

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

**BOARD AGENDA**

**Regular Board Meeting**  
**March 6, 2020**  
**12:40 P.M.**

**PRELIMINARIES:**

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

**NOTICE TO THE PUBLIC  
PUBLIC COMMENT PERIOD**

AT THIS TIME, MEMBERS OF THE PUBLIC MAY COMMENT ON ANY ITEM THAT IS NOT ON THE AGENDA THAT IS WITHIN THE JURISDICTION OF THE BOARD. Under state law, matters presented under this item cannot be discussed or acted upon by the board at this time. For items appearing on the agenda, the public is invited to make comments at the time the item comes up for board consideration. Any person addressing the board will be limited to a maximum of three (3) minutes so that all interested parties have an opportunity to speak

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

**CLOSED SESSION – ITEMS:**

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

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

Agency Negotiator(s): Chairperson Stephen Presant

Parties with whom negotiating: Stanley and Denise Creelman

Instructions to negotiator will concern: Price and terms of payment [if you want to add more info voluntarily you could add something like "for new lease"]

**OPEN SESSION – REPORT OUT OF CLOSED SESSION:**

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

- 3.1 Approval of January 30, 2020 Minutes
- 3.2 January 2020 Financial Report
- 3.3 Audit Committee Report
- 3.4 Update on Cemeterians Foundation
- 3.5 Calendar of Events 2020
- 3.6 Creation of Auxiliary & Standing Committees
- 3.7 Discussion Capital Projects in 2020
- 3.8 Proposed Pay Raises for Four Employees
- 3.9 Proposed Permanent Full Time Office Assistant
- 3.10 Vault Resolution

- 3.11 Security Policy
- 3.12 TPCD Credit Card Policy
- 3.13 Office Manager's Report

ADJOURNMENT:

OPEN SESSION AGENDA ITEMS  
NOTICE TO THE PUBLIC

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

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

Tulare Public Cemetery District  
Regular Board Meeting Minutes  
January 30, 2020

CALL TO ORDER:

The Tulare Public Cemetery board meeting was called to order at 1:06 p.m., at 900 E. Kern Avenue, Tulare, California by Vice Chairperson Stephen Presant. Trustees present were Trustee James Pennington and Trustee Alberto Aguilar.

Trustee Vicki Gilson was absent. Chairperson Xavier Avila was running late.

At 1:09 p.m. Chairperson Xavier Avila walked into the meeting.

RECOGNITION OF VISITORS:

None

PUBLIC COMMENTS:

At 1:12 p.m. Chairperson Avila opened up for Public Comments.

Linda Maloy and Vicky Gordon announced that they have stated a new foundation call the Cemeterians – Tulare which is a non-profit organization to help the cemetery and the community of Tulare.

TRUSTEE COMMENTS:

Vice Chairperson Presant commented on the construction that is all over Tulare and seems that this will mean more property tax in the community.

Trustee Aguilar reminded the board that according to the district's bylaws any new board member needs to take an educational meeting to know what the rules and regulations are. Trustee Aguilar asked that this be done in the near future. Trustee Aguilar also commented on the policies he was asked to right for the district which he submitted to the office manager to be added on today's agenda and was not. Trustee Aguilar asked why does the board have him make policies if the chairperson will not add them to the agenda to be voted on? He feels it is a waste of his time to write the policies if the board is not going to review them.

Chairperson Avila responded to Trustee Aguilar's comments on the agenda. Chairperson Avila felt the agenda was already long that called for a long meeting. He then asked the office manager not to add the policies to the agenda

ELECTION OF OFFICERS:

Trustee Avila nominated Trustee Stephen Presant as Chairperson, second by Trustee Pennington. No other nominations were announced for chairperson.

Nominee Stephen Presant for Chairperson (4-0).

Chairperson Presant nominated Trustee Avila as Vice Chairperson, second by Trustee Pennington.

Nominee Xavier Avila for Vice Chairperson (4-0)

Chairperson Presant nominated Trustee Pennington as Secretary, second by Vice Chairperson Avila.

Nominee James Pennington for Secretary (4-0).



Tulare Public Cemetery District  
Regular Board Meeting Minutes  
January 30, 2020

MANAGER'S SALARY:

It was motioned by Vice Chairman Avila to raise the rate of pay for Office Manager, Leonor Castaneda to \$26.00 per hour, second by Secretary Pennington (3-1). Trustee Aguilar opposed.

DISCUSSION OF SECRETARY/GROUNDSMEN SALARY:

It was motioned by Secretary Pennington to start the Secretary position at a hiring rate of \$17.00 per hour, second by Trustee Aguilar. (4-0) It was motioned by Vice Chairperson Avila to raise the rate of pay for Foreman Faria to \$22.00 per hour, second by Secretary Pennington (3-1). Trustee Aguilar opposed.

APPROVAL OF DECEMBER 18, 2019 MINUTES, DECEMBER 31, 2019 SPECIAL MINUTES & JANUARY 8, 2020 SPECIAL MINUTES:

In accordance with Robert's Rules of Order Chairperson Presant approved the Minutes as corrected.

SEPTEMBER, NOVEMBER, & DECEMBER 2019 FINANCIAL REPORTS:

Motion by Vice Chairperson Avila to approve the September, November and December Financial Reports, second by Secretary Pennington (4-1) Trustee Aguilar opposed.

AUDIT COMMITTEE REPORT:

At this time Chairperson Presant appointed Secretary Pennington to the Audit Committee. Secretary Pennington accepted the position. Chairperson Presant informed the board that Carlen Ringius has resigned from the Audit Committee. He also reported that the audit committee reviewed all of the Rigo Signs invoices from April to December of 2019. Chairperson Presant recommend for changes on the Employee Handbook in particular on the introductory period and holiday pay.

He also reported to the board that the Audit Committee meet on January 24<sup>th</sup> at 1:00 p.m. with the auditor Rob Dennis via telephone conference. The Audit Committee took a first look of the Draft Audit for the district and they had some recommend changes for him.

REVOLVING FUND RESOLUTION 2019/2020 – 3:

Vice Chairperson Avila motion to approve Resolution 2019/2020 – 3, second by Secretary Pennington (4-1) Trustee Aguilar abstained.

GOPHER MACHINE:

Vice Chairperson Avila motioned to approve for the district to buy a gopher machine to get rid of the gophers, second by Secretary Pennington (4-0).

MADERA TRAINING FOR GROUNDS KEEPERS:

Trustee Aguilar approved the training for the grounds keepers and for them to take a car rental, second by Vice Chairperson Avila (4-0)

GRAVE REPURCHASE OFFER:

It was motioned by Vice Chairperson Avila to change the policy of Grave Repurchases for Kern Cemetery at a minimum rate of \$500, second by Secretary Pennington (4-0). At this time the board asked county counsel Aaron Zaheen to make the changes to the current policy.

Tulare Public Cemetery District  
Regular Board Meeting Minutes  
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REVIEW OF PROPOSED CHANGES TO THE EMPLOYEE HANDBOOK:

As recommend previously by Chairperson Presant in his Audit Committee report to make changes to the Employee Handbook. Motioned by Trustee Aguilar to make those changes, second by Secretary Pennington (4-0).

REVIEW OF POLICY FOR KERN CEMETERY RULES & REGS.:

This item was tabled.

REVIEW OF SERVICE SCHEDULING POLICY:

This item was brought before the board by the Office Manager Castaneda because staff had recent difficulties by a funeral home who changed the interment date less than 24 hours before the original interment date. Office Manager Castaneda reported that this funeral home changed the date 3 weeks out. Office Manager Castaneda felt that to have a grave open for 3 weeks is a liability issue for the cemetery and asked the board to change the Service Scheduling Policy to show that if a funeral home changes the service date 48 hours before the service was originally scheduled for that funeral home will be charged opening/closing and vault handling cost.

At 3:26 p.m. Vice Chairperson Avila left the board meeting.

Motion was made by Secretary Pennington to amend the Service Scheduling Policy if a mortuary reschedules the services the mortuary is responsible for opening/closing, vault handling, and admin fees and for the Worksheet also to be amended, second by Trustee Aguilar (3-0). The board at this time asked Aaron Zaheen to make the changes of both the worksheet and the service scheduling policy.

MANAGER'S REPORT:

Office Manager Castaneda announced that she had decided to hire Phyllis Schnieder, as Secretary to the District her first day will be January 31, 2020.

Office Manager Castaneda will be needing the Form 700 from all board members and audit committee members by April 1, 2020. At the next board meeting office staff will also need signatures for the AUD 247 for the Tulare County Treasurer's office.

Pontem is on our computers now and we will be going live with it. They entered over 33,000 entry's. On Friday all office staff including Linda Maloy will be taking training on Pontem software. Linda and Jewels will be doing all the data entry on the interments that we were not able to enter during the transition from CemSafe Pontem. They will also be entering all the available grave we have at North Cemetery.

Office Manager also asked if any of the board members or audit committee members would like their picture on the website if so please send me a JPG and to be posted.

She also reported that she received two bids from two different temp agencies which she had enclosed at the moment we are paying Nexum Staffing also known as Professional



Tulare Public Cemetery District  
Regular Board Meeting Minutes  
January 30, 2020

Personnel at a rate of \$18.46 to \$19.17 an hour. Currently we do not have a contract with Professional Personnel or Nexum Staffing.

ADJOURNMENT:

Having nothing further to discuss Chairperson Presant adjourned the meeting at 3:53 p.m.

Respectfully Submitted,

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Board Secretary

Tulare Public Cemetery District  
**Balance Sheet**  
As of January 31, 2020

	Jan 31, 20
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10100 · Petty Cash	450.13
10150 · Bank of The Sierra - CHK ACCT	55,582.70
10500 · Cash in Treasury (772)	223,306.58
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,169,391.08
Total 10600 · Endowment - Reserved (773)	1,485,409.00
10700 · Cash in Expansion Account (807)	64,594.41
10900 · Endowment - Unreserved (817)	340,176.33
Total Checking/Savings	2,169,519.15
Other Current Assets	
10 · Customer Balance Due	263.17
12001 · Undeposited Funds	7,127.70
Total Other Current Assets	7,390.87
Total Current Assets	2,176,910.02
<b>TOTAL ASSETS</b>	<b>2,176,910.02</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	13,937.68
Total Accounts Payable	13,937.68
Other Current Liabilities	
24000 · Payroll Liabilities	4,836.48
24010 · Pension Payable	2,267.22
24020 · Health Insurance Payable	13,659.13
25500 · Sales Tax Payable	1,735.96
Total Other Current Liabilities	22,498.79
Total Current Liabilities	36,436.47
<b>Total Liabilities</b>	<b>36,436.47</b>
Equity	
30000 · Opening Balance Equity	2,282,733.86
31100 · Retain Earnings	-178,895.99
Net Income	36,635.68
Total Equity	2,140,473.55
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,176,910.02</b>

1:17 PM  
03/03/20  
Accrual Basis

Tulare Public Cemetery District  
Profit & Loss Budget Performance  
January 2020

	Jan 20	Budget	Jul '19 - Jan 20	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4000 · County Taxes	20,564	14,647	104,280	102,527	175,760
4801 · Interest Income - 772	0	250	1,898	1,750	3,000
5400 · Charges for Current Services	97,242	50,833	444,858	355,833	610,000
5805 · Misc. Revenue	1,038	1,667	1,107	11,667	20,000
5835 · Other Revenue	363	270	4,088	1,890	3,240
<b>Total Income</b>	<b>119,207</b>	<b>67,667</b>	<b>556,232</b>	<b>473,667</b>	<b>812,000</b>
<b>Expense</b>					
<b>6000 · Payroll and Employee Benefits</b>					
6001 · Regular Payroll	35,599	20,708	164,278	144,958	248,500
6002 · Overtime	1,545	417	5,788	2,917	5,000
6004 · Benefits	11,422	3,167	56,182	22,167	38,000
6005 · Extra Help	6,131	4,583	48,275	32,083	55,000
6008 · Directors Fees	125	250	1,400	1,750	3,000
6011 · Retirement-SD Portion	7,711	2,000	19,069	14,000	24,000
6012 · Social Security and Medicare	2,842	1,500	13,010	10,500	18,000
6015 · Workers Compensation Ins.	0	1,500	22,323	10,500	18,000
6016 · Unemployment Ins.	1,077	417	1,280	2,917	5,000
<b>Total 6000 · Payroll and Employee Benefits</b>	<b>66,451</b>	<b>34,542</b>	<b>331,607</b>	<b>241,792</b>	<b>414,500</b>
<b>7003 · Penalties</b>					
7004 · Clothing and Personal Supplies	861	500	1,317	3,500	6,000
7005 · Telecommunications	0	333	2,345	2,333	4,000
7006 · Vaults and Crypts	356	500	2,943	3,500	6,000
7009 · Household Supplies	9,300	5,417	49,612	37,917	65,000
7010 · Insurance	0	125	831	875	1,500
7025 · Mileage Reimbursement Expense	0	1,750	7,701	12,250	21,000
7030 · Maintenance and Repairs	6,729	8,917	69,884	62,417	107,000
<b>7036 · Office Supplies and Expense</b>					
7039 · Miscellaneous	1,926	2,042	8,394	14,292	24,500
7043 · Professional Fees	180	208	379	1,458	2,500
7045 · Security	10,791	1,708	26,665	11,958	20,500
	798	333	876	2,333	4,000



1:17 PM  
03/03/20  
Accrual Basis

Tulare Public Cemetery District  
Profit & Loss Budget Performance  
January 2020

	Jan 20	Budget	Jul '19 - Jan 20	YTD Budget	Annual Budget
7059 · Publications and Legal Notices	643	250	4,380	1,750	3,000
7073 · Training / Education	1,047	667	5,128	4,667	8,000
7081 · Utilities	2,287	3,750	28,146	26,250	45,000
7425 · Taxes	0	125	1,299	875	1,500
8001 · Graves Repurchase	600	833	4,865	5,833	10,000
8100 · Building and Improvements	0	1,500	0	10,500	18,000
8300 · Equipment	0	4,167	51,435	29,167	50,000
Total Expense	101,970	67,667	597,875	473,667	812,000
Net Ordinary Income	17,237	-0	-41,643	-0	0
Other Income/Expense					
Other Income					
9100 · Endowment					
9101 · Endowment Revenue	7,826	5,000	38,126	35,000	60,000
9102 · Interest Income - EC	0	2,500	19,566	17,500	30,000
Total 9100 · Endowment	7,826	7,500	57,692	52,500	90,000
9200 · Fund for Future Expansion - 807					
9201 · Rent and Concessions - 807	0	8,400	8,400	8,400	8,400
9203 · Interest Income - 807	0	42	669	292	500
9200 · Fund for Future Expansion - 807 - Other	0	1,250	0	8,750	15,000
Total 9200 · Fund for Future Expansion - 807	0	9,692	9,069	17,442	23,900
9300 · Unreserved Funds - 817					
9301 · Interest Income - 817	0	542	1,559	3,792	6,500
Total 9300 · Unreserved Funds - 817	0	542	1,559	3,792	6,500
Total Other Income	7,826	17,733	68,320	73,733	120,400
Net Other Income	7,826	17,733	68,320	73,733	120,400
Net Income	25,063	17,733	26,677	73,733	120,400

4:14 PM

02/06/20

**Tulare Public Cemetery District**

**Reconciliation Summary**

10150 · Bank of The Sierra - CHK ACCT, Period Ending 01/31/2020

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	<u>Jan 31, 20</u>
<b>Beginning Balance</b>	67,598.16
<b>Cleared Transactions</b>	
Checks and Payments - 72 items	-88,290.14
Deposits and Credits - 9 items	95,000.00
<b>Total Cleared Transactions</b>	<u>6,709.86</u>
<b>Cleared Balance</b>	<u><u>74,308.02</u></u>
<b>Uncleared Transactions</b>	
Checks and Payments - 15 items	-18,725.32
<b>Total Uncleared Transactions</b>	<u>-18,725.32</u>
<b>Register Balance as of 01/31/2020</b>	<u><u>55,582.70</u></u>
<b>Ending Balance</b>	55,582.70

10:26 AM

02/12/20

Accrual Basis

# Tulare Public Cemetery District Check List Without Payroll

January 2020

Date	Num	Name	Memo	Amount	Balance
<b>10150 - Bank of The Sierra - CHK ACCT</b>					
01/14/2020		CALPERS	QuickBooks gener...	0.00	0.00
01/14/2020		SoCalGas	QuickBooks gener...	0.00	0.00
01/15/2020	AUT...	State Board of Equa...		-2,725.68	-2,725.68
01/03/2020	AUT...	CALPERS		-1,131.78	-3,857.46
01/03/2020	AUT...	CALPERS		-1,438.48	-5,295.94
01/08/2020	AUT...	Harland Clarke		-218.12	-5,514.06
01/13/2020	AUT...	AT & T Internet		-70.00	-5,584.06
01/14/2020	AUT...	Southern California ...		-249.60	-5,833.66
01/27/2020	AUT...	AT & T Phone's		-237.63	-6,071.29
01/28/2020	AUT...	AT & T Phone's		-74.32	-6,145.61
01/15/2020	AUT...	AT & T Mobility		-89.77	-6,235.38
01/15/2020	AUT...	CALPERS		-1,131.78	-7,367.16
01/15/2020	AUT...	CALPERS		-1,438.48	-8,805.64
01/28/2020	AUT...	Intuit		-14.00	-8,819.64
01/21/2020	AUT...	City of Tulare		-1,582.03	-10,401.67
01/14/2020	AUT...	State Board of Equa...		-1,160.72	-11,562.39
01/15/2020	AUT...	State Board of Equa...		-2,219.00	-13,781.39
01/15/2020	AUT...	State Board of Equa...		-2,602.97	-16,384.36
01/15/2020	AUT...	State Board of Equa...		-2,593.29	-18,977.65
01/03/2020	1767	Gary V. Burrows Inc.		-416.79	-19,394.44
01/03/2020	1768	Morris Levin & Son		-2,427.11	-21,821.55
01/03/2020	1769	Lowe's		-350.82	-22,172.37
01/03/2020	1770	TF Tire & Service		-365.71	-22,538.08
01/03/2020	1771	Res Com	North Cemetery	-45.00	-22,583.08
01/03/2020	1772	Wilbur - Ellis Compa...		-634.78	-23,217.86
01/14/2020	1775	Asco Pacific		-112.56	-23,330.42
01/14/2020	1776	Baker Supplies and ...		-263.84	-23,594.26
01/14/2020	1777	Battery Pro		-270.08	-23,864.34
01/14/2020	1778	CA Turf Equipment ...	VOID:	0.00	-23,864.34
01/14/2020	1779	Giotto's Alarm Tech,...		-720.00	-24,584.34
01/14/2020	1780	Nexem Staffing and ...		-2,258.51	-26,842.85
01/14/2020	1781	Office Depot		-1,029.27	-27,872.12
01/14/2020	1782	Reed Shaffer		-300.00	-28,172.12
01/14/2020	1783	Res Com		-45.00	-28,217.12
01/14/2020	1784	Streamline	Webpage Services	-100.00	-28,317.12
01/14/2020	1785	US Bank Equipment...		-89.23	-28,406.35
01/14/2020	1786	Visalia Times Delta		-439.00	-28,845.35
01/14/2020	1787	Waste Management...		-417.89	-29,263.24
01/14/2020	1788	Wilbur - Ellis Compa...		-225.97	-29,489.21
01/14/2020	1789	CAPC		-650.00	-30,139.21
01/14/2020	1790	CA Turf Equipment ...	Kern	-47.00	-30,186.21
01/20/2020	1791	Felix M. Villarreal	Guillermo I. Villarre...	-180.00	-30,366.21
01/20/2020	1793	SoCalGas		-93.39	-30,459.60
01/20/2020	1794	Tulare County Coun...		-985.86	-31,445.46
01/20/2020	1795	Nexem Staffing and ...	VOID:	0.00	-31,445.46
01/21/2020	1796	CAPC		-458.00	-31,903.46
01/21/2020	1797	Nexem Staffing and ...		-3,986.46	-35,889.92
01/22/2020	1798	CAPC	Annual Conference	-539.00	-36,428.92
01/24/2020	1799	Norris Borges	Grave Repurchase...	-207.30	-36,636.22
01/26/2020	1800	Alberto Aguilar	Sp. Brd Meetings 1...	-175.00	-36,811.22
01/26/2020	1801	Baker Supplies and ...		-241.92	-37,053.14
01/26/2020	1802	CA Turf Equipment ...		-206.12	-37,259.26
01/26/2020	1803	Central California Im...		-42.83	-37,302.09
01/26/2020	1804	Ewing Irrigation & L...		-21.67	-37,323.76



10:26 AM

02/12/20

Accrual Basis

Tulare Public Cemetery District  
Check List Without Payroll

January 2020

Date	Num	Name	Memo	Amount	Balance
01/26/2020	1805	Irene Huizar		-600.00	-37,923.76
01/26/2020	1806	Giotto's Alarm Tech,...		-78.00	-38,001.76
01/26/2020	1807	Lowe's		-376.96	-38,378.72
01/26/2020	1808	M. Green and Comp...		-495.00	-38,873.72
01/26/2020	1809	Nexem Staffing and ...		-1,754.55	-40,628.27
01/26/2020	1810	Vicki Gilson		-125.00	-40,753.27
Total 10150 · Bank of The Sierra - CHK ACCT				-40,753.27	-40,753.27
<b>TOTAL</b>				<b>-40,753.27</b>	<b>-40,753.27</b>

**Tulare Public Cemetery District**  
**Payroll Summary**  
 January 2020

	Hours	Rate	Jan 20
<b>Employee Wages, Taxes and Adjustments</b>			
Gross Pay			
Double-time hourly		29	0
Holiday Pay	240	14	4,143
Hourly	1,563	14	26,998
Hourly Sick	108	14	1,841
Hourly Vacation	151	14	2,618
Overtime (x1.5) hourly	61	22	1,545
Total Gross Pay	2,123		37,144
Adjusted Gross Pay	2,123		37,144
<b>Taxes Withheld</b>			
Federal Withholding			-1,149
Medicare Employee			-539
Social Security Employee			-2,303
CA - Withholding			-521
CA - Disability			-371
Medicare Employee Addl Tax			0
Total Taxes Withheld			-4,883
<b>Deductions from Net Pay</b>			
Health Insurance Deduction			-1,212
Wage Garnishment			-1,378
Total Deductions from Net Pay			-2,590
Net Pay	2,123		29,671
<b>Employer Taxes and Contributions</b>			
Medicare Company			539
Social Security Company			2,303
CA - Unemployment			1,077
Dental Insurance (company paid)			492
Health Insurance (company paid)			11,395
Insurance Admin Fee			104
Vision Insurance (company paid)			66
CA - Employment Training Tax			37
Total Employer Taxes and Contributions			16,013

1:38 PM

02/11/20

**Tulare Public Cemetery District**

**Reconciliation Summary**

10500 · Cash in Treasury (772), Period Ending 01/31/2020

	<u>Jan 31, 20</u>
Beginning Balance	126,935.78
Cleared Transactions	
Checks and Payments - 3 items	-95,000.00
Deposits and Credits - 10 items	191,370.80
Total Cleared Transactions	<u>96,370.80</u>
Cleared Balance	<u><u>223,306.58</u></u>
Register Balance as of 01/31/2020	223,306.58
Ending Balance	223,306.58



8:42 AM

02/12/20

**Tulare Public Cemetery District**

**Reconciliation Summary**

10600 · Endowment - Reserved (773), Period Ending 01/31/2020

	<u>Jan 31, 20</u>
Beginning Balance	1,476,213.00
Cleared Transactions	
Deposits and Credits - 7 items	<u>9,196.00</u>
Total Cleared Transactions	<u>9,196.00</u>
Cleared Balance	<u><u>1,485,409.00</u></u>
Register Balance as of 01/31/2020	1,485,409.00
Ending Balance	1,485,409.00

8:50 AM

02/12/20

**Tulare Public Cemetery District  
Reconciliation Summary**

10700 - Cash in Expansion Account (807), Period Ending 01/31/2020

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	<u>Jan 31, 20</u>
Beginning Balance	62,636.41
Cleared Transactions	
Deposits and Credits - 2 items	<u>1,958.00</u>
Total Cleared Transactions	<u>1,958.00</u>
Cleared Balance	<u><b>64,594.41</b></u>
Register Balance as of 01/31/2020	64,594.41
Ending Balance	64,594.41

8:56 AM

02/12/20

Tulare Public Cemetery District

**Reconciliation Summary**

10900 · Endowment - Unreserved (817), Period Ending 01/31/2020

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	Jan 31, 20
Beginning Balance	391,611.40
Cleared Transactions	
Checks and Payments - 1 item	-51,435.07
Total Cleared Transactions	-51,435.07
Cleared Balance	<b>340,176.33</b>
Register Balance as of 01/31/2020	340,176.33
Ending Balance	340,176.33



**JANUARY INTERMENTS 2018**

BODY BURIALS	KERN		9
	NORTH		11
NICHES/HEX			1
CREMATION BURIALS	KERN		4
	NORTH		0
BABY BURIALS	KERN		1
	NORTH		1
<b>TOTALS</b>			<b>27</b>

JAN	<u>BODY</u>	<u>CREMATION</u>	<u>TOTAL</u>
	22	5	27
<b>TOTAL</b>	<b>22</b>	<b>5</b>	<b>27</b>
<b>Percentage Total:</b>	<b>81%</b>	<b>19%</b>	

**JANUARY INTERMENTS 2019**

BODY BURIALS	KERN		11
	NORTH		7
NICHES/HEX			0
CREMATION BURIALS	KERN		6
	NORTH		2
BABY BURIALS	KERN		0
	NORTH		0
<b>TOTALS</b>			<b>26</b>

JAN	<u>BODY</u>	<u>CREMATION</u>	<u>TOTAL</u>
	18	8	26
<b>TOTAL</b>	<b>18</b>	<b>8</b>	<b>26</b>
<b>Percentage Total:</b>	<b>69%</b>	<b>31%</b>	

**JANUARY INTERMENTS 2020**

BODY BURIALS	KERN		14
	NORTH		19
NICHES/HEX			0
CREMATION BURIALS	KERN		5
	NORTH		1
BABY BURIALS	KERN		0
	NORTH		0
<b>TOTALS</b>			<b>39</b>

JAN	<u>BODY</u>	<u>CREMATION</u>	<u>TOTAL</u>
	33	6	39
<b>TOTAL</b>	<b>33</b>	<b>6</b>	<b>39</b>
<b>Percentage Total:</b>	<b>85%</b>	<b>15%</b>	

Tulare Public Cemetery District  
Audit Committee Minutes  
January 24, 2020

CALL TO ORDER:

The Tulare Public Cemetery Audit Committee meeting was called to order at 1:00pm, at the district office, 900 E Kern Avenue, Tulare, California by Committee Member Stephen Present. Committee Members present was Linda Maloy.

Leonor Castaneda was in attendance.

RECOGNITION OF VISITORS:

Board Member Vicky Gilson and Alex Gutierrez were visitors

Reviewed the preliminary audit presented by Rob Dennis, CPA, who was available on a conference call. The committee noted that they would like to see both Endowment principle and endowment interest shown in the financials. Rob Dennis indicated that he would have to come back later with those values.

ADJOURNMENT:

Adjourned at 1:28 p.m.



# 2020 Calendar

## January

Su	Mo	Tu	We	Th	Fr	Sa
29	30	31	1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

## February

Su	Mo	Tu	We	Th	Fr	Sa
26	27	28	29	30	31	1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

## March

Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31	1	2	3	4

## April

Su	Mo	Tu	We	Th	Fr	Sa
29	30	31	1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	1	2

## May

Su	Mo	Tu	We	Th	Fr	Sa
26	27	28	29	30	1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31	1	2	3	4	5	6

## June

Su	Mo	Tu	We	Th	Fr	Sa
31	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	1	2	3	4

## July

Su	Mo	Tu	We	Th	Fr	Sa
28	29	30	1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	1

## August

Su	Mo	Tu	We	Th	Fr	Sa
26	27	28	29	30	31	1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31	1	2	3	4	5

## September

Su	Mo	Tu	We	Th	Fr	Sa
30	31	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	1	2	3

## October

Su	Mo	Tu	We	Th	Fr	Sa
27	28	29	30	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

## November

Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	1	2	3	4	5

## December

Su	Mo	Tu	We	Th	Fr	Sa
29	30	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31	1	2

### Holidays and common observances

1 Jan.	New Year's Day
20 Jan.	Birthday of Martin Luther King, Jr.
17 Feb.	Washington's Birthday (Presidents' Day)
12 Apr.	Easter
25 May	Memorial Day
4 July	Independence Day

7 Sept.	Labor Day
12 Oct.	Columbus Day
11 Nov.	Veterans Day
26 Nov.	Thanksgiving Day
25 Dec.	Christmas



**BEFORE THE BOARD OF TRUSTEE  
TULARE PUBLIC CEMETERY DISTRICT  
COUNTY OF TULARE, STATE OF CALIFORNIA**

In the Matter of Burial Vaults                    )

Resolution No. 2019/2020 - 4

WHEREAS, the Tulare Public Cemetery District does not have a policy for burial vaults, and,

WHEREAS, the District may sell accessory and replacement objects that are necessary or convenient to interments, including but not limited to burial vaults, and

WHEREAS, it is in the best interest of the District to sell, install and handle all burial vaults, and

WHEREAS, the establishment of this policy will protect the financial stability of the District.

NOW THEREFORE, BE IT RESOLVED that the District shall implement the following:

1. This Board hereby finds that selling, installing and handling of all burial vaults within the Tulare Public Cemetery is in the best interest of the District.
2. This Board hereby finds that no other burial vaults will be brought into the Tulare Public Cemetery for use by outside vendors.
3. This Board hereby finds that the only burial vaults used at the Tulare Public Cemetery will be of high quality materials that meet or exceed all safety standards.
4. The Board of Trustees shall determine the cost and type of burial vaults that will be used at the Tulare Public Cemetery.

The following resolution was adopted on a motion by Trustee \_\_\_\_\_, and seconded by Trustee \_\_\_\_\_, at a regular meeting of the Board of Trustees held on \_\_\_\_\_, 2020, by the following votes:

AYES: \_\_\_\_\_

NOES: \_\_\_\_\_

ABSTAIN: \_\_\_\_\_

ABSENT: \_\_\_\_\_

## **Tulare Public Cemetery Credit Card Policy**

### **Purpose**

- Ensure that Tulare Public Cemetery transactions are carried out as efficiently as possible using the credit card.
- Guard against any possible fraud and abuse of any Tulare Public Cemetery credit card issued.

### **Procedures**

#### **1. Card Issue**

- The Tulare Public Cemetery will provide certain employees with a business credit card for purchases of goods and services.
- Each credit card has a credit limit. This limit is based upon anticipated purchasing needs and is set and authorized by District Manager.

#### **2. Credit Card Expenditure**

- The credit card will only be used for those activities that are a direct consequence of the cardholders' function within the organization.
- Any purchase over the amount of \$XXX requires approval from the Office Manager.

#### **3. Cardholder's Responsibilities**

- When a purchase is made, the following information should be recorded on the physical receipt:
  - If the expenditure is for operating expenses – note the budget category Describe what was purchased – if this is not already clearly indicated on the receipt.
  - Write cardholder's name or initials on the receipt
  - Give the receipt to the office manager immediately.
- In the event that the credit card is lost or stolen report this immediately, no later than the next business day, to the Office Manager so that the credit card can be cancelled.
- Review and sign a copy of the monthly statement to verify all transactions are correct and have been made for official purposes.
- In the event of resignation, return the credit card to the office manager.
- Cardholder shall be personally liable for any unauthorized transactions unless the credit card is lost, stolen or subject to fraud by a third party.

## Tulare Public Cemetery Credit Card Use Policy Employee Acknowledgement

Credit card holder's Name: \_\_\_\_\_

Position: \_\_\_\_\_

Card Limit: \_\_\_\_\_

I agree to the following:

- I have read and understand the Tulare Public Cemetery Use Policy.
- The credit card is the property of the Tulare Public Cemetery
- It must be kept in my possession and under my strict control.
- I will not permit the credit card to be used by any person other than myself.
- I will only use the credit card for official purposes and in accordance with this policy.
- I will immediately report any unauthorized use of the credit card.
- I will be personally liable for any unauthorized transactions unless the credit card is lost, stolen or subject to fraud by a third party.

\_\_\_\_\_  
Name

\_\_\_\_\_  
Date