

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

BOARD AGENDA

Regular Board Meeting
May 28, 2020
1:00 P.M.

IF ANY PERSON WOULD LIKE TO CALL PLEASE E-MAIL THE BOARD CLERK THRU THE DISTRICT'S WEBSITE. THERE WILL BE SEATING AVAILABLE FOR 6 PEOPLE. FIRST COME FIRST SERVE.

PRELIMINARIES:

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

**NOTICE TO THE PUBLIC
PUBLIC COMMENT PERIOD**

AT THIS TIME, MEMBERS OF THE PUBLIC MAY COMMENT ON ANY ITEM THAT IS NOT ON THE AGENDA THAT IS WITHIN THE JURISDICTION OF THE BOARD. 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 at the time the item comes up for board consideration. Any person addressing the board will be limited to a maximum of three (3) minutes so that all interested parties have an opportunity to speak

CLOSED SESSION ITEMS:

CONFERENCE WITH REAL PROPERTY NEGOTIATOR(S) (Gov. Code, § 54956.8)

- 2.1 Property: Parcel owned by district for future addition to North Cemetery (approx. 46 acres in W. half of NE quarter of Sec. 17, Tn. 19 S., R. 24 E., Mt. Diablo Base & Meridian)

Agency Negotiator(s): Stephen Presant, Chairperson

Parties with whom negotiating: Stanley and Denise Creelman

Instructions to negotiator will concern: Price and terms of payment

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

- 3.1 Abandonment of Trustee Position by Vicki Gilson
- 3.2 Liability Waiver for Volunteers
- 3.3 Ad Hoc Committees Update
- 3.4 Tulare Cemeterian Foundation Update
- 3.5 Discussion of New and Status of Capital Projects in 2020
- 3.6 Approval of April 23, 2020 Regular Minutes, May 8, 2020 & May 15, 2020 Special Board Minutes
- 3.7 April Financial Reports
- 3.8 Audit Committee Report
- 3.9 Fiscal Year 2020-2021 Proposed Budget
- 3.10 CALPERS PEPRA Contribution
- 3.11 Letter of Complaint from Jesse Martin

- 3.12 Martin Family – Bench Request
- 3.13 Office 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.

Tulare Public Cemetery District

Volunteer Release, Waiver of Liability and Indemnity

**Important: Each volunteer must sign the "Release, Waiver of Liability, and Indemnity" before volunteering for the above-mentioned Program. Please read this document very carefully before you sign.*

This Release, Waiver of Liability, and Indemnity (hereinafter "Release") is executed on this ____ day of _____, 202____, by _____ for the reliance and benefit of the Tulare Public Cemetery District, a California Special District, and its ongoing activities of providing cemetery and burial services to the public, as well as for the directors, employees, and agents of TCD. The foregoing, jointly and severally, shall be referred to herein as "TCD."

I, the volunteer, desire to participate in or in connection with TCD's mission and engage in activities related to being a volunteer and/or providing volunteers for the TCD's mission. Accordingly, I hereby freely and voluntarily, with full understanding of the meaning of this Release and without duress, execute this Release for the reliance and benefit of TCD.

1. **Waiver and Release.** I release, waive, and forever discharge and hold harmless TCD and its successors and assigns from any and all liability, claims, demands, and/or causes of action of whatever kind or nature, either in law or in equity, for death, injury, property damage, or loss ("Claims") which may arise from or related to my participation in or in connection with the activities I plan on conducting at the TCD, further outlined in section 3 below.

I understand and acknowledge that this Release irrevocably and fully discharges TCD from any and all Claims that I may have or hold against TCD.

I understood and acknowledge that TCD does not assume any responsibility for or obligation to provide financial assistance or other assistance, including but not limited to medical, health or disability insurance in the event of injury, illness, death or property damage.

2. **Medical Treatment.** I release and forever discharge TCD from any and all Claims which arise from or relate to any first-aid treatment or other medical services rendered to or for my benefit in connection with an emergency during my participation in or in connection with the Project.
3. **Assumption of Risk.** I understand and acknowledge that participation in or in connection with my activities for the benefit of TCD may include activities that may be hazardous to me including, but not limited to, the following description of activities: **(Please provide as much detail as possible in regard to any activities that may present unusual risks.)**

I understand and acknowledge that participation in or in connection with the activities present in section 3 above may expose me to inherently dangerous conditions. I expressly assume all risks, both known and unknown, related to any injury, harm, property damage, death or loss arising from or related to participation in or in connection with these activities, as well as all other activities of the Project. As set forth above, in Paragraph 1, I release, etc. TCD from all Claims arising from or related to my participation in or connection with the Project.

4. **Photographic Release and Intellectual Property Rights.** I grant and convey unto TCD all right, title, and interest, including all copyrights, in any and all photographic images and all writings or video or audio recordings made or created, in whole or in part, by me as part of my participation in or in connection with the Program.
5. **Indemnity.** I agree to indemnify and hold harmless TCD from and against any Claims and legal fees related thereto which are caused by, arise from or relate to my actions or omissions, including, but not limited to, negligence, misdeeds, or violation of law.
6. **Other Provisions.** I understand and acknowledge that it is my intent that this Release shall be interpreted as broadly for the protection of TCD as permitted by the law of the State of California, which is the exclusive law governing this Release. I agree that in the event that any clause or provision of this Release shall be held to be invalid by any court of competent jurisdiction, the invalidity of such clause or provision shall not otherwise affect the remaining provisions of this Release, which shall continue to be enforceable. I agree that the sole and exclusive venue for the litigation of any matter concerning this Release or its interpretation, or any liability for Claims, etc. set forth above, however so presented, pled or formulated, shall be either The Superior Court of California for the County of Orange or the United States District Court for the Central District of California (Southern Division). I irrevocably waive my right to trial by jury and consent to trial by judge. Without limiting my intent that this Release fully discharges TCD, in the event that any judge shall determine that any part of this Release is not effective to accomplish this purpose, I limit my right of recovery to actual damages only, waiving any right to indirect or consequential damages, the recovery of loss of income, and punitive or exemplary damages.

If and to the extent that my minor children participates with me in the Project, I similarly release TCD from any of the claims set forth above which my children may have against TCD from or related to their participation in the Program and indemnify TCD against Claims arising from their actions or omissions.

7. **Review by Attorney.** I acknowledge that I have been informed and that I understand that this Release is a legally binding instrument which I am providing for the reliance of TCD, which have a right to rely on this Release. I further acknowledge that I have been advised that I have the right to have this Release reviewed by an attorney before I sign it. By signing this Release, I acknowledge that I fully understand the meaning of this Release and all implications.

Name of Volunteer: _____ Date: _____

Signature of Volunteer _____

Street Address: _____ Phone: _____

City, State, Zip: _____ Email: _____

Emergency Contact: _____ Phone: _____

Medical Conditions _____

****If the volunteer is a minor, this Volunteer Release, Waiver of Liability, and Indemnity must also be signed by an authorized parent or guardian**

Date: _____

Signature of Parent/Guardian: _____

Tulare Public Cemetery District
Regular Board Meeting Minutes
April 23, 2020

CALL TO ORDER:

The Tulare Public Cemetery board meeting was called to order at 1:02 p.m., at 900 E. Kern Avenue, Tulare, California by Chairperson Stephen Presant. Trustees present were Vice Chairperson Xavier Avila, and Secretary James Pennington.

Trustee Vicki Gilson and Trustee Alberto Aguilar were absent.

RECOGNITION OF VISITORS:

Alex Gutierrez, David Higdon, Catherine Doe of the Valley Voice, Linda Maloy, Vicki Gordon, Jennifer Burcham

PUBLIC COMMENTS:

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

David brought to the board's attention that in section F there are a lot of weeds and some of the weeds are growing over the headstones. He also mentioned some tree branches that have fallen from the trees and are on the ground.

Alex Gutierrez asked the board why they chose not to hold a teleconference and/or video conference meeting.

TRUSTEE COMMENTS:

Vice Chairperson Presant answered Mr. Gutierrez question regarding the meeting. He stated since the cemetery does not have the means or staff to be able to hold a meeting via teleconference or internet, they chose to have an in-person meeting. According to the Brown Act the district would have to provide access not only to board members but also to the public, which at this time the cemetery district cannot provide.

Secretary Pennington said he had no problem and felt safe being at the meeting.

Vice Chairperson Avila spoke on how good and beautiful both cemeteries look and the hard work cemetery staff has done making both of them look as good as they do.

APPROVAL OF MARCH 6, 2020 MINUTES:

Chairperson Presant approved the March 6, 2020 Minutes as presented.

2019 AUDIT REPORT:

Chairperson Presant received and accepted the audit report as presented.

FEBRUARY & MARCH 2020 FINANCIAL REPORTS:

Vice Chairperson Avila motioned to approve the February and March 2020 Financial Reports, second by Secretary Pennington (3-0).

AUDIT COMMITTEE REPORT:

Chairperson Presant reported that the Audit Committee has already started looking into next fiscal year's budget. He also informed the board that Manager Castaneda reported that the cemetery will be needing another tractor and lawnmower, which will need to be put into the budget. Chairperson Presant reported that the audit committee recommends hiring groundskeepers and that they also spoke on having of pay for all employees. The audit committee recommended for

Tulare Public Cemetery District
Regular Board Meeting Minutes
April 23, 2020

the board to amend the Tulare County budget by approving Resolution 2019/20-4 which was presented to the board.

DRAFT RESOLUTION 2019/20-4 TO AMEND OPERATION BUDGET:

Motioned by Secretary Pennington to approve Resolution 2019/20-4, second by Vice Chairperson Avila (3-0).

PAY RANGE FOR MANAGER & FOREMAN:

Vice Chairperson Avila motioned to adopt Pay Range for Manager and Foreman as presented to the board, second by Secretary Pennington (3-0).

DISCUSSION ON PRICE LIST:

After much discussion Chairperson Presant decided to bring this item back to the board after the new budget has been reviewed and adopted.

DRAFT RESOLUTION 2019/20-5 APPLY FOR ELECTRONIC CARS:

It was motioned by Vice Chairperson Avila to adopt Resolution 2019/20-5 allowing the cemetery to apply for electric cars, second by Secretary Pennington (3-0).

DISCUSSION OF ENFORCEMENT OF FLOWER POLICY:

After much discussion on the matter the board directed management to enforce the Flower Policy as management sees appropriate.

HIRING OF GROUNDSKEEPERS:

Vice Chairperson Avila made a motion to hire 2 full-time groundskeepers, second by Secretary Pennington (3-0).

OFFICE MANAGER'S REPORT:

Manager Castaneda informed the board that Pontem sent her a proposal for online burial search for the cemetery's website of a total of \$3,650.00. She informed the board that she had applied for a credit card through the cemetery's bank but was denied due to the fact that the cemetery does not have enough credit. Manager Castaneda informed the board that a family who recently had a loved one pass asked if they can donate a flower plant for the niche area long with a plaque in memory of their loved one's name. The family will ask for permission as soon as this COVID-19 ends.

ADJOURNMENT:

Having nothing further to discuss Chairperson Presant adjourned the meeting at 3:31 p.m.

Respectfully Submitted,

Board Secretary

Tulare Public Cemetery District
Special Board Meeting Minutes
May 8, 2020

CALL TO ORDER:

The Tulare Public Cemetery board meeting was called to order at 2:00 p.m., at 900 E. Kern Avenue, Tulare, California by Chairperson Stephen Presant. Trustees present were Vice Chairperson Xavier Avila, and Secretary James Pennington.

Trustee Vicki Gilson and Trustee Alberto Aguilar were present via teleconference.

RECOGNITION OF VISITORS:

Alex Gutierrez

TRUSTEE COMMENTS:

Chairperson Presant informed the board of COVID-19 and the procedures that other cemeteries are doing.

Trustee Aguilar spoke of a document he gave Manager Castaneda to pass to the board members, which was not passed around.

Vice Chairperson Avila spoke about a request on broken headstones and procedures on headstone complaints.

Trustee Gilson reminded the board that in the past the cemetery did in fact set headstones up until 2017.

Secretary Pennington asked questions on headstone complaints and the process and procedures.

DISCUSSION OF COVID-19 BURIAL PROCEDURES:

Motion by Trustee Aguilar to have Manager Castaneda bring back to the board a written detail procedure regarding interments at the cemetery due to COVID-19, second by Secretary Pennington (5-0)

MOSQUITO ABATEMENT:

Manager Castaneda, informed the board that John Avila, from Mosquito Abatement called the office to inform us that he sent his crew over to the cemetery to spray a new chemical. This chemical is meant to reduce the mosquitos at both cemeteries. He has asked for everyone to bring back their vases to see if the chemical will work.

OFFICE MANAGER'S REPORT:

Manager Castaneda reported on Memorial Day and informed the board that due to the coronavirus AMVETS will more than likely cancel the service. It is not confirmed at this time but other cemeteries in the area have canceled their Memorial Day service. She would like to set up the flags around the cemetery but would need volunteers.

She also informed the board that a family called the office asking when we were going to set their headstone? According to the family Jerry Ramos told them that he could not set their headstone until their father passed away, Their mother passed away 16 years ago and their headstone has been sitting there all this time along with 6 others. The family's headstone is too large for the grave that they own.

ADJOURNMENT:

Having nothing further to discuss Chairperson Presant adjourned the meeting at 3:21 p.m.

Respectfully Submitted,

Board Secretary

Tulare Public Cemetery District
Special Board Meeting Minutes
May 15, 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, and Secretary James Pennington.

Trustee Vicki Gilson and Trustee Alberto Aguilar were present via teleconference.

RECOGNITION OF VISITORS:

Alex Gutierrez

TRUSTEE COMMENTS:

Trustee Aguilar commented on the audit report and the letter that was sent by the auditor.

Trustee Gilson also commented on the audit report and the letter that accompanied the report. She also informed the board that she had called the auditor and asked him a few questions about the audit and letter.

DISCUSSION OF COVID-19 BURIAL PROCEDURES:

After much discussion the board came to a consensus of having Manager Castaneda, rewrite the burial procedures due to COVID -19. Secretary Pennington asked for management take into consideration all that was said.

At 2:00 pm the Chairperson gave a 5-minute recess.

At 2:05 pm the board came back into open session.

OFFICE MANAGER'S REPORT:

Manager Castaneda reported that Mr. Bobby Richardson of Tulare Joint Union High School District came to ask if they could use the cemetery for senior students to drive up and receive their diplomas. Chairman Presant also spoke to Mr. Richardson he reported that Tulare Union High School will be having their drive thru ceremony in the morning.

Manager Castaneda reported that a person or persons broke into the green house and looks like they have been staying in there. We have locked it the best way we could until Mr. Reed Shaffer can come out and take a look at it.

ADJOURNMENT:

Having nothing further to discuss Chairperson Presant adjourned the meeting at 2:57 p.m.

Respectfully Submitted,

Board Secretary

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

	<u>Apr 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
00 · Clearing Acct.	4,451.25
10100 · Petty Cash	333.68
10150 · Bank of The Sierra - CHK ACCT	70,097.15
10500 · Cash in Treasury (772)	251,681.59
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,192,858.25
Total 10600 · Endowment - Reserved (773)	<u>1,508,876.17</u>
10700 · Cash in Expansion Account (807)	71,200.97
10900 · Endowment - Unreserved (817)	342,331.18
Total Checking/Savings	<u>2,248,971.99</u>
Other Current Assets	
10 · Customer Balance Due	263.17
12001 · Undeposited Funds	4,511.25
Total Other Current Assets	<u>4,774.42</u>
Total Current Assets	<u>2,253,746.41</u>
TOTAL ASSETS	<u><u>2,253,746.41</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	1,017.80
Total Accounts Payable	<u>1,017.80</u>
Other Current Liabilities	
24000 · Payroll Liabilities	4,291.11
24010 · Pension Payable	2,267.22
25500 · Sales Tax Payable	591.05
Total Other Current Liabilities	<u>7,149.38</u>
Total Current Liabilities	<u>8,167.18</u>
Total Liabilities	8,167.18
Equity	
30000 · Opening Balance Equity	2,282,733.86
31100 · Retain Earnings	-175,912.49
Net Income	138,757.86
Total Equity	<u>2,245,579.23</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,253,746.41</u></u>

Tulare Public Cemetery District
Profit & Loss Budget Performance
April 2020

	Apr 20	Budget	Jul '19 - Apr 20	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
4000 · County Taxes	51,528	14,647	155,808	146,467	175,760
4801 · Interest Income - 772	0	250	3,308	2,500	3,000
5400 · Charges for Current Services	47,567	50,833	618,492	508,333	610,000
5805 · Misc. Revenue	491	1,667	1,673	16,667	20,000
5834 · Restitution	500		500		
5835 · Other Revenue	30	270	10,924	2,700	3,240
Total Income	100,116	67,667	790,705	676,667	812,000
Expense					
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	21,479	20,708	208,384	207,083	248,500
6002 · Overtime	1,057	417	8,834	4,167	5,000
6004 · Benefits	5,691	3,167	60,874	31,667	38,000
6005 · Extra Help	2,240	4,583	60,612	45,833	55,000
6008 · Directors Fees	0	250	1,400	2,500	3,000
6011 · Retirement-SD Portion	5,852	2,000	27,492	20,000	24,000
6012 · Social Security and Medicare	1,724	1,500	16,617	15,000	18,000
6015 · Workers Compensation Ins	0	1,500	22,323	15,000	18,000
6016 · Unemployment Ins.	80	417	1,558	4,167	5,000
Total 6000 · Payroll and Employee Benefits	38,123	34,542	408,095	345,417	414,500
7003 · Penalties	0	500	1,317	5,000	6,000
7004 · Clothing and Personal Supplies	227	333	3,369	3,333	4,000
7005 · Telecommunications	508	500	5,718	5,000	6,000
7006 · Vaults and Crypts	4,650	5,417	67,010	54,167	65,000
7009 · Household Supplies	174	125	1,223	1,250	1,500
7010 · Insurance	0	1,750	11,351	17,500	21,000
7025 · Mileage Reimbursement Expense	0		67		
7030 · Maintenance and Repairs	9,450	8,917	90,948	89,167	107,000
7036 · Office Supplies and Expense	625	2,042	11,586	20,417	24,500
7039 · Miscellaneous	70	208	571	2,083	2,500
7043 · Professional Fees	4,207	1,708	38,329	17,083	20,500

Tulare Public Cemetery District
Profit & Loss Budget Performance
April 2020

	Apr 20	Budget	Jul '19 - Apr 20	YTD Budget	Annual Budget
7045 · Security	0	333	2,170	3,333	4,000
7059 · Publications and Legal Notices	466	250	6,045	2,500	3,000
7073 · Training / Education	0	667	6,769	6,667	8,000
7081 · Utilities	1,643	3,750	35,087	37,500	45,000
7425 · Taxes	0	125	1,299	1,250	1,500
8001 · Graves Repurchase	0	833	4,865	8,333	10,000
8100 · Building and Improvements	0	1,500	0	15,000	18,000
8300 · Equipment	0	4,167	52,190	41,667	50,000
Total Expense	60,144	67,667	748,010	676,667	812,000
Net Ordinary Income	39,971	-0	42,695	-0	0
Other Income/Expense					
Other Income					
9100 · Endowment					
9101 · Endowment Revenue	3,957	5,000	53,920	50,000	60,000
9102 · Interest Income - EC	0	2,500	28,950	25,000	30,000
Total 9100 · Endowment	3,957	7,500	82,870	75,000	90,000
9200 · Fund for Future Expansion - 807					
9201 · Rent and Concessions - 807	0	0	8,400	8,400	8,400
9203 · Interest Income - 807	0	42	1,078	417	500
9200 · Fund for Future Expansion - 807 - Other	0	1,250	0	12,500	15,000
Total 9200 · Fund for Future Expansion - 807	0	1,292	9,478	21,317	23,900
9300 · Unreserved Funds - 817					
9301 · Interest Income - 817	0	542	3,714	5,417	6,500
Total 9300 · Unreserved Funds - 817	0	542	3,714	5,417	6,500
Total Other Income	3,957	9,333	96,063	101,733	120,400
Net Other Income	3,957	9,333	96,063	101,733	120,400
Net Income	43,928	9,333	138,758	101,733	120,400

11:22 AM
05/06/20

Tulare Public Cemetery District
Reconciliation Summary
10150 - Bank of The Sierra - CHK ACCT, Period Ending 04/30/2020

	<u>Apr 30, 20</u>
Beginning Balance	45,636.42
Cleared Transactions	
Checks and Payments - 54 items	-65,102.77
Deposits and Credits - 6 items	105,000.00
Total Cleared Transactions	<u>39,897.23</u>
Cleared Balance	<u><u>85,533.65</u></u>
Uncleared Transactions	
Checks and Payments - 18 items	-21,775.83
Total Uncleared Transactions	<u>-21,775.83</u>
Register Balance as of 04/30/2020	<u><u>63,757.82</u></u>
Ending Balance	63,757.82

11:55 AM
 05/13/20
 Accrual Basis

Tulare Public Cemetery District
 Check List Without Payroll
 April 2020

Date	Num	Name	Memo	Amount	Balance
10150 · Bank of The Sierra - CHK ACCT					
04/03/2020	AUT...	CALPERS		-1,438.48	-1,438.48
04/03/2020	AUT...	CALPERS		-1,487.69	-2,926.17
04/13/2020	AUT...	Southern California ...		-642.33	-3,568.50
04/13/2020	AUT...	AT & T Phone's		-70.00	-3,638.50
04/20/2020	AUT...	City of Tulare		-1,616.10	-5,254.60
04/28/2020	AUT...	AT & T Phone's		-182.02	-5,436.62
04/15/2020	AUT...	AT & T Mobility		-89.77	-5,526.39
04/27/2020	AUT...	AT & T Phone's		-166.48	-5,692.87
04/28/2020	AUT...	Intuit	APR 2020 PAYROLL	-14.00	-5,706.87
04/01/2020	1915	Health Benefits Unit		-6,298.21	-12,005.08
04/02/2020	1916	Armando's Locksmit...		-368.00	-12,373.08
04/02/2020	1917	Asco Pacific		-1,301.10	-13,674.18
04/02/2020	1918	Linder Equip CO.		-194.85	-13,869.03
04/02/2020	1919	M. Green and Comp...		-525.00	-14,394.03
04/02/2020	1920	Nexem Staffing and ...		-1,428.52	-15,822.55
04/02/2020	1921	Polyguard & CO		-4,650.00	-20,472.55
04/02/2020	1922	PriorityWest		-875.00	-21,347.55
04/02/2020	1923	RIGO'S SIGNS		-606.20	-21,953.75
04/02/2020	1924	Van Cleve Concrete...		-6,180.00	-28,133.75
04/02/2020	1925	Wizix		-115.44	-28,249.19
04/15/2020	1926	Battery Pro		-186.59	-28,435.78
04/15/2020	1927	Gary V. Burrows Inc.		-87.44	-28,523.22
04/15/2020	1928	Nexem Staffing and ...		-1,296.11	-29,819.33
04/15/2020	1929	Office Depot		-242.37	-30,061.70
04/15/2020	1930	Professional Print & ...		-67.33	-30,129.03
04/15/2020	1931	Res Com		-90.00	-30,219.03
04/15/2020	1932	RIGO'S SIGNS		-227.33	-30,446.36
04/15/2020	1933	Soap Man		-42.22	-30,488.58
04/22/2020	1934	Gary V. Burrows Inc.		-237.36	-30,725.94
04/22/2020	1935	Herc Rentals		-594.13	-31,320.07
04/22/2020	1936	Johnson Controls		-853.25	-32,173.32
04/22/2020	1937	Nexem Staffing and ...		-443.04	-32,616.36
04/22/2020	1938	Omega	VOID:	0.00	-32,616.36
04/22/2020	1939	Polyguard & CO		-4,650.00	-37,266.36
04/22/2020	1940	Pontem Software		-4,950.00	-42,216.36
04/22/2020	1941	RIGO'S SIGNS	VOID:	0.00	-42,216.36
04/22/2020	1942	RTDennis Accounta...		-1,515.00	-43,731.36
04/22/2020	1943	Soap Man		-132.07	-43,863.43
04/22/2020	1944	SoCalGas		-123.02	-43,986.45
04/22/2020	1945	Valley Expetec		-495.00	-44,481.45
04/22/2020	1946	Omega		-744.14	-45,225.59
04/24/2020	1958	State Board of Equa...		-3,536.49	-48,762.08
04/29/2020	1959	Baker Supplies and ...		-545.58	-49,307.66
04/29/2020	1960	Ewing Irrigation & L...		-925.59	-50,233.25
04/29/2020	1961	Hydraulic Controls,I...		-88.91	-50,322.16
04/29/2020	1962	Lowe's		-36.35	-50,358.51
04/29/2020	1963	M. Green and Comp...		-330.00	-50,688.51
04/29/2020	1964	Nexem Staffing and ...		-1,038.02	-51,726.53
04/29/2020	1965	Tulare County Coun...		-583.91	-52,310.44
04/29/2020	1966	Valley Expetec		-165.00	-52,475.44
Total 10150 · Bank of The Sierra - CHK ACCT				-52,475.44	-52,475.44

11:55 AM
05/13/20
Accrual Basis

Tulare Public Cemetery District
Check List Without Payroll
April 2020

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>	<u>Balance</u>
TOTAL				<u>-52,475.44</u>	<u>-52,475.44</u>

Tulare Public Cemetery District
Payroll Summary
 April 2020

	<u>Hours</u>	<u>Rate</u>	<u>Apr 20</u>
Employee Wages, Taxes and Adjustments			
Gross Pay			
Bereavement Time		17	0
Double-time hourly	15	35	660
Holiday Pay		17	0
Hourly	999	17	19,076
Hourly Sick	50	17	954
Hourly Vacation	69	17	1,449
Overtime (x1.5) hourly	11	26	397
Total Gross Pay	<u>1,144</u>		<u>22,536</u>
Adjusted Gross Pay	1,144		22,536
Taxes Withheld			
Federal Withholding			-1,274
Medicare Employee			-327
Social Security Employee			-1,397
CA - Withholding			-308
CA - Disability			-225
Medicare Employee Addl Tax			0
Total Taxes Withheld			<u>-3,531</u>
Deductions from Net Pay			
Health Insurance Deduction			-627
Viera Wage Garnishment			-50
Wage Garnishment			-689
Total Deductions from Net Pay			<u>-1,366</u>
Net Pay	<u>1,144</u>		<u>17,639</u>
Employer Taxes and Contributions			
Federal Unemployment			17
Medicare Company			327
Social Security Company			1,397
CA - Unemployment			80
Dental Insurance (company paid)			213
Health Insurance (company paid)			5,377
Insurance Admin Fee			52
Vision Insurance (company paid)			29
CA - Employment Training Tax			3
Total Employer Taxes and Contributions			<u>7,494</u>

10:33 AM
05/12/20

Tulare Public Cemetery District
Reconciliation Summary
10500 - Cash in Treasury (772), Period Ending 04/30/2020

	<u>Apr 30, 20</u>
Beginning Balance	260,908.76
Cleared Transactions	
Checks and Payments - 3 items	-105,000.00
Deposits and Credits - 5 items	95,772.83
Total Cleared Transactions	<u>-9,227.17</u>
Cleared Balance	<u>251,681.59</u>
Register Balance as of 04/30/2020	251,681.59
Ending Balance	251,681.59

10:54 AM
05/12/20

Tulare Public Cemetery District
Reconciliation Summary
10600 - Endowment - Reserved (773), Period Ending 04/30/2020

	<u>Apr 30, 20</u>
Beginning Balance	1,505,844.17
Cleared Transactions	
Deposits and Credits - 4 items	<u>3,032.00</u>
Total Cleared Transactions	<u>3,032.00</u>
Cleared Balance	<u><u>1,508,876.17</u></u>
Register Balance as of 04/30/2020	1,508,876.17
Ending Balance	1,508,876.17

11:06 AM
05/12/20

Tulare Public Cemetery District
Reconciliation Summary
10700 · Cash in Expansion Account (807), Period Ending 04/30/2020

	<u>Apr 30, 20</u>
Beginning Balance	66,961.97
Cleared Transactions	
Deposits and Credits - 2 items	<u>4,239.00</u>
Total Cleared Transactions	<u>4,239.00</u>
Cleared Balance	<u>71,200.97</u>
Register Balance as of 04/30/2020	71,200.97
Ending Balance	71,200.97

11:20 AM
05/12/20

Tulare Public Cemetery District
Reconciliation Summary
10900 · Endowment - Unreserved (817), Period Ending 04/30/2020

	<u>Apr 30, 20</u>
Beginning Balance	342,331.18
Cleared Balance	342,331.18
Register Balance as of 04/30/2020	342,331.18
Ending Balance	342,331.18

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

APRIL INTERMENTS 2018

BODY BURIALS	KERN		7
	NORTH		11
NICHES/HEX			2
CREMATION BURIALS	KERN		5
	NORTH		0
BABY BURIALS	KERN		0
	NORTH		1
TOTALS			26

	<u>BODY</u>	<u>CREMATION</u>	<u>TOTAL</u>
JAN	22	5	27
FEB	18	6	24
MAR	27	8	35
APR	19	7	26
TOTAL	86	26	112

Percentage Total: **77%** **23%**

APRIL INTERMENTS 2019

BODY BURIALS	KERN		6
	NORTH		10
NICHES/HEX			3
CREMATION BURIALS	KERN		6
	NORTH		1
BABY BURIALS	KERN		0
	NORTH		0
TOTALS			26

	<u>BODY</u>	<u>CREMATION</u>	<u>TOTAL</u>
JAN	14	8	22
FEB	15	9	24
MAR	28	4	32
APR	16	10	26
TOTAL	73	31	104

Percentage Total: **70%** **30%**

APRIL INTERMENTS 2020

BODY BURIALS	KERN		6
	NORTH		9
NICHES/HEX			3
CREMATION BURIALS	KERN		2
	NORTH		3
BABY BURIALS	KERN		0
	NORTH		0
TOTALS			23

	<u>BODY</u>	<u>CREMATION</u>	<u>TOTAL</u>
JAN	33	6	39
FEB	20	6	26
MAR	24	8	32
APR	15	8	23
TOTAL	92	28	120

Percentage Total: **77%** **23%**

2018

2019

2020

	2018				2019				2020					
	JAN	FEB	MAR	APR	JAN	FEB	MAR	APR	JAN	FEB	MAR	APR		
<u>NORTH</u>														
TALL	0	0	0	1	TALL	0	10	4	4	TALL	1	0	2	0
FLAT	0	0	0	3	FLAT	0	5	5	9	FLAT	2	4	2	3
1/2 GRA	0	0	0	0	1/2 GRAVE	0	0	0	0	1/2 GRAV	0	0	1	0
TOTAL	0	0	0	4	TOTAL	0	15	9	13	TOTAL	3	4	5	3
<u>KERN</u>					<u>KERN</u>					<u>KERN</u>				
NICHE/H	0	0	0	0	NICHE/HE	0	0	0	6	NICHE/H	1	0	0	0
1/2 GRA	0	0	0	0	1/2 GRAVE	1	1	0	0	1/2 GRAV	0	1	0	0
TOTALS	0	0	0	0	TOTAL	1	1	0	6	TOTAL	1	1	0	0

NORTH TOTAL

4

NORTH TOTAL

37

NORTH TOTAL

15

KERN TOTAL

0

KERN TOTAL

8

KERN TOTAL

2

GRAND TOTAL

4

GRAND TOTAL

45

GRAND TOTAL

17

Tulare Public Cemetery District
Audit Committee Minutes
April 15, 2020

CALL TO ORDER:

The Tulare Public Cemetery Audit Committee meeting of April 15, 2020 was called to order at 1:35 pm, at the district office, 900 E Kern Avenue, Tulare, California by Committee Member Stephen Presant. Committee Members present were Linda Maloy and Jim Pennington.

Leonor Castaneda was in attendance.

RECOGNITION OF VISITORS: No visitors.

The minutes of February 19, 2020 were approved as presented.

The February 2020 financial reports were approved (3-0) and recommended that M Green and Co auditor Mary Quillen review our financials on a as needed basis.

The monthly legal settlement money now coming in \$100 from a person who had damaged two upright markers will be deposited into a specific ID number to keep track of all monies collected.

Reviewed the financial impact of hiring of two permanent full time Grounds Keepers. The first position was found to have minimal impact because it may convert one temporary employee employed most of the year now because of work load or replace the temporary employee, and the second position was found to have minimal financial impact as it is expected to replace a possible retirement this year.

MANAGER'S REPORT:

Reviewed Resolution of 2019/20-4 to transfer contingency funds to amend operational budget.

Informed of the need for a tractor replacement in next fiscal year budget.

Informed of a need to replace one of the old Grasshopper mowers in Kern.

Informed of the need to remove and unusable equipment.

Informed of the Air Resources board program for the purchase and rebate of four small work vehicles.

Meeting adjourned at 3:04 pm

Committee Member Signature

**AUDITOR-CONTROLLER/
TREASURER-TAX COLLECTOR**



**Cass Cook
COUNTY OF TULARE**

221 South Mooney Blvd., Room 101-E Visalia, Ca 93291-4593

Tara Freitas, CPA
Assistant Auditor-Controller
(559) 636-5200
FAX (559) 730-2547

CASS COOK, CFIP
Auditor-Controller
Treasurer-Tax Collector/
(559) 636-5200
FAX (559) 730-2547

PAUL SAMPIETRO, CPA
Chief Deputy Treasurer-Tax Collector
(559) 636-5250
FAX (559) 730-2547

To: All Special Districts
From: Lori Martin, CPA, Chief Revenue Officer
Date: May 11, 2020
RE: Budget Preparation for Fiscal Year 2020-2021

Attached you will find the budget forms necessary to prepare your Fiscal Year 2020-2021 budget. We are also enclosing the AUD-247, Board Member and Authorized Signer form, to be filled out and returned along with your budget forms.

Please submit the original board approved budget, as well as the AUD-247 signature sheet as soon as possible after receiving the package, but no later than **August 31, 2020**

Both documents maybe emailed to: claims@co.tulare.ca.us.

If you have any question concerning the budget process, please call **Rodger Martin** at **559-636-5219**.

If you have any other questions, please feel free to contact me at **559-636-5211**.

Thank you,

Lori Martin, CPA

Chief Revenue Officer

Tulare County Auditor-Controller

772 PROPOSED EXPENSES

Tulare Cemetery Proposed Budget 2020-2021 YTD April 2020

	Budgeted 2020-2021	Budgeted 2019-2020	Spent YTD 2019-2020	Budgeted 2018-2019	Spent 2018-2019	Budgeted 2017-2018	Spent 2017-2018	Budgeted 2016-2017	Spent 2016-2017
6001 Regular-Salaries	330000	248,500	208,384	249,330	246,339	285,000			
6002 Overtime Pay	3000	5,000	8,834	3,000	4,210	0			
6004 Health Insurance	75000	38,000	60,874	72,000	35,258	85,000			
6005 Extra Help	26912	55,000	60,612	50,000	55,683	10,000			
6008 Director's Fee	4000	3,000	1,400	4,000	2,475	3,000			
6011 Retirement	40000	24,000	27,492	33,000	23,638	45,000			
6012 Social Security	22000	18,000	16,617	18,000	16,489	22,000			
6015 Worker's Comp Ins	25000	18,000	22,323	20,000	15,646	25,000			
6016 Unemployment Ins	2000	5,000	1,558	4,000	4,624	4,000			
Total	527,912	414,500	408,094	453,330	404,362	479,000	364,052	454,000	444,669
7004 Clothing & Personal Supplies	7000	4,000	3,369	8,000	3,146	6,000			
7005 Telecommunications	6000	6,000	5,718	7,000	5,203	9,000			
7006 Garden Crypts/Vaults	75000	65,000	67,010	110,000	57,392	53,000			
7009 Household Supplies	1500	1,500	1,223	0	0	0			
7010 Insurance	20000	21,000	11,351	20,000	20,407	20,000			
7030 Repairs Maintenance	110000	107,000	90,948	100,000	143,155	265,000			
7036 Office Expense	25000	24,500	11,586	11,000	10,929	8,000			
7039 Miscellaneous	700	2,500	571	0	2,740	8,000			
7043 Professional Expense	40000	20,500	38,329	24,000	39,964	20,000			
7045 Security Expense	2500	4,000	2,170	0	1,144	6,000			
7059 Publications & Legal Notices	3000	3,000	6,045	12,000	2,479	1,000			
7073 Training	10000	8,000	6,769	10,000	7,167	8,000			
7081 Utilities	40000	45,000	35,087	40,000	45,351	45,000			
Total	340,700	312,000	280,176	342,000	339,077	449,000	515,586	449,000	397,864
7003 Tax Admin Fee/Penalties	500	6,000	1,317	0	0	1	3,912	1	3,387
Total	500	6,000	1,317	0	0	1	3,912	1	3,387
7425 Taxes & Assessments	1300	1,500	1,299	9,000	1,299	15,000	1,871	15,000	9,998
Total	1,300	1,500	1,299	9,000	1,299	15,000	1,871	15,000	9,998
CAPITAL OUTLAY									
8000 Land	0	0	0	10,000	0	10,000	71,766	10,000	38,607
8001 Cem Plots Repurchase	5000	10,000	4,865	5,000	7,889	15,000	6,757	15,000	4,195
8100 Bldg & Improv	250000	18,000	0	20,000	0	25,000	0	15,000	3,049
8300 New F/A	75000	50,000	52,190	40,000	0	50,000	1,110	110,000	80,878
Total	330,000	78,000	57,055	75,000	7,889	100,000	79,632	150,000	126,729
SUBTOTAL	1,200,412	812,000	747,941	879,330	752,627	1,043,001	965,054	1,068,001	982,647
772 CONT									
7432 Contingencies	130000	0	0	100,000	0	100,000	0	50,000	0
Total	130,000	0	0	100,000	0	100,000	0	50,000	0
TOTAL BUDGET 772	1,330,412	812,000	747,941	979,330	752,627	1,143,001	965,054	1,118,001	982,647

To the Tulare Cemetery Board:

My name is Jesse Martin, and this letter will serve as a complaint toward the handling of my daughter's funeral on 3/27/20. My daughter Jessica passed away on 03/18/20 and funeral arrangements were immediately made with Millers Funeral Home. On 03/19/20, I was told by the funeral director that due to the circumstances involving the Covid-19 pandemic that we would have to stay in our cars the day of the funeral. I asked her if she could intercede for us, in hopes that at least the pallbearers and immediate family would be allowed to get off and escort the casket. She told us that she would try. On Friday 3/20/20 I went to the North Cemetery to purchase the space, as we drove into the cemetery a funeral service was being performed and all the mourners were off their vehicles and allowed to accompany their loved one. I asked the cemetery personal if I could purchase the space and I was directed to the downtown cemetery, I proceeded to the office were I purchased the space and there I was also informed of the new policy. I let them know that I just witnessed a funeral at the North Cemetery where all the mourners were allowed by the casket with their loved one. I was informed that the new policy was going into effect on 03/23/2020. I asked about being able to just have the immediate family get off if we had masks and gloves on, I was denied because according to the cemetery administrative staff this was the new policy and would be enforced from now on until further notice.

As any other grieving parent would I reached out to a board member in an attempt to see if there might just be a way to get permission for just the immediate family to get off or just the pallbearers, I was again denied for the safety of the Cemetery staff. During this time, another family member had contacted the cemetery office and spoke to Leonor Castaneda in hopes that some accommodation or compromise could be made. She was told by Ms. Castaneda that nobody could get off and that if another family member called regarding this issue she was going to make the family stay outside the cemetery and look through the fence while the funeral services went on. Upon hearing this I became very upset, however, I instructed my family to stop calling. I did however, have another daughter send an email to the board detailing this incident. I assumed this issue was going to be brought up at the next board meeting, however all she received was a generic email with no location of where the next board meeting would be held, and no board members reached out to investigate the issue.

During my daughters funeral we all stayed in our cars following this insensitive policy, I say insensitive because how easy could it have been for cemetery staff to keep a distance and tell us were to escort the casket and then for us to get in our cars and allow cemetery staff lower the casket. However instead there were only five people (including the priest) moving my daughters' casket, instead of the six which are required. My family and I were horrified watching as they almost dropped the casket. With all the sorrow that we were feeling at that moment we continued to stay in our cars abiding by the new policy. I was later informed and sent a video of a funeral ceremony that took place 10 days after my daughters, where you can clearly see the family of the deceased being allowed to get off of their cars and assist in escorting the casket. It

can also be seen that other people can get off their cars and stand by watching the ceremony. This really infuriated me because I not only was not allowed to give my daughter proper burial and goodbye, but a staff member also threatened to close the PUBLIC cemetery to my family and me. I believe I was improperly treated and robbed of the opportunity to give my daughter a proper burial and start with the grievance process. I hope that none of you have ever been through a situation like losing a son/daughter, I can tell you that a part of you dies with them. Our experience with Tulare Public Cemetery was deplorable.

Additionally, on 04/29/2020, I was informed by Leonor Castaneda, that the decision to have my family wait in the cars the day of the funeral was made by the funeral director. Of course, we know this to be false due to us being with her while she continuously called for updates regarding the policy and asking if accommodations could be made. I was there when the funeral director asked for if just the pallbearers wearing face masks and gloves could get off to escort the casket and was denied. I was there when she asked the cemetery staff if we could help with carrying the casket and again, she was told no. (I have a recording of the 04/29/20 conversation.)

If people in management positions can lie so blatantly, and not be held accountable something is wrong. This is why I am seeking a written apology as well as I would like information on how to get on the cemetery board, because I do not want this to happen to any other family no matter who they are or who they know. On 04/29/2020, I was also told by Leonor Castaneda that the cemetery is not funded by taxpayers and instead funded by what is collected from the sales of the spaces. Well as someone who paid the same cemetery fees as everyone else who buried their loved ones I would expect to be treated with the same respect and dignity. Respect and dignity should be given in all cases, especially with the sensitive nature of the business that is being conducted, especially if your only source of income depends on it. I would rather not seek legal action, however if this is not addressed, I will have no other choice. Thank you for your time and I regret having to do this grievance, however I feel I owe it to my daughter to stand up for her.

Sincerely, Jesse Martin



To the Tulare Public Cemetery Board:

My name is Jesse Martin, I am requesting that I be allowed to place a bench on the North West corner of B section. I have my daughter, my brother in law buried in this section and I also own a vacant plot there. The bench will be simple with a small dedication on it.

Jesse Martin




California Public Employees' Retirement System
P.O. Box 942715 | Sacramento, CA 94229-2715
888 CalPERS (or 888-225-7377) | TTY: (877) 249-7442
www.calpers.ca.gov

Actuarial Circular Letter

May 15, 2020
Circular Letter: 200-022-20
Distribution: VI

To: All Public Agency Employers
Subject: PEPRA Member Contribution Rates

Purpose

The purpose of this Circular Letter is to remind public agency employers that required contribution rates for some PEPRA member groups will automatically change on July 1, 2020.

Background

As required by the Public Employees' Pension Reform Act (PEPRA), members hired after January 1, 2013 (PEPRA members) are subject to possible increases or decreases to their contribution rate based on the results of the annual actuarial valuations. Some PEPRA member groups will experience a change to their contribution rate for fiscal year 2020-21 as a result of the 2018 valuations. **Refer to the cover letter of the June 30, 2018 report for information on the PEPRA member contribution rate(s) for your plans for fiscal year 2020-21.**

More information

Contribution requirements for fiscal year 2020-21, including PEPRA member contribution rate(s), can be found by viewing the Retirement Contract pages within myCalPERS. In the **Rate Summary** panel, select the link for the **Effective Employer Rate** for the appropriate **Rate Plan**, and then click the **View** link in the **Valuation Report** column for the **7/1/2020 Rate Effective Date**.

Questions

If you have any questions, please contact the CalPERS Customer Contact Center at **888 CalPERS** (or **888-225-7377**).

Scott Terando
Chief Actuary

