

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

BOARD AGENDA

Regular Board Meeting
February 25, 2021
1:00 P.M.

NOTE: MEETING ADDRESS CHANGE: 469 N. CHERRY ST (South Side of Tulare First Baptist Church Campus) location link: <https://goo.gl/maps/V4wruPTvgSpqfVtN9>

DOORS WILL OPEN AT 1:00PM. DUE TO COVID-19 ALL ENTERING WILL BE REQUIRED TO KEEP A 6FT DISTANCE FROM OTHERS ATTENDING. FACE MASK ARE RECOMMENDED.

THIS MEETING WILL BE AVAILABLE VIA CONFERENCE CALL. PLEASE CALL 1-978-990-5262. ACCESS CODE IS 8540315*.

PRELIMINARIES:

- 1.1 Call to Order
- 1.2 Roll Call
- 1.3 Pledge of Allegiance
- 1.4 Moment of Silence in Memory of Those Who Have Passed
- 1.5 Recognition of Visitors
- 1.6 Public Comment (three (3) minutes per person)
- 1.7 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 Cemeterians Report
- 2.2 LAFCO Call to Vote for the Appointment of an Independent Special District Representative to the Countywide RDA Oversight Board
- 2.3 Approval of January 28, 2021 Minutes
- 2.4 Approval of January 2021 Financials
- 2.5 Audit Committee Report
- 2.6 Church Truck Policy & Direct Burial Policy
- 2.7 Barnes Memorials Exclusivity
- 2.8 Approval of Tulare County Auditor-Controller Services Agreement
- 2.9 Competitive Bids for Kern Cemetery Plots Report
- 2.10 Ad Hoc Committee for Forensic Audit
- 2.11 Ad Hoc Committees & Reports
- 2.12 Ad Hoc Committee Selling Policy
- 2.13 Update of Flower Policy
- 2.14 Sexual Harassment Policy
- 2.15 Sick Time for New Employees
- 2.16 Manager's Report
 - 2.16a Operational Issues

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.

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TULARE COUNTY LOCAL AGENCY FORMATION COMMISSION

210 N. Church St., Suite B, Visalia, CA 93291 Phone: (559) 623-0450 FAX: (559) 733-6720



2/9/2021

CALL TO VOTE FOR THE APPOINTMENT OF AN INDEPENDENT SPECIAL DISTRICT REPRESENTATIVE TO THE COUNTYWIDE RDA OVERSIGHT BOARD

COMMISSIONERS:
Julie Allen, Chair
Martha Flores, V. Chair
Dennis Townsend
Vacant
Pete Vander Poel

ALTERNATES:
Eddie Valero
Fred Sheriff
Vacant

EXECUTIVE OFFICER:
Ben Giuliani

Background

On July 1, 2018, more than 400 redevelopment agency (RDA) oversight boards across California were consolidated into just one oversight board per county. Each county's Independent Special District Selection Committee ("committee") is granted the authority to appoint one special district representative to that county's oversight board.

In 2018, Daniel Smith of the Sierra View Local Heath Care District was selected to be the Special District representative to the Countywide RDA Oversight Board. Daniel Smith no longer serves on the Sierra View Local HCD so a call for nominations was distributed to eligible special districts on 12/7/20 with a nomination deadline of 1/29/20. Three nominations were received: David Francis (Kaweah Delta Healthcare District), George Ouzounian (Visalia Public Cemetery District) and Steven Presant (Tulare Public Cemetery District).

Eligibility Requirements

Committee participation is limited to independent special districts that receive property tax residual from the Redevelopment Property Tax Trust Fund (Health and Safety Code section 34179(j)(3)). There are 39 independent special districts (listed on the following page) that are eligible to participate on the committee to vote for the special district representative to the countywide RDA Oversight Board. Committee action, such as the request addressed in this memo, may be conducted via mail pursuant to Government Code section 56332(f).

Your district's representative on the committee is the presiding officer of the legislative body of the district (generally the board chairperson). If the presiding officer is unable to participate, your board may appoint one of its members as an alternate.

Please note, we must have a quorum to complete the election. This means we need to receive 20 votes to have a valid election. Leo Gonzalez (Orosi Memorial District) was voted to be the Alternate Special District representative in 2018 and will serve as the Special District voting member to the RDA Oversight Board until this election is completed.

**INDEPENDENT SPECIAL DISTRICT REPRESENTATIVE VOTING BALLOT TO
APPOINT AN INDEPENDENT SPECIAL DISTRICT REPRESENTATIVE TO THE
COUNTYWIDE RDA OVERSIGHT BOARD**

VOTING INSTRUCTIONS

1. Vote for only one nominee.
2. Pursuant to Government code sec. 56332(c)7, "For a vote on special district representation to be valid, at least a quorum of the special districts must submit valid ballots. By a majority vote of those district representatives voting on the issue, the selection committee shall either accept or deny representation."

A minimum of 20 special districts must return ballots to LAFCo for a valid election.

3. This ballot must be returned by March 26, 2021 to Tulare County LAFCo at 210 N Church Street, Suite B, Visalia CA, 93291.

BALLOT

Name of Special District Voting: _____

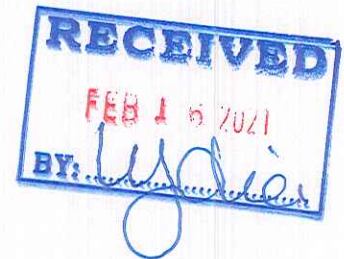
Category: Representative Nominees (vote for one):

- ☐ **David Francis** - Kaweah Delta Healthcare District
- ☐ **George Ouzounian** - Visalia Public Cemetery District
- ☐ **Stephen Presant** - Tulare Public Cemetery District

Party voting: _____
Signature of presiding officer of your board or
their alternate as designated by your board

Print Name

Date



Tulare Public Cemetery District
Regular Board Meeting Minutes
January 28, 2021

CALL TO ORDER:

The Tulare Public Cemetery board meeting was called to order at 1:00 p.m., at 469 N. Cherry Street, Tulare, California by Chairperson Stephen Presant. Trustees present were Chairperson Stephen Presant, Vice Chairperson Xavier Avila, Secretary James Pennington, Trustee Alberto Aguilar and Trustee Carlos Ramos.

RECOGNITION OF VISITORS:

None.

PUBLIC COMMENTS:

TRUSTEE COMMENTS:

Chairperson Presant introduced Trustee Ramos and welcomed him to the board as the cemetery's new Trustee.

Chairman Presant, Vice Chairman Avila, and Trustee Aguilar all spoke in Trustee Comments

ELECTION OF OFFICERS:

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

Nominee Xavier Avila Chairman (5-0).

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

Nominee Pennington for Vice Chairman (5-0).

Chairperson Avila nominated Trustee Steve Presant as Secretary, second by Vice Chairperson Pennington. No other nominations were announced for Secretary.

Nominee Presant for Secretary (5-0).

REPORT FROM TULARE CEMETERIANS:

The Cemeterians reported that they cancelled the scheduled pickup due to rain. They reported that they donated white boards for the cemetery to use for services.

CAPC 2021 BOARD OF DIRECTOR'S VOTING BALLOT:

Manager Castaneda presented the CAPC Board of Director's ballot and informed the board that they could either vote as a board or they could vote individually.

APPROVAL OF DECEMBER 21, 2020 MINUTES:

Vice Chairperson Pennington to approve the December 21, 2020 Minutes with correction (4-1)
Trustee Ramos abstained.

APPROVAL OF DECEMBER FINANCIALS:

Vice Chairperson Pennington made a motion to approve the December Financials, second by Secretary Presant (5-0).

APPROVAL OF HIRING 2 GROUNDS KEEPERS:

Vice Chairperson Pennington made a motion to hire 1 grounds keeper, second by Secretary Presant (5-0).

APPROVAL OF BUYING A LOWERING DEVICE & STREAMLINER FOR NORTH:

Trustee Ramos made a motion to approve buying a lowering device and streamliner for North cemetery, second by Secretary Presant (4-1) Trustee Aguilar opposed.

APPROVAL OF FLOORING BIDS FOR KERN OFFICE:

Trustee Ramos made a motion to approve The Carpet Shoppe bid to put in flooring at Kern cemetery, second by Vice Chairperson Pennington (5-0).

APPROVAL ON EXCAVATOR – NORTH:

Trustee Ramos approved the lowest bid from Kaweah Equipment after a demonstration is done first with 2 board members there to watch the demonstration, second by Secretary Presant (4-1) Trustee Aguilar abstained.

APPROVAL OF CONTRACTR WITH SAN JOAQUIN VALLEY AIR POLLUTION FOR 4 ELECTRIC CARTS:

Manager Castaneda and Secretary Presant informed the board that as former Chairperson Presant went ahead and signed the contract and now the signed contract will go before the San Joaquin Valley Air Pollution board.

CAPC SEXUAL HARRASSMENT TRAINING FOR TRUSTEES & MANAGERS:

Manager Castaneda gave a flyer to the board members from the CAPC for the Sexual Harassment Training that will take place in February thru Zoom. All board members and managers are required to take this training every 2 years.

PLANNING FUTURE OFFICE & NICHES:

Chairperson Avila appointed Secretary Presant and Trustee Ramos to an Ad Hoc Committee for Future Planning of TPCD office and niches.

COMPETITIVE BIDS FOR KERN CEMETERY PLOTS:

Chairperson Avila made a motion to have both burial rights in Section D plot 1579 and 1580 set out for competitive bidding at Kern cemetery, second by Vice Chairperson Pennington (4-1) Trustee Aguilar opposed.

BOARD INPUT OF REQUEST FOR PROPOSAL FOR NEW FENCE AT KERN:

Trustee Ramos made a motion to approve of RFP for a new fence at Kern, second by Trustee Aguilar (5-0).

BOARD INPUT OF REQUEST FOR PROPOSAL FOR AUTOMATED GATE AT NORTH:

Trustee Ramos made a motion to approve of RFP for a new fence at Kern, second by Trustee Aguilar (5-0).

MANAGERS REPORT:

Manager Castaneda, reported that due to the large number of interments across California the cemeteries are finding that vault companies can not make vaults fast enough. As a result, the cemeteries are experiencing a shortage of vaults. Manager Castaneda informed the board that extra vaults have been ordered to prevent TPCD of have a shortage.

Manager Castaneda informed the board that her and Foreman Faria will start interviewing next week for the grounds keeper position. She also informed the board that the receptionist position has been filled. Castaneda hired Lydia Cervantes for the position. At the moment she is receiving all the training needed for Pontem and for the cemetery's website.

Manager Castaneda asked the board to approve for the TPCD to sale or get rid of old equipment that is taking up much need space.

Manager Castaneda reported to the board that a Trucking company out of Tipton will come and pick up 120 loads of dirt from North cemetery for \$36,000 and can pick up dirt on an annual basis for \$1,000.

At 3:06pm the board moved into Closed Session.

Open Session from Closed Session 4:15PM.

Conference regarding Labor Negotiations "Closed session pursuant to Government Code § 54957.6"
Purpose – consult with negotiator regarding compensation and job duties of Manager, discussions
and negotiations with Manager as needed.

Motion was made by Trustee Ramos to extended Manager's vacation hours to pass over the 192 hours as indicated in TPCD Employee Handbook, second by Vice Chairperson Pennington (4-1) Trustee Aguilar opposed.

ADJOURNMENT:

With nothing further Chairperson Avila adjourned the meeting at 4:20 p.m.

Respectfully Submitted,

Board Secretary

Tulare Public Cemetery District

Balance Sheet

As of January 31, 2021

	Jan 31, 21
ASSETS	
Current Assets	
Checking/Savings	
00 · Clearing Acct.	24,538.40
10100 · Petty Cash	346.00
10150 · Bank of The Sierra - CHK ACCT	51,892.86
10500 · Cash in Treasury (772)	331,490.97
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,232,401.24
Total 10600 · Endowment - Reserved (773)	1,548,419.16
10700 · Cash in Expansion Account (807)	89,390.70
10900 · Endowment - Unreserved (817)	351,942.90
Total Checking/Savings	2,398,020.99
Other Current Assets	
10 · Customer Balance Due	263.17
12001 · Undeposited Funds	14,496.95
Total Other Current Assets	14,760.12
Total Current Assets	2,412,781.11
TOTAL ASSETS	2,412,781.11
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	20,783.61
Total Accounts Payable	20,783.61
Other Current Liabilities	
24000 · Payroll Liabilities	-1,178.01
24010 · Pension Payable	3,584.66
24020 · Health Insurance Payable	582.94
25500 · Sales Tax Payable	1,642.15
Total Other Current Liabilities	4,631.74
Total Current Liabilities	25,415.35
Total Liabilities	25,415.35
Equity	
30000 · Opening Balance Equity	2,282,733.86
31100 · Retain Earnings	-17,814.90
Net Income	122,446.80
Total Equity	2,387,365.76
TOTAL LIABILITIES & EQUITY	2,412,781.11

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02/12/21

Accrual Basis

Tulare Public Cemetery District Profit & Loss Budget Performance

January 2021

	Jan 21	Budget	Jul '20 - Jan 21	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
3999 · Total Beginning Cash Available	0.00	23,449.50	0.00	164,146.50	281,394.00
4000 · County Taxes	17,644.87	15,784.83	113,192.12	110,493.81	189,418.00
4801 · Interest Income - 772	0.00	250.00	2,665.25	1,750.00	3,000.00
5400 · Charges for Current Services	114,405.00	61,028.75	592,928.00	427,201.25	732,345.00
5805 · Misc. Revenue	3,062.80	166.67	15,668.06	1,166.69	2,000.00
5834 · Restitution	200.00	100.00	600.00	700.00	1,200.00
5835 · Other Revenue	2,580.00	666.67	3,842.00	4,666.69	8,000.00
Total Income	137,892.67	101,446.42	728,895.43	710,124.94	1,217,357.00
Expense					
101 · Returned Checks	0.00		0.00		
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	31,870.78	27,500.00	215,623.11	192,500.00	330,000.00
6002 · Overtime	1,614.40	250.00	9,261.95	1,750.00	3,000.00
6004 · Benefits	7,027.77	6,250.00	34,620.50	43,750.00	75,000.00
6005 · Extra Help	0.00	2,242.67	13,865.52	15,698.69	26,912.00
6008 · Directors Fees	0.00	333.33	2,025.00	2,333.31	4,000.00
6011 · Retirement-SD Portion	2,663.01	3,125.00	25,657.13	21,875.00	37,500.00
6012 · Social Security and Medicare	2,561.62	2,653.75	17,608.82	18,576.25	31,845.00
6015 · Workers Compensation Ins	916.00	2,083.33	5,496.00	14,583.31	25,000.00
6016 · Unemployment Ins.	971.08	166.67	1,580.08	1,166.69	2,000.00
6000 · Payroll and Employee Benefits - Other	2,105.32	0.00	7,006.82	0.00	0.00
Total 6000 · Payroll and Employee Benefits	49,729.98	44,604.75	332,744.93	312,233.25	535,257.00
7003 · Penalties	0.00	41.67	569.19	291.69	500.00
7004 · Clothing and Personal Supplies	0.00	583.33	3,318.65	4,083.31	7,000.00
7005 · Telecommunications	430.55	500.00	3,132.42	3,500.00	6,000.00
7006 · Vaults and Crypts	10,966.32	6,250.00	56,922.34	43,750.00	75,000.00
7009 · Household Supplies	181.86	125.00	1,425.17	875.00	1,500.00
7010 · Insurance	0.00	1,666.67	8,070.00	11,666.69	20,000.00
7030 · Maintenance and Repairs	19,666.31	9,166.68	111,668.26	64,166.76	110,000.00
7036 · Office Supplies and Expense	1,025.75	2,083.34	12,646.56	14,583.38	25,000.00
7039 · Miscellaneous	13.75	58.33	1,978.73	408.31	700.00
7043 · Professional Fees	2,791.00	3,333.32	20,977.61	23,333.24	40,000.00
7045 · Security	912.00	208.33	19,142.53	1,458.31	2,500.00
7059 · Publications and Legal Notices	811.51	250.00	2,153.74	1,750.00	3,000.00
7073 · Training / Education	0.00	833.33	3,764.00	5,833.31	10,000.00
7081 · Utilities	2,847.25	3,333.32	37,028.44	23,333.24	40,000.00
7425 · Taxes	0.00	108.33	1,724.67	758.31	1,300.00
8001 · Graves Repurchase	2,700.00	416.67	9,500.00	2,916.69	5,000.00
8100 · Building and Improvements	457.80	20,833.33	6,662.38	145,833.31	250,000.00

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02/12/21

Accrual Basis

Tulare Public Cemetery District Profit & Loss Budget Performance

January 2021

	Jan 21	Budget	Jul '20 - Jan 21	YTD Budget	Annual Budget
8300 · Equipment	0.00	6,250.00	56,473.09	43,750.00	75,000.00
Total Expense	92,534.08	100,646.40	689,902.71	704,524.80	1,207,757.00
Net Ordinary Income	45,358.59	800.02	38,992.72	5,600.14	9,600.00
Other Income/Expense					
Other Income					
9100 · Endowment					
9101 · Endowment Revenue	9,577.00	5,000.00	53,895.00	35,000.00	60,000.00
9102 · Interest Income - EC	0.00	2,500.00	14,551.65	17,500.00	30,000.00
9100 · Endowment - Other	0.00	0.00	0.00	0.00	0.00
Total 9100 · Endowment	9,577.00	7,500.00	68,446.65	52,500.00	90,000.00
9200 · Fund for Future Expansion - 807					
9201 · Rent and Concessions - 807	0.00	750.00	0.00	5,250.00	9,000.00
9203 · Interest Income - 807	0.00	116.67	723.40	816.69	1,400.00
9204 · Future Expansion Current Servic	3,262.00	1,250.00	13,047.00	8,750.00	15,000.00
9200 · Fund for Future Expansion - 807 - Other	0.00	0.00	0.00	0.00	0.00
Total 9200 · Fund for Future Expansion - 807	3,262.00	2,116.67	13,770.40	14,816.69	25,400.00
9300 · Unreserved Funds - 817					
9301 · Interest Income - 817	0.00	416.67	3,317.03	2,916.69	5,000.00
9300 · Unreserved Funds - 817 - Other	0.00	0.00	0.00	0.00	0.00
Total 9300 · Unreserved Funds - 817	0.00	416.67	3,317.03	2,916.69	5,000.00
Total Other Income	12,839.00	10,033.34	85,534.08	70,233.38	120,400.00
Other Expense					
7432 · Appropriation for Contingencies	0.00	10,833.33	0.00	75,833.31	130,000.00
9999 · COVID 19 Expenses	0.00		2,080.00		
Total Other Expense	0.00	10,833.33	2,080.00	75,833.31	130,000.00
Net Other Income	12,839.00	-799.99	83,454.08	-5,599.93	-9,600.00
Net Income	58,197.59	0.03	122,446.80	0.21	0.00

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02/10/21

Tulare Public Cemetery District

Reconciliation Summary

10150 · Bank of The Sierra - CHK ACCT, Period Ending 01/31/2021

	<u>Jan 31, 21</u>
Beginning Balance	54,717.41
Cleared Transactions	
Checks and Payments - 77 items	-130,648.30
Deposits and Credits - 8 items	140,184.27
Total Cleared Transactions	<u>9,535.97</u>
Cleared Balance	<u><u>64,253.38</u></u>
Uncleared Transactions	
Checks and Payments - 18 items	-12,360.52
Total Uncleared Transactions	<u>-12,360.52</u>
Register Balance as of 01/31/2021	<u><u>51,892.86</u></u>
Ending Balance	51,892.86

Tulare Public Cemetery District
Payroll Summary
 January 2021

	<u>Hours</u>	<u>Jan 21</u>
Employee Wages, Taxes and Adjustments		
Gross Pay		
Holiday Pay	128	2,660.00
Hourly	1,355.25	27,464.69
Hourly Sick	73	1,516.34
Hourly Vacation	10.25	229.75
Overtime (x1.5) hourly	47.75	1,614.40
Total Gross Pay	1,614.25	33,485.18
Deductions from Gross Pay		-1,317.44
Adjusted Gross Pay	1,614.25	32,167.74
Taxes Withheld		-5,535.90
Deductions from Net Pay		-1,020.94
Net Pay	<u>1,614.25</u>	<u>25,610.90</u>
Employer Taxes and Contributions		
Medicare Company		485.53
Social Security Company		2,076.09
CA - Unemployment		971.08
CA - Employment Training Tax		33.48
Total Employer Taxes and Contributions		<u>3,566.18</u>

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02/22/21

Accrual Basis

Tulare Public Cemetery District Check List Without Payroll

January 2021

Date	Num	Name	Amount	Balance
10150 · Bank of The Sierra - CHK ACCT				
01/12/2021	AUT...	AT & T Internet	-70.00	-70.00
01/19/2021	AUT...	Southern California ...	-847.36	-917.36
01/20/2021	AUT...	City of Tulare	-1,396.86	-2,314.22
01/26/2021	AUT...	AT & T Phone's	-174.36	-2,488.58
01/28/2021	AUT...	AT & T Phone's	-186.19	-2,674.77
01/11/2021	AUT...	CALPERS	-2,638.12	-5,312.89
01/28/2021	AUT...	Intuit	-18.00	-5,330.89
01/04/2021	2441	Alberto Aguilar	-100.00	-5,430.89
01/04/2021	2442	CA Turf Equipment ...	-1,124.49	-6,555.38
01/04/2021	2443	CAPC	-600.00	-7,155.38
01/04/2021	2444	Giotto's Alarm Tech,...	-17,310.99	-24,466.37
01/04/2021	2445	M. Green and Comp...	-1,500.00	-25,966.37
01/04/2021	2446	Polyguard & CO	-9,300.00	-35,266.37
01/04/2021	2447	Visalia Times Delta	-607.35	-35,873.72
01/04/2021	2448	Waste Management...	-839.68	-36,713.40
01/04/2021	2449	James E. Pennington	-100.00	-36,813.40
01/04/2021	2450	Lowe's	-1,396.25	-38,209.65
01/04/2021	2451	Uline Shipping Sup...	-719.25	-38,928.90
01/04/2021	2452	Vicki Gilson	-100.00	-39,028.90
01/04/2021	2453	Tulare County Coun...	-1,734.73	-40,763.63
01/06/2021	2454	Armando's Locksmit...	-147.50	-40,911.13
01/06/2021	2455	CALPERS	-24.89	-40,936.02
01/06/2021	2456	Evergreen Cafe	-105.00	-41,041.02
01/06/2021	2457	Julie's Little Flower ...	-167.72	-41,208.74
01/06/2021	2458	Office Depot	-296.32	-41,505.06
01/06/2021	2459	Res Com	-45.00	-41,550.06
01/06/2021	2460	Soap Man	-38.43	-41,588.49
01/06/2021	2461	Wizix	-181.54	-41,770.03
01/12/2021	2463	Emily Villa	-300.00	-42,070.03
01/15/2021	2464	Crowne Vault	-245.70	-42,315.73
01/15/2021	2465	Gary V. Burrows Inc.	-63.70	-42,379.43
01/15/2021	2466	Giotto's Alarm Tech,...	-912.00	-43,291.43
01/15/2021	2467	Herc Rentals	-1,094.14	-44,385.57
01/15/2021	2468	Linder Equip CO.	-3,997.98	-48,383.55
01/15/2021	2469	Suzanne Artim-Young	-500.00	-48,883.55
01/15/2021	2470	TF Tire & Service	-285.05	-49,168.60
01/15/2021	2471	United States Treas...	-2,105.32	-51,273.92
01/15/2021	2472	US Bank Equipment...	-89.23	-51,363.15
01/15/2021	2473	Waste Management...	-474.00	-51,837.15
01/15/2021	2474	Wilbur - Ellis Comp...	-117.05	-51,954.20
01/15/2021	2475	Armando's Locksmit...	-235.00	-52,189.20
01/15/2021	2476	Elite Electrical Servi...	-4,100.00	-56,289.20
01/20/2021	2477	State Board of Equa...	-3,462.80	-59,752.00
01/22/2021	2478	Elite Electrical Servi...	-4,390.00	-64,142.00
01/22/2021	2479	Maria De Los Angel...	-800.00	-64,942.00
01/22/2021	2480	Polyguard & CO	-4,650.00	-69,592.00
01/29/2021	2481	Asco Pacific	-666.43	-70,258.43
01/29/2021	2482	Barnes Memorials	-432.12	-70,690.55
01/29/2021	2483	Crowne Vault	-1,228.50	-71,919.05
01/29/2021	2484	Elite Electrical Servi...	-2,960.00	-74,879.05
01/29/2021	2485	Lowe's	-593.05	-75,472.10
01/29/2021	2486	National Business F...	-457.80	-75,929.90
01/29/2021	2487	Oliver Concrete Co.	-267.70	-76,197.60
01/29/2021	2488	Soap Man	-181.86	-76,379.46
01/29/2021	2489	SoCalGas	-129.03	-76,508.49
01/29/2021	2490	TF Tire & Service	-52.00	-76,560.49
01/29/2021	2491	Tulare County Coun...	-1,473.00	-78,033.49
Total 10150 · Bank of The Sierra - CHK ACCT			-78,033.49	-78,033.49

12:25 PM

02/22/21

Accrual Basis

Tulare Public Cemetery District

Check List Without Payroll

January 2021

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>	<u>Balance</u>
TOTAL				<u>-78,033.49</u>	<u>-78,033.49</u>

10:03 AM

02/10/21

Tulare Public Cemetery District
Reconciliation Summary
10500 - Cash in Treasury (772), Period Ending 01/31/2021

	<u>Jan 31, 21</u>
Beginning Balance	342,294.27
Cleared Transactions	
Checks and Payments - 7 items	-140,184.27
Deposits and Credits - 12 items	<u>129,380.97</u>
Total Cleared Transactions	<u>-10,803.30</u>
Cleared Balance	<u><u>331,490.97</u></u>
Register Balance as of 01/31/2021	331,490.97
Ending Balance	331,490.97

10:18 AM

02/10/21

Tulare Public Cemetery District

Reconciliation Summary

10600 - Endowment - Reserved (773), Period Ending 01/31/2021

	Jan 31, 21
Beginning Balance	1,538,357.16
Cleared Transactions	
Deposits and Credits - 5 items	10,062.00
Total Cleared Transactions	10,062.00
Cleared Balance	1,548,419.16
Register Balance as of 01/31/2021	1,548,419.16
Ending Balance	1,548,419.16

10:25 AM

02/10/21

Tulare Public Cemetery District

Reconciliation Summary

10700 · Cash in Expansion Account (807), Period Ending 01/31/2021

	<u>Jan 31, 21</u>
Beginning Balance	86,128.70
Cleared Transactions	
Deposits and Credits - 3 items	<u>3,262.00</u>
Total Cleared Transactions	<u>3,262.00</u>
Cleared Balance	<u>89,390.70</u>
Register Balance as of 01/31/2021	89,390.70
Ending Balance	89,390.70

10:29 AM

02/10/21

Tulare Public Cemetery District

Reconciliation Summary

10900 · Endowment - Unreserved (817), Period Ending 01/31/2021

	<u>Jan 31, 21</u>
Beginning Balance	351,942.90
Cleared Balance	351,942.90
Register Balance as of 01/31/2021	351,942.90
Ending Balance	351,942.90

**Tulare Public Cemetery District
2019 - 2021 Y-T-D Interments**

JANUARY INTERMENTS 2019

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

JANUARY INTERMENTS 2020

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

JANUARY INTERMENTS 2020

DISINTERMENTS			1
BODY BURIALS	KERN		14
	NORTH		23
NICHES/HEX			4
CREMATION BURIALS	KERN		7
	NORTH		4
BABY BURIALS	KERN		0
	NORTH		2
TOTALS			55

BODY CREMATION TOTAL

JAN	18	8	26
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TOTAL	18	8	26
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Percentage Total: 69% 31%

BODY CREMATION TOTAL

JAN	33	6	39
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TOTAL	33	6	39
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Percentage Total: 85% 15%

BODY CREMATION DISINTERMENT TOTAL

JAN	39	15	1	55
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TOTAL	39	15	1	55
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Percentage Total: 71% 27%

Agenda Item 2.6

Agenda Item 2.6 – the chairman of the board asked to put this on the agenda to have a policy made requiring all funeral homes to have a church truck in the hearse. He would also like a policy for direct interments.

Agenda Item 2.7

Agenda Item 2.7 – Mr. Fidler, of Barns Memorial asked to be put on the agenda he would like to have exclusivity to all setting of headstones/ markers at both cemeteries.

**AGREEMENT
FOR
AUDITOR-CONTROLLER SERVICES**

This Agreement for Auditor-Controller Services (“Agreement”) is made and entered into on _____ (“Effective Date”), by and between the County of Tulare (“County”) and the Tulare Public Cemetery District (“District”), also individually referred to as “Party” and collectively, “Parties.”

RECITALS

- A. The District is a public entity created pursuant to California law and operates within the County’s jurisdiction.
- B. The District is in need for bookkeeping and accounting services and is permitted to contract for these services under Government Code section 25265.
- C. The District wishes to retain the County’s Auditor-Controller’s Office (“TCAC”) to provide these bookkeeping and accounting services pursuant to the terms and conditions set forth below.
- D. The County is willing to perform these bookkeeping services for the District through its TCAC pursuant to the terms and conditions set forth below.

The Parties agree to all of the following:

TERMS AND CONDITIONS

- 1. **Recitals.** The above “Recitals” are true and correct.
- 2. **Services.** TCAC shall provide the District the following services (“Services”):
 - a. Receipt deposits made by the District to the County’s Treasury.
 - b. Vendor payment services as follows:
 - i. Maintain copies of paid bills for any future audit from the end of the fiscal year plus five years.
 - ii. Maintain a detailed list of all bills paid.
 - iii. Issue Form 1099s, if applicable.
 - c. Bookkeeping services as follows:
 - i. Establish and maintain such funds and accounts as may be required by good accounting practice.
 - ii. Prepare periodical expenditure reports compared to budgets.
 - iii. Prepare periodical revenue reports compared to budgets.
 - iv. Maintain general ledger accounts on a double entry basis.

- v. Provide a written report of all financial activities for the fiscal year within 120 days after the close of the fiscal year.
- d. Any other services that may be required to provide complete accounting records for the District.

The District agrees that County shall have the full cooperation and assistance from the District's employees and Governing Board in order to facilitate the performance of Services.

- 3. **Costs & Payment.** The costs for the Services will range from Fifty Dollars (\$50) to Two Hundred Fifty Dollars (\$250) for each quarter of the calendar year. TCAC will determine the exact cost to the District based on the amount of Services TCAC provided to the District during that quarter ("Billed Cost"). The District agrees to pay all Billed Costs to the County. TCAC shall collect Billed Costs directly from the District's funds through a journal entry transferring the amount billed from the District to TCAC.
- 4. **Responsibility to Pay Taxes.** District shall be responsible for all payroll, sales, use, and excise taxes, and any other similar taxes, duties, and charges of any kind imposed by any federal, state, or local governmental entity on any amounts payable by the District under this Agreement. In no event shall the District pay or be responsible for any taxes imposed on, or with respect to the County's income, revenues, gross receipts, personnel, or real or personal property, or other assets.
- 5. **Termination.** Either Party may terminate the Agreement for any reason by giving at least thirty (30) days' prior written notice to the other Party of its intent to terminate the Agreement and specifying the date of the termination. District must pay County the Billed Cost for Services provided up to the date of termination.
- 6. **Independent Contractor Status.** The Parties enter into this Agreement with the express understanding that the County will perform all Services as an independent contractor. The Parties agree that the County and any of its agents, employees, or officers cannot be considered agents, employees, or officers of the District. County will be solely responsible for determining the means and methods to provide the Services and the District will have no right to control or exercise any supervision over the County as to how the County will provide the Services. Because the County's employees are not the District's employees, the County is responsible for paying all required state and federal taxes. Specifically, the District will not do any of the following:
 - a. Withhold FICA (Social Security) from payments to the County.
 - b. Make state or federal unemployment insurance contributions on County's behalf.
 - c. Withhold state or federal income tax from payments to the County.
 - d. Make disability insurance contributions on behalf of the County.
 - e. Obtain unemployment compensation insurance on behalf of the County.

7. **Confidentiality.** Unless required to do so by law, including, but not limited to the Ralph M. Brown Act or the California Public Records Act, the Parties may not disclose to third parties any information it receives from the other Party that the Party has previously identified as being confidential. If a Party (“Disclosing Party”) determines it must disclose information that has been identified as confidential, it shall promptly provide the other Party (“Responding Party”) written notice of its intent to disclose the information and the authority requiring the disclosure. The Responding Party shall have no longer than five (5) calendar days from the date of the written notice to seek a protective order to prevent such a disclosure or notify the Disclosing Party it will not be seeking such an order. The Disclosing Party shall not disclose information until the earliest of the following events occurs: (a) the five (5) day period has expired without a response from the Responding Party; (b) the Responding Party has indicated it will not seek such an order; or (c) the Responding Party has sought an order, but it was not granted. If a Responding Party seeks a protective order from disclosing the information, the Responding Party shall defend and indemnify the Disclosing Party from any and all loss, injury, or claim arising from the Disclosing Party’s withholding of the information from the third party requesting it. The duty of the Parties to maintain confidentiality of information under this Section 7 survives the termination of the Agreement.
8. **LIMITATION OF LIABILITY.** (A) IN NO EVENT SHALL COUNTY BE LIABLE TO DISTRICT OR TO ANY THIRD PARTY FOR ANY LOSS OF USE, REVENUE, OR PROFIT, OR FOR ANY CONSEQUENTIAL, INCIDENTAL, INDIRECT, EXEMPLARY, SPECIAL OR PUNITIVE DAMAGES WHETHER ARISING OUT OF BREACH OF CONTRACT, TORT, (INCLUDING NEGLIGENCE), OR OTHERWISE, REGARDLESS OF WHETHER SUCH DAMAGE WAS FORESEEABLE AND WHETHER OR NOT THE COUNTY HAD BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES, AND NOTWITHSTANDING THE FAILURE OF ANY AGREED OR OTHER REMEDY OF ITS ESSENTIAL PURPOSE.
- (B) IN NO EVENT SHALL COUNTY’S AGGREGATE LIABILITY ARISING OUT OF OR RELATED TO THIS AGREEMENT, WHETHER ARISING OUT OF OR RELATED TO BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE), OR OTHERWISE, EXCEED TWO TIMES THE AGGREGATE AMOUNTS PAID OR PAID OR PAYABLE TO COUNTY PURSUANT TO THIS AGREEMENT IN THE SIX-MONTH PERIOD PRECEDING THE EVENT GIVING RISE TO THE CLAIM.
- (C) THE COUNTY’S LIMITATION OF LIABILITY UNDER THIS SECTION 8 WILL SURVIVE THE TERMINATION OF THIS AGREEMENT.
9. **Disputes and Dispute Resolution.** If a dispute arises out of or relating to this Agreement, or the breach of the Agreement, and if the dispute cannot be settled through negotiation, then the Parties agree first to try in good faith to settle the dispute by non-binding mediation, to be held in Tulare County, California, before resorting to litigation or some other dispute resolution procedure, unless the Parties mutually agree otherwise. The Parties must mutually select the mediator, but in case of disagreement, then the Parties will select the mediator by lot from among two nominations provided by each

Party. The Parties will split equally all costs and fees required by the mediator; otherwise each Party will bear its own costs of mediation. If mediation fails to resolve the dispute within 30 calendar days after the first session, then either Party may pursue litigation to resolve the dispute.

10. **Force Majeure.** The County shall not be liable or responsible to District for any failure or delaying in fulfilling or performing any term of this Agreement, including, but not limited to providing Services, when and to the extent such failure or delay is caused by or results from acts or circumstances beyond the reasonable control of the County, including, without limitation, acts of God, flood, fire, earthquake, explosion, outbreak of a communicable disease, governmental actions, war invasion or hostilities (whether war is declared or not), terrorist threats or acts, riot, or other civil unrest, national emergency, revolution, insurrection, lock-outs, strikes or other labor disputes (whether or not relating to either Party's workforce), or restraints or delays in affecting carriers or inability or delay in obtaining supplies of adequate or suitable materials, or telecommunication breakdown or power outage.
11. **No Third Party Beneficiaries Intended.** Unless specifically set forth in the Agreement, the Parties do not intend to provide any other party with any benefit or enforceable legal or equitable right or remedy. This Section 11 survives the termination of the Agreement.
12. **Governing Law.** The laws of the State of California, without reference to California's conflict of laws principles, govern this Agreement and its interpretation. The Parties agree that this Agreement is made in and will be performed in Tulare County, California. This Section 12 survives the termination of the Agreement.
13. **Conflict with Laws or Regulations/Severability.** This Agreement is subject to all applicable laws and regulations. If any provision of this Agreement is found by any court or other legal authority, or is agreed by the Parties to be, in conflict with any code or regulation governing its subject matter, only the conflicting provision will be considered null and void. If the effect of nullifying any conflicting provision is such that a material benefit of the Agreement to either Party is lost, then the Agreement may be terminated at the option of the affected Party. In all other cases, the remainder of the Agreement will continue in full force and effect.
14. **Notices.** (a) Except as may otherwise be required by law, any notice to be given under this Agreement must be written and either personally delivered; sent by first class mail, postage paid; or sent by facsimile transmission; and addressed as follows:

COUNTY:

Cass Cook, Auditor-Controller
221 S Mooney Blvd, Rm 101-E
Visalia, CA 93291

DISTRICT:

Xavier Avila, Chairman
13045 Ave 232
Tulare, CA 93274

(b) Notice personally delivered is effective when delivered. Notice sent by facsimile transmission is deemed to be received upon successful transmission. Notice sent by first class mail will be deemed received on the fifth calendar day after the date of mailing. Either Party may change the information by giving written notice under this Section 14.

15. **Construction.** This Agreement reflects the contributions of all Parties and so the provisions of Civil Code section 1654 will not apply to address and interpret any alleged uncertainty or ambiguity.
16. **Waivers.** The failure of either Party to insist on strict compliance with any provision of this Agreement will not be considered a waiver of any right to do so, whether for that breach or any later breach. The acceptance by either Party of either performance or payment will not be considered a waiver of any preceding breach of the Agreement by the other Party.
17. **Headings.** Section headings are provided for organizational purposes only and do not in any manner affect the scope, meaning, or intent of the provisions under the heading in this Agreement.
18. **Entire Agreement.** This Agreement represents the entire agreement between the County and the District as to its subject matter and no prior oral or written understanding will be of any force or effect. No part of this Agreement may be modified without the written consent of both Parties.
19. **Further Assurances.** Each Party will execute any additional documents and perform any further acts that may be reasonably required to effect the purposes of this Agreement.
20. **Authority.** District represents and warrants to County that the individual(s) signing this Agreement on its behalf are duly authorized and have legal capacity to sign this Agreement and bind District to its terms. District acknowledges that County has relied upon this representation and warranty in entering into this Agreement.
21. **Counterparts.** This Agreement may be executed by the Parties in any number of counterparts, which are defined as duplicate originals, including by facsimile or electronic mail in a portable document format (.pdf), all of which taken together shall be construed as one Agreement.

THE PARTIES, having read and considered the above provisions, indicate their agreement by their authorized signatures below.

TULARE PUBLIC CEMETERY DISTRICT

Date _____

By _____
Chairman

Date _____

By _____
Vice Chairman

COUNTY OF TULARE

Date _____

By _____
Chairman, Board of Supervisors

ATTEST: JASON T. BRITT
County Administrative Officer/Clerk of the Board
of Supervisors of the County of Tulare

By _____
Deputy Clerk

Approved as to Form:
County Counsel

By _____
Deputy

Date _____ Matter No. 20201370

Agenda Item 2.10

Agenda Item 2.10 – Chairman of the board would like to form an Ad Hoc Committee for the Forensic Audit.

Agenda Item 2.11

Agenda Item 2.11 – Chairman of the board would like a report from all current Ad Hocs.

Agenda Item 2.12

Agenda Item 2.12 – Chairman of the board would like to form an Ad Hoc Committee for Selling the Cemetery's Equipment.

TULARE PUBLIC CEMETERY DISTRICT FLOWER POLICY

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

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

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

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

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

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

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

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

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

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

Agenda Item 2.14

Agenda Item 2.14 – Chairman of the board would like to have a Sexual Harassment Prevention Policy for all employees.

Agenda Item 2.15

Agenda Item 2.15 – Manager Castaneda asked to put this item on the agenda. As of December 31, 2020, COVID 80 is no longer available to employees. Now if an employee tests positive from COVID and has to quarantine themselves they will have to use their sick time or vacation time if they do not have sick time to cover their wages from being off. I would like to the board to approve 14 days of sick time for all the **new** employees in case any of them test positive for COVID.

MANAGER'S REPORT

February 25, 2021

I have hire two grounds keepers one is Lupe Lopez and the other is Elias Rodriguez they both started in mid-February. They will be training at Kern cemetery then they will be sent out to North cemetery for training.

On February 17, 2021 someone hit our fence on "R" Street next to the entrance of Section E and IOOF 1. We called Spence Fence they will be repairing it on Tuesday, February 23, 2021.

Interments were still high in February.

The representative for CALPERS had a conflict and was not able to attend this board meeting so she asked me if I can put her item on the agenda for next month. CALPERS is offering an investment package to TPCD. This offer is only extended to districts that are in good standing.

The grounds keepers have started picking up flowers at both cemeteries and as usual we have received many complaints over this. Both cemeteries should be done by the end of this month.

I had LCD Painting Company come in to paint the inside of the office and The Carpet Shoppe will start on Thursday, February 25, 2021 to install the new flooring.

OPERATIONAL ISSUES:

I think it is time for the board to consider replacing two (2) mowers this fiscal year if not at least for next fiscal year and the replacement should be done in April.

Foreman Faria has been looking into purchasing a new truck for the cemetery to replace the current truck. Unfortunately, the government website has trucks that are located to far away for us to even go out and take a look at them. We can start looking locally if this is something the board wants us to do.