



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

Stephen Presant

Trustees

Xavier Avila

Alberto Aguilar

AGENDA

Regular Board Meeting

January 26, 2023

1:35PM

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 Re-Organization of Officers
- 2.2 Employee Recognition
- 2.3 Grounds Supervisor report
- 2.4 Approve Minutes for Regular Board Meeting December 14, 2022
- 2.5 Audit Committee report
- 2.6 Approve November 2022 financials
- 2.7 Tabled Items
 - 1.) Policy and Application for Citizen Volunteer for Standing and Ad Hoc Committees (12/14/2022)
- 2.8 Approval Annual Audit Response to RFP
- 2.9 Five Year Planning Committee Report
- 2.10 Interment and Pre-need count including contracts for December 2022
- 2.11 New authorized signatories -Resolutions 2022-23-6
- 2.12 Opening new account for Certificated of Deposit- Resolutions 2022-23-7
- 2.13 Fund Transfer Request -Resolutions 2022-23-8
- 2.14 California Association of Public Cemeteries 65th Annual Conference March 23-25, 2023
- 2.15 Board training by counsel
- 2.16 New business
- 2.17 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.



Tulare Public Cemetery District
Regular Board Meeting Minutes
December 14, 2022



CALL TO ORDER:

Tulare Public Cemetery Regular Board Meeting was called to order at 1:00p.m., at 900 E. Kern Ave, Tulare, California by Chairperson Charlie Ramos. Other trustees present were Vice Chairman Jim Pennington, Secretary Steve Present, and Trustee Alberto Aguilar and District Manager Clara Bernardo. Trustee Xavier Avila was absent.

RECONGNITION OF VISITORS:

Two members of the public was in attendance.

PUBLIC COMMENTS:

One public comment

TRUSTEE COMMENTS:

Four Trustees comments

OPEN SESSION:

- 2.1 Nothing to report
- 2.2 Present motioned Pennington second to approve minutes for Regular Board Meeting Vote (4-0)
- 2.3 Present motioned Pennington second to approve minutes for Special Board Meeting Vote (3-1)
- 2.4 Present gave reported on the audit meeting
- 2.5 Present motioned Pennington second to approve the October 2022 financials Vote (3-1) Aguilar opposed
- 2.6 Present motioned Pennington second to approve the purchase of Bank of the Sierra Certificate of Deposit. Roll Call- Ramos yes, Pennington yes, Present yes, Aguilar no. Vote (3-1) Motion passes with subject to legal review.
- 2.7 Bernardo went over the Interment numbers with the Board.
- 2.8 Ramos motioned Pennington second to approve Year End Retention Bonus, \$150.00 for all employees \$300.00 for Ground Supervisor and \$400.00 for District manager a total of \$2,050.00. Vote (3-1) Aguilar opposed motioned passes
- 2.9 Policy on Citizen Volunteer for Standing and Ad Hoc Committees Tabled for legal review.
- 2.10 Tulare County Council Thomas Degn will provide each board member with document on remote meeting changes
- 2.11 A) Ramos announced that a Five-Year Planning Committee will provide minutes and a report for next meeting.
B) Aguilar indicated the Tulare Public Cemetery District By-Laws needs to be reviewed
C) Ramos indicated January's meeting will be new elections for new officers



**Tulare Public Cemetery District
Regular Board Meeting Minutes
December 14, 2022**



2.12 Bernardo announced that three council members and Pete Vander Poel will attend the 2nd Annual Tree Lighting Ceremony for the Kern Cemetery.

Chairman Carlos Ramos Adjourned meeting at 2:25pm

Respectfully Submitted,

Board Secretary

Tulare Public Cemetery District
Audit Committee Meeting Minutes
December 7, 2022

CALL TO ORDER:

The Tulare Public Cemetery Audit Committee meeting on December 7, 2022, was called to order at 1:01P.M, at 900 E Kern Ave, Tulare, California by Committee Chair Steve Presant and Committee Members Linda Maloy and Xavier Avila were present. District Manager Clara Bernardo was in attendance.

RECOGNITION OF VISITORS: There were two visitors

OPEN SESSION:

2.1 – Maloy moved, Avila 2nd to approve October 25, 2022 minutes. Vote (3-0)

2.2 – Avila moved, Maloy 2nd to approve October 2022 financials. Vote (3-0).

2.3 – There were no Audit RFP Responses to review. Item tabled.

2.4 – Manager had nothing to report.

ADJOURNMENT:

Committee Chair Presant adjourned the meeting at 1:34 P.M.

Respectfully Submitted,



Audit Committee Member

Tulare Public Cemetery District
Balance Sheet
As of November 30, 2022

| | <u>Nov 30, 22</u> |
|--|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 00 · Clearing Acct. | 25,666.25 |
| 10100 · Petty Cash | 500.00 |
| 10150 · Bank of The Sierra - CHK ACCT | 33,745.53 |
| 10500 · Cash in Treasury (772) | 160,896.50 |
| 10600 · Endowment - Reserved (773) | |
| 1620 · Edowment Care 1620 | 316,017.92 |
| 10600 · Endowment - Reserved (773) - Other | 1,446,133.05 |
| | <hr/> |
| Total 10600 · Endowment - Reserved (773) | 1,762,150.97 |
| 10700 · Cash in Expansion Account (807) | 232,726.57 |
| 10900 · Endowment - Unreserved (817) | 294,631.30 |
| | <hr/> |
| Total Checking/Savings | 2,510,317.12 |
| Accounts Receivable | |
| 11001 · Accounts Receivable - PVQ (772) | 36,818.56 |
| 11010 · Receivable - Pre-Need Pmt Plan | 16,389.49 |
| | <hr/> |
| Total Accounts Receivable | 53,208.05 |
| Other Current Assets | |
| 11300 · Prepaid Expense | |
| 11320 · Prepaid Workers Compensation | 17,906.00 |
| 11330 · Prepaid Liability Insurance | 20,996.00 |
| 11340 · Prepaid Property Insurance | 2,803.00 |
| | <hr/> |
| Total 11300 · Prepaid Expense | 41,705.00 |
| 12001 · Undeposited Funds | 6,159.49 |
| 12101 · Inventory Asset | 14,799.24 |
| | <hr/> |
| Total Other Current Assets | 62,663.73 |
| Total Current Assets | 2,626,188.90 |
| | <hr/> |
| TOTAL ASSETS | 2,626,188.90 |
| | <hr/> <hr/> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 20000 · Accounts Payable | 45,060.45 |
| | <hr/> |
| Total Accounts Payable | 45,060.45 |

5:13 PM

12/28/22

Accrual Basis

Tulare Public Cemetery District

Balance Sheet

As of November 30, 2022

| | <u>Nov 30, 22</u> |
|---------------------------------------|-----------------------------------|
| Other Current Liabilities | |
| 24000 · Payroll Liabilities | 21,766.55 |
| 25500 · Sales Tax Payable | <u>2,366.84</u> |
| Total Other Current Liabilities | <u>24,133.39</u> |
| Total Current Liabilities | <u>69,193.84</u> |
| Total Liabilities | 69,193.84 |
| Equity | |
| 30000 · Fund Balance | 2,665,098.82 |
| Net Income | <u>-108,103.76</u> |
| Total Equity | <u>2,556,995.06</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>2,626,188.90</u></u> |

12/28/22

Balance Sheet

Accrual Basis

As of November 30, 2022

| | Nov 30, 22 | Nov 30, 21 |
|---|---------------------|---------------------|
| ASSETS | | |
| Current Assets | | |
| Checking/Savings | | |
| 00 · Clearing Acct. | 25,666.25 | 33,242.88 |
| 10100 · Petty Cash | 500.00 | 476.96 |
| 10150 · Bank of The Sierra - CHK ACCT | 33,745.53 | 44,478.32 |
| 10500 · Cash in Treasury (772) | 160,896.50 | 222,683.75 |
| 10600 · Endowment - Reserved (773) | | |
| 1620 · Edowment Care 1620 | 316,017.92 | 316,017.92 |
| 10600 · Endowment - Reserved (773) - Other | 1,446,133.05 | 1,329,534.43 |
| Total 10600 · Endowment - Reserved (773) | 1,762,150.97 | 1,645,552.35 |
| 10700 · Cash in Expansion Account (807) | 232,726.57 | 95,680.90 |
| 10900 · Endowment - Unreserved (817) | 294,631.30 | 354,913.69 |
| Total Checking/Savings | 2,510,317.12 | 2,397,028.85 |
| Accounts Receivable | | |
| 11001 · Accounts Receivable - PVQ (772) | 36,818.56 | 15,951.53 |
| 11010 · Receivable - Pre-Need Pmt Plan | 16,389.49 | 0.00 |
| Total Accounts Receivable | 53,208.05 | 15,951.53 |
| Other Current Assets | | |
| 11300 · Prepaid Expense | | |
| 11320 · Prepaid Workers Compensation | 17,906.00 | 0.00 |
| 11330 · Prepaid Liability Insurance | 20,996.00 | 0.00 |
| 11340 · Prepaid Property Insurance | 2,803.00 | 0.00 |
| Total 11300 · Prepaid Expense | 41,705.00 | 0.00 |
| 12001 · Undeposited Funds | 6,159.49 | 8,173.80 |
| 12101 · Inventory Asset | 14,799.24 | 0.00 |
| Total Other Current Assets | 62,663.73 | 8,173.80 |
| Total Current Assets | 2,626,188.90 | 2,421,154.18 |
| TOTAL ASSETS | 2,626,188.90 | 2,421,154.18 |
| LIABILITIES & EQUITY | | |
| Liabilities | | |
| Current Liabilities | | |
| Accounts Payable | | |
| 20000 · Accounts Payable | 45,060.45 | 27,242.97 |
| Total Accounts Payable | 45,060.45 | 27,242.97 |

231,460.59

783,136.60

Balance Sheet

As of November 30, 2022

| | Nov 30, 22 | Nov 30, 21 |
|--|---------------------|---------------------|
| Other Current Liabilities | | |
| 24000 · Payroll Liabilities | 21,766.55 | 25,052.61 |
| 24020 · Health Insurance Payable | 0.00 | -40.56 |
| 25500 · Sales Tax Payable | 2,366.84 | 2,199.33 |
| Total Other Current Liabilities | 24,133.39 | 27,211.38 |
| Total Current Liabilities | 69,193.84 | 54,454.35 |
| Total Liabilities | 69,193.84 | 54,454.35 |
| Equity | | |
| 30000 · Fund Balance | 2,665,098.82 | 2,431,807.92 |
| Net Income | -108,103.76 | -65,108.09 |
| Total Equity | 2,556,995.06 | 2,366,699.83 |
| TOTAL LIABILITIES & EQUITY | 2,626,188.90 | 2,421,154.18 |

Tulare Public Cemetery District Profit & Loss Budget Performance

November 2022

4:33 PM
12/28/22
Accrual Basis

| Ordinary Income/Expense | Nov 22 | Budget | Jul - Nov 22 | YTD Budget | Annual Budget |
|--|---------------|----------------|----------------|----------------|------------------|
| Income | | | | | |
| 3999 · Total Beginning Cash Available | 0 | 29,200 | 0 | 146,000 | 350,000 |
| 4000 · County Taxes | | | | | |
| 4001 · Current Secured | 0 | 14,583 | 76 | 72,919 | 175,000 |
| 4006 · Current Unsecured | 0 | 750 | 0 | 3,750 | 9,000 |
| 4008 · Prior Secured | 0 | 253 | 0 | 1,269 | 3,040 |
| 4009 · Prior Unsecured | 0 | 11 | 0 | 55 | 130 |
| 4030 · Suppl Current Secured | 0 | 233 | 0 | 1,169 | 2,800 |
| 4033 · Suppl Prior Secured | 0 | 33 | 0 | 169 | 400 |
| 4060 · Residual Distributions | 0 | 542 | 0 | 2,710 | 6,500 |
| 4069 · PT Facilities | 0 | 492 | 0 | 2,460 | 5,900 |
| 5000 · Aid-Other Governmental Agencies | 0 | 3 | 0 | 15 | 30 |
| 5050 · Homeowners Property Tax Relief | 0 | 100 | 0 | 500 | 1,200 |
| Total 4000 · County Taxes | 0 | 17,000 | 76 | 85,016 | 204,000 |
| 4801 · Interest Income - 772 | 0 | 583 | 1,031 | 2,915 | 7,000 |
| 5400 · Charges for Current Services | | | | | |
| 5400.1 · Grave | 35,497 | | 105,017 | | |
| 5400.3 · Open and Close | 26,960 | | 141,930 | | |
| 5400.4 · Administration | 11,100 | | 45,300 | | |
| 5400.5 · Vault Installation | 5,047 | | 25,345 | | |
| 5400.6 · Out of District Fee | 976 | | 9,480 | | |
| 5400.7 · Transfer Fees | 0 | | 900 | | |
| 5400.8 · Payment Plan Contract Fees | 514 | | 514 | | |
| 5400 · Charges for Current Services - Other | 0 | 66,667 | 0 | 333,335 | 800,000 |
| Total 5400 · Charges for Current Services | 80,094 | 66,667 | 328,486 | 333,335 | 800,000 |
| 5450 · Concrete Base | 4,200 | 6,667 | 25,400 | 33,335 | 80,000 |
| 5460 · Vault Sales | 12,902 | | 60,310 | | |
| 5470 · Vase Sales | 50 | | 200 | | |
| 5475 · Flower Sales | 0 | | 90 | | |
| 5485 · Add On Packages | 0 | | 840 | | |
| 5805 · Misc. Revenue | 1,695 | 2,083 | 8,621 | 10,419 | 25,000 |
| 5833 · Grant Revenue | 0 | 0 | 80,000 | 0 | 0 |
| 5834 · Restitution | 0 | 100 | 200 | 500 | 1,200 |
| 5835 · Other Revenue | 0 | 208 | 0 | 1,044 | 2,500 |
| Total Income | 98,941 | 122,508 | 505,254 | 612,564 | 1,469,700 |
| Cost of Goods Sold | | | | | |
| 50000 · Cost of Goods Sold | 2,697 | 0 | 5,130 | 0 | 0 |

Tulare Public Cemetery District
Profit & Loss Budget Performance

November 2022

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 Accrual Basis

| | Nov 22 | Budget | Jul - Nov 22 | YTD Budget | Annual Budget |
|--|---------------|----------------|----------------|----------------|------------------|
| 5905 · Vase Costs | 17 | | 69 | | |
| Total COGS | 2,714 | 0 | 5,199 | 0 | 0 |
| Gross Profit | 96,226 | 122,508 | 500,054 | 612,564 | 1,469,700 |
| Expense | | | | | |
| 6000 · Payroll and Employee Benefits | | | | | |
| 6001 · Regular Payroll | 39,639 | 44,200 | 217,141 | 221,000 | 530,000 |
| 6002 · Overtime | 835 | 1,250 | 7,006 | 6,250 | 15,000 |
| 6004 · Health Insurance Benefits | 8,997 | 9,840 | 44,986 | 49,200 | 118,000 |
| 6005 · Extra Help | 0 | 300 | 9,062 | 1,500 | 4,000 |
| 6008 · Directors Fees | 0 | 250 | 400 | 1,250 | 3,000 |
| 6011 · Retirement-SD Portion | 3,553 | 3,125 | 19,837 | 15,625 | 37,500 |
| 6012 · Social Security and Medicare | 3,090 | 3,400 | 17,102 | 17,000 | 41,000 |
| 6015 · Workers Compensation Ins | 2,558 | 2,600 | 12,790 | 13,000 | 31,000 |
| 6016 · Unemployment Ins. | 0 | 260 | 0 | 1,300 | 3,100 |
| 6020 · - Prior Year Payroll Taxes | 0 | 0 | 0 | 0 | 0 |
| 6000 · Payroll and Employee Benefits - Other | 0 | 40 | 0 | 220 | 500 |
| Total 6000 · Payroll and Employee Benefits | 58,671 | 65,265 | 328,324 | 326,345 | 783,100 |
| 7003 · Penalties | | | | | |
| 70031 · Finance Charges / Fees | 0 | 0 | 37 | 150 | 150 |
| 7003 · Penalties - Other | 0 | 0 | 32 | 150 | 150 |
| Total 7003 · Penalties | 0 | 0 | 69 | 150 | 150 |
| 7004 · Clothing and Personal Supplies | | | | | |
| 70041 · Breakroom Supplies | 59 | | 1,978 | | |
| 70042 · PPE - Personal Protective Equip | 362 | | 607 | | |
| 70043 · First Aid Supplies | 0 | | 313 | | |
| 7004 · Clothing and Personal Supplies - Other | 0 | 420 | 1,519 | 2,100 | 5,000 |
| Total 7004 · Clothing and Personal Supplies | 421 | 420 | 4,416 | 2,100 | 5,000 |
| 7005 · Telecommunications | | | | | |
| 70051 · Internet | 134 | | 720 | | |
| 70052 · Phone Lines | 107 | | 1,780 | | |
| 70053 · Tablet | 52 | | 299 | | |
| 7005 · Telecommunications - Other | 414 | 540 | 414 | 2,700 | 6,500 |
| Total 7005 · Telecommunications | 707 | 540 | 3,213 | 2,700 | 6,500 |
| 7006 · Vaults and Liners | 0 | 7,500 | 22,595 | 37,500 | 90,000 |
| 7008 · Freight/Delivery Fees | 0 | 80 | 97 | 400 | 1,000 |
| 7009 · Household Supplies | 0 | 125 | 327 | 625 | 1,500 |

Tulare Public Cemetery District
Profit & Loss Budget Performance

November 2022

4:33 PM
 12/28/22
 Accrual Basis

| | Nov 22 | Budget | Jul - Nov 22 | YTD Budget | Annual Budget |
|---|--------------|--------------|---------------|---------------|----------------|
| 7010 · Insurance | | | | | |
| 70101 · General Liability Insurance | 3,000 | | 15,000 | | |
| 70102 · Property Insurance | 400 | | 2,000 | | |
| 70103 · Auto Insurance | 0 | | 5 | | |
| 70105 · Crime/Bond Insurance | 0 | | 195 | | |
| 7010 · Insurance - Other | 0 | 2,920 | 0 | 14,600 | 35,000 |
| Total 7010 · Insurance | 3,400 | 2,920 | 17,200 | 14,600 | 35,000 |
| 7011 · Concrete Base for Headstones | | | | | |
| 7025 · Mileage Reimbursement Expense | 4,200 | 6,700 | 31,400 | 33,500 | 80,000 |
| 7030 · Maintenance and Repairs | 0 | 80 | 0 | 400 | 1,000 |
| 70200 · Repair & Main, - KERN Equipment | 1,097 | 0 | 14,735 | 0 | 0 |
| 70201 · Equipment & Supplies for Serv | 2,905 | | 8,928 | | |
| 70203 · Diesel KERN for Equipment | 0 | | 3,086 | | |
| 70204 · Unleaded - KERN Fuel for Equip | 148 | | 776 | | |
| 70205 · Unleaded - North Fuel Equip | 0 | | 673 | | |
| 70206 · Repair & Main, -North Equipment | 198 | | 3,916 | | |
| 70207 · Diesel NORTH for Equipment | 0 | | 907 | | |
| 70209 · Sprinkler NORTH Repairs/Supply | 0 | | 1,558 | | |
| 70210 · Tools -KERN Ground Maintenance | 0 | | 147 | | |
| 70211 · Repair & Main,-KERN Location | 0 | | 157 | | |
| 70212 · Fence Repairs and Maintenance | 0 | | 2,998 | | |
| 70213 · Fence Repairs NORTH J and Maint | 0 | | 528 | | |
| 70214 · Signs for Grounds/Curb/Office | 0 | | 438 | | |
| 70215 · Tools - North Ground Maintenan | 676 | | 676 | | |
| 70300 · Repair & Main, - Outside KERN | 244 | 0 | 5,826 | 0 | 0 |
| 70301 · Safety Supplies & Compliance | 105 | | 754 | | |
| 70302 · Cleaning Supplies | 0 | | 567 | | |
| 70305 · Repair & Main, - Headstones/Con | 584 | | 2,734 | | |
| 70307 · Repair & Maint,-Outside North | 522 | | 2,069 | | |
| 70308 · Weed Control Spray for Grounds | 1,647 | | 2,537 | | |
| 70309 · Sprinkler KERN Repairs/Supplies | 128 | | 6,134 | | |
| 70310 · Grounds Tools for Maintenance | 106 | | 1,011 | | |
| 70311 · Landscaping -flowers, trees, ba | 0 | | 105 | | |
| 70400 · Repair & Main, - Building Kern | 0 | 0 | 3,297 | 0 | 0 |
| 70401 · Pest Control | 287 | | 878 | | |
| 70402 · Repair & Main, North Building | 0 | | 284 | | |
| 7030 · Maintenance and Repairs - Other | 0 | 8,300 | 0 | 41,500 | 100,000 |
| Total 7030 · Maintenance and Repairs | 8,648 | 8,300 | 65,723 | 41,500 | 100,000 |

Tulare Public Cemetery District
Profit & Loss Budget Performance

November 2022

4:33 PM
 12/28/22
 Accrual Basis

| | Nov 22 | Budget | Jul - Nov 22 | YTD Budget | Annual Budget |
|--|--------------|--------------|---------------|---------------|---------------|
| 7036 - Office Supplies and Expense | | | | | |
| 61000 - Copier/Equipment Lease | 231 | | 2,251 | | |
| 62000 - Office Supplies | 488 | 0 | 2,867 | 0 | 0 |
| 63000 - Computer Repairs and Expense | 3,233 | 0 | 3,233 | 0 | 0 |
| 65000 - Software Programs/Website | 1,770 | | 5,894 | | |
| 66100 - Plotbox Software Project | 0 | | 2,700 | | |
| 7036 - Office Supplies and Expense - Other | 1,720 | 3,500 | 3,887 | 17,500 | 42,000 |
| Total 7036 - Office Supplies and Expense | 7,442 | 3,500 | 20,832 | 17,500 | 42,000 |
| 7037 - Marketing | | | | | |
| 7039 - Miscellaneous | 303 | 420 | 2,409 | 2,100 | 5,000 |
| 7040 - Bank Fees | 0 | 125 | 616 | 625 | 1,500 |
| 7043 - Professional Fees | 45 | | 90 | | |
| 63500 - County Admin Fees | 0 | 0 | 0 | 0 | 0 |
| 68100 - Accounting | 598 | 0 | 6,754 | 0 | 0 |
| 68200 - Auditing | 0 | 0 | 0 | 0 | 0 |
| 68300 - Legal | 2,318 | 0 | 7,574 | 0 | 0 |
| 7043 - Professional Fees - Other | 0 | 3,300 | 905 | 16,500 | 40,000 |
| Total 7043 - Professional Fees | 2,916 | 3,300 | 15,233 | 16,500 | 40,000 |
| 7045 - Security | | | | | |
| 70451 - Alarm Service | 0 | | 1,262 | | |
| 7045 - Security - Other | 1,030 | 1,800 | 5,461 | 9,000 | 22,000 |
| Total 7045 - Security | 1,030 | 1,800 | 6,724 | 9,000 | 22,000 |
| 7059 - Publications and Legal Notices | | | | | |
| 70591 - Membership Dues | 1,005 | | 1,005 | | |
| 7059 - Publications and Legal Notices - Other | 0 | 160 | 0 | 800 | 2,000 |
| Total 7059 - Publications and Legal Notices | 1,005 | 160 | 1,005 | 800 | 2,000 |
| 7073 - Training / Education | | | | | |
| 7074 - Transportation and Travel | 2,995 | 420 | 3,175 | 2,100 | 5,000 |
| 70742 - Meal/Food Reimbursement | 0 | | 49 | | |
| 7074 - Transportation and Travel - Other | 0 | 160 | 1,444 | 800 | 2,000 |
| Total 7074 - Transportation and Travel | 0 | 160 | 1,493 | 800 | 2,000 |

Tulare Public Cemetery District Profit & Loss Budget Performance

November 2022

4:33 PM
12/28/22
Accrual Basis

| | Nov 22 | Budget | Jul - Nov 22 | YTD Budget | Annual Budget |
|---|---------------|----------------|-----------------|----------------|------------------|
| 7081 - Utilities | | | | | |
| 77100 - SCE KERN ELECTRIC | 307 | 0 | 3,012 | 0 | 0 |
| 77101 - SCE ELECTRIC NORTH | 1,014 | | 6,896 | | |
| 77200 - SO Cal Gas | 73 | 0 | 180 | 0 | 0 |
| 77300 - Water, Sewer | 1,884 | 0 | 19,730 | 0 | 0 |
| 779001 - Waste Disposal North | 318 | | 2,372 | | |
| 79000 - Waste Disposal Kern | 2,129 | 0 | 6,122 | 0 | 0 |
| 7081 - Utilities - Other | 0 | 5,900 | 0 | 29,500 | 71,000 |
| Total 7081 - Utilities | 5,724 | 5,900 | 38,313 | 29,500 | 71,000 |
| 7090 - Vehicle Expense | 0 | 0 | 0 | 100 | 100 |
| 7425 - Taxes | 1,427 | 108 | 1,427 | 540 | 1,300 |
| 8000 - Land | 0 | 2,083 | 0 | 10,415 | 25,000 |
| 8001 - Graves Repurchase | 0 | 2,500 | 4,500 | 12,500 | 30,000 |
| 8100 - Building and Improvements | 0 | 4,200 | 0 | 21,000 | 50,000 |
| 8300 - Equipment | | | | | |
| 8301 - Grounds Maintenance Equipment | 0 | 4,200 | 107,211 | 21,000 | 50,000 |
| 8300 - Equipment - Other | 0 | | 0 | | |
| Total 8300 - Equipment | 0 | 4,200 | 107,211 | 21,000 | 50,000 |
| Total Expense | 98,935 | 120,806 | 676,390 | 604,300 | 1,450,150 |
| Net Ordinary Income | -2,709 | 1,702 | -176,336 | 8,264 | 19,550 |
| Other Income/Expense | | | | | |
| Other Income | | | | | |
| 9100 - Endowment - 773 | | | | | |
| 9101 - Endowment Revenue - Current Serv | 10,630 | 6,250 | 40,074 | 31,250 | 75,000 |
| 9102 - Interest Income - Endowment 773 | 0 | 2,500 | 5,661 | 12,500 | 30,000 |
| 9100 - Endowment - 773 - Other | 0 | 0 | 0 | 0 | 0 |
| Total 9100 - Endowment - 773 | 10,630 | 8,750 | 45,735 | 43,750 | 105,000 |
| 9200 - Fund for Future Expansion - 807 | | | | | |
| 9201 - Rent and Concessions - 807 | 0 | 1,083 | 13,000 | 5,415 | 13,000 |
| 9203 - Interest Income - 807 | 0 | 167 | 709 | 835 | 2,000 |
| 9204 - Future Expansion Current Serv | 1,958 | 4,000 | 7,827 | 20,000 | 48,000 |
| Total 9200 - Fund for Future Expansion - 807 | 1,958 | 5,250 | 21,536 | 26,250 | 63,000 |
| 9300 - Unreserved Funds - 817 | | | | | |
| 9301 - Interest Income - 817 | 0 | 292 | 961 | 1,460 | 3,500 |
| Total 9300 - Unreserved Funds - 817 | 0 | 292 | 961 | 1,460 | 3,500 |
| Total Other Income | 12,588 | 14,292 | 68,232 | 71,460 | 171,500 |

Tulare Public Cemetery District
Profit & Loss Budget Performance

November 2022

4:33 PM
 12/28/22
 Accrual Basis

| | Nov 22 | Budget | Jul - Nov 22 | YTD Budget | Annual Budget |
|--|--------|--------|--------------|------------|---------------|
| Other Expense | | | | | |
| 7432 - Appropriation for Contingencies | 0 | 15,920 | 0 | 79,600 | 191,050 |
| Total Other Expense | 0 | 15,920 | 0 | 79,600 | 191,050 |
| Net Other Income | 12,588 | -1,628 | 68,232 | -8,140 | -19,550 |
| Net Income | 9,879 | 74 | -108,104 | 124 | 0 |

RECONCILIATION DETAIL
10150 - Bank of The Sierra - CHK ACCT, Period Ending 11/30/2022

| Type | Date | Num | Name | Clr | Amount | Balance |
|--------------------------------|------------|------|---|-----|------------|------------|
| Beginning Balance | | | | | | 51,716.36 |
| Cleared Transactions | | | | | | |
| Checks and Payments - 50 items | | | | | | |
| Check | 09/29/2022 | 3549 | Thompson, Wesley Dee | √ | -500.00 | -500.00 |
| Bill Pmt -Check | 10/05/2022 | 3571 | Ramos, Carlos | √ | -200.00 | -700.00 |
| Bill Pmt -Check | 10/20/2022 | 3594 | Christy Vault Co, Inc. | √ | -1,600.00 | -2,300.00 |
| Bill Pmt -Check | 10/20/2022 | 3605 | LABORMAX STAFFING | √ | -1,039.82 | -3,339.82 |
| Bill Pmt -Check | 10/20/2022 | 3598 | PREMIER COLUMBARIA | √ | -400.00 | -3,739.82 |
| Bill Pmt -Check | 10/20/2022 | 3596 | Lowe's | √ | -71.60 | -3,811.42 |
| Bill Pmt -Check | 10/20/2022 | 3593 | CAPC - Calif Assoc of Public Cemeteries | √ | -60.00 | -3,871.42 |
| Bill Pmt -Check | 10/20/2022 | 3591 | AT & T Mobility | √ | -52.20 | -3,923.62 |
| Bill Pmt -Check | 10/20/2022 | 3602 | SoCalGas | √ | -24.59 | -3,948.21 |
| Check | 10/24/2022 | 3607 | LABORMAX STAFFING | √ | -2,013.29 | -5,961.50 |
| Check | 11/04/2022 | EFT | Paychex of New York LLC | √ | -16,018.39 | -21,979.89 |
| Check | 11/04/2022 | EFT | Paychex of New York LLC | √ | -4,365.06 | -26,344.95 |
| Check | 11/04/2022 | EFT | Paychex of New York LLC | √ | -313.84 | -26,658.79 |
| Check | 11/04/2022 | EFT | Paychex of New York LLC | √ | -298.95 | -26,957.74 |
| Bill Pmt -Check | 11/11/2022 | EFT | Southern California Edison | √ | -1,320.61 | -28,278.35 |
| Bill Pmt -Check | 11/13/2022 | EFT | AT & T Internet | √ | -70.00 | -28,348.35 |
| Check | 11/18/2022 | EFT | Paychex of New York LLC | √ | -15,683.74 | -44,032.09 |
| Check | 11/18/2022 | EFT | Paychex of New York LLC | √ | -4,516.32 | -48,548.41 |
| Check | 11/18/2022 | EFT | Paychex of New York LLC | √ | -313.84 | -48,862.25 |
| Check | 11/18/2022 | EFT | Paychex of New York LLC | √ | -298.95 | -49,161.20 |
| Check | 11/18/2022 | EFT | AT & T Phone's | √ | -284.30 | -49,445.50 |
| Bill Pmt -Check | 11/21/2022 | EFT | City of Tulare | √ | -4,464.74 | -53,910.24 |
| Bill Pmt -Check | 11/22/2022 | 3609 | Barnes Memorials | √ | -7,600.00 | -61,510.24 |
| Bill Pmt -Check | 11/22/2022 | 3611 | Christy Vault Co, Inc. | √ | -1,600.00 | -63,110.24 |
| Bill Pmt -Check | 11/22/2022 | 3628 | Tulare Irrigation District | √ | -1,427.10 | -64,537.34 |
| Bill Pmt -Check | 11/22/2022 | 3608 | Andy Hinojosa III CPA | √ | -905.00 | -65,442.34 |
| Bill Pmt -Check | 11/22/2022 | 3625 | TF Tire & Service / Tulare Firestone Inc. | √ | -733.86 | -66,176.20 |
| Bill Pmt -Check | 11/22/2022 | 3619 | Morris Levin & Son | √ | -717.79 | -66,893.99 |
| Bill Pmt -Check | 11/22/2022 | 3620 | Office Depot | √ | -549.51 | -67,443.50 |
| Bill Pmt -Check | 11/22/2022 | 3613 | Clara L Bernardo | √ | -480.00 | -67,923.50 |
| Bill Pmt -Check | 11/22/2022 | 3621 | Petty Cash | √ | -432.46 | -68,355.96 |
| Bill Pmt -Check | 11/22/2022 | 3626 | TimeLogix | √ | -420.00 | -68,775.96 |
| Bill Pmt -Check | 11/22/2022 | 3630 | Clara L Bernardo | √ | -355.85 | -69,131.81 |
| Bill Pmt -Check | 11/22/2022 | 3616 | High Sierra Lumber & Supply Inc. | √ | -329.58 | -69,461.39 |
| Bill Pmt -Check | 11/22/2022 | 3629 | Waste Management/USA Waste | √ | -318.28 | -69,779.67 |
| Bill Pmt -Check | 11/22/2022 | 3610 | Battery Pro | √ | -259.80 | -70,039.47 |
| Bill Pmt -Check | 11/22/2022 | 3618 | Leaf | √ | -210.36 | -70,249.83 |
| Bill Pmt -Check | 11/22/2022 | 3624 | Roche Oil, Inc. | √ | -147.76 | -70,397.59 |
| Bill Pmt -Check | 11/22/2022 | EFT | AT & T Phone's | √ | -129.46 | -70,527.05 |
| Bill Pmt -Check | 11/22/2022 | 3623 | Res Com Pest Control | √ | -100.00 | -70,627.05 |
| Check | 11/23/2022 | EFT | CALPERS | √ | -200.00 | -70,827.05 |
| Bill Pmt -Check | 11/23/2022 | EFT | CALPERS | √ | -49.67 | -70,876.72 |
| Bill Pmt -Check | 11/26/2022 | EFT | AT & T Phone's | √ | -171.02 | -71,047.74 |
| Bill Pmt -Check | 11/30/2022 | EFT | CALPERS | √ | -2,688.17 | -73,735.91 |
| Bill Pmt -Check | 11/30/2022 | EFT | CALPERS | √ | -2,641.13 | -76,377.04 |
| Bill Pmt -Check | 11/30/2022 | EFT | CALPERS | √ | -2,617.03 | -78,994.07 |
| Bill Pmt -Check | 11/30/2022 | EFT | CALPERS | √ | -286.16 | -79,280.23 |
| Bill Pmt -Check | 11/30/2022 | EFT | CALPERS | √ | -286.16 | -79,566.39 |
| Bill Pmt -Check | 11/30/2022 | EFT | CALPERS | √ | -284.35 | -79,850.74 |
| Bill Pmt -Check | 11/30/2022 | EFT | Postive Pay - Bank of Sierra | √ | -45.00 | -79,895.74 |
| Total Checks and Payments | | | | | -79,895.74 | -79,895.74 |
| Deposits and Credits - 5 items | | | | | | |
| Deposit | 11/04/2022 | | | √ | 21,500.00 | 21,500.00 |
| Deposit | 11/17/2022 | | | √ | 2,364.04 | 23,864.04 |

Reconciliation Detail

10150 - Bank of The Sierra - CHK ACCT, Period Ending 11/30/2022

| Type | Date | Num | Name | Clr | Amount | Balance |
|-----------------------------------|------------|------|---------------------------------------|-----|-------------------|-------------------|
| Deposit | 11/17/2022 | | | √ | 7,509.61 | 31,373.65 |
| Deposit | 11/17/2022 | | | √ | 24,671.72 | 56,045.37 |
| Deposit | 11/24/2022 | | | √ | 11,792.51 | 67,837.88 |
| Total Deposits and Credits | | | | | <u>67,837.88</u> | <u>67,837.88</u> |
| Total Cleared Transactions | | | | | <u>-12,057.86</u> | <u>-12,057.86</u> |
| Cleared Balance | | | | | -12,057.86 | 39,658.50 |
| Uncleared Transactions | | | | | | |
| Checks and Payments - 8 items | | | | | | |
| Bill Pmt -Check | 07/18/2022 | 3436 | LABORMAX STAFFING | | -364.37 | -364.37 |
| Bill Pmt -Check | 11/22/2022 | 3631 | All Purpose Safety Training Solutions | | -2,500.00 | -2,864.37 |
| Bill Pmt -Check | 11/22/2022 | 3622 | Reed Shaffer | | -889.51 | -3,753.88 |
| Bill Pmt -Check | 11/22/2022 | 3627 | TULARE COUNTY ROLL-OFF | | -856.40 | -4,610.28 |
| Bill Pmt -Check | 11/22/2022 | 3614 | Crowne Vault | | -686.00 | -5,296.28 |
| Bill Pmt -Check | 11/22/2022 | 3617 | Home Depot Cedit Services | | -327.69 | -5,623.97 |
| Bill Pmt -Check | 11/22/2022 | 3612 | Cintas First Aid Safety | | -168.85 | -5,792.82 |
| Bill Pmt -Check | 11/22/2022 | 3615 | Ewing Irrigation Products Inc. | | -120.15 | -5,912.97 |
| Total Checks and Payments | | | | | <u>-5,912.97</u> | <u>-5,912.97</u> |
| Total Uncleared Transactions | | | | | <u>-5,912.97</u> | <u>-5,912.97</u> |
| Register Balance as of 11/30/2022 | | | | | <u>-17,970.83</u> | <u>33,745.53</u> |

Reconciliation Detail
 10500 - Cash in Treasury (772), Period Ending 11/30/2022

| Type | Date | Num | Name | Clr | Amount | Balance |
|-----------------------------------|------------|-------|-------------------|-----|-------------------|-------------------|
| Beginning Balance | | | | | | 175,101.19 |
| Cleared Transactions | | | | | | |
| Checks and Payments - 6 items | | | | | | |
| Invoice | 10/27/2022 | 14796 | TULARE COUNTY PVQ | √ | -21,500.00 | -21,500.00 |
| Invoice | 11/10/2022 | 14797 | TULARE COUNTY PVQ | √ | -21,500.00 | -43,000.00 |
| Invoice | 11/10/2022 | 14798 | TULARE COUNTY PVQ | √ | -7,509.61 | -50,509.61 |
| Invoice | 11/10/2022 | 14797 | TULARE COUNTY PVQ | √ | -3,171.72 | -53,681.33 |
| Invoice | 11/10/2022 | 14799 | TULARE COUNTY PVQ | √ | -2,364.04 | -56,045.37 |
| Invoice | 11/17/2022 | 14800 | TULARE COUNTY PVQ | √ | -11,792.51 | -67,837.88 |
| Total Checks and Payments | | | | | <u>-67,837.88</u> | <u>-67,837.88</u> |
| Deposits and Credits - 3 items | | | | | | |
| Transfer | 11/01/2022 | | | √ | 32,666.78 | 32,666.78 |
| Transfer | 11/08/2022 | | | √ | 21,260.14 | 53,926.92 |
| Transfer | 11/23/2022 | | | √ | 36,524.83 | 90,451.75 |
| Total Deposits and Credits | | | | | <u>90,451.75</u> | <u>90,451.75</u> |
| Total Cleared Transactions | | | | | <u>22,613.87</u> | <u>22,613.87</u> |
| Cleared Balance | | | | | 22,613.87 | 197,715.06 |
| Uncleared Transactions | | | | | | |
| Checks and Payments - 5 items | | | | | | |
| Invoice | 11/22/2022 | 14801 | TULARE COUNTY PVQ | | -21,500.00 | -21,500.00 |
| Invoice | 11/22/2022 | 14804 | TULARE COUNTY PVQ | | -5,901.62 | -27,401.62 |
| Invoice | 11/22/2022 | 14802 | TULARE COUNTY PVQ | | -3,821.83 | -31,223.45 |
| Invoice | 11/22/2022 | 14801 | TULARE COUNTY PVQ | | -3,095.11 | -34,318.56 |
| Invoice | 11/22/2022 | 14803 | TULARE COUNTY PVQ | | -2,500.00 | -36,818.56 |
| Total Checks and Payments | | | | | <u>-36,818.56</u> | <u>-36,818.56</u> |
| Total Uncleared Transactions | | | | | <u>-36,818.56</u> | <u>-36,818.56</u> |
| Register Balance as of 11/30/2022 | | | | | <u>-14,204.69</u> | <u>160,896.50</u> |

Reconciliation Detail

10600 · Endowment - Reserved (773), Period Ending 11/30/2022

| <u>Type</u> | <u>Date</u> | <u>Num</u> | <u>Name</u> | <u>Clr</u> | <u>Amount</u> | <u>Balance</u> |
|-----------------------------------|-------------|------------|-------------|------------|---------------|----------------|
| Beginning Balance | | | | | | 1,753,267.97 |
| Cleared Transactions | | | | | | |
| Deposits and Credits - 1 item | | | | | | |
| Transfer | 11/30/2022 | | | √ | 8,883.00 | 8,883.00 |
| Total Deposits and Credits | | | | | 8,883.00 | 8,883.00 |
| Total Cleared Transactions | | | | | 8,883.00 | 8,883.00 |
| Cleared Balance | | | | | 8,883.00 | 1,762,150.97 |
| Register Balance as of 11/30/2022 | | | | | 8,883.00 | 1,762,150.97 |
| Ending Balance | | | | | 8,883.00 | 1,762,150.97 |

Reconciliation Detail

10700 · Cash in Expansion Account (807), Period Ending 11/30/2022

| <u>Type</u> | <u>Date</u> | <u>Num</u> | <u>Name</u> | <u>Clr</u> | <u>Amount</u> | <u>Balance</u> |
|-----------------------------------|-------------|------------|-------------|------------|---------------|----------------|
| Beginning Balance | | | | | | 227,476.57 |
| Cleared Transactions | | | | | | |
| Deposits and Credits - 1 item | | | | | | |
| Transfer | 11/30/2022 | | | √ | 5,250.00 | 5,250.00 |
| Total Deposits and Credits | | | | | 5,250.00 | 5,250.00 |
| Total Cleared Transactions | | | | | 5,250.00 | 5,250.00 |
| Cleared Balance | | | | | 5,250.00 | 232,726.57 |
| Register Balance as of 11/30/2022 | | | | | 5,250.00 | 232,726.57 |
| Ending Balance | | | | | 5,250.00 | 232,726.57 |

Reconciliation Detail

10900 - Endowment - Unreserved (817), Period Ending 11/30/2022

| | <u>Type</u> | <u>Date</u> | <u>Num</u> | <u>Name</u> | <u>Clr</u> | <u>Amount</u> | <u>Balance</u> |
|-----------------------------------|-------------|-------------|------------|-------------|------------|---------------|-------------------|
| Beginning Balance | | | | | | | <u>294,631.30</u> |
| Cleared Balance | | | | | | | <u>294,631.30</u> |
| Register Balance as of 11/30/2022 | | | | | | | <u>294,631.30</u> |
| Ending Balance | | | | | | | <u>294,631.30</u> |



Tulare Public Cemetery District

900 E. Kern - Tulare, California 93274

Phone: 559-686-5544 / Email: office@tularecemetery.net

Application for Appointment to Tulare Public Cemetery District Advisory or Ad-Hoc Committees

INSTRUCTIONS: Completely fill out this form, sign and return to address listed above.

Application Date: _____

Name of Committee Board or Committee for which you are applying:

Have you ever attended a meeting of the Board or Committee for which you are applying for? _____

If Yes How many meetings have you attended? _____ Date of last meeting attended? _____

District in which you Reside: _____ (you will be required to show proof of residency)

Length of Residency in the County: _____

Name: (First, Middle, Last)

Physical Home Address:

Mailing Address:

Day Telephone Number: _____ Cell Phone Number: _____

Email Address: _____ Are you Over 18 years of Age: _____

Why did you decide to apply and why do you want to serve on the board or committee?

Tell us why you should be selected: _____

Please list prior/current appointments to other Board/Committees and seat held:

IMPORTANT INFORMATION: THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

List any information regarding experience, training and/or education that you feel qualifies you for this position: _____

Do you, or any member of your immediate family, work for the Tulare Public Cemetery District or hold a position that might conflict with your duties for this Board/Committee? If yes – Please Explain:

Do you have a familial or financial relationship with a member of the Board of Trustees?
(Please refer to the relationships listed under the "Important Information" section below or Resolution No. _____) * _____

If Yes, please identify the nature of the relationship:

| | |
|---------------------------------------|----------------------|
| Emergency Contact Information: | |
| (1) Name _____ | Relationship _____ |
| Phone () _____ | Work Phone () _____ |
| (2) Name _____ | Relationship _____ |
| Home Phone () _____ | Work Phone () _____ |

As a volunteer I agree:

I hereby certify that the answers on this application and any resulting from interviews are true and correct and that any misrepresentations or omissions of facts, misleading, or false information on my part will be grounds for dismissal as a volunteer. Acceptance as a volunteer is contingent upon satisfactory references, verification of information submitted on the application and satisfactory completion of mandatory requirements. I authorize that all employers, schools, or references thus contacted be released from all liability in answering questions related to my application.

My services are donated to Tulare Public Cemetery District without contemplation of compensation or future employment and given with humanitarian or charitable reasons.

Applicant's Signature

Date

Background Disclosure

Tulare Public Cemetery District (TPCD) obtains arrest and conviction records on all potential volunteers. An arrest or conviction will not automatically eliminate you from consideration for volunteering. However, failure to list all pending charges and/or convictions may lead to your disqualification or termination of volunteering with CHS. Examples may include, but should not be limited to: driving while impaired, worthless checks, assault, driving while license is suspended, disorderly conduct, credit card fraud, embezzlement, etc.

Have you ever been convicted of any criminal violation of law, or are you now subject to a pending investigation of charges for violation of criminal law? _____

If yes, please explain _____

Public Records

I, _____, understand that once application is submitted, this document becomes a public record and is subject to all forms of public inspection including, but not limited to, display on the internet, and all public records requests.

Your signature indicates your approval for us to check references. Filing an application does not assure volunteer placement since the number of applicants usually exceeds the number of available openings. The Tulare Public Cemetery District is not obligated to provide a placement, nor are you obligated to accept the position offered. All applications are held for 90 days.

The first ninety days of the volunteer experience will be mutually probationary.

Opportunities for volunteers are provided without regard to religion, creed, race, national origin, age or sex.

I CERTIFY that the statements made by me in this application are true, complete and correct to the best of my knowledge and belief, and are made in good faith. I acknowledge and understand that all information in this application is publicly accessible. I understand that misstatements and/or omissions of material fact may cause forfeiture of my rights to serve on a board or committee at the Tulare Public Cemetery District.

Date

Signature:

IMPORTANT INFORMATION: THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

Important Information

1. This application and any attachments you provide to it is a public document and is subject to the California Public Records Act (CA Government Code §6250-6270).
2. All members of appointed bodies are required to take the advisory body training provided by Tulare Public Cemetery District.
3. Members of certain boards, commissions, and committees may be required to: (1) file a Statement of Economic Interest Form also known as a Form 700, (2) complete the State Ethics Training Course as required by AB 1234, and (3) Harassment Training Course
4. Meetings may be held in various locations.
5. Meeting dates and times are subject to change and may occur up to two (2) days per month.
6. Some boards, committees, or commissions may assign members to subcommittees or work groups which may require an additional commitment of time.
7. As indicated in Board Resolution _____, a person will not be eligible for appointment if he/she is related to a Board of Trustees' member in any of the following relationships:
 - (1) Mother, father, son, and daughter;
 - (2) Brother, sister, grandmother, grandfather, grandson, and granddaughter;
 - (3) Husband, wife, father-in-law, mother-in-law, son-in-law, daughter-in-law, stepson, and stepdaughter;
 - (4) Registered domestic partner, pursuant to California Family Code section 297;
 - (5) The relatives, as defined in 1 and 2 above, for a registered domestic partner;
 - (6) Any person with whom a Board Member shares a financial interest as defined in the Political Reform Act (Gov't Code §87103, Financial Interest), such as a business partner or business associate.

IMPORTANT INFORMATION: THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

Town of North Yarmouth Committee Policy

- Policy Example

Section 1. Purpose

The purpose of this policy is to set forth the duties and responsibilities of the Select Board (Board) in regards to Town boards and committees whether Elected, Appointed, Ad-Hoc or Sub-committees. To establish the process for acquiring committee members; and to ensure that Town boards and committees are active, have set goals and objectives, and are fulfilling to their members.

Section 2. Definition

Committee: Throughout this policy, the term "committee" shall be used interchangeably to mean a board, a commission, a committee or a sub-committee.

Section 3. Committee Duties & Responsibilities

- A) The following committees shall be considered standing and can only be abolished by Charter action: Board of Assessment Review, Budget Committee, Cemetery Commission, Planning Board, Parks & Recreation Committee, Shellfish Conservation Commission, and the Zoning Board of Appeals.
- B) Any committee not otherwise mentioned in paragraph A shall be considered ad hoc.
- 1) Ad hoc committees serve at the pleasure of the Board and their positions on matters formally submitted to the Board are advisory in nature.
 - 2) Ad hoc committees shall have a wide latitude to execute their charge but must seek Board guidance in situations that warrant it. Committees shall use the liaison, Town Manager or Committee Chairperson in cases that have significant public impact and guidance is requested.
 - 3) Each ad hoc committee shall remain in existence for a maximum of one (1) year; however, the Board may extend their establishment of any ad hoc committee for additional terms. Each such term shall be up to one (1) year as necessary. Ad hoc terms shall coincide with the Town's fiscal year and begin on July 1st and expire on June 30th of each year.
 - 4) Exception: The Wescustogo Hall Committee derived from the 1997 agreement is subject to the stipulations delineated within that agreement in that there shall be five (5) members, three (3) citizens (staggered terms) and two (2) Select Board members; terms are three (3) years; Select Board member's terms must be active to serve. There is no policy or Charter language to cover this committee; but I recommend that we include it here and possibly amend the Charter language.
- C) Committees of three (3) or more members shall elect from their membership a chairperson and a secretary at its first regular meeting.
- 1) The Chair or his/her designee shall have the following responsibilities:
 - a. Serve as the official spokesperson of the committee;

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Town of North Yarmouth Committee Policy

- b. Preside over all meetings of the committee to maintain order and determine the course of proceedings;
 - c. Establish the schedule and agendas of the Committee; and
 - d. Ensure that the Select Board Chairperson is regularly apprised of the committee's activities.
- 2) Each Secretary shall keep a record of the committee's meetings, discussions and decisions.
 - 3) Committees shall be responsible for consulting with the Select Board on any proposed significant changes in the committee's objectives, financial requests, or defined project plans to ensure activities correspond with the desires of the Board and are in the best interest of the Town.
 - 4) All meetings shall be held in a regular open public session at a Town facility location with proper notification.
 - 5) No matters of decision shall take place electronically via email, text, landline, cell phone or by social media.
 - 6) Committee members shall follow the Town's Communications & Social Media Policy adopted July 21, 2015.
- E) In addition to the duties and responsibilities set forth by the Town's Charter or by State law, including the Freedom of Access Act (FOAA), each committee shall prepare an annual report. The report shall be due to the Town Clerk following the conclusion of each fiscal year and contain information relating to the activities of said year.
 - F) Committees shall be responsible for providing records and maintaining communications with the Town to include agendas, minutes, financial, website and other information.
 - G) Agendas shall be posted and or received by the Town Manager or his/her designee no later than 48 hours prior to the meeting.
 - H) Minutes shall be approved at the sequential committee meeting and then posted and or provided to the Town Manager or his/her designee within 48 hours.

Section 4. Board Duties and Responsibilities

- A) The Board shall annually at the beginning of each fiscal year meet with each committee to review their past and present activities. At this time the Board will review the charge of the committee for modifications and may prioritize the goals and objectives for the committee.
- B) The Board shall make appointments to committees from time to time in such numbers as they deem appropriate. In the case of elected positions described in Article IV of the Town's Charter, the Board shall have the authority to appoint members to otherwise elected committee positions in the event of removal, disability, or resignation and in the event no qualified candidate is elected on a secret ballot. Such appointments shall be for the unexpired term of such position.

Town of North Yarmouth Committee Policy

- C) The Board may, at its discretion, create or eliminate any or all ad hoc committees.
- D) The Town Manager or his/her designee is responsible for communicating the various committees, memberships and their charges to the community.

Section 6. Membership

- A) It is the responsibility of the Town Manager or his/her designee to maintain a listing of all Town committees, their members and the member contact information.
- B) Interested individuals shall submit a Town committee volunteer application to the Town Manager for review by the Board. The application includes a short bio, their qualifications and why they are interested.
- C) The Committee Chairperson, during the appointment process may submit to the Town Manager, their recommendations on appointments.
- C) The Board has the authority when establishing an ad-hoc committee, to set the numbers of members and their respective terms in accordance with the Town Charter and applicable State laws.

Section 7. Code of Conduct

- A) A member of the Committee in his or her relations with fellow committee members, should:
 - 1) Not make statements or promises of how he or she will vote on matters that will come before the Committee and or Select Board.
 - 2) Make decisions only after all facts on a question have been presented and discussed.
 - 3) Refrain from communicating the position of the Committee unless the full Committee has previously agreed on both the position and the language of the statement conveying the position
 - 4) Refrain from expressing personal opinions "as a member" following a committee vote or following the Select Board's decision on the matter.
 - 5) Treat with respect the rights of all members of the Committee despite differences of opinion.
 - 6) Treat all staff as professionals that respects the abilities, experience, and dignity of each individual.
 - 7) Insure that all requests for staff support go through the Town Manager's office.

Town of North Yarmouth Committee Policy

Section 6. Appointment & Oath Forms

A) Only members of the standing committees designated in section 3A shall be required to sign appointment & oath forms.

ADOPTED: September 3, 2013
AMENDED: September 6, 2016

Select Board



Jeanne Chadbourne, Chairperson



Paul Napolitano



Peter Lacy



Alex Carr, Vice Chairperson



Anne Graham

Article VI. Finance Committee

Section 1. Composition

The Finance Committee shall be made up of the Treasurer, who shall be an advisor to the Committee, and at least three members of the Board of Directors. These positions shall be appointed at the annual meeting of the Board, with one member of the Finance Committee being elected by the Committee as the Chairperson of the Committee.

Additional - Example for committee

Section 2. Duties

Meetings of the Finance Committee shall take place at least two times per year, once in early May and once in early November in order for the Committee to help prepare the semi-annual financial reports that will be presented to the Board of Directors. Additional Finance Committee meetings may also be held as needed and can be called at the discretion of the Treasurer and the other members of the Finance Committee. The Committee will review all financial investments and make recommendations regarding financial matters related to the Association. All investments shall be made only after the investment plan has been discussed and agreed to by the Treasurer and the Finance Committee and has been voted on and approved by the Board of Directors. The members of the Finance Committee must first approve any recommendation that will later be presented to the Board.

The Finance Committee shall ensure that the Treasurer performs the duties as outlined in these Bylaws, will oversee the annual financial review of the financial records of the Cemetery by a Certified Public Accountant, will make recommendations on financial matters to the Board, and will meet to discuss any other financial issues that arise, including, but not limited to, a discussion of investment options and capital spending decisions.

Section 3. Length of Term

Finance Committee members shall hold their position on the Committee for a period of one year. At the end of the year of service, the Board of Directors, at their annual meeting, may fill the vacancies with members that have held the positions previously, or may choose to appoint new members to the Committee. If a Finance Committee member cannot fulfill the full one-year term of his position, the Board of Directors may appoint a replacement to fill the remaining term until the Board votes on an appointment at their annual meeting.

Art. IX. Committees and Boards

- 49. Committees Classified
- 50. Boards of Managers, etc., and Executive Committees
- 51. Ex-Officio Members of Boards and Committees
- 52. Committees, Special and Standing
- 53. Reception of Reports
- 54. Adoption or Acceptance of Reports
- 55. Committee of the Whole
- 56. As if in Committee of the Whole
- 57. Informal Consideration

49. Committees Classified. A Committee is a body of one or more persons appointed or elected by an assembly or society to consider, or investigate, or take action in regard to, certain matters or subjects, or to do all of these things. Committees may be divided into two distinct classes:

- (1) Boards of Managers or Directors, Boards of Trustees, Executive Committees, etc.
- (2) Ordinary Committees, Special or Standing, and Committee of the Whole and its substitutes.

These different kinds of committees are considered separately in the following five sections.

50. Boards of Managers or Directors, Boards of Trustees, Executive Committees, etc. Committees of this class are essentially small deliberative assemblies, subordinate to the body that appoints them, with their duties and authority, and the number of their regular meetings and their quorums, defined by the parent body, or by its authority. Boards or Committees of this class are usually appointed by organizations that meet only annually or quarterly. With such an organization it is customary and necessary to delegate to a committee, usually known as the Board of Managers or Directors, all its authority, with slight limitations, to be exercised between its meetings. The by-laws of the Board are adopted by the parent body, or the Board may be authorized to adopt its own by-laws. It is usual to authorize the Board to appoint from its membership an Executive Committee of a specified number who shall have all the power of the Board between the meetings of the Board, just as the Board has all the power of the Society between the meetings of the Society, except that the subordinate body cannot modify any action taken by its superior. The Executive Committee should be small and the members should live near enough each other to be able to have frequent regular meetings, besides special meetings in emergencies. Where the organization is local, such as a society for sustaining an orphan asylum, the Board of Managers usually divides itself into committees having charge of different branches of the work during the intervals between the monthly or quarterly meetings of the Board, when these committees report on the work done. It is seldom that resolutions or other matters are referred to boards or committees of this class for them to report back to the society with recommendations. If papers are referred to them it is usually for their information and action. They are organized as any other deliberative assembly with a chairman and a secretary, whom they elect if they are not appointed by the society. Frequently the by-laws of the society make its president and its corresponding, or executive secretary, ex-officio, [51] president and secretary of the Board of Managers.

In large boards business is transacted the same as in the society meetings; but in small boards the same formality is not necessary or usual, the informality observed by committees being generally allowed. In a board meeting where there are not more than about a dozen present, for instance, it is not necessary to rise in order to make a motion, nor to wait for recognition by the chair before speaking or making a motion, nor for a motion to have a second; nor is there any limit to the number of speeches, nor does the chairman leave the chair when making a motion or discussing a question. The formalities necessary in order to transact business in a large assembly would hinder business in so small a body.

Boards are often constituted so that the term of office of, say, one-third of its members expires each year. After each annual meeting in such case, the board elects new officers and committees, the same as if the entire board had been re-elected. All unfinished business falls to the ground when the new board is elected.

It is customary for the by-laws to require an annual report from the Board of Managers, which usually gives a brief account of its doings for the year with recommendations for the future. After discussion, and amendment if necessary, the report is usually adopted by the society and published in its annual proceedings as the report of the board. In such a case, care should be taken in publishing it to inclose in brackets all that has been struck out, and to put in italics whatever has been inserted, and to insert a note to that effect at the beginning of the report,

Information for Committees Robert's Rules of Order

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so that exactly what the board recommended can readily be seen. The minutes should read thus: "The Board of Managers submitted its report which after discussion and amendment was adopted as follows, the words in brackets having been struck out and those underscored (in italics) having been inserted before the report was adopted." The society cannot alter the report of the board. It may decline to indorse it, or even to allow it to be printed, but it cannot make it appear that the board stated anything different from what it has reported. By the above plan is shown exactly what the board reported and what the society adopted, or endorsed.

51. Ex-Officio Members of Boards and Committees. Frequently boards and committees contain some members who are members by virtue of their office, and, therefore, are termed ex-officio members. When such a member ceases to hold the office his membership of the board terminates automatically. If the ex-officio member is under the control of the society, there is no distinction between him and the other members except where the president is ex-officio member of all committees, in which case it is evidently the intention to permit, not to require, him to act as a member of the various committees, and therefore in counting a quorum he should not be counted as a member. The president is not a member of any committee except by virtue of a special rule, unless he is so appointed by the assembly. If the ex-officio member is not under the authority of the society, he has all the privileges, including the right to vote, but none of the obligations of membership; as when the governor of a state is, ex-officio, a manager or a trustee of a private academy.

52. Committees, Special and Standing. It is usual in deliberative assemblies, to have all preliminary work in the preparation of matter for their action done by means of committees. The committee may be either a "standing committee," appointed for a definite time, as a session or a year; or a "special [or select] committee," appointed for a special purpose; or a "committee of the whole" consisting of the entire assembly. [For method of appointing committees of the whole, see **55**; other committees, see **Committee, 32.**] Committees of the whole are not used much except in legislative bodies, and when the word committees is used in this Manual, unless specified to the contrary, standing or special committees are meant. Unless the assembly has appointed a chairman, either directly or through its presiding officer, the first named on a committee, and in his absence the next named member, becomes chairman, and so on and should act as such unless the committee by a majority of its number elects a chairman, which it has the right to do if the assembly has not appointed one, and which a standing committee usually does. The clerk should furnish him, or, in his absence, some other member of the committee, with notice of the appointment of the committee, the names of the members, the papers or matter referred to it, and such instructions as the assembly has decided upon. Upon the committee's request, all papers and books necessary for the proper performance of its duties should be turned over to it by the proper officers.

It is the duty of the chairman to call the committee together, but, if he is absent, or neglects or declines to call a meeting of the committee? it is the duty of the committee to meet on the call of any two of its members. In small special committees the chairman usually acts as secretary, but in large ones and in all standing committees, it is customary to elect a secretary, who keeps a brief memorandum of what is done, for the use of the committee. Members of the society have a right to appear at the committee meetings and present their views on the subject before it at such reasonable times as, upon request, the committee may appoint. But during the deliberations of the committee no one has a right to be present, except members of the committee.

The rules of the assembly, as far as possible, apply to the committee, but motions to close or limit debate are not allowed, and there is no limit to the number of times a member may speak, and unless the committee is very large, it is not necessary for any one to rise and address the chair before making a motion or speaking, nor does the chairman rise to put the question, nor does he leave the chair to speak or make motions, nor are motions seconded. These formalities are unnecessary because the committee is so small, but, unless agreed to by general consent, all questions must be put to vote. Instead of the chairman's abstaining from speaking on questions, he is, usually, the most active participant in the discussions and work of the committee. In order that the assembly may have the benefit of the matured judgment of the committee, a reconsideration of a vote must be allowed regardless of the time and of previous reconsideration, and it may be moved by any one who did not vote with the minority, even if he was absent when the previous vote was taken; but it shall require a two-thirds vote for its adoption unless every member who voted with the majority is either present or received ample notice of the meeting and that the reconsideration was to be moved. This prevents taking advantage of the absence of members to reverse action, and enables members who were absent to bring up the question of reconsideration.

The committee constitute a miniature assembly, being able to act only when a quorum (a majority of the members) is present. If a paper is referred to them, they must not write on it, but should write their amendments on a separate sheet. If the amendments are numerous it is better to write out a substitute and submit it. If a resolution is referred to a committee while a motion to postpone indefinitely is pending, only the resolution is referred to the committee, the motion to postpone indefinitely being ignored. If amendments are pending they go to the committee, who may recommend their adoption or rejection, or make no recommendation in regard to them. If the committee originate the paper, all amendments must be incorporated in it. When they originate it, usually one member has previously prepared a draft, which is read entirely through, and then read by paragraphs, the chairman pausing after each paragraph, and asking: "Are there any amendments proposed to this paragraph?" No vote is taken on the adoption of the separate paragraphs; but, after the whole paper has been read in this way, it is open to amendment generally, by striking out any paragraph, or by substituting or inserting new ones, or by substituting an entirely new paper for it. If there is a

preamble it is considered last. When the entire paper has been amended to suit the committee, they should adopt it as their report, and direct the chairman or some other member to report it to the assembly. When committees are appointed to investigate, or to report upon, certain matters, the report should close with, or be accompanied by, formal resolutions covering all recommendations, so that when their report is made no motion is necessary except to adopt the resolutions.

If the report is written in this form, "Your committee are of the opinion that Mr. A's bill should be paid," there might be some doubt as to the effect of the adoption of the recommendation or the report. The report should close with a recommendation that the following order be adopted: "Ordered, That the treasurer pay Mr. A's bill for \$10.15." If a report recommends that charges be preferred against Mr. B, it should close with recommending the adoption of resolutions, which should be written out, providing for holding an adjourned meeting, and for citing the member to appear at the adjourned meeting for trial on charges that must be specified. These should be prepared by the committee and submitted as a part of their report. The committee should never leave to others the responsibility of preparing resolutions to carry out their recommendations. They should consider this as one of their most important duties.

When the report has been adopted by the committee a clear copy is made, usually commencing in a style similar to this: "The committee to whom was referred (state the matter referred), beg leave to submit the following report ;" or, "Your committee appointed to (specify the object), respectfully report," etc. If the report is of much importance it should be signed by all the members concurring in the report; but when it is of little importance, or merely recommends amendments, etc., it may be signed by the chairman alone, his signature being followed by the word "Chairman." He should not, however, place "Chairman" after his signature except when he signs the report alone and by the authority of the committee. The report must always be in the third person though written and signed by only one. The signature may be preceded by the words, "Respectfully submitted," but it is not necessary. Usually the report is not dated or addressed, and sometimes it consists merely of a resolution, or a set of resolutions. In the latter case the chairman states he is instructed by the committee to submit and to move the adoption of the resolutions. The report of the majority is the report of the committee and should never be referred to as the majority report.

If the minority submit a report, (or more properly, their "views,") it may commence thus: "The undersigned, a minority of the committee appointed, etc., not agreeing with the majority, desire to express their views in the case." After the committee's report has been read and the motion to adopt has been made and the question stated, it is usual to allow the minority to present their views, but if any one objects to its reception the chair should put the question to vote on its being received. It requires a majority vote to receive it, the question being undebatable. When the minority report is read it is for information, and it cannot be acted upon except by a motion to substitute it for the report of the committee. Whether the views of the minority are read or not, any one can move to substitute the resolutions they recommend for those recommended by the committee. Where the minority cannot agree, each member may submit his views separately. In some cases a member agrees to the report with a single exception, in which case instead of submitting his views separately, after all have signed who agree to the report he may write that he agrees to the report except the part which he specifies, and then sign the statement.

The committee's report¹ can contain only that which has been agreed to by a majority vote at a meeting of which every member has been notified, or at an adjourned meeting thereof (a quorum, a majority of the members, being present), except where it is impracticable to have a meeting of the committee, when it may contain what is agreed to by every member. If a committee is appointed from different sections of the country with the expectation that its work will be done by correspondence, its report can contain only what is agreed to by a majority of the members.

A committee, except a committee of the whole, can appoint a sub-committee which, however, reports to the committee, and never to the assembly. This sub-committee must consist of members of the committee, except in cases where the committee is appointed to take action that requires the assistance of others, as to make arrangements for holding a bazaar. In such a case it is best to appoint the committee with power to appoint such subcommittees as are required; or, as is frequently done, to appoint the committee "with power," which means with power to take all the steps necessary to carry out its instructions. A committee has no power to punish its members for disorderly conduct, its recourse being to report the facts to the assembly. No allusion can be made in the assembly to what has occurred during the deliberations of the committee, unless it is by a report of the committee or by general consent. When a special committee is through with the business assigned it, a motion is made for the committee to "rise" (which is equivalent to the motion to adjourn without day), and that the chairman (or some member who is more familiar with the subject) make its report to the assembly. A special committee ceases to exist as soon as the assembly receives its report. When a committee adjourns without appointing a time for the next meeting, it is considered as having adjourned at the call of the chair, so that all the meetings of a special committee constitute one session. A meeting of a special committee may be called at any time by the chairman or by any two of its members, every member being notified. When a committee adjourns to meet at another time, it is not necessary (though usually advisable) that absent members should be notified of the adjourned meeting.

A standing committee is either wholly, or partially, elected at each annual meeting in ordinary societies, and immediately thereafter it reorganizes by electing a chairman (unless he has been appointed by the assembly) and a secretary. Therefore, a standing committee must report at the annual meeting, or before, on everything referred to it during the year. The motion to rise is never used in standing committees or boards, nor is it used in other committees except when the committee is ready to report so that it will never meet again. A special committee is appointed for a specific purpose, and until the duty assigned it by the society is accomplished it continues to exist, unless sooner discharged, which requires a two-thirds vote if done without notice being given. The fact that an annual meeting has intervened does not discharge a special committee appointed by a society. But in an elected or appointed body, as a convention, special committees that have not reported cease to exist when the new officers assume their duties at the next annual meeting. When discharged, the chairman of the committee returns to the secretary all documents received from him.

While in small assemblies, especially in those where but little business is done, there is not much need of committees, in large assemblies, or in those doing a great deal of business, committees are of the utmost importance. When a committee is properly selected, in nine cases out of ten its action decides that of the assembly. A committee for *action* should be small, and consist only of those heartily in favor of the proposed action. If one not in sympathy with it is appointed, he should ask to be excused. A committee for deliberation or investigation, on the contrary, should be large, and represent all parties in the assembly, so that its opinion will carry with it as great weight as possible. The usefulness of the committee will be greatly impaired if any important faction of the assembly is unrepresented on the committee. The appointment of a committee is fully explained in [32](#).

1. In Congress nothing can be "the report of the committee but what has been agreed to in committee actually assembled," so that a report signed by a majority of a committee acting separately was ruled out. In some societies, however, it is often impracticable to have regular committee meetings with a majority present.

53. Reception of reports. When there is a place in the order of business provided for reports of committees, they are not made until they are called for by the chair. Upon the arrival of the time for these reports, the chair calls for the reports of such officers and standing committees as are required to make reports, in the order in which they are arranged in the rules; after which he calls for the reports of the special committees in the order of their appointment. When called upon, the reporting member (who is the chairman of the committee unless another member is appointed to make the report) rises and addresses the chair, and, when recognized, reads the report and hands it to the presiding officer, or the secretary, and, when necessary, moves its adoption or acceptance as explained in the next section. If the committee reports back a paper with amendments, the amendments are read with sufficient of the related parts to make them understood. If it is desired to have a report made earlier than the rules allow, it can be done, by a two-thirds vote, by suspending the rules [\[22\]](#) and receiving the report at once.

If the order of business makes no provision for the report of the committee, the reporting member, when ready to report, obtains the floor when no business is pending, and informs the assembly that the committee to which was referred such a subject or paper has agreed upon a report which he is now prepared to submit. If the chair thinks the assembly wishes to hear the report he directs him to proceed, whereupon he reads the report and hands it to the chairman and makes the proper motion for its disposal. If before it is read any one objects to its reception, or if the chair is in doubt as to whether it should be received now, he puts to the assembly the question, "Shall the report be received now?" It requires a majority vote to receive it, and the question is undebatable. If the vote is in the negative, a time for the reception of the report should be appointed either by a vote or by general consent. Usually no motions are made or votes taken in regard to receiving reports, these matters being all settled informally by general consent.

If the report is a final one, when the assembly has received the report the committee has completed its work, and, without any motion, it is automatically discharged from further consideration of the subject, and, if it is a special committee, it ceases to exist. If the report is only a partial one the committee is not discharged unless the assembly so votes. If the subject is recommitted the committee is revived (unless the reference is to another committee), and all parts of the report that have not been adopted by the assembly are ignored by the committee as if the report had never been made. If any member or members wish to submit the views of the minority it is customary to receive such a report immediately after receiving the report of the committee. In such case the reporting member should notify the assembly that the views of the minority will be submitted in a separate paper. As soon as the chair has stated the question on the report, he should call for the views of the minority, which are then read for information. They cannot be acted upon unless it is moved to substitute them for the committee's report, or rather to substitute the recommendations of the minority for those of the committee.

A very common error is, after a report has been read, to move that it be received, whereas the fact that it has been read shows that it has been already received by the assembly. Another mistake, less common, but dangerous, is to vote that the report be accepted, which is equivalent to adopting it [see next section], when the intention is only to have the report up for consideration and afterwards to vote on its adoption.

54. Adoption or Acceptance of Reports. When the report of a committee has been received, that is, has been presented to the assembly and either read or handed to the chair or the secretary, the next business in order is the disposal of the report, the proper disposition depending upon its nature.

(1) If the report contains only a statement of fact or opinion for the information of the assembly, the reporting member makes no motion for its disposal, as there is no necessity for action on the report. But if any action is taken, the proper motion, which should be made by some one else, is to "accept the report," which has the effect of endorsing the statement and making the assembly assume responsibility for it.

If it is a financial report, as in case of a board of trustees or a treasurer, it should be referred to an auditing committee, as the vote to accept the report does not endorse the accuracy of the figures, for the assembly can only be sure of that by having the report audited. Whenever such a financial report is made, the chair, without any motion, should say it is referred to the auditing committee or auditors, if there are any. If there are none, then the proper motion is to refer it to an auditing committee to be appointed by the chair. When the auditing committee reports, this report should be accepted, or adopted, which carries with it the endorsement of the financial report.

(2) If the report contains recommendations not in the form of motions, they should all be placed at the end of the report, even if they have been given separately before, and the proper motion is to adopt the recommendations.

(3) If the report concludes with a resolution or a series of resolutions, the proper course is for the reporting member to move that the resolution or resolutions be adopted or agreed to. This method should be adopted whenever practicable.

(4) If a committee reports back a resolution which was referred to it, the motion to postpone indefinitely, if it was pending, is ignored; if an amendment was pending it should be reported on. The form of the question to be stated by the chair depends upon the recommendation of the committee as follows: (a) If the committee recommends its adoption, or makes no recommendation (where it can come to no agreement), the question should be stated on the amendment if there was one pending, and then on the resolution. These motions were pending when the question was referred to the committee, and therefore should not be made again. (b) If the recommendation is that the resolution be not adopted, the question on the resolution, when it is put, should be stated thus: "The question is on the adoption of the resolution, the recommendation of the committee to the contrary notwithstanding." A similar course is pursued if the committee recommends that an amendment be not adopted. (c) If the committee recommends that the resolution be postponed indefinitely, or postponed to a certain time, the question should be on the postponement, and, if that is lost, then on the resolution.

(d) If the committee reports back a resolution or paper with amendments, the reporting member reads only the amendments with sufficient of the context to make them understood and then moves their adoption. The chairman, after stating the question on the adoption of the amendments, called for the reading of the first amendment, after which it is open for debate and amendment. A vote is then taken on adopting this amendment, and the next is read, and so on till the amendments are adopted or rejected, admitting amendments to the committee's amendments, but no others. When through with the committee's amendments, the chairman pauses for any other amendments to be proposed by the assembly; and when these are voted on he puts the question on agreeing to, or adopting, the paper as amended, unless, in a case like revising the by-laws, they have been already adopted. By suspending the rules [22], or by general consent, a report can be at once adopted without following any of the above routine.

If the amendments do not call for debate or amendment, as when reported from the committee of the whole, where they have been already discussed, the chair puts a single question on all the committee's amendments except those for which a member asks a separate vote, thus "As many as are in favor of adopting the amendments recommended by the committee, except those for which a separate vote has been asked, say *aye*; those opposed say *no*." He then takes up the remaining amendments separately in their order.

(e) If the committee reports back a resolution with a substitute which it recommends for adoption, the chair states the question on the substitute, if there were no amendments pending when the resolution was committed. If, however, amendments were pending when the resolution was committed, the chair first states the questions on those pending amendments, and when they are disposed of he states the question on the substitute. In either case the substitute is treated like any other substitute motion, the resolution being first perfected by amendments and then the substitute resolution. After both have been thus perfected the question is put on the substitution, and finally on the resolution. If the substitute is lost the resolution is open to amendments proposed by members. (f) If the report is of a nomination committee no vote should be taken, any more than if a member had made the nominations. (g) If the report is from the membership committee, the chair at once states the question on the reception as members of the candidates recommended by the committee.

A partial report of a committee is treated the same as the final report. If it reports progress only, without recommendations or conclusions, it is treated as any other report for information, and no action need be taken.

But, if the partial report recommends action, then the question is to be put on adopting the report, or its recommendations, or the resolutions, the same as if it were the final report.

While it is customary in ordinary societies to make and second a motion to accept or adopt a committee's report, yet if the motion is not made and the chair deems it best to have a vote taken on the question, he may state the appropriate question without waiting for a motion, accepting the submission of the report by a committee as equivalent to moving the adoption of the appropriate motion for disposing of it, just as is the case when one offers a resolution. To wait to see if two members are in favor of a proposition which at least two have signed, or authorized the chairman, or reporting member, to sign, would appear useless. In ordinary societies the chairman of the assembly usually knows better than the reporting member how the business should be managed, especially if a resolution is reported with many amendments. However, unless the assembly is accustomed to having its chairman put the proper questions on the report without any formal motion, it is better for the reporting member to move the "adoption" of the resolutions or recommendations, as that is generally understood.

When the chair has stated the question on the adoption of the recommendations or resolutions, or of the report, the matter under consideration is open to debate and amendment, and may have applied to it any of the subsidiary motions, like other main questions. Its consideration cannot be objected to if the matter was referred to the committee. While the report of the committee or its resolutions may be amended by the assembly, these amendments only affect that which the assembly adopts, as the assembly cannot in any way change the committee's report.

For example: A committee expresses the opinion that Mr. A has no right to commit a certain act, and the assembly strikes out this statement from the report before adopting it. This does not alter the report, but, when the assembly adopts the report, this statement is not adopted. So with a recommendation or a resolution: the assembly may strike out or add one or more recommendations or resolutions before adopting, but that does not alter the committee's report. If the proceedings are published, the committee's report should be printed exactly as it was submitted with the amendments printed below; or, still better, all words struck out should be enclosed in brackets and all words inserted should be printed in italics. and a note to that effect inserted at the beginning.

While the motions to adopt, to accept, etc, are often used indiscriminately, and the adoption of any one of them has the effect of endorsing or adopting the opinions, actions, recommendations, or resolutions submitted by the committee, as the case may be, yet it is better to use them as heretofore stated. If only one term is used, the word "adopt" is preferable, as it is least liable to be misunderstood.

55. Committee of the Whole. When an assembly has to consider a subject which it does not wish to refer to a committee, and yet where the subject matter is not well digested and put into proper form for its definite action, or when, for any other reason, it is desirable for the assembly to consider a subject with all the freedom of an ordinary committee, it is the practice to refer the matter to the "Committee of the Whole." If it is desired to consider the question at once, the motion is made, "That the assembly do now resolve itself into a committee of the whole, to take under consideration," etc., or, "That we go into committee of the whole to consider," etc., specifying the subject. This is really a motion to "commit." [See 32 for its order of precedence, etc.] If adopted, the chairman immediately calls another member to the chair, and takes his place as a member of the committee. The committee is under the rules of the assembly, excepting as stated hereafter in this section.

The only motions in order are to amend and adopt, and that the committee "rise and report," as it cannot adjourn; nor can it order the "yeas and nays." An appeal from the decision of the chair can be made, and it must be voted on directly, as it cannot be laid on the table or postponed, those motions not being allowed in committee of the whole. Each member can speak only once on the appeal. The only way to close or limit debate in committee of the whole is for the assembly, before going into committee of the whole, to vote that the debate in committee shall cease at a certain time, or that after a certain time no debate shall be allowed, excepting on new amendments, and then only one speech in favor of and one against it, of, say, five minutes each; or in some other way to regulate the time for debate.

If no limit is prescribed, any member may speak as often as he can get the floor, and as long each time as is allowed in debate in the assembly, but he cannot speak a second time provided a member wishes the floor who has not spoken on that particular question. Debate having been closed at a particular time by order of the assembly, the committee has not the power, even by unanimous consent, to extend the time. The committee cannot refer the subject to another committee. Like other committees, it cannot alter the text of any resolution referred to it; but if the resolution originated in the committee, then all the amendments are incorporated in it.

When the committee is through with the consideration of the subject referred to it, or if it wishes to adjourn, or to have the assembly limit debate, a motion is made that "the committee rise and report," etc., specifying the result of its proceedings. The motion to "rise" is equivalent to the motion to adjourn in the assembly, and is always in order (except while voting or when another member has the floor), and is undebatable and cannot be amended. As soon as this motion is adopted the presiding officer takes the chair, and the chairman of the committee, having resumed his place in the assembly, rises, addresses the chair, and says: "The Committee of the Whole has had under consideration (here he describes the resolution or other matter) and has directed me to

report the same with (or without, as the case may be) amendments," provided the committee has concluded its business. If the committee has failed to come to a conclusion, strike out of the report all after "and has" and insert "come to no conclusion thereon." If no amendments are reported, the chair at once states the question on the resolution or other matter referred to the committee. If amendments are reported the reporting member reads them, and hands the paper to the chair, who reads, and states and puts the question on the amendments as a whole, unless a member asks for a separate vote on one or more amendments, in which case a single vote is taken on all the other amendments, and then the question is stated separately on each of the amendments for which a separate vote was asked. The amendments may be debated and amended.

The secretary does not record in the minutes the proceedings of the committee, but should keep a memorandum of the proceedings for its use. In large assemblies the secretary vacates his chair, which is occupied by the chairman of the committee, and the assistant secretary acts as secretary of the committee. Should the committee become disorderly, and the chairman be unable to control it, the presiding officer should take the chair and declare the committee dissolved. The quorum of the committee of the whole is the same as that of the assembly [64]. If the committee finds itself without a quorum, it can only rise and report the fact to the assembly, which in such case must adjourn.

In large assemblies, such as the U.S. House of Representatives, where a member can speak to any question only once, the committee of the whole seems almost a necessity, as it allows the freest discussion of a subject, while at any time it can rise and thus bring into force the strict rules of the assembly. In small assemblies it is usually more convenient to substitute for it either the "Quasi (as if in) Committee of the Whole," as used in the U.S. Senate, or "Informal Consideration," as frequently used in ordinary societies. These are explained in the next two sections.

56. As if in (or Quasi) Committee of the Whole is used in the U.S. Senate instead of the committee of the whole, and is more convenient in small assemblies. The motion should be made in a form similar to this: "I move that the resolution be considered as if in committee of the whole." This being adopted, the question is open to debate and amendment with all the freedom of the committee of the whole. The presiding officer, however, retains the chair, instead of appointing a chairman as is done when the assembly goes into committee of the whole. If any motion is adopted, except an amendment, it puts an end to the quasi committee of the whole. Thus, the motion to commit is equivalent to the following motions when in committee of the whole: (1) That the committee rise; (2) that the committee of the whole be discharged from the further consideration of the subject; and (3) that it be referred to a committee. When the assembly has finished amending the proposition under consideration, without further motion the chairman announces that, "The assembly, acting as if in committee of the whole, has had such subject under consideration, and has made certain amendments," which he then reports. The subject comes before the assembly then as if reported by a committee, the chair stating the question on the amendments as described at the close of the previous section under committee of the whole. The secretary should keep a memorandum of the proceedings while acting as if in committee of the whole, but it should not be entered in the minutes, being only for temporary use. The chairman's report to the assembly should be entered in the minutes, as it belongs to the assembly's proceedings.

57. Informal Consideration. In ordinary societies the meetings of which are not large, instead of going into committee of the whole, or considering questions as if in committee of the whole, it is more usual to consider the question informally. The motion is made thus: "I move that the question be considered informally." The effect of the adoption of this motion is to open the main question and any amendments that may be proposed, to free debate as if in committee of the whole. No member can speak the second time to the same question as long as a member who has not spoken desires the floor. This informal consideration applies only to the main question and its amendments, so that any other motion that is made is under the regular rules of debate. While considering a question informally the assembly by a two-thirds vote may limit the number or length of speeches, or in any other way limit or close the debate. While the consideration of the main question and its amendments is informal, all votes are formal, the informality applying only to the number of speeches allowed in debate. The instant the main question is disposed of temporarily, or permanently, the informal consideration automatically ceases without any motion or vote.

If the question is considered in either the regular committee of the whole or the quasi committee of the whole, it is necessary formally to report the action to the assembly and then take action on the report. Thus, it will be seen that informal consideration is much simpler than either of the methods described in the previous two sections. It can be used to advantage in assemblies that are not very large, instead of the committee of the whole. While this is not a motion to commit, yet it is used for practically the same purpose as the committee of the whole. It ranks just below the motion "to consider as if in committee of the whole," which is just below "to go into committee of the whole."



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Tulare Public Cemetery District Proposal for Auditing Services

Due: December 15, 2022

Submitted by:

Kevin Brejnak, CPA, CFE
PO Box 891724 | Temecula, CA 92589
(760) 793-6353
kevin@cemeterydistrictcpa.com



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December 12, 2022

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

Dear Mrs. Bernardo:

We make it our business to know your business by specializing in you!

I am excited for the opportunity to work with the Tulare Public Cemetery District and provide your audit services for the fiscal year ending 2023 with options for 2024, 2025, 2026 and 2027.

I have dedicated my business to providing accounting and auditing solutions to the cemetery district industry throughout California. This choice was made because specializing enables me to provide a far superior level of service, to truly understand your needs and to work together to make a real impact on your operations. I have made it my business to know your business.

Focus on being timely, responsive, and you-centric!

Being a sole proprietor, a one-person firm, I am uniquely positioned to respond to the needs of each district I work with at a pace unprecedented in the audit industry. What you see, is what you get, and you'll be getting the most experienced audit personnel, the audit partner who has committed to serving this industry, completing all phases of your audit.

We are fundamentally different than the other firms!

I believe you shouldn't have to teach your auditor about health and safety code or the difference between pre-need and endowment or about what non-resident fees and opening/closing fees are. Sadly, traditional CPA firms have a high rate of turnover that makes you feel like you are constantly teaching the auditor how your district operates. You should never feel like you are just another governmental agency to your audit firm who is trying to squeeze you into their busy schedule.

My personal approach to business is to make every district feel like they are my only client. This philosophy is well appreciated by those I work with and allows my audits to be conducted on your timeline expectations and well ahead of the statutory deadlines.

An approach that focuses on adding value!

Anyone can identify suggestions regarding a process but understanding the unique needs and staffing configurations at a cemetery district is critical. The more specialized the auditor, the more they understand the necessary involvement of the governing board and how it is incorporated into your internal control structure. The one size fits all standard audit offered by other firms doesn't work with districts like yours. Moreover, we are committed to working with the District Manager and Board Members to provide workable solutions when audit concerns are identified, or questions arise.



My commitment to you!

I am committed to providing an unparalleled level of service by anticipating the needs of your district, communicating regularly, answering technical questions throughout and executing on all deliverables. You deserve to have an auditor that specializes and cares about your district's financial health and operations.

I sincerely appreciate the opportunity to bid on providing your auditing services. If there is any additional information or questions you may have please feel free to contact me.

Respectfully,

Kevin Brejnak, CPA, CFE



DESCRIPTION OF FIRM

Firm Identity & Size:

The Cemetery District CPA is a sole proprietor, which is owned and operated by Kevin Brejnak, CPA, CFE. The firm was established in January 2019 and began operation with the vision to work directly with cemetery districts throughout the state to provide relevant and impactful accounting and auditing solutions. Based on our focused industry experience, we know that we have the right accounting solution for your district!

Location:

We are located in Riverside County, in southern California, but are positioned to provide services throughout the state.

Types of Services Performed

Our practice offers the following accounting services to our cemetery district partners:

Accounting Solutions:

- o Bookkeeping – weekly, monthly, quarterly, annually
- o Pre-audit financial statement preparation
- o Financial transactions report submittal

Audit and Review Solutions:

- o Audit, review and compilation engagements
- o Agreed-upon procedures

Consulting Solutions:

- o Internal control reviews
- o Capital asset studies
- o Accounting system setup/conversions
- o Budget development
- o Forensic accounting
- o Fraud investigation and prevention

Regardless of the solution implemented, I am dedicated to providing my clients with high-quality, personalized services designed to provide you with the complete and accurate financial picture of your operations.

INDEPENDENCE

Our standards require that we be without bias with respect to your operations. The Firm is independent of Tulare Public Cemetery District (the District), as defined by auditing standards generally accepted in the United State of America and the U.S. General Accounting Office's "Governmental Auditing Standards". Since the Firm is required to follow GAO independence standards, any prior relationships would not constitute any conflicts of interest relative to performing the proposed audits. In addition, the Firm shall give the District written notice of any relevant professional relationships entered into during the period of this agreement.

FIRM QUALIFICATIONS



KEVIN BREJNAK, CPA, CFE

Audit Partner

Certified Public Accountant (CPA)

License # 102309, issued August 2008

Certified Fraud Examiner (CFE)

Certification # 565213, issued August 2009

(Governmental) Advanced Single Audit Certification

Credential ID AICPA-14997832, issued July 2018

Audit services will be performed and completed by Kevin Brejnak, CPA, CFE. The practice was founded in 2019 when Kevin chose to depart his previous governmental audit firm to start a new firm that could provide intuitive and practical solutions directly to cemetery districts.

Kevin Brejnak began his career after obtaining his bachelor's degree in business administration with a concentration in accounting, from California State University San Marcos in May 2007. Kevin has been auditing governmental entities exclusively since his public accounting career began in 2007. After less than six years with his previous firm he was made an audit partner in January 2013. Teaching and providing technical guidance are two of Kevin's most direct ways he contributes to his client's success.

Kevin's personalized approach leverages his years of experience working with cemetery districts and enables him to make impactful recommendations to strength controls throughout the audit process. When he established his own firm, he knew the best way to serve his clients was to fully dedicate his practice to the specialized industry of cemetery districts rather than trying to be everything to all industries.

Industry Memberships and Affiliations:

- Sustaining member of the California Association of Public Cemeteries (CAPC)
- Annual CAPC conference attendee and exhibitor
- CAPC Newsletter Article Contributor

Continuing Education:

- Government Accounting & Auditing Conference (AICPA & CalCPA)
- CAPC Annual Conference
- ACFE Fraud Conference
- Annual Conference presenter

FIRM QUALIFICATIONS (continued)

Recent Experience & References

Kevin has worked hard to build out a robust collection of specialty audit procedures that cater to the varying size and complexity of cemetery districts throughout the state. With over a decade of governmental audit experience, he has worked with resources provided by the Association of International Certified Public Accountants (AICPA) and California Society of CPAs (CalCPA) and tailored them specifically to the cemetery district industry. This thought and attention ensures you receive an industry focused and thorough audit that is done in accordance with applicable professional standards.

Below is a listing of districts that Kevin Brejnak, CPA has worked with during his tenure with Cemetery District CPA. A more extensive listing which includes districts served prior to 2019, while a partner at his previous CPA firm, can be provided upon request.

Alamo-Lafayette Cemetery District

- Patricia Howard, District Manager
- 3285 Mt. Diablo Blvd, Lafayette, CA 94549
- (925) 284-1353
- Years served: FYE 2022, 2020, 2018, 2017, 2016, 2015, 2014

North County Cemetery District

- Edward Serna, General Manager
- 2640 Glenridge Rd, Escondido, CA 92027
- (951) 674-2418
- Years served: 2020, 2021, 2022 Consulting

Barstow Cemetery District

- Melinda Johnson, District Manager
- PO Box 1033, Barstow, CA 92312
- (760) 256-2797
- Years served: FYE 2022, 2021, 2020, 2019, 2018

Pajaro Valley Public Cemetery District

- Elizabeth Lopez, District Manager
- 66 Marin St., Watsonville, CA 95076
- (831) 722-0310
- Years served: FYE 2022, 2021

Byron-Brentwood-Knightsen Union Cemetery District

- Aurora Garcia, District Manager
- PO Box 551, Brentwood, CA 94513
- (925) 284-1353
- Years served: FYE 2022, 2021, 2020, 2019

Tehachapi Public Cemetery District

- Danny Brown, District Manager
- PO Box 248, Tehachapi, CA 93561
- (661) 822-3842
- Years served: FYE 2022

Elsinore Valley Cemetery District

- Stephanie Garcia, District Manager
- 18170 Collier Ave, Lake Elsinore, CA 92530
- (951) 674-2418
- Years served: FYE 2022, 2021, 2020

SCOPE

Services to be performed:

Our audit will be performed in accordance with auditing standards generally accepted in the United States of America. We will also specifically follow the Statement on Auditing Standards, published by the Association of International Certified Public Accountants and all work will be done according to Governmental Auditing Standards.

The primary purpose of the audit specified herein is to express an opinion on the financial statements. To arrive at our opinion, we expect to use normal auditing tests and sampling procedures of the transactions. Our specialization in the cemetery industry has allowed us to create testing procedures that are specifically designed for cemetery district operations.

Audit Segmentation

Our audit is arranged in the following segmentation:

- Initial audit planning
- Internal control consideration, documentation, and assessment
- Preliminary analytical review
- Audit risk assessment, planning and consideration of fraud
- Account balance testing
- Data analysis and final analytical review
- Report generation and communication

The segmentation outlined above is flexible and the specific audit approach is dependent on each district's workflow and situation. Every district we work with is setup differently, with unique systems and requires an entity specific plan be created. Please let us know if you would like to discuss your entity specific approach in more detail.

| Hours | Audit Segmentation |
|-----------|---|
| 16 | Initial audit planning |
| 12 | Internal control consideration, documentation, and assessment |
| 8 | Preliminary analytical review |
| 12 | Audit risk assessment, planning and consideration of fraud |
| 20 | Account balance testing |
| 12 | Data analysis and final analytical review |
| 10 | Report generation and communication |
| 90 | |

We are well versed in auditing financial statements that are kept on a variety of accounting systems including that of the County Treasurer, QuickBooks, Sage/Peachtree and Excel, etc.

We understand the working challenges that you are experiencing as a result of the pandemic and district staffing constraints. We are committed to providing a high level of service while reducing the reliance on in-person when necessary and able. We have the capabilities to transfer and review documents remotely, schedule meetings and conduct audit related interviews via video conferencing options, if desired. We are dedicated to overcoming challenges without sacrificing audit rigor.

COMPENSATION

Fee Schedule:

Professional service fees will be assessed in the following manner:

- Annual Audit FY 2022-23 - \$16,500

Financial Transaction Report (FTR) will be charged at \$600 each year upon completion of the district submission to the State Controller's Office.

Fees for subsequent years rise in line with inflation and are generally 2-5% per year.

Services within the fees above include:

- Assistance with preparation of the government-wide financial statements (cash to accrual conversion) as required.
- Assistance with the preparation of the management discussion and analysis (MD&A)
 - We will utilize our MD&A template which complies with all GASB requirements and tailor it to the district and its operations.
- Our fee includes consultation and advice at no additional charge throughout the year.
 - We want to use our leading industry experience to answer accounting questions, provide feedback on internal control procedures/policies/structures and keep you apprised of the everchanging accounting standards.

Standard billing rates for the last three year are outlined below:

| Position | Hourly Rates | | |
|---------------|--------------|---------|---------|
| | 2022-23 | 2021-22 | 2020-21 |
| Clerical | \$ 65 | \$ 63 | \$ 60 |
| CPA - Auditor | \$ 175 | \$ 170 | \$ 165 |

All hours for your districts audit will be performed by a licensed certified public accountant which is unique to our small firm. By contrast, most other firms utilize unlicensed accountants with under 2 years of experience to perform 90% of the audit work. Our firm has dedicated ourselves to working with the cemetery district industry and believe that we provide an in-depth audit that is specially tailor to cemetery districts.

Consideration:

Although we believe that the fees quoted above are directly related to the level of quality, professionalism, and service we provide, if the only thing keeping us from working with you is a minor difference in fees, please give us a call to see what we can do for you!



Report on the Firm's System of Quality Control

August 3, 2022

To Kevin Brejnak, CPA
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Kevin Brejnak, CPA (the firm) in effect for the year ended December 31, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included an engagement performed under *Government Auditing Standards*.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Kevin Brejnak, CPA in effect for the year ended December 31, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Kevin Brejnak, CPA, has received a peer review rating of *pass*.

Price Paige & Company

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Clovis, CA 93611

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fax: 559.299.2344

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TULARE PUBLIC CEMETERY DISTRICT
December 2018-2023 Interments and Entombments

| Year | KERN | | | | | | TOTAL |
|------|--------------|--------|---------------------|-------------------|--------------|---------------|-------|
| | Body Burials | Niches | Cremation in Casket | Cremation Burials | Baby Burials | Disinterments | |
| 2018 | 6 | 0 | 0 | 2 | 0 | 0 | 8 |
| 2019 | 11 | 4 | 0 | 0 | 0 | 0 | 15 |
| 2020 | 11 | 3 | 0 | 1 | 0 | 0 | 15 |
| 2021 | 12 | 1 | 0 | 2 | 0 | 0 | 15 |
| 2022 | 5 | 0 | 0 | 1 | 0 | 0 | 6 |
| 2023 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| Pre-Needs | | | | Total |
|-----------|-------|-----------|---|-------|
| Burial | Niche | 1/2 Grave | | |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |

| Contract Pre-Need | | | | Total |
|-------------------|------------|-------|-----------|-------|
| Tall Stone | Flat Stone | Niche | 1/2 Grave | |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 1 | 0 | 1 | 0 | 2 |
| 0 | 0 | 0 | 0 | 0 |

| Year | NORTH | | | | | | TOTAL |
|------|--------------|--------|---------------------|-------------------|--------------|---------------|-------|
| | Body Burials | Niches | Cremation in Casket | Cremation Burials | Baby Burials | Disinterments | |
| 2018 | 4 | 0 | 0 | 0 | 0 | 0 | 4 |
| 2019 | 9 | 0 | 0 | 1 | 1 | 0 | 11 |
| 2020 | 23 | 0 | 0 | 1 | 0 | 0 | 24 |
| 2021 | 20 | 0 | 0 | 2 | 0 | 0 | 22 |
| 2022 | 13 | 0 | 0 | 5 | 0 | 0 | 18 |
| 2023 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| Pre-Needs | | | | Total |
|-----------|-------|-----------|---|-------|
| Burial | Niche | 1/2 Grave | | |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 9 | 0 | 0 | 0 | 9 |
| 2 | 0 | 0 | 0 | 2 |
| 0 | 0 | 0 | 0 | 0 |

| Contract Pre-Need | | | | Total |
|-------------------|------------|-------|-----------|-------|
| Tall Stone | Flat Stone | Niche | 1/2 Grave | |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 3 | 0 | 0 | 3 |
| 0 | 0 | 0 | 0 | 0 |

| Year | TOTAL BOTH | | | | | | TOTAL |
|------|--------------|--------|---------------------|-------------------|--------------|---------------|-------|
| | Body Burials | Niches | Cremation in Casket | Cremation Burials | Baby Burials | Disinterments | |
| 2018 | 10 | 0 | 0 | 2 | 0 | 0 | 12 |
| 2019 | 20 | 4 | 0 | 1 | 1 | 0 | 26 |
| 2020 | 34 | 3 | 0 | 2 | 0 | 0 | 39 |
| 2021 | 32 | 1 | 0 | 4 | 0 | 0 | 37 |
| 2022 | 18 | 0 | 0 | 6 | 0 | 0 | 24 |
| 2023 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| Pre-Needs Total | | | | Total |
|-----------------|-------|-----------|---|-------|
| Burial | Niche | 1/2 Grave | | |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 9 | 0 | 0 | 0 | 9 |
| 2 | 0 | 0 | 0 | 2 |
| 0 | 0 | 0 | 0 | 0 |

| Contract Pre-Need | | | | Total |
|-------------------|------------|-------|-----------|-------|
| Tall Stone | Flat Stone | Niche | 1/2 Grave | |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 1 | 3 | 1 | 0 | 5 |
| 0 | 0 | 0 | 0 | 0 |

December 2022 BODY BURIALS - 5 OF THESE ARE 2ND OPENINGS (KERN - 1 / NORTH - 4)

TULARE PUBLIC CEMETERY DISTRICT
YEAR TO DATE Totals 2018-2023 Interments and Entombments

| Year | KERN | | | | | | TOTAL |
|------|--------------|--------|---------------------|-------------------|--------------|---------------|-------|
| | Body Burials | Niches | Cremation in Casket | Cremation Burials | Baby Burials | Disinterments | |
| 2018 | 101 | 12 | 0 | 59 | 2 | 0 | 174 |
| 2019 | 90 | 19 | 0 | 52 | 1 | 0 | 162 |
| 2020 | 105 | 25 | 0 | 52 | 1 | 0 | 183 |
| 2021 | 122 | 26 | 1 | 67 | 0 | 0 | 216 |
| 2022 | 93 | 21 | 0 | 35 | 0 | 2 | 151 |
| 2023 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| Pre-Needs | | | | 1/2 Grave | Total |
|-----------|-------|---|---|-----------|-------|
| Burial | Niche | | | | |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 9 | 7 | | | 21 |
| 3 | 10 | 0 | | | 13 |
| 0 | 0 | 0 | | | 0 |

| Contract Pre-Need | | | | | 1/2 Grave | Total |
|-------------------|------------|---|---|---|-----------|-------|
| Tall Stone | Flat Stone | | | | | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 0 | 1 | | | 0 | 2 |
| 0 | 0 | 0 | | | 0 | 0 |

| Year | NORTH | | | | | | TOTAL |
|------|--------------|--------|---------------------|-------------------|--------------|---------------|-------|
| | Body Burials | Niches | Cremation in Casket | Cremation Burials | Baby Burials | Disinterments | |
| 2018 | 117 | 0 | 0 | 5 | 2 | 0 | 124 |
| 2019 | 114 | 0 | 0 | 19 | 2 | 0 | 135 |
| 2020 | 166 | 0 | 0 | 23 | 6 | 1 | 196 |
| 2021 | 203 | 0 | 0 | 39 | 2 | 1 | 245 |
| 2022 | 151 | 0 | 0 | 23 | 4 | 0 | 178 |
| 2023 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| Pre-Needs | | | | 1/2 Grave | Total |
|-----------|-------|---|---|-----------|-------|
| Burial | Niche | | | | |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 111 | 0 | 5 | | | 116 |
| 52 | 0 | 6 | | | 58 |
| 0 | 0 | 0 | | | 0 |

| Contract Pre-Need | | | | | 1/2 Grave | Total |
|-------------------|------------|---|---|---|-----------|-------|
| Tall Stone | Flat Stone | | | | | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 8 | 0 | | | 0 | 12 |
| 0 | 0 | 0 | | | 0 | 0 |

| Year | TOTAL BOTH | | | | | | TOTAL |
|------|--------------|--------|---------------------|-------------------|--------------|---------------|-------|
| | Body Burials | Niches | Cremation in Casket | Cremation Burials | Baby Burials | Disinterments | |
| 2018 | 218 | 12 | 0 | 64 | 4 | 0 | 298 |
| 2019 | 204 | 19 | 0 | 71 | 3 | 0 | 297 |
| 2020 | 271 | 25 | 0 | 75 | 7 | 1 | 379 |
| 2021 | 325 | 26 | 1 | 106 | 2 | 1 | 461 |
| 2022 | 244 | 21 | 0 | 58 | 4 | 2 | 329 |
| 2023 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| Pre-Needs Total | | | | 1/2 Grave | Total |
|-----------------|-------|----|---|-----------|-------|
| Burial | Niche | | | | |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 116 | 9 | 12 | | | 137 |
| 55 | 10 | 6 | | | 71 |
| 0 | 0 | 0 | | | 0 |

| Contract Pre-Need | | | | | 1/2 Grave | Total |
|-------------------|------------|---|---|---|-----------|-------|
| Tall Stone | Flat Stone | | | | | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 8 | 1 | | | 0 | 14 |
| 0 | 0 | 0 | | | 0 | 0 |

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TULARE PUBLIC CEMETERY DISTRICT

FISCAL YEAR Totals 2018-2023 Interments and Entombments

| KERN | | | | | | | |
|-----------|--------------|--------|---------------------|-------------------|--------------|---------------|-------|
| Year | Body Burials | Niches | Cremation in Casket | Cremation Burials | Baby Burials | Disinterments | TOTAL |
| 2018 | 101 | 12 | 0 | 59 | 2 | 0 | 174 |
| 2019 | 90 | 19 | 0 | 52 | 1 | 0 | 162 |
| 2020 | 105 | 25 | 0 | 52 | 1 | 0 | 183 |
| 2021-2022 | 115 | 22 | 1 | 49 | 0 | 2 | 189 |
| 2022-2023 | 40 | 10 | 0 | 13 | 0 | 0 | 63 |
| 2023-2024 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| Pre-Needs | | | |
|-----------|-------|-----------|-------|
| Burial | Niche | 1/2 Grave | Total |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 5 | 9 | 7 | 21 |
| 1 | 6 | 0 | 7 |
| 0 | 0 | 0 | 0 |

| Contract Pre-Need | | | | |
|-------------------|------------|-------|-----------|-------|
| Tall Stone | Flat Stone | Niche | 1/2 Grave | Total |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 1 | 0 | 1 | 0 | 2 |
| 0 | 0 | 0 | 0 | 0 |

| NORTH | | | | | | | |
|-----------|--------------|--------|---------------------|-------------------|--------------|---------------|-------|
| Year | Body Burials | Niches | Cremation in Casket | Cremation Burials | Baby Burials | Disinterments | TOTAL |
| 2018 | 117 | 0 | 0 | 5 | 2 | 0 | 124 |
| 2019 | 114 | 0 | 0 | 19 | 2 | 0 | 135 |
| 2020 | 166 | 0 | 0 | 23 | 6 | 1 | 196 |
| 2021-2022 | 182 | 0 | 0 | 28 | 2 | 0 | 212 |
| 2022-2023 | 70 | 0 | 0 | 10 | 2 | 0 | 82 |
| 2023-2024 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| Pre-Needs | | | |
|-----------|-------|-----------|-------|
| Burial | Niche | 1/2 Grave | Total |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 111 | 0 | 5 | 116 |
| 13 | 0 | 4 | 17 |
| 0 | 0 | 0 | 0 |

| Contract Pre-Need | | | | |
|-------------------|------------|-------|-----------|-------|
| Tall Stone | Flat Stone | Niche | 1/2 Grave | Total |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 4 | 8 | 0 | 0 | 12 |
| 0 | 0 | 0 | 0 | 0 |

| TOTAL BOTH | | | | | | | |
|------------|--------------|--------|---------------------|-------------------|--------------|---------------|-------|
| Year | Body Burials | Niches | Cremation in Casket | Cremation Burials | Baby Burials | Disinterments | TOTAL |
| 2018 | 218 | 12 | 0 | 64 | 4 | 0 | 298 |
| 2019 | 204 | 19 | 0 | 71 | 3 | 0 | 297 |
| 2020 | 271 | 25 | 0 | 75 | 7 | 1 | 379 |
| 2021-2022 | 297 | 22 | 1 | 77 | 2 | 2 | 401 |
| 2022-2023 | 110 | 10 | 0 | 23 | 2 | 0 | 145 |
| 2023-2024 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| Pre-Needs Total | | | |
|-----------------|-------|-----------|-------|
| Burial | Niche | 1/2 Grave | Total |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 116 | 9 | 12 | 137 |
| 14 | 6 | 4 | 24 |
| 0 | 0 | 0 | 0 |

| Contract Pre-Need | | | | |
|-------------------|------------|-------|-----------|-------|
| Tall Stone | Flat Stone | Niche | 1/2 Grave | Total |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 5 | 8 | 1 | 0 | 14 |
| 0 | 0 | 0 | 0 | 0 |

**BEFORE THE BOARD OF TRUSTEES
TULARE PUBLIC CEMETERY DISTRICT
COUNTY OF TULARE, STATE OF CALIFORNIA**

Resolution to Remove Certain Signatories and to
Add New Signatories on all
Bank of the Sierra Accounts for
Drafts and Cash Withdrawals

Resolution No. 2022-2023-6

Regarding all accounts established at Bank of the Sierra in the name of the Tulare Public Cemetery District, the Board of Trustees of the Tulare Public Cemetery District resolves as follows:

1. The signatories on any account shall be the Officers of the Board of Trustees of the Tulare Public Cemetery District (“Board”).
2. The existing signatories on the account, to wit: Carlos Ramos, James Pennington, and Steve Presant are to be removed as signatories.
3. The new authorized signatories are as follows:
 - a. Board President
 - b. Board Vice President
 - c. Board Secretary
4. The Board shall pass a superseding resolution to establish new account signatories any time the makeup of the Board Officers changes.
5. No new bank account may be opened for the Tulare Public Cemetery District without a resolution from the Board.
6. No existing bank account may be closed for the Tulare Public Cemetery District without a resolution from the Board.
7. In order for a cash withdrawal to be made from the account, the withdrawal slip shall contain signatures of two of the signatories identified in this resolution to be valid.
8. All checks and drafts written against the account shall only require the signature of a single signatory identified in this resolution to be valid.
9. This resolution shall supersede conflicting provisions of any previously-passed resolutions.

The foregoing resolution was adopted on motion of Trustee _____, seconded by Trustee _____, at a regular meeting of the Board of Trustees held on January 26, 2023, by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

ATTEST:

Clara Bernardo, Board Clerk

**BEFORE THE BOARD OF TRUSTEES
TULARE PUBLIC CEMETERY DISTRICT
COUNTY OF TULARE, STATE OF CALIFORNIA**

Resolution to Open Certificate of Deposit with
Bank of the Sierra

Resolution No. 2022-2023-7

Whereas the Tulare Public Cemetery District (“District”) currently has funds in an account that is earning very low interest; and

Whereas the Board of Trustees (“Board”) of the District is desirous that its funds earn a higher interest rate while still protected by the Federal Deposit Insurance Corporation; and

Whereas The Bank of the Sierra offers Certificates of Deposit that meet the above needs of the District.

Therefore, the Board of Trustees of the Tulare Public Cemetery District resolves as follows:

1. The Officers of the Board open a Certificate of Deposit on behalf of the District with the Bank of the Sierra in the amount determined by the Board.
2. The authorized signatories on the Certificate of Deposit shall be the same as for all other Bank of the Sierra Accounts, to wit, those elected to the following positions:
 - a. Board President
 - b. Board Vice President
 - c. Board Secretary
3. The Board shall pass a superseding resolution to establish new account signatories any time the makeup of the Board Officers changes.

The foregoing resolution was adopted on motion of Trustee _____, seconded by Trustee _____, at a regular meeting of the Board of Trustees held on January 26, 2023, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

Clara Bernardo, Board Clerk

Tulare Public Cemetery District
900 East Kern Avenue
Tulare, CA 93274
PHONE: 559-686-5544 FAX: 559-686-7484

RESOLUTION NO. 2022/23 – 8

FUND TRANSFER REQUEST

TO: TULARE COUNTY AUDITOR-CONTROLLER
221 S. MOONEY BLVD., ROOM 101-E
VISALIA, CA 93291

DATE: January 26, 2023

Please transfer the following funds for the account of:

Tulare Public Cemetery District
900 East Kern Avenue
Tulare, CA 93274

Upon motion by _____, second by _____, the following resolution was adopted:

Resolve that the amount of \$9,252.00 to be transferred from (Tulare PUB CEM DIST–Cash in Treasury Fund 772) of the Tulare Public Cemetery District to be transferred to (Tulare Public Cemetery District-Pre-Payment Plan Fund 886). These were funds that were not separated at the time of the deposit made in December 2022-January 2023.

| <u>TRANSFER FROM:</u> | <u>ACCOUNT NUMBER</u> | <u>AMOUNT</u> |
|-----------------------|-----------------------|---------------|
| Cash in Treasury | DR 772-1100 | 9,252.00 |
| <u>TRANSFER TO:</u> | <u>ACCOUNT NUMBER</u> | <u>AMOUNT</u> |
| Pre-Payment Plan | DR 886-1100 | 9,252.00 |

I, _____, Secretary/Treasurer of the Board of Trustees of the Tulare Public Cemetery District, do hereby certify that the foregoing is a true and correct copy of a resolution made and adopted by the Board of Trustees of the Tulare Public Cemetery District at a meeting duly and regularly called and held on the ____ day of _____.

Board Secretary/Treasurer

Conference Agenda

Thursday, March 23, 2023

- 6:00-9:00 a.m. Cooked-to-Order breakfast for registered Hotel Guests
- 8:00 a.m. Exhibitor's set-up displays
- 8:00 a.m. Annual Golf Tournament - Pacific Grove Golf Links
- 4:30-7:00 p.m. Registration Desk Open
- 5:30-7:00 p.m. Hospitality in Exhibitor's Showroom

Friday, March 24, 2023

- 6:00-9:00 a.m. Cooked-to-Order breakfast for registered Hotel Guests
- 7:15 a.m. Registration Desk Opens
- 8:00 a.m. Call To Order - Pledge of Allegiance
- 8:00 a.m. Welcome/Program Introductions
- 8:15 a.m. Featured Cemetery - Davis Cemetery District
Presented by: Jessica Smithers, Superintendent
- 8:30 a.m. They're Not Your Friends, They're Your Employees,
Presented by: Robert Hunt, Attorney
- 10:30 a.m. Break: Visit Exhibits
- 11:00 a.m. Prevailing Wages and The Public Works Projects 101,
Presented by: Mark Velasquez, Attorney
- 11:00 a.m. Lunch: Exhibitors Introduction
- 12:00 Noon "Mel Lewis Memorial Awards"
- 1:20 p.m. Donation Drawing
- 1:30 p.m. Harassment Prevention Training,
Presented by: Karen O'Neil, Attorney of Kirk & Simas
- 3:30 p.m. Adjourn - Visit Exhibits
- 4:00-5:30 p.m. Board of Directors Meeting - Observers Welcome
- 6:00 p.m. Dinner/Music/Dancing/Photo Booth
"Honorary Membership Awards"

Saturday, March 25, 2023

- 7:00-10:30 a.m. Cooked-to-Order breakfast for registered Hotel Guests
- 7:15 a.m. Registration Desk Opens
- 8:00 a.m. Combined Group Session:
Trustees/Managers/Secretaries
- 10:00 a.m. Break: Visit Exhibits
- 10:50 a.m. Exhibitor's Drawing
- 11:00 a.m. Combined Group Session: *(continue)*
- 12:00 Noon Lunch
- 1:20 p.m. Donation Drawing
- 1:30 p.m. Annual Meeting - Board of Directors Election
- 2:30 p.m. Budget Preparation Training,
Presented by: Kevin Brejnak, Cemetery District CPA
- 3:30 p.m. Adjourn "Grand Prize Drawing"
- 4:00 p.m. Board of Directors Meeting-Election of Officers
- 6:00 p.m. Annual Awards Dinner

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CONFERENCE LOCATION
Embassy Suites Monterey Bay
1441 Canyon Del Rey
Seaside, CA

Make your hotel reservations with the Embassy Suites Hotel. The hotel is charging CAPC guests \$233.12 for a King and \$255.56 for a Bay View or a Double (Tax included).

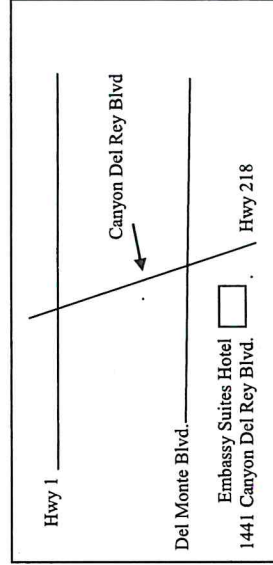
For Reservations call (800) 362-2779 or the hotel directly at (831) 241-9136 (For Ana) mention you are with California Association of Public Cemeteries.
Or go to www.embassysuitesmontereybay.com under special rates enter group code "APC".

The hotel is holding a block of rooms for us until Sunday, February 19, 2023

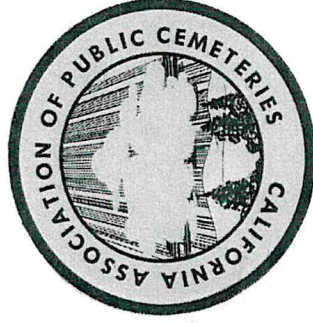
Hotel check-in time is 4:00 p.m. and check-out time is 11:00 a.m. Hotel room rate includes cooked-to-order breakfast each day. Free standard guestroom Wi-Fi. Self Parking is \$ 10.00 per night.

For additional information call the CAPC office at: (951) 925-1111 or toll free (888) 344-9858.

Directions to Embassy Suites Hotel



**California Association
of
Public Cemeteries**



**65th
Annual Conference**

March 23 - 25, 2023

**Embassy Suites Monterey Bay
1441 Canyon Del Rey
Seaside, CA 93955**

CALIFORNIA ASSOCIATION OF PUBLIC CEMETERIES
65th ANNUAL CONFERENCE
 March 23rd-25th, 2023
REGISTRATION

Name _____ Position _____
 Guest Name _____
 District _____
 Address _____
 City/State/Zip _____

First time attendee at CAPC event, Yes No
 Please complete separate registration for each attendee and return with payment no later than Friday, February 24, 2023. Refunds will only be made on cancellations received in the CAPC office by February 24, 2023.

Member Registration Fee (For One Person): \$ 535.00
 (Non-Member Registration Fee For One Person \$ 635.00)
 Includes:

- Thursday Evening Hospitality
- Friday Lunch (Buffet)
- Friday Dinner (Buffet)
- Saturday Lunch (Plated)
 (Special Need: Vegetarian Lunch)
- Saturday Awards Dinner (Plated)
 (Special Need: Vegetarian Dinner)
- Guest Friday Buffet Lunch @ \$ 58.00 each
 Del Buffet: Mixed Green Salad, Artichoke Pasta Salad, Homemade potato Salad, Chips, Roast Beef or Turkey Sandwich and Chef's Desserts
- Guest Friday Buffet Dinner @ \$ 99.00 each
 Canyon Del Rey Buffet: Cesar Salad, Spinach Salad, Sliced New York Strips, Tortellini with Cream Sauce, Grilled Chicken, Veggies, Rice, Dinner Rolls and Assorted Desserts
- Guest Saturday Plated Lunch @ \$ 47.00 each
 (Special Need: Vegetarian Lunch)
- Guest Saturday Awards Plated Dinner @ \$ 89.00 each
 (Special Need: Vegetarian Dinner)

Hospitality Co-Sponsor (Optional)
 \$ 50.00 to \$ 99.00 Silver
 \$ 100.00 to \$ 199.00 Gold
 \$ 200.00 and up Platinum

Total Enclosed: \$ _____
 Send completed registration and check to:
 California Association of Public Cemeteries
 P.O. Box 119
 San Jacinto, CA 92581
 Phone: 951-925-1111
 Toll Free (CA): 888-344-9858
 Fax: 951-652-3643

No refunds for cancellations received after February 24, 2023.
 Applications from CAPC member districts are being accepted until January 20, 2023 for Scholarships to attend the conference. Contact CAPC.

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CAPC CONFERENCE HIGHLIGHTS

Who should attend: Trustees, Managers, Secretaries and employees interested in increasing their knowledge of public cemetery district governance, operation and administration.

Featuring:

- **They're Not Your Friends, They're Your Employees:** "A Discussion of the Dangers and Difficulties in Managing and Supervising Employees in the Small Workplace"
- **Prevailing Wages and The Public Works Projects 101:** This seminar will review what are Prevailing Wages and Public Works Projects as well as when and how they apply. Mr. Velasquez will also discuss the language needed in the contracts for these projects, and explain a District's duties and requirements reporting the project to the California Department of Industrial Relations.
- **Harassment Prevention Training:** Required Training for Trustees & Designated Staff Members.
- **Budget Preparation Training:** Crafting a data driven budget that meets the needs of your stakeholders takes significant time and energy. Budget planning involves a realistic appraisal of your revenue targets and expenditure needs. Some considerations involve an outlook longer than one year and lest we forget economics, people, politics and nature can flip that script in a heartbeat. This presentation will address many aspects where your preparation may be falling short and teach you how to develop data driven budget assumptions.
- **Problem Solving:** Trustees, Managers/Secretaries combined breakout session will provide the opportunity to share information and ask questions about problems that are common to other districts.
 - **To ensure your problem will be addressed, submit your problem/question in advance with the attached Registration.**

- **Exhibitors of Cemetery:** Equipment, supplies, computer programs, liability/property & workers' compensation insurance and much more.
- **Door Prizes:** Traditionally, Districts bring door prizes that are common to their area of the state. These are distributed to attendees at the evening events.
- **Grand Door Prize:** A drawing for the Grand Door Prize will be held at the end of the conference programs on Saturday afternoon. You have to be present to win.

"AND MUCH MORE"

Special Events:

Thursday, March 23, 2023:

- **CAPC Annual Golf Tournament:** Pacific Grove Golf Links
- **Hospitality:** Don't miss the Thursday evening Exhibitor's Hospitality from 5:30 - 7:00 p.m. Co-Sponsored by CAPC, Participating Districts and Exhibitors. There will be a tempting variety of hors d'oeuvres and fellowship with other cemeterians from districts throughout the state.
- Districts and Exhibitors are encouraged to help make this another successful event. All co-sponsors funds collected will be used for the Thursday evening Exhibitor's Hospitality.
- **Recognition for Hospitality Co-Sponsors:**
 - \$ 50.00 to \$ 99.00 Silver
 - \$ 100.00 to \$ 199.00 Gold
 - Over \$ 199.00 Platinum

Friday, March 24, 2023:

- **Join us Friday Evening**
 - Dinner
 - Music
 - Dancing
 - Photo Booth
- "Honorary Membership Awards"

Saturday, March 25, 2023: Saturday evening will be our Annual Awards Dinner which will include announcing the selection of the Presidents' Award, Trustee & Manager of the Year, Cemeterian of the Year and Ruben Siemens-Wayne Byington Memorial Award.

"Donated Door Prizes are encouraged and appreciated"

Drawings for door prizes donated by Districts and Exhibitors will be held at Friday and Saturday evening events.