

# Tulare Public Cemetery District

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

## AUDIT COMMITTEE AGENDA

**Audit Committee Meeting**  
**October 19, 2020**  
**9:00 A.M.**

**IF ANY PERSON WHO WOULD LIKE TO ATTEND THERE WILL BE SEATING AVAILABLE FOR 6 PEOPLE. FIRST COME FIRST SERVE. EVERYONE ATTENDING IS REQUIRED TO WEAR A MASK.**

### PRELIMINARIES:

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

### OPEN SESSION:

- 2.1 Approval of the September 21, 2020 Minutes.
- 2.2 Approval of the July and August 2020 Financials.
- 2.3 Discussion of Lease Payment Rebate– North Cemetery
- 2.4 Audit of Service Schedule Forms Kern & North
- 2.5 Managers' 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 TWENTY-FOUR (24) HOURS PRIOR TO THIS MEETING.

Tulare Public Cemetery District  
Audit Committee Minutes  
September 21, 2020

CALL TO ORDER:

The Tulare Public Cemetery Audit Committee meeting of September 21, 2020 was called to order at 1:05 pm at the district office, 900 E Kern Avenue, Tulare, California by Committee Member Stephen Presant. Committee Members present was Committee Member Linda Maloy, and Committee Member James Pennington arrived at 1:18pm.

Leonor Casteñeda was in attendance

RECOGNITION OF VISITORS: Alex Gutierrez was a visitor

The minutes of August 28, 2020 were approved as presented (3-0).

The July and August 2020 Financials were approved (3-0)

Reviewed the Proposed Purchase Policy and general discussion was made. Minor recommendations were made and will be presented to the Regular Board Meeting.

MANAGER'S REPORT:

Our auditor Rob Dennis is ready to start the audit and may attend in person at some time.

The CAPC (Calif Assoc of Public Cemeteries) indicated their will on-line training on November 5.

The CAPC is also asking their members if there is interest in having in person attendance at the annual conference in San Diego.

ADJOURMENT:

With nothing further on the Agenda the meeting was adjourned at 2:41pm.

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Audit Committee Member

Tulare Public Cemetery District  
 Profit & Loss Budget Performance  
 July 2020

	Jul 20	Budget	Jul 20	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
3999 · Total Beginning Cash Available	0	23,450	0	23,450	281,394
4000 · County Taxes	0	15,785	0	15,785	189,418
4801 · Interest Income - 772	0	250	0	250	3,000
5400 · Charges for Current Services	92,500	61,029	92,500	61,029	732,345
5805 · Misc. Revenue	172	167	172	167	2,000
5834 · Restitution	100	100	100	100	1,200
5835 · Other Revenue	0	667	0	667	8,000
<b>Total Income</b>	<b>92,772</b>	<b>101,446</b>	<b>92,772</b>	<b>101,446</b>	<b>1,217,357</b>
<b>Expense</b>					
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	53,237	27,500	53,237	27,500	330,000
6002 · Overtime	1,486	250	1,486	250	3,000
6004 · Benefits	11	6,250	11	6,250	75,000
6005 · Extra Help	2,921	2,243	2,921	2,243	26,912
6008 · Directors Fees	0	333	0	333	4,000
6011 · Retirement-SD Portion	3,962	3,125	3,962	3,125	37,500
6012 · Social Security and Medicare	4,624	2,654	4,624	2,654	31,845
6015 · Workers Compensation Ins	0	2,083	0	2,083	25,000
6016 · Unemployment Ins.	307	167	307	167	2,000
6000 · Payroll and Employee Benefits - Other	5,422	0	5,422	0	0
<b>Total 6000 · Payroll and Employee Benefits</b>	<b>71,968</b>	<b>44,605</b>	<b>71,968</b>	<b>44,605</b>	<b>535,257</b>
7003 · Penalties	0	42	0	42	500
7004 · Clothing and Personal Supplies	0	583	0	583	7,000
7005 · Telecommunications	424	500	424	500	6,000
7006 · Vaults and Crypts	4,650	6,250	4,650	6,250	75,000
7009 · Household Supplies	419	125	419	125	1,500
7010 · Insurance	0	1,667	0	1,667	20,000
7030 · Maintenance and Repairs	9,638	9,167	9,638	9,167	110,000
7036 · Office Supplies and Expense	757	2,083	757	2,083	25,000
7039 · Miscellaneous	439	58	439	58	700

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 10/16/20  
 Accrual Basis

Tulare Public Cemetery District  
 Profit & Loss Budget Performance  
 July 2020

	Jul 20	Budget	Jul 20	YTD Budget	Annual Budget
7043 · Professional Fees	1,857	3,333	1,857	3,333	40,000
7045 · Security	0	208	0	208	2,500
7059 · Publications and Legal Notices	410	250	410	250	3,000
7073 · Training / Education	0	833	0	833	10,000
7081 · Utilities	6,848	3,333	6,848	3,333	40,000
7425 · Taxes	1,075	108	1,075	108	1,300
8001 · Graves Repurchase	0	417	0	417	5,000
8100 · Building and Improvements	0	20,833	0	20,833	250,000
8300 · Equipment	0	6,250	0	6,250	75,000
<b>Total Expense</b>	<b>98,484</b>	<b>100,646</b>	<b>98,484</b>	<b>100,646</b>	<b>1,207,757</b>
<b>Net Ordinary Income</b>	<b>-5,712</b>	<b>800</b>	<b>-5,712</b>	<b>800</b>	<b>9,600</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
9100 · Endowment					
9101 · Endowment Revenue	10,572	5,000	10,572	5,000	60,000
9102 · Interest Income - EC	0	2,500	0	2,500	30,000
9100 · Endowment - Other	0	0	0	0	0
<b>Total 9100 · Endowment</b>	<b>10,572</b>	<b>7,500</b>	<b>10,572</b>	<b>7,500</b>	<b>90,000</b>
9200 · Fund for Future Expansion - 807					
9201 · Rent and Concessions - 807	0	750	0	750	9,000
9203 · Interest Income - 807	0	117	0	117	1,400
9204 · Future Expansion Current Servic	979	1,250	979	1,250	15,000
9200 · Fund for Future Expansion - 807 - Other	0	0	0	0	0
<b>Total 9200 · Fund for Future Expansion - 807</b>	<b>979</b>	<b>2,117</b>	<b>979</b>	<b>2,117</b>	<b>25,400</b>
9300 · Unreserved Funds - 817					
9301 · Interest Income - 817	0	417	0	417	5,000
9300 · Unreserved Funds - 817 - Other	0	0	0	0	0
<b>Total 9300 · Unreserved Funds - 817</b>	<b>0</b>	<b>417</b>	<b>0</b>	<b>417</b>	<b>5,000</b>
<b>Total Other Income</b>	<b>11,551</b>	<b>10,033</b>	<b>11,551</b>	<b>10,033</b>	<b>120,400</b>

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Accrual Basis

Tulare Public Cemetery District  
Profit & Loss Budget Performance  
July 2020

	<u>Jul 20</u>	<u>Budget</u>	<u>Jul 20</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
<b>Other Expense</b>					
7432 · Appropriation for Contingencies	0	10,833	0	10,833	130,000
9999 · COVID 19 Expenses	1,560		1,560		
<b>Total Other Expense</b>	<u>1,560</u>	<u>10,833</u>	<u>1,560</u>	<u>10,833</u>	<u>130,000</u>
<b>Net Other Income</b>	<u>9,991</u>	<u>-800</u>	<u>9,991</u>	<u>-800</u>	<u>-9,600</u>
<b>Net Income</b>	<u><u>4,279</u></u>	<u><u>0</u></u>	<u><u>4,279</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

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**Tulare Public Cemetery District**  
**Profit & Loss Budget Performance**  
 August 2020

	<u>Aug 20</u>	<u>Budget</u>	<u>Jul - Aug 20</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
3999 · Total Beginning Cash Available	0	23,450	0	46,899	281,394
4000 · County Taxes	0	15,785	0	31,570	189,418
4801 · Interest Income - 772	0	250	0	500	3,000
5400 · Charges for Current Services	73,973	61,029	166,473	122,058	732,345
5805 · Misc. Revenue	3,185	167	3,357	333	2,000
5834 · Restitution	100	100	200	200	1,200
5835 · Other Revenue	0	667	0	1,333	8,000
<b>Total Income</b>	<b>77,258</b>	<b>101,446</b>	<b>170,030</b>	<b>202,893</b>	<b>1,217,357</b>
<b>Expense</b>					
101 · Returned Checks	0		0		
<b>6000 · Payroll and Employee Benefits</b>					
6001 · Regular Payroll	0	27,500	53,237	55,000	330,000
6002 · Overtime	0	250	1,486	500	3,000
6004 · Benefits	5,826	6,250	5,837	12,500	75,000
6005 · Extra Help	3,794	2,243	6,715	4,485	26,912
6008 · Directors Fees	300	333	300	667	4,000
6011 · Retirement-SD Portion	1,726	3,125	5,688	6,250	37,500
6012 · Social Security and Medicare	0	2,654	4,624	5,308	31,845
6015 · Workers Compensation Ins	0	2,083	0	4,167	25,000
6016 · Unemployment Ins.	0	167	307	333	2,000
6000 · Payroll and Employee Benefits - Other	0	0	5,422	0	0
<b>Total 6000 · Payroll and Employee Benefits</b>	<b>11,647</b>	<b>44,605</b>	<b>83,615</b>	<b>89,210</b>	<b>535,257</b>
7003 · Penalties	0	42	0	83	500
7004 · Clothing and Personal Supplies	195	583	195	1,167	7,000
7005 · Telecommunications	576	500	1,000	1,000	6,000
7006 · Vaults and Crypts	8,666	6,250	13,316	12,500	75,000
7009 · Household Supplies	174	125	593	250	1,500
7010 · Insurance	916	1,667	916	3,333	20,000
7030 · Maintenance and Repairs	38,677	9,167	48,315	18,333	110,000
7036 · Office Supplies and Expense	700	2,083	1,457	4,167	25,000
7039 · Miscellaneous	793	58	1,232	117	700

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**Tulare Public Cemetery District**  
**Profit & Loss Budget Performance**  
 August 2020

	Aug 20	Budget	Jul - Aug 20	YTD Budget	Annual Budget
7043 · Professional Fees	3,786	3,333	5,643	6,667	40,000
7045 · Security	0	208	0	417	2,500
7059 · Publications and Legal Notices	0	250	410	500	3,000
7073 · Training / Education	0	833	0	1,667	10,000
7081 · Utilities	7,778	3,333	14,626	6,667	40,000
7425 · Taxes	0	108	1,075	217	1,300
8001 · Graves Repurchase	2,500	417	2,500	833	5,000
8100 · Building and Improvements	0	20,833	0	41,667	250,000
8300 · Equipment	0	6,250	0	12,500	75,000
<b>Total Expense</b>	<b>76,408</b>	<b>100,646</b>	<b>174,893</b>	<b>201,293</b>	<b>1,207,757</b>
<b>Net Ordinary Income</b>	<b>850</b>	<b>800</b>	<b>-4,863</b>	<b>1,600</b>	<b>9,600</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
9100 · Endowment					
9101 · Endowment Revenue	5,326	5,000	15,898	10,000	60,000
9102 · Interest Income - EC	0	2,500	0	5,000	30,000
9100 · Endowment - Other	0	0	0	0	0
<b>Total 9100 · Endowment</b>	<b>5,326</b>	<b>7,500</b>	<b>15,898</b>	<b>15,000</b>	<b>90,000</b>
9200 · Fund for Future Expansion - 807					
9201 · Rent and Concessions - 807	0	750	0	1,500	9,000
9203 · Interest Income - 807	0	117	0	233	1,400
9204 · Future Expansion Current Servic	1,630	1,250	2,609	2,500	15,000
9200 · Fund for Future Expansion - 807 - Other	0	0	0	0	0
<b>Total 9200 · Fund for Future Expansion - 807</b>	<b>1,630</b>	<b>2,117</b>	<b>2,609</b>	<b>4,233</b>	<b>25,400</b>
9300 · Unreserved Funds - 817					
9301 · Interest Income - 817	0	417	0	833	5,000
9300 · Unreserved Funds - 817 - Other	0	0	0	0	0
<b>Total 9300 · Unreserved Funds - 817</b>	<b>0</b>	<b>417</b>	<b>0</b>	<b>833</b>	<b>5,000</b>
<b>Total Other Income</b>	<b>6,956</b>	<b>10,033</b>	<b>18,507</b>	<b>20,067</b>	<b>120,400</b>

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Tulare Public Cemetery District  
Profit & Loss Budget Performance  
August 2020

	<u>Aug 20</u>	<u>Budget</u>	<u>Jul - Aug 20</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
<b>Other Expense</b>					
7432 · Appropriation for Contingencies	0	10,833	0	21,667	130,000
9999 · COVID 19 Expenses	0		1,560		
<b>Total Other Expense</b>	<u>0</u>	<u>10,833</u>	<u>1,560</u>	<u>21,667</u>	<u>130,000</u>
<b>Net Other Income</b>	<u>6,956</u>	<u>-800</u>	<u>16,947</u>	<u>-1,600</u>	<u>-9,600</u>
<b>Net Income</b>	<u><u>7,806</u></u>	<u><u>0</u></u>	<u><u>12,084</u></u>	<u><u>0</u></u>	<u><u>0</u></u>



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

	Hours	Rate	Jun 20
<b>Employee Wages, Taxes and Adjustments</b>			
<b>Gross Pay</b>			
Bereavement Time		17.00	0.00
Double-time hourly		36.00	0.00
Holiday Pay		19.40	0.00
Hourly	1,152.83333	18.00	23,043.98
Hourly Sick	25.5	18.00	581.63
Hourly Vacation	49.5	18.00	1,009.75
Overtime (x1.5) hourly	20.16666	27.00	635.41
<b>Total Gross Pay</b>	<b>1,247.99999</b>		<b>25,270.77</b>
<b>Adjusted Gross Pay</b>	<b>1,247.99999</b>		<b>25,270.77</b>
<b>Taxes Withheld</b>			
Federal Withholding			-1,545.00
Medicare Employee			-366.44
Social Security Employee			-1,566.79
CA - Withholding			-422.34
CA - Disability			-252.71
Medicare Employee Addl Tax			0.00
<b>Total Taxes Withheld</b>			<b>-4,153.28</b>
<b>Deductions from Net Pay</b>			
Health Insurance Deduction			-626.89
Viera Wage Garnishment			-50.00
Wage Garnishment			-689.00
<b>Total Deductions from Net Pay</b>			<b>-1,365.89</b>
<b>Net Pay</b>	<b>1,247.99999</b>		<b>19,751.60</b>
<b>Employer Taxes and Contributions</b>			
Federal Unemployment			0.00
Medicare Company			366.44
Social Security Company			1,566.79
CA - Unemployment			0.00
CA - Employment Training Tax			0.00
<b>Total Employer Taxes and Contributions</b>			<b>1,933.23</b>

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**Tulare Public Cemetery District**  
**Payroll Detailed**  
June 2020

	Castaneda, Leonor C			Faria, David A		
	Hours	Rate	Jun 20	Hours	Rate	Jun 20
<b>Employee Wages, Taxes and Adjustments</b>						
<b>Gross Pay</b>						
Bereavement Time			0.00			0.00
Double-time hourly			0.00		44.00	0.00
Holiday Pay			0.00		22.00	0.00
Hourly	150.83333	26.00	3,921.67	171.5	22.00	3,773.00
Hourly Sick	9	26.00	234.00	4	22.00	88.00
Hourly Vacation	16	26.00	416.00		22.00	0.00
Overtime (x1.5) hourly	3.83333	39.00	149.50	5.5	33.00	181.50
<b>Total Gross Pay</b>	179.66666		4,721.17	181		4,042.50
<b>Adjusted Gross Pay</b>	179.66666		4,721.17	181		4,042.50
<b>Taxes Withheld</b>						
<b>Deductions from Net Pay</b>						
<b>Net Pay</b>	<u>179.66666</u>		<u>3,430.52</u>	<u>181</u>		<u>3,180.79</u>
<b>Employer Taxes and Contributions</b>						
Federal Unemployment			0.00			0.00
Medicare Company			68.46			58.62
Social Security Company			292.71			250.64
CA - Unemployment			0.00			0.00
CA - Employment Training Tax			0.00			0.00
<b>Total Employer Taxes and Contributions</b>			<u>361.17</u>			<u>309.26</u>

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**Tulare Public Cemetery District**  
**Payroll Detailed**  
June 2020

	Hernandez, Epifanio H			Jones, Jr., Bobby Gene		
	Hours	Rate	Jun 20	Hours	Rate	Jun 20
<b>Employee Wages, Taxes and Adjustments</b>						
<b>Gross Pay</b>						
Bereavement Time			0.00			0.00
Double-time hourly		30.50	0.00		38.80	0.00
Holiday Pay		15.25	0.00		19.40	0.00
Hourly	165.5	15.25	2,523.88	175.75	19.40	3,409.55
Hourly Sick	1	15.25	15.25		19.40	0.00
Hourly Vacation	8	15.25	122.00		19.40	0.00
Overtime (x1.5) hourly	1.75	22.88	40.04	3.83333	29.10	111.55
<b>Total Gross Pay</b>	<u>176.25</u>		<u>2,701.17</u>	<u>179.58333</u>		<u>3,521.10</u>
<b>Adjusted Gross Pay</b>	176.25		2,701.17	179.58333		3,521.10
<b>Taxes Withheld</b>						
<b>Deductions from Net Pay</b>						
<b>Net Pay</b>	<u><u>176.25</u></u>		<u><u>2,046.52</u></u>	<u><u>179.58333</u></u>		<u><u>2,598.48</u></u>
<b>Employer Taxes and Contributions</b>						
Federal Unemployment			0.00			0.00
Medicare Company			39.17			51.05
Social Security Company			167.47			218.31
CA - Unemployment			0.00			0.00
CA - Employment Training Tax			0.00			0.00
<b>Total Employer Taxes and Contributions</b>			<u><u>206.64</u></u>			<u><u>269.36</u></u>

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**Tulare Public Cemetery District**  
**Payroll Detailed**  
June 2020

	Miller, Philip C			Schneider, Phyllis A		
	Hours	Rate	Jun 20	Hours	Rate	Jun 20
<b>Employee Wages, Taxes and Adjustments</b>						
<b>Gross Pay</b>						
Bereavement Time			0.00		17.00	0.00
Double-time hourly		42.50	0.00		36.00	0.00
Holiday Pay			0.00			0.00
Hourly	164.5	21.25	3,495.63	175.25	18.00	3,154.50
Hourly Sick	11.5	21.25	244.38		18.00	0.00
Hourly Vacation		21.25	0.00		18.00	0.00
Overtime (x1.5) hourly	2	31.88	63.76	1.5	27.00	40.50
<b>Total Gross Pay</b>	178		3,803.77	176.75		3,195.00
<b>Adjusted Gross Pay</b>	178		3,803.77	176.75		3,195.00
<b>Taxes Withheld</b>						
<b>Deductions from Net Pay</b>						0.00
<b>Net Pay</b>	<b>178</b>		<b>3,072.03</b>	<b>176.75</b>		<b>2,641.81</b>
<b>Employer Taxes and Contributions</b>						
Federal Unemployment			0.00			0.00
Medicare Company			55.16			46.33
Social Security Company			235.83			198.09
CA - Unemployment			0.00			0.00
CA - Employment Training Tax			0.00			0.00
<b>Total Employer Taxes and Contributions</b>			<b>290.99</b>			<b>244.42</b>

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Tulare Public Cemetery District  
Payroll Detailed  
June 2020

	Viera, Brian Keith			TOTAL		
	Hours	Rate	Jun 20	Hours	Rate	Jun 20
<b>Employee Wages, Taxes and Adjustments</b>						
<b>Gross Pay</b>						
Bereavement Time			0.00			0.00
Double-time hourly		37.00	0.00			0.00
Holiday Pay		18.50	0.00			0.00
Hourly	149.5	18.50	2,765.75	1,152.83		23,043.98
Hourly Sick		18.50	0.00	25.50		581.63
Hourly Vacation	25.5	18.50	471.75	49.50		1,009.75
Overtime (x1.5) hourly	1.75	27.75	48.56	20.17		635.41
<b>Total Gross Pay</b>	<b>176.75</b>		<b>3,286.06</b>	<b>1,248.00</b>		<b>25,270.77</b>
<b>Adjusted Gross Pay</b>	<b>176.75</b>		<b>3,286.06</b>	<b>1,248.00</b>		<b>25,270.77</b>
<b>Taxes Withheld</b>						<b>-4,153.28</b>
<b>Deductions from Net Pay</b>						<b>-1,365.89</b>
<b>Net Pay</b>	<b>176.75</b>		<b>2,781.45</b>	<b>1,248.00</b>		<b>19,751.60</b>
<b>Employer Taxes and Contributions</b>						
Federal Unemployment			0.00			0.00
Medicare Company			47.65			366.44
Social Security Company			203.74			1,566.79
CA - Unemployment			0.00			0.00
CA - Employment Training Tax			0.00			0.00
<b>Total Employer Taxes and Contributions</b>			<b>251.39</b>			<b>1,933.23</b>

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

	<u>Hours</u>	<u>Rate</u>	<u>Jul 20</u>
<b>Employee Wages, Taxes and Adjustments</b>			
<b>Gross Pay</b>			
COVID-19 Sick	32	16.25	520.00
Double-time hourly		30.50	0.00
Holiday Pay	112	19.00	2,302.40
Hourly	2,441.08333	19.00	47,114.33
Hourly Sick	101.5	18.00	2,113.50
Hourly Vacation	90	22.00	1,707.00
Overtime (x1.5) hourly	46.25	28.50	1,486.00
COVID 19 Pay			1,560.00
COVID 80			4,901.50
<b>Total Gross Pay</b>	<u>2,822.83333</u>		<u>61,704.73</u>
<b>Deductions from Gross Pay</b>			-951.84
<b>Adjusted Gross Pay</b>	2,822.83333		60,752.89
<b>Taxes Withheld</b>			-9,838.46
<b>Deductions from Net Pay</b>			-2,731.78
<b>Net Pay</b>	<u><u>2,822.83333</u></u>		<u><u>48,182.65</u></u>
<b>Employer Taxes and Contributions</b>			
Medicare Company			894.73
Social Security Company			3,728.97
CA - Unemployment			306.77
CA - Employment Training Tax			10.58
<b>Total Employer Taxes and Contributions</b>			<u><u>4,941.05</u></u>

6:34 PM

10/16/20

**Tulare Public Cemetery District**  
**Payroll Detailed**  
 July 2020

	Castaneda, Leonor C			Faria, David A		
	Hours	Rate	Jul 20	Hours	Rate	Jul 20
<b>Employee Wages, Taxes and Adjustments</b>						
<b>Gross Pay</b>						
COVID-19 Sick			0.00			0.00
Double-time hourly			0.00			0.00
Holiday Pay	16	27.00	424.00	16	23.00	360.00
Hourly	278.75	27.00	7,339.75	291.5	23.00	6,504.50
Hourly Sick	32	27.00	837.50			0.00
Hourly Vacation			0.00	8	22.00	176.00
Overtime (x1.5) hourly	15.5	40.50	612.00	7.5	34.50	258.75
COVID 19 Pay			0.00			0.00
COVID 80			708.75			736.00
<b>Total Gross Pay</b>	<b>342.25</b>		<b>9,922.00</b>	<b>323</b>		<b>8,035.25</b>
<b>Deductions from Gross Pay</b>						
<b>Adjusted Gross Pay</b>	<b>342.25</b>		<b>9,631.36</b>	<b>323</b>		<b>7,792.03</b>
<b>Taxes Withheld</b>						
<b>Deductions from Net Pay</b>						
<b>Net Pay</b>	<b>342.25</b>		<b>6,960.27</b>	<b>323</b>		<b>6,126.29</b>
<b>Employer Taxes and Contributions</b>						
Medicare Company			143.87			116.51
Social Security Company			615.16			498.18
CA - Unemployment			0.00			0.00
CA - Employment Training Tax			0.00			0.00
<b>Total Employer Taxes and Contributions</b>			<b>759.03</b>			<b>614.69</b>

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10/16/20

**Tulare Public Cemetery District**  
**Payroll Detailed**  
July 2020

	Harrison, Chris E.			Hernandez, Epifanio H		
	Hours	Rate	Jul 20	Hours	Rate	Jul 20
<b>Employee Wages, Taxes and Adjustments</b>						
<b>Gross Pay</b>						
COVID-19 Sick			0.00	32	16.25	520.00
Double-time hourly		31.70	0.00			0.00
Holiday Pay		15.85	0.00	16	16.25	252.00
Hourly	295	16.85	4,762.75	282	16.25	4,408.50
Hourly Sick		15.85	0.00	26	15.25	396.50
Hourly Vacation		15.85	0.00	16	16.25	252.00
Overtime (x1.5) hourly	5.83333	25.28	147.47	5	24.38	121.90
COVID 19 Pay			0.00			0.00
COVID 80			539.20			0.00
<b>Total Gross Pay</b>	<b>300.83333</b>		<b>5,449.42</b>	<b>377</b>		<b>5,950.90</b>
<b>Deductions from Gross Pay</b>			<b>0.00</b>			
<b>Adjusted Gross Pay</b>	<b>300.83333</b>		<b>5,449.42</b>	<b>377</b>		<b>5,722.15</b>
<b>Taxes Withheld</b>						
<b>Deductions from Net Pay</b>			<b>0.00</b>			
<b>Net Pay</b>	<b>300.83333</b>		<b>4,846.05</b>	<b>377</b>		<b>4,331.38</b>
<b>Employer Taxes and Contributions</b>						
Medicare Company			79.02			86.29
Social Security Company			337.86			368.96
CA - Unemployment			158.03			0.00
CA - Employment Training Tax			5.45			0.00
<b>Total Employer Taxes and Contributions</b>			<b>580.36</b>			<b>455.25</b>



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10/16/20

**Tulare Public Cemetery District**  
**Payroll Detailed**  
 July 2020

	Jimenez, Javier E.			Jones, Jr., Bobby Gene		
	Hours	Rate	Jul 20	Hours	Rate	Jul 20
<b>Employee Wages, Taxes and Adjustments</b>						
<b>Gross Pay</b>						
COVID-19 Sick			0.00			0.00
Double-time hourly		30.50	0.00			0.00
Holiday Pay			0.00	16	20.40	318.40
Hourly	288.5	16.25	4,487.13	255.5	20.40	5,044.20
Hourly Sick		15.25	0.00			0.00
Hourly Vacation		15.25	0.00	40	19.40	776.00
Overtime (x1.5) hourly	5	24.38	121.90	6	30.60	183.60
COVID 19 Pay			0.00			0.00
COVID 80			520.00			652.80
<b>Total Gross Pay</b>	<b>293.5</b>		<b>5,129.03</b>	<b>317.5</b>		<b>6,975.00</b>
<b>Deductions from Gross Pay</b>			<b>0.00</b>			<b>0.00</b>
<b>Adjusted Gross Pay</b>	<b>293.5</b>		<b>5,129.03</b>	<b>317.5</b>		<b>6,975.00</b>
<b>Taxes Withheld</b>						
<b>Deductions from Net Pay</b>			<b>0.00</b>			
<b>Net Pay</b>	<b>293.5</b>		<b>4,187.05</b>	<b>317.5</b>		<b>5,147.99</b>
<b>Employer Taxes and Contributions</b>						
Medicare Company			74.37			101.14
Social Security Company			318.00			432.45
CA - Unemployment			148.74			0.00
CA - Employment Training Tax			5.13			0.00
<b>Total Employer Taxes and Contributions</b>			<b>546.24</b>			<b>533.59</b>

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10/16/20

**Tulare Public Cemetery District**  
**Payroll Detailed**  
 July 2020

	Miller, Philip C			Schneider, Phyllis A		
	Hours	Rate	Jul 20	Hours	Rate	Jul 20
<b>Employee Wages, Taxes and Adjustments</b>						
<b>Gross Pay</b>						
COVID-19 Sick			0.00			0.00
Double-time hourly			0.00			0.00
Holiday Pay	16	22.25	348.00	16	19.00	296.00
Hourly	243	22.25	5,227.75	299	19.00	5,473.00
Hourly Sick	21	21.25	446.25	1	18.00	18.00
Hourly Vacation	8	21.25	170.00			0.00
Overtime (x1.5) hourly			0.00	1.41667	28.50	40.38
COVID 19 Pay			0.00			0.00
COVID 80			1,246.00			498.75
<b>Total Gross Pay</b>	<b>288</b>		<b>7,438.00</b>	<b>317.41667</b>		<b>6,326.13</b>
<b>Deductions from Gross Pay</b>			<b>0.00</b>			
<b>Adjusted Gross Pay</b>	<b>288</b>		<b>7,438.00</b>	<b>317.41667</b>		<b>6,136.90</b>
<b>Taxes Withheld</b>						
<b>Deductions from Net Pay</b>						<b>0.00</b>
<b>Net Pay</b>	<b>288</b>		<b>6,020.38</b>	<b>317.41667</b>		<b>5,070.61</b>
<b>Employer Taxes and Contributions</b>						
Medicare Company			107.85			91.73
Social Security Company			461.16			392.22
CA - Unemployment			0.00			0.00
CA - Employment Training Tax			0.00			0.00
<b>Total Employer Taxes and Contributions</b>			<b>569.01</b>			<b>483.95</b>

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10/16/20

**Tulare Public Cemetery District**  
**Payroll Detailed**  
July 2020

	Viera, Brian Keith			TOTAL		
	Hours	Rate	Jul 20	Hours	Rate	Jul 20
<b>Employee Wages, Taxes and Adjustments</b>						
<b>Gross Pay</b>						
COVID-19 Sick			0.00	32.00		520.00
Double-time hourly			0.00			0.00
Holiday Pay	16	19.50	304.00	112.00		2,302.40
Hourly	207.83333	19.50	3,866.75	2,441.08		47,114.33
Hourly Sick	21.5	19.50	415.25	101.50		2,113.50
Hourly Vacation	18	18.50	333.00	90.00		1,707.00
Overtime (x1.5) hourly			0.00	46.25		1,486.00
COVID 19 Pay			1,560.00			1,560.00
COVID 80			0.00			4,901.50
<b>Total Gross Pay</b>	<b>263.33333</b>		<b>6,479.00</b>	<b>2,822.83</b>		<b>61,704.73</b>
<b>Deductions from Gross Pay</b>			<b>0.00</b>			<b>-951.84</b>
<b>Adjusted Gross Pay</b>	<b>263.33333</b>		<b>6,479.00</b>	<b>2,822.83</b>		<b>60,752.89</b>
<b>Taxes Withheld</b>						<b>-9,838.46</b>
<b>Deductions from Net Pay</b>						<b>-2,731.78</b>
<b>Net Pay</b>	<b>263.33333</b>		<b>5,492.63</b>	<b>2,822.83</b>		<b>48,182.65</b>
<b>Employer Taxes and Contributions</b>						
Medicare Company			93.95			894.73
Social Security Company			304.98			3,728.97
CA - Unemployment			0.00			306.77
CA - Employment Training Tax			0.00			10.58
<b>Total Employer Taxes and Contributions</b>			<b>398.93</b>			<b>4,941.05</b>

7:02 PM  
10/16/20

Tulare Public Cemetery District  
Payroll Summary  
August 2020

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	<u>Hours</u>	<u>Rate</u>	<u>Aug 20</u>
Employee Wages, Taxes and Adjustments			0.00
Employer Taxes and Contributions			0.00

6:35 PM  
10/16/20

Tulare Public Cemetery District  
**Payroll Detailed**  
August 2020

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	TOTAL		
	Hours	Rate	Aug 20
Employee Wages, Taxes and Adjustments			0.00
Employer Taxes and Contributions			0.00

FARM LEASE

Preamble

TULARE PUBLIC CEMETERY DISTRICT, hereinafter referred to as "Lessor," hereby leases to STANLEY CREELMAN and DENISE CREELMAN, husband and wife, hereinafter referred to as "Lessee," the real property in the County of Tulare, State of California, described as follows:

The West half of the Northeast quarter of Section 27, Township 19 South, Range 24 East, Mount Diablo Base and Meridian, consisting of 46 acres, more or less.

Excepting therefrom, 7 acres located on the North portion of the property.

This lease is subject to the following terms and conditions.

Term of Lease

1. (a) The term of this lease shall be for a period of three (3) years, commencing on January 1, 2006, and ending on December 31, 2008;

(b) However, Lessor shall have the option to terminate this Lease as to designated portions of the above-described premises in the event it becomes necessary for Lessor to develop the leased property for cemetery purposes, such necessity to be determined at the sole discretion of Lessor. Lessor shall have the right to terminate this Lease as to any designated portion of the above-described premises

by giving notice in writing to Lessee at least ninety (90) days prior to the effective date of termination stated in said notice; and

(c) In the event the Lessee has been unable to complete the harvesting of the crops at the expiration of the Lease, or at time of termination should the Lessor exercise its right to terminate this lease as to a designated portion of the subject premises, Lessee shall have the right to go back upon the premises to finish the harvesting thereof, but shall complete the harvesting as soon as the same can be reasonably done, and in any event, Lessee's right to enter the premises for harvesting shall terminate thirty (30) days after the effective date of expiration.

#### Rent

2. Lessee agrees to pay Lessor as and for rent for the use and occupancy of the said premises during the term of this lease, the sum of \$175.00 per acre per year for each of the total estimated 42 irrigatable acres; for a total yearly rent of \$7,350.00, payable on the 1<sup>st</sup> day of December of each year, commencing December 1, 2006, and continuing on the 1<sup>st</sup> day of December of each year thereafter during the term of this lease or any holdover period.

#### Use of Leased Premises

3. The leased premises are demised to Lessee for the

application of this lease shall be held invalid or unenforceable, the remainder of this lease and any application of the terms and provisions shall remain valid and enforceable under this lease or California law.

**Governing Law**

29. This agreement shall be governed by and construed in accordance with the laws of the State of California.

**Waiver**

30. The waiver by Lessor of any breach by Lessee of any of the provisions of this lease shall not constitute a continuing waiver or a waiver of any subsequent breach by Lessee either of the same or of another provision of this lease.

**No Partnership**

31. Nothing contained in this lease shall create a partnership, joint venture, or employment relationship between Lessor and Lessee. Neither Lessor nor Lessee shall be liable, except as otherwise expressly provided for in this lease, for any obligations or liabilities incurred by the other.

Executed on 3-7-06, 2006, at Tulare, California.

LESSOR: TULARE PUBLIC CEMETERY DISTRICT

By: *Donald K. Brown*



Paul J. Vandenberg

Wally Lee

Thomas M. Kemp

Stanley Creelman

STANLEY CREELMAN

Denise Creelman

DENISE CREELMAN

LESSEE:

Smale Flat.

DATE August 13 2020

NAME Aelia Soares

GRAVE 497 LOT/ROW \_\_\_\_\_ BLOCK \_\_\_\_\_

SECTION H STONE \_\_\_\_\_

MORTUARY Millers TIME 9:30

CHAPEL \_\_\_\_\_ CHURCH \_\_\_\_\_ GRAVESIDE

FLAT TOP \_\_\_\_\_ BLACK VAULT \_\_\_\_\_ OTHER Poly - done

OPENS DF SETUP CH EJ CLOSSES \_\_\_\_\_

COMMENTS \_\_\_\_\_

NAME \_\_\_\_\_

GRAVE \_\_\_\_\_ LOT/ROW \_\_\_\_\_ BLOCK \_\_\_\_\_

SECTION \_\_\_\_\_ STONE \_\_\_\_\_

MORTUARY \_\_\_\_\_ TIME \_\_\_\_\_

CHAPEL \_\_\_\_\_ CHURCH \_\_\_\_\_ GRAVESIDE \_\_\_\_\_

FLAT TOP \_\_\_\_\_ BLACK VAULT \_\_\_\_\_ OTHER \_\_\_\_\_

OPENS \_\_\_\_\_ SETS-UP \_\_\_\_\_ CLOSSES \_\_\_\_\_

COMMENTS \_\_\_\_\_

born  
Nitcher-1

DATE August 12 2020

NAME Richard Beall

GRAVE 6 LOT/ROW 6 BLOCK Nitcher 1 H

SECTION \_\_\_\_\_ STONE \_\_\_\_\_

MORTUARY Family TIME 10 AM

CHAPEL \_\_\_\_\_ CHURCH \_\_\_\_\_ GRAVESIDE ~~W~~

FLAT TOP \_\_\_\_\_ BLACK VAULT \_\_\_\_\_ OTHER URN-Done

OPENS Phil SETUP Phil CLOSSES David

COMMENTS \_\_\_\_\_

NAME \_\_\_\_\_

GRAVE \_\_\_\_\_ LOT/ROW \_\_\_\_\_ BLOCK \_\_\_\_\_

SECTION \_\_\_\_\_ STONE \_\_\_\_\_

MORTUARY \_\_\_\_\_ TIME \_\_\_\_\_

CHAPEL \_\_\_\_\_ CHURCH \_\_\_\_\_ GRAVESIDE \_\_\_\_\_

FLAT TOP \_\_\_\_\_ BLACK VAULT \_\_\_\_\_ OTHER \_\_\_\_\_

OPENS \_\_\_\_\_ SETS-UP \_\_\_\_\_ CLOSSES \_\_\_\_\_

COMMENTS \_\_\_\_\_

Icenu  
Cremation.

DATE August 10 2020

NAME Susan S. Hill

GRAVE 1454 LOT/ROW \_\_\_\_\_ BLOCK \_\_\_\_\_

SECTION D STONE \_\_\_\_\_

MORTUARY Evans Miller Guinn TIME 10 AM

CHAPEL \_\_\_\_\_ CHURCH \_\_\_\_\_

GRAVESIDE

FLAT TOP \_\_\_\_\_ BLACK VAULT \_\_\_\_\_ OTHER URN Vault-Done

OPENS Ch, EJ SETUP \_\_\_\_\_ CLOSES \_\_\_\_\_

COMMENTS in with James and Geradline Hill

NAME \_\_\_\_\_

GRAVE \_\_\_\_\_ LOT/ROW \_\_\_\_\_ BLOCK \_\_\_\_\_

SECTION \_\_\_\_\_ STONE \_\_\_\_\_

MORTUARY \_\_\_\_\_ TIME \_\_\_\_\_

CHAPEL \_\_\_\_\_ CHURCH \_\_\_\_\_ GRAVESIDE \_\_\_\_\_

FLAT TOP \_\_\_\_\_ BLACK VAULT \_\_\_\_\_ OTHER \_\_\_\_\_

OPENS \_\_\_\_\_ SETS-UP \_\_\_\_\_ CLOSES \_\_\_\_\_

COMMENTS \_\_\_\_\_

Kern  
Cremation

DATE August 7 2020

NAME Frank Nunez

GRAVE 1310 LOT/ROW \_\_\_\_\_ BLOCK \_\_\_\_\_

SECTION C STONE \_\_\_\_\_

MORTUARY Millers TIME 10 AM

CHAPEL Millers-Rosary CHURCH \_\_\_\_\_  
GRAVESIDE

FLAT TOP \_\_\_\_\_ BLACK VAULT \_\_\_\_\_ OTHER URN Vault Done

OPENS Phil SETUP DF. CLOSES DF.CH

COMMENTS First in Single Grave

NAME \_\_\_\_\_

GRAVE \_\_\_\_\_ LOT/ROW \_\_\_\_\_ BLOCK \_\_\_\_\_

SECTION \_\_\_\_\_ STONE \_\_\_\_\_

MORTUARY \_\_\_\_\_ TIME \_\_\_\_\_

CHAPEL \_\_\_\_\_ CHURCH \_\_\_\_\_ GRAVESIDE \_\_\_\_\_

FLAT TOP \_\_\_\_\_ BLACK VAULT \_\_\_\_\_ OTHER \_\_\_\_\_

OPENS \_\_\_\_\_ SETS-UP \_\_\_\_\_ CLOSES \_\_\_\_\_

COMMENTS \_\_\_\_\_

Kern.  
Single-Tall

DATE August 4 2020

NAME Hilda Ward.

GRAVE 586 LOT/ROW \_\_\_\_\_ BLOCK \_\_\_\_\_

SECTION Southwest - 1 STONE \_\_\_\_\_

MORTUARY \_\_\_\_\_ TIME 10:30

CHAPEL \_\_\_\_\_ CHURCH \_\_\_\_\_ GRAVESIDE

FLAT TOP \_\_\_\_\_ BLACK VAULT \_\_\_\_\_ OTHER Monticelli Vault

OPENS DF SETUP Ch, EJ CLOSSES \_\_\_\_\_

COMMENTS Mont. Vault.

Monticelli Vault - Done ✓

NAME \_\_\_\_\_

GRAVE \_\_\_\_\_ LOT/ROW \_\_\_\_\_ BLOCK \_\_\_\_\_

SECTION \_\_\_\_\_ STONE \_\_\_\_\_

MORTUARY \_\_\_\_\_ TIME \_\_\_\_\_

CHAPEL \_\_\_\_\_ CHURCH \_\_\_\_\_ GRAVESIDE \_\_\_\_\_

FLAT TOP \_\_\_\_\_ BLACK VAULT \_\_\_\_\_ OTHER \_\_\_\_\_

OPENS \_\_\_\_\_ SETS-UP \_\_\_\_\_ CLOSSES \_\_\_\_\_

COMMENTS \_\_\_\_\_

DATE March 26 2020

NAME Harriet Boghosian

GRAVE 38 LOT/ROW n BLOCK A

SECTION \_\_\_\_\_ STONE \_\_\_\_\_

MORTUARY Millers TIME \_\_\_\_\_

CHAPEL (circled) CHURCH \_\_\_\_\_ GRAVESIDE \_\_\_\_\_

FLAT TOP \_\_\_\_\_ BLACK VAULT \_\_\_\_\_ OTHER Polly Gaud

OPENS BV / BT SETUP BV / BT CLOSSES BV / BT

COMMENTS \_\_\_\_\_

Goes with Paul Boghosian

NAME \_\_\_\_\_

GRAVE \_\_\_\_\_ LOT/ROW \_\_\_\_\_ BLOCK \_\_\_\_\_

SECTION \_\_\_\_\_ STONE \_\_\_\_\_

MORTUARY \_\_\_\_\_ TIME \_\_\_\_\_

CHAPEL \_\_\_\_\_ CHURCH \_\_\_\_\_ GRAVESIDE \_\_\_\_\_

FLAT TOP \_\_\_\_\_ BLACK VAULT \_\_\_\_\_ OTHER \_\_\_\_\_

OPENS \_\_\_\_\_ SETS-UP \_\_\_\_\_ CLOSSES \_\_\_\_\_

COMMENTS \_\_\_\_\_

P 1  
1300  
10/11

DATE March 5 2020

NAME Margorie Jean Mendonca

GRAVE 3 LOT/ROW AA BLOCK C

SECTION \_\_\_\_\_ STONE \_\_\_\_\_

MORTUARY Miller's TIME 10:30 AM

CHAPEL \_\_\_\_\_ CHURCH St. Mary GRAVESIDE \_\_\_\_\_

FLAT TOP \_\_\_\_\_ BLACK VAULT \_\_\_\_\_ OTHER o

OPENS BV /BJ SETUP BV /BJ CLOSSES BV /BJ

COMMENTS \_\_\_\_\_

NAME \_\_\_\_\_

GRAVE \_\_\_\_\_ LOT/ROW \_\_\_\_\_ BLOCK \_\_\_\_\_

SECTION \_\_\_\_\_ STONE \_\_\_\_\_

MORTUARY \_\_\_\_\_ TIME \_\_\_\_\_

CHAPEL \_\_\_\_\_ CHURCH \_\_\_\_\_ GRAVESIDE \_\_\_\_\_

FLAT TOP \_\_\_\_\_ BLACK VAULT \_\_\_\_\_ OTHER \_\_\_\_\_

OPENS \_\_\_\_\_ SETS-UP \_\_\_\_\_ CLOSSES \_\_\_\_\_

COMMENTS \_\_\_\_\_



161111  
107K

DATE March 4 2020

NAME Eduarda Maria Rodrigues

GRAVE 17 LOT/ROW B BLOCK A.

SECTION \_\_\_\_\_ STONE \_\_\_\_\_

MORTUARY Miller's TIME 11:30 AM

CHAPEL \_\_\_\_\_ CHURCH St. Abou's GRAVESIDE \_\_\_\_\_

FLAT TOP \_\_\_\_\_ BLACK VAULT \_\_\_\_\_ OTHER poly grand

OPENS Brian / Bobby SETUP " " CLOSSES Brian / Bobby

COMMENTS Plastic Vault

NAME \_\_\_\_\_

GRAVE \_\_\_\_\_ LOT/ROW \_\_\_\_\_ BLOCK \_\_\_\_\_

SECTION \_\_\_\_\_ STONE \_\_\_\_\_

MORTUARY \_\_\_\_\_ TIME \_\_\_\_\_

CHAPEL \_\_\_\_\_ CHURCH \_\_\_\_\_ GRAVESIDE \_\_\_\_\_

FLAT TOP \_\_\_\_\_ BLACK VAULT \_\_\_\_\_ OTHER \_\_\_\_\_

OPENS \_\_\_\_\_ SETS-UP \_\_\_\_\_ CLOSSES \_\_\_\_\_

COMMENTS \_\_\_\_\_

DATE March 31 2020

NAME Anita Doparto

GRAVE 53 LOT/ROW C BLOCK D

SECTION \_\_\_\_\_ STONE \_\_\_\_\_

MORTUARY \_\_\_\_\_ TIME \_\_\_\_\_

CHAPEL Peers CHURCH \_\_\_\_\_ GRAVESIDE \_\_\_\_\_

FLAT TOP BB / BS BLACK VAULT BB / BS OTHER P

OPENS BK / BS SETUP BV / BS CLOSSES BK / BS

COMMENTS Direct Burial  
in with Sammy Gonzales

NAME \_\_\_\_\_

GRAVE \_\_\_\_\_ LOT/ROW \_\_\_\_\_ BLOCK \_\_\_\_\_

SECTION \_\_\_\_\_ STONE \_\_\_\_\_

MORTUARY \_\_\_\_\_ TIME \_\_\_\_\_

CHAPEL \_\_\_\_\_ CHURCH \_\_\_\_\_ GRAVESIDE \_\_\_\_\_

FLAT TOP \_\_\_\_\_ BLACK VAULT \_\_\_\_\_ OTHER \_\_\_\_\_

OPENS \_\_\_\_\_ SETS-UP \_\_\_\_\_ CLOSSES \_\_\_\_\_

COMMENTS \_\_\_\_\_

DATE April 3 2020

NAME Janet Estelle Marsch

GRAVE 8 LOT/ROW W BLOCK D

SECTION North STONE \_\_\_\_\_

MORTUARY Millers TIME 10:30

CHAPEL \_\_\_\_\_ CHURCH Rosary GRAVESIDE \_\_\_\_\_

FLAT TOP \_\_\_\_\_ BLACK VAULT \_\_\_\_\_ OTHER X

OPENS BV 185 SETUP BV 185 CLOSSES BV 185

COMMENTS \_\_\_\_\_

NAME \_\_\_\_\_

GRAVE \_\_\_\_\_ LOT/ROW \_\_\_\_\_ BLOCK \_\_\_\_\_

SECTION \_\_\_\_\_ STONE \_\_\_\_\_

MORTUARY \_\_\_\_\_ TIME \_\_\_\_\_

CHAPEL \_\_\_\_\_ CHURCH \_\_\_\_\_ GRAVESIDE \_\_\_\_\_

FLAT TOP \_\_\_\_\_ BLACK VAULT \_\_\_\_\_ OTHER \_\_\_\_\_

OPENS \_\_\_\_\_ SETS-UP \_\_\_\_\_ CLOSSES \_\_\_\_\_

COMMENTS \_\_\_\_\_