

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

BOARD AGENDA

Regular Board Meeting
July 23, 2020
1:00 P.M.

THIS MEETING WILL BE AVAILABLE VIA CONFERENCE CALL. PLEASE CALL 1-978-990-5262. THE ACCESS CODE IS 8540315. IF ANY BOARD MEMBER OR MEMBER OF THE PUBLIC WISH TO ATTEND THEY MAY DUE TO COVID-19 THERE IS ONLY 9 SEATS AVAILABLE. ALL ENTERING WILL BE REQUIRED TO WEAR A MASK & THEIR TEMPERATURE TAKEN.

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

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

- 2.1 CALPERS PEPRA Contribution
- 2.2 Approval of Minutes for May 27, 28, June 9, 25, & July 7, 2020
- 2.3 April & May 2020 Financial Reports
- 2.4 Fiscal Year 2020-2021 Proposed Budget
- 2.5 Audit Committee Report
- 2.6 Bid on Security Cameras – Giotto's Alarm
- 2.7 Updates on Existing and New 'Requests' for Proposals
- 2.8 Bereavement Training
- 2.9 Letter form Salcido Family
- 2.10 COVID-19 Employee Procedures
- 2.11 Cemetery COVID-19 Procedures
- 2.12 Trustee Payment for Emergency Meetings
- 2.13 Ad Hoc Committees Update
- 2.14 Draft Manager's Job Description & Evaluation for Review
- 2.15 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.

Recommendation:

Identify, in the account string, the fund which the object (salaries, benefits, supplies, services, etc.) belongs. For example, 01 for General Fund or 772 as was used by the County of Tulare. This would be done for all the accounts in the general ledger.

I consider the following an area of non-compliance:

2019-03 CalPERS PEPRA Retirement Contributions:


As was allowed by the board as a part of employee compensation, the District contributed to CalPERS the employer as well as employee required pension contribution. The practice of employers contributing on the employees' behalf, was known as "pick-ups." However, as of January 2017, CalPERS no longer allowed pick-ups for PEPRA members of CalPERS.

During the fiscal year, 2018-19, there were no employee withholdings for CalPERS contributions.

Recommendation:

District needs to start withholding CalPERS contributions from employee salaries.

This communication is intended solely for the information and use of management and Board of Trustees and is not intended to be, and should not be, used by anyone other than these specified parties.

N J Danner Accountancy


April 20, 2020

Tulare Public Cemetery District
Emergency Board Meeting Minutes
May 27, 2020

CALL TO ORDER:

The Tulare Public Cemetery emergency board meeting was called to order at 10:39 a.m., at 4462 North J Street, Tulare, California by Chairperson Stephen Present. Trustees present were Vice Chairperson Xavier Avila, and Trustee Alberto Aguilar.

Trustee Vicki Gilson could not make it to the meeting and Secretary Pennington had an appointment.

BROKEN PIPE:

Motion by Vice Chairperson Avila for approval of \$3, 000 with a 10% contingency for the repair of an 8 inch pipe that broke at North Cemetery, second by Chairperson Present (3-0)

ADJOURNMENT:

Having nothing further Chairperson Present adjourned the meeting at 10:45 a.m.

Respectfully Submitted,

Board Secretary

Tulare Public Cemetery District
Regular Board Meeting Minutes
May 28, 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 attended via teleconference.

RECOGNITION OF VISITORS:

Aaron Zaheen, Tulare County Counsel, Matthew Peirce, Tulare County Counsel.

PUBLIC COMMENTS:

At 1:05 p.m. Chairperson Presant opened up for Public Comments.

Corina Lara complained to the board in regards to the flower policy and asked the board to change the flower policy. Mary Mendonca, of Miller's Tulare Funeral Home spoke to the board on having shading for the funerals.

TRUSTEE COMMENTS:

Chairperson Presant omitted this item from the agenda to go into closed session.

PROPERTY: PARCEL OWNED BY DISTRICT FOR FUTURE ADDITION TO NORTH CEMETERY:

Nothing to Report.

ABANDONMENT OF TRUSTEES POSITION BY VICKI GILSON:

It was motioned by Vice Chairperson Avila to have staff send a letter to Trustee Gilson in regards to her trustee position, second by Secretary Pennington (3-1-1) Trustee Aguilar nay, Vice Chairperson Avila aye, Secretary Pennington aye, Trustee Gilson abstained, Chairperson Presant aye.

LIABILITY WAIVER FOR VOLUNTEERS:

It was motioned by Vice Chairperson Avila to accept the Liability Waiver for Volunteers with a modification of deleting the first line on the waiver agreement, second by Secretary Pennington (5-0)

AD HOC COMMITTEES UPDATE:

Chairperson Presant tabled this item for another board meeting.

TULARE CEMETERIAN FOUNDATION UPDATE:

Chairperson Presant thanked the Tulare Cemeterians, Trustees, and everyone who came out to set flags on the cemetery grounds for Memorial Day. He commented that it was a very nice turnout.

DISCUSSION OF NEW AND STATUS OF CAPITAL PROJECTS IN 2020:

Chairperson Presant tabled this item for another board meeting.

APPROVAL OF APRIL 23, 2020 REGULAR MINUTES, MAY 8, 2020 & MAY 15, 2020 SPECIAL BOARD MINUTES:

Chairperson Presant approved April 23, 2020 minutes, the May 8, 2020 minutes, and the May 15, 2020 minutes as presented in accordance with Robert's Rules of Order.

APRIL 2020 FINANCIAL REPORTS:

This item was tabled for the next board meeting.

Tulare Public Cemetery District
Regular Board Meeting Minutes
May 28, 2020

AUDIT COMMITTEE REPORT:

Chairperson Present reported on the letter that the district received from the auditor Robert Dennis. He also suggested that the Audit Committee is recommending that 2 people from the office go to the CALPERS training.

FISCAL YEAR 2020-2021 PROPOSED BUDGET:

This item was tabled for the next regular board meeting.

CALPERS PEPRA CONTRIBUTION:

Motion was made for all new hires to start paying CALPERS PEPRA ad of July 1, 2020, second by Secretary Pennington (3-2) Trustee Aguilar voted no and Trustee Gilson voted no.

LETTER OF COMPLAINT FROM JESSE MARTIN:

After Mr. Martin spoke to the board of his complaint in regards to the conduct that his daughter's funeral. Chairperson Present gave Mr. Martin his condolences on behalf of the board. Chairperson Present informed Mr. Martin that he would be talking to Manager Castaneda and he would get in touch with Mr. Martin.

MARTIN FAMIL—BENCH REQUEST:

It was motioned by Vice Chairperson Avila to approve the bench request from the Martin family, second by Secretary Pennington (3-0).

At this time both Trustees Gilson and Aguilar got disconnect due to technical difficulties.

MANAGER'S REPORT:

Manager Castaneda reported to the board that the pipe at North Cemetery did get fixed and Mr. Shaffer is to bring 2 quotes one quote will be a patch job the other will be a full replacement job. Manager Castaneda also reminded the board of their duty as a board member. Their duty is as a whole is in the board room not when a single board member comes into the office to pick up a board packet and decide to be the boss for that moment they are in the office. Board members can ask questions to staff but they are not to give directions to staff on how to perform they job or to direct one staff member to give another staff member direction on how to do their job. Manager Castaneda also reported that staff has noticed that mosquitoes have not been seen and office staff has not been bitten by any mosquitoes. The chemical that Mosquito Abatement put out seems to be working. We do not have the final numbers but once John Avila form the Mosquito Abatement gives Castaneda those numbers, she will report it to the board.

ADJOURNMENT:

Having nothing further to discuss Chairperson Present adjourned the meeting at 3:42 p.m.

Respectfully Submitted,

Board Secretary

Tulare Public Cemetery District
Special Board Meeting Minutes
June 9, 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 Present. Trustees present were, Secretary James Pennington, Trustee Vicki Gilson and Trustee Alberto Aguilar

Vice Chairperson Xavier Avila was present via teleconference.

RECOGNITION OF VISITORS:

None

TRUSTEE COMMENTS:

Trustee Gilson reminded the board that she has been on the board for 3 years now and gave a history of her time with the cemetery as a trustee.

Chairperson Present responded to Trustee Gilson's comments and to her complaint.

BID ON CONCRETE WORK AT NORTH CEMETERY:

Trustee Aguilar made a motioned to table this item until office staff gets 3 bids on the concrete work at North Cemetery, second by Trustee Gilson (5-0).

UPDATE TPCD PURCHASING POLICY:

Secretary Pennington made a motion to increase the purchasing policy for management to \$5,000, second by Vice Chairperson Avila (3-2)

ADJOURNMENT:

Having nothing further Chairperson Present adjourned the meeting at 1:45 p.m.

Respectfully Submitted,

Board Secretary

Tulare Public Cemetery District
Regular Board Meeting Minutes
June 25, 2020

CALL TO ORDER:

The Tulare Public Cemetery board meeting was called to order at 9:15 a.m., at 900 E. Kern Avenue, Tulare, California by Chairperson Stephen Presant. Trustees present were Vice Chairperson Xavier Avila, Secretary James Pennington, Trustee Vicki Gilson and Trustee Alberto Aguilar.

Chairperson Presant gave an apology to the Martin family in regards to their daughter's services and that the board will be providing bereavement training for employees. Chairperson Presant asked the Martin family if they had anything to say. Jesse Martin had questions on the cost of the bench pads.

RECOGNITION OF VISITORS:

Aaron Zaheen, Tulare County Counsel.

PUBLIC COMMENTS:

At 9:20 p.m. Chairperson Presant opened up for Public Comments.

Corina Lara complained on the flower policy and felt that the flower policy is not fair to everyone but an attack on her son's headstone.

Alex Gutierrez spoke on the April meeting and how unjust it was done by not allowing two board members to attend the board meeting. He also had accounting issues and issues with the endowment care.

Linda Maloy spoke on what Alex Gutierrez wrote on Caring Cause Facebook page accusing Manager Leonor Castañeda black mailing three board members.

TRUSTEE COMMENTS:

Trustee Aguilar concurred on everything that Mr. Gutierrez had stated during public comment. Trustee Aguilar complained about the various agenda items he has asked to be put on agendas past and present that were not added. Trustee Aguilar also accused board members and/or cemetery staff of pulling the plug from the computer which caused the two board members that called in to be disconnected.

Trustee Gilson talked on COVID-19 reminding people that the virus is real. Trustee Gilson talked on how her and Trustee Aguilar were denied to attend the May 28th board meeting. She also spoke on the letter sent to the board from the Martin Family. Trustee Gilson spoke on her husband's health which prevented her to attend the meetings in person. Trustee Gilson told the board that she felt that the board had violated her privacy by asking her questions about her current address in Tulare which made it public.

Secretary Pennington reminded the board and the public that he came on the board in January of this year. Secretary Pennington took this time to speak to the public about the allegations he has heard of but nothing has been proven. He then told the public that when he votes he votes on what is proven (fact) not allegations from people. Secretary Pennington then spoke of rules and policies and how the board member take a lot of things into consideration.

Vice Chairperson Avila spoke on the decisions he made when he was chairperson and how Trustee Aguilar's agenda items had no merit and were more time consuming than anything else. Vice Chairperson Avila did remind Trustee Aguilar that when Vice Chairperson Avila was chair, he went over things with county counsel. Vice Chairperson apologized to Mrs. Lara and confessed that he does

Tulare Public Cemetery District
Regular Board Meeting Minutes
June 25, 2020

not know rules or policies. Vice Chairperson Avila did let Mrs. Lara know that he has witnessed how disrespectful the public has treated staff. Vice Chairperson Avila took this time to go over the different stages of grief.

CALPERS PEPRA CONTRIBUTION:

This item was tabled for the next regular board meeting until county counsel can get more information on this item.

At 10:30 am Chairperson Presant gave a 5-minute recess.

At 10:36 am the board resumed to open session.

FLOWER POLICY:

Vice Chairperson Avila made a motion to approve the update of the Flower Policy with corrections, second by Secretary Pennington (5-0).

At 11:30 am Chairperson Presant gave a 5-minute recess.

At 11:37 am Chairperson Presant resumed the meeting to open session. At this time Vice Chairperson left the meeting.

INSURANCE RENEWAL POLICY:

Trustee Aguilar made a motion to go with Midwest Insurance for Worker's Compensation, second by Trustee Gilson (4-0)

ADJOURNMENT:

Due to weather conditions Chairperson Presant adjourned the meeting at 11:56 a.m.

Respectfully Submitted,

Board Secretary

Tulare Public Cemetery District
Emergency Board Meeting Minutes
July 7, 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 via teleconference were Vice Chairperson Xavier Avila, Secretary James Pennington, Trustee Vicki Gilson and Trustee Alberto Aguilar.

RECOGNITION OF VISITORS:

Alex Gutierrez and Catherine Doe.

The emergency meeting was called to inform the board of a situation that occurred that morning that resulted in a work stoppage at the cemetery. Manager Castaneda explained that one of the cemetery employees was found to be positive for COVID-19 after testing, the County of Tulare required that all employees be sent home to test for COVID-19 as soon as possible, and the cemetery office was closed. Gates were left open. No action was taken by the board.

ADJOURNMENT:

Due to weather conditions Chairperson Presant adjourned the meeting at 1:46 p.m.

Respectfully Submitted,

Board Secretary

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

	Apr 30, 20
ASSETS	
Current Assets	
Checking/Savings	
00 · Clearing Acct.	
10100 · Petty Cash	4,451.25
10150 · Bank of The Sierra - CHK ACCT	333.68
10500 · Cash in Treasury (772)	70,097.15
10600 · Endowment - Reserved (773)	251,681.59
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,192,858.25
Total 10600 · Endowment - Reserved (773)	1,508,876.17
10700 · Cash in Expansion Account (807)	71,200.97
10900 · Endowment - Unreserved (817)	342,331.18
Total Checking/Savings	2,248,971.99
Other Current Assets	
10 · Customer Balance Due	263.17
12001 · Undeposited Funds	4,511.25
Total Other Current Assets	4,774.42
Total Current Assets	2,253,746.41
TOTAL ASSETS	2,253,746.41
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	1,017.80
Total Accounts Payable	1,017.80
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	7,149.38
Total Current Liabilities	8,167.18
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	2,245,579.23
TOTAL LIABILITIES & EQUITY	2,253,746.41

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					
4001 · Current Secured	0	12,250	87,356	122,500	147,000
4006 · Current Unsecured	0	750	8,897	7,500	9,000
4008 · Prior Secured	51,297	233	52,912	2,333	2,800
4009 · Prior Unsecured	231	11	320	108	130
4030 · Suppl Current Secured	0	233	1,088	2,333	2,800
4033 · Suppl Prior Secured	0	33	345	333	400
4060 · Residual Distributions	0	542	1,031	5,417	6,500
4069 · PT Facilities	0	492	3,222	4,917	5,900
5000 · Aid-Other Governmental Agencies	0	3	0	25	30
5050 · Homeowners Property Tax Relief	0	100	639	1,000	1,200
Total 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	4,683	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

4:17 PM
 05/13/20
 Accrual Basis

Tulare Public Cemetery District
 Profit & Loss Budget Performance
 April 2020

	Apr 20	Budget	Jul '19 - Apr 20	YTD Budget	Annual Budget
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	0	67	0	0
7030 · Maintenance and Repairs					
70200 · Repair & Main. - Equipment	3,467	2,972	34,920	29,722	35,667
70300 · Repair & Main. - Outside	5,983	2,972	40,182	29,722	35,667
70400 · Repair & Main. - Building	0	2,972	15,847	29,722	35,667
7030 · Maintenance and Repairs - Other	0	0	0	0	0
Total 7030 · Maintenance and Repairs	9,450	8,917	90,948	89,167	107,000
7036 · Office Supplies and Expense					
62000 · Bank Charges	0	0	278	0	0
63000 · Computer Repairs and Expense	165	2,042	2,892	20,417	24,500
7036 · Office Supplies and Expense - Other	460	2,042	8,416	20,417	24,500
Total 7036 · Office Supplies and Expense	625	2,042	11,586	20,417	24,500
7039 · Miscellaneous					
7043 · Professional Fees	70	208	571	2,083	2,500
63500 · County Admin Fees	2,095	427	4,189	4,271	5,125
68100 · Accounting	14	427	4,767	4,271	5,125
68200 · Auditing	1,515	427	10,100	4,271	5,125
68300 · Legal	584	427	4,457	4,271	5,125
7043 · Professional Fees - Other	0	0	14,816	0	0
Total 7043 · Professional Fees	4,207	1,708	38,329	17,083	20,500
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					
77100 · SCE	642	938	6,659	9,375	11,250
77200 · SO Cal Gas	123	938	880	9,375	11,250
77300 · Water, Sewer and Disposal	878	938	26,021	9,375	11,250
79000 · Waste Disposal	0	938	1,526	9,375	11,250

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 05/13/20
 Accrual Basis

Tulare Public Cemetery District
 Profit & Loss Budget Performance
 April 2020

	Apr 20	Budget	Jul '19 - Apr 20	YTD Budget	Annual Budget
7081 · Utilities - Other	0	0	0	0	0
Total 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			
04/03/2020	AUT...	CALPERS		-1,438.48	-1,438.48
04/13/2020	AUT...	Southern California ...		-1,487.69	-2,926.17
04/13/2020	AUT...	AT & T Phone's		-642.33	-3,568.50
04/20/2020	AUT...	City of Tulare		-70.00	-3,638.50
04/28/2020	AUT...	AT & T Phone's		-1,616.10	-5,254.60
04/15/2020	AUT...	AT & T Mobility		-182.02	-5,436.62
04/27/2020	AUT...	AT & T Phone's		-89.77	-5,526.39
04/28/2020	AUT...	Intuit		-166.48	-5,692.87
04/01/2020	1915	Health Benefits Unit	APR 2020 PAYROLL	-14.00	-5,706.87
04/02/2020	1916	Armando's Locksmit...		-6,298.21	-12,005.08
04/02/2020	1917	Asco Pacific		-368.00	-12,373.08
04/02/2020	1918	Linder Equip CO.		-1,301.10	-13,674.18
04/02/2020	1919	M. Green and Comp...		-194.85	-13,869.03
04/02/2020	1920	Nexem Staffing and ...		-525.00	-14,394.03
04/02/2020	1921	Polyguard & CO		-1,428.52	-15,822.55
04/02/2020	1922	PriorityWest		-4,650.00	-20,472.55
04/02/2020	1923	RIGO'S SIGNS		-875.00	-21,347.55
04/02/2020	1924	Van Cleve Concrete...		-606.20	-21,953.75
04/02/2020	1925	Wizix		-6,180.00	-28,133.75
04/15/2020	1926	Battery Pro		-115.44	-28,249.19
04/15/2020	1927	Gary V. Burrows Inc.		-186.59	-28,435.78
04/15/2020	1928	Nexem Staffing and ...		-87.44	-28,523.22
04/15/2020	1929	Office Depot		-1,296.11	-29,819.33
04/15/2020	1930	Professional Print & ...		-242.37	-30,061.70
04/15/2020	1931	Res Com		-67.33	-30,129.03
04/15/2020	1932	RIGO'S SIGNS		-90.00	-30,219.03
04/15/2020	1933	Soap Man		-227.33	-30,446.36
04/22/2020	1934	Gary V. Burrows Inc.		-42.22	-30,488.58
04/22/2020	1935	Herc Rentals		-237.36	-30,725.94
04/22/2020	1936	Johnson Controls		-594.13	-31,320.07
04/22/2020	1937	Nexem Staffing and ...		-853.25	-32,173.32
04/22/2020	1938	Omega	VOID:	-443.04	-32,616.36
04/22/2020	1939	Polyguard & CO		0.00	-32,616.36
04/22/2020	1940	Pontem Software		-4,650.00	-37,266.36
04/22/2020	1941	RIGO'S SIGNS	VOID:	-4,950.00	-42,216.36
04/22/2020	1942	RTDennis Accounta...		0.00	-42,216.36
04/22/2020	1943	Soap Man		-1,515.00	-43,731.36
04/22/2020	1944	SoCalGas		-132.07	-43,863.43
04/22/2020	1945	Valley Expetec		-123.02	-43,986.45
04/22/2020	1946	Omega		-495.00	-44,481.45
04/24/2020	1958	State Board of Equa...		-744.14	-45,225.59
04/29/2020	1959	Baker Supplies and ...		-3,536.49	-48,762.08
04/29/2020	1960	Ewing Irrigation & L...		-545.58	-49,307.66
04/29/2020	1961	Hydraulic Controls, l...		-925.59	-50,233.25
04/29/2020	1962	Lowe's		-88.91	-50,322.16
04/29/2020	1963	M. Green and Comp...		-36.35	-50,358.51
04/29/2020	1964	Nexem Staffing and ...		-330.00	-50,688.51
04/29/2020	1965	Tulare County Coun...		-1,038.02	-51,726.53
04/29/2020	1966	Valley Expetec		-583.91	-52,310.44
				-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

	Hours	Rate	Apr 20
Employee Wages, Taxes and Adjustments			
Gross Pay			
Bereavement Time		17	0
Double-time hourly		35	660
Holiday Pay	15	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	
Cleared Transactions	1,505,844.17
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><u>71,200.97</u></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	
Cleared Balance	342,331.18
	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	7	25
MAR	27	8	35
APR	19	7	26

TOTAL 86 27 113

Percentage Total: **76%** **24%**

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%**

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

	<u>May 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
00 · Clearing Acct.	25,909.15
10100 · Petty Cash	333.68
10150 · Bank of The Sierra - CHK ACCT	46,457.14
10500 · Cash in Treasury (772)	268,873.57
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,196,541.25
Total 10600 · Endowment - Reserved (773)	1,512,559.17
10700 · Cash in Expansion Account (807)	71,200.97
10900 · Endowment - Unreserved (817)	342,331.18
Total Checking/Savings	2,267,664.86
Other Current Assets	
10 · Customer Balance Due	263.17
Total Other Current Assets	263.17
Total Current Assets	2,267,928.03
TOTAL ASSETS	<u>2,267,928.03</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	7,810.11
Total Accounts Payable	7,810.11
Other Current Liabilities	
24000 · Payroll Liabilities	-969.97
24010 · Pension Payable	2,267.22
25500 · Sales Tax Payable	1,209.50
Total Other Current Liabilities	2,506.75
Total Current Liabilities	10,316.86
Total Liabilities	10,316.86
Equity	
30000 · Opening Balance Equity	2,282,733.86
31100 · Retain Earnings	-175,912.49
Net Income	150,789.80
Total Equity	2,257,611.17
TOTAL LIABILITIES & EQUITY	<u>2,267,928.03</u>

Tulare Public Cemetery District
Profit & Loss Budget Performance
May 2020

	May 20	Budget	Jul '19 - May ...	YTD Budget	Annual Budge...
Ordinary Income/Expense					
Income					
4000 · County Taxes	22,136	14,647	177,944	161,113	175,760
4801 · Interest Income - 772	0	250	3,308	2,750	3,000
5400 · Charges for Current Services	42,072	50,833	664,315	559,167	610,000
5805 · Misc. Revenue	29	1,667	1,702	18,333	20,000
5834 · Restitution	0		500		
5835 · Other Revenue	13	270	10,937	2,970	3,240
Total Income	64,250	67,667	858,706	744,333	812,000
Expense					
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	25,514	20,708	233,898	227,792	248,500
6002 · Overtime	260	417	9,095	4,583	5,000
6004 · Benefits	5,687	3,167	66,562	34,833	38,000
6005 · Extra Help	6,719	4,583	67,331	50,417	55,000
6008 · Directors Fees	150	250	1,650	2,750	3,000
6011 · Retirement-SD Portion	3,052	2,000	30,544	22,000	24,000
6012 · Social Security and Medicare	1,972	1,500	18,589	16,500	18,000
6015 · Workers Compensation Ins	0	1,500	22,323	16,500	18,000
6016 · Unemployment Ins.	66	417	1,624	4,583	5,000
Total 6000 · Payroll and Employee Benefits	43,420	34,542	451,615	379,958	414,500
7003 · Penalties	0	500	1,317	5,500	6,000
7004 · Clothing and Personal Supplies	0	333	3,369	3,667	4,000
7005 · Telecommunications	508	500	6,227	5,500	6,000
7006 · Vaults and Crypts	0	5,417	67,010	59,583	65,000
7009 · Household Supplies	138	125	1,361	1,375	1,500
7010 · Insurance	0	1,750	11,351	19,250	21,000
7025 · Mileage Reimbursement Expense	0		67		
7030 · Maintenance and Repairs	11,342	8,917	102,454	98,083	107,000
7036 · Office Supplies and Expense	774	2,042	12,360	22,458	24,500
7039 · Miscellaneous	90	208	661	2,292	2,500
7043 · Professional Fees	771	1,708	39,301	18,792	20,500

Tulare Public Cemetery District
Profit & Loss Budget Performance
May 2020

	May 20	Budget	Jul '19 - May ...	YTD Budget	Annual Budge...
7045 · Security	0	333	2,170	3,667	4,000
7059 · Publications and Legal Notices	104	250	6,149	2,750	3,000
7073 · Training / Education	0	667	6,769	7,333	8,000
7081 · Utilities	2,559	3,750	37,646	41,250	45,000
7425 · Taxes	0	125	1,299	1,375	1,500
8001 · Graves Repurchase	0	833	4,865	9,167	10,000
8100 · Building and Improvements	0	1,500	0	16,500	18,000
8300 · Equipment	0	4,167	52,190	45,833	50,000
Total Expense	59,707	67,667	808,182	744,333	812,000
Net Ordinary Income	4,543	-0	50,524	-0	0
Other Income/Expense					
Other Income					
9100 · Endowment					
9101 · Endowment Revenue	3,683	5,000	58,135	55,000	60,000
9102 · Interest Income - EC	0	2,500	28,950	27,500	30,000
Total 9100 · Endowment	3,683	7,500	87,085	82,500	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	458	500
9200 · Fund for Future Expansion - 807 - Other	0	1,250	0	13,750	15,000
Total 9200 · Fund for Future Expansion - 807	0	1,292	9,478	22,608	23,900
9300 · Unreserved Funds - 817					
9301 · Interest Income - 817	0	542	3,714	5,958	6,500
Total 9300 · Unreserved Funds - 817	0	542	3,714	5,958	6,500
Total Other Income	3,683	9,333	100,278	111,067	120,400
Net Other Income	3,683	9,333	100,278	111,067	120,400
Net Income	8,226	9,333	150,802	111,067	120,400

11:33 AM
06/17/20

Tulare Public Cemetery District
Reconciliation Summary
10150 · Bank of The Sierra - CHK ACCT, Period Ending 05/31/2020

	<u>May 31, 20</u>
Beginning Balance	85,533.65
Cleared Transactions	
Checks and Payments - 58 items	-72,374.10
Deposits and Credits - 6 items	<u>35,000.00</u>
Total Cleared Transactions	<u>-37,374.10</u>
Cleared Balance	<u><u>48,159.55</u></u>
Uncleared Transactions	
Checks and Payments - 5 items	<u>-1,702.41</u>
Total Uncleared Transactions	<u>-1,702.41</u>
Register Balance as of 05/31/2020	<u><u>46,457.14</u></u>
Ending Balance	46,457.14

Tulare Public Cemetery District
Payroll Summary
 May 2020

	<u>Hours</u>	<u>Rate</u>	<u>May 20</u>
Employee Wages, Taxes and Adjustments			
Gross Pay			
Bereavement Time		17	0
Double-time hourly		37	0
Holiday Pay	48	19	979
Hourly	1,094	19	21,777
Hourly Sick	62	19	1,320
Hourly Vacation	75	19	1,437
Overtime (x1.5) hourly	8	28	260
Total Gross Pay	<u>1,288</u>		<u>25,774</u>
Adjusted Gross Pay	1,288		25,774
Taxes Withheld			
Federal Withholding			-1,613
Medicare Employee			-374
Social Security Employee			-1,598
CA - Withholding			-451
CA - Disability			-258
Medicare Employee Addl Tax			0
Total Taxes Withheld			<u>-4,293</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>1,288</u>		<u>20,115</u>
Employer Taxes and Contributions			
Federal Unemployment			14
Medicare Company			374
Social Security Company			1,598
CA - Unemployment			66
CA - Employment Training Tax			2
Total Employer Taxes and Contributions			<u>2,054</u>

11:05 AM
 06/19/20
 Accrual Basis

Tulare Public Cemetery District
 Check List Without Payroll
 May 2020

Date	Num	Name	Memo	Amount	Balance
10150 · Bank of The Sierra - CHK ACCT					
05/13/2020	AUT...	AT & T Phone's		-70.00	-70.00
05/15/2020	AUT...	AT & T Mobility		-89.62	-159.62
05/15/2020	AUT...	Southern California ...		-791.30	-950.92
05/19/2020	AUT...	City of Tulare		-877.62	-1,828.54
05/27/2020	AUT...	AT & T Phone's		-166.48	-1,995.02
05/27/2020	AUT...	AT & T Phone's		-181.99	-2,177.01
05/27/2020	AUT...	CALPERS		-1,505.78	-3,682.79
05/27/2020	AUT...	CALPERS		-1,546.17	-5,228.96
05/28/2020	AUT...	Intuit	JUNE PAYROLL	-14.00	-5,242.96
05/07/2020	1967	Another Potter Porta...		-213.54	-5,456.50
05/08/2020	1968	Baker Supplies and ...		-2,255.68	-7,712.18
05/08/2020	1969	Ewing Irrigation & L...	VOID:	0.00	-7,712.18
05/08/2020	1970	Gary V. Burrows Inc.		-70.14	-7,782.32
05/08/2020	1971	Home Depot Cedit ...		-18.32	-7,800.64
05/08/2020	1972	Nexem Staffing and ...		-1,681.28	-9,481.92
05/08/2020	1973	Office Depot		-240.48	-9,722.40
05/08/2020	1974	Professional Print & ...		-50.51	-9,772.91
05/08/2020	1975	Res Com		-90.00	-9,862.91
05/08/2020	1976	TF Tire & Service		-61.68	-9,924.59
05/08/2020	1977	Waste Management...		-417.47	-10,342.06
05/08/2020	1978	Wilbur - Ellis Compa...		-4,801.87	-15,143.93
05/08/2020	1979	Wizix		-169.35	-15,313.28
05/11/2020	1980	Ewing Irrigation & L...		-1,419.77	-16,733.05
05/11/2020	1981	Carrot- Top		-243.97	-16,977.02
05/12/2020	1982	Soap Man		-89.31	-17,066.33
05/12/2020	1983	US Bank Equipment...		-185.46	-17,251.79
05/12/2020	1984	Visalia Times Delta		-465.51	-17,717.30
05/12/2020	1985	Zee Medical Service...		-50.28	-17,767.58
05/12/2020	1988	Southern California ...	VOID:	0.00	-17,767.58
05/21/2020	1989	Alberto Aguilar		-50.00	-17,817.58
05/21/2020	1990	Battery Pro		-108.22	-17,925.80
05/21/2020	1991	Gary V. Burrows Inc.		-53.14	-17,978.94
05/21/2020	1992	Nexem Staffing and ...		-1,488.16	-19,467.10
05/21/2020	1993	SoCalGas		-32.64	-19,499.74
05/21/2020	1994	Tulare First Baptist ...		-150.00	-19,649.74
05/21/2020	1995	Vicki Gilson		-50.00	-19,699.74
Total 10150 · Bank of The Sierra - CHK ACCT				-19,699.74	-19,699.74
TOTAL				-19,699.74	-19,699.74

11:02 AM
06/16/20

Tulare Public Cemetery District
Reconciliation Summary
10500 - Cash in Treasury (772), Period Ending 05/31/2020

	<u>May 31, 20</u>
Beginning Balance	253,776.09
Cleared Transactions	
Checks and Payments - 2 items	-37,094.50
Deposits and Credits - 10 items	52,191.98
Total Cleared Transactions	<u>15,097.48</u>
Cleared Balance	<u><u>268,873.57</u></u>
Register Balance as of 05/31/2020	268,873.57
Ending Balance	268,873.57

11:12 AM
06/16/20

Tulare Public Cemetery District
Reconciliation Summary
10600 · Endowment - Reserved (773), Period Ending 05/31/2020

	<u>May 31, 20</u>
Beginning Balance	1,508,876.17
Cleared Transactions	
Deposits and Credits - 3 items	<u>3,683.00</u>
Total Cleared Transactions	<u>3,683.00</u>
Cleared Balance	<u><u>1,512,559.17</u></u>
Register Balance as of 05/31/2020	1,512,559.17
Ending Balance	1,512,559.17

11:15 AM
06/16/20

Tulare Public Cemetery District
Reconciliation Summary
10700 · Cash in Expansion Account (807), Period Ending 05/31/2020

	<u>May 31, 20</u>
Beginning Balance	71,200.97
Cleared Balance	71,200.97
Register Balance as of 05/31/2020	71,200.97
Ending Balance	71,200.97

11:18 AM
06/16/20

Tulare Public Cemetery District
Reconciliation Summary
10900 · Endowment - Unreserved (817), Period Ending 05/31/2020

	<u>May 31, 20</u>
Beginning Balance	342,331.18
Cleared Balance	342,331.18
Register Balance as of 05/31/2020	342,331.18
Ending Balance	342,331.18

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

MAY INTERMENTS 2018

BODY BURIALS	KERN	12
	NORTH	12
NICHES/HEX		0
CREMATION BURIALS	KERN	3
	NORTH	0
BABY BURIALS	KERN	1
	NORTH	0
TOTALS		28

MAY INTERMENTS 2019

BODY BURIALS	KERN	5
	NORTH	7
NICHES/HEX		2
CREMATION BURIALS	KERN	6
	NORTH	1
BABY BURIALS	KERN	0
	NORTH	0
TOTALS		21

MAY INTERMENTS 2020

BODY BURIALS	KERN	7
	NORTH	9
NICHES/HEX		1
CREMATION BURIALS	KERN	4
	NORTH	1
BABY BURIALS	KERN	0
	NORTH	0
TOTALS		22

	<u>BODY</u>	<u>CREMATION</u>	<u>TOTAL</u>
JAN	22	5	27
FEB	18	7	25
MAR	27	8	35
APR	19	7	26
MAY	25	3	28
TOTAL	111	30	141

Percentage Total: **79%** **21%**

	<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
MAY	12	9	21
TOTAL	85	40	125

Percentage Total: **68%** **32%**

	<u>BODY</u>	<u>CREMATION</u>	<u>TOTAL</u>
JAN	33	6	39
FEB	20	6	26
MAR	25	8	33
APR	15	8	23
MAY	16	6	22
TOTAL	109	34	143

Percentage Total: **76%** **24%**

2018

2019

2020

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

NORTH TOTAL

5

NORTH TOTAL

39

NORTH TOTAL

17

KERN TOTAL

1

KERN TOTAL

7

KERN TOTAL

1

GRAND TOTAL

6

GRAND TOTAL

46

GRAND TOTAL

18

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 Salaries & Employee Benefits	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 Services & Supplies	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

Total	1300	1,500	1,299	9,000	1,299	15,000	1,871	15,000	9,998
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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 772 CONT	1,200,412	812,000	747,941	879,330	752,627	1,043,001	965,054	1,068,001	982,647
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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
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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.

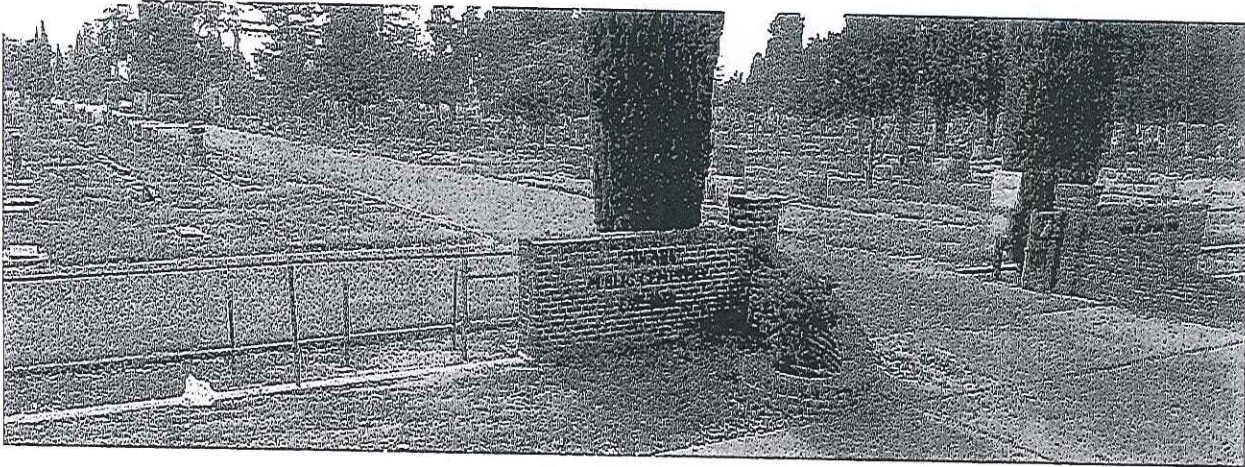
Informed of the need to remove and unusable equipment.

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

We are pleased to submit the following Proposal:



Leonor for:

Tulare Public Cemetery

900 East Kern Avenue • Tulare, CA 93274

559.686.5544 office • 559.686.7484 fax

leonortcd@outlook.com

Prepared by:

Giotto's Alarm-Tech, Inc.

Danny Giotto

Danny@giottosalarmtech.com

559.688.7618 office

559.331.2031 mobile

Giotto's Alarm-Tech, Inc.

1100 Security Court
Tulare, CA 93274
559.688.7618 office
ACO7536

System Design For

Tulare Public Cemetery
900 East Kern Avenue
Tulare, CA 93274
559.686.5544 office

B42019

NEW COMMERCIAL HD VIDEO SURVEILLANCE SYSTEM

- 1 exacqVision Professional A-Series 2 TB IP Win 10 Desktop Server
ExacqVision IP04-02T-DT
- 2 Activation Card w/ 1 Pro IP Camera Licenses
ExacqVision ACEVIP011
- 1 24" FULL HD LED Backlit Display
Viewsonic VX2457MHD
- 1 1000va / 500 Watt UPS
Tripp-Lite SMART1000LCD
- 1 8MP IR Varifocal Dome Network Camera
ENS Security SIP48D3AMZH
- 1 Dome Camera Back Box
ENS Security ES1280ZJDM55
- 5 8MP 2.8-12mm Ultra-Low Light IP Bullet Color Cameras
ENS Security SIP48B5AMZH
- 5 Bullet Camera Back Boxes
ENS Security ES1260ZJ
- 1 Pole Mount Adaptor
ENS Security ES1275ZJSUS
- 1 Single Port POE Gigabit Injector
LTS POE1100G
- 1 8-Port PoE Gigabit Smart Managed Switch
Newegg GS110TP
- 2 M2 NanoStations
Ubiquiti LOCOM2USR
- 2 Giotto's Scissor Lifts
- 16 CAT-5 Ice Cube RJ45 Connectors
LEVITON EZRJ45
- 1 Overhead, Conduit and Accessories

PROJECT SUMMARY

Equipment Total	\$8,459.70
Installation Total	\$2,691.00
Tax	\$597.80
TOTAL INSTALLED	\$11,748.50

It is the responsibility of the Cemetery to provide Pole at the Brickyard for South Gate Camera, and 110v inside Outdoor Nema Box provided by Giotto's Alarm-Tech, Inc.

*Minimum 3mb Internet Upload Speed will be required for remote access to cameras
*** This video server will ONLY accept HD cameras (No Analog) ***
This server comes with 3 years Software Support and Updates included.*

Please sign and return this proposal for acceptance & scheduling.

Sign: _____ Date: _____

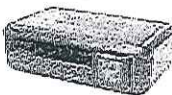
Product Details



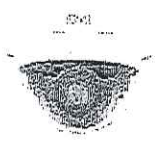
exacqVision Professional A-Series 2 TB IP Win 10 Desktop Server IP04-02T-DT
IP Desktop recorder with 4 IP cameras licenses (64 max). exacqVision Professional or Enterprise client, server, web/mobile software pre-installed with 3 years software upgrades and hardware warranty. Win10 or Ubuntu Linux 16.04 on SSD. HDMI, DVI-I, DisplayPort (2 max simultaneous), Dual GB NICs, DVD-RW. Keyboard and mouse included.



24" FULL HD LED Backlit Display **VX2457MHD**
ViewSonic VX2457-MHD 24" Full HD 1080P AMD FreeSync Gaming Monitor, 1000:1, 300cd/m2, HDMI, VGA, DisplayPort, Built-in Speaker, VESA Mountable



1000va / 500 Watt UPS **SMART1000LCD**
Supports a basic desktop PC up to 60 minutes during power outage
Features 8 protected outlets - 4 battery-protected, 4 surge-only
Offers automatic voltage regulation (AVR)
LCD screen reports real-time UPS and power status
Plugs into any NEMA 5-15R socket



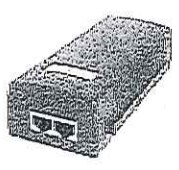
8MP IR Varifocal Dome Network Camera **SIP48D3AMZH**
 1/2.5" progressive scan CMOS
 3840 x 2160 @15 fps
 Up to 50 m IR range
 2.8~12mm varifocal lens
 2 Behavior analyses
 H.265+, H.265, H.264+, H.264
 IP67, IK10
 120 dB WDR (Wide Dynamic Range)
 BLC/3D DNR/ROI/HLC



8MP 2.8-12mm Ultra-Low Light IP Bullet Color Camera **SIP48B5AMZH**
 8MP, 2688x1520@30fps, 2.8-12mm, 0.018 Lux @ F1.6, Matrix IR 2.0, H.265, H.265+, H.264, H.264+
 Ready, True WDR 120dB, IP67 & IK10, MicroSD Slot up to 128GB, Audio I/O, Alarm I/O, DC 12V,
 PoE, Junction Box Included



Pole Mount Adaptor **ES1275ZJSUS**
 Vertical Pole Mount Bracket
 The clasp is made of stainless steel
 Mounting board is made of aluminum die-casting alloy
 Appearance: White
 Material: Aluminum Alloy
 Dimension: 127x46x250mm
 Weight: 1345g



Single Port POE Gigabit Injector **POEI100G**



8-Port PoE Gigabit Smart Managed Switch **GS110TP**
 8 PoE (802.3af) Gigabit Ethernet ports
 2 SFP Gigabit fiber ports
 46w total PoE budget
 Comprehensive networking features



M2 NanoStation **LOCOM2USR**
 low cost, efficiently designed CPE
 links faster and farther than ever before
 remote reset capability
 POE injector / power supply
 Compact design
 Cost effective

To Who It May Concern

I bought two graves in 1980 and buried my brother in one. My mother passed away in June of this year. When we went to have her service everything was already settled but then I received a call from Leonor Castaneda about my mother's grave. I went to the cemetery again and that is when both David and Leonor showed me the big pipe in the grave I bought. Leonor offered me another grave close to my brother but not next to him. I had no choice but to get the grave Leonor offered me. This was not what me or my family wanted why would the manager sale me a grave that wasn't usable?

I am asking the board to at least help us out with my mother's headstone for the grief we had to go through as a result for management not checking the maps.

Juan Salcido Villegas

When can my employee return to work?

For a confirmed positive case:

The employee is expected to isolate. You can expect to have your employee return to work under the following conditions:

1. At least 10 days have passed since symptoms first appeared,
2. No fever (temperature above 100.4 F) for 3 full days, without the use of fever reducing medicine, and other symptoms have improved.
3. Employee will receive a clearance letter from the Public Health Department.

For a contact of a confirmed positive case:

The employee is expected to quarantine. You can expect to have your employee return to work under when the individual meets the following criteria:

1. At least 14 days have passed since exposure date,
2. No fever (temperature above 100.4 F) for 3 full days, without the use of fever reducing medicine, and
3. Other symptoms have improved.

Please note: There may be other factors that may extend an employee's return.

Will PHD notify the employer that the employee can work?

The Public Health Department will release the patient from isolation and issue a letter that indicates that the individual may resume regular activities. This letter is provided to the employee, and it's their responsibility to submit to their employer.

Is retesting necessary?

The Public Health Department is not encouraging re-testing after the quarantine period, as long as the individual has met the clearance criteria. Generally, the clearance criteria being used is a time- and symptom-based protocol. Testing kits are limited and are being directed toward identifying new individuals that may be medically vulnerable.

In addition, the Centers for Disease Control (CDC) is not recommending re-testing due to the prolonged detection of the virus without viability of further infection. The employer may request additional criteria be met prior to an individual returning to work.



**TULARE PUBLIC CEMETERY DISTRICT
900 E KERN AVE.
TULARE, CALIFORNIA 93274**

MANAGER JOB DESCRIPTION

The Manager is directly responsible to the Board of Trustees for implementation and adherence to Board policy, rules and regulations.

DUTIES AND RESPONSIBILITIES

Be responsible for the overall program of maintenance, and beautification of the District grounds and facilities. Oversees all activities involved in sales and services, including financial and clerical procedures, supervises the personnel program for the District, including the administration, review and recommended revision of personnel policies and procedures to the Board of Trustees. Recruits, screens, hires potential employees, and sets compensation. Prepares annual District budget, prepares Board meeting agenda, takes Board special and regular meeting minutes, makes recommendations to trustees involving District policy and procedures, and investigates complaints and inquiries concerning the District. Creates a safe work environment. Attends all Board of Trustee meetings unless otherwise excused, plus other duties as assigned by the Board of Trustees.

KNOWLEDGE OF:

Principles, problems and methods of public administration including organization, personnel and fiscal management, office management principles, methods and procedures, state and local laws and regulations relating to the operation of a public cemetery district, and principles of employee supervision and training.

ABILITY TO:

Analyze and solve problems of organization and management. Prepare reports and make recommendations on the setting of District policies. Train and supervise the work of subordinate personnel, establish cooperative and effective working relations with subordinates, public groups and organizations, District Trustees and other governmental agencies. Analyze and interpret fiscal and accounting records and data and prepare reports. Relate and deal with families and individuals in grief, and under emotional stress.

Performance Evaluations

MANAGER

The Manager is retained and serves at the will of the Board of Trustees. The Board of Trustees shall review the performance of the Manager after the initial six months of service after appointment and then annually thereafter, using a process that provides for discussion and encourages feedback in the development of goals and the performance evaluation.

The performance evaluations should occur in closed session annually during the Board of Trustees meeting of the month in which the evaluation is due, or on another date mutually acceptable to the Board of Trustees and the Manager.

The Board of Trustees shall ensure the appointment of an Ad-Hoc committee that will utilize an approved evaluation form that shall be completed prior to the formal performance review session. The Manager shall provide the following to the Board appointed subcommittee:

- a) Blank Performance Evaluation Form
- b) A copy of any previous year's evaluation form(s)
- c) Any notable accomplishments or corrective action
- d) Current Pay Scale

The Ad-Hoc member(s) shall meet as a group with the Manager to verbally discuss the components of the performance evaluation and received feedback from the Manager relative to his/her assessment. The Ad-Hoc committee and Manager should jointly develop mutually agreed upon written goals and objectives for the subsequent evaluation period. The Ad-Hoc committee shall prepare input on the evaluation form including the overall performance evaluation, feedback, goals, assessment of accomplishments & corrective action, and any recommended compensation adjustments prior to the Board of Trustees meeting when the Closed Session Public Employee Performance Evaluation is scheduled.

During a scheduled public meeting under closed session(s), the Board appointed Ad-Hoc committee shall meet and provide information and feedback to the Board of Trustees for an overall discussion of the performance for the past review period. Any changes or additions to the performance evaluation form may be made by the Board as a whole upon final review. The Board shall then meet with the Manager to discuss the individual performance evaluation for the year. Any decision on a compensation award shall be made at a public meeting following the closed session evaluation meeting. If requested by the Board and/or the Manager, the District's Legal Counsel may attend the evaluation session.

A copy of this written evaluation should be signed by and provided to the Manager. A copy shall be kept in the respective personnel file. The performance evaluation shall be kept confidential.

ATTACHMENTS:

ATTACHMENT A: Manager Performance Evaluation Form

Tulare Public Cemetery

Managers Performance Annual Evaluation

Manager: Leonor Castañeda

Rating Period: January 1 – December 31, XXXX

Overall Performance Rating

OVERALL PERFORMANCE RATING		
Exceeds Standards Individual gives valuable service to the District: such performance consistently exceeds what is reasonably expected of the Manager	Meets Standards Individual consistently demonstrates that essential job responsibilities are fully performed as expected from the Manager	Does Not Meet Standards Individual does not consistently meet job responsibilities
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

XXXXXXXXXXXXXXXXXXXX, Chair

Date _____

Leonor Castañeda, Manager

Date _____

Operation

Expectations: Supervise the “day to day: maintenance, construction, internments, sales, and other activities necessary for the efficient operation of the District cemeteries. This includes all public relation, customer complaint investigation, and inter-governmental agency interface activities.

OPERATION PERFORMANCE RATING		
Exceeds Standards	Meets Standards	Does Not Meet Standards
Has well-rounded knowledge in all phases of the Cemetery business and industry standards. Using that knowledge provides guidance to staff to ensure the District serves the public	Has knowledge of duties and essential functions to do the job and is competent in performance responsibilities.	Demonstrates significant gaps in knowledge of duties and essential functions or does not demonstrate sustainable performance.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Budget and Financial

Expectations: Develop for Board approval the annual budget and operate the District within that budget throughout the year. This include recommending prices and salaries, as well as being responsible for all expenditures and sales/services activities. Provide complete budget and financial reports for each monthly board meeting.

BUDGET AND FINANCIAL PERFORMANCE RATING		
Exceeds Standards	Meets Standards	Does Not Meet Standards
Has well-rounded knowledge in all phases of the job, and possesses willingness to seek subject matter experts as needed. Has exceptional ability in some areas while demonstrating strong expertise within all key areas of responsibilities	Has knowledge of duties and essential functions to do the job and is competent in performance responsibilities.	Demonstrates significant gaps in knowledge of duties and essential functions or does not demonstrate sustainable performance.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Personnel

Expectations: Supervise all personnel programs including the administration, review and recommended revision of personnel policies and procedures to the board or trustees. Be responsible for hiring and developing all personnel, successful safety programs, and for conforming to laws related to fair labor practices, discrimination, sexual harassment.

PERSONNEL PERFORMANCE RATING		
Exceeds Standards	Meets Standards	Does Not Meet Standards
Successfully supports the District's goals and objectives by providing leadership and management to recruit, develop, and retain highly competent staff. Provides staff opportunities and recognition of their value to the team.	Demonstrates consistent employee management. Personnel issues are handled appropriately and professionally. Recognizes employees and gives them a sense of achievement for a job well done.	Inconsistent in ability to address personnel issues in either a timely or appropriate manner. Employees and/or team are stagnant in their development.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Administration

Expectations: Provide the Board Meeting agenda and monthly reports as required, and attend all Board meetings unless otherwise excused. Discharge other duties as assigned by the Board of Trustees.

ADMINISTRATION PERFORMANCE RATING		
Exceeds Standards	Meets Standards	Does Not Meet Standards
Creates a partnership with Board members and Board committees that promotes and maintains the growth of positive collaborative working relationships. Provides regular information and reports to the Board concerning matters of importance to cemetery operation.	Carries out directives of the body, as a whole. Establishes and maintains working relations with the Board and Board committees.	Has difficulty working with the Board or does not consistently develop or maintain effective working relationships.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Manager Goals

List of the Manager partnership with the Board at the beginning of the performance evaluation year to create the following goals. These goals must be specific, measurable, achievable, relevant and timely.

- 1)
- 2)
- 3)
- 4)
- 5)

MANAGER GOALS PERFORMANCE RATING		
Exceeds Standards	Meets Standards	Does Not Meet Standards
Successfully influences outcomes of the Manager goals that supports the Board vision for the District. Accelerates the transition from 'good to great' results.	Understands the Manager/Board goals for the year and works to take supportive actions to meet most of the goals.	Does not demonstrate the ability to carry out the Manager goals or is inconsistent in meeting the goals.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Narrative Evaluation

What would you identify as the manager's strength(s), expressed in terms of the principal results achieved during the rating period?

What performance area(s) would you identify as most critical for improvement?

What constructive suggestions or assistance can you offer the manager to enhance performance?