACCT	-60,959.43	-60,959.43
TOTAL			<u><u>-60,959.43</u></u>	<u><u>-60,959.43</u></u>

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09/20/20

Tulare Public Cemetery District
Payroll Summary
August 2020

	<u>Hours</u>	<u>Rate</u>	<u>Aug 20</u>
Employee Wages, Taxes and Adjustments			0
Employer Taxes and Contributions			0

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

AUGUST INTERMENTS 2018

BODY BURIALS	KERN		5
	NORTH		10
NICHES/HEX			0
CREMATION BURIALS	KERN		7
	NORTH		1
BABY BURIALS	KERN		0
	NORTH		0
TOTALS			23

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

	BODY	CREMATION	TOTAL
JUL	18	7	25
AUG	15	8	23

TOTAL 172 56 228

Percentage 75% 25%

AUGUST INTERMENTS 2019

BODY BURIALS	KERN		5
	NORTH		6
NICHES/HEX			0
CREMATION BURIALS	KERN		5
	NORTH		1
BABY BURIALS	KERN		0
	NORTH		1
TOTALS			18

	BODY	CREMATION	TOTAL
JAN	14	8	22
FEB	15	9	24
MAR	28	4	32
APR	16	10	26
MAY	12	9	21
JUN	11	4	15

	BODY	CREMATION	TOTAL
JUL	18	7	25
AUG	12	6	18

TOTAL 126 57 183

Percentage 69% 31%

AUGUST INTERMENTS 2020

BODY BURIALS	KERN		10
	NORTH		14
NICHES/HEX			3
CREMATION BURIALS	KERN		9
	NORTH		0
BABY BURIALS	KERN		0
	NORTH		1
TOTALS			37

	BODY	CREMATION	TOTAL
JAN	33	6	39
FEB	20	6	26
MAR	25	8	33
APR	15	8	23
MAY	16	6	22
JUN	18	6	24

	BODY	CREMATION	TOTAL
JUL	25	9	34
AUG	25	12	37

TOTAL 177 61 238

Percentage 74% 26%

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

RESOLUTION NO. 2020/21 – 3

FUND TRANSFER REQUEST

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

DATE: October 22, 2020

Please transfer the following funds for the account of:

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

Upon motion by _____, second by _____, the following resolution was adopted:

Resolve that the amount of **\$35,976.73** to be transferred from the Endowment Care Interest Fund 817 of the Tulare Public Cemetery District to be transferred to the Tulare Public Cemetery District General Fund 772 for maintenance purposes as follows: For a lawn mower and a pump in the total amount of **\$35,976.73** to maintain and operate the cemetery grounds.

TRANSFER FROM:

Tulare Public Cemetery District
Endowment Care Interest Fund

ACCOUNT NUMBER

DR 817-2360
CR 817-1100

AMOUNT

35,976.73

TRANSFER TO:

Tulare Public Cemetery District
General Fund

ACCOUNT NUMBER

CR 772-2360
DR 772-1100

AMOUNT

\$35,976.73

I, James Pennington, Secretary/Treasurer of the Board of Trustees of the Tulare Public Cemetery District, do hereby certify that the foregoing is a true and correct copy of a resolution made and adopted by the Board of Trustees of the Tulare Public Cemetery District at a meeting duly and regularly called and held on the 22nd day of October 2020.

Board Secretary/Treasurer