

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

BOARD AGENDA

Special Board Meeting
May 6, 2021
12:00 P.M.

DOORS WILL OPEN AT 12:00 P.M. DUE TO COVID-19 ALL ENTERING WILL BE REQUIRED TO KEEP A 6FT DISTANCE FROM OTHERS ATTENDING. FACE MASKS ARE RECOMMENDED.

PRELIMINARIES:

- 1.1 Call to Order
- 1.2 Roll Call
- 1.3 Recognition of Visitors

**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

CLOSED SESSION – ITEMS:

- 2.1 **Public Employee Appointment/Employment-Consideration and possible appointment** (Government Code Section 54957) For the Position of: Manager. The Board may meet in a continuous closed session each business day on this topic beginning immediately upon recess of the open portion of this meeting through May 20, 2021 to deliberate on the possible appointment.
- 2.2 **CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION**
Existing Litigation (Government Code Section 54956.9(d)(1))
Jesse Martin and Juan Martinez v. Tulare Public Cemetery et al. Case No.'s VSC058982 and PSC058988
- 2.3 **CONFERENCE WITH LEGAL COUNSEL – PENDING LITIGATION**
Significant Exposure to Litigation (Government Code Section 54956.9(c))
Government Code 910 Claim on behalf of Brian Viera
- 2.4 **CONFERENCE WITH LEGAL COUNSEL – SIGNIFICANT EXPOSURE TO LITIGATION**
Significant Exposure to Litigation (Government Code Section 54956.9(d)(2))

OPEN SESSION FROM CLOSED SESSION:

- 3.1 **Announcement out:** If any

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

- 4.1 March 2021 Financials
- 4.2 Appointments to Standing Committee
- 4.3 Osha Regulatory Discussion
- 4.4 Presentation of Accountancy Work Contract
- 4.5 Request for Employee Handbook Change to Allow Paycheck Direct Deposit

ADJOURNMENT:

OPEN SESSION AGENDA ITEMS NOTICE TO THE PUBLIC

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

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

Rules of Decorum

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

Addressing the Cemetery Board

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

Trustee Conduct

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

Tulare Public Cemetery District
Balance Sheet
As of March 31, 2021

	<u>Mar 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
00 · Clearing Acct.	5.74
10100 · Petty Cash	310.51
10150 · Bank of The Sierra - CHK ACCT	46,034.65
10500 · Cash in Treasury (772)	345,480.51
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,255,144.60
Total 10600 · Endowment - Reserved (773)	1,571,162.52
10700 · Cash in Expansion Account (807)	95,166.23
10900 · Endowment - Unreserved (817)	353,004.61
Total Checking/Savings	2,411,164.77
Other Current Assets	
10 · Customer Balance Due	263.17
12001 · Undeposited Funds	35.00
Total Other Current Assets	298.17
Total Current Assets	2,411,462.94
TOTAL ASSETS	<u>2,411,462.94</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	56,619.35
Total Accounts Payable	56,619.35
Other Current Liabilities	
24000 · Payroll Liabilities	62.20
24010 · Pension Payable	3,776.45
24020 · Health Insurance Payable	582.94
25500 · Sales Tax Payable	4,445.93
Total Other Current Liabilities	8,867.52
Total Current Liabilities	65,486.87
Total Liabilities	65,486.87
Equity	
30000 · Opening Balance Equity	2,282,733.86
31100 · Retain Earnings	-17,814.90
Net Income	81,057.11
Total Equity	2,345,976.07
TOTAL LIABILITIES & EQUITY	<u>2,411,462.94</u>

Tulare Public Cemetery District Profit & Loss Budget Performance

March 2021

	Mar 21	Budget	Jul '20 - Mar 21	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
3999 · Total Beginning Cash Available	0	23,450	0	211,046	281,394
4000 · County Taxes	0	15,785	113,192	142,063	189,418
4801 · Interest Income - 772	1,097	250	3,763	2,250	3,000
5400 · Charges for Current Services	89,852	61,029	787,094	549,259	732,345
5805 · Misc. Revenue	6,403	167	24,193	1,500	2,000
5834 · Restitution	200	100	800	900	1,200
5835 · Other Revenue	0	667	3,912	6,000	8,000
Total Income	97,552	101,446	932,954	913,018	1,217,357
Expense					
101 · Returned Checks	0		0		
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	34,458	27,500	280,754	247,500	330,000
6002 · Overtime	786	250	10,351	2,250	3,000
6004 · Benefits	7,047	6,250	48,729	56,250	75,000
6005 · Extra Help	0	2,243	13,866	20,184	26,912
6008 · Directors Fees	0	333	2,625	3,000	4,000
6011 · Retirement-SD Portion	3,031	3,125	30,415	28,125	37,500
6012 · Social Security and Medicare	2,652	2,654	22,630	23,884	31,845
6015 · Workers Compensation Ins	916	2,083	7,328	18,750	25,000
6016 · Unemployment Ins.	136	167	1,972	1,500	2,000
6000 · Payroll and Employee Benefits - Other	0	0	7,007	0	0
Total 6000 · Payroll and Employee Benefits	49,026	44,605	425,677	401,443	535,257
7003 · Penalties	0	42	569	375	500
7004 · Clothing and Personal Supplies	0	583	3,319	5,250	7,000
7005 · Telecommunications	431	500	3,994	4,500	6,000
7006 · Vaults and Crypts	13,959	6,250	84,832	56,250	75,000
7009 · Household Supplies	0	125	1,708	1,125	1,500
7010 · Insurance	3,885	1,667	11,955	15,000	20,000
7030 · Maintenance and Repairs	42,066	9,167	159,593	82,500	110,000
7036 · Office Supplies and Expense	1,288	2,083	15,191	18,750	25,000
7039 · Miscellaneous	50	58	2,179	525	700
7043 · Professional Fees	2,214	3,333	34,661	30,000	40,000
7045 · Security	1,714	208	20,856	1,875	2,500
7059 · Publications and Legal Notices	0	250	3,354	2,250	3,000
7073 · Training / Education	0	833	3,764	7,500	10,000
7081 · Utilities	5,050	3,333	45,726	30,000	40,000

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04/19/21

Accrual Basis

Tulare Public Cemetery District Profit & Loss Budget Performance

March 2021

	Mar 21	Budget	Jul '20 - Mar 21	YTD Budget	Annual Budget
7425 · Taxes	0	108	1,725	975	1,300
8001 · Graves Repurchase	600	417	9,800	3,750	5,000
8100 · Building and Improvements	17,791	20,833	28,584	187,500	250,000
8300 · Equipment	0	6,250	106,257	56,250	75,000
Total Expense	138,074	100,646	963,741	905,818	1,207,757
Net Ordinary Income	-40,522	800	-30,787	7,200	9,600
Other Income/Expense					
Other Income					
9100 · Endowment					
9101 · Endowment Revenue	9,523	5,000	70,765	45,000	60,000
9102 · Interest Income - EC	4,682	2,500	19,234	22,500	30,000
9100 · Endowment - Other	0	0	0	0	0
Total 9100 · Endowment	14,205	7,500	89,999	67,500	90,000
9200 · Fund for Future Expansion - 807					
9201 · Rent and Concessions - 807	4,200	750	4,200	6,750	9,000
9203 · Interest Income - 807	272	117	995	1,050	1,400
9204 · Future Expansion Current Serv	0	1,250	14,351	11,250	15,000
9200 · Fund for Future Expansion - 807 - Other	0	0	0	0	0
Total 9200 · Fund for Future Expansion - 807	4,472	2,117	19,546	19,050	25,400
9300 · Unreserved Funds - 817					
9301 · Interest Income - 817	1,062	417	4,379	3,750	5,000
9300 · Unreserved Funds - 817 - Other	0	0	0	0	0
Total 9300 · Unreserved Funds - 817	1,062	417	4,379	3,750	5,000
Total Other Income	19,739	10,033	113,924	90,300	120,400
Other Expense					
7432 · Appropriation for Contingencies	0	10,833	0	97,500	130,000
9999 · COVID 19 Expenses	0	0	2,080	0	0
Total Other Expense	0	10,833	2,080	97,500	130,000
Net Other Income	19,739	-800	111,844	-7,200	-9,600
Net Income	-20,783	0	81,057	0	0

Tulare Public Cemetery District
 Check List Without Payroll
 March 2021

Date	Num	Name	Amount	Balance
10150 · Bank of The Sierra - CHK ACCT				
03/01/2021		Intuit	-18.00	-18.00
03/01/2021	2649	AT & T Phone's	-186.28	-204.28
03/03/2021	2567	Alberto Aguilar	-100.00	-304.28
03/03/2021	2568	California Industrial ...	-59.10	-363.38
03/03/2021	2569	Carlos Ramos	-200.00	-563.38
03/03/2021	2570	CARQUEST AUTO ...	-23.73	-587.11
03/03/2021	2571	James E. Pennington	-100.00	-687.11
03/03/2021	2572	Kaweah Lift. Inc	-49,784.18	-50,471.29
03/03/2021	2573	Reed Shaffer	-223.19	-50,694.48
03/03/2021	2574	Res Com	-45.00	-50,739.48
03/03/2021	2575	Spraying Devices, Inc.	-152.41	-50,891.89
03/08/2021		Intuit	-2,178.00	-53,069.89
03/10/2021	2580	Sharon M Costa	-600.00	-53,669.89
03/16/2021	2581	Battery Pro	-964.07	-54,633.96
03/16/2021	2650	AT & T Mobility	-70.00	-54,703.96
03/16/2021	2651	Southern California ...	-811.46	-55,515.42
03/17/2021	2582	CA Turf Equipment ...	-46.07	-55,561.49
03/17/2021	2583	Ewing Irrigation & La...	-874.14	-56,435.63
03/17/2021	2584	Gary V. Burrows Inc.	-75.43	-56,511.06
03/17/2021	2585	Giotto's Alarm Tech,...	-321.73	-56,832.79
03/17/2021	2586	Home Depot Cedit S...	-436.07	-57,268.86
03/17/2021	2587	Illinois MidWest Insu...	-916.00	-58,184.86
03/17/2021	2588	Insurica	-3,885.00	-62,069.86
03/17/2021	2589	Office Depot	-474.95	-62,544.81
03/17/2021	2590	Reed Shaffer	-1,270.64	-63,815.45
03/17/2021	2591	Res Com	-45.00	-63,860.45
03/17/2021	2592	RTDennis Accounta...	-9,540.00	-73,400.45
03/17/2021	2593	Spence Fence Com...	-650.00	-74,050.45
03/17/2021	2594	Valley Industrial Med...	-50.00	-74,100.45
03/17/2021	2595	Waste Management/...	-814.98	-74,915.43
03/17/2021	2596	Wilbur - Ellis Compa...	-29.00	-74,944.43
03/17/2021	2597	Wizix	-171.99	-75,116.42
03/19/2021	2652	City of Tulare	-961.88	-76,078.30
03/25/2021	2653	AT & T Phone's	-174.36	-76,252.66
03/29/2021	25601	Battery Pro	-100.59	-76,353.25
03/29/2021	25602	Ewing Irrigation & La...	-413.07	-76,766.32
03/29/2021	25603	Gary V. Burrows Inc.	-370.89	-77,137.21
03/29/2021	25604	Lowe's	-844.59	-77,981.80
03/29/2021	25605	M. Green and Comp...	-350.00	-78,331.80
03/29/2021	25606	Morris Levin & Son	-77.66	-78,409.46
03/29/2021	25607	National Business F...	-452.83	-78,862.29
03/29/2021	25608	Reed Shaffer	-117.55	-78,979.84
03/29/2021	25609	SoCalGas	-117.54	-79,097.38
03/29/2021	25610	TF Tire & Service	-91.20	-79,188.58
03/29/2021	25611	The Carpet Shoppe I...	-14,268.00	-93,456.58
03/29/2021	25612	Tulare County Coun...	-479.00	-93,935.58
03/29/2021	25613	US Bank Equipment ...	-89.23	-94,024.81
03/29/2021	25614	Valley Expetec	-247.50	-94,272.31
03/29/2021	25615	Valley Industrial Med...	-50.00	-94,322.31
03/29/2021	25616	Zee Medical Service...	-84.87	-94,407.18
03/29/2021	2654	AT & T Phone's	-186.28	-94,593.46
03/29/2021	EFT	Intuit	-18.00	-94,611.46
03/31/2021	2599	Van Cleve Concrete ...	-5,980.00	-100,591.46

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04/19/21
Accrual Basis

Tulare Public Cemetery District
Check List Without Payroll
March 2021

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>	<u>Balance</u>
Total	10150	Bank of The Sierra - CHK ACCT	-100,591.46	-100,591.46
TOTAL			-100,591.46	-100,591.46

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04/14/21

Tulare Public Cemetery District

Reconciliation Summary

10500 - Cash in Treasury (772), Period Ending 03/31/2021

	<u>Mar 31, 21</u>
Beginning Balance	317,957.66
Cleared Transactions	
Checks and Payments - 9 items	-86,311.17
Deposits and Credits - 9 items	113,834.02
Total Cleared Transactions	<u>27,522.85</u>
Cleared Balance	<u><u>345,480.51</u></u>
Register Balance as of 03/31/2021	345,480.51
Ending Balance	345,480.51

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04/14/21

Tulare Public Cemetery District
Reconciliation Summary
10600 · Endowment - Reserved (773), Period Ending 03/31/2021

	<u>Mar 31, 21</u>
Beginning Balance	1,556,032.16
Cleared Transactions	
Deposits and Credits - 8 items	<u>15,130.36</u>
Total Cleared Transactions	<u>15,130.36</u>
Cleared Balance	<u><u>1,571,162.52</u></u>
Register Balance as of 03/31/2021	1,571,162.52
Ending Balance	1,571,162.52

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04/14/21

Tulare Public Cemetery District
Reconciliation Summary
10700 · Cash in Expansion Account (807), Period Ending 03/31/2021

	<u>Mar 31, 21</u>
Beginning Balance	90,694.70
Cleared Transactions	
Deposits and Credits - 2 items	<u>4,471.53</u>
Total Cleared Transactions	<u>4,471.53</u>
Cleared Balance	<u><u>95,166.23</u></u>
Register Balance as of 03/31/2021	95,166.23
Ending Balance	95,166.23

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Tulare Public Cemetery District
Reconciliation Summary
10900 · Endowment - Unreserved (817), Period Ending 03/31/2021

	<u>Mar 31, 21</u>
Beginning Balance	351,942.90
Cleared Transactions	
Deposits and Credits - 1 item	<u>1,061.71</u>
Total Cleared Transactions	<u>1,061.71</u>
Cleared Balance	<u><u>353,004.61</u></u>
Register Balance as of 03/31/2021	353,004.61
Ending Balance	353,004.61

Tulare Public Cemetery District
Payroll Summary
March 2021

	Hours	Mar 21
Employee Wages, Taxes and Adjustments		
Gross Pay		
Salary	168	5,200
Holiday Pay	56	1,074
Hourly	1,275	23,892
Hourly Sick	40	781
Hourly Vacation	179	3,512
Overtime (x1.5) hourly	27	786
Total Gross Pay	1,746	35,244
Deductions from Gross Pay		
CALPERS Employee Share		-1,156
Pre Tax Health Insurance Deduct		-583
Total Deductions from Gross Pay		-1,739
Adjusted Gross Pay	1,746	33,505
Taxes Withheld		
Federal Withholding		-1,535
Medicare Employee		-503
Social Security Employee		-2,149
CA - Withholding		-329
CA - Disability		-427
Medicare Employee Addl Tax		0
Total Taxes Withheld		-4,943
Deductions from Net Pay		
Viera Wage Garnishment		-100
Wage Garnishment		-388
Total Deductions from Net Pay		-488
Net Pay	1,746	28,074
Employer Taxes and Contributions		
Medicare Company		503
Social Security Company		2,149
CA - Unemployment		136
CA - Employment Training Tax		8
Total Employer Taxes and Contributions		2,796