



Tulare Public Cemetery District

900 East Kern Ave Tulare, Ca. 93274
Phone: (559)686-5544 Fax: (559)686-7484

www.tularecemetery.net

Email office@tularecemetery.net

This is an Endowment Care Interment Property

Chairman

Carlos Ramos

Vice Chairman

James Pennington

Secretary

Alberto Aguilar

Trustees

Xavier Avila

Stephen Presant

AGENDA

Regular Board Meeting

February 23, 2023

1:00PM

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 Comments (three (3) minutes per person)
- 1.7 Trustee Comments (three (3) minutes per person)

NOTICE TO THE PUBLIC PUBLIC COMMENT PERIOD

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

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

- 2.1 Grounds Supervisor Report
- 2.2 North and Kern Bullpen Repairs and Clean up
- 2.3 Approve Minutes for Regular Board Meeting January 26, 2023
- 2.4 Tabled Items:
 - 1.) Policy and Application for Citizen Volunteer for Standing and Ad Hoc Committees (12/14/2022)
- 2.5 Five Year Planning Committee – Special Meeting
- 2.6 Approve Auditor Contract 2022-2023
- 2.7 Fence-Kern updates and funding's
- 2.8 Certificate of Deposit - Aguilar
- 2.9 Board training by counsel
- 2.10 New business
- 2.11 District Manager's Annual Performance Review
- 2.12 District Manager's Report

ADJOURNMENT:

OPEN SESSION AGENDA ITEMS NOTICE TO THE PUBLIC

Documents related to items on the agenda are accessible on the cemetery's website at www.tularecemetery.net and available for viewing at the District's office at 900 East Kern Ave. Tulare, Ca. 93274 during normal business hours.

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.

QUOTE



R.A. No. 54313517

Page 1 of 2

BRANCH: 644	BILL TO CUSTOMER: 2984625	SHIPPING ADDRESS
HERC FRESNO 3057 S. GOLDEN STATE FRONT FRESNO, CA 93725 559-497-1960	TULARE PUBLIC CEMETARY DISTRIC 900 E KERN AVENUE TULARE, CA 93274	TULARE MAIN CEMETERY YARD 900 E KERN AVE TULARE, CA 93274 559-623-3931

DESCRIPTION/CHARGES								
EST START: 2/27/23 7:00		EST RETURN: 3/06/23 7:00		DROP DATE: _____				
SHIPPED BY:		ORDERED BY: DAVID FARRIA		DROP TIME: _____				
ORDER DATE: 6/14/22		SALESPERSON: 853		SALES COORDINATOR:				
PO# / JOB#:		/ 1 - TULARE MAIN CEME		Rates subject to availability				
Qty	Equipment #	Hrs/	Min	Hour	Day	Week	4 Week	Amount
1	WHEEL LOADER 4.0-4.5 YD STD BKT DSL 2651510	8/	737.00	122.83	737.00	1948.00	7400.00	1948.00
CA PROPERTY TAX RECOVERY FEE 2217999001								14.61
EMISSIONS & ENV SURCHARGE EMISSIONS								38.57
SALES ITEMS:								
Qty	Item number	Unit	Price					
1	TRANS SRVC SURCHARGE 3710000001 - TRANS SERVICE SURCHARGE		50.000					50.00
1	TRANS SRVC SURCHARGE 3710000001 - TRANS SERVICE SURCHARGE		50.000					50.00
DELIVERY CHARGE								200.00
PICKUP CHARGE								200.00
Sub-total:								2501.18
Rental Protection Plan:								292.20
Taxable Sub-total: 2501.18								Tax: 206.36
Total:								2999.74

CAREFULLY READ THE TERMS AND CONDITIONS THAT APPEAR BELOW AND ON REVERSE SIDE OF THIS PAGE ("TERMS")

RENTAL PROTECTION PLAN. Herc Rentals Inc. or its affiliate ("Herc") may offer the Rental Protection Plan ("RPP") for a fee to Customer on certain Equipment and for certain types of loss or damage to limit Customer's liability for property loss or damage. Customer must either show proof of property insurance as required in Section 8 on reverse side hereof or purchase RPP. In return for the RPP fee, if RPP covers such repair or replacement at time of claim, Herc agrees to waive certain claims for accidental damages to or theft of such covered Equipment occurring during normal and careful use. Customer remains liable for all other damages as set forth in the Terms. RPP IS NOT INSURANCE. If Customer accepts RPP and pays Herc the RPP fee, Herc will limit Customer's responsibility for the Equipment repair or replacement cost to \$500 or 10% of the repair or replacement cost per item, including tax, whichever is less. Upon accepting RPP, Customer agrees to pay an RPP fee equal to 15%. Customer must review the RPP Terms and Conditions posted on Herc's website at <https://www.hercrentals.com/us/programs/rental-protection-plan/terms-and-conditions.html> before deciding whether to accept RPP. TO THE EXTENT HERC DOES NOT OFFER RPP TO CUSTOMER, OR CUSTOMER DOES NOT ACCEPT RPP, CUSTOMER MUST MAINTAIN THE INSURANCE COVERAGE REQUIRED BY PARAGRAPH 8. PLEASE BE AWARE THAT IF CUSTOMER DOES NOT ELECT TO TAKE RPP AND IT ELECTS TO MAINTAIN INSURANCE COVERAGE, AND IF THE CERTIFICATE OF INSURANCE PROVIDED TO HERC TO EVIDENCE SUCH INSURANCE COVERAGE IS UNACCEPTABLE TO HERC OR THE APPLICABLE POLICIES EXPIRE, CUSTOMER AGREES THAT HERC MAY CHARGE RPP FOR ALL APPLICABLE RENTALS UNTIL SUCH TIME AS AN ACCEPTABLE AND VALID CERTIFICATE OF INSURANCE IS PROVIDED AND SUCH MATTERS ARE CORRECTED TO HERC'S REASONABLE SATISFACTION. NOTWITHSTANDING ANY NOTATION ON THE RENTAL RECORD, RPP IS NOT OFFERED ON OR AVAILABLE FOR THE RENTAL OF A PASSENGER MOTOR VEHICLE. NOTWITHSTANDING PAYMENT OF THE RPP FEE, RPP DOES NOT APPLY, AND CUSTOMER IS LIABLE FOR, ALL DAMAGES TO OR REPLACEMENT COST OF, THE EQUIPMENT, AS APPLICABLE, AND ANY ADMINISTRATIVE FEES AND EXPENSES OF HERC: (1) CAUSED BY THE EQUIPMENT BEING USED OR OPERATED IN VIOLATION OF ANY OF THE TERMS; (2) IN CASE OF NEGLIGENCE, AS DETERMINED IN HERC'S SOLE DISCRETION; AND/OR (3) IF COVERAGE IS EXCLUDED UNDER THE RPP TERMS AND CONDITIONS POSTED ON HERC'S WEBSITE.

A detailed description of fees and surcharges that may be applicable to Customer's rental can be found on Herc's website at <https://www.hercrentals.com/us/programs/services-and-associated-charges.html>. Customer agrees to pay, in addition to all rental charges, all fees and charges set forth [above] and, the following charges as applicable: (i) based on Customer's possession and/or use of the Equipment, all consumables, fees, licenses, present and future taxes and any other governmental charges, (ii) additional charges for more than one shift use; (iii) freight, delivery, pick up, transportation charges, (iv) transportation service surcharges (v) repairs and replacement per this contract, (vi) cleaning charge for Equipment returned with excessive dirt, concrete and/or paint; (vii) fees for lost keys (viii) refueling service charges, (ix) lines for use of dyed diesel fuel in on road Equipment; (x) preventative maintenance charges and (xi) emissions and environmental surcharges and fees, (xii) vehicle license fees. HERC COLLECTS THESE FEES AND CHARGES AS REVENUE AND USES THEM AT ITS DISCRETION.

THE EQUIPMENT IS RENTED BY HERC TO THE CUSTOMER PURSUANT TO THE TERMS. CUSTOMER REPRESENTS HAVING READ AND AGREED TO SAME.
PARAGRAPH 11 ON THE BACK OF THIS PAGE IS IN LIEU OF (I) ALL WARRANTIES, EXPRESS, IMPLIED OR STATUTORY, INCLUDING, BUT NOT LIMITED TO, THE IMPLIED WARRANTY OF MERCHANTABILITY AND THE IMPLIED WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE; AND (II) ALL OBLIGATIONS ON THE PART OF HERC TO CUSTOMER FOR DAMAGES.
 CUSTOMER WAIVES ALL INDIRECT, INCIDENTAL, CONSEQUENTIAL OR SPECIAL DAMAGES ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT, INCLUDING WITHOUT LIMITATION, THE RENTAL, MAINTENANCE, USE, OPERATION, STORAGE, ERECTION, DISMANTLING OR TRANSPORTATION OF THE EQUIPMENT.

Customer is obligated to return the Equipment in a good, clean, and uncontaminated condition, free of any and all hazardous substances.

Quote Valid For 30 Days From Order Date

Customer Name _____ Title _____
 Customer Signature _____ Date _____

Terms are due upon receipt Not valid without Barcode



For **GREAT DEALS** on **USED EQUIPMENT** - visit us on-line at [HercRentals.com](https://www.HercRentals.com)

QUOTE



R.A. No. 54313517

Page 1 of 2

BRANCH: 644	BILL TO CUSTOMER: 2984625	SHIPPING ADDRESS
HERC FRESNO 3057 S. GOLDEN STATE FRONT FRESNO, CA 93725 559-497-1960	TULARE PUBLIC CEMETARY DISTRIC 900 E KERN AVENUE TULARE, CA 93274	TULARE MAIN CEMETERY YARD 900 E KERN AVE TULARE, CA 93274 559-623-3931

DESCRIPTION/CHARGES									
EST START: 2/27/23 7:00		EST RETURN: 3/13/23 7:00		DROP DATE: _____					
SHIPPED BY:		ORDERED BY: DAVID FARRIA		DROP TIME: _____					
ORDER DATE: 6/14/22		SALESPERSON: 853		SALES COORDINATOR:					
PO# / JOB#:		/ 1 - TULARE MAIN CEME				Rates subject to availability			
Qty	Equipment #	Hrs/	Min	Hour	Day	Week	4 Week	Amount	
1	WHEEL LOADER 4.0-4.5 YD STD BKT DSL 2651510	8/	737.00	122.83	737.00	1948.00	7400.00	3896.00	
	CA PROPERTY TAX RECOVERY FEE 2217999001								29.22
	EMISSIONS & ENV SURCHARGE EMISSIONS								77.14
SALES ITEMS:									
Qty	Item number	Unit	Price						
1	TRANS SRVC SURCHARGE 3710000001 - TRANS SERVICE SURCHARGE		50.000						50.00
1	TRANS SRVC SURCHARGE 3710000001 - TRANS SERVICE SURCHARGE		50.000						50.00
	DELIVERY CHARGE								200.00
	PICKUP CHARGE								200.00
									Sub-total: 4502.36
									Rental Protection Plan: 584.40
	Taxable Sub-total: 4502.36								Tax: 371.45
									Total: 5458.21

CAREFULLY READ THE TERMS AND CONDITIONS THAT APPEAR BELOW AND ON REVERSE SIDE OF THIS PAGE ("TERMS")

RENTAL PROTECTION PLAN. Herc Rentals Inc. or its affiliate ("Herc") may offer the Rental Protection Plan ("RPP") for a fee to Customer on certain Equipment and for certain types of loss or damage to limit Customer's liability for property loss or damage. Customer must either show proof of property insurance as required in Section 8 on reverse side hereof or purchase RPP. In return for the RPP fee, if RPP covers such repair or replacement at time of claim, Herc agrees to waive certain claims for accidental damages to or theft of such covered Equipment occurring during normal and careful use. Customer remains liable for all other damages as set forth in the Terms. RPP IS NOT INSURANCE. If Customer accepts RPP and pays Herc the RPP fee, Herc will limit Customer's responsibility for the Equipment repair or replacement cost to \$500 or 10% of the repair or replacement cost per item, including tax, whichever is less. Upon accepting RPP, Customer agrees to pay an RPP fee equal to 15%. Customer must review the RPP Terms and Conditions posted on Herc's website at <https://www.hercrentals.com/us/programs/rental-protection-plan/terms-and-conditions.html> before deciding whether to accept RPP. TO THE EXTENT HERC DOES NOT OFFER RPP TO CUSTOMER, OR CUSTOMER DOES NOT ACCEPT RPP, CUSTOMER MUST MAINTAIN THE INSURANCE COVERAGE REQUIRED BY PARAGRAPH 8. PLEASE BE AWARE THAT IF CUSTOMER DOES NOT ELECT TO TAKE RPP AND IT ELECTS TO MAINTAIN INSURANCE COVERAGE, AND IF THE CERTIFICATE OF INSURANCE PROVIDED TO HERC TO EVIDENCE SUCH INSURANCE COVERAGE IS UNACCEPTABLE TO HERC OR THE APPLICABLE POLICIES EXPIRE, CUSTOMER AGREES THAT HERC MAY CHARGE RPP FOR ALL APPLICABLE RENTALS UNTIL SUCH TIME AS AN ACCEPTABLE AND VALID CERTIFICATE OF INSURANCE IS PROVIDED AND SUCH MATTERS ARE CORRECTED TO HERC'S REASONABLE SATISFACTION. NOTWITHSTANDING ANY NOTATION ON THE RENTAL RECORD, RPP IS NOT OFFERED ON OR AVAILABLE FOR THE RENTAL OF A PASSENGER MOTOR VEHICLE. NOTWITHSTANDING PAYMENT OF THE RPP FEE, RPP DOES NOT APPLY, AND CUSTOMER IS LIABLE FOR, ALL DAMAGES TO OR REPLACEMENT COST OF, THE EQUIPMENT, AS APPLICABLE, AND ANY ADMINISTRATIVE FEES AND EXPENSES OF HERC: (1) CAUSED BY THE EQUIPMENT BEING USED OR OPERATED IN VIOLATION OF ANY OF THE TERMS; (2) IN CASE OF NEGLIGENCE, AS DETERMINED IN HERC'S SOLE DISCRETION; AND/OR (3) IF COVERAGE IS EXCLUDED UNDER THE RPP TERMS AND CONDITIONS POSTED ON HERC'S WEBSITE.

A detailed description of fees and surcharges that may be applicable to Customer's rental can be found on Herc's website at <https://www.hercrentals.com/us/programs/services-and-associated-charges.html>. Customer agrees to pay, in addition to all rental charges, all fees and charges set forth (above) and, the following charges as applicable: (i) based on Customer's possession and/or use of the Equipment, all consumables, fees, licenses, present and future taxes and any other governmental charges, (ii) additional charges for more than one shift use; (iii) freight, delivery, pick up, transportation charges, (iv) transportation service surcharges (v) repairs and replacement per this contract, (vi) cleaning charge for Equipment returned with excessive dirt, concrete and/or paint; (vii) fees for lost keys (viii) refueling service charges, (viii) lines for use of dyed diesel fuel in on road Equipment; (ix) preventative maintenance charges and (x) emissions and environmental surcharges and fees, (xi) vehicle license fees. HERC COLLECTS THESE FEES AND CHARGES AS REVENUE AND USES THEM AT ITS DISCRETION.

THE EQUIPMENT IS RENTED BY HERC TO THE CUSTOMER PURSUANT TO THE TERMS. CUSTOMER REPRESENTS HAVING READ AND AGREED TO SAME.
PARAGRAPH 11 ON THE BACK OF THIS PAGE IS IN LIEU OF (I) ALL WARRANTIES, EXPRESS, IMPLIED OR STATUTORY, INCLUDING, BUT NOT LIMITED TO, THE IMPLIED WARRANTY OF MERCHANTABILITY AND THE IMPLIED WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE; AND (II) ALL OBLIGATIONS ON THE PART OF HERC TO CUSTOMER FOR DAMAGES.
CUSTOMER WAIVES ALL INDIRECT, INCIDENTAL, CONSEQUENTIAL OR SPECIAL DAMAGES ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT, INCLUDING WITHOUT LIMITATION, THE RENTAL, MAINTENANCE, USE, OPERATION, STORAGE, ERECTION, DISMANTLING OR TRANSPORTATION OF THE EQUIPMENT.

Customer is obligated to return the Equipment in a good, clean, and uncontaminated condition, free of any and all hazardous substances.

Quote Valid For 30 Days From Order Date

Customer Name _____

Title _____

Terms are due upon receipt Not valid without Barcode

Customer Signature _____

Date _____

For **GREAT DEALS ON USED EQUIPMENT** - visit us on-line at HercRentals.com



QUOTE

** COPY **



R.A. No. 53264162

Page 1 of 2

BRANCH: 644	BILL TO CUSTOMER: 2984625	SHIPPING ADDRESS
HERC FRESNO 3057 S. GOLDEN STATE FRONT FRESNO, CA 93725 559-497-1960	TULARE PUBLIC CEMETARY DISTRIC 900 E KERN AVENUE TULARE, CA 93274	TULARE MAIN CEMETERY YARD 900 E KERN AVE TULARE, CA 93274 559-623-3931

DESCRIPTION/CHARGES								
EST START: 2/27/23 7:00		EST RETURN: 3/13/23 7:00		DROP DATE: _____				
SHIPPED BY:		ORDERED BY: DAVID FARRIA		DROP TIME: _____				
ORDER DATE: 12/30/20		SALESPERSON: 853		SALES COORDINATOR:				
PO# / JOB#:		/ 1 - TULARE MAIN CEME		Rates subject to availability				
Qty	Equipment #	Hrs/	Min	Hour	Day	Week	4 Week	Amount
1	TRUCK DUMP 12-14 YD AUTO DSL 6596210	8/	372.00	62.00	372.00	1480.00	4600.00	2960.00
MIL CHG: .25								
CA PROPERTY TAX RECOVERY FEE		2217999001						22.20
EMISSIONS & ENV SURCHARGE		EMISSIONS						81.70
VEHICLE LICENSING FEE		3790000001		2.50 per day				35.00
Sub-total:								3098.90
Rental Protection Plan:								444.00
Tax:								258.75
Total:								3801.65
Taxable Sub-total:		3098.90						

CAREFULLY READ THE TERMS AND CONDITIONS THAT APPEAR BELOW AND ON REVERSE SIDE OF THIS PAGE ("TERMS")

RENTAL PROTECTION PLAN. Herc Rentals Inc. or its affiliate ("Herc") may offer the Rental Protection Plan ("RPP") for a fee to Customer on certain Equipment and for certain types of loss or damage to limit Customer's liability for property loss or damage. Customer must either show proof of property insurance as required in Section 8 on reverse side hereof or purchase RPP. In return for the RPP fee, if RPP covers such repair or replacement at time of claim, Herc agrees to waive certain claims for accidental damages to or theft of such covered Equipment occurring during normal and careful use. Customer remains liable for all other damages as set forth in the Terms. RPP IS NOT INSURANCE. If Customer accepts RPP and pays Herc the RPP fee, Herc will limit Customer's responsibility for the Equipment repair or replacement cost to \$500 or 10% of the repair or replacement cost per item, including tax, whichever is less. Upon accepting RPP, Customer agrees to pay an RPP fee equal to 15%. Customer must review the RPP Terms and Conditions posted on Herc's website at <https://www.hercrentals.com/us/programs/rental-protection-plan/terms-and-conditions.html> before deciding whether to accept RPP. TO THE EXTENT HERC DOES NOT OFFER RPP TO CUSTOMER, OR CUSTOMER DOES NOT ACCEPT RPP, CUSTOMER MUST MAINTAIN THE INSURANCE COVERAGE REQUIRED BY PARAGRAPH 8. PLEASE BE AWARE THAT IF CUSTOMER DOES NOT ELECT TO TAKE RPP AND IT ELECTS TO MAINTAIN INSURANCE COVERAGE, AND IF THE CERTIFICATE OF INSURANCE PROVIDED TO HERC TO EVIDENCE SUCH INSURANCE COVERAGE IS UNACCEPTABLE TO HERC OR THE APPLICABLE POLICIES EXPIRE, CUSTOMER AGREES THAT HERC MAY CHARGE RPP FOR ALL APPLICABLE RENTALS UNTIL SUCH TIME AS AN ACCEPTABLE AND VALID CERTIFICATE OF INSURANCE IS PROVIDED AND SUCH MATTERS ARE CORRECTED TO HERC'S REASONABLE SATISFACTION. NOTWITHSTANDING ANY NOTATION ON THE RENTAL RECORD, RPP IS NOT OFFERED ON OR AVAILABLE FOR THE RENTAL OF A PASSENGER MOTOR VEHICLE. NOTWITHSTANDING PAYMENT OF THE RPP FEE, RPP DOES NOT APPLY, AND CUSTOMER IS LIABLE FOR, ALL DAMAGES TO OR REPLACEMENT COST OF, THE EQUIPMENT, AS APPLICABLE, AND ANY ADMINISTRATIVE FEES AND EXPENSES OF HERC: (1) CAUSED BY THE EQUIPMENT BEING USED OR OPERATED IN VIOLATION OF ANY OF THE TERMS; (2) IN CASE OF NEGLIGENCE, AS DETERMINED IN HERC'S SOLE DISCRETION; AND/OR (3) IF COVERAGE IS EXCLUDED UNDER THE RPP TERMS AND CONDITIONS POSTED ON HERC'S WEBSITE.

A detailed description of fees and surcharges that may be applicable to Customer's rental can be found on Herc's website at <https://www.hercrentals.com/us/programs/services-and-associated-charges.html>. Customer agrees to pay, in addition to all rental charges, all fees and charges set forth [above] and, the following charges as applicable: (i) based on Customer's possession and/or use of the Equipment, all consumables, fees, licenses, present and future taxes and any other governmental charges, (ii) additional charges for more than one shift use; (iii) freight, delivery, pick up, transportation charges, (iv) transportation service surcharges (v) repairs and replacement per this contract, (vi) cleaning charge for Equipment returned with excessive dirt, concrete and/or paint; (vii) fees for lost keys (viii) retuning service charges, (viii) fines for use of dyed diesel fuel in on road Equipment; (ix) preventative maintenance charges and (x) emissions and environmental surcharges and fees, (xi) vehicle license fees. HERC COLLECTS THESE FEES AND CHARGES AS REVENUE AND USES THEM AT ITS DISCRETION.

THE EQUIPMENT IS RENTED BY HERC TO THE CUSTOMER PURSUANT TO THE TERMS. CUSTOMER REPRESENTS HAVING READ AND AGREED TO SAME.
 PARAGRAPH 11 ON THE BACK OF THIS PAGE IS IN LIEU OF (I) ALL WARRANTIES, EXPRESS, IMPLIED OR STATUTORY, INCLUDING, BUT NOT LIMITED TO, THE IMPLIED WARRANTY OF MERCHANTABILITY AND THE IMPLIED WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE; AND (II) ALL OBLIGATIONS ON THE PART OF HERC TO CUSTOMER FOR DAMAGES.
 CUSTOMER WAIVES ALL INDIRECT, INCIDENTAL, CONSEQUENTIAL OR SPECIAL DAMAGES ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT, INCLUDING WITHOUT LIMITATION, THE RENTAL, MAINTENANCE, USE, OPERATION, STORAGE, ERECTION, DISMANTLING OR TRANSPORTATION OF THE EQUIPMENT.

Customer is obligated to return the Equipment in a good, clean, and uncontaminated condition, free of any and all hazardous substances.

Quote Valid For 30 Days From Order Date

Customer Name _____

Title _____

Terms are due upon receipt Not valid without Barcode

Customer Signature _____

Date _____

For GREAT DEALS on USED EQUIPMENT - visit us on-line at HercRentals.com



QUOTE

** COPY **



R.A. No. 53264162

Page 1 of 2

BRANCH: 644	BILL TO CUSTOMER: 2984625	SHIPPING ADDRESS
HERC FRESNO 3057 S. GOLDEN STATE FRONT FRESNO, CA 93725 559-497-1960	TULARE PUBLIC CEMETARY DISTRIC 900 E KERN AVENUE TULARE, CA 93274	TULARE MAIN CEMETERY YARD 900 E KERN AVE TULARE, CA 93274 559-623-3931

DESCRIPTION/CHARGES

EST START: 2/27/23 7:00	EST RETURN: 3/06/23 7:00	DROP DATE: _____
SHIPPED BY:	ORDERED BY: DAVID FARRIA	DROP TIME: _____
ORDER DATE: 12/30/20	SALESPERSON: 853	SALES COORDINATOR:
PO# / JOB#: / 1 - TULARE MAIN CEME		Rates subject to availability
Qty	Equipment #	Hrs/ Min Hour Day Week 4 Week Amount
1	TRUCK DUMP 12-14 YD AUTO DSL 6596210	8/ 372.00 62.00 372.00 1480.00 4600.00 1480.00
	MIL CHG: .25	
	CA PROPERTY TAX RECOVERY FEE 2217999001	11.10
	EMISSIONS & ENV SURCHARGE EMISSIONS	40.85
	VEHICLE LICENSING FEE 3790000001 2.50 per day	17.50
		Sub-total: 1549.45
		Rental Protection Plan: 222.00
Taxable Sub-total: 1549.45		Tax: 129.38
		Total: 1900.83

CAREFULLY READ THE TERMS AND CONDITIONS THAT APPEAR BELOW AND ON REVERSE SIDE OF THIS PAGE ("TERMS")

RENTAL PROTECTION PLAN. Herc Rentals Inc. or its affiliate ("Herc") may offer the Rental Protection Plan ("RPP") for a fee to Customer on certain Equipment and for certain types of loss or damage to limit Customer's liability for property loss or damage. Customer must either show proof of property insurance as required in Section 8 on reverse side hereof or purchase RPP. In return for the RPP fee, if RPP covers such repair or replacement at time of claim, Herc agrees to waive certain claims for accidental damages to or theft of such covered Equipment occurring during normal and careful use. Customer remains liable for all other damages as set forth in the Terms. RPP IS NOT INSURANCE. If Customer accepts RPP and pays Herc the RPP fee, Herc will limit Customer's responsibility for the Equipment repair or replacement cost to \$500 or 10% of the repair or replacement cost per item, including tax, whichever is less. Upon accepting RPP, Customer agrees to pay an RPP fee equal to 15%. Customer must review the RPP Terms and Conditions posted on Herc's website at <https://www.hercrentals.com/us/programs/rental-protection-plan/terms-and-conditions.html> before deciding whether to accept RPP. TO THE EXTENT HERC DOES NOT OFFER RPP TO CUSTOMER, OR CUSTOMER DOES NOT ACCEPT RPP, CUSTOMER MUST MAINTAIN THE INSURANCE COVERAGE REQUIRED BY PARAGRAPH 8. PLEASE BE AWARE THAT IF CUSTOMER DOES NOT ELECT TO TAKE RPP AND IT ELECTS TO MAINTAIN INSURANCE COVERAGE, AND IF THE CERTIFICATE OF INSURANCE PROVIDED TO HERC TO EVIDENCE SUCH INSURANCE COVERAGE IS UNACCEPTABLE TO HERC OR THE APPLICABLE POLICIES EXPIRE, CUSTOMER AGREES THAT HERC MAY CHARGE RPP FOR ALL APPLICABLE RENTALS UNTIL SUCH TIME AS AN ACCEPTABLE AND VALID CERTIFICATE OF INSURANCE IS PROVIDED AND SUCH MATTERS ARE CORRECTED TO HERC'S REASONABLE SATISFACTION. NOTWITHSTANDING ANY NOTATION ON THE RENTAL RECORD, RPP IS NOT OFFERED OR AVAILABLE FOR THE RENTAL OF A PASSENGER MOTOR VEHICLE. NOTWITHSTANDING PAYMENT OF THE RPP FEE, RPP DOES NOT APPLY, AND CUSTOMER IS LIABLE FOR ALL DAMAGES TO OR REPLACEMENT COST OF, THE EQUIPMENT, AS APPLICABLE, AND ANY ADMINISTRATIVE FEES AND EXPENSES OF HERC: (1) CAUSED BY THE EQUIPMENT BEING USED OR OPERATED IN VIOLATION OF ANY OF THE TERMS; (2) IN CASE OF NEGLIGENCE, AS DETERMINED IN HERC'S SOLE DISCRETION; AND/OR (3) IF COVERAGE IS EXCLUDED UNDER THE RPP TERMS AND CONDITIONS POSTED ON HERC'S WEBSITE.

A detailed description of fees and surcharges that may be applicable to Customer's rental can be found on Herc's website at <https://www.hercrentals.com/us/programs/services-and-associated-charges.html>. Customer agrees to pay, in addition to all rental charges, all fees and charges set forth [above] and, the following charges as applicable: (i) based on Customer's possession and/or use of the Equipment, all consumables, fees, licenses, present and future taxes and any other governmental charges, (ii) additional charges for more than one shift use; (iii) freight, delivery, pick up, transportation charges, (iv) transportation service surcharges (v) repairs and replacement per this contract, (vi) cleaning charge for Equipment returned with excessive dirt, concrete and/or paint; (vii) fees for lost keys (viii) refueling service charges, (viii) lines for use of dyed diesel fuel in on road Equipment; (ix) preventative maintenance charges and (x) emissions and environmental surcharges and fees, (xi) vehicle license fees. HERC COLLECTS THESE FEES AND CHARGES AS REVENUE AND USES THEM AT ITS DISCRETION.

THE EQUIPMENT IS RENTED BY HERC TO THE CUSTOMER PURSUANT TO THE TERMS. CUSTOMER REPRESENTS HAVING READ AND AGREED TO SAME.
PARAGRAPH 11 ON THE BACK OF THIS PAGE IS IN LIEU OF (I) ALL WARRANTIES, EXPRESS, IMPLIED OR STATUTORY, INCLUDING, BUT NOT LIMITED TO, THE IMPLIED WARRANTY OF MERCHANTABILITY AND THE IMPLIED WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE; AND (II) ALL OBLIGATIONS ON THE PART OF HERC TO CUSTOMER FOR DAMAGES.
CUSTOMER WAIVES ALL INDIRECT, INCIDENTAL, CONSEQUENTIAL OR SPECIAL DAMAGES ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT, INCLUDING WITHOUT LIMITATION, THE RENTAL, MAINTENANCE, USE, OPERATION, STORAGE, ERECTION, DISMANTLING OR TRANSPORTATION OF THE EQUIPMENT.

Customer is obligated to return the Equipment in a good, clean, and uncontaminated condition, free of any and all hazardous substances.

Quote Valid For 30 Days From Order Date

Customer Name _____ Title _____

Terms are due upon receipt Not valid without Barcode

Customer Signature _____ Date _____

For GREAT DEALS on USED EQUIPMENT - visit us on-line at HercRentals.com





Tulare Public Cemetery District
Regular Board Meeting Minutes
January 26, 2023



CALL TO ORDER:

Tulare Public Cemetery Regular Board Meeting was called to order at 1:38p.m., at 900 E. Kern Ave, Tulare, California by Chairperson Carlos Ramos. Other Trustees present were Vice Chairman Jim Pennington, Trustee Alberto Aguilar and Xavier Avila, District Manager Clara Bernardo is also present. Secretary Steve Present, is absent.

RECONGNITION OF VISITORS:

Three members of the public in attendance.

PUBLIC COMMENTS:

One public comment

TRUSTEE COMMENTS:

Three Trustees comments

OPEN SESSION:

2.1 Re-organization of Officers:

Pennington nominates Ramos as Chairperson Avila seconds, Ramos accepts no other nominations for Chairperson. Vote passes (4-0). Avila nominates Pennington as Vice Chairman, Pennington accepts, no other nominations for Vice Chairperson. Vote passes (4-0). Avila nominates Aguilar as Secretary, Aguilar accepts Pennington nominates Avila as Secretary Avila does not accept no other nominations where accepted vote (3-0-1) Vote passed with Pennington abstain.

2.2 Employee Recognition:

Bernardo and David Faria the Grounds Supervisor have nominated Bobby Jones for being with the cemetery for 15 ½ years and for all his hard work and dedication. She also wanted to recognized Daniel Jackson for the work he has accomplished with the cemetery and he will be moving to Texas and starting a new career. Lastly, she recognized Phyllis Schneider for always having the answer or finding the answer, she's amazing with working with the families and helps them with the process Phyllis is also a great sells person.

2.3 Grounds Supervisor Report:

David reported the grounds are really soggy with all the rain. Groundmen are working on getting the grounds leveled out again. The North J Cemetery's bullpen drain collapsed it will need to be replaced. Flower Cleanup was a success family are able to put fresh flowers back.

2.4 Approve Minutes for Regular Board Meeting December 14, 2022:

Avila motions and Pennington seconds to approve Minutes with corrects. Vote passes (4-0)

Ramos called for recess at 2:15pm

Returned from recess at 2:20pm



**Tulare Public Cemetery District
Regular Board Meeting Minutes
January 26, 2023**



2.5 Audit Committee Report:

Audit Committee Member, Linda Maloy stated they reviewed and approved November 7, 2022 financials also reviewed the RFP from the auditor.

2.6 Approve November 2022 financials:

Avila motioned and Pennington second to approve November 7, 2022 financials Vote passes (3-1) Aguilar opposed

2.7 Tabled Item-Policy and Application for Citizen Volunteer for Standing and Ad Hoc Committees (12/14/2022):

Avila motioned Aguilar second to address council to modify the Tulare County application to meet Tulare Public Cemetery standards. Vote fails (2-2) Pennington and Ramos Opposed

2.8 Approval Annual Audit Responses to RFP:

Avila motioned Pennington second to approve Kevin Brejnak, CPA for a 5-year term. Vote passes (4-0)

2.9 Five Year Planning Committee Report:

Aguilar and Avila request Special Board Meeting regarding the five-year planning

2.10 Interment and Pre-need count including contracts for December 2022:

Bernardo went over the interment numbers with the Board.

2.11 New authorized signatories -Resolutions 2022-23-6:

Avila motions Pennington seconds to approve Resolution 2022-23-6. Roll Call: Aguilar yes, Avila yes, Pennington yes, and Ramos yes Vote passes (4-0)

2.12 Opening new account for Certificated of Deposit- Resolutions 2022-23-7:

Avila motioned and Pennington second to approve Resolutions 2022-23-7. Roll Call Aguilar yes, Avila yes, Pennington yes and Ramos yes. Vote passed (4-0)

2.13 Fund Transfer Request -Resolutions 2022-23-8:

Avila motioned and Pennington second to approve Resolutions 2022-23-8 Vote (3-1) Aguilar opposed. Motion passes

Avila stepped out at 3:35pm

2.14 California Association of Public Cemeteries 65th Annual Conference March 23-25, 2023:

Avila returns at 3:39pm

Aguilar motions and Pennington seconds to approve three employees and two board members to attend the California Association of Public Cemeteries March 23-25, 2023. Vote passes (3-1) Avila opposed.



Tulare Public Cemetery District
Regular Board Meeting Minutes
January 26, 2023



2.15 Board training by counsel:

Counsel Thomas Degn discussed new remote attendance for board

2.16 New business:

A) Ramos-New resolution that raises the level for the revolving account

B) Avila-discussion on zoom meeting

C) Avila-Discussion of the Tree Lighting Reembrace, parade and other events

D) Pennington-Progress on Oleander Lane

2.17 District Managers Report:

A) Bernardo recognized all the sponsors that helped with Tree Light Remembrance, Barnes Memorials donated \$1,000, Christy Vaults donated \$300, Andy Hinojosa CPA donated \$500, Gravito's sisters donated \$100, ResCom donated \$100, Action Rentals donated four stadium lights for Kern and North Cemetery, Peers Lorentzen Funeral Home donated cookies, Kiwanis donated hot chocolate, plates and napkins Roche Oil donated cookies, Pinnacle Technology donated cookies and volunteered time, Employees volunteered time, Rotary Club donated cookies, each food vendor donated funds total was about \$200, two Tulare Union students from Art Club volunteer their time and about 400 people attended The Tree Light Remembrance.

B) Bernardo mentioned employees volunteered their time to participate in the Tulare's Parade and wavers where also signed for everyone who participated.

C) With all the rain funeral services have been set up on the pavements till the ground dries.

D) Plot Box will be going live in May 2023

E) CalPERS training coming soon in Fresno, rates will be changing she will discuss more with Audit Committee Members and she also wants to create a pay scale for all employees

Chairman Carlos Ramos Adjourned meeting at 4:19pm

Respectfully Submitted,

Board Secretary



A: PO Box 891724 | Temecula, CA 92589
E: kevin@brejnakcpa.com

February 3, 2023

Tulare Public Cemetery District
900 E. Kern Avenue
Tulare, CA 93274

We are pleased to confirm our understanding of the services we are to provide Tulare Public Cemetery District for the fiscal year ending June 30, 2023. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Tulare Public Cemetery District as of and for the fiscal years ended listed above.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis
- Budgetary Comparison Schedule
- Schedule of Pension Contributions
- Schedule of Proportionate Share

Audit Objectives

The objective of our audit is the expression of an opinions about whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grants agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*, issued by the Comptroller of the United States, and will include tests of accounting records and other procedures we consider necessary to enable us to express such opinions. The reports on internal control and compliance will each include a paragraph that states that the purpose of the report is solely to describe (1) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, and (2) that the report is an integral part of an audit performed in accordance with Government Auditing Standards in considering internal control over financial reporting and compliance. The paragraph will also state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and other procedures we consider necessary to enable us to express such opinions and to render the required reports. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

Management Responsibilities

Management is responsible for the basic financial statements, and all accompanying information as well as all representations contained therein. Management is also responsible for identifying government award programs and understanding and complying with the compliance requirements. As part of the audit, we will assist with preparation of your financial statements, and related notes. You will be required to acknowledge in the written representation letter our assistance with preparation of the financial statements and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. You agree to assume all management responsibilities for any nonaudit services we provide; oversee the services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for ensuring that management is reliable and financial information is reliable and properly recorded. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation

of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Audit Procedures - General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and Government Auditing Standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Audit Procedures – Internal Control

Our audit will include obtaining an understanding of the Tulare Public Cemetery District and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance

on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Tulare Public Cemetery District's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such as opinion.

Other Services

We will also assist in preparing the financial statements, related notes and State Controller's Report of Tulare Public Cemetery District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Engagement Administration, Fees, and Other

The audit documentation for this engagement is the property of Kevin Brejnak, CPA and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to the State Controller's Office or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Kevin Brejnak, CPA personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the State Controller's Office. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit in September and to issue our reports no later than November 30th pending your cooperation. Kevin Brejnak, CPA is the engagement partner and is responsible for supervising the engagement and signing the report.

The maximum annual fee for auditing services under the terms of this agreement shall be as follows:

Fiscal Year 2022-23 - \$16,500

Additionally, the State Controller Report will be completed prior to the deadline for \$600. Our invoices for these fees will be rendered as work progresses and are payable upon presentation. In addition to the auditing fees identified above, the district shall provide reimbursement for expenses incurred during the performance of the services. These costs may include printing/binding of final reports, travel, lodging, meals, airfare, mileage, etc. reimbursed at the standard IRS rate, etc. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. We anticipate the engagement will be completed no later than December 31st. All work will be completed to the best

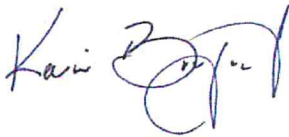
of our ability based on available supporting evidence, in lieu of supporting documentation we will first try and substantiate amounts using third-party sources, when available, but we acknowledge that certain documents likely do not exist.

If a dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Rules for Professional Accounting and Related Services Disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the Rules for Professional Accounting and Related Services Disputes of the American Arbitration Association. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that, in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

We believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,



Kevin Brejnak, CPA

Response:

This letter correctly sets forth the understanding of Tulare Public Cemetery District.

Signature

Title

Date