

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

BOARD AGENDA

Regular Board Meeting
January 30, 2020
1:00 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

NOTICE TO THE PUBLIC
PUBLIC COMMENT PERIOD

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

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

- 2.1 Election of Officers
- 2.2 Manager's Salary
- 2.3 Discussion of Secretary Salary
- 2.4 Approval of December 18, 2019 Minutes, December 31, 2019 Special Minutes, January 8, 2020 Special Minutes
- 2.5 September, November & December 2019 Financial Reports
- 2.6 Audit Committee Report
- 2.7 Revolving Fund Resolution 2019/2020 – 3
- 2.8 Gopher Machine
- 2.9 Madera Training for Grounds Keepers
- 2.10 Grave Repurchase Offer
- 2.11 Review of proposed changes to the Employee Handbook
- 2.12 Review of policy for Kern Cemetery Rules and Regs.
- 2.13 Review of Service Scheduling Policy
- 2.14 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
December 18, 2019

CALL TO ORDER:

The Tulare Public Cemetery board meeting was called to order at 1:01 p.m., at 900 E. Kern Avenue, Tulare, California by Chairperson Xavier Avila. Trustees present were Vice Chairperson Stephen Present, Secretary Carlene Ringius, Trustee Alberto Aguilar and Trustee Vicki Gilson.

RECOGNITION OF VISITORS:

None

PUBLIC COMMENTS:

At 1:08 p.m. Chairperson Avila opened up for Public Comments.

There were no public comments.

TRUSTEE COMMENTS:

Vice Chairperson Present took this time to give thanks to the Office Manager, Leonor Castaneda, for having the office phones be transferred to her personal cell phone. The office phones were down for two weeks during this time she used her cell phone to keep the cemetery running smoothly. Vice Chair Present expressed his appreciation of her work and dedication to the district. He also thanked her for the work she did putting up the district's website.

Trustee Gilson took this time to thank Secretary Ringius for her year & half of service as trustee to the cemetery board. Trustee Gilson thanked Secretary Ringius for all her hard work.

Secretary Ringius had a few suggestions for the cemetery board and staff to think about. One suggestion was on the signs that are out on the grounds and another was on the agenda items. She also thanked staff and trustees for everything that was accomplished during her time of service.

Trustee Aguilar thanked Secretary Ringius for coming out to the district and "bailing" it out at a time when the district didn't have anyone. Trustee Aguilar thanked Secretary Ringius for the hard work and all her accomplishments she did as the Interim Office Manager and later as Secretary of the board. Trustee Aguilar also wanted it to be put on record that he did not receive the financials for the month of November and had asked the office manager for a copy of those. He also did not receive the September invoices for Rigo's Signs that were for signs and uniforms.

Chairperson Avila thanked Secretary Ringius for coming in at a very critical time for the district. He thanked Secretary Ringius for her service and accomplishments in helping the district move forward.

Chairperson Avila also took this time to congratulate him on being reappointed for another term as a Trustee on the cemetery board. Chairperson Avila let Trustee Aguilar know that he likes him as a person, feels that they are both passionate board members, and does not hold that against him since Chairperson Avila is just as passionate and is looking forward on working with him. Chairperson Avila asked Trustee Aguilar if going forward that they address by individual board members and to do it in a more palatable manner for not only for each other but also for the community.

APPROVAL OF JULY 31, 2019 CORRECTED MINUTES, AUGUST 9, 2019 SPECIAL MINUTES, AUGUST 29, 2019 REGULAR MINUTES, SEPTEMBER 26, 2019 REGULAR MINUTES, OCTOBER 9, 2019 SPECIAL BOARD MINUTES, OCTOBER 29, 2019 REGULAR MINUTES, AND NOVEMBER 26, 2019 SPEICAL MINUTES:

Tulare Public Cemetery District
Regular Board Meeting Minutes
December 18, 2019

Vice Chairperson moved to approve the minutes of July 31, 2019 Trustee Aguilar second, with the correction to be made. (5-0)

August 15, 2019 Special Minutes were approved by Vice Chairperson Present with the corrected date, second by Secretary Ringius (4-1) Trustee Gilson abstained.

Vice Chairperson Present moved to approve the August 29, 2019 Minutes, second by Trustee Aguilar with corrections (5-0).

Vice Chairperson Present moved to approve the September 26, 2019 Regular Minutes, second by Secretary Ringius with corrections (5-0).

Trustee Aguilar moved to approve the October 9, 2019 Special Minutes with corrections and for the minutes to be brought back to the board with corrections, second by Vice Chairperson Present (5-0).

Minutes for October 29, 2019 were not provided for the board to approve.

November 26, 2019 Special Minutes were tabled for the next board meeting.

SEPTEMBER & OCTOBER 2019 FINANCIAL REPORTS:

Chairperson Avila asked Trustees Gilson and Aguilar to meet with Office Manager Castaneda and Mary Quillen CPA, of M. Green & Company. The September Financials were table until the next board meeting.

A motion was made to approve the October 2019 Financials by Secretary Ringius, second by Vice Chairperson Present (3-1-1) Trustee Gilson voting nay. Trustee Aguilar abstained.

AUDIT COMMITTEE REPORT:

Vice Chairperson reported on the meeting that they had on December 4, 2019. The audit committee reviewed the payroll summary of September 2019 and found that the report was off by one day. The Payroll Summary Report was dated August 30th thru September 30th. Vice Chairperson Present also informed the board that in the Trial Balance it shows a customer having a balance due in the amount of \$263.17. This is a first since Office Manager Castaneda has been with the district but it is something that has happened in the past. The district will collect the money owed when another family member passes away and that grave is reopened. Vice Chairperson Present asked to discuss the matter and for the board to come up with a policy or solution on this matter. Vice Chairperson Present presented the October financials that the audit committee approved. He also reported to the board that the district was behind on the quarterly sales tax report of district vault sales.

At 2:47 p.m. Chairperson Avila gave a 5-minute break.

At 2:56 p.m. Chairperson Avila called the meeting back to order

AD HOC SECURITY COMMITTEE:

Chairperson Avila motioned to accept the Ad Hoc Committees plan, second by Trustee Aguilar (5-0).

Tulare Public Cemetery District
Regular Board Meeting Minutes
December 18, 2019

RESOLUTION 2019/2020-2 TRANSFER FUNDS FROM FUND 817 TO FUND 772:

Motion was made by Vice Chairperson Present to approve Resolution 2019/2020-2 to Transfer Funds in the amount of \$51,435.07 from Fund 817 Endowment Interest to 772 General Fund, second by Trustee Gilson (4-1) Trustee Aguilar opposed.

EMPLOYEE CHRISTMAS GIFT/BONUS:

At the discretion of the board for encouragement of employee moral a motion was made by Chairperson Avila, second by Secretary Ringius to give a Gift/Bonus to cemetery staff. (3-2) Trustee Aguilar and Trustee Gilson opposed.

Vice Chairperson Present moved a motion of \$100.00 taxable bonus, second by Secretary Ringius (3-2) Trustee Aguilar and Trustee Gilson opposed.

BENCH REQUEST – JIMENEZ FAMILY:

Motion was made by Chairperson Avila to approve the bench request for the Jimenez family at the North Cemetery, second by Vice Chairperson Present (5-0).

NEXUM STAFFING:

Office Manager Castaneda reported to the board that Nexum Staffing was bought out by Professional Personnel for now, their rate has not changed, but more than likely the rate will change in 2020.

GRAVE REPURCHASE OFFER:

Office Manager Castaneda informed the board that there is a family who bought several burial rights in 1901, and there is only one family member left who lives in the area. This family member has reserved to be interred next to her parents and would like to sell the other two burial rights back to the cemetery. Office Manager explained to the board that the way the policy is set up the cemetery will only give her what was paid for at the time her family bought them, which was \$1 for each grave. The Office Manager asked the board if they can make her an offer for both graves. It was motioned by Trustee Gilson to table this item for the next board meeting, second by Trustee Aguilar (4-1) Chairperson Avila opposed. Chairperson Avila formed an Ad Hoc Committee of Vice Chairperson Present and Trustee Aguilar to look into the policy.

RULES & REGS. FOR KERN CEMETERY:

Chairperson Avila formed an Ad Hoc Committee to go over the Rules & Regs. for Kern Cemetery.

CAPC ANNUAL CONFERENCE:

It was motioned by Trustee Aguilar to have 2 slots open for the CAPC Conference. Trustee Aguilar would be one and the other for the new board member to go, or staff if they wish to go to the conference, seconded by Trustee Gilson (5-0).

MEGGIN BORANIAN ESQ.:

Meggyn Boranian, Attorney at Law, came to the board meeting and introduced herself to the board and to inform the board of the new laws that are coming into effect in January 2020. She also informed the board that she also gives training to board members and staff on the new and upcoming laws.

Tulare Public Cemetery District
Regular Board Meeting Minutes
December 18, 2019

ADJOURNMENT:

Having nothing further to discuss Chairperson Avila adjourned the meeting at 4:11 p.m.

Respectfully Submitted,

Board Secretary

Tulare Public Cemetery District
Special Board Meeting Minutes
December 31, 2019

CALL TO ORDER:

The Tulare Public Cemetery board meeting was called to order at 1:00 p.m., at 900 E. Kern Avenue, Tulare, California by Vice Chairperson Stephen Present. Trustees present were Secretary Carlene Ringius and Trustee Alberto Aguilar.

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

RECOGNITION OF VISITORS:

None

PUBLIC COMMENTS:

At 1:03 p.m. Vice Chairperson Present opened up for Public Comments.

There were no public comments.

TRUSTEE COMMENTS:

Trustee Aguilar commented on request that he asked to be put on the agenda and were not added. He also reminded the board on the Public Records Act and that he has made request verbally, in writing, and during a board meeting and he has yet to receive the information he has asked for. He as notified the board that if he does not receive the information, he has requested he will file a lawsuit against the Tulare Public Cemetery District.

At 1:10 p.m. Chairperson Avila walked into the meeting.

Chairperson Avila responded to Trustee Aguilar's comments on the Public Records Act and on the items for the agenda.

APPROVAL OF NOVEMBER 26, 2019 MINUTES:

Motioned by Vice Chairperson Present to approve the November 26, 2019 Minutes, second by Secretary Ringius (4-0).

REVOLVING FUND RESOLUTION:

It was motioned by Trustee Aguilar to table this item after county counsel takes a look at the resolution, second by Secretary Ringius (4-0).

ADJOURNMENT:

Having nothing further to discuss Chairperson Avila adjourned the meeting at 1:47 p.m.

Respectfully Submitted,

Board Secretary

Tulare Public Cemetery District
Special Board Meeting Minutes
January 8, 2019

CALL TO ORDER:

The Tulare Public Cemetery board meeting was called to order at 3:00 p.m., at 900 E. Kern Avenue, Tulare, California by Chairperson Xavier Avila. Trustees present were Vice Chairperson Stephen Present, Trustee James Pennington and Trustee Alberto Aguilar.

Trustee Vicki Gilson was absent.

RECOGNITION OF VISITORS:

None

PUBLIC COMMENTS:

At 3:04 p.m. Vice Chairperson Present opened up for Public Comments.

There were no public comments.

TRUSTEE COMMENTS:

Trustee Aguilar commented that the meeting is illegal because he did not receive his board packet until 5:36 p.m. the day before. He felt that it could have been done another day.

Trustee Pennington Introduced himself and his reason for joining the cemetery board. Trustee Pennington came to help the cemetery board and the community of Tulare.

Chairperson Avila responded to Trustee Aguilar's comments and informed Trustee Aguilar that Chairperson Avila consulted with county counsel and that the meeting was legal.

REVOLVING FUND RESOLUTION:

This item was tabled until a blanket bond take effect for the board members and employees.

FARM LEASE AT NORTH CEMETERY:

Vice Chairperson Present informed the board that Mr. Creelman has a desire to farm the cemetery's land out by North Cemetery for another 4 years after the lease expires at the end of 2020. This item was tabled until the next board meeting. Vice Chairperson Present is to talk to a law firm to price review of existing contract.

At 3:35 p.m. the board went into closed session.

OPEN SESSION FROM CLOSED SESSION:

Public Employee Performance Evaluation (Gov. Code § 54957) Title Office Manager. Nothing to report.

Conference with labor negotiators nothing to report.

ADJOURNMENT:

Having nothing further to discuss Chairperson Avila adjourned the meeting at 5:17 p.m.

Respectfully Submitted,

Board Secretary

10:52 AM

10/23/19

Accrual Basis

Tulare Public Cemetery District
Trial Balance
 As of September 30, 2019

	Sep 30, 19	
	Debit	Credit
00 · Clearing Acct.	61,320.76	
1 · Suspense	0.00	
10000 · Cash and Cash Equivalents	0.00	
10100 · Petty Cash	298.33	
10150 · Bank of The Sierra - CHK ACCT	74,098.67	
10200 · Cash in Bank B/A Saving	0.00	
10400 · Cash in Bank B/A Checking	0.00	
10500 · Cash in Treasury (772)	117,694.80	
10600 · Endowment - Reserved (773)	1,521,190.65	
1620 · Edowment Care 1620	316,017.92	
10700 · Cash in Expansion Account (807)	57,862.92	
10900 · Endowment - Unreserved (817)	910.02	
11001 · Accounts Receivable		532.00
10 · Customer Balance Due	263.17	
11300 · Prepaid Expense	0.00	
12001 · Undeposited Funds		22,675.31
20000 · Accounts Payable		17,712.10
2 · Due to Miscellaneous	0.00	
24000 · Payroll Liabilities	813.06	
24010 · Pension Payable		2,267.22
24020 · Health Insurance Payable	0.00	
25500 · Sales Tax Payable		8,505.19
30000 · Opening Balance Equity		2,282,733.86
31100 · Retain Earnings	166,387.59	
4801 · Interest Income - 772		1,088.95
5400 · Charges for Current Services		168,842.00
5835 · Other Revenue		2,191.03
6001 · Regular Payroll	65,085.46	
6002 · Overtime	1,906.20	
6004 · Benefits	19,618.98	
6005 · Extra Help	26,663.83	
6008 · Directors Fees	750.00	
6011 · Retirement-SD Portion	6,160.00	
6012 · Social Security and Medicare	5,124.83	
6015 · Workers Compensation Ins	6,459.00	
6016 · Unemployment Ins.	0.00	
7004 · Clothing and Personal Supplies	2,913.40	
7005 · Telecommunications	1,411.59	
7006 · Vaults and Crypts	14,797.20	
7009 · Household Supplies	533.14	
7025 · Mileage Reimbursement Expense	67.28	
70200 · Repair & Main. - Equipment	14,386.46	
70300 · Repair & Main. - Outside	13,336.39	
70400 · Repair & Main. - Building	9,526.57	
7036 · Office Supplies and Expense	3,135.92	
62000 · Bank Charges	30.00	
63000 · Computer Repairs and Expense	618.75	
7039 · Miscellaneous	199.38	
68100 · Accounting	356.75	
68300 · Legal	1,918.49	
7059 · Publications and Legal Notices	1,597.65	
7073 · Training / Education	293.00	
77100 · SCE	1,670.43	
77200 · SO Cal Gas	63.27	
77300 · Water, Sewer and Disposal	13,648.87	
79000 · Waste Disposal	6.04	
8001 · Graves Repurchase	2,555.00	

10:52 AM
10/23/19
Accrual Basis

Tulare Public Cemetery District
Trial Balance
As of September 30, 2019.

	Sep 30, 19	
	Debit	Credit
9101 · Endowment Revenue		14,813.00
9102 · Interest Income - EC		10,017.71
9203 · Interest Income - 807		308.42
9301 · Interest Income - 817		4.98
TOTAL	2,531,691.77	2,531,691.77

10:58 AM
10/23/19
Accrual Basis

Tulare Public Cemetery District
Profit & Loss Budget Performance
September 2019

	Sep 19	Budget	Jul - Sep 19	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
4000 · County Taxes	0.00	14,646.66	0.00	43,939.98	175,760.00
4801 · Interest Income - 772	0.00	250.00	1,088.95	750.00	3,000.00
5400 · Charges for Current Services	60,982.00	50,833.33	168,842.00	152,499.99	610,000.00
5805 · Misc. Revenue	0.00	1,666.67	0.00	5,000.01	20,000.00
5835 · Other Revenue	12.50	270.00	2,191.03	810.00	3,240.00
Total Income	60,994.50	67,666.66	172,121.98	202,999.98	812,000.00
Expense					
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	19,065.51	20,708.33	65,085.46	62,124.99	248,500.00
6002 · Overtime	414.28	416.67	1,906.20	1,250.01	5,000.00
6004 · Benefits	5,927.82	3,166.67	19,618.98	9,500.01	38,000.00
6005 · Extra Help	7,244.91	4,583.33	26,663.83	13,749.99	55,000.00
6008 · Directors Fees	200.00	250.00	750.00	750.00	3,000.00
6011 · Retirement-SD Portion	3,558.12	2,000.00	6,160.00	6,000.00	24,000.00
6012 · Social Security and Medicare	1,490.19	1,500.00	5,124.83	4,500.00	18,000.00
6015 · Workers Compensation Ins	0.00	1,500.00	6,459.00	4,500.00	18,000.00
6016 · Unemployment Ins.	0.00	416.67	0.00	1,250.01	5,000.00
Total 6000 · Payroll and Employee Benefits	37,900.83	34,541.67	131,766.30	103,625.01	414,500.00
7003 · Penalties	0.00	500.00	0.00	1,500.00	6,000.00
7004 · Clothing and Personal Supplies	568.31	333.33	2,913.40	999.99	4,000.00
7005 · Telecommunications	446.97	500.00	1,411.59	1,500.00	6,000.00
7006 · Vaults and Crypts	6,215.00	5,416.67	14,797.20	16,250.01	65,000.00
7009 · Household Supplies	198.64	125.00	533.14	375.00	1,500.00
7010 · Insurance	0.00	1,750.00	0.00	5,250.00	21,000.00
7025 · Mileage Reimbursement Expense	67.28	8,916.67	37,249.42	26,750.01	107,000.00
7030 · Maintenance and Repairs	7,766.83	2,041.67	3,784.67	6,125.01	24,500.00
7036 · Office Supplies and Expense	1,409.72	208.33	199.38	624.99	2,500.00
7039 · Miscellaneous	0.00	1,708.34	2,275.24	5,125.02	20,500.00
7043 · Professional Fees	415.20	333.33	0.00	999.99	4,000.00
7045 · Security	0.00	250.00	1,597.65	750.00	3,000.00
7059 · Publications and Legal Notices	1,282.65	666.67	293.00	2,000.01	8,000.00
7073 · Training / Education	0.00	3,750.00	15,388.61	11,250.00	45,000.00
7081 · Utilities	5,222.69	125.00	0.00	375.00	1,500.00
7425 · Taxes	0.00				

10:58 AM
 10/23/19
 Accrual Basis

Tulare Public Cemetery District
 Profit & Loss Budget Performance
 September 2019

	Sep 19	Budget	Jul - Sep 19	YTD Budget	Annual Budget
8001 · Graves Repurchase	580.00	833.33	2,555.00	2,499.99	10,000.00
8100 · Building and Improvements	0.00	1,500.00	0.00	4,500.00	18,000.00
8300 · Equipment	0.00	4,166.67	0.00	12,500.01	50,000.00
Total Expense	62,074.12	67,666.68	214,833.88	203,000.04	812,000.00
Net Ordinary Income	-1,079.62	-0.02	-42,711.90	-0.06	0.00
Other Income/Expense					
Other Income					
9100 · Endowment					
9101 · Endowment Revenue	5,105.00	5,000.00	14,813.00	15,000.00	60,000.00
9102 · Interest Income - EC	10,017.71	2,500.00	10,017.71	7,500.00	30,000.00
Total 9100 · Endowment	15,122.71	7,500.00	24,830.71	22,500.00	90,000.00
9200 · Fund for Future Expansion - 807					
9201 · Rent and Concessions - 807	0.00		0.00		8,400.00
9203 · Interest Income - 807	308.42	41.67	308.42	125.01	500.00
9200 · Fund for Future Expansion - 807 - Oth...	0.00	1,250.00	0.00	3,750.00	15,000.00
Total 9200 · Fund for Future Expansion - 807	308.42	1,291.67	308.42	3,875.01	23,900.00
9300 · Unreserved Funds - 817					
9301 · Interest Income - 817	4.98	541.67	4.98	1,625.01	6,500.00
Total 9300 · Unreserved Funds - 817	4.98	541.67	4.98	1,625.01	6,500.00
Total Other Income	15,436.11	9,333.34	25,144.11	28,000.02	120,400.00
Net Other Income	15,436.11	9,333.34	25,144.11	28,000.02	120,400.00
Net Income	14,356.49	9,333.32	-17,567.79	27,999.96	120,400.00

10:47 AM
10/23/19
Accrual Basis

Tulare Public Cemetery District
Balance Sheet
As of September 30, 2019

	Sep 30, 19
ASSETS	
Current Assets	
Checking/Savings	
00 · Clearing Acct.	61,320.76
10100 · Petty Cash	298.33
10150 · Bank of The Sierra - CHK ACCT	74,098.67
10500 · Cash in Treasury (772)	117,694.80
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Ot...	1,521,190.65
Total 10600 · Endowment - Reserved (773)	1,837,208.57
10700 · Cash in Expansion Account (807)	57,862.92
10900 · Endowment - Unreserved (817)	910.02
Total Checking/Savings	2,149,394.07
Accounts Receivable	
11001 · Accounts Receivable	-532.00
Total Accounts Receivable	-532.00
Other Current Assets	
10 · Customer Balance Due	263.17
12001 · Undeposited Funds	-22,675.31
Total Other Current Assets	-22,412.14
Total Current Assets	2,126,449.93
TOTAL ASSETS	2,126,449.93
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	17,712.10
Total Accounts Payable	17,712.10
Other Current Liabilities	
24000 · Payroll Liabilities	-813.06
24010 · Pension Payable	2,267.22
25500 · Sales Tax Payable	8,505.19
Total Other Current Liabilities	9,959.35
Total Current Liabilities	27,671.45
Total Liabilities	27,671.45
Equity	
30000 · Opening Balance Equity	2,282,733.86
31100 · Retain Earnings	-166,387.59
Net Income	-17,567.79
Total Equity	2,098,778.48
TOTAL LIABILITIES & EQUITY	2,126,449.93

3:33 PM
10/10/19

Tulare Public Cemetery District
Reconciliation Summary
10150 - Bank of The Sierra - CHK ACCT, Period Ending 09/30/2019

	<u>Sep 30, 19</u>
Beginning Balance	67,661.74
Cleared Transactions	
Checks and Payments - 55 items	-73,299.41
Deposits and Credits - 4 items	90,000.00
Total Cleared Transactions	<u>16,700.59</u>
Cleared Balance	<u>84,362.33</u>
Uncleared Transactions	
Checks and Payments - 12 items	-10,263.66
Total Uncleared Transactions	<u>-10,263.66</u>
Register Balance as of 09/30/2019	<u>74,098.67</u>
Ending Balance	<u>74,098.67</u>

Tulare Public Cemetery District
Check List Without Payroll
 September 2019

Date	Num	Name	Memo	Amount	Balance
10150 - Bank of The Sierra - CHK ACCT					
09/09/2019	AUT...	AT &T Internet		-178.96	-178.96
09/12/2019	AUT...	AT &T Internet	AutoPay	-70.00	-248.96
09/16/2019	AUT...	AT & T Mobility	AutoPay	-86.69	-335.65
09/20/2019	AUT...	City of Tulare		-4,998.08	-5,333.73
09/26/2019	AUT...	AT & T Phone's	AutoPay	-40.00	-5,373.73
09/27/2019	AUT...	AT &T Internet	AutoPay	-71.65	-5,445.38
09/30/2019	AUT...	Intuit	Payrollee CCD	-14.00	-5,459.38
09/11/2019	AUT...	CALPERS	PREPA	-1,422.20	-6,881.58
09/11/2019	AUT...	CALPERS	CLASSIC	-1,935.92	-8,817.50
09/16/2019	AUT...	Southern California ...	AutoPay	-1,364.36	-10,181.86
09/06/2019	1541	Asco Pacific		-4,920.06	-15,101.92
09/06/2019	1542	Baker Supplies and ...		-794.55	-15,896.47
09/06/2019	1543	CA Turf Equipment ...		-151.54	-16,048.01
09/06/2019	1544	CAPC		-293.00	-16,341.01
09/06/2019	1545	Ewing Irrigation & L...		-1,143.83	-17,484.84
09/06/2019	1546	Gary V. Burrows Inc.		-191.43	-17,676.27
09/06/2019	1547	Lowe's		-44.12	-17,720.39
09/06/2019	1548	Nexem Staffing and...		-4,310.41	-22,030.80
09/06/2019	1549	Polyguard & CO		-6,683.00	-28,713.80
09/06/2019	1550	Reed Shaffer		-188.07	-28,901.87
09/06/2019	1551	Res Com		-135.00	-29,036.87
09/06/2019	1552	RIGO'S SIGNS		-1,482.22	-30,519.09
09/06/2019	1553	Soap Man		-306.35	-30,825.44
09/06/2019	1554	TF Tire & Service		-330.76	-31,156.20
09/06/2019	1555	Tulare County Coun...		-192.10	-31,348.30
09/06/2019	1556	Visalia Times Delta		-315.00	-31,663.30
09/06/2019	1557	Wizix		-92.12	-31,755.42
09/06/2019	1558	Zee Medical Servic...		-374.06	-32,129.48
09/06/2019	1559	Reed Shaffer		-3,372.03	-35,501.51
09/13/2019	1563	CARQUEST AUTO ...		-56.03	-35,557.54
09/13/2019	1564	Ewing Irrigation & L...		-216.74	-35,774.28
09/13/2019	1565	Gary V. Burrows Inc.		-424.34	-36,198.62
09/13/2019	1566	Holland Supply , Inc.		-1,017.38	-37,216.00
09/13/2019	1567	Mary Egoian	Repurchase of Gra...	-150.00	-37,366.00
09/13/2019	1568	Nexem Staffing and...		-5,262.07	-42,628.07
09/13/2019	1569	Res Com		-45.00	-42,673.07
09/13/2019	1570	RIGO'S SIGNS		-761.42	-43,434.49
09/13/2019	1571	Wilbur - Ellis Comp...		-593.80	-44,028.29
09/16/2019	1572	Preferred Employers		-1,992.00	-46,020.29
09/20/2019	1573	Alberto Aguilar	Board Meeting For ...	-100.00	-46,120.29
09/20/2019	1574	Asco Pacific		-1,189.72	-47,310.01
09/20/2019	1575	Baker Supplies and ...		-628.93	-47,938.94
09/20/2019	1576	CA Turf Equipment ...		-62.76	-48,001.70
09/20/2019	1577	Ewing Irrigation & L...		-135.29	-48,136.99
09/20/2019	1578	Linder Equip CO.		-357.12	-48,494.11
09/20/2019	1579	M. Green and Comp...		-643.75	-49,137.86
09/20/2019	1580	Nexem Staffing and...		-1,090.56	-50,228.42
09/20/2019	1581	Office Depot		-455.04	-50,683.46
09/20/2019	1582	RIGO'S SIGNS		-866.00	-51,549.46
09/20/2019	1583	Sanchez Brothers		-1,800.00	-53,349.46
09/20/2019	1584	TF Tire & Service		-849.13	-54,198.59
09/25/2019	1585	Kevin Buckner	Sec: D Graves: 15...	-430.00	-54,628.59
Total 10150 - Bank of The Sierra - CHK ACCT				-54,628.59	-54,628.59
TOTAL				-54,628.59	-54,628.59

Tulare Public Cemetery District
Payroll Summary
 September 2019

	<u>Hours</u>	<u>Rate</u>	<u>Sep 19</u>
Employee Wages, Taxes and Adjustments			
Gross Pay			
Double-time hourly		35	0
Holiday Pay		17	0
Hourly	633	17	11,245
Hourly Sick	31	17	582
Hourly Vacation	72	17	1,390
Overtime (x1.5) hourly	14	26	350
Total Gross Pay	<u>750</u>		<u>13,566</u>
Adjusted Gross Pay			13,566
Taxes Withheld			-2,204
Deductions from Net Pay			-658
Net Pay	<u>750</u>		<u>10,704</u>
Employer Taxes and Contributions			
Medicare Company			197
Social Security Company			841
CA - Unemployment			0
Dental Insurance (company paid)			142
Health Insurance (company paid)			3,716
Insurance Admin Fee			35
Vision Insurance (company paid)			19
CA - Employment Training Tax			0
Total Employer Taxes and Contributions			<u>4,950</u>

3:03 PM
10/16/19

Tulare Public Cemetery District
Reconciliation Summary
10500 - Cash in Treasury (772), Period Ending 09/30/2019

	<u>Sep 30, 19</u>
Beginning Balance	175,457.56
Cleared Transactions	
Checks and Payments - 3 items	-90,000.00
Deposits and Credits - 2 items	32,237.24
	<u>-57,762.76</u>
Total Cleared Transactions	
Cleared Balance	<u>117,694.80</u>
Register Balance as of 09/30/2019	117,694.80
Ending Balance	117,694.80

4:29 PM
10/16/19

Tulare Public Cemetery District
Reconciliation Summary
10600 - Endowment - Reserved (773), Period Ending 09/30/2019

	<u>Sep 30, 19</u>
Beginning Balance	
Cleared Transactions	1,824,721.86
Deposits and Credits - 2 items	<u>12,486.71</u>
Total Cleared Transactions	<u>12,486.71</u>
Cleared Balance	<u>1,837,208.57</u>
Register Balance as of 09/30/2019	1,837,208.57
Ending Balance	1,837,208.57

4:40 PM

10/16/19

Tulare Public Cemetery District
Reconciliation Summary

10700 - Cash in Expansion Account (807), Period Ending 09/30/2019

	<u>Sep 30, 19</u>
Beginning Balance	
Cleared Transactions	56,250.50
Deposits and Credits - 2 items	1,612.42
Total Cleared Transactions	<u>1,612.42</u>
Cleared Balance	<u>57,862.92</u>
Register Balance as of 09/30/2019	57,862.92
Ending Balance	57,862.92

4:45 PM
10/16/19

Tulare Public Cemetery District
Reconciliation Summary
10900 · Endowment - Unreserved (817), Period Ending 09/30/2019

	<u>Sep 30, 19</u>
Beginning Balance	905.04
Cleared Transactions	
Deposits and Credits - 1 item	4.98
Total Cleared Transactions	<u>4.98</u>
Cleared Balance	910.02
Register Balance as of 09/30/2019	<u>910.02</u>
Ending Balance	910.02

SEPTEMBER 2018 INTERMENTS			OVER ALL FOR 2018			
				BODY	CREMATION	TOTAL
BODY BURIALS	KERN	7	JAN	22	5	27
	NORTH	8	FEB	18	6	24
NICHES/HEX			MAR	27	8	35
		1	APR	19	7	26
			MAY	25	3	28
CREMATION	KERN	4	JUNE	28	11	39
	NORTH	1	JULY	18	7	25
BABY BURIALS			AUG	15	8	23
	KERN	0	SEP	15	6	21
	NORTH	0	OCT	12	8	20
			NOV	13	3	16
			DEC	10	3	13
	TOTAL=	21				
			TOTAL=	222	75	297
			PERCENT%	75%	25%	

SEPTEMBER 2019 INTERMENTS			OVER ALL FOR 2019			
				BODY	CREMATION	TOTAL
BODY BURIALS	KERN	8	JAN	18	8	26
	NORTH	13	FEB	15	9	24
NICHES/HEX			MAR	28	4	32
		3	APR	16	10	26
			MAY	13	10	23
CREMATION	KERN	1	JUNE	22	8	30
	NORTH	1	JULY	18	7	25
BABY BURIALS			AUG	12	6	18
	KERN	0	SEP	21	5	26
	NORTH	0	OCT			
			NOV			
			DEC			
	TOTAL=	26				
			TOTAL=	163	67	230
			PERCENT%	71%	29%	

Tulare Public Cemetery District

Trial Balance

As of November 30, 2019

	Nov 30, 19	
	Debit	Credit
00 · Clearing Acct.	15,962.05	
1 · Suspense	0.00	
10000 · Cash and Cash Equivalents	0.00	
10100 · Petty Cash	390.13	
10150 · Bank of The Sierra - CHK ACCT	51,299.31	
10200 · Cash in Bank B/A Saving	0.00	
10400 · Cash in Bank B/A Checking	0.00	
10500 · Cash in Treasury (772)	68,845.94	
10600 · Endowment - Reserved (773)	1,147,334.65	
1620 · Edowment Care 1620	316,017.92	
10700 · Cash in Expansion Account (807)	60,317.92	
10900 · Endowment - Unreserved (817)	390,057.02	
11001 · Accounts Receivable	0.00	
10 · Customer Balance Due	263.17	
11300 · Prepaid Expense	0.00	
12001 · Undeposited Funds	670.80	
20000 · Accounts Payable		7,284.43
2 · Due to Miscellaneous	0.00	
24000 · Payroll Liabilities	1,366.95	
24010 · Pension Payable		2,267.22
24020 · Health Insurance Payable		780.82
25500 · Sales Tax Payable		9,934.49
30000 · Opening Balance Equity		2,282,733.86
31100 · Retain Earnings	178,895.99	
4801 · Interest Income - 772		1,088.95
5400 · Charges for Current Services		294,052.36
5805 · Misc. Revenue		25.00
5835 · Other Revenue		2,301.78
6001 · Regular Payroll	104,581.72	
6002 · Overtime	3,493.75	
6004 · Benefits	32,681.85	
6005 · Extra Help	36,911.26	
6008 · Directors Fees	1,000.00	
6011 · Retirement-SD Portion	11,358.47	
6012 · Social Security and Medicare	8,267.76	
6015 · Workers Compensation Ins	22,323.00	
6016 · Unemployment Ins.	114.80	
7003 · Penalties	232.63	
7004 · Clothing and Personal Supplies	2,345.09	
7005 · Telecommunications	1,991.57	
7006 · Vaults and Crypts	15,524.20	
7009 · Household Supplies	830.83	
7010 · Insurance	4,051.00	
7025 · Mileage Reimbursement Expense	67.28	
70200 · Repair & Main. - Equipment	22,741.01	
70300 · Repair & Main. - Outside	21,870.85	
70400 · Repair & Main. - Building	12,639.46	
7036 · Office Supplies and Expense	3,538.20	
62000 · Bank Charges	30.00	
63000 · Computer Repairs and Expense	1,331.13	
7039 · Miscellaneous	199.38	
7043 · Professional Fees	9,022.50	
68100 · Accounting	1,642.56	
68300 · Legal	2,072.49	
7045 · Security	78.00	
7059 · Publications and Legal Notices	2,597.02	
7073 · Training / Education	4,080.74	

Tulare Public Cemetery District
Trial Balance
As of November 30, 2019

	Nov 30, 19	
	Debit	Credit
77100 · SCE	3,959.48	
77200 · SO Cal Gas	113.76	
77300 · Water, Sewer and Disposal	17,049.67	
79000 · Waste Disposal	361.31	
7425 · Taxes	1,299.33	
8001 · Graves Repurchase	3,990.00	
8300 · Equipment	51,435.07	
9101 · Endowment Revenue		26,449.00
9102 · Interest Income - EC		10,017.71
9203 · Interest Income - 807		308.42
9301 · Interest Income - 817		4.98
TOTAL	2,637,249.02	2,637,249.02

Tulare Public Cemetery District Profit & Loss Budget Performance

November 2019

	Nov 19	Budget	Jul - Nov 19	YTD Budget	Annual Budget
7425 · Taxes	1,299	125	1,299	625	1,500
8001 · Graves Repurchase	1,435	833	3,990	4,167	10,000
8100 · Building and Improvements	0	1,500	0	7,500	18,000
8300 · Equipment	0	4,167	51,435	20,833	50,000
Total Expense	65,624	67,667	405,827	338,333	812,000
Net Ordinary Income	-6,708	-0	-108,359	-0	0
Other Income/Expense					
Other Income					
9100 · Endowment					
9101 · Endowment Revenue	4,542	5,000	26,449	25,000	60,000
9102 · Interest Income - EC	0	2,500	10,018	12,500	30,000
Total 9100 · Endowment	4,542	7,500	36,467	37,500	90,000
9200 · Fund for Future Expansion - 807					
9201 · Rent and Concessions - 807	0		0		8,400
9203 · Interest Income - 807	0	42	308	208	500
9200 · Fund for Future Expansion - 807 - ...	0	1,250	0	6,250	15,000
Total 9200 · Fund for Future Expansion - 807	0	1,292	308	6,458	23,900
9300 · Unreserved Funds - 817					
9301 · Interest Income - 817	0	542	5	2,708	6,500
Total 9300 · Unreserved Funds - 817	0	542	5	2,708	6,500
Total Other Income	4,542	9,333	36,780	46,667	120,400
Net Other Income	4,542	9,333	36,780	46,667	120,400
Net Income	-2,166	9,333	-71,579	46,667	120,400

Tulare Public Cemetery District Profit & Loss Budget Performance

November 2019

	Nov 19	Budget	Jul - Nov 19	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
4000 · County Taxes	0	14,647	0	73,233	175,760
4801 · Interest Income - 772	0	250	1,089	1,250	3,000
5400 · Charges for Current Services	58,881	50,833	294,052	254,167	610,000
5805 · Misc. Revenue	25	1,667	25	8,333	20,000
5835 · Other Revenue	10	270	2,302	1,350	3,240
Total Income	58,916	67,667	297,468	338,333	812,000
Expense					
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	20,334	20,708	104,582	103,542	248,500
6002 · Overtime	1,180	417	3,494	2,083	5,000
6004 · Benefits	7,022	3,167	32,682	15,833	38,000
6005 · Extra Help	5,557	4,583	36,911	22,917	55,000
6008 · Directors Fees	0	250	1,000	1,250	3,000
6011 · Retirement-SD Portion	5,198	2,000	11,358	10,000	24,000
6012 · Social Security and Medicare	1,646	1,500	8,268	7,500	18,000
6015 · Workers Compensation Ins	15,864	1,500	22,323	7,500	18,000
6016 · Unemployment Ins.	63	417	115	2,083	5,000
Total 6000 · Payroll and Employee Benefits	56,865	34,542	220,733	172,708	414,500
7003 · Penalties	233	500	233	2,500	6,000
7004 · Clothing and Personal Supplies	0	333	2,345	1,667	4,000
7005 · Telecommunications	118	500	1,992	2,500	6,000
7006 · Vaults and Crypts	0	5,417	15,524	27,083	65,000
7009 · Household Supplies	9	125	831	625	1,500
7010 · Insurance	0	1,750	4,051	8,750	21,000
7025 · Mileage Reimbursement Expense	0	67	67		
7030 · Maintenance and Repairs	2,178	8,917	57,251	44,583	107,000
7036 · Office Supplies and Expense	891	2,042	4,899	10,208	24,500
7039 · Miscellaneous	0	208	199	1,042	2,500
7043 · Professional Fees	588	1,708	12,738	8,542	20,500
7045 · Security	0	333	78	1,667	4,000
7059 · Publications and Legal Notices	100	250	2,597	1,250	3,000
7073 · Training / Education	600	667	4,081	3,333	8,000
7081 · Utilities	1,309	3,750	21,484	18,750	45,000

Tulare Public Cemetery District
Balance Sheet
 As of November 30, 2019

	Nov 30, 19
ASSETS	
Current Assets	
Checking/Savings	
00 · Clearing Acct.	15,962.05
10100 · Petty Cash	390.13
10150 · Bank of The Sierra - CHK ACCT	51,299.31
10500 · Cash in Treasury (772)	68,845.94
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,147,334.65
Total 10600 · Endowment - Reserved (773)	1,463,352.57
10700 · Cash in Expansion Account (807)	60,317.92
10900 · Endowment - Unreserved (817)	390,057.02
Total Checking/Savings	2,050,224.94
Other Current Assets	
10 · Customer Balance Due	263.17
12001 · Undeposited Funds	670.80
Total Other Current Assets	933.97
Total Current Assets	2,051,158.91
TOTAL ASSETS	2,051,158.91
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	7,284.43
Total Accounts Payable	7,284.43
Other Current Liabilities	
24000 · Payroll Liabilities	-1,366.95
24010 · Pension Payable	2,267.22
24020 · Health Insurance Payable	780.82
25500 · Sales Tax Payable	9,934.49
Total Other Current Liabilities	11,615.58
Total Current Liabilities	18,900.01
Total Liabilities	18,900.01
Equity	
30000 · Opening Balance Equity	2,282,733.86
31100 · Retain Earnings	-178,895.99
Net Income	-71,578.97
Total Equity	2,032,258.90
TOTAL LIABILITIES & EQUITY	2,051,158.91

3:35 PM
12/11/19

Tulare Public Cemetery District
Reconciliation Summary
10150 - Bank of The Sierra - CHK ACCT, Period Ending 11/30/2019

	<u>Nov 30, 19</u>
Beginning Balance	17,685.72
Cleared Transactions	
Checks and Payments - 56 items	-83,885.90
Deposits and Credits - 12 items	130,000.00
	<u>46,114.10</u>
Total Cleared Transactions	
Cleared Balance	<u><u>63,799.82</u></u>
Uncleared Transactions	
Checks and Payments - 16 items	-12,500.51
	<u>-12,500.51</u>
Total Uncleared Transactions	
Register Balance as of 11/30/2019	<u><u>51,299.31</u></u>
Ending Balance	51,299.31

Tulare Public Cemetery District
Check List Without Payroll
 November 2019

Date	Num	Name	Memo	Amount	Balance
10150 - Bank of The Sierra - CHK ACCT					
11/18/2019		Van Cleve Concrete...	QuickBooks gener...	0.00	0.00
11/18/2019		SoCalGas	QuickBooks gener...	0.00	0.00
11/18/2019		SoCalGas	QuickBooks gener...	0.00	0.00
11/18/2019		SoCalGas	QuickBooks gener...	0.00	0.00
11/18/2019		SoCalGas	QuickBooks gener...	0.00	0.00
11/18/2019		SoCalGas	QuickBooks gener...	0.00	0.00
11/18/2019		SoCalGas	QuickBooks gener...	0.00	0.00
11/18/2019		Wilbur - Ellis Compa...	QuickBooks gener...	0.00	0.00
11/18/2019		CALPERS		-1,455.47	-1,455.47
11/05/2019		CALPERS		-1,438.48	-2,893.95
11/04/2019		CALPERS		-1,992.00	-4,885.95
11/14/2019		Preferred Employers	WKN161597-4	-1,131.78	-6,017.73
11/05/2019		CALPERS		-1,172.74	-7,190.47
11/07/2019		AT & T Phone's	Auto Pay	-186.28	-7,376.75
11/12/2019		EDD		-413.90	-7,790.65
11/12/2019		AT & T Internet		-70.00	-7,860.65
11/15/2019		Southern California ...		-1,098.59	-8,959.24
11/20/2019		AT & T Mobility		-89.83	-9,049.07
11/26/2019		City of Tulare		-3,221.25	-12,270.32
11/27/2019		AT & T Phone's	Auto Pay	-42.80	-12,313.12
11/27/2019		AT & T Internet	Auto Pay	-74.78	-12,387.90
11/29/2019		Intuit	Monthly Payroll	-14.00	-12,401.90
11/08/2019		Baker Supplies and ...		-581.30	-12,983.20
11/08/2019		Ewing Irrigation & L...		-124.89	-13,108.09
11/08/2019		Giotto's Alarm Tech,...		-78.00	-13,186.09
11/08/2019		Herc Rentals		-1,297.29	-14,483.38
11/08/2019		Insurica		-101.00	-14,584.38
11/08/2019		Linda Alvidrez Mc C...	Grave Repurchase...	-450.00	-15,034.38
11/08/2019		Linder Equip CO.		-904.53	-15,938.91
11/08/2019		M. Green and Comp...		-773.81	-16,712.72
11/08/2019		Nexem Staffing and ...		-2,440.98	-19,153.70
11/08/2019		Preferred Employers		-13,872.00	-33,025.70
11/08/2019		Reed Shaffer		-237.44	-33,263.14
11/08/2019		Regina Lima Melo	Grave Repurchase...	-735.00	-33,998.14
11/08/2019		Res Com		-45.00	-34,043.14
11/08/2019		Wizix		-124.07	-34,167.21
11/15/2019		Battery Pro		-137.40	-34,304.61

Tulare Public Cemetery District
Check List Without Payroll

November 2019

Date	Num	Name	Memo	Amount	Balance
11/15/2019	1676	CA Turf Equipment ...		-592.33	-34,896.94
11/15/2019	1677	Lawrence Tractor C...		-805.93	-35,702.87
11/15/2019	1678	Nexem Staffing and ...		-2,828.64	-38,531.51
11/15/2019	1679	Signal Communicati...		-712.38	-39,243.89
11/15/2019	1680	Soap Man		-289.03	-39,532.92
11/15/2019	1681	Streamline		-100.00	-39,632.92
11/15/2019	1682	Tulare County Coun...		-88.00	-39,720.92
11/15/2019	1683	City of Tulare	Deposit	-179.55	-39,900.47
11/29/2019	1697	Betsy Meadows	Grave Repurchase...	-250.00	-40,150.47
11/29/2019	1698	Ewing Irrigation & L...		-53.77	-40,204.24
11/29/2019	1699	Holland Supply, Inc.		-229.25	-40,433.49
11/29/2019	1700	Lowe's		-558.42	-40,991.91
11/29/2019	1701	M. Green and Comp...		-500.00	-41,491.91
11/29/2019	1702	Nexem Staffing and ...		-1,489.58	-42,981.49
11/29/2019	1703	Professional Print & ...		-89.06	-43,070.55
11/29/2019	1704	Res Com		-90.00	-43,160.55
11/29/2019	1705	Soap Man		-8.66	-43,169.21
11/29/2019	1706	US Bank Equipment...		-89.23	-43,258.44

Total 10150 · Bank of The Sierra - CHK ACCT

TOTAL

-43,258.44

-43,258.44

Tulare Public Cemetery District
Payroll Summary
November 2019

	Hours	Rate	Nov 19
Employee Wages, Taxes and Adjustments			
Gross Pay			
Double-time hourly		35	0
Holiday Pay		17	0
Hourly	1,106	17	18,831
Hourly Sick	48	17	833
Hourly Vacation	35	17	670
Overtime (x1.5) hourly	46	26	1,180
Total Gross Pay	<u>1,235</u>		<u>21,515</u>
Adjusted Gross Pay	1,235		21,515
Taxes Withheld			-2,580
Deductions from Net Pay			-390
Health Insurance Deduction			-689
Wage Garnishment			
Total Deductions from Net Pay			<u>-1,079</u>
Net Pay	<u>1,235</u>		<u>17,855</u>
Employer Taxes and Contributions			
Federal Unemployment			13
Medicare Company			312
Social Security Company			1,334
CA - Unemployment			63
Dental Insurance (company paid)			282
Health Insurance (company paid)			6,626
Insurance Admin Fee			61
Vision Insurance (company paid)			38
CA - Employment Training Tax			2
Total Employer Taxes and Contributions			<u>8,730</u>

10:06 AM
12/19/19

Tulare Public Cemetery District
Reconciliation Summary
10500 · Cash in Treasury (772), Period Ending 11/30/2019

	<u>Nov 30, 19</u>
Beginning Balance	154,531.49
Cleared Transactions	
Checks and Payments - 3 items	-130,000.00
Deposits and Credits - 4 items	44,314.45
	<u>-85,685.55</u>
Total Cleared Transactions	
Cleared Balance	<u><u>68,845.94</u></u>
Register Balance as of 11/30/2019	68,845.94
Ending Balance	68,845.94

9:30 AM
01/07/20

Tulare Public Cemetery District
Reconciliation Summary
10600 · Endowment - Reserved (773), Period Ending 11/30/2019

	<u>Nov 30, 19</u>
Beginning Balance	1,848,428.57
Cleared Transactions	
Checks and Payments - 1 item	-389,147.00
Deposits and Credits - 4 items	4,071.00
Total Cleared Transactions	<u>-385,076.00</u>
Cleared Balance	<u>1,463,352.57</u>
Register Balance as of 11/30/2019	1,463,352.57
Ending Balance	1,463,352.57

10:09 AM
01/07/20

Tulare Public Cemetery District
Reconciliation Summary
10700 · Cash in Expansion Account (807), Period Ending 11/30/2019

	<u>Nov 30, 19</u>
Beginning Balance	59,166.92
Cleared Transactions	
Deposits and Credits - 1 item	<u>1,151.00</u>
Total Cleared Transactions	<u>1,151.00</u>
Cleared Balance	<u>60,317.92</u>
Register Balance as of 11/30/2019	60,317.92
Ending Balance	60,317.92

9:41 AM
01/07/20

Tulare Public Cemetery District
Reconciliation Summary
10900 · Endowment - Unreserved (817), Period Ending 11/30/2019

	<u>Nov 30, 19</u>
Beginning Balance	910.02
Cleared Transactions	
Deposits and Credits - 1 item	<u>389,147.00</u>
Total Cleared Transactions	<u>389,147.00</u>
Cleared Balance	<u>390,057.02</u>
Register Balance as of 11/30/2019	390,057.02
Ending Balance	390,057.02

NOVEMBER 2018 INTERMENTS			OVER ALL FOR 2018				
				BODY	CREMATION		TOTAL
BODY BURIALS	KERN	7	JAN	22	5		27
	NORTH	6	FEB	18	6		24
			MAR	27	8		35
NICHES/HEX		0	APR	19	7		26
			MAY	25	3		28
CREMATION	KERN	3	JUNE	28	11		39
	NORTH	0	JULY	18	7		25
			AUG	15	8		23
BABY BURIALS	KERN	0	SEP	15	6		21
	NORTH	0	OCT	12	8		20
			NOV	13	3		16
			DEC	10	3		13
	TOTAL=	16					
			TOTAL=	222	75		297
			PERCENT%	75%	25%		

NOVEMBER 2019 INTERMENTS			OVER ALL FOR 2019				
				BODY	CREMATION		TOTAL
BODY BURIALS	KERN	7	JAN	18	8		26
	NORTH	10	FEB	15	9		24
			MAR	28	4		32
NICHES/HEX		0	APR	16	10		26
			MAY	13	10		23
CREMATION	KERN	11	JUNE	22	8		30
	NORTH	2	JULY	18	7		25
			AUG	12	6		18
BABY BURIALS	KERN	0	SEP	21	5		26
	NORTH	0	OCT	19	10		29
			NOV	17	13		30
	TOTAL=	30					
			TOTAL=	199	90		289
			PERCENT%	69%	31%		

Tulare Public Cemetery District
Audit Committee Minutes
December 5, 2019

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 and Carlene Ringius.

Leonor Castaneda was in attendance.

RECOGNITION OF VISITORS:

Carlos Mendoza and Trustee Vicki Gilson were visitors

MEETING:

The minutes of October 23, 2019 were approved (2-0)

The correction of the September 2019 Payroll Summary was approved (2-0)

A review of the October Trial Balance report showed item 10 Customer Balance Due of \$263.17. This is the first time we have a customer owing the Tulare Cemetery money in the two years that Leonor Castaneda has been in the office and is a result of underpayment on an interment for several reasons. Will advise Board for recommendation of payment options.

The October 2019 financial reports were approved (3-0)

MANAGER'S REPORT:

Training on future website by Streamline

Update on Pontum software and the need for temporary staff to input modifications from old software into new software format.

It was found that there was sales tax money collected on vault sales that has not been reported to the Board of Equalization in a timely manner and this will be corrected at next quarterly report.

ADJOURNMENT:

Adjourned at 1:53 p.m.

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6. The office manager shall ensure that the District's blanket bond contains an endorsement to be conditioned, in addition to the other provisions of the bond, upon the faithful administration of the revolving fund and upon the willingness and ability of the office manager to account for and pay over the fund or funds upon demand of the Board of Trustees at any time.

7. The office manager shall ensure that for any expenditure larger than \$1.00, an appropriate receipt is obtained, setting forth the date, purpose, and amount of the expenditure.

8. Once the initial balance in the fund is established as set forth above, no other moneys are to be deposited in the revolving fund. Instead, the office manager shall provide to the County Auditor an itemized account of all disbursements, and shall request reimbursement of the fund in that amount.

9. At any time, the Board of Trustees or the County Auditor may ask for an accounting of the fund.

10. At any time, the Board of Trustees may reduce the maximum in the fund or may discontinue it. If the maximum is reduced, the office manager shall immediately return to the County Treasurer the amount necessary to reduce the fund as ordered by the Board. If the fund is discontinued, the office manager shall immediately pay over the balance of the fund on hand as well as all outstanding receipts to the County Treasurer.

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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.

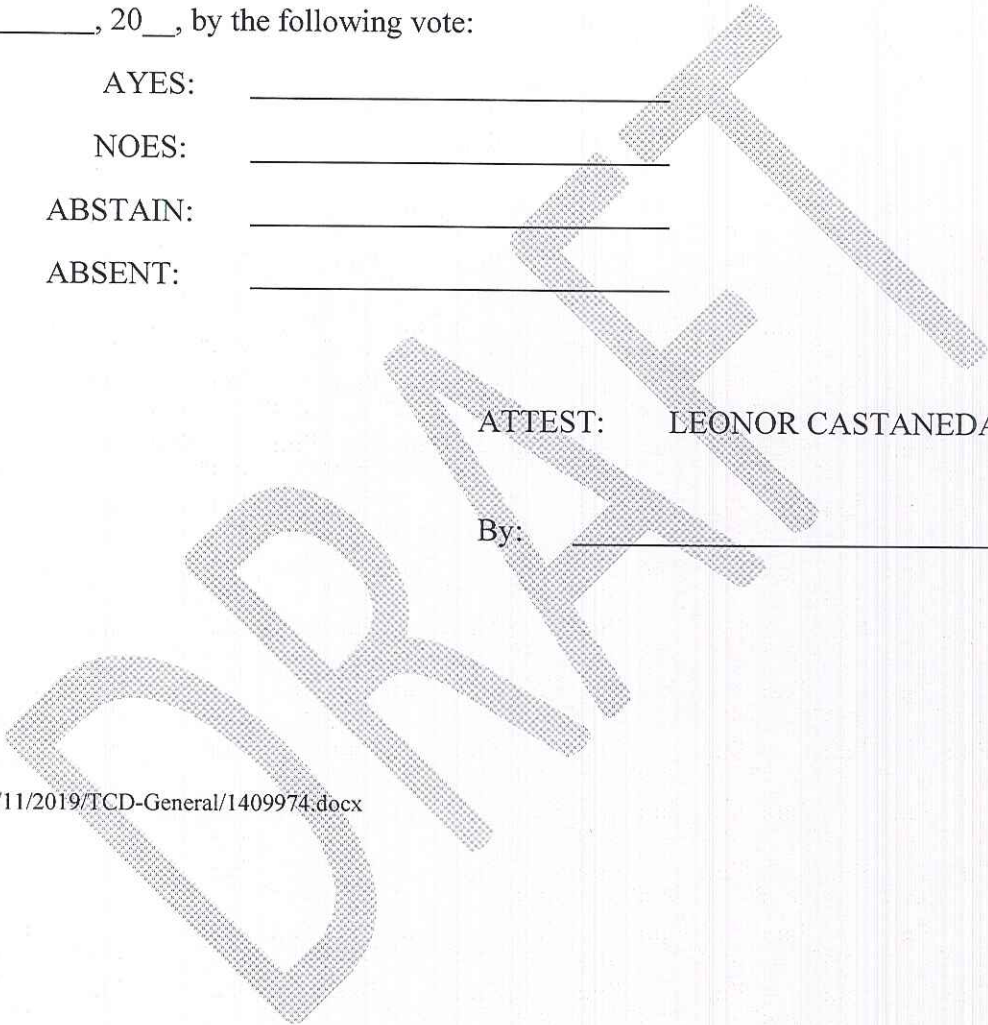
The foregoing resolution was adopted on motion of Trustee _____, seconded by Trustee _____, at a regular meeting of the Board of Trustees held on _____, 20__, by the following vote:

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

ATTEST: LEONOR CASTANEDA, CLERK

By: _____

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



The Gopher X Commercial Unit is our most durable machine. It is effective at killing gophers, ground squirrels, prairie dogs, and other burrowing rodents. | gopherx.com

Monday, January 13, 2020 9:39 AM




Gopher X Burrowing Rodent Control Device - Commercial Unit

\$2095.00

Qty:

1

 Add To Cart

 Like 0

 Tweet

 Save

 Share

18

DESCRIPTION

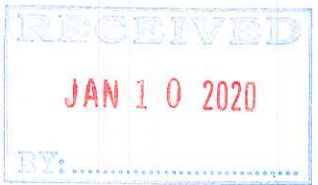
Kill gophers, ground squirrels, moles, and other burrowing rodents with the Patented Gopher X Burrowing Rodent Extermination Device. The Gopher X Device is the fastest, most effective, easy to use, burrowing rodent killing device on the market today.

United States EPA Est. No. 089920-CA-001

Package Includes:

- Gopher X Device
 - Ceramic Coated Manifold
 - Briggs and Stratton 205cc Vanguard Commercial Engine
 - Custom Cart W/ removable handle
 - 10" Pneumatic Tires
 - 3 ft. High Heat Exhaust Hose with Nozzle
- 1 pt. Bottle
- 20" Steel Probe
- 8 Additional Feet of High Heat Exhaust Hose with Hose Clamp and Nozzle
- Initial Fill Motor Oil
- Instruction Manual
- Engine Paperwork

Web Note from: <https://gopherx.com/products/commercial-gopher-x-pest-control>.



SAFETY TRAINING DAY

**Join Madera Cemetery District On
Wednesday, February 5, 2020
From 9:00 am—2:00 pm
1301 Roberts Avenue
Madera, CA 93637**

Topics will include Complacency in the workplace, Heat Illness prevention and Active Shooter training.

Cemetery equipment will be on display.

Lunch will be provided by Golden State Risk Management.

Please complete the registration form and return to Madera Cemetery District no later than **January 24, 2020** to secure your spot.

MADERA CEMETERY DISTRICT
SAFETY MEETING
HOSTED BY GSRMA
REGISTRATION FORM
February 5, 2020 9:00 am - 2:00 pm

DISTRICT: Tulare Public Cemetery District

CONTACT PERSON Leonor Castañeda PHONE: 686-5544

PERSONS ATTENDING

NAME:	TITLE
<u>David Faria</u>	<u>Lead Foreman</u>
<u>Philip Miller</u>	<u>Safety Foreman</u>
<u>Brian Viera</u>	<u>Foreman</u>
<u>Bobby Jones</u>	<u>Groundskeeper</u>
<u>Epi Hernandez</u>	<u>Groundskeeper</u>

REGISTRATIONS DUE NO LATER THAN
Friday, January 24, 2020

PLEASE MAIL, EMAIL or FAX REGISTRATIONS TO:
Madera Cemetery District
P.O. Box 477
Madera, CA 93639
FAX (559) 674-3237
email: madcem@yahoo.com

**TULARE PUBLIC CEMETERY DISTRICT
900 E. KERN AVE.
TULARE, CA
PHONE (559)686-5544 FAX (559)686-7484**

GRAVE REPURCHASE

TULARE PUBLIC CEMETERY DISTRICT:

I HEREBY CERTIFY AND REPRESENT UNDER PERJURY OF LAW THAT

I AM THE SOLE OWNER OF GRAVE(S) _____

IN SECTION _____ LOT/ROW _____ BLOCK _____

IN THE TULARE CEMETERY DISTRICT OF TULARE, CALIFORNIA. I WISH TO SELL

THIS/THESE GRAVES(S) BACK TO THE CEMETERY. I UNDERSTAND THAT I WILL

RECEIVE 100% OF THE ORIGINAL GRAVE BURIAL RIGHTS MINUS THE ENDOWMENT FEES.

I WILL RECEIVE _____ FOR EACH OF THIS/THESE GRAVE(S).

I ALSO UNDERSTAND IT MAY BE 30 TO 45 DAYS BEFORE I RECEIVE PAYMENT.

I DO HEREBY RELEASE AND FOREVER QUITCLAIM ALL RIGHTS, TITLE, USE, INTEREST,

TRUST, CLAIM AND DEMAND WHATSOEVER, BOTH IN LAW AND EQUITY WHICH I MAY

HAVE HAD IN THIS/THESE GRAVE(S)

NAME _____
(SIGNED)

NAME _____
(PRINTED)

ADDRESS _____

PHONE _____

DATE _____

RECORDED ON PAGE _____ BOOK _____

NOTARY _____

EMPLOYEE INFORMATION

Tulare Cemetery District relies upon the accuracy of information contained in the employment application, as well as the accuracy of other data presented throughout the hiring process and employment. Any misrepresentations, falsifications, or material omissions in any of this information or data may result in the exclusion of the individual from further consideration for employment or, if the person has been hired, termination of employment.

QUALIFICATIONS

In some classifications, before an employee is hired, they may be required to pass a background check and a physical examination which includes a drug test, which will be paid for by Tulare Cemetery District. This is in compliance with the law and is for the public's protection as well as that of employee and Tulare Cemetery District.

If a question regarding physical or mental disability arises after employment: The employee may be required to take an examination conducted by a physician approved by the Tulare Cemetery District.

EMPLOYEE CLASSIFICATIONS

INTRODUCTORY EMPLOYEE

The first 90 days of your employment is a get acquainted period for you and Tulare Cemetery District. During this period of evaluation you generally do not qualify for any discretionary, company sponsored benefits.

During the Introductory Period, your supervisor will explain your job responsibilities and the performance standards expected of you. At the end of your introductory period, your supervisor will review your progress, and determine whether you will be assigned to "regular" status, or whether the Introductory Period will be extended. Until your supervisor changes your classification, you will remain in the introductory period. The "at will" relationship will continue even after you become a regular employee.

FULL-TIME

"Regular full-time employees" are those employees who have completed the introductory period and are regularly scheduled to work at least forty (40) hours per week.

PART-TIME

"Regular part-time employees" are those who work more than eight (8) hours and fewer than forty (40) hours per week. To be considered regular part-time,

TULARE CEMETERY DISTRICT EMPLOYEE BENEFITS

BENEFIT INFORMATION

Tulare Cemetery District provides certain mandated and discretionary benefits to qualified employees. These benefits are described below to provide you a brief summary of selected features of the benefit program. Tulare Cemetery District reserves the right to modify, supplement, curtail, or eliminate any feature of a benefit plan, or the entire benefit program, if the employer determines, in its sole discretion, that such action is warranted.

Introductory, Temporary, leased, casual, seasonal, inactive, common law, relief, occasional or on-call employees are **excluded** from all discretionary benefits. "Regular part time employees" may be excluded from all or some discretionary benefits described. "Regular full time employees" and, in some cases where benefits are offered, "regular part time employees" must meet specific eligibility requirements before being offered certain discretionary benefits.

After reading the benefits described herein, employees should contact Personnel to obtain the qualification criteria, review the official plan documents and, where applicable, the actual insurance policies, to identify all of the terms. If any real or apparent conflict exists between the brief benefit summaries in the handbook and the actual provisions of the official plan documents, the terms of the official plan documents will control.

HOLIDAYS

The following days will be designated as paid holidays. Eligible employees will be paid "holiday pay" of one day's pay at the employee's regular straight time rate of pay for their regularly scheduled hours:

- New Year's Day - January 1st
- President's Day - Third Monday in February
- Good Friday - Friday before Easter Sunday
- Memorial Day - Last Monday in the month of May
- Independence Day - July 4th

- Labor Day - First Monday in September
- Veteran's Day - November 12th
- Thanksgiving Day - Fourth Thursday in November
- Day after Thanksgiving - Friday
- Christmas Eve - December 24th
- Christmas Day - December 25th

When a holiday falls on a weekend, the day officially observed will be considered a holiday, generally Saturday holidays will be observed on Friday and Sunday holidays on Monday. If an eligible employee performs work on the above holidays the employee will be paid "holiday pay."

In order to be eligible for holiday pay an employee will be a "*regular full-time employee*" currently on the payroll and will have worked the scheduled work day prior to the holiday and the first scheduled work day following the holiday unless excused by management.

Introductory, Temporary, part-time, leased, casual, seasonal, inactive, common law and occasional employees are not eligible to receive holiday pay.

VACATIONS

Vacation time offers us all a chance to get away from it all and relax. Tulare Cemetery District recognizes seniority by awarding increasing vacation benefits with increasing tenure.

"*Regular full-time employees*" who have been continuously employed by Tulare Cemetery District for the following periods will receive the listed vacations annually with pay based on straight time (S/T) hours:

- One (1) year through ten (10) years of continuous employment:
Twelve (12) days (96 hours) paid vacation.
Accrues at .0484 hours per S/T hour worked.
- Ten (10) through nineteen (19) years of continuous employment:
Eighteen (18) days (144 hours) paid vacation.
Accrues at .0744 hours per S/T hour worked.
- Twenty (20) years of continuous employment and thereafter:
Twenty-Four (24 days/192 hours) paid vacation.

Accrues at .1017 hours per S/T hour worked.

This will only effect *new* employees:

One (1) through ten (10) years of continuous employment:
10 Days (80 hours)

Ten (10) through Nineteen (19) years of continuous employment:
15 Days (120 hours)

Twenty (20) years of continuous employment and thereafter:
20 Days (160 hours)

Employees are encouraged to take vacations in one-week segments. Vacation time-off should be requested at least one month in advance or earlier to secure a desired date. If there is a conflict between employees requesting the same vacation date, normally the first person requesting the date will be the one having the choice. No vacations may be taken in May!

Vacation time ceases to be earned when the employee has accumulated one (1) full year of unused vacation earnings and will not resume until the accumulation falls below the one (1) year earning level.

Each week of vacation pay will be paid at the average number of hours worked weekly at the straight time (S/T) rate earned. Salaried employees will receive their regular salary.

Terminating employees will be paid their prorated vacation pay.

Introductory, Temporary, part-time, leased, casual, seasonal, inactive, common law and occasional employees are not eligible to receive vacation pay.

GROUP INSURANCE

Group health insurance with dental coverage will be offered as part of Tulare Cemetery District's benefit program for "*regular full-time employees*," who have served their introductory period and become a regular full-time employee employed at least 40 hours per week. When employment drops below 40 hours per week, eligibility ends.

Tulare Cemetery District will pay the employee's premium for the group insurance. If you wish to have dependent coverage, the cost of the dependent coverage will be paid solely by you and deducted from your check as a payroll deduction.

Insurance benefits in such a way that the total sick leave benefits paid by Tulare Cemetery District, and those the employee receives from SDI will not exceed 100% of the employee's regular weekly wage, based on their regular straight-time rate of pay.

This plan is not available to *introductory*, temporary, part-time, leased, casual, seasonal, inactive, common law and occasional employees.

BEREAVEMENT LEAVE

When death occurs in a regular full time employee's immediate family the employee shall be entitled to up to 3 days paid time off for bereavement.

"Immediate family" is defined as being a spouse, parent, children, brother, sister, grandparents, father-in-law, mother-in-law, brother-in-law, sister-in-law or any other person who is the legal dependent of the employee

"Regular full-time employee" is defined as an employee that has completed the introductory period and regularly scheduled to work at least 40 hours per week.

JURY DUTY LEAVE

All "*regular full-time employees*" who have been continuously employed by Tulare Cemetery District for six (6) months or more will be paid their regular pay, less jury pay they receive, for up to five (5) days per year of Paid Jury Duty Leave for service on a jury.

If you are chosen to report for possible selection for jury duty, you should contact your supervisor immediately to report the situation and the possible need to reschedule. Court appearances will generally require some adjustments, we ask that you please notify your supervisor if your appearance requires scheduling changes.

This plan is not available to *introductory*, temporary, part-time, leased, casual, seasonal, inactive, common law and occasional employees.

SCHOOL CONFERENCES

Employees of Tulare Cemetery District who give reasonable notice to their immediate supervisor of their requirement to appear in their child's school pursuant to a request made under Labor Code Section 230.7 or .8 may do so by utilizing existing vacation, sick leave, personal leave or accrued time off for purposes of the planned absence. Upon approval by the employee's supervisor, meal periods may also be rescheduled and utilized for this purpose.

TULARE PUBLIC CEMETERY DISTRICT
900 EAST KERN AVENUETULARE, CALIFORNIA 93274**PHONE (559) 686-5544**

KERN AVENUE GRAVE MARKER RULES AND REGULATIONS

WHEN ORDERING A MEMORIAL MARKER FOR YOUR LOVED ONE'S GRAVE, PLEASE KEEP IN MIND THE RULES AND REGULATIONS IN EFFECT IN OUR CEMETERY.

NOTE: ONLY ONE MARKER PER GRAVE WILL BE ALLOWED (SEE NO.7 BELOW) AND MUST BE FOR THE INDIVIDUALS INTERRED IN THE GRAVE OR TO BE INTERRED IN THE GRAVE. ONLY THE OWNER OF THE BURIAL RIGHTS TO GRAVE HAS THE RIGHT TO ORDER GRAVE MARKER. WHEN ORDERING A GRAVE MARKER FROM A MONUMENT COMPANY, THE MONUMENT COMPANY MUST CALL AND CONFIRM ALL REQUIREMENTS. A MARKER MUST MEET CEMETERY REQUIREMENTS OF SIZE AND MATERIAL OR IT WILL NOT BE PLACED ON THE CEMETERY GROUNDS.

1. ONLY FLAT TYPE MARKERS WILL BE USED IN THE TULARE PUBLIC CEMETERY (EXCEPT SEE UPRIGHT MARKER SECTIONS NO. 8 BELOW).
2. ONLY GRANITE, MARBLE OR BRONZE MARKERS WILL BE ACCEPTED. ALL MARKERS MUST BE AT LEAST FIVE AND A HALF (5 ½) INCHES THICK. WE REQUIRE ALL MARKERS TO BE SET IN CONCRETE AROUND ALL FOUR (4) SIDES. THE CONCRETE BORDERS AID IN THE PREVENTION OF DAMAGE TO THE MARKERS BY MOWERS, EDGERS AND TRIMMERS.
3. ALL SETTING OF MARKERS WILL BE SET BY A COMPANY WITH APPROPRIATE BUSINESS AND CONTRACTORS LICENSES AND CORRECT LIABILITY INSURANCE LIMITS ON FILE WITH THE CEMETERY.
4. ONE (1) VASE REQUIRED PER MARKER. TWO (2) VASES PERMITTED FOR BABY AND SINGLE GRAVE MARKERS. FOUR (4) VASES PERMITTED FOR DOUBLE GRAVE MARKER 12" X 36", OR LARGER. VASES SHALL BE SPARTAN SERIES GRAY AAEON, OR EQUAL.
5. MARKER SIZE:
 - (A) SINGLE GRAVE MARKERS MAY BE: 12" X 24" OR 12" X 30"
 - (B) TWO (2) OR MORE GRAVE MARKERS MAY BE: 12" X 24", 12" X 30", 12" X 36", 12" X 48", 12" X 60" OR 12" X 72".
 - (C) BABY GRAVE MARKERS MUST BE: 8" X 16" **ONLY**.
6. ONE (1) OR TWO (2) 5" X 9" BRONZE PLAQUES FOR CREMATION BURIALS MAY BE ADDED TO THE CEMENT BORDER OF AN EXISTING MARKER.
7. UPRIGHT MARKERS PERMITTED ONLY IN: SECTIONS A, CENTRAL, CITY, EASTERN, INYO, ODDFELLOW, RESUB & SOUTHEAST – 1 **ONLY**.
 - (A) THE BASE SIZES SHALL BE THE SAME AS IN THE FLAT MARKER SECTIONS (SEE NO.5 ABOVE). A TOTAL HEIGHT OF 60" INCHES IS ALLOWED FOR THE UPRIGHT MARKERS. THIS INCLUDES THE BASE AND MARKER. BASE TO BE 6" MINIMUM HEIGHT. DIES OR UPRIGHTS TO BE A MINIMUM OF 6" IN THICKNESS.
8. REQUESTS FOR BENCHES MUST BE IN WRITING ADDRESSED TO THE BOARD OF TRUSTEES AND APPROVED BY THE TRUSTEES. BENCH PADS TO BE POURED BY CEMETERY EMPLOYEES.
9. **UPKEEP FOR GRAVE MARKERS IS THE RESPONSIBILITY OF THE PURCHASER.**
10. **THE MEMORIAL MARKERS, ALSO CALLED HEADSTONES OR GRAVE MARKERS, ARE THE PROPERTY OF THE PURCHASER. THE CEMETERY IS IN NO WAY RESPONSIBLE FOR THE HEADSTONE OR ANY DAMAGE TO THEM AFTER THEY ARE INSTALLED IN THE CEMETERY. REPAIRS DUE TO VANDALISM, WEATHER OR ROUTINE GROUND MAINTENANCE MUST BE DONE AT THE OWNER'S EXPENSE. THE CEMETERY SHALL MAKE REPAIRS IF THE DAMAGE IS DONE BY A CEMETERY EMPLOYEE.**

BOARD OF TRUSTEES
TULARE PUBLIC CEMETERY DISTRICT
ADOPTED MAY 8, 2002

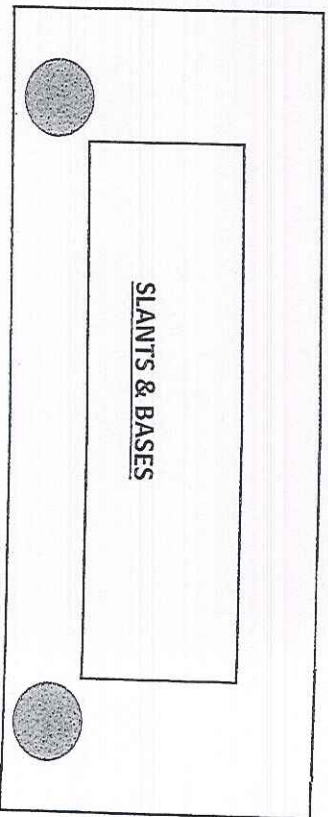
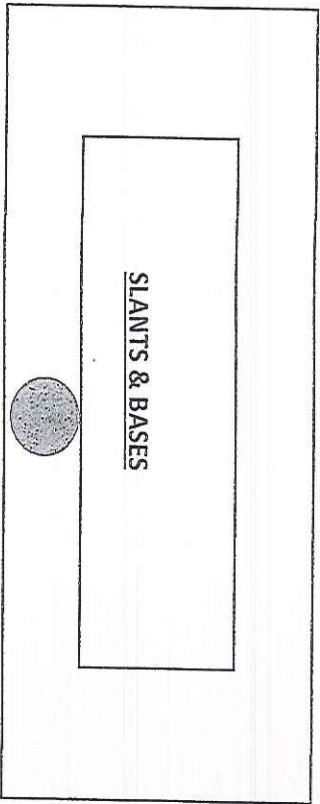
(REV. 06/12/2002)
(REV. 06/13/2007)
(REV. 09/17/2008)
(REV. 12/10/2010)
(REV. 01/08/2014)
(REV. 10/08/2014)
(REV. 04/12/2017)
(REV. 05/16/2018)

KERN AVENUE CEMETERY

UPRIGHT BASES & SLANTS 12"X24" , 12"X30" , 12"X36" , 12"X48" , 12"X60" , 12"X72" . BASE TO BE 6" MINIMUM HEIGHT

6" BORDERS ON THE BACK AND SIDES. 7 1/2" BORDER IN FRONT WHERE VASE OR VASES GO.

ONE (1) VASE REQUIRED PER MARKER. TWO (2) VASES PERMITTED FOR 12"X24" OR 12"X30" MARKER. FOUR (4) VASES PERMITTED FOR DOUBLE GRAVE MARKER SIZE 12"X36" OR LARGER. VASES SHALL BE SPARTAN SERIES GRAY AAEON OR EQUAL.



PILLOW SETS, SLANTS, HICKEYS, AND BASES

ONE (1) VASE REQUIRED PER MARKER. TWO (2) VASES PERMITTED FOR 12"X30" MARKER. FOUR (4) VASES PERMITTED FOR DOUBLE GRAVE MARKER SIZE 12"X36" OR LARGER. VASES SHALL BE SPARTAN SERIES GRAY AAEON OR EQUAL.

12"X24" , 12"X36" , 12"X48" , 12"X60" , 12"X72"

6" BORDERS ON THE SIDES AND BACK. 7 1/2" BORDER IN FRONT WHERE VASE OR VASES GO.

12"X30"

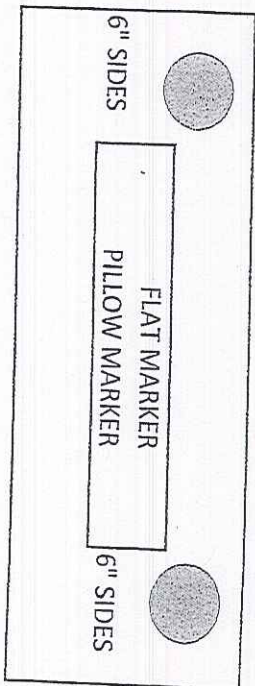
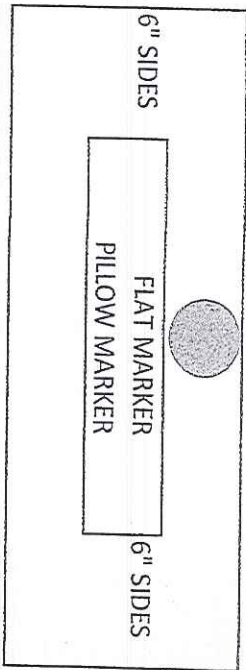
6" BORDERS ON THE SIDES AND BACK. 7 1/2" BORDER IN FRONT WHERE VASE OR VASES GO.

ONE (1) VASE REQUIRED PER MARKER. TWO (2) VASES PERMITTED FOR 12"X24" OR 12"X30" MARKER. VASES SHALL BE SPARTAN SERIES GRAY AAEON OR EQUAL.

KERN AVENUE CEMETERY

FLAT STONE & PILLOW MARKER SETTINGS FOR KERN AVENUE CEMETERY ALL SIZES

8"X16" , 12"X24" , 12"X30" , 12"X36" , 12"X48" , 12"X60" , AND 12"X72"



6" BORDERS ON SIDES AND BOTTOM WITH 7 1/2" ON TOP WHERE VASE OR VASES GO

ONE (1) VASE REQUIRED PER MARKER. TWO (2) VASES PERMITTED FOR BABY AND SINGLE GRAVE MARKER. FOUR (4) VASES PERMITTED FOR DOUBLE GRAVE MARKER SIZE 12"X36" OR LARGER. VASES SHALL BE SPARTAN SERIES GRAY AAEON OR EQUAL.

TULARE PUBLIC CEMETERY DISTRICT
900 EAST KERN AVENUE
TULARE, CA 93274
PHONE: (559) 686-5544 FAX: (559) 686-7484

SERVICE SCHEDULING POLICY

- 1) COMPLETED SERVICE INFORMATION WORKSHEET.
- 2) SIGNED INTERMENT ORDER BY LEGAL RESPONSIBLE PARTY.
- 3) CURRENT CALIFORNIA BURIAL PERMIT NEEDED FOR EACH INTERMENT WITH THE TULARE CEMETERY DISTRICT OR NORTH TULARE CEMETERY DISTRICT LISTED UNDER BURIAL.
- 4) **PAYMENT IS REQUIRED TWO (2) DAYS BEFORE BURIAL BY 12:00 NOON. THE TULARE PUBLIC CEMETERY DISTRICT DOES NOT ACCEPT OUT OF TOWN CHECKS. CASHIER CHECK, CASH OR TULARE ONLY CHECKS ARE ACCEPTED. CHECKS MADE PAYABLE TO THE TULARE PUBLIC CEMETERY DISTRICT.**
- 5) **THE GRAVE WILL NOT BE OPENED UNTIL THE CEMETERY CHARGES ARE PAID. IF THE CEMETERY CHARGES ARE NOT PAID BY NOON TWO DAYS BEFORE BURIAL, THE SERVICE WILL NEED TO BE RESCHEDULED BY THE MORTUARY.**
- 6) WHEN BURIAL IS FOR CREMATION BURIAL, THE BURIAL PERMIT MUST BE SIGNED BY PERSON IN CHARGE OF CREMATION.
- 7) FOR CREMATION BURIAL THE CEMTERY WILL NEED THE OUTSIDE DIMENSIONS OF THE URN.
- 8) PROOF OF RESIDENCY IS REQUIRED. OUT OF DISTRICT FEE IS APPLICABLE IF THE PERSON LIVED OUT OF TAX DISTRICT AND DOES NOT OWN PROPERTY IN TAX DISTRICT.

WHEN THE GRAVE TO BE USED IS NOT OWNED BY THE INDIVIDUAL, THEN A GRAVE BURIAL OR CREMATION BURIAL AUTHORIZATION FORM MUST BE COMPLETED BY THE OWNER OF RECORD. IF THE OWNER OF RECORD IS DECEASED, THE INDIVIDUAL MUST HAVE A CERTIFIED COPY OF THE DEATH CERTIFICATE FOR THE OWNER OF RECORD AND PROVIDE PROOF OF INHERITANCE FOR THE GRAVE TO BE USED.

BOARD OF TRUSTEES
TULARE PUBLIC CEMETERY DISTRICT
ADOPTED AUGUST 13, 2008
REVISED OCTOBER 8, 2008

Manager's Report

January 30, 2020

I would like to announce that I have decided to hire Phyllis Shenider, as Secretary to the District her first day will be February 1, 2020.

I will be needing the Form 700 from all board members and audit committee members by April 1, 2020. At the next board meeting I will also need signatures for the AUD 300 for the Tulare County Treasurer's office.

Pontem is on our computers now. The conversion went smoothly and I will be having a meeting on Wednesday with Nancy. I am confident that we will go live before the end of the month. I would like to recommend a third license so we can have a person come in and do all the data entry for the days we could not use CemSafe and to also enter all the available plots that we have.

I also want to know 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 I will be post it.

I have also received two bids from two different temp agencies which I have enclosed at the moment we are paying Nexum Staffing also known as Professional 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.

MALEKO PERSONNEL, INC

SERVICE AGREEMENT

This Service Agreement is made and entered into on December 30, 2019 and between Maleko Personnel, INC. (MPI) and

Customer: **Tulare Cemetery**

Address: **900 E. Kern Ave.**

Tulare, CA 93274

who agree as follows:

Rates for Service:

Each invoice rate shall be on a per person basis according to the job specifications and the rate of pay that is established between MPI and Customer. All invoice rates shall include employer taxes and insurance, social security, state and federal income, unemployment insurance, and workers compensation insurance.

Type of Employee

BILL RATE (straight time): \$ [redacted] JOB DESCRIPTION: **Grounds Keeper.** MARK UP: **38%**

BILL RATE (straight time): \$ [redacted] JOB DESCRIPTION: [redacted] MARK UP: %

BILL RATE (straight time): \$ [redacted] JOB DESCRIPTION: **Clerical** [redacted] MARK UP: **38%**

BILL RATE (straight time): \$ [redacted] JOB DESCRIPTION: [redacted] MARK UP: [redacted] %

Bonus/Commissions Pay Mark up: 25%

Sick Pay: **38%** MARKUP (straight time) Max of 24 hours annually for qualifying employees

Affordable Care act 3% of total invoice

For additional services: Please see **Addendum A**

For additional location of services: Please see **Addendum B**

DUTIES OF THE PARTIES

MPI agrees to provide and customer hereby agrees to subscribe to, the services of personnel employed by MPI (hereinafter referred to as EMPLOYEES collectively and or EMPLOYEE) and other ancillary services provided by MPI, including but not limited to, personnel placement, upon the following terms, conditions, and duties:

- A. **MPI Duties:** MPI shall recruit and hire employees, screen at the discretion of MPI, for assignment at customers Place of business in accordance with the job requirement and job descriptions provided to MPI by customer. MPI shall bear the duty of and has the sole right to determine the wages and benefits of employees, if any. Customer shall not have any authority to alter, modify, change, or increase the compensation and/or benefits of employees without the express, written consent of MPI. MPI shall maintain all insurances including workers compensation insurance, unemployment insurance, and general liability insurance, for employees to the extent that it is required by the state laws of. CALIFORNIA MPI shall make payment of negotiated wages and fringe benefits, if any to employees. MPI shall retain, maintain, and make available to employees their individual personnel files, payroll records, and relevant tax information, including but not limited to, federal tax I-9 documentation. MPI shall administer any and all unemployment claims. MPI with respect to each of its employee's customer hereby acknowledges and accepts and agrees that MPI shall provide customer with periodic invoices for services rendered. MPI shall charge overtime and double time as mandated by state labor laws in the state of CALIFORNIA which the employee(s) perform their employment duties. MPI and customer hereby agree that the business week shall be Monday through Sunday.
- B. **Customer Duties:** Customer shall provide MPI with a job description specifying job duties and scope of temporary assignment for each employee to be provided by MPI to customer, Customer will not require MPI temporary employees to perform any duties beyond those which are called for in said job description. Customer shall provide accurate reporting and payment of any and all hours worked including regular, overtime, and light duty as governed by state and federal regulations. Customer shall promptly notify MPI in the event of a change, material or immaterial the terms and conditions of an employee's temporary employment or job duties with customer. Customer shall notify MPI of all wage and hour practices, such as alternative work schedules, split shifts, shift differentials, prevailing wages, overtime scheduling, and other related practices that might affect employees. Customer shall exercise good judgment and management relating to day to day supervision of employees. Customer shall provide and ensure employees are provided rest breaks and meal periods as required by law. Customer shall provide supervision and training, specifically tailored to each job site and individual job requirements. Customer shall provide and hereby assumes liability for all safety and hazardous materials training, personal protective equipment, and ensure all regulations of Occupational Safety and Health Administration are abided by. Customer shall provide a safe work environment for MPI employees, including but not limited to, maintaining its premises and work areas in compliance with all applicable health and safety laws, regulations, and ordinances. Customer acknowledges that MPI is an equal employment opportunity employer, and customer agrees that it will not discriminate against employees on the basis of race, religion, color, national origin, age, sex, gender, marital status, veterans status, physical and mental disability, pregnancy, sexual orientation, or because an employee has reported, or is about to report, a violation or suspected violation of any rule,

By _____

(Customer authorized representative)

Print Name: _____

Title: _____

Date: ___/___/_____

By _____

(MPI authorized representative)

Print Name: Imelda Torres

Title: Staffing Manager

Date: December 30, 2019

Version: July, 2019

MALEKO PERSONNEL, INC

ADDENDUM A (Additional Client Services)

Check all that apply

County Background Check: additional fee of **\$20.00** per employee. MPI background checks are completed by a 3rd party vendor (MPI will exercise its best efforts to provide accurate and complete information, however because of the element of human error and the fact that all public files relied upon may not be accurate, complete and /or current, MPI cannot be an insurer of the accuracy of the information. MPI does not guarantee results).

Social Security Check: additional fee of **\$10.00** per employee. MPI social security checks are completed by a 3rd party vendor (MPI will exercise its best efforts to provide accurate and complete information, however because of the element of human error and the fact that all public files relied upon may not be accurate, complete and /or current, MPI cannot be an insurer of the accuracy of the information. MPI does not guarantee results).

5 Panel Clinic Drug Test: additional fee of **\$55.00** per employee. MPI clinic drug test are administered by a 3rd party vendor (MPI will exercise its best efforts to provide accurate and complete information, however because of the element of human error and the fact that all public files relied upon may not be accurate, complete and /or current, MPI cannot be an insurer of the accuracy of the information. MPI does not guarantee results).

Motor Vehicle Report: additional fee of **\$10.00** per employee. Obtained from Department of Motor Vehicles of Arizona.

 **E-Verify**

Additional Notes:

ACCEPTED: CUSTOMER

By _____

(Customer authorized representative)

Print Name: _____

Title: _____

Date: ____/____/____

ACCEPTED: MPI

By _____

(MPI authorized representative)

Print Name: Imelda Torres

Title: Staffing Manager

Date: December 30, 2019

Service Agreement

Version: July, 2019



LaborMax Staffing
3543 West Noble Avenue Ste 3543
VISALIA, CA 93277
Phone: (559) 802-3355
Fax:(559) 802-3428

QUOTE FOR SERVICE

Billing Rate Quotation Issued: 1/21/2020

Kern Cemetery
900 E.Kern Ave
Tulare, CA 93274
Attn: Leonor Castaneda

Regular Billing Rate (Straight Time) : \$22.99 for Landscaping

Beginning January 1st, 2015, there will be an additional 3% surcharge added to all LaborMax invoices due to the Affordable Care Act (ACA). Charges for optional customer services are: Drug Test - \$30, Background Check - \$25, and MVR - \$15.

The billing rate above includes all wages, worker's compensation premiums, unemployment insurance, payroll taxes, and all other employer burdens; recruiting, administration and payroll funding. Overtime will be billed at one and one-half times the regular billing rate for all time worked over forty hours in a pay period and/or 8 hours in a day as provided by state law. Rates are subject to change at any time upon 7 days written notice. A fuel surcharge may be added to each invoice.

Customer acknowledges that they have complete care, custody, and control of job site. Customer agrees to comply with all applicable laws, regulations, and ordinances relating to health and safety, wage and hour, overtime and all other applicable employment laws, and agrees to provide any site/task specific training and/or safety devices and protective equipment necessary or required by law. Customer will not, without prior written consent of LaborMax Staffing, entrust LaborMax employees with the handling of cash, checks, credit cards, jewelry, equipment, tools, or other valuables. Customer agrees not to place workers in a supervisory position. Customer agrees to supervise workers at all times.

Customer agrees to indemnify and hold harmless LaborMax Staffing for all claims, damages, or penalties arising out of violations of the Occupational Safety and Health Act (OSHA) of 1970, or any state law with respect to workplaces or equipment owned, leased, or supervised by Customer and to which employees are assigned.

Customer will not, without prior written consent of LaborMax Staffing, utilize LaborMax Staffing employees to operate machinery, equipment, or vehicles. Customer agrees to indemnify and save LaborMax Staffing and its employees harmless from any and all claims and expenses (including litigation) for bodily injury or property damage or other loss as asserted by Customer, its employees, agents, the owner of any such vehicles and/or equipment or contents thereof, or by members of the general public, or any other 3rd party, arising out of the operation or use of said vehicle and/or equipment by employees of LaborMax Staffing.

LaborMax Staffing's work week begins on Saturday and ends on Friday. Commencement of work by dispatched workers, or customer's signature on work ticket serves as confirmation of Customer's agreement to conditions of service listed on the back of the work ticket. Billable time begins at the time workers report to the workplace at your request. Jobs must be cancelled a minimum of two hours prior to start time to avoid a minimum 4 hour billing. We guarantee our workers will satisfy you or the first two hours are on us. If you are not satisfied with the workers, call us within the first two hours and we will replace them free of charge.

Pending credit approval, invoices are due 7 days from the receipt (unless other arrangements have been made). Customer agrees to pay reasonable attorney's fees and/or collection fees for any unpaid account balances.

Customer may hire worker for no fee after individual has completed 720 hours of billing, or 90 working days. Customer agrees to pay an administrative placement fee of \$2,500.00 if worker is hired on prior to completion of 720 hours or 90 working days.

After reviewing this "Quote for Service", please sign and fax back to the number listed above.

Customer Name (Print)	Title	Customer Signature	Date
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LaborMax Staffing
3543 West Noble Avenue Ste 3543
VISALIA, CA 93277
Phone: (559) 802-3355
Fax:(559) 802-3428

QUOTE FOR SERVICE

Billing Rate Quotation Issued: 1/21/2020

Kern Cemetery
900 E.Kern Ave
Tulare, CA 93274
Attn: Leonor Castaneda

Regular Billing Rate (Straight Time) : \$22.99 for Clerical

Beginning January 1st, 2015, there will be an additional 3% surcharge added to all LaborMax invoices due to the Affordable Care Act (ACA). Charges for optional customer services are: Drug Test - \$30, Background Check - \$25, and MVR - \$15.

The billing rate above includes all wages, worker's compensation premiums, unemployment insurance, payroll taxes, and all other employer burdens; recruiting, administration and payroll funding. Overtime will be billed at one and one-half times the regular billing rate for all time worked over forty hours in a pay period and/or 8 hours in a day as provided by state law. Rates are subject to change at any time upon 7 days written notice. A fuel surcharge may be added to each invoice.

Customer acknowledges that they have complete care, custody, and control of job site. Customer agrees to comply with all applicable laws, regulations, and ordinances relating to health and safety, wage and hour, overtime and all other applicable employment laws, and agrees to provide any site/task specific training and/or safety devices and protective equipment necessary or required by law. Customer will not, without prior written consent of LaborMax Staffing, entrust LaborMax employees with the handling of cash, checks, credit cards, jewelry, equipment, tools, or other valuables. Customer agrees not to place workers in a supervisory position. Customer agrees to supervise workers at all times.

Customer agrees to indemnify and hold harmless LaborMax Staffing for all claims, damages, or penalties arising out of violations of the Occupational Safety and Health Act (OSHA) of 1970, or any state law with respect to workplaces or equipment owned, leased, or supervised by Customer and to which employees are assigned.

Customer will not, without prior written consent of LaborMax Staffing, utilize LaborMax Staffing employees to operate machinery, equipment, or vehicles. Customer agrees to indemnify and save LaborMax Staffing and its employees harmless from any and all claims and expenses (including litigation) for bodily injury or property damage or other loss as asserted by Customer, its employees, agents, the owner of any such vehicles and/or equipment or contents thereof, or by members of the general public, or any other 3rd party, arising out of the operation or use of said vehicle and/or equipment by employees of LaborMax Staffing.

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After reviewing this "Quote for Service", please sign and fax back to the number listed above.

Customer Name (Print)	Title	Customer Signature	Date
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