

MEMBERS OF THE BOARD

LARRY MICARI
District One

PETE VANDER POEL – Chair
District Two

AMY SHUKLIAN – Vice Chair
District Three

EDDIE VALERO
District Four

DENNIS TOWNSEND
District Five



JASON T. BRITT
County Administrative Officer

JENNIFER M. FLORES
County Counsel

MELINDA BENTON
Chief Clerk

ADMINISTRATION BUILDING
2800 W. Burrel Avenue
Visalia, CA 93291
(559) 636-5000
(559) 615-3009

Board of Supervisors Agenda

SITTING AS THE TULARE COUNTY BOARD OF SUPERVISORS AND THE TULARE PUBLIC CEMETERY DISTRICT

September 23, 2025

1:00 PM Board Convenes

Board of Supervisors Chambers
2800 W. Burrel Avenue
Visalia, CA 93291

NOTICE TO THE PUBLIC

LIVE STREAM: To view the live stream of the Board of Supervisors meetings, please visit <https://tularecounty.ca.gov/board/board-meetings/board-of-supervisors-meetings/> or <https://www.youtube.com/channel/UCtio73xNL9t2b8Aq-R84abg>

PUBLIC COMMENTS: Members of the public may comment on any item not appearing on the Agenda. Under state law, matters presented under this item cannot be discussed or acted upon by the Board at this time. For items appearing on the Agenda, the public is invited to make comments when the item comes up for Board consideration. So that all interested parties have an opportunity to speak, any person addressing the Board will be limited to a maximum of three (3) minutes, with a total of fifteen (15) minutes allotted for the Public Comment Period. Comments should be relevant to matters within the Board's subject matter jurisdiction and not repetitive of previous speakers. If you wish to agree with a previous speaker, you may state so on the record. If you have a written statement, please hand it to the Board Clerk and it will be included in the minutes of this meeting and circulated to the Board. At all times, please use the microphone and state your name for the record.

ACCOMMODATIONS: In compliance with the Americans with Disabilities Act (ADA), if you need special assistance to participate in this meeting, please contact the Clerk of the Board as soon as possible during office hours (559) 636-5002 or email clerkoftheboard@tularecounty.ca.gov. Reasonable requests made at least 48 hours in advance of the meeting will ensure accessibility to this meeting.

BOARD AGENDA: Documents related to the items on this Agenda are available for public inspection in the Clerk of the Board Office, located at 2800 W. Burrel Ave., Visalia, during normal business hours, 7:30 a.m. – 5:30 p.m., Monday through Thursday and 8:00 a.m. – 12:00 p.m. on Friday and the Cemetery District Office, located at 900 E. Kern Avenue, Tulare, during normal business hours, 8:00 a.m. – 4:30 p.m., Monday through Friday. Such documents are also available online, subject to staff's ability to post the documents before the meeting, at the following website: <https://tularecounty.ca.gov/board/board-meetings/board-of-supervisors-meetings/>

DISCLOSURE OF CAMPAIGN CONTRIBUTIONS: Pursuant to Government Code section 84308, members of the Board of Supervisors are disqualified and not able to participate in any agenda item involving contracts (other than competitively bid, labor, or personal employment contracts, contracts worth under \$50,000, non-financial MOU's, or contracts with other public agencies), licenses and permits, all other entitlements for use, including all entitlements for land use, and all franchises, if the Board member received more than \$500 in campaign contributions in the past 12 months from the applicant or contractor, an agent of the applicant or contractor, or any financially interested participant who actively supports or opposes the County's decision on the agenda item. Applicants, contractors, or their agents, or financially interested participants who have made campaign contributions totaling more than \$500 to a Board member in the past 12 months are required to disclose that fact for the official record of the subject proceeding. Disclosures must include the amount of the campaign contribution and identify the recipient Board member, and may be made either in writing to the Clerk of the Board of Supervisors prior to the subject proceeding, or by verbal disclosure at the time of the proceeding. The foregoing statements do not constitute legal advice, and parties and participants are urged to consult with their own legal counsel regarding the requirements of the law.

1. Public Comments.

CONSENT CALENDAR (Numbers 2 through 5)

NOTICE TO THE PUBLIC

These items are routine and usually approved by one motion. Before action by the Board, the Chair will ask the Board Members and the public if they wish to remove any item from the Consent Calendar for separate consideration. Items removed from the Consent Calendar may be heard immediately before or after the approval of the Consent Calendar, or may be set aside until later in the meeting.

Tulare Public Cemetery District - Consent Items

2. Approve minutes from August 26, 2025, Regular meeting.
3. Rescind Resolution No. 2023/24-7 that the amount of \$200,000 from the Pre-Need Fund 886 be transferred to Operation Fund 772 for the purchase of a Certificate of Deposit. Approve a fund transfer of \$200,000 from Operation Fund 772 to the Pre-Need Fund 886.

4. Approve a fund transfer of \$250,000 from Endowment Care Unreserve Fund 817 to Operation Fund 772.
5. Approve the termination of the legal services agreement with Best Best & Krieger LLP, effective immediately, and direct staff to provide written notice of termination.

ITEMS NOT TIMED

Items not specifically timed may be taken in any order

6. Receive an update on the headstone variance request for Abelina Cruz-Hernandez Mejia.
7. Approve and accept a report on the July 2025 financials and interment count.
8. Receive a report from the District Manager.

MEMBERS OF THE BOARD

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Visalia, CA 93291
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Board of Supervisors Agenda Minutes

Members Present: Larry Micari, Pete Vander Poel, Amy Shuklian, Eddie Valero, Dennis Townsend

SITTING AS THE TULARE COUNTY BOARD OF SUPERVISORS AND THE TULARE PUBLIC CEMETERY DISTRICT

August 26, 2025

1:00 PM Board Convenes

**Board of Supervisors Chambers
2800 W. Burrel Avenue
Visalia, CA 93291**

1. Public Comments.

Public Comments: Vicki Gordon; Alberto Aguilar; Mary Sepeda; Xavier Avila

1:00 P.M. - TIMED ITEMS

2. **PUBLIC HEARING:** Conduct a Public Hearing on the Proposed Fiscal Year 2025/26 Recommended Budget and adopt the Fiscal Year 2025/2026 Final Budget for the Tulare Public Cemetery District as modified during the hearings. Direct the District Manager to forward the final approved budget to the Tulare County Auditor-Controller.

Resolution No. TPC 2025-016

Moved by Larry Micari, **seconded by** Amy Shuklian **to Approved.**

AYES: Larry Micari, Pete Vander Poel, Amy Shuklian, Eddie Valero, Dennis Townsend

Final Result: 5 – 0 Passed

Clara Bernardo, District Manager – staff presentation

Open Public Hearing: 1:14 p.m. – Closed Public Hearing: 1:50 p.m.

Public Comments: Alberto Aguilar; Mary Sepeda; Xavier Avila; Anna Limon

CONSENT CALENDAR (Numbers 3 through 4)

NOTICE TO THE PUBLIC

These items are routine and usually approved by one motion. Before action by the Board, the Chair will ask the Board Members and the public if they wish to remove any item from the Consent Calendar for separate consideration. Items removed from the Consent Calendar may be heard immediately before or after the approval of the Consent Calendar, or may be set aside until later in the meeting.

Moved by Larry Micari, seconded by Dennis Townsend to Approved Consent Calendar (Numbers 3 through 4).

AYES: Larry Micari, Pete Vander Poel, Amy Shuklian, Eddie Valero, Dennis Townsend
Final Result: 5 – 0 Passed

Tulare Public Cemetery District - Consent Items

3. Approve and authorize the Board Chair to sign an audit engagement letter with the Tulare County Auditor-Controller to audit the District's books and records for Fiscal Years 2021 – 2025.

Resolution No. TPC 2025-017

Public Comments: Alberto Aguilar

4. Approve minutes from July 22, 2025, Regular meeting.

Resolution No. TPC 2025-018

ITEMS NOT TIMED

Items not specifically timed may be taken in any order

5. Approve and accept financials for June 2025.

Resolution No. TPC 2025-019

Moved by Larry Micari, seconded by Dennis Townsend to Approved.

AYES: Larry Micari, Pete Vander Poel, Amy Shuklian, Eddie Valero, Dennis Townsend
Final Result: 5 – 0 Passed

Clara Bernardo, District Manager – staff presentation

Public Comments: Mary Sepeda; Xavier Avila

6. Receive a report from the District Manager.

Clara Bernardo, District Manager – staff presentation

Public Comments: Anna Limon; Alberto Aguilar; Xavier Avila; Mary Sepeda; Vicki Gordon

CLOSED SESSION

**NOTICE TO THE PUBLIC
CLOSED SESSION**

As provided in the Ralph M. Brown Act, Government Code sections 54950 et seq., the Board of Supervisors may meet in closed session with its attorneys, county staff, and consultants. These sessions are not open to the public and may not be attended by members of the public. The matters the Board will meet on in closed session are identified below, or are those matters appropriately identified in open session as requiring immediate attention and arising after the posting of the Agenda. Any public reports of action taken in closed session will be made in accordance with Government Code section 54957.1.

It is the intention of the Board to meet in closed session concerning:

Sitting as the Tulare Public Cemetery District

ITEM A PUBLIC EMPLOYEE PERFORMANCE EVALUATION:
(Government Code Section 54957)
FOR THE POSITION OF: District Manager

****ANNOUNCEMENT FROM THE BOARD OF SUPERVISORS CLOSED SESSION
FOR ITEMS A and C****

1:00 p.m. Reconvened Sitting as Tulare Public Cemetery District

1:57 p.m. Recess

2:07 p.m. Reconvened to Open Session

2:42 p.m. Convened to Closed Session

****NO ANNOUNCEMENTS FROM TULARE PUBLIC CEMETERY DISTRICT CLOSED
SESSION****

3:50 p.m. Adjourned



TULARE PUBLIC CEMETERY DISTRICT

AGENDA ITEM

TRUSTEES

LARRY MICARI
Trustee

PETE VANDER POEL
Trustee

AMY SHUKLIAN
Trustee

EDDIE VALERO
Trustee

DENNIS TOWNSEND
Trustee

AGENDA DATE: September 23, 2025

SUBJECT: Rescind Resolution No 2023/24-7 and approve a Fund Transfer

REQUEST(S):

That the Board of Trustees:

1. Rescind Resolution No. 2023/24-7 that the amount of \$200,000 from the Pre-Need Fund 886 be transferred to Operation Fund 772 for the purchase of a Certificate of Deposit.
2. Approve a fund transfer of \$200,000 from Operation Fund 772 to the Pre-Need Fund 886.

SUMMARY:

On June 27, 2024, the Tulare Public Cemetery District (TPCD) Board of Trustees approved a request, Resolution No. 2023/24-7, for a fund transfer of \$200,000 from the Pre-Need Fund 886 to the Operation Fund 772 for the purchase of a Certificate of Deposit investment. Currently, the \$200,000 remains in Operating Fund 772, as the investment to purchase a Certificate of Deposit has not occurred.

At this time, TPCD no longer recommends moving forward with the investment to purchase a Certificate of Deposit. TPCD is currently engaged in a review of its financial books and records by the Tulare County Auditor and Controller. The investment opportunity will be revisited once the TPCD's financial health is fully assessed to determine whether such an investment should still occur. Therefore, the request is to rescind Resolution No. 2023/24-7 and refund the transfer of funds of \$200,000 from Operation Fund 772 to the Pre-Need Fund 886.

FISCAL IMPACT/FINANCING:

The transfer of \$200,000 from Operation Fund 772 to the Pre-Need Fund 886 does not affect TPCD's overall financial position.

ADMINISTRATIVE SIGN-OFF:

/s/ Clara Bernardo
Clara Bernardo
District Manager

SUBJECT: Rescind Resolution No 2023/24-7 and approve a Fund Transfer
DATE: September 23, 2025

Cc: County Administrative Office

ATTACHMENT(S) –

Resolution No. 2023/24-7

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

RESOLUTION NO. 2023/24-7

FUND TRANSFER REQUEST

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

DATE: June 27, 2024

Please transfer the following funds for the account of:

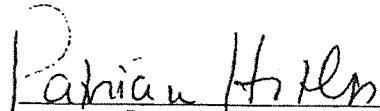
Tulare Public Cemetery District
900 East Kern Avenue
Tulare, CA 93274

Upon motion by Xavier Avila, second by Stephen Presant the following resolution was adopted:

Resolve that the amount of \$200,000 to be transferred from the Pre-Need Fund 886 known at the treasurer's office as (Tulare PUB CEM DIST-PRE-NEED) of the Tulare Public Cemetery District to be transferred to the Tulare Public Cemetery District Fund 772 known at the treasurer's office as (Tulare PCD-Operating Fund) for purchase of Certificate of Deposit.

<u>TRANSFER FROM:</u>	<u>ACCOUNT NUMBER</u>	<u>AMOUNT</u>
Tulare PCD-Pre-Need	CR 886-1100	\$200,000
<u>TRANSFER TO:</u>	<u>ACCOUNT NUMBER</u>	<u>AMOUNT</u>
Tulare PCD Operating Fund	DR 772-1100	\$200,000

I Patricia Hittin, Secretary of the Board of Trustees of the Tulare Public Cemetery District, do hereby certify that the foregoing is a true and correct copy of a resolution made and adopted by the Board of Trustees of the Tulare Public Cemetery District at a meeting duly and regularly called and held on the 27 day of June 2024.


Board Secretary



TULARE PUBLIC CEMETERY DISTRICT

AGENDA ITEM

TRUSTEES

LARRY MICARI
Trustee

PETE VANDER POEL
Trustee

AMY SHUKLIAN
Trustee

EDDIE VALERO
Trustee

DENNIS TOWNSEND
Trustee

AGENDA DATE: September 23, 2025

SUBJECT: Fund Transfer Request

REQUEST(S):
That the Board of Trustees:

Approve a fund transfer of \$250,000 from Endowment Care Unreserve Fund 817 to Operation Fund 772.

SUMMARY:
The Tulare Public Cemetery District (TPCD) receives various revenue sources sporadically throughout the year. One of the major sources of income is from the share of property tax revenue. To ensure sufficient cash flow within Operating Fund 772, TPCD requests a transfer of \$250,000 from Endowment Care Unreserve Fund 817. This will allow TPCD the ability to pay its bills midway through the fiscal year, until property tax revenue becomes available for use on anticipated expenses for the remainder of the fiscal year. In accordance with Health & Safety Code 9065 (f), the interest earned from the endowment care fund will be utilized for care for the cemeteries.

FISCAL IMPACT/FINANCING:
The transfer of \$250,000 from Endowment Care Unreserve Fund 817 to Operation Fund 772 does not affect TPCD's overall financial position.

ADMINISTRATIVE SIGN-OFF:

/s/ Clara Bernardo
Clara Bernardo
District Manager

Cc: County Administrative Office

ATTACHMENT(S) – None



TULARE PUBLIC CEMETERY DISTRICT

AGENDA ITEM

TRUSTEES

LARRY MICARI
Trustee

PETE VANDER POEL
Trustee

AMY SHUKLIAN
Trustee

EDDIE VALERO
Trustee

DENNIS TOWNSEND
Trustee

AGENDA DATE: September 23, 2025

SUBJECT: Termination of Legal Services Agreement with Best Best & Krieger LLP.

REQUEST(S):
That the Board of Trustees:

Approve the termination of the legal services agreement with Best Best & Krieger LLP, effective immediately, and direct staff to provide written notice of termination.

SUMMARY:

In November 2024, the Tulare Public Cemetery District contracted with Best Best & Krieger LLP for the provision of general counsel legal services. On July 8, 2025, the Board of Supervisors sitting as the Tulare Public Cemetery District approved a contract for general legal services with Tulare County Counsel and representation by Best Best & Krieger LLP is no longer necessary.

It is recommended that the Board formally terminate the agreement and authorize the District Manager to issue a written notice of termination to Best Best & Krieger LLP. Any files, documents, or case materials held by the firm will be requested to be returned or transferred to the District or County Counsel as designated counsel.

FISCAL IMPACT/FINANCING:

There is no fiscal impact beyond payment of any final invoices for services rendered through the termination date.

ADMINISTRATIVE SIGN-OFF:

/s/ Thomas W. Degn
Thomas W. Degn
Chief Deputy County Counsel

ATTACHMENT(S) – None



TULARE PUBLIC CEMETERY DISTRICT

AGENDA ITEM

TRUSTEES

LARRY MICARI
Trustee

PETE VANDER POEL
Trustee

AMY SHUKLIAN
Trustee

EDDIE VALERO
Trustee

DENNIS TOWNSEND
Trustee

AGENDA DATE: September 23, 2025

SUBJECT: Headstone Update

REQUEST(S):

That the Board of Trustees:

Receive an update on the headstone variance request for Abelina Cruz-Hernandez Mejia.

SUMMARY:

A “**Headstone Variance**” is an official request to a cemetery or a governing body to allow an exception to its rules and regulations for a specific gravesite. Cemeteries enforce rules to ensure uniformity, but a variance allows for a deviation from those standards, particularly for size, style, or material.

Although the Tulare Public Cemetery District (TPCD) currently does not have a policy on a request for Headstone Variance, it has been a common practice for families requesting Headstone Variance to write a letter to the Board to consider making an exception for their Headstone that does not comply with the TPCD’s “Grave Marker Rules & Regulations” Policy.

The headstone variance request for “Abelina Cruz-Hernandez Mejia” was due to an error outside of TPCD’s responsibility and control. The family wrote a letter requesting a variance so that a new headstone would not be required. The family decided to write the letter to the Board because the alternative would be waiting 6 months to a year for a new one. The letter was added to the Board’s agenda in May 2025. Since then, the family reviewed the headstone and found errors from the monument company’s product of work and requested that the headstone be corrected with the correct size.

The family withdrew their request for a headstone variance on May 28, 2025. TPCD, along with the family, was able to communicate the necessary changes to expedite the completion of the headstone.

On September 8, 2025, Barnes Memorial (the vendor that completes settings of headstones for TPCD) received the correct headstone for Baby Abelina Mejia from the monument company and initiated the process of pouring concrete and setting on September 9, 2025.

SUBJECT: Headstone Update
DATE: September 23, 2025

FISCAL IMPACT/FINANCING:

There was no financial impact to the TPCD.

ADMINISTRATIVE SIGN-OFF:

/s/ Clara Bernardo
Clara Bernardo
District Manager

Cc: County Administrative Office

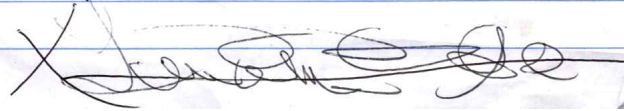
ATTACHMENT(S) –

Letter from Mejia Family

Re: Headstone For Abelina Cruz-Hernandez-
Mejia

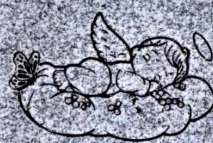
August 29, 2025

I recently wrote a letter to express my gratitude for the care and attention given to my daughter headstone. After noticing that it had weathered over the years I reached out to request it's replacement and I am deeply appreciative of how quickly and thoughtfully this was addressed. The new headstone is beautifully getting crafted and it will bring me comfort to see that her resting place is treated with such respect and dignity. Know that the site is being maintained care means great deal to me and my family as it helps preserve her memory in a way that honors her life. I would love to clarify it wasn't the cemetery's fault it was the headstone place that I had made the payments for the headstone fault.

A handwritten signature in blue ink, appearing to read 'X. Cruz-Hernandez', written over a horizontal line.



Abelina Cruz Hernandez Mejia



Jan. 28, 1997 - Mar. 16, 1997

WE HOLD YOU IN OUR HEARTS UNTIL WE CAN HOLD YOU IN HEAVEN



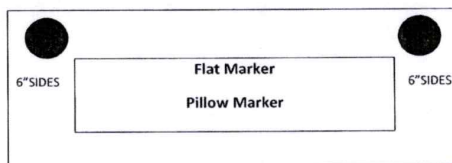
Kern Avenue Cemetery

900 East Kern Avenue
Tulare, CA 93274



Flat Stone & Pillow Marker Setting

8"x16", 12"x24", 12"x30", 12"x36", 12"x48", 12"x60" and 12"x72"



Baby Grave Markers Must ONLY be 8"x16"

6" Borders on sides and bottom with 7 1/2" on top where vase or vases go

Two (2) vases permitted for baby and single grave marker.

Four (4) vases are permitted for double grave marker size 12"x36" or larger.

Vases shall be spartan series gray aaeon or equal.

Family had
Headstone Redone to correct
Size - along with correct
they wanted made
to Headstone

Abelina Cruz Hernandez Mejia



Now she flies 
with the Angels



January 28, 1997 - March 16, 1997

You are the goodbye ill never know how to say

- incorrect size -
previous
Headstone



TULARE PUBLIC CEMETERY DISTRICT

AGENDA ITEM

TRUSTEES

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PETE VANDER POEL
Trustee

AMY SHUKLIAN
Trustee

EDDIE VALERO
Trustee

DENNIS TOWNSEND
Trustee

AGENDA DATE: September 23, 2025

SUBJECT: July Financial Report

REQUEST(S):

That the Board of Trustees:

Approve and accept a report on the July 2025 financials and interment count.

SUMMARY:

The July 2025 Financial Report is the latest budget-to-actual Profit and Loss Budget Performance and status update of total net assets and liabilities. The District Manager's report will identify significant spending variances and discuss their causes, as well as revenue driven by interment count for July 2025 compared to the previous fiscal year's total. This report helps identify the revenue received based on the services provided.

FISCAL IMPACT/FINANCING:

The July 2025 financial report is consistent with the Fiscal Year 2025/26 adopted budget.

ADMINISTRATIVE SIGN-OFF:

/s/ Clara Bernardo
Clara Bernardo
District Manager

Cc: County Administrative Office

ATTACHMENT(S) –

July 2025 Financial Report
July 2025 Interment Count

Tulare Public Cemetery District Profit & Loss Budget Performance

July 2025

		Annual Budget	Month - July 2025 - Actual	Year To Date - Actual
Ordinary Income/Expense				
Income				
	4000 · County Taxes	265,000	0	0
	4801 · Interest Income - 772	7,000	0	0
	4801.1 · Transfer from Funds	60,000	0	0
	5400 · Charges for Current Services			
	5400.1 · Grave		17,000	17,000
	5400.2 · Niche		979	979
	5400.3 · Open and Close		37,350	37,350
	5400.4 · Administration		14,100	14,100
	5400.5 · Vault Installation		6,572	6,572
	5400.6 · Out of District Fee		962	962
	5400.10 · Saturday Service Fee		1,600	1,600
	5400.11 · Add On Packages		150	150
	5400 · Charges for Current Services - Other	800,000	0	0
	Total 5400 · Charges for Current Services	800,000	78,713	78,713
	5450 · Concrete Base Sales	60,000	6,400	6,400
	5460 · Vault Sales	150,000	19,561	19,561
	5470 · Vase Sales		80	80
	5805 · Misc. Revenue	8,000	60	60
	5835 · Other Revenue	2,500	0	0
	Total Income	1,352,500	104,814	104,814
Cost of Goods Sold				
	5900 · Concrete Base for Headstones	60,000	6,400	6,400
	5901 · Vault Costs	70,000	9,485	9,485
	5905 · Vase Costs	1,000	0	0
	5915 · Miscellaneous Service Supplies	0	41	41
	Total COGS	131,000	15,926	15,926
	Gross Profit	1,221,500	88,888	88,888
Expense				
	6000 · Payroll and Employee Benefits			
	6001 · Regular Payroll	560,000	25,393	25,393

Tulare Public Cemetery District Profit & Loss Budget Performance

July 2025

		Annual Budget	Month - July 2025 - Actual	Year To Date - Actual
	6002 · Overtime	10,000	1,525	1,525
	6004 · Health Insurance Benefits	104,000	6,444	6,444
	6005 · Extra Help	20,000	6,210	6,210
	6008 · Directors Fees	6,750	0	0
	6011 · Retirement-SD Portion	42,245	3,198	3,198
	6012 · Social Security and Medicare	44,500	2,226	2,226
	6015 · Workers Compensation Ins	31,736	2,645	2,645
	6016 · Unemployment Ins.	3,600	8	8
	6017 · PTO Accrued Payout	18,550	0	0
	Total 6000 · Payroll and Employee Benefits	841,381	47,649	47,649
	7003 · County Tax Admin Fees			
	70031 · Finance Charges / Fees		22	22
	7003 · County Tax Admin Fees - Other	5,800	0	0
	Total 7003 · County Tax Admin Fees	5,800	22	22
	7004 · Clothing and Personal Supplies			
	70042 · PPE - Personal Protective Equip		54	54
	70043 · First Aid Supplies		551	551
	7004 · Clothing and Personal Supplies - Other	3,500	0	0
	Total 7004 · Clothing and Personal Supplies	3,500	605	605
	7005 · Telecommunications			
	70051 · Internet		145	145
	70052 · Phone Lines		525	525
	70053 · Tablet		24	24
	7005 · Telecommunications - Other	8,221	242	242
	Total 7005 · Telecommunications	8,221	936	936
	7006 · Vaults and Liners	0	0	0
	7008 · Freight/Delivery Fees	0	0	0
	7009 · Household Supplies	500	0	0
	7010 · Insurance			
	70101 · General Liability Insurance	47,251	3,938	3,938
	70102 · Property Insurance	5,324	444	444
	70103 · Auto Insurance	7	1	1

Tulare Public Cemetery District Profit & Loss Budget Performance

July 2025

		Annual Budget	Month - July 2025 - Actual	Year To Date - Actual
	70104 · Mobile Equipment Insurance	2,489	207	207
	70105 · Crime/Bond Insurance	182	15	15
	70106 · Cyber Liability Contribution	545	45	45
	7010 · Insurance - Other	0	0	0
	Total 7010 · Insurance	55,798	4,650	4,650
	7025 · Mileage Reimbursement Expense	1,200	0	0
	7030 · Maintenance and Repairs			
	70218 · Repair & Main. - North Location		5	5
	70200 · Repair & Main. - KERN Equipment		2,325	2,325
	70201 · Equipment & Supplies for Servic		2,136	2,136
	70203 · Diesel KERN for Equipment		517	517
	70204 · Unleaded - KERN Fuel for Equip		296	296
	70205 · Unleaded - North Fuel Equip		252	252
	70206 · Repair & Main. -North Equipment		1,095	1,095
	70207 · Diesel NORTH for Equipment		390	390
	70209 · Sprinkler NORTH Repairs/Supply		169	169
	70305 · Repair & Main. - Headstones/Con		7,000	7,000
	70308 · Weed Control Spray for Grounds		758	758
	70309 · Sprinkler KERN Repairs/Supplies		246	246
	70310 · Grounds Tools for Maintenance		0	0
	70311 · Landscaping -flowers grass tree		1,365	1,365
	70400 · Repair & Main. - Building Kern		1,207	1,207
	70401 · Pest Control		575	575
	70402 · Repair & Main. North Building		320	320
	7030 · Maintenance and Repairs - Other	150,000	17	17
	Total 7030 · Maintenance and Repairs	150,000	18,673	18,673
	7036 · Office Supplies and Expense			
	61000 · Copier/Equipment Lease		448	448
	61001 · Water / Breakroom Supplies		204	204
	62000 · Office Supplies		1,364	1,364
	66100 · Plotbox Software Project		1,350	1,350
	7036 · Office Supplies and Expense - Other	30,000	26	26

Tulare Public Cemetery District Profit & Loss Budget Performance

July 2025

		Annual Budget	Month - July 2025 - Actual	Year To Date - Actual
	Total 7036 · Office Supplies and Expense	30,000	3,392	3,392
	7039 · Miscellaneous	0	0	0
	7040 · Bank Fees		45	45
	7043 · Professional Fees			
	68100 · Accounting		1,629	1,629
	68300 · Legal		4,490	4,490
	7043 · Professional Fees - Other	40,000	0	0
	Total 7043 · Professional Fees	40,000	6,119	6,119
	7045 · Security	2,000	0	0
	7059 · Publications and Legal Notices	4,000	0	0
	7073 · Training / Education	4,000	0	0
	7074 · Transportation and Travel	2,000	0	0
	7081 · Utilities			
	77100 · SCE KERN ELECTRIC		755	755
	77101 · SCE ELECTRIC NORTH		2,169	2,169
	77200 · SO Cal Gas		30	30
	77300 · Water, Sewer		5,077	5,077
	779001 · Waste Disposal North		390	390
	79000 · Waste Disposal Kern		455	455
	7081 · Utilities - Other	65,000	0	0
	Total 7081 · Utilities	65,000	8,876	8,876
	7090 · Vehicle Expense	100	0	0
	7425 · Taxes	8,000	0	0
	8001 · Graves Repurchase	0	0	0
	8300 · Equipment			
	8301 · Grounds KERN Equipment		974	974
	8300 · Equipment - Other	0	0	0
	Total 8300 · Equipment	0	974	974
	Total Expense	1,221,500	91,941	91,941
	Net Ordinary Income	0	-3,053	-3,053
	Other Income/Expense			
	Other Income			

Tulare Public Cemetery District Profit & Loss Budget Performance

July 2025

		Annual Budget	Month - July 2025 - Actual	Year To Date - Actual
9100 · Endowment - 773				
	9101 · Endowment Revenue -Current Serv	130,000	17,868	17,868
	9102 · Interest Income - Endowment 773	89,000	0	0
Total 9100 · Endowment - 773		219,000	17,868	17,868
9200 · Fund for Future Expansion - 807				
	9201 · Rent and Concessions - 807	20,000	0	0
	9203 · Interest Income - 807	9,400	0	0
Total 9200 · Fund for Future Expansion - 807		29,400	0	0
9300 · Unreserved Funds - 817				
	9301 · Interest Income - 817	10,000	0	0
Total 9300 · Unreserved Funds - 817		10,000	0	0
9400 · Pre Need - 886				
	5400.1P · Pre-Need Grave		1,000	1,000
	5400.3P · Open and Close		10,800	10,800
	5400.4P · Administration		900	900
	5400.5P · Vault Installation		1,841	1,841
	5400.6P · PreNeed Vault Sales		4,698	4,698
	5400.7P · PreNeed Endowment		643	643
	5400.8P · Payment Plan Contracts		47	47
	9401 · Interest Income - 886	10,000	0	0
	9400 · Pre Need - 886 - Other	0	0	0
Total 9400 · Pre Need - 886		10,000	19,929	19,929
9900 · Other Income				
	9901 · CD Interest	0	0	0
	9900 · Other Income - Other	0	0	0
Total 9900 · Other Income		0	0	0
Total Other Income		268,400	37,797	37,797
Net Other Income		268,400	37,797	37,797
Net Income		268,400	34,744	34,744

TULARE PUBLIC CEMETERY DISTRICT
July 2018-2025 Interments and Entombments

KERN									
Calendar Year	Single Casket Burials	Double Depth 1st Burial	2nd Opening DD Burial	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018	10	0	0	4	0	3	0	0	17
2019	6	0	0	1	0	6	0	0	13
2020	6	0	0	1	0	3	0	0	10
2021	8	0	0	2	0	1	0	0	11
2022	5	0	0	3	0	3	0	0	11
2023	3	0	0	1	0	3	0	0	7
2024	1	1	2	1	0	2	0	0	7
2025	3	0	4	2	0	5	0	0	14

NORTH									
Calendar Year	Single Casket Burials	Double Depth 1st Burial	2nd Opening DD Burial	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018	8	0	0	0	0	0	0	0	8
2019	12	0	0	0	0	0	0	0	12
2020	18	0	0	0	0	5	1	0	24
2021	15	0	0	0	0	0	0	0	15
2022	12	0	0	0	0	3	0	0	15
2023	10	0	2	0	0	1	0	0	13
2024	1	6	2	0	0	2	1	0	12
2025	5	9	1	0	0	6	0	0	21

TOTAL BOTH									
Calendar Year	Casket Burials (2023-2024 & on is considered a single casket burial count)	Double Depth 1st Burial (count started 2023)	2nd Opening DD Burial (count started 2023)	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018	18	0	0	4	0	3	0	0	25
2019	18	0	0	1	0	6	0	0	25
2020	24	0	0	1	0	8	1	0	34
2021	23	0	0	2	0	1	0	0	26
2022	17	0	0	3	0	6	0	0	26
2023	13	0	2	1	0	4	0	0	20
2024	2	7	4	1	0	4	1	0	19
2025	8	9	5	2	0	11	0	0	35

TULARE PUBLIC CEMETERY DISTRICT
FISCAL YEAR Totals 2018-2026 Interments & Entombments

KERN									
Fiscal Year	Body Burials	Double Depth 1st Burial	2nd casket opening	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018-2019	84	0	X	11	0	56	1	0	152
2019-2020	98	0	X	22	0	46	0	0	166
2020-2021	118	X	X	29	0	69	1	0	217
2021-2022	99		X	22	1	49	0	2	173
2022-2023	64		15	32	0	41	1	0	153
2023-2024	38	21	23	17	0	37	0	1	137
2024-2025	26	18	23	9	1	52	2	0	131
2025-2026	3	0	4	2	0	5	0	0	14

NORTH									
Fiscal Year	Body Burials	Double Depth 1st Burial	2nd casket opening	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018-2019	98	0	X	0	0	12	0	0	110
2019-2020	131	0	X	0	0	19	3	1	154
2020-2021	196	0	X	0	0	38	7	1	242
2021-2022	149		X	0	0	28	2	0	179
2022-2023	129		14	0	0	24	4	0	171
2023-2024	57	47	18	0	2	37	4	0	165
2024-2025	30	64	30	0	3	35	1	0	163
2025-2026	5	9	1	0	0	6	0	0	21

TOTAL BOTH									
Fiscal Year	Casket Burials (2023-2024 & on is considered a single casket burial count)	Double Depth 1st Burial (count started 2023)	2nd Opening Casket (count started 2023)	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018-2019	182	0	X	11	0	68	1	0	262
2019-2020	229	0	X	22	0	65	3	1	320
2020-2021	314	0	X	29	0	107	8	1	459
2021-2022	248		X	22	1	77	2	2	352
2022-2023	193		29	32	0	65	5	0	324
2023-2024	95	68	41	17	2	74	4	1	302
2024-2025	56	82	53	9	4	87	3	0	294
2025-2026	8	9	5	2	0	11	0	0	35