

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

BOARD AGENDA

Regular Board Meeting
May 20, 2021
1:00 P.M.

DOORS WILL OPEN AT 1:00 P.M. DUE TO COVID-19 ALL ENTERING WILL BE REQUIRED TO KEEP A 6FT DISTANCE FROM OTHERS ATTENDING. FACE MASKS ARE RECOMMENDED.

PRELIMINARIES:

- 1.1 Call to Order
- 1.2 Roll Call
- 1.3 Pledge of Allegiance
- 1.4 Moment of Silence in Memory of Those Who Have Passed
- 1.5 Public Comments
- 1.6 Trustee Comments

**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 April 2021 Financials
- 2.2 Audit Committee Report
- 2.3 Pay of Interim Manager
- 2.4 Report From Ad Hoc Committees

CLOSED SESSION – ITEMS:

- 3.1 **Public Employee Appointment/Employment-Consideration and possible appointment** (Government Code Section 54957) For the Position of: Manager. The Board may meet in a continuous closed session each business day on this topic beginning immediately upon recess of the open portion of this meeting through May 20, 2021 to deliberate on the possible appointment.
- 3.2 **CONFERENCE WITH LEGAL COUNSEL – PENDING LITIGATION**
Pending Litigation (Government Code Section 54956.9(d)(2))
Claims by Brian Viera

OPEN SESSION FROM CLOSED SESSION:

- 4.1 **Announcements out (If Any)**
- 4.2 **Report regarding Manager Interviews, potential announcement of hiring**

ADJOURNMENT:

OPEN SESSION AGENDA ITEMS NOTICE TO THE PUBLIC

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

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

Rules of Decorum

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

Addressing the Cemetery Board

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

Trustee Conduct

- The Tulare Public Cemetery Trustees agree to disagree.
- The Tulare Public Cemetery Trustees when desiring to speak shall address the Chair and confine their remarks to the questions under debate.
- The Tulare Public Cemetery Trustees will use respectful language, will not shout nor use aggressive behavior when communicating ideas, beliefs or comments.
- The Tulare Public Cemetery Trustees will not allow personal attacks on staff, each other, or the public.
- The Tulare Public Cemetery Trustees will not condone issues brought before the board that warrant public review without allowing the staff to review the situation and/or permission to add to the board agenda. Issues that warrant review, discussion and/or consideration of the legislative body shall be presented at an open and public meeting in a courteous and professional manner.
- The Tulare Public Cemetery Trustees will not condone grandstanding.
- The Tulare Public Cemetery Trustees will not belabor issues that have either been resolved or tabled to ensure continued productive discussions and decisions.
- The Tulare Public Cemetery Trustees will be proactive in addressing disagreements with fellow members or staff by directly addressing concerns with that member through meaningful and respectful dialogue.

Tulare Public Cemetery District Balance Sheet

As of April 30, 2021

	Apr 30, 21
ASSETS	
Current Assets	
Checking/Savings	
00 · Clearing Acct.	36,444.43
10100 · Petty Cash	533.01
10150 · Bank of The Sierra - CHK ACCT	24,671.03
10500 · Cash in Treasury (772)	314,638.60
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,259,145.60
Total 10600 · Endowment - Reserved (773)	1,575,163.52
10700 · Cash in Expansion Account (807)	95,166.23
10900 · Endowment - Unreserved (817)	379,333.84
Total Checking/Savings	2,425,950.66
Other Current Assets	
10 · Customer Balance Due	263.17
12001 · Undeposited Funds	-26,384.23
Total Other Current Assets	-26,121.06
Total Current Assets	2,399,829.60
Fixed Assets	
15000 · Fixed Assets	
15300 · Shop Equipment	4,224.13
Total 15000 · Fixed Assets	4,224.13
Total Fixed Assets	4,224.13
TOTAL ASSETS	2,404,053.73
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	48,552.85
Total Accounts Payable	48,552.85
Other Current Liabilities	
24000 · Payroll Liabilities	179.76
24010 · Pension Payable	4,999.41
24020 · Health Insurance Payable	538.99
25500 · Sales Tax Payable	5,296.22
Total Other Current Liabilities	11,014.38
Total Current Liabilities	59,567.23
Total Liabilities	59,567.23
Equity	
30000 · Opening Balance Equity	2,282,733.86
31100 · Retain Earnings	-17,814.90
Net Income	79,567.54
Total Equity	2,344,486.50
TOTAL LIABILITIES & EQUITY	2,404,053.73

**Tulare Public Cemetery District
Profit & Loss Budget Performance**

April 2021

3:54 PM
05/13/21
Accrual Basis

	Apr 21	Budget	Jul '20 - Apr 21	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
3999 · Total Beginning Cash Available	0.00	23,449.50	0.00	234,495.00	281,394.00
4000 · County Taxes	57,952.61	15,784.83	171,144.73	157,848.30	189,418.00
4801 · Interest Income - 772	0.00	250.00	3,762.58	2,500.00	3,000.00
5400 · Charges for Current Services	66,815.00	61,028.75	853,909.00	610,287.50	732,345.00
5805 · Misc. Revenue	1,575.47	166.67	25,768.48	1,666.70	2,000.00
5834 · Restitution	200.00	100.00	1,000.00	1,000.00	1,200.00
5835 · Other Revenue	0.00	666.67	3,912.45	6,666.70	8,000.00
Total Income	126,543.08	101,446.42	1,059,497.24	1,014,464.20	1,217,357.00
Expense					
101 · Returned Checks	0.00		0.00		
6000 · Payroll and Employee Benefits	61,705.43	44,604.75	488,499.53	446,047.50	535,257.00
7003 · Penalties	0.00	41.67	569.19	416.70	500.00
7004 · Clothing and Personal Supplies	498.55	583.33	3,817.20	5,833.30	7,000.00
7005 · Telecommunications	1,272.38	500.00	5,442.70	5,000.00	6,000.00
7006 · Vaults and Crypts	1,340.00	6,250.00	86,171.53	62,500.00	75,000.00
7009 · Household Supplies	411.35	125.00	2,119.06	1,250.00	1,500.00
7010 · Insurance	0.00	1,666.67	11,955.00	16,666.70	20,000.00
7030 · Maintenance and Repairs					
70200 · Repair & Main. - Equipment	19,627.45	3,055.56	60,381.48	30,555.60	36,666.66
70300 · Repair & Main. - Outside	8,515.61	3,055.56	97,877.78	30,555.60	36,666.66
70400 · Repair & Main. - Building	3,335.71	3,055.56	33,000.61	30,555.60	36,666.68
7030 · Maintenance and Repairs - Other	0.00	0.00	0.00	0.00	0.00
Total 7030 · Maintenance and Repairs	31,478.77	9,166.68	191,259.87	91,666.80	110,000.00
7036 · Office Supplies and Expense					
62000 · Office Supplies	709.80	1,041.67	2,744.08	10,416.70	12,500.00
63000 · Computer Repairs and Expense	330.00	1,041.67	6,351.00	10,416.70	12,500.00
7036 · Office Supplies and Expense - Other	1,002.27	0.00	8,283.47	0.00	0.00
Total 7036 · Office Supplies and Expense	2,042.07	2,083.34	17,378.55	20,833.40	25,000.00
7039 · Miscellaneous					
7043 · Professional Fees	14,918.25	58.33	17,096.98	583.30	700.00
63500 · County Admin Fees	2,067.00	833.33	4,134.00	8,333.30	10,000.00
68100 · Accounting	884.36	833.33	8,883.86	8,333.30	10,000.00
68200 · Auditing	0.00	833.33	9,540.00	8,333.30	10,000.00
68300 · Legal	3,633.30	833.33	18,224.91	8,333.30	10,000.00
7043 · Professional Fees - Other	0.00	0.00	1,312.50	0.00	0.00
Total 7043 · Professional Fees	6,584.66	3,333.32	42,095.27	33,333.20	40,000.00
7045 · Security	0.00	208.33	20,856.24	2,083.30	2,500.00
7059 · Publications and Legal Notices	0.00	250.00	4,089.74	2,500.00	3,000.00

Tulare Public Cemetery District
Profit & Loss Budget Performance
 April 2021

3:54 PM
 05/13/21
 Accrual Basis

	Apr 21	Budget	Jul '20 - Apr 21	YTD Budget	Annual Budget
7073 · Training / Education	0.00	833.33	3,764.00	8,333.30	10,000.00
7081 · Utilities	4,749.15	3,333.32	50,475.08	33,333.20	40,000.00
7425 · Taxes	0.00	108.33	1,724.67	1,083.30	1,300.00
8001 · Graves Repurchase	1,000.00	416.67	10,800.00	4,166.70	5,000.00
8100 · Building and Improvements	5,031.97	20,833.33	35,003.50	208,333.30	250,000.00
8300 · Equipment	0.00	6,250.00	106,257.27	62,500.00	75,000.00
Total Expense	131,032.58	100,646.40	1,099,375.38	1,006,464.00	1,207,757.00
Net Ordinary Income	-4,489.50	800.02	-39,878.14	8,000.20	9,600.00
Other Income/Expense					
Other Income					
9100 · Endowment					
9101 · Endowment Revenue	7,602.00	5,000.00	78,367.00	50,000.00	60,000.00
9102 · Interest Income - EC	0.00	2,500.00	19,234.01	25,000.00	30,000.00
9100 · Endowment - Other	0.00	0.00	0.00	0.00	0.00
Total 9100 · Endowment	7,602.00	7,500.00	97,601.01	75,000.00	90,000.00
9200 · Fund for Future Expansion - 807					
9201 · Rent and Concessions - 807	0.00	750.00	4,200.00	7,500.00	9,000.00
9203 · Interest Income - 807	0.00	116.67	994.93	1,166.70	1,400.00
9204 · Future Expansion Current Serv	0.00	1,250.00	14,351.00	12,500.00	15,000.00
9200 · Fund for Future Expansion - 807 - Other	0.00	0.00	0.00	0.00	0.00
Total 9200 · Fund for Future Expansion - 807	0.00	2,116.67	19,545.93	21,166.70	25,400.00
9300 · Unreserved Funds - 817					
9301 · Interest Income - 817	0.00	416.67	4,378.74	4,166.70	5,000.00
9300 · Unreserved Funds - 817 - Other	0.00	0.00	0.00	0.00	0.00
Total 9300 · Unreserved Funds - 817	0.00	416.67	4,378.74	4,166.70	5,000.00
Total Other Income	7,602.00	10,033.34	121,525.68	100,333.40	120,400.00
Other Expense					
7432 · Appropriation for Contingencies	0.00	10,833.33	0.00	108,333.30	130,000.00
9999 · COVID 19 Expenses	0.00	-799.99	2,080.00	-7,999.90	-9,600.00
Total Other Expense	0.00	10,833.33	2,080.00	108,333.30	130,000.00
Net Other Income	7,602.00	-799.99	119,445.68	-7,999.90	-9,600.00
Net Income	3,112.50	0.03	79,567.54	0.30	0.00

**Tulare Public Cemetery District
 Check List Without Payroll**

April 2021

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>	<u>Balance</u>
04/15/2021	2683	Leaf	-323.67	-59,033.46
04/15/2021	2684	Armando's Locksmith SVC	-949.00	-59,982.46
04/22/2021	2685	Alberto Aguilar	-200.00	-60,182.46
04/22/2021	2686	Carlos Ramos	-200.00	-60,382.46
04/22/2021	2687	James E. Pennington	-200.00	-60,582.46
04/26/2021	2688	Leonor C. Castandea	-5,000.00	-65,582.46
04/27/2021	2689	CA Turf Equipment & Supply Inc.	-72.49	-65,654.95
04/27/2021	2690	California Busniness Machines	-158.92	-65,813.87
04/27/2021	2691	Ewing Irrigation & Landscape Supply	-496.92	-66,310.79
04/27/2021	2692	Gary V. Burrows Inc.	-76.45	-66,387.24
04/27/2021	2693	National Business Furniture LLC	-1,682.54	-68,069.78
04/27/2021	2694	Res Com	-45.00	-68,114.78
04/27/2021	2695	RIGO'S SIGNS	-498.55	-68,613.33
04/27/2021	2696	Soap Man	-411.35	-69,024.68
04/27/2021	2697	Valley Expetec	-206.25	-69,230.93
04/27/2021	2698	Van Cleve Concrete Products, INC.	-5,980.00	-75,210.93
04/27/2021	2699	Alberto Aguilar	-75.00	-75,285.93
04/27/2021	2700	Carlos Ramos	-75.00	-75,360.93
04/27/2021	EFT	AT & T Phone's	-119.85	-75,480.78
04/27/2021	EFT	AT & T Phone's	-345.38	-75,826.16
04/28/2021	EFT	AT & T Phone's	-535.23	-76,361.39
04/28/2021	EFT	Southern California Edison	-1,030.65	-77,392.04
04/28/2021	EFT	Intuit	-22.00	-77,414.04
04/29/2021	EFT	Paychex of New York LLC	-632.00	-78,046.04
04/29/2021	EFT	Paychex of New York LLC	-10,050.80	-88,096.84
04/29/2021	EFT	Paychex of New York LLC	-862.36	-88,959.20
04/30/2021	2701	Barnes Memorials	-349.19	-89,308.39
04/30/2021	2702	Battery Pro	-188.59	-89,496.98
04/30/2021	2703	Ewing Irrigation & Landscape Supply	-460.93	-89,957.91
04/30/2021	2704	Gary V. Burrows Inc.	-690.91	-90,648.82
04/30/2021	2705	Johanna LoPresti	-1,000.00	-91,648.82
04/30/2021	2706	National Business Furniture LLC	-1,387.89	-93,036.71
04/30/2021	2707	Reed Shaffer	-281.02	-93,317.73
04/30/2021	2708	SoCalGas	-79.59	-93,397.32
04/30/2021	2709	Tulare County Counsel	-3,633.30	-97,030.62
04/30/2021	2710	Van Cleve Concrete Products, INC.	-140.00	-97,170.62
04/30/2021	2711	AT & T Mobility	-135.96	-97,306.58
Total 10150 · Bank of The Sierra - CHK ACCT			<u>-97,306.58</u>	<u>-97,306.58</u>
			<u>-97,306.58</u>	<u>-97,306.58</u>

Tulare Public Cemetery District
Check List Without Payroll

April 2021

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>	<u>Balance</u>
10150 · Bank of The Sierra - CHK ACCT				
04/06/2021	2635	Reed Shaffer	-2,477.09	-2,477.09
04/06/2021	2636	Wizix	-91.77	-2,568.86
04/08/2021	2637	Pedro Martinez	-800.00	-3,368.86
04/08/2021	2638	VOID	0.00	-3,368.86
04/08/2021	2639	Rosa Martinez	-800.00	-4,168.86
04/08/2021	2640	VOID	0.00	-4,168.86
04/08/2021	2641	Maria Martinez	-800.00	-4,968.86
04/08/2021	2642	VOID	0.00	-4,968.86
04/08/2021	2643	Jacqueline Martinez	-800.00	-5,768.86
04/08/2021	2644	Ramiro Martinez	-800.00	-6,568.86
04/08/2021	2645	Odette Getty	-3,518.25	-10,087.11
04/09/2021	2646	Maria Fernandez	-800.00	-10,887.11
04/09/2021	2647	Brenda Delgadillo	-800.00	-11,687.11
04/09/2021	2648	Jaime Martinez	-800.00	-12,487.11
04/13/2021	EFT	AT & T Mobility	-70.00	-12,557.11
04/15/2021	2655	Reed Shaffer	-962.01	-13,519.12
04/15/2021	2656	Valley Expetec	-123.75	-13,642.87
04/15/2021	2657	VOID	0.00	-13,642.87
04/15/2021	2658	Barnes Memorials	-1,650.00	-15,292.87
04/15/2021	2659	VOID	0.00	-15,292.87
04/15/2021	2660	Julie's Little Flower Shop.	-200.00	-15,492.87
04/15/2021	2661	VOID	0.00	-15,492.87
04/15/2021	2662	CA Turf Equipment & Supply Inc.	-19,441.27	-34,934.14
04/15/2021	2663	VOID	0.00	-34,934.14
04/15/2021	2664	CALPERS	-24.89	-34,959.03
04/15/2021	2665	VOID	0.00	-34,959.03
04/15/2021	2666	VOID	0.00	-34,959.03
04/15/2021	2667	VOID	0.00	-34,959.03
04/15/2021	2668	VOID	0.00	-34,959.03
04/15/2021	2669	VOID	0.00	-34,959.03
04/15/2021	2670	National Business Furniture LLC	-3,070.43	-38,029.46
04/15/2021	2671	Illinois MidWest Insurance Agency, LI	-916.00	-38,945.46
04/15/2021	2672	Waste Management/USA Waste	-991.23	-39,936.69
04/15/2021	2673	Home Depot Cedit Services	-212.12	-40,148.81
04/15/2021	2674	Office Depot	-276.32	-40,425.13
04/15/2021	EFT	City of Tulare	-2,097.32	-42,522.45
04/15/2021	2675	Giotto's Alarm Tech, INC.	-1,391.98	-43,914.43
04/15/2021	2676	CA Turf Equipment & Supply Inc.	-414.38	-44,328.81
04/15/2021	2677	California Industrial Rubber	-37.83	-44,366.64
04/15/2021	2678	Res Com	-45.00	-44,411.64
04/15/2021	2679	Asco Pacific	-9,657.56	-54,069.20
04/15/2021	2680	Ewing Irrigation & Landscape Supply	-369.51	-54,438.71
04/15/2021	2681	Linder Equip CO.	-3,319.99	-57,758.70
04/15/2021	2682	Morris Levin & Son	-951.09	-58,709.79

2:30 PM
05/13/21

Tulare Public Cemetery District
Reconciliation Summary
10150 · Bank of The Sierra - CHK ACCT, Period Ending 04/30/2021

	<u>Apr 30, 21</u>
Beginning Balance	75,527.58
Cleared Transactions	
Checks and Payments - 83 items	-147,706.91
Deposits and Credits - 25 items	123,198.09
Total Cleared Transactions	<u>-24,508.82</u>
Cleared Balance	<u><u>51,018.76</u></u>
Uncleared Transactions	
Checks and Payments - 28 items	<u>-26,347.73</u>
Total Uncleared Transactions	<u>-26,347.73</u>
Register Balance as of 04/30/2021	<u><u>24,671.03</u></u>
New Transactions	
Checks and Payments - 11 items	<u>-9,621.32</u>
Total New Transactions	<u>-9,621.32</u>
Ending Balance	<u><u>15,049.71</u></u>

3:07 PM
05/13/21

Tulare Public Cemetery District
Reconciliation Summary
10600 · Endowment - Reserved (773), Period Ending 04/30/2021

	<u>Apr 30, 21</u>
Beginning Balance	1,571,162.52
Cleared Transactions	
Deposits and Credits - 2 items	<u>4,001.00</u>
Total Cleared Transactions	<u>4,001.00</u>
Cleared Balance	<u><u>1,575,163.52</u></u>
Register Balance as of 04/30/2021	1,575,163.52
Ending Balance	1,575,163.52

1:44 PM
05/17/21

**Tulare Public Cemetery District
Reconciliation Summary**

10700 - Cash in Expansion Account (807), Period Ending 05/31/2021

	<u>May 31, 21</u>
Beginning Balance	95,166.23
Cleared Balance	95,166.23
Register Balance as of 05/31/2021	95,166.23
Ending Balance	95,166.23

3:09 PM
05/13/21

Tulare Public Cemetery District
Reconciliation Summary
10900 - Endowment - Unreserved (817), Period Ending 04/30/2021

	<u>Apr 30, 21</u>
Beginning Balance	353,004.61
Cleared Balance	353,004.61
Uncleared Transactions	
Deposits and Credits - 1 item	<u>26,329.23</u>
Total Uncleared Transactions	<u>26,329.23</u>
Register Balance as of 04/30/2021	<u>379,333.84</u>
Ending Balance	379,333.84

Tulare Public Cemetery District
Audit Committee Meeting Minutes
March 18, 2021

CALL TO ORDER:

The Tulare Public Cemetery Audit Committee meeting on March 18, 2021 was called to order at 11:02 A.M., at 900 E Kern Ave, Tulare, California by Committee Member Steve Presant. Committee Members Linda Maloy and Jim Pennington were present. Manager Leonor Castañeda was in attendance.

RECOGNITION OF VISITORS: Two members of the public were recognized.

OPEN SESSION:

2.1 – Pennington moved to approve the minutes of November 20, 2020. Vote (3-0)

2.2 – Maloy moved to approve the February 2021 financials. Vote (3-0)

2.3 – Maloy moved to approve the proposed Revision of the 2020-21 Budget.

Vote (3-0)

2.4 – Maloy moved to approve the 2019-20 Annual Financial Report. Vote (3-0)

Managers' Report – Update on office remodel and stabbing at Kern.

ADJOURNMENT:

Committee Member Presant adjourned the meeting at 12:50 P.M.

Respectfully Submitted,

Audit Committee Member