

Tulare Public Cemetery District

900 EAST KERN AVENUE**TULARE, CALIFORNIA 93274**PHONE (559) 686-5544

BOARD AGENDA

Regular Board Meeting
August 26, 2021
9:00 A.M.

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 (three (3) minutes per person)
- 1.6 Trustee 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.)

- 4.1 Monica Peterson From Stifel- Talk About Investment Options
- 4.2 Investment Policy
- 4.3 The Cemeterians Report
- 4.4 District Manager's Report
- 4.5 Verification Meeting Update
- 4.6 Ad Hoc Forensic Committee Report
- 4.7 Audit Committee Report
- 4.8 Kern Cemetery Competitive Bid Results
- 4.9 June 2021 Financials
- 4.10 Resolution Updating Bank Revolving Fund Balance
- 4.11 Review of Amended Bylaws
- 4.12 Approve Minutes of July 22, 2021 and Special Board Meeting of August 16, 2021
- 4.13 New Business
- 4.14 PTO (Paid Time Off) Discussion/Action (4.8)
- 4.15 Approve Bids for Kern and North Air Conditioners Discussion/Action
- 4.16 Hard Ship Policy Discussion/Action
- 4.17 Updating Flower Policy Discussion/Action
- 4.18 Niche Discussion/Action
- 4.19 Continued Discussion and/or Action on Unauthorized Communications by Alberto Aguilar
- 4.20 District Manager's Compensation

CLOSED SESSION – ITEMS:

- 2.1 **CONFERENCE WITH LABOR NEGOTIATORS**
(Government Code Section 54957.6)
- 2.2 **CONFERENCE WITH LEGAL COUNSEL – PENDING LITIGATION**
Pending Litigation (Government Code Section 54956.9(d)(2))
Claims by Tammie and Angela Lasswell
- 2.3 **Public Employee Evaluation** (Government Code Section 54957) For the Position
of: District Manager.

OPEN SESSION FROM CLOSED SESSION:

- 3.1 **Announcements out (If Any)**

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.

Visalia Public Cemetery District
1300 W. Goshen Ave., Visalia CA. 93291

INVESTMENT POLICY

Original Date: November 28, 2012 (updated 4/24/2014 & 3/25/2015 & 11/29/17 & 4/25/2018
& 7-25/18 & 2/29/2019 & 2/26/20 & 4/29/20)

Update Date: September 30, 2020

The Visalia Public Cemetery District Board of Trustees at a regular meeting held on April 29, 2013 and revisited on September 22, 2013 reviewed and updated our investment policy. The Board of Trustees and Treasurer of the Board are therefore fiduciaries subject to the prudent investor standard. When investing, reinvesting, purchasing, acquiring, exchanging, selling, and managing public funds, a Trustee or Treasurer shall act with care, skill, prudence, and diligence under circumstances then prevailing, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with the aims, to safeguard the principal and maintain the liquidity needs of the District.

AUTHORITY TO INVEST:

California Public Health and Safety Code, Section 9066: The Trustees may invest and reinvest the principal of the endowment care fund in securities and obligations set forth in Section 53601 of the Government code and those investments set forth in this section.

California Government Code, Section 53601: The legislative body of a local agency having money in a sinking fund of, or surplus money in, its treasury not required for the immediate necessities of the local agency may invest any portion of the money that it deems wise or expedient in those investments set forth in this section.

OBJECTIVE:

When investing, reinvesting, purchasing, acquiring, exchanging, selling and managing District funds the objective of this Board and Treasurer shall be:

1. The primary objective shall be to safeguard the principal of the funds.
2. The secondary objective shall be to provide the necessary liquidity of the funds.
3. The third objective shall be to achieve the best rate of return possible without affecting the safety and liquidity of the funds.

It is the District's policy to hold investments until the investment matures or is called. However, the District along with input from the Investment Advisor may elect to sell or exchange prior to maturity and record a capital gain or loss in order to improve the credit quality, liquidity, or rate of return on the portfolio in response to market conditions, risk preferences, or downgrades of existing investments.

At the time of purchases the portfolio should be in compliance with the percentage restrictions, however rebalancing of the entire portfolio is not necessary if changes in the percentages of categories of investments results from sales, withdrawals, or similar non-purchase activities. The portfolio will be

monitored and a summary report will be given to the Board of Trustees monthly, a detailed report will be available in the office for review by the Board upon their request, and an in depth report by the Investment Advisor will be given annually. Events that lead to out of compliance situations, downgrades of credit ratings or losses will be reported to the Board of Trustees at their next regularly scheduled meeting.

FUNDS AVAILABLE FOR INVESTMENT:

FUND

ENDOWMENT CARE PRINCIPAL	100 PERCENT
ENDOWMENT CARE INTEREST/CAPTOL OUTLAY	100 PERCENT
PRENEED FUND	100 PERCENT
EXPANSION	100 PERCENT
EMPLOYEE HEALTH CARE	100 PERCENT
VETERANS WALL FUND	100 PERCENT

INVESTMENT AUTHORITY:

All investments shall be made by the authority of the Board of Trustees through the appointed Treasurer (District Manager) after discussion with the Investment Advisor and the Financial Oversight Committee.

INVESTMENT PROCEDURES:

1. All investing shall be conducted in the following manners:
 - A. By transferring the exact amount of the investment from the specified fund/account from the Cemetery accounts.
 - B. By reinvesting the principal of a maturing investment.
 - C. Investment instructions to the Investment Advisor must be documented in writing.
2. Endowment account dividends and interest shall be deposited into the District's designated Endowment Interest/Capital Outlay account. All other District accounts are compounding accounts.

LIST OF INVESTMENTS PERMITTED:

1. Investment of the principal of the Endowment Care Fund as authorized by Public Health and Safety Code Section 9066.
 - a. Obligations of the United States or obligations for which the faith and credit of the United States are pledged for payment of principal and interest. These are not to be limited to maturity dates of one year or less.

- 13 & 26 week bills
- 52 week bills
- 2 year notes
- 3 year notes
- 5 year notes
- 10 year notes
- 30 year notes

- b. Obligations issued under authority of law by any County, municipality or school district in this State for which the faith and credit of this State for which are pledged the faith and credit either of the county, municipality, or school district for the payment of principal or interest upon any legal obligation issued by it.
 - c. Obligations of this State for which the faith and credit of this State are pledge for the payment of principal and interest.
 - d. Interest-bearing obligations issued by a corporation organized under the laws of any state, or of the United States provided that they bear a Standard and Poor's financial rating of AAA at the time of such investment.
 - e. Certificates of deposit or other interest-bearing accounts in any bank of this state issued by the Federal Deposit Insurance Corporation.
 - f. Investment certificates or shares in any state or federally chartered savings and loan association insured by the FDIC.
2. Investment of the principal of the Endowment Care Fund and surplus money (Endowment Care Interest/Capital Outlay, Pre-need funds, Expansion, Employee Health and Sick and Veteran's Wall funds) as authorized by the California Health and Safety Code Section 53601
- A. United States Treasury Notes, bonds, bills or certificates of indebtedness, or those for which the faith and credit of the United States are pledged for the payment of principal and interest.
 - B. Registered state warrants or treasury notes or bonds of this state.
 - C. Bonds, notes, warrants or indebtedness of any local agency within the State.
 - D. Obligations issued by banks for cooperatives, federal land banks, federal intermediate credit banks, Federal Home Loan Board, The Tennessee Valley Authority, or in obligations, participations or other instruments of, or issued by, or fully guaranteed or in guaranteed portions of Small Business Administration notes; or in obligations, participations or other instruments of, or issued by a Federal agency or a United States government sponsored enterprise.
 - E. Bills of exchange or time drafts drawn on and accepted by a commercial bank, otherwise known as banker's acceptances. Purchases of Banker's acceptance may not exceed 270 days maturity or 40 percent of their District's surplus funds may be invested in the Banker's acceptance of any one commercial bank pursuant to this section.
 - F. Commercial paper of "prime" quality of the highest ranking or of the highest letter and numerical rating as provided for by Moody's Investors Service, Inc., or standard and poor's Corporation authorized by Section 53601 of the California Government Code.
 - G. Negotiable certificates of deposit issued by a nationally or state chartered bank or a state or federal association (as defined by Section 5102 of the financial code) or by a state licensed branch of a foreign bank. Purchases of negotiable certificates of deposit may not exceed 30 percent of the District's surplus money which may be invested pursuant to this section.
 - H. Investments in repurchase agreements or reverse repurchase agreements of any securities authorized by Section 53601 of the California Government Code.
 - I. Medium-term notes of a maximum of five years maturity issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any State and operating within the United States. Notes eligible for investment under this subdivision shall be rated in a rating category of "A" or its equivalent or better by a nationally recognized rating service. Purchases of medium-term notes may not exceed 30 percent of the District's surplus money which may be invested.

- J. Shares of beneficial interest (money market funds) issued by diversified management companies investing in the securities and obligations as authorized by subdivisions A to M, inclusive, of this section and that comply with investment restrictions of this article and Article 2 (commencing with Section 53630) of the California Government Code. To be eligible for investment pursuant to this subdivision, these companies shall either:
 - 1. Attain the highest letter and numerical rating provided by not less than two or three largest nationally recognized rating services.
 - 2. Retain an investment advisor registered with the Securities and Exchange Commission with not less than five years' experience investing in securities and obligations as authorized by Subdivisions A to M, inclusive, and with assets under management in excess of five hundred million dollars. (500,000,000.)
- K. Notwithstanding anything to the contrary contained in Section 53601 and Section 53635 of the California Government Code, or any other provisions of law, money held by a trustee or fiscal agent and pledged to the payment or security of bonds, or other indebtedness, or obligations under a lease, installment sale, or other agreement of a local agency, or certificates of participation in those bonds, indebtedness, or lease installment sale, or other agreements, may be invested in accordance with the statutory provisions governing the issuance of those bonds, indebtedness, or lease installment sale, or other agreement, or to the extent not inconsistent therewith of if there are no specific statutory provisions, in accordance with the ordinance, resolution, indenture, or agreement of the District providing for the issuance.
- L. Notes, bonds, or other obligations that are at all times secured by a valid first priority security interest in the securities of the types listed by Section 53651 of California Government Code as eligible securities for the purpose of securing District deposits having a market value of at least equal to that required by Section 53652 of the California Government Code for the purpose of securing local District deposits. The securities serving as collateral shall be placed by delivery or book entry into custody of a trust company or the trust department of a bank which is not affiliated with the issuer of a secured obligation, and the security interest shall be perfected in accordance with the requirements of the Uniform Commercial Code of federal regulations applicable to the types of securities in which security is granted.
- M. Any mortgage pass-through security, collateralized mortgage obligation, mortgage-backed or other pay-through bond, equipment lease-backed certificate, consumer receivable pass-through certificate, or consumer receivable-backed bond of a maximum of five years maturity. Securities eligible for investment under this subdivision shall be issued by an issuer have an "A" or higher rating for the insurer's debt as provided nationally recognized rating service and rates in a rating category of "AA" or its equivalent or better by a nationally recognized rating service. Purchase of securities authorized by this subdivision may not exceed 20 percent of the District's surplus money that may be invested.
- N. Section 53601 provides that the maximum term of any investment authorized under this section, unless otherwise stated, is five years. However, the legislative body may grant express authority to make investments either specifically or as a part of an investment program approved by the legislative body that exceeds this five year maturity limit. Such approval must be issued no less than three months prior to the purchase of any security exceeding the five-year limit.

DIVERSIFICATION REQUIREMENTS: The District will diversify its investments by security type, issuer and maturity dates. At the time of purchase percentages should be in compliance, however non-purchase activities and overlapping maturity dates may result in short term overages. Variances in percentages may fluctuate due to market value and conditions.

* To meet the objectives of the investment policy, the 5 year maximum may be exceeded.

ENDOWMENT CARE PRINCIPAL ONLY:

SECURITY TYPE ALLOWED	MAXIMUM TERM ALLOWED	MAXIMUM % OF TOTAL INVESTMENTS
US T bills, notes, bonds & Govt Agency Corporation obligations (A) rating	30 years	100%
City, County, Municipal bonds	5 year*	30%
State bonds	unlimited	30%
Negotiable Certificates of Deposit (FDIC insured)	unlimited	30%
Savings and Loan Certificates (FDIC insured) (Maximum \$100,000. Per institution)		
Local Agency Bonds	5 year*	15%
Bank Obligations (FNMA insured)	5 year*	5%
Bankers' Acceptance	270 days	5%
Commercial Paper	180 days	15%
Repurchase agreements	1 year	10%
Reverse repurchase agreements	92 days	20%
Corporation medium-through notes (A+)	5 year*	30%
Shares of beneficial interest	5 year*	15%
Mortgage pass-through securities (A+)	5 year*	20%
Shares of beneficial interest mutual funds	N/A	20%

SURPLUS MONEY (Endowment care interest/Capital Outlay, Pre-need funds, Expansion, Employee Health and Sick Leave account and Veteran's Wall funds):

SECURITY TYPE	MAXIMUM TERM	MAXIMUM % OF TOTAL INVESTMENTS ALLOWED:
US T bills, notes, bonds & Govt Agency Corporation obligations (A) rating	5 year*	100%
City, county, municipal bonds	5 year*	30%
State bonds	5 year*	30%
Shares of beneficial interest mutual funds	N/A	20%
Negotiable Certificates of deposit (FDIC insured)	5 year*	30%
Savings & Loan certificates (FDIC insured)		

Maximum \$100,000. Per instruction		
Local agency obligations	5 year*	15%
Bank obligations (FNMA insured)	5 year*	5%
Bankers' acceptance	270 days	5%
Commercial paper	180 days	15%

INVESTMENT RESTRICTIONS: California Code, Section 5301.36:

No fund shall be invested in inverse floaters, range notes, or in interest-only strips that are derived from a pool of mortgages.

No funds shall be invested in any security that could result in zero interest accrual if held to maturity.

REQUIRED REPORTS: Government Code, Section 53646(a):

This District investment policy will be reviewed and adopted at a public meeting by the Board of Trustees annually.

The investment summary will be reported to the Board monthly. The detailed statements will be available for review by the Board upon their request at the District Office

The Investment Advisor shall meet with the Board of Trustees at a regular Board Meeting annually to report on the status and expectations of the portfolio and they will review the investment policy.

Tulare Public Cemetery District

Verification Committee Meeting

JULY 29, 2021 1:00 P.M.

PRELIMINARIES:

1.1 Call to Order – The meeting was called to order by District Chairman, Xavier Avila

1.2 Roll Call – The following committee members were present.

- a. Xavier Avila – District Board Member, Chairman
- b. Charlie Ramos – District Board Member
- c. Vicky Gordon – Citizen, Committee Member
- d. Sharon Allison - Crook – Citizen, Committee Member

OPEN SESSION:

2.1 Election of Officer – Via unanimous consent the followings officers of the committee were elected.

Charlie Ramos, Chairman

Sharon Allison-Crook, Vice Chairman

2.2 Open to Discussion of Protocols Procedures and Expectations

A discussion was held concerning the protocols and procedures and expectations of the committee. It was explained that although the committee do not set policy, they could recommend changes to the district board and to the district office. Discussion of committee centered around 4 topics.

1. Upgrading and modernizing the procedures for verification
2. Recording the verification process via use of pictures
3. Verification procedures both Office and Groundmen
4. Ability to audit each step of the process.

2.3 Manager's Report – Manager Clara Bernardo and Office Clerk Phyllis joined the meeting at 1:30 and provided the following report.

The district manager explained that it was her desire to gather the verification process and present her findings to the board with solutions to improve verification protocol. It was her plan to go and visit, with select personnel another cemetery district. She said she knew there were errors in the current protocol, and that there were also items which could lead to errors if not followed strictly. The district she would like to go visit was Madera Cemetery District.

Office Clerk Phyllis discussed her steps in verification.

1. Received notice from Funeral Home
 - 1.1. Schedule and/or confirm plot (workorder)
 - 1.2. Calendar for service

2. Research and verify
 - 2.1. Was the plot owned
 - 2.2. What type of plot was available
 - 2.3. Verify with book
 - 2.3.1. Update the computer
 - 2.3.2. Verify with Office paperwork
 - 2.3.3. Update book if needed
3. Contract
 - 3.1. Signatures
 - 3.2. Who pays?
 - 3.3. Schedule
 - 3.3.1. Calendar service
 - 3.3.1.1. Details of service
 - 3.3.1.2. Grave assignment
 - 3.3.1.3. Color assignment
 - 3.3.1.3.1. Blue – Kern
 - 3.3.1.3.2. Green – North
 - 3.4. Purchase new plot if one hasn't been pre-purchased
 - 3.4.1. Identify available plots
 - 3.4.1.1. Computer
 - 3.4.1.2. book
 - 3.4.2. Contact ground personnel to verify
 - 3.4.3. Show family
 - 3.4.4. Complete Contract
4. Grounds opens and prepares gravesite
 - 4.1. Order is faxed to Grounds personnel
 - 4.2. 2 person verification
 - 4.3. Permit must be complete

CONCERNS AND SUGGESTIONS

- Double verification
- District Manager doesn't participate in process
- Suggested to use cellphones instead of radio
- Suggested to incorporate iPad or tablet
- GPS or mapping process for gravesite identification

ADJOURNMENT: Meeting was adjourned at 2:01pm

Tulare Public Cemetery District
Audit Committee Meeting Minutes
July 20, 2021

CALL TO ORDER:

The Tulare Public Cemetery Audit Committee meeting on July 20, 2021 was called to order at 9:10 A.M., at 900 E Kern Ave, Tulare, California by Committee Chair Steve Presant. Committee Members Linda Maloy, Jim Pennington, and Yolonda Allen were present. Our new Manager Clara Bernardo was in attendance.

RECOGNITION OF VISITORS: There was one visitor

OPEN SESSION:

2.1 – Minutes of July 1, 2021 were presented. Maloy moved to approve. Vote (4-0).

2.2 – June 2021 financials not available. Tabled.

2.3 – Discussion of Bi-Weekly pay. Consensus of support.

2.4 – Discussion of Employee Life Insurance. Consensus of support.

2.5 – Discussion of Personal Time Off changes. Consensus of support

2.6 – Managers discussed success of holiday security patrols at the North Cemetery, cost of including concrete pad when purchasing burial rights, and contracting of a private landscaper for part time work.

ADJOURNMENT:

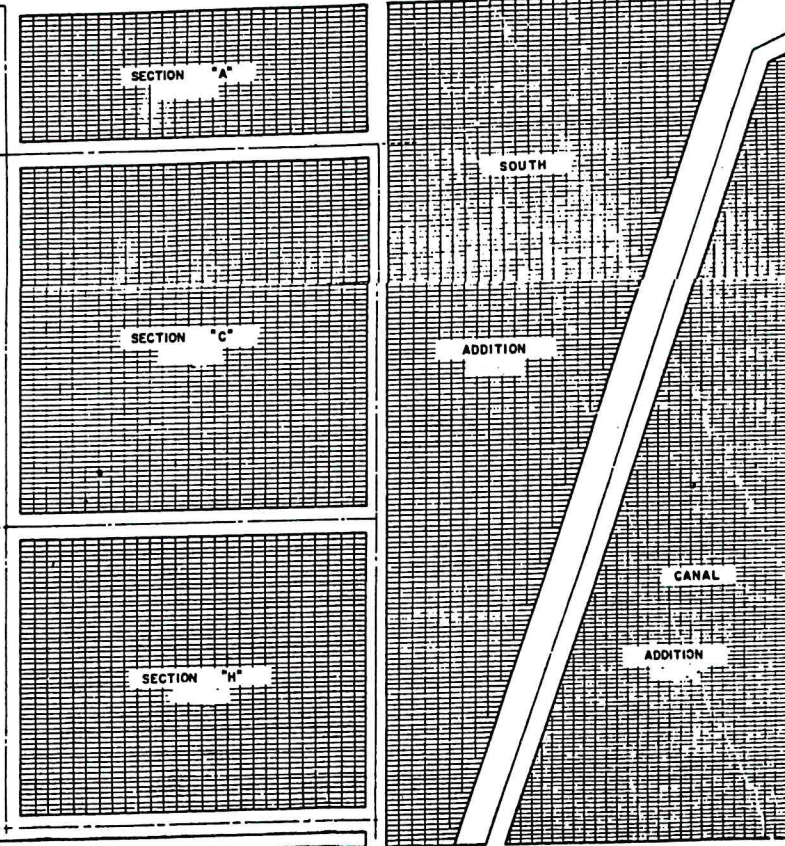
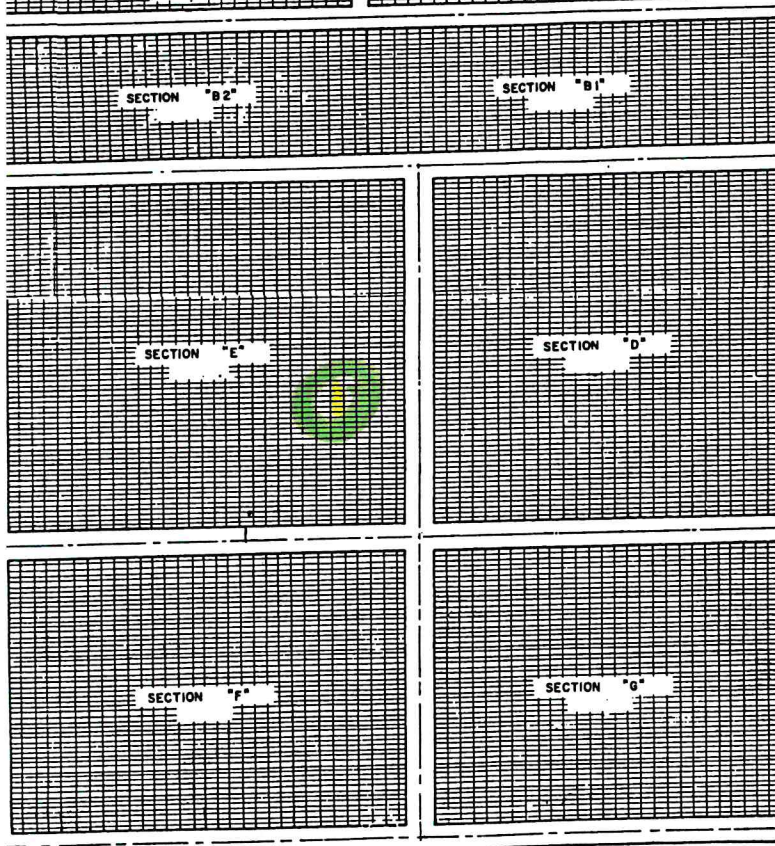
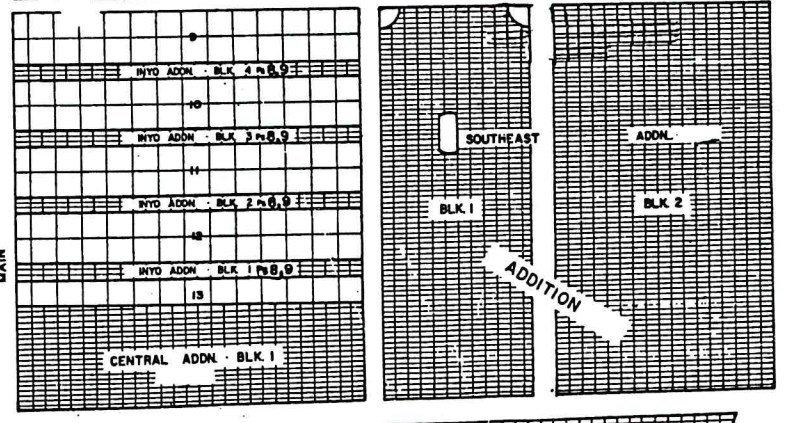
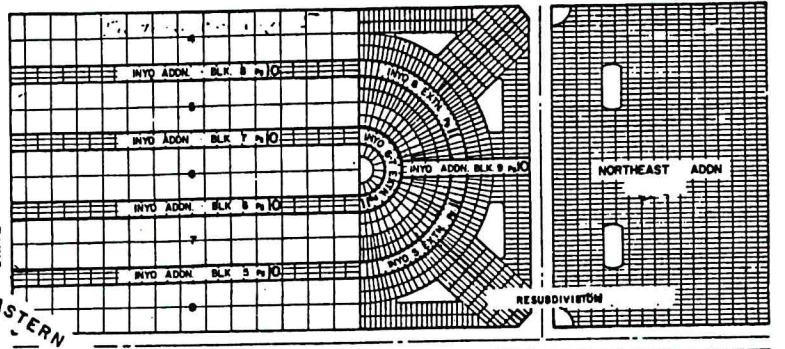
Committee Chair Presant adjourned the meeting at 10:25 A.M.

Respectfully Submitted,

Audit Committee Member

KERN STREET

MAIN GATE



SONORA STREET

THE TULARE PUBLIC CEMETERY DISTRICT



Tulare Public Cemetery District
Balance Sheet
As of June 30, 2021

	<u>Jun 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
00 · Clearing Acct.	14,892.25
10100 · Petty Cash	533.01
10150 · Bank of The Sierra - CHK ACCT	17,103.95
10500 · Cash in Treasury (772)	401,975.11
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	<u>1,280,877.23</u>
Total 10600 · Endowment - Reserved (773)	1,596,895.15
10700 · Cash in Expansion Account (807)	95,421.40
10900 · Endowment - Unreserved (817)	<u>353,951.12</u>
Total Checking/Savings	2,480,771.99
Other Current Assets	
10 · Customer Balance Due	263.17
12001 · Undeposited Funds	<u>2,869.70</u>
Total Other Current Assets	<u>3,132.87</u>
Total Current Assets	<u>2,483,904.86</u>
TOTAL ASSETS	<u><u>2,483,904.86</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	<u>28,714.24</u>
Total Accounts Payable	28,714.24
Other Current Liabilities	
24000 · Payroll Liabilities	10,702.79
24010 · Pension Payable	4,999.41
24020 · Health Insurance Payable	538.99
25500 · Sales Tax Payable	<u>2,828.84</u>
Total Other Current Liabilities	<u>19,070.03</u>
Total Current Liabilities	<u>47,784.27</u>
Total Liabilities	47,784.27
Equity	
30000 · Fund Balance	2,264,918.96
Net Income	<u>171,201.63</u>
Total Equity	<u>2,436,120.59</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,483,904.86</u></u>

Tulare Public Cemetery District Profit & Loss Budget Performance

June 2021

3:04 PM

08/18/21

Accrual Basis

	Jun 21	Budget	Jul '20 - Jun 21	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
3999 · Total Beginning Cash Available		23,450	0	281,394	281,394
4000 · County Taxes	7,780	13,368	156,919	160,418	160,418
4001 · Current Secured	-45	750	18,539	9,000	9,000
4006 · Current Unsecured	567	253	2,395	3,040	3,040
4008 · Prior Secured	34	11	90	130	130
4009 · Prior Unsecured	897	233	1,807	2,800	2,800
4030 · Suppl Current Secured	92	33	598	400	400
4033 · Suppl Prior Secured	13	542	10,305	6,500	6,500
4060 · Residual Distributions	0	492	6,870	5,900	5,900
4069 · PT Facilities	0	3	27	30	30
5000 · Aid-Other Governmental Agencies	564	100	1,238	1,200	1,200
5050 · Homeowners Property Tax Relief	0	0	0	0	0
4000 · County Taxes - Other	9,904	15,785	198,788	189,418	189,418
Total 4000 · County Taxes	9,904	15,785	198,788	189,418	189,418
4801 · Interest Income - 772	2,445	250	6,207	3,000	3,000
5400 · Charges for Current Services	84,401	61,029	1,020,049	732,345	732,345
5805 · Misc. Revenue	797	167	32,360	2,000	2,000
5834 · Restitution	100	100	1,200	1,200	1,200
5835 · Other Revenue	0	667	3,912	8,000	8,000
Total Income	97,647	101,446	1,262,516	1,217,357	1,217,357
Expense					
101 · Returned Checks	0	0	0	0	0
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	26,550	27,500	409,928	330,000	330,000
6002 · Overtime	1,373	250	13,854	3,000	3,000
6004 · Benefits	0	6,250	54,753	75,000	75,000
6005 · Extra Help	0	2,243	14,810	26,912	26,912
6008 · Directors Fees	275	333	3,650	4,000	4,000
6011 · Retirement-SD Portion	25	3,125	39,898	37,500	37,500
6012 · Social Security and Medicare	2,129	2,654	32,684	31,845	31,845
6015 · Workers Compensation Ins	0	2,083	8,244	25,000	25,000
6016 · Unemployment Ins.	32	167	2,371	2,000	2,000
6000 · Payroll and Employee Benefits - Other	0	0	4,902	0	0
Total 6000 · Payroll and Employee Benefits	30,385	44,605	585,093	535,257	535,257
7003 · Penalties	0	42	569	500	500
7004 · Clothing and Personal Supplies	671	583	4,594	7,000	7,000
7005 · Telecommunications	478	500	6,126	6,000	6,000
7006 · Vaults and Crypts	6,145	6,250	95,102	75,000	75,000
7009 · Household Supplies	0	125	2,205	1,500	1,500
7010 · Insurance	3,883	1,667	15,838	20,000	20,000

Tulare Public Cemetery District Profit & Loss Budget Performance

June 2021

3:04 PM
08/18/21
Accrual Basis

	Jun 21	Budget	Jul '20 - Jun 21	YTD Budget	Annual Budget
7030 - Maintenance and Repairs					
70200 · Repair & Main. - Equipment	2,635	3,056	58,350	36,667	36,667
70300 · Repair & Main. - Outside	4,804	3,056	70,228	36,667	36,667
70400 · Repair & Main. - Building	1,686	3,056	37,088	36,667	36,667
7030 · Maintenance and Repairs - Other	0	0	0	0	0
Total 7030 · Maintenance and Repairs	9,125	9,167	165,666	110,000	110,000
7036 · Office Supplies and Expense					
62000 · Office Supplies	845	1,042	3,634	12,500	12,500
63000 · Computer Repairs and Expense	0	1,042	11,522	12,500	12,500
7036 · Office Supplies and Expense - Other	1,370	0	9,378	0	0
Total 7036 · Office Supplies and Expense	2,216	2,083	24,533	25,000	25,000
7039 · Miscellaneous					
7043 · Professional Fees	0	58	17,097	700	700
63500 · County Admin Fees	0	833	4,134	10,000	10,000
68100 · Accounting	3,252	833	12,688	10,000	10,000
68200 · Auditing	0	833	10,600	10,000	10,000
68300 · Legal	3,095	833	25,694	10,000	10,000
7043 · Professional Fees - Other	0	0	0	0	0
Total 7043 · Professional Fees	6,346	3,333	53,116	40,000	40,000
7045 · Security					
7059 · Publications and Legal Notices	1,270	208	3,956	2,500	2,500
7073 · Training / Education	463	250	4,553	3,000	3,000
7081 · Utilities	0	833	3,864	10,000	10,000
77100 · SCE	1,314	833	12,694	10,000	10,000
77200 · SO Cal Gas	22	833	759	10,000	10,000
77300 · Water, Sewer and Disposal	4,280	833	37,302	10,000	10,000
79000 · Waste Disposal	1,498	833	9,228	10,000	10,000
7081 · Utilities - Other	0	0	0	0	0
Total 7081 · Utilities	7,114	3,333	59,984	40,000	40,000
7425 · Taxes					
8001 · Graves Repurchase	0	108	247	1,300	1,300
8100 · Building and Improvements	0	417	10,800	5,000	5,000
8300 · Equipment	0	20,833	69,109	250,000	250,000
8300 · Equipment	0	6,250	125,217	75,000	75,000
Total Expense	68,095	100,647	1,247,667	1,207,757	1,207,757
Net Ordinary Income	29,552	800	14,848	9,600	9,600

Tulare Public Cemetery District Profit & Loss Budget Performance

June 2021

3:04 PM
08/18/21
Accrual Basis

	Jun 21	Budget	Jul '20 - Jun 21	YTD Budget	Annual Budget
Other Income/Expense					
Other Income					
9100 · Endowment					
9101 · Endowment Revenue	6,862	5,000	93,484	60,000	60,000
9102 · Interest Income - EC	4,240	2,500	23,474	30,000	30,000
9100 · Endowment - Other	0	0	0	0	0
Total 9100 · Endowment	11,102	7,500	116,958	90,000	90,000
9200 · Fund for Future Expansion - 807					
9201 · Rent and Concessions - 807	13,000	750	17,200	9,000	9,000
9203 · Interest Income - 807	0	117	995	1,400	1,400
9204 · Future Expansion Current Servic	1,943	1,250	18,902	15,000	15,000
9200 · Fund for Future Expansion - 807 - Other	0	0	0	0	0
Total 9200 · Fund for Future Expansion - 807	14,943	2,117	37,097	25,400	25,400
9300 · Unreserved Funds - 817					
9301 · Interest Income - 817	0	417	4,379	5,000	5,000
9300 · Unreserved Funds - 817 - Other	0	0	0	0	0
Total 9300 · Unreserved Funds - 817	0	417	4,379	5,000	5,000
Total Other Income	26,045	10,033	158,433	120,400	120,400
Other Expense					
7432 · Appropriation for Contingencies	0	10,833	0	130,000	130,000
9999 · COVID 19 Expenses	0	0	2,080	0	0
Total Other Expense	0	10,833	2,080	130,000	130,000
Net Other Income	26,045	-800	156,353	-9,600	-9,600
Net Income	55,596	-0	171,202	0	0

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8/11/2021

**Tulare Public Cemetery
Reconciliation Detail
10150 - Bank of the Sierra - CHK Acct, Period Ending 6/30/21**

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						57,064.68
Cleared Transactions						
Checks and Payments - 70 items						
Check	4/8/2021	2685	Odette Gettv	x	-3,518.25	-3,518.25
Check	4/30/2021	10001		x	-3,152.95	-6,671.20
Bill Pmt-Check	5/6/2021	2718	Motorola Solutions	x	-4,224.13	-10,895.33
Bill Pmt-Check	5/10/2021	2722	David Faria	x	-28.00	-10,923.33
Bill Pmt-Check	5/14/2021	2733	Tulare Irrigation District	x	-649.66	-11,572.99
Bill Pmt-Check	5/14/2021	2727	Johnson Controls	x	-536.50	-12,109.49
Bill Pmt-Check	5/14/2021	2725	Ewing Irrigation &	x	-91.23	-12,200.72
Bill Pmt-Check	5/21/2021	2742	Waste Management	x	-958.68	-13,159.40
Bill Pmt-Check	5/21/2021	2739	The Carpet Shoppe	x	-279.00	-13,438.40
Bill Pmt-Check	5/21/2021	2741	US Bank Equipment	x	-185.46	-13,623.86
Bill Pmt-Check	5/21/2021	2744	Wizix	x	-129.58	-13,753.44
Bill Pmt-Check	5/28/2021	2752	United States Treasury	x	-1,602.64	-15,356.08
Bill Pmt-Check	5/28/2021	2753	Battery Pro	x	-1,125.14	-16,481.22
Bill Pmt-Check	5/28/2021	2749	CA Turf Equipment	x	-793.72	-17,274.94
Bill Pmt-Check	5/28/2021	2748	Battery Pro	x	-587.35	-17,862.29
Bill Pmt-Check	5/28/2021	2750	Gloria Semoes	x	-541.25	-18,403.54
Bill Pmt-Check	5/28/2021	2746	Armando's Locksmith	x	-235.00	-18,638.54
Bill Pmt-Check	5/28/2021	2747	AT&T Mobility	x	-52.42	-18,690.96
Bill Pmt-Check	5/31/2021	2751	SoCalGas	x	-22.92	-18,713.88
Bill Pmt-Check	5/31/2021	2755	Element Security	x	-1,270.00	-19,983.88
Bill Pmt-Check	5/31/2021	2758	Lowe's	x	-295.44	-20,279.32
Bill Pmt-Check	5/31/2021	2754	CA Turf Equipment	x	-291.67	-20,570.99
Bill Pmt-Check	5/31/2021	2762	TF Tire & Service	x	-270.89	-20,841.88
Bill Pmt-Check	5/31/2021	2757	Leaf	x	-210.36	-21,052.24
Bill Pmt-Check	5/31/2021	2763	Valley Expetec	x	-206.25	-21,258.49
Bill Pmt-Check	5/31/2021	2759	M. Green and Company	x	-150.00	-21,408.49
Bill Pmt-Check	5/31/2021	2756	Ewing Irrigation &	x	-106.21	-21,514.70
Bill Pmt-Check	5/31/2021	2761	RIGO'S SIGNS	x	-105.22	-21,619.92
Bill Pmt-Check	5/31/2021	2760	Public Cemetery All	x	-100.00	-21,719.92
Check	6/1/2021	EFT	Paychex of New York	x	-19,120.64	-40,840.56
Check	6/1/2021	EFT	Paychex of New York	x	-7,061.51	-47,902.07
Check	6/1/2021	10018		x	-2,278.26	-50,180.33
Check	6/1/2021	10015		x	-2,248.58	-52,428.91
Check	6/1/2021	EFT	Paychex of New York	x	-281.63	-52,710.54
Bill Pmt-Check	6/4/2021	2768	CALPERS	x	-5,170.95	-57,881.49
Bill Pmt-Check	6/4/2021	281	Tulare County Count	x	-4,374.04	-62,255.53
Bill Pmt-Check	6/4/2021	2774	Isurica	x	-3,883.00	-66,138.53
Bill Pmt-Check	6/4/2021	2765	Asco Pacific	x	-3,753.71	-69,892.24
Bill Pmt-Check	6/4/2021	2776	Morris Levin & Son	x	-1,334.33	-71,226.57
Bill Pmt-Check	6/4/2021	2770	Element Security So	x	-1,270.00	-72,496.57
Bill Pmt-Check	6/4/2021	2775	Linder Equipment Co.	x	-1,214.42	-73,710.99
Bill Pmt-Check	6/4/2021	2773	Home Depot	x	-1,056.03	-74,767.02
Bill Pmt-Check	6/4/2021	2780	Seascoast Business	x	-944.30	-75,711.32
Bill Pmt-Check	6/4/2021	2767	CA Turf Equipment	x	-618.69	-76,330.01
Bill Pmt-Check	6/4/2021	2777	Office Depot	x	-569.51	-76,899.52
Bill Pmt-Check	6/4/2021	2772	Gary V. Burrows	x	-521.47	-77,420.99
Bill Pmt-Check	6/4/2021	2783	Waste Management	x	-461.40	-77,882.39
Bill Pmt-Check	6/4/2021	2769	CARQUEST AUTO	x	-193.11	-78,075.50
Bill Pmt-Check	6/4/2021	2771	Ewing Irrigation &	x	-182.70	-78,258.20
Bill Pmt-Check	6/4/2021	2782	Valley Expetec	x	-123.75	-78,381.95
Bill Pmt-Check	6/4/2021	2779	Res Com	x	-90.00	-78,471.95
Bill Pmt-Check	6/4/2021	2784	Wilbur - Ellis Comp	x	-52.68	-78,524.63

04:23p
8/11/2021

**Tulare Public Cemetery
Reconciliation Detail
10150 - Bank of the Sierra - CHK Acct, Period Ending 6/30/21**

Type	Date	Num	Name	Clr	Amount	Balance
Bill Pmt-Check	6/4/2021	2766	Bakers Supplies	x	-46.76	-78,571.39
Check	6/9/2021	EFT	Paychex of New York	x	-18.49	-78,589.88
Check	6/10/2021	EFT	Paychex of New York	x	-243.41	-78,833.29
Check	6/14/2021	EFT	ATT	x	-70.00	-78,903.29
Bill Pmt-Check	6/15/2021		Southern California	x	-1,313.56	-80,216.85
Bill Pmt-Check	6/18/2021	EFT	City of Tulare	x	-3,609.28	-83,826.13
Check	6/22/2021	EFT	Paychex of New York	x	-535.35	-84,361.48
Check	6/22/2021		Paychex of New York	x	-244.00	-84,605.48
Check	6/23/2021	EFT	Paychex of New York	x	-224.41	-84,829.89
Bill Pmt-Check	6/24/2021	2788	Van Cleve Concrete	x	-6,020.00	-90,849.89
Bill Pmt-Check	6/24/2021		AT&T Mobility	x	-175.35	-91,025.24
Bill Pmt-Check	6/24/2021	EFT	AT&T Mobility	x	-84.14	-91,109.38
Bill Pmt-Check	6/24/2021	2785	AT&T Mobility	x	-52.20	-91,161.58
Check	6/25/2021		Paychex of New York	x	-235.91	-91,397.49
Bill Pmt-Check	6/28/2021	EFT	Deluxe Business	x	-477.73	-91,875.22
Check	6/30/2021	EFT	Paychex of New York	x	-16,150.96	-108,026.18
Check	6/30/2021	EFT	Paychex of New York	x	-632.00	-108,658.18
Check	6/9/2021	10020		x	-102.13	-108,760.31
Total Checks and Payments					-108,760.31	-108,760.31
Total Checks and Payments						
Deposit and Credits - 15 Items						
Bill Pmt-Check	5/11/2021	2764	Southern California Edisc	x	0.00	0.00
Transfer	6/4/2021			x	1,334.39	1,334.39
Transfer	6/4/2021			x	2,763.95	4,098.34
Transfer	6/4/2021			x	4,746.30	8,844.64
Transfer	6/4/2021			x	14,958.50	23,803.14
Transfer	6/18/2021			x	6,433.03	30,236.17
Transfer	6/18/2021			x	7,032.74	37,268.91
Transfer	6/18/2021			x	7,683.64	44,952.55
Transfer	6/18/2021			x	27,903.18	72,855.73
Deposit	6/24/2021		Paychex of New York	x	535.35	73,391.08
Deposit	6/24/2021		Paychex of New York	x	244.00	73,635.08
Deposit	6/24/2021		Paychex of New York	x	663.15	74,298.23
Total Deposits and Credits					74,298.23	74,298.23
Total Cleared Transactions					-34,462.08	-34,462.08
Cleared Balance					(34,462.08)	22,602.60

2:28 PM
08/11/21

Tulare Public Cemetery District
Reconciliation Summary
10500 · Cash in Treasury (772), Period Ending 06/30/2021

	<u>Jun 30, 21</u>
Beginning Balance	358,800.79
Cleared Transactions	
Checks and Payments - 9 items	-72,900.44
Deposits and Credits - 13 items	116,074.76
Total Cleared Transactions	<u>43,174.32</u>
Cleared Balance	<u><u>401,975.11</u></u>
Register Balance as of 06/30/2021	401,975.11
Ending Balance	401,975.11

3:06 PM
08/16/21

Tulare Public Cemetery District
Reconciliation Summary
10600 · Endowment - Reserved (773), Period Ending 06/30/2021

	<u>Jun 30, 21</u>
Beginning Balance	1,584,127.52
Cleared Transactions	
Deposits and Credits - 6 items	<u>12,767.63</u>
Total Cleared Transactions	<u>12,767.63</u>
Cleared Balance	<u><u>1,596,895.15</u></u>
Register Balance as of 06/30/2021	1,596,895.15
Ending Balance	1,596,895.15

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08/16/21

Tulare Public Cemetery District
Reconciliation Summary
10700 - Cash in Expansion Account (807), Period Ending 06/30/2021

	<u>Jun 30, 21</u>
Beginning Balance	95,166.23
Cleared Transactions	
Deposits and Credits - 1 item	<u>255.17</u>
Total Cleared Transactions	<u>255.17</u>
Cleared Balance	<u><u>95,421.40</u></u>
Register Balance as of 06/30/2021	95,421.40
Ending Balance	95,421.40

3:13 PM
08/16/21

Tulare Public Cemetery District
Reconciliation Summary
10900 · Endowment - Unreserved (817), Period Ending 06/30/2021

	<u>Jun 30, 21</u>
Beginning Balance	353,004.61
Cleared Transactions	
Deposits and Credits - 1 item	<u>946.51</u>
Total Cleared Transactions	<u>946.51</u>
Cleared Balance	<u><u>353,951.12</u></u>
Register Balance as of 06/30/2021	353,951.12
Ending Balance	353,951.12

TULARE PUBLIC CEMETERY DISTRICT
2019-2021 Y-T-D INTERMENTS

JULY INTERMENTS 2019

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

JULY INTERMENTS 2020

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

JULY INTERMENTS 2021

BODY BURIALS	KERN	8
	NORTH	14
NICHES/HEX		2
CREMATION BURIALS	KERN	1
	NORTH	0
BABY BURIALS	KERN	0
	NORTH	1
TOTALS		26

BODY CREMATION TOTAL	
JAN	14 8 22
FEB	15 9 24
MAR	28 4 32
APR	16 10 26
MAY	18 7 25
JUN	11 4 15
JULY	18 7 25
TOTAL	120 49 169
Percentage	71% 29%

BODY CREMATION TOTAL	
JAN	33 6 39
FEB	20 6 26
MAR	25 8 33
APR	15 8 23
MAY	25 9 34
JUNE	18 6 23
JULY	25 9 34
TOTAL	161 52 213
Percentage	76% 24%

BODY CREMATION TOTAL	
JAN	39 15 54
FEB	39 12 51
MAR	25 12 37
APR	18 13 31
MAY	20 9 29
JUNE	24 17 41
JULY	23 3 26
TOTAL	188 81 269
Percentage	70% 30%

Five Year Interment History			
Year	Body	Cremation	Total
2016	236	94	330
2017	235	94	329
2018	222	76	298
2019	220	95	315
2020	281	98	379

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11. The office manager shall forward certified copies of this resolution to both the Auditor and Treasurer divisions of the Tulare County Auditor-Controller/Treasurer-Tax Collector's office.

The foregoing resolution was adopted on motion of Trustee Secretary, Stephen Present, seconded by Trustee Vice Chairperson James Pennington, at a regular meeting of the Board of Trustees held on August 26, 2021, by the following vote:

AYES: _____
NOES: _____
ABSTAIN: _____
ABSENT: _____

ATTEST: Lydia Cervantes, ADMINISTRATIVE ASSISTANT

By: _____

BBG/12/11/2019/TCD-General/1409974.docx

TULARE PUBLIC CEMETERY DISTRICT

BYLAWS

A. GENERAL

1. Formation

The Tulare Public Cemetery District is a public cemetery district formed on August 1, 1927, by resolution of the Tulare County Board of Supervisors and operates under the California Health & Safety Code along with other provisions of the laws of the State of California.

2. Purpose

The purpose of these Bylaws is to assist the Board of Trustees of the District as it sets policy and conducts the business and affairs of the District to help clarify and define the responsibilities of the officials of the District, and to supplement state law and to promote more specific guidelines for the actions of the Board of Trustees of the District by means which are fair, fiscally responsible, and protective of the interests of the people of the District. These Bylaws express the consensus of the Board as to policy matters covered but are not intended to be exhaustive nor are they intended to restrict the otherwise lawful authority of the Board. Notwithstanding any other term, provision or condition of these Bylaws, no otherwise lawful act of the Board or the officers of the District shall be invalidated by reason of any term, provision or condition of these Bylaws.

3. Roster of Public Agencies

Pursuant to Government Code section 53051, each time a change is made in the name of the District, the address of the District, or a change in the members of the governing board, a statement of facts will be filed with the Secretary of the State and the Tulare County Clerk within ten (10) days of the change.

4. Applicable Law

That which is contained in the applicable provisions of the California Health and Safety Code and applicable provisions of the California Government Code govern the actions of the District and its Board of Trustees.

B. ORGANIZATION

1. Board of Trustees

The District is governed by a Board of Trustees consisting of five members appointed by the Tulare County Board of Supervisors. The Trustees shall hold office for four years and until their reappointment or appointment and qualification of their successors. All Trustees' terms shall commence at noon on the first Monday in January following appointment and end at the same time on the first Monday in January four years later. The Trustees' terms are currently staggered by the Board of Supervisors so that three terms expire in a single even-numbered year and two in a single odd-numbered year (2020 and 2021). On December 11, 2018, the Board of Supervisors took action to re-stagger the terms so they all end in even-numbered years. Accordingly, the terms which expire in 2021 will be followed by two one-year terms expiring in 2022. After that date, three terms will end in one even-numbered year, and two terms will end in the other even numbered year. (Health & Saf. Code, § 9024.)

2. Oath

Before entering on the duties of his or her office and after appointment to a new term each Trustee shall take (orally) and subscribe (sign) the oath or affirmation required by law before an officer authorized to certify oaths. The signed oath will be kept on file in the District office.

3. Officers

The officers of the Board of Trustees shall be a Chairperson, a Vice Chairperson, and a Secretary. The County Treasurer shall act as treasurer of the District. The Secretary may be a trustee or a District employee who shall be the Clerk as described in these Bylaws. No trustee shall hold more than one office. (Health & Saf. Code, § 9028.)

4. Election of Officers

The Board shall elect officers at the first regular meeting of each calendar year. Officers may be re-elected to any number of consecutive terms. Upon the occurrence of a vacancy in one or more of the officer positions, the Board shall fill such vacancy by electing a new officer. An officer may be removed from office by action of the Board of Trustees, and the Chairperson shall place an item for this purpose on the agenda at the request of any Board member. (Health & Saf. Code, § 9028.)

5. Vacancies and Resignations

The office of a member of the Board of Trustees shall become vacant upon the occurrence of any of the grounds set forth in Government Code section 1770. A resignation must be in writing and is effective when filed with the clerk of the Board of Supervisors. (Gov. Code, § 1750.)

6. Duties of the Trustees – General

The Trustees' duties shall be legislative in nature. They shall formulate and adopt policy, rules and regulations for the operation and management of the District.

a) The Trustees shall conduct their business for the public benefit, abiding by the Ralph M. Brown Act (Gov. Code, § 54950 et seq.) concerning the requirements for open meetings of legislative bodies of local governmental agencies in California.

b) They shall exercise sound and prudent judgment in conducting the business of the District and shall deal always in an ethical, honest, straightforward, open and aboveboard manner with the community, the District and the staff.

c) They shall in all ways prudently manage, preserve and account for the District's financial resources. They shall review and approve a budget annually. They shall provide, within applicable budget limitations, adequate personnel, equipment, and materials for the operation and maintenance of the Tulare Public Cemetery.

d) The Board shall establish Personnel Policies which shall provide for the recruitment, selection, retention, evaluation, discipline, and termination of District employees.

e) The Board shall employ a qualified, competent person as the **District Manager** who will manage, administer and supervise the District under the direction of the Board. The Manager shall serve at the will and pleasure of the Board. The Board shall conduct at least annual formal job appraisal reviews of the **District Manager** pursuant to a formal process which will be developed and documented.

f) The Board shall study ways of improving the District and the services the District provides.

g) The Board shall act collectively and the members will not individually involve themselves in the day-to-day operation of the District. They shall function as a Board, rather than as individuals, to adopt public policy and Board procedures for guidance of the Board and Staff.

h) They shall keep the **District Manager** informed of community reaction to the District's services and assist in building positive community relations.

i) The Board shall represent the District at official functions that pertain to the District as required.

j) The Board shall initiate legal action when appropriate, and shall vigorously defend the District as required.

k) It is the duty of the Chairperson to call a workshop meeting upon the appointment of any new Board Member. This is to benefit the newly appointed Trustee and acquaint him or her with the law governing public cemetery districts, District Bylaws, Policies and Procedures, Rules

and Regulations, the Brown Act, the District annual budget, and current issues under study by the Board of Trustees.

7. Clerk of the Board

The Clerk of the Board shall be the **District Manager** or other appointee selected by the Board. He or she shall attend each regular meeting of the Board and shall maintain a record of all proceedings thereof as required by law. If the Clerk of the Board cannot attend a meeting, the Chairperson or the **District Manager** shall make arrangements to have someone in attendance to properly record the Board's proceedings.

It shall be the duty of the Clerk of the Board to attest all District resolutions. The Clerk of the Board shall also keep a record of Board agendas and Board action synopses. The Clerk is responsible for signing all legal documents and affixing the District seal as required. The Clerk is responsible for the publication of legal notices, appropriate action and certification and filing of documents, e.g., budgets, audits, resolutions, and other legal documents. The Clerk is responsible for receiving and answering all official Board correspondence, after appropriate consideration is given to the correspondence by the Board acting collectively.

C. MEETINGS

1. Regular Meetings

The regular meetings of the Board of Trustees shall normally be held on the fourth Thursday of each month, and shall normally commence at the hour of 1:00 P.M., at the District office. Notwithstanding the foregoing, the date, location and starting time of the meeting may be adjusted by order of the Chairperson to accommodate expected business or lack of a quorum, or for other sufficient reasons.

2. Special Meetings

Special meetings may be called at any time by the Chairperson, or by a majority of the Trustees, by delivering personally or by mail, written notice of such meeting to each Trustee and by posting a notice and agenda of the meeting at least 24 hours before the time of such meeting. The call and notice shall specify the time and place of the special meeting and the business to be transacted. No other business shall be considered.

3. Emergency Meetings

Emergency meetings may be called without compliance with the 24-hour notice requirement in the case of any emergency situation involving matters upon which prompt action is necessary as set forth in Government Code section 54956.5.

4. Closed Sessions

Closed sessions may be held during a regular or special meeting. The general reason for a closed session must be made public as required by the Brown Act. Closed sessions not expressly authorized by the Brown Act are prohibited. Following a closed session, the Chairperson shall announce any action taken by the Board during such closed session to the extent such announcement is required by law.

5. Quorum and Vote

A majority of the Board (3 of 5) constitutes a quorum for the transaction of business and a majority of the total membership (3 of 5) is required to take action, regardless of whether there are any vacancies on the Board. The Board may take action by motion, resolution, or ordinance. (Health & Saf. Code, § 9030.)

6. Meeting Procedures

The Chairperson, when present, shall preside at all meetings of the Board, shall take the chair at the hour appointed for every board meeting and shall immediately call the members to order and proceed with the business of the Board. The proceedings of the Board shall be conducted with the provisions of law applicable thereto and generally accepted rules of order and parliamentary procedure, except as otherwise expressly established from time to time by a majority of the Board. Except as they conflict with the Government Code, Robert's Rules of Order (Newly Revised) shall govern all questions of procedures.

7. Meeting Attendance

Each member shall be in his or her respective seat at the hour set forth for each meeting and at the time set for any adjourned or special meeting. Any member not present when the Board is called to order shall be designated in the minutes as absent. If a member arrives after a meeting commences, the Clerk shall note his or her arrival in the minutes.

8. Agenda Organization

The business of each regular meeting of the Board shall be in the order as printed on the agenda or as directed by the Chairperson of the Board. Generally, this shall be as follows:

- a) Call to Order
- b) Roll Call
- c) Public Comment
- d) Trustee Comments
- e) Approval of Board Minutes of previous meetings

- f) Possible Action Items
- g) District Manager's Report
- h) Approval of Claims
- i) Recess to Closed Session
- j) Reconvene to Open Session & Report
- k) Announcements
- l) Adjournment

~~9. Materials for Non-Agenda Items~~

~~Any member intending to introduce a special item not contained in the agenda shall deliver copies of such items, if possible, to each Board member and to the public before the opening of the meeting.~~

10. Board Discussions

When any Board member wishes to speak, the Board member shall address the Chairperson. The Chairperson shall name the member who is first to speak and speakers shall confine their remarks to the questions under debate and avoid disparaging personal attacks or comments. The Chairperson may elect not to recognize a Board member to speak again until all other members have had an opportunity to be heard.

11. Motions and Seconds

Each motion made by any member of the Board shall require a second. Motions and seconds may be made by any member of the Board, including the Chairperson.

12. Roll Call Procedures

The Chairperson shall announce all formal votes for the record. A roll call vote will be used upon request by any trustee.

13. Agenda Preparation

The Chairperson shall direct the preparation of the agenda by the Clerk for the regular monthly meetings for delivery and posting no later than 72 hours prior to the meeting (Gov. Code, § 54954.2) or as required by the Board.

14. Agenda Contents

The Chairperson shall determine the items to be placed on the agenda except as otherwise provided in these bylaws. Any Board Member may include an item on the agenda with approval of the majority of the Board. All appropriate materials relating to each matter shall be included in the

packet. The agenda shall list the items for the Board's consideration by number with a brief statement of the subject matter sufficiently defined to apprise the public of the matter to be considered for each of the items. The agenda may include suggested actions or recommendations.

15. Agenda Distribution

Any written material(s) given to a majority of the Board must be made available to the general public, in compliance with Government Code section 54957.5, so long as those writing are public records. The exception to the obligation to provide the public with access to any writings distributed to the members of the Board are those that deal with matters properly discussed in closed session or protected under Government Code section 6250 et seq., which are to remain confidential.

16. Audience Comment

Any member of the public wishing to address the Board shall first identify himself or herself and shall be limited to three minutes (6 minutes if a language interpreter is used) unless extended by the Chairperson. It is the Board's intent to accommodate all persons who wish to attend open public meetings.

17. Meeting Disruptions

All demonstrations during meetings, including cheering, yelling, whistling, hand clapping, and foot stomping are prohibited. The exception to the right of the public to attend all meetings of the Board applies to those who attempt to disrupt the conduct of the meeting. In the event that any meeting is willfully disrupted, by a group or groups of persons, so as to render the orderly conduct of such meeting infeasible, and order cannot be restored by the removal of the individuals who are willingly interrupting the meeting, the Board may order the meeting room cleared and continue in session. However, only matters appearing on the agenda may be considered in such a session. Duly accredited representatives of the press and other news media, except those participating in the disturbance, shall be allowed to attend any session held pursuant to this exception. (Gov. Code, § 54957.9.)

D. POWERS, DUTIES, AND COMPENSATION

1. Chairperson

The Chairperson shall possess the powers and perform the duties prescribed as follows:

- a) The Chairperson shall have general direction over the Board room.

b) The Chairperson shall supervise the day-to-day activities of the District's management employee(s) **in the event the district manager is unavailable or fails to perform major responsibilities. In the event the Chairperson assumes such duties, the board shall call a special meeting as soon as reasonably possible.** No other Trustee shall supervise or direct any employee of the District without delegation by the Chairperson or the Board. The Chairperson shall be responsible for responding to, and taking or directing others to take appropriate action necessary as a result of, events or occurrences which do not require action by the Board, but which are beyond the authority of the staff, or for which the staff seeks or requires assistance.

c) The Chairperson shall preserve order and decorum; prevent demonstrations; and in accordance with the law, order removal from the Board room any person whose conduct is deemed objectionable; and order the Board room cleared whenever deemed necessary. (Gov. Code, § 54957.9.)

d) The Chairperson may allocate the length of time for public discussion of any matter in advance of such discussion with the concurrence of the Board. (Gov. Code, § 54954.3.)

e) The Chairperson shall be the official spokesperson for the Board and the principal contact with other governmental agencies, legal counsel and the press, unless the Board delegates this authority to another.

f) The Chairperson shall appoint committees of the Board as deemed necessary.

2. Vice-Chairperson

In the absence or unavailability of the Chairperson to act, the Vice-Chairperson shall act as Chairperson.

3. Treasurer

In the event that all District funds are withdrawn from the county's custody, a treasurer shall be appointed and shall be bonded. The treasurer will be responsible for accounting for all funds and for regularly preparing and making reports to the Board regarding the District's finances. (Health and Saf. Code, § 9077.)

4. Trustees

Each Trustee shall be entitled to request information and assistance from the District. Financial or legal advice shall be obtained only through the Board or the staff acting at the direction of the Board or within their authority as employees.

5. Board Compensation

In order to comply with the requirements of Health and Safety Code section 9031, which requires the compensation of the Trustees to be set by ordinance or resolution, these Bylaws are deemed to have been adopted by resolution. The Trustees shall receive one hundred dollars (\$100.00) for each regular meeting of the Board of Trustees attended, and twenty-five dollars (\$25.00) for each special board meeting attended, unless a special board meeting is held the same day as a regular board meeting, in which case no additional compensation shall be paid, and for required training attended, not to exceed a total of four hundred dollars (\$400.00) in any calendar month. Trustees shall be allowed actual and necessary traveling and incidental expenses incurred in the performance of official business of the District, as approved by the Board. (Health & Saf. Code, § 9031.)

6. Notification of Impending Absence

If any member of the Board is unable to attend a meeting, the Board member shall, if possible, notify the Board Chairperson, the **District Manager**, or Clerk of the Board or designated representative prior to the meeting.

E. DISTRICT EXPENDITURE POLICY

Expenditures of the District shall be made only in accordance with the District's Expenditure Policy as adopted by the Board. Such Expenditure Policy shall include at a minimum, contracting, purchasing and disposition of property policy.

F. AMENDMENT OF BYLAWS

These Bylaws shall be reviewed bi-annually. Bylaws may be amended at any Board meeting by a simple majority vote.

ATTEST: BOARD OF TRUSTEES

By: _____
Secretary

History

Adopted October 2, 2017.
Amended: April 18, 2018;
September 19, 2018;
February 20, 2019,
April 24, 2019,
October 29, 2019.

Tulare Public Cemetery District
Regular Board Meeting Minutes
July 22, 2021

CALL TO ORDER:

The Tulare Public Cemetery board meeting was called to order at 9:10 a.m. at 900 East Kern Ave, Tulare, California by Chairman Xavier Avila. Other trustees present were Vice Chairman Jim Pennington, Secretary Steve Presant, and Trustee Charlie Ramos. Trustee Aguilar was absent. Manager Clara Bernardo was in attendance.

RECOGNITION OF VISITORS:

Nine members of the public in attendance.

Trustee Aguilar arrived to the meeting at 9:17am.

OPEN SESSION

4.1 Manager Bernardo presented certificates that will be provided every employee for their successful safe work practice certificates.

4.2 Given by Manager Bernardo

4.3 Trustee Presant moved to approve minutes. Vote (5-0)

4.4 Audit Committee Report given by Trustee Presant

4.5 Tabled until next meeting

4.6 Trustee Pennington moved to approve 2021-2022 Fiscal Year Budget. Vote (4-1) Trustee Aguilar opposed.

4.7 Trustee Aguilar moved to table this agenda item, motion failed for lack of second. Trustee Avila moved to increase pay by minimal amount across the board, motion failed for lack of second. Board consensus to table this agenda item at this time and have Audit Committee work with Manager Bernardo on pay increase amount.

4.8 Board discussion. No action taken.

4.9 Trustee Presant moved to readjust Interim Managers pay scale to its original value prior to upgrade. Vote (5-0).

4.10 Board discussion. No action taken.

4.12 Chairman Avila appointed the Audit Committee to review the existing Price List

4.14 Report given by Linda Maloy

ADJOURNED TO CLOSED SESSION

Adjourned into Closed Session at 11:02am

Tulare Public Cemetery District
Regular Board Meeting Minutes
July 22, 2021

OPEN SESSION FROM CLOSED SESSION at 12:05pm.:

2.3 Announcement Out: The Board authorized County Counsel to offer up a settlement to Tammie and Angela Lasswell.

4.11 Discussion from County Council Zeehan and Nagra regarding the Manager hiring process. County Council Zeehan and Manager Bernardo will complete a hiring policy that applies to all hiring at the Tulare Cemetery going forward.

4.13 Board tabled for additional quote.

4.15 Modifications made by the Board approved by consensus and modified By-laws will be presented to the board at the next meeting.

ADJOURNMENT:

Chairperson Avila adjourned the meeting at 1:35pm

Respectfully Submitted,

Board Secretary

Tulare Public Cemetery District
Special Board Meeting Minutes
August 16, 2021

CALL TO ORDER:

The Tulare Public Cemetery board meeting was called to order at 9:03 a.m., at 900 E. Kern Ave, Tulare, California by Chairperson Xavier Avila. Other trustees present were Vice Chairman Jim Pennington, Secretary Steve Presant, Trustees Charlie Ramos and Alberto Aguilar.

OPEN SESSION:

2.1 – Reviewed Resolution 2021/2022-1 to designate the Manager or their designee to consent to each and every transfer of internment rights. Trustee Avila moved for approval. Vote: (5-0)

ADJOURNMENT:

Chairman Avila adjourned the meeting at 10:29 a.m.

Respectfully Submitted,

Board Secretary

Since 1934

MORRIS LEVIN & SON, INC.

1816 S. "K" Street, Tulare, CA 93274-6842
(559) 686-8561 Contractors State Lic. 167881
www.morrislevin.com

QUOTE#
PROPOSAL # 24447
RR / CB
BY

PROPOSAL AND CONTRACT (COMMERCIAL)

CUSTOMER NAME: TULARE PUBLIC CEMETERY D OWNER OF PROPERTY
BILLING ADDRESS: 900 E KERN ADDRESS:

City TULARE State CA Zip 93274-- City, State, Zip
TELEPHONE: 686-5544 686-5544 TELEPHONE:
DATE: 6/20/2021 91 621 7 JOB LOCATION: 900 E KERN ST
TULARE

Morris Levin & Son, Inc. is not responsible for utilities of any type below ground surface.

We propose to furnish all materials and perform all labor necessary to complete the following:

FURNISH AND INSTALL (2) 2 TON PACKAGE UNITS WITH ALL NEW DUCTS,
REGISTERS, GAS AND ELECTRICAL TO NEW UNIT IN THE BREAKROOM AND
FRONT OFFICE.

PREVAILING WAGE JOB/MLS DIR# 1000005166/ LIC#167881/TULARE COUNTY
All warranty work to be completed during regular business hours

This proposal is void unless accepted by 12-Jul-21. All work to be done in conformance with State and County
codes and standard practices. Price includes all sales tax, labor and materials. Price does not include permits or bonds unless specified.
The above work shall be completed for the sum of EIGHTEEN THOU EIGHT HUND NINETY FOUR
Dollars (\$ 18,894) which shall be paid as follows:



Any alteration or deviation from the above specifications involving extra cost of material or labor will only be executed upon written
orders for same and will become an extra charge over the contract price. SEE REVERSE FOR ADDITIONAL TERMS AND NOTICES.

MORRIS LEVIN & SON, INC.
SIGNATURE [Signature]
PLEASE PRINT NAME ELIAS PEREZ

ACCEPTANCE

You are hereby authorized to furnish all materials and labor required to complete the work mentioned in the above proposal, for which
agree to pay the amount stated in said proposal, and according to the terms thereof. I also
acknowledge receipt of Mechanics' Lien Law Notice on reverse side.

CUSTOMER SIGNATURE

PLEASE PRINT NAME

Date

TULARE PUBLIC CEMETERY DISTRICT FLOWER POLICY

The following are guidelines for the use of flowers and decorations on the grave sites in the Tulare Public Cemetery District, in order to maintain the cemeteries in an attractive and dignified manner and in order to protect the safety of visitors and the employees on the cemeteries.

FLOWERS AND DECORATIONS MUST BE CONFINED WITHIN THE VASE HOLDERS ON EACH GRAVE SITE MARKER BORDER

There shall not be placed on any grave, crosses, balloons, fences cement vases, borders of the flowers, rocks, wood, metal, statues, toys, decorations, etc, unless they are **confined and secured** as an integral part of the flower arrangement within the vase holders above the grave site marker. Anyone who does not have a marker/headstone cannot have anything on the grave until a marker /headstone is set.

Cemetery staff will remove any of the arrangement that become wilted, tattered, a hazard, or safety issue to anyone visiting the Cemetery.

Tulare Public Cemetery District will take reasonable efforts not to harm arrangements within the site containers and will not be responsible for anything that has broken, lost, stolen misplaced or vandalized.

Fresh flowers wreaths, potted plants, or easel arrangements from a funeral service, should be picked up by the family within a few days after the service, or the cemetery will remove them from the grave site when they become wilted or tattered.

Your cooperation with this policy will help the Tulare Public Cemetery District maintain a clean and safe environment for all those visiting the cemetery.

Any headstone/marker that has any homemade add-ons to the headstone/marker will be removed

BOARD OF TRUSTEES
TULARE PUBLIC CEMETERY DISTRICT
900 EAST KERN AVE.
TULARE, CA 03274

POLICY AMENDED AND ADOPTED JULY 11, 2007
AMENDED AND ADOPTED SEPTEMBER 26, 2019



TULARE PUBLIC CEMETERY DISTRICT
FLOWER POLICY &
DECORATING OF GRAVES AND NICHEs
For Kern and North J Cemeteries

The following are **policies and** guidelines for the use of flowers and decorations on all **gravesites, cremation, niche, ossuary and any/all premises** at the Tulare Public Cemetery District. The following policies will be enforced to maintain the **best interests and safety of all families, visitors and staff**. In order to maintain the cemeteries in an attractive and dignified manner and **keep the expense of maintenance at a minimum**, we kindly ask that the following regulations be observed.

FLOWERS AND DECORATIONS MUST BE CONFINED WITHIN
THE *DESIGNATED* VASE HOLDERS ON EACH *NICHE OR GRAVE SITE*
HEADSTONES/MARKER BORDER

There shall not be placed in, on or around any niche, grave, tree, or on any part of the premises: crosses, glass, balloons, fences, borders around headstone or plot, containers, any nonfloral items, standalone decorations, metal hooks, plant hangers, bird houses, windchimes, pinwheels, toys, flammable candles, solar lights, digital devices, battery operated systems, cement vases, flowers, rocks, wood, metal, statues, decorations, etc., unless they are **confined and secured** as an integral part of the flower arrangement within the **designated** vase holders above the grave site marker. **Any plot which** does not have a marker/headstone **cannot have anything on the grave** until a marker/headstone is set and **then the polices must then be followed.**

Holidays -We will allow **additional flower bouquets, arrangements, or potted plants** only on the concrete marker foundation/headstone on these specific holidays:

- | | | | |
|----------------------|---------------|----------------------------------|---------------|
| *Valentines | *Easter | *Mother's Day | *Father's Day |
| *Memorial Day | *Thanksgiving | *Christmas | |
| *Deceased's Birthday | | *Anniversary of Deceased passing | |

They will be allowed to remain for 7 days beginning on specific holiday. If not picked up during that time, cemetery personnel will dispose of the extra flowers and or items by the 8th day without any further notice.

Christmas - Flowers allowed to remain from November 29 - January 15th We will allow the extra flowers on the concrete markers/headstone only.

CLEAN-OUT - THERE WILL BE A **COMPLETE CLEAN OUT OF EVERYTHING ON ALL HEADSTONES AND NICHEs ON January 16 & 17th of every year. NO FURTHER NOTICE WILL BE GIVEN.**

After the Clean-Out you are welcome to replace flowers in the vases as approved in this policy.

ABSOLUTELY NO ITEMS ARE ALLOWED ON THE GRASS AREA!
NO EXCEPTIONS!

Cemetery staff will remove any of the **fresh or artificial** arrangements that become wilted, tattered, a hazard, or **might be a** safety issue to anyone visiting the Cemetery.

Tulare Public Cemetery District will take reasonable efforts not to harm arrangements within the site containers and will not be responsible **or held liable** for anything that is broken, lost, stolen, misplaced, **damaged by weather**, vandalized **or causes beyond our control**.

Fresh flowers wreaths, potted plants, or easel arrangements from a funeral service, should be picked up by the family within a few days after the service, or the cemetery will remove **and dispose of** them from the gravesite when they become wilted or tattered.

Any and all **unauthorized** additions or items of any kind that are placed or affixed to the headstones/markers/niches or premises shall be removed and disposed of upon discovery by Tulare Public Cemetery District staff.

Tulare Public Cemetery is not responsible to hold any unauthorized items that are not within compliance of the policies.

THIS IS THE ONLY NOTICE YOU WILL RECEIVE. WE WILL NOT CONTACT YOU OR GIVE YOU WARNING ABOUT THE REMOVAL AND DISPOSING OF ITEMS THAT DO NOT MEET COMPLIANCE.

ALL HEADSTONES BECOME THE RESPONSIBILITY OF THE REMAINING FAMILY ONCE THEY ARE SET.

FOR YOUR PROTECTION PLEASE BE CAREFUL WHEN WALKING ON THE GROUNDS AS THEY ARE UNEVEN. ALSO, BE CAREFUL AND WATCH YOUR STEP AROUND THE CEMENT CURBING THROUGHOUT THE CEMETERY.

If you have any questions or concerns regarding the placement of decorations, flowers, etc. on the graves, niches or premises please contact the office for approval. **Only the District Manager can make approvals.**

We Thank You for your cooperation. The Tulare Public Cemetery District **is determined to** maintain a clean and safe environment for all of those visiting **and employed at** the cemetery.

BOARD OF TRUSTEES
TULARE PUBLIC CEMETERY DISTRICT
900 EAST KERN AVE.
TULARE, CA 93274

POLICY AMENDED AND ADOPTED JULY 11, 2007
AMENDED AND ADOPTED SEPTEMBER 26, 2019
AMENDED AUGUST 26, 2021



TULARE PUBLIC CEMETERY DISTRICT
ACKNOWLEDGEMENT AND AGREEMENT OF
FLOWER POLICY, DECORATING OF GRAVES & NICHES

POLICY AMENDED AND ADOPTED JULY 11, 2007
AMENDED AND ADOPTED SEPTEMBER 26, 2019
AMENDED AUGUST 26, 2021

Interment Rights Owner(s)

Cemetery _____ Section / Block _____ Plot# _____

I/We acknowledge that I have received, read and understand the above policies and procedures in its entirety and agree to abide by them. I/We understand and agree that any items that are not in compliance with these policies will be immediately removed and disposed of by Tulare Public Cemetery and/or their staff. I/We acknowledge and agree that we are the Interment Rights owners and have the responsibility of everything that is placed on and around the plot that is not in compliance and that we will remove it immediately. I/We also understand and agree that Tulare Public Cemetery and/or their staff is not responsible or liable for any damaged or missing items that are placed on or around the plot regardless of compliance. I/We also understand that these policies can be changed at any time and I agree to follow any of the current and new policies that are amended.

Interment Rights Owner - Signature

Date

Interment Rights Owner - Signature

Date