Tulare Public Cemetery District

This is an Endowment Care Interment

REGULAR BOARD MEETING
AGENDA

Chairman- Stephen Presant (Steve)
Vice Chairman- Carlos Ramos (Charlie)
Secretary- Patricia Hitlin (Trish)
Treasurer- Michele Lima
Trustee- Xavier Avila

Tulare Public Cemetery – Conference Room **Thursday, March 27, 2025**
900 E. Kern Avenue – Tulare, CA **5:30p.m. – Regular Board Meeting**

Public Information about Meetings:
Documents related to items on the agenda are accessible on District's website at www.tularecemetery.net and available for viewing in a single binder at the entrance of the conference room.
Public Comments – Any member of the public wishing to address the Board shall first identify himself or herself and shall be limited to three(3) minutes (six (6) minutes if a language interpreter is used) unless extended by the chairperson. It is the Board's intent to accommodate all persons who wish to attend open public meetings.

1. **CALL TO ORDER**
2. **ROLL CALL**
3. **PLEDGE OF ALLEGIANCE**
4. **MOMENT OF SILENCE IN MEMORY OF THOSE WHO HAVE PASSED**
5. **RECOGNITION OF VISITORS**
6. **PUBLIC COMMENTS (three (3) minutes per person)**
7. **TRUSTEE COMMENTS (three (3) minutes per person)**
8. **OPEN SESSION - AUDIT REPORTS, ITEMS OF INTEREST & GENERAL BUSINESS:**
   (All items are subject to discussion and possible action by the Board Members.)

   8.1- Approval of Board Meeting Minutes for February 27 and March 7, 2025

   8.2- Discussion on Development Impact Fees

   8.3- Rosenberg Rules of Order Approval

   8.4- Audit Meeting
   - **8.4a-** Review Audit Committee Report
   - **8.4b-** Audit Minutes

   8.5- January and February Financials for 2025

   8.6- Annual Audit Report

   8.7- Correction of Resolution to Transfer Money for Tulare County

   8.8- Proposed Letter of Engagement by an Accounting Firm

   8.9- Report on attendance at the recent California Association Public Cemetery conference

9. DISTRICT MANAGER'S REPORT

10. FUTURE AGENDA ITEMS REQUEST

11. CLOSES SESSION:

11.1a- CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION Significant exposure to litigation (Gov. Code section 54956.9(d)(2).): (1 potential case).

11.2b- CONFERENCE WITH REAL PROPERTY NEGOTIATORS (Gov. Code section 54956.8.) Property: North J St Cemetery; Agency Negotiator: Steve Present; Negotiating Parties: City of Tulare; Under Negotiation: Terms of Sale

12. OPEN SESSION FROM CLOSED SESSION:

12.1a- Announcement Out (if any)

13. ADJOURNMENT

Tulare Public Cemetery District
Regular Board Meeting Minutes
Thursday, February 27 2025

A REGULAR BOARD MEETING WAS HELD ON THURSDAY, FEBRUARY 27, 2025 AT 5:30 PM, IN THE CONFERENCE ROOM, LOCATED AT 900 EAST KERN AVENUE, TULARE, CA.

BOARD MEMBERS PRESENT:
Chairman, Stephen Presant (Steve), Vice Chairman, Carlos Ramos (Charlie), Secretary, Patricia Hitlin (Trish) and Trustee Xavier Avila

BOARD MEMBERS ABSENT:
Trustee, Michele Lima

STAFF PRESENT:
District Manager, Clara Bernardo

1. CALL TO ORDER:
The Regular Board Meeting was called to order at 5:31 pm by Chairman Steve Presant

2. ROLL CALL:
Steve, Charlie, Trish and Xavier

3. PLEDGE OF ALLEGIANCE:
Secretary, Trish led the Pledge of Allegiance

4. MOMENT OF SILENCE IN MEMORY OF THOSE WHO HAVE PASSED

5. RECONGNITION OF VISITORS:
18 visitors

6. PUBLIC COMMENTS:
9 public comment

7. TRUSTEE COMMENTS:
2 Trustee comments

8. OPEN SESSION- AUDIT REPORTS, ITEMS OF INTEREST & GENERAL BUSINESS:
(All items are subject for discussion and possible action by the Board.)

8.5- Gopher report:

8.5a- Caddyshack Rodent Service presentation and bids
Brain Silveira gave presentation on the rodent services the business provides. No action taken

8.7- Public Meeting to consider increases of fees for various burial services effective March 1, 2025:
Tabled

8.1- Approval of minutes for Regular Board Meeting January 23, 2025:
Xavier motion, Charlie second to approve minutes of January 23, 2025. Vote 4/0 motion passes

8.2- Audit Meeting:

8.2a- Review Audit Committee Report

Steve grave update

8.2b- Audit minutes of January 15, 2025:

The Audit Committee approved the minutes for January 15, 2025

8.3- December 2024 financials:

Charlie motions, Trish seconds to approve December 2024 financials. Vote 3/1 Xavier nay motion passes

8.4- Tree Issues at Kern:

8.4a- Sanchez Brothers tree bids:

Xavier motions, Charlie seconds to approve to remove the tree with the fungus and create a resolution to transfer $1,850.00 out of the endowment fund. Vote 4/0 motion passes

8.6- Memorial Tree request for Keegan Tripp:

Removed

8.8- Correction on Manager's Contract:

Charlie motion, Trish seconds to correct the District Manager's contract as written. Vote 3/1 Xavier abstain motion passes

8.9- Creation/Change of Committees:

Tabled

9.- DISTRICT MANGER'S REPORT:

9a- the grounds have been aerated and seeded with top soil
9b- Start watering the grounds on March 1st
9c- Sprinklers are fixed
9d- 7 full time employees and 2 part time employees that work at the city
9e- The office doors are open

10- FUTURE AGENDA ITEMS REQUEST:

10a- Public Meeting to consider increases of fees for various burial services
10b- Create a resolution for $1000.00

11- ADJOURNMENT:

Chairman Presant adjourned the meeting at 8:13 pm.

Respectfully Submitted,

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Board Secretary

Tulare Public Cemetery District
Special Board Meeting Minutes
Friday, March 7, 2025

A SPECIAL BOARD MEETING WAS HELD ON FRIDAY, MARCH 7, 2025 AT 6:00 PM, IN THE CONFERENCE ROOM LOCATED AT 900 E. KERN AVENUE, TULARE, CA.

BOARD MEMBERS PRESENT: Chairman Stephen Presant (Steve), Vice Chairman Carlos Ramos (Charlie), Secretary Patricia Hitlin (Trish)

BOARD MEMBERS ABSENT: Trustees, Michele Lima and Xavier Avila

STAFF PRESENT: District Manager Clara Bernardo

1. CALL TO ORDER:
The Special Board Meeting was called to order at pm by Chairman Stephen Presant

2. ROLL CALL:
Steve, Charlie, Trish

3. PUBLIC COMMENTS (three (3) minutes per person:
4 public comments

Xavier arrived at 6:16 pm

4. TRUSTEE COMMENTS (three (3) minutes per person:
4 Trustee comments

5. Review of proposed plots designs and landscaping ideas at Oleander Lane
Discussion no action. Board will be it back to future meeting

6. Bench Policy
Up for review and discussion. Board will be it back to future meeting

7. Presentation regarding Burial Rights and Assignment Designation for Kern Cemetery Section H Graves 1323 and 1324
Anna Limon and Virginia Medina gave presentation on Section H Graves 1323 and 1324

Chairman Steve Presant adjourned to closed session at 8:08 pm

8. CLOSED SESSION: CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION (Gov. Code section 54956.9(d)(2).): 1 Matter.

Board returned to opened session at 9:12 pm

9. OPEN SESSION FROM CLOSED SESSION:
9.1- Announcement Out (if any)
Counsel Brian Hughes made presentation of closed meeting. Anna Limon and Virginia Medina will made decision and follow up with Counsel Brian Hughes

10. ADJOURNMENT:
Chairman, Stephen Presant adjourned meeting at 9:27 pm

Respectfully Submitted,

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Board Secretary

Rosenberg's Rules of Order

REVISED 2011

Simple Rules of Parliamentary Procedure for the 21st Century

By Judge Dave Rosenberg

LEAGUE® OF CALIFORNIA CITIES

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About the Author

Dave Rosenberg is a Superior Court Judge in Yolo County. He has served as presiding judge of his court, and as presiding judge of the Superior Court Appellate Division. He also has served as chair of the Trial Court Presiding Judges Advisory Committee (the committee composed of all 58 California presiding judges) and as an advisory member of the California Judicial Council. Prior to his appointment to the bench, Rosenberg was member of the Yolo County Board of Supervisors, where he served two terms as chair. Rosenberg also served on the Davis City Council, including two terms as mayor. He has served on the senior staff of two governors, and worked for 19 years in private law practice. Rosenberg has served as a member and chair of numerous state, regional and local boards. Rosenberg chaired the California State Lottery Commission, the California Victim Compensation and Government Claims Board, the Yolo-Solano Air Quality Management District, the Yolo County Economic Development Commission, and the Yolo County Criminal Justice Cabinet. For many years, he has taught classes on parliamentary procedure and has served as parliamentarian for large and small bodies.

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Introduction

The rules of procedure at meetings should be simple enough for most people to understand. Unfortunately, that has not always been the case. Virtually all clubs, associations, boards, councils and bodies follow a set of rules — *Robert's Rules of Order* — which are embodied in a small, but complex, book. Virtually no one I know has actually read this book cover to cover. Worse yet, the book was written for another time and for another purpose. If one is chairing or running a parliament, then *Robert's Rules of Order* is a dandy and quite useful handbook for procedure in that complex setting. On the other hand, if one is running a meeting of say, a five-member body with a few members of the public in attendance, a simplified version of the rules of parliamentary procedure is in order.

Hence, the birth of *Rosenberg's Rules of Order*.

What follows is my version of the rules of parliamentary procedure, based on my decades of experience chairing meetings in state and local government. These rules have been simplified for the smaller bodies we chair or in which we participate, slimmed down for the 21st Century, yet retaining the basic tenets of order to which we have grown accustomed. Interestingly enough, *Rosenberg's Rules* has found a welcoming audience. Hundreds of cities, counties, special districts, committees, boards, commissions, neighborhood associations and private corporations and companies have adopted *Rosenberg's Rules* in lieu of *Robert's Rules* because they have found them practical, logical, simple, easy to learn and user friendly.

This treatise on modern parliamentary procedure is built on a foundation supported by the following four pillars:

1. **Rules should establish order.** The first purpose of rules of parliamentary procedure is to establish a framework for the orderly conduct of meetings.
2. **Rules should be clear.** Simple rules lead to wider understanding and participation. Complex rules create two classes: those who understand and participate; and those who do not fully understand and do not fully participate.
3. **Rules should be user friendly.** That is, the rules must be simple enough that the public is invited into the body and feels that it has participated in the process.
4. **Rules should enforce the will of the majority while protecting the rights of the minority.** The ultimate purpose of rules of procedure is to encourage discussion and to facilitate decision making by the body. In a democracy, majority rules. The rules must enable the majority to express itself and fashion a result, while permitting the minority to also express itself, but not dominate, while fully participating in the process.

Establishing a Quorum

The starting point for a meeting is the establishment of a quorum. A quorum is defined as the minimum number of members of the body who must be present at a meeting for business to be legally transacted. The default rule is that a quorum is one more than half the body. For example, in a five-member body a quorum is three. When the body has three members present, it can legally transact business. If the body has less than a quorum of members present, it cannot legally transact business. And even if the body has a quorum to begin the meeting, the body can lose the quorum during the meeting when a member departs (or even when a member leaves the dais). When that occurs the body loses its ability to transact business until and unless a quorum is reestablished.

The default rule, identified above, however, gives way to a specific rule of the body that establishes a quorum. For example, the rules of a particular five-member body may indicate that a quorum is four members for that particular body. The body must follow the rules it has established for its quorum. In the absence of such a specific rule, the quorum is one more than half the members of the body.

The Role of the Chair

While all members of the body should know and understand the rules of parliamentary procedure, it is the chair of the body who is charged with applying the rules of conduct of the meeting. The chair should be well versed in those rules. For all intents and purposes, the chair makes the final ruling on the rules every time the chair states an action. In fact, all decisions by the chair are final unless overruled by the body itself.

Since the chair runs the conduct of the meeting, it is usual courtesy for the chair to play a less active role in the debate and discussion than other members of the body. This does not mean that the chair should not participate in the debate or discussion. To the contrary, as a member of the body, the chair has the full right to participate in the debate, discussion and decision-making of the body. What the chair should do, however, is strive to be the last to speak at the discussion and debate stage. The chair should not make or second a motion unless the chair is convinced that no other member of the body will do so at that point in time.

The Basic Format for an Agenda Item Discussion

Formal meetings normally have a written, often published agenda. Informal meetings may have only an oral or understood agenda. In either case, the meeting is governed by the agenda and the agenda constitutes the body's agreed-upon roadmap for the meeting. Each agenda item can be handled by the chair in the following basic format:

First, the chair should clearly announce the agenda item number and should clearly state what the agenda item subject is. The chair should then announce the format (which follows) that will be followed in considering the agenda item.

Second, following that agenda format, the chair should invite the appropriate person or persons to report on the item, including any recommendation that they might have. The appropriate person or persons may be the chair, a member of the body, a staff person, or a committee chair charged with providing input on the agenda item.

Third, the chair should ask members of the body if they have any technical questions of clarification. At this point, members of the body may ask clarifying questions to the person or persons who reported on the item, and that person or persons should be given time to respond.

Fourth, the chair should invite public comments, or if appropriate at a formal meeting, should open the public meeting for public input. If numerous members of the public indicate a desire to speak to the subject, the chair may limit the time of public speakers. At the conclusion of the public comments, the chair should announce that public input has concluded (or the public hearing, as the case may be, is closed).

Fifth, the chair should invite a motion. The chair should announce the name of the member of the body who makes the motion.

Sixth, the chair should determine if any member of the body wishes to second the motion. The chair should announce the name of the member of the body who seconds the motion. It is normally good practice for a motion to require a second before proceeding to ensure that it is not just one member of the body who is interested in a particular approach. However, a second is not an absolute requirement, and the chair can proceed with consideration and vote on a motion even when there is no second. This is a matter left to the discretion of the chair.

Seventh, if the motion is made and seconded, the chair should make sure everyone understands the motion.

This is done in one of three ways:

1. The chair can ask the maker of the motion to repeat it;
2. The chair can repeat the motion; or
3. The chair can ask the secretary or the clerk of the body to repeat the motion.

Eighth, the chair should now invite discussion of the motion by the body. If there is no desired discussion, or after the discussion has ended, the chair should announce that the body will vote on the motion. If there has been no discussion or very brief discussion, then the vote on the motion should proceed immediately and there is no need to repeat the motion. If there has been substantial discussion, then it is normally best to make sure everyone understands the motion by repeating it.

Ninth, the chair takes a vote. Simply asking for the "ayes" and then asking for the "nays" normally does this. If members of the body do not vote, then they "abstain." Unless the rules of the body provide otherwise (or unless a super majority is required as delineated later in these rules), then a simple majority (as defined in law or the rules of the body as delineated later in these rules) determines whether the motion passes or is defeated.

Tenth, the chair should announce the result of the vote and what action (if any) the body has taken. In announcing the result, the chair should indicate the names of the members of the body, if any, who voted in the minority on the motion. This announcement might take the following form: "The motion passes by a vote of 3-2, with Smith and Jones dissenting. We have passed the motion requiring a 10-day notice for all future meetings of this body."

Motions in General

Motions are the vehicles for decision making by a body. It is usually best to have a motion before the body prior to commencing discussion of an agenda item. This helps the body focus.

Motions are made in a simple two-step process. First, the chair should recognize the member of the body. Second, the member of the body makes a motion by preceding the member's desired approach with the words "I move … "

A typical motion might be: "I move that we give a 10-day notice in the future for all our meetings."

The chair usually initiates the motion in one of three ways:

1. **Inviting the members of the body to make a motion,** for example, "A motion at this time would be in order."
2. **Suggesting a motion to the members of the body,** "A motion would be in order that we give a 10-day notice in the future for all our meetings."
3. **Making the motion.** As noted, the chair has every right as a member of the body to make a motion, but should normally do so only if the chair wishes to make a motion on an item but is convinced that no other member of the body is willing to step forward to do so at a particular time.

The Three Basic Motions

There are three motions that are the most common and recur often at meetings:

The basic motion. The basic motion is the one that puts forward a decision for the body's consideration. A basic motion might be: "I move that we create a five-member committee to plan and put on our annual fundraiser."

The motion to amend. If a member wants to change a basic motion that is before the body, they would move to amend it. A motion to amend might be: "I move that we amend the motion to have a 10-member committee." A motion to amend takes the basic motion that is before the body and seeks to change it in some way.

The substitute motion. If a member wants to completely do away with the basic motion that is before the body, and put a new motion before the body, they would move a substitute motion. A substitute motion might be: "I move a substitute motion that we cancel the annual fundraiser this year."

"Motions to amend" and "substitute motions" are often confused, but they are quite different, and their effect (if passed) is quite different. A motion to amend seeks to retain the basic motion on the floor, but modify it in some way. A substitute motion seeks to throw out the basic motion on the floor, and substitute a new and different motion for it. The decision as to whether a motion is really a "motion to amend" or a "substitute motion" is left to the chair. So if a member makes what that member calls a "motion to amend," but the chair determines that it is really a "substitute motion," then the chair's designation governs.

A "friendly amendment" is a practical parliamentary tool that is simple, informal, saves time and avoids bogging a meeting down with numerous formal motions. It works in the following way: In the discussion on a pending motion, it may appear that a change to the motion is desirable or may win support for the motion from some members. When that happens, a member who has the floor may simply say, "I want to suggest a friendly amendment to the motion." The member suggests the friendly amendment, and if the maker and the person who seconded the motion pending on the floor accepts the friendly amendment, that now becomes the pending motion on the floor. If either the maker or the person who seconded rejects the proposed friendly amendment, then the proposer can formally move to amend.

Multiple Motions Before the Body

There can be up to three motions on the floor at the same time. The chair can reject a fourth motion until the chair has dealt with the three that are on the floor and has resolved them. This rule has practical value. More than three motions on the floor at any given time is confusing and unwieldy for almost everyone, including the chair.

When there are two or three motions on the floor (after motions and seconds) at the same time, the vote should proceed *first* on the *last* motion that is made. For example, assume the first motion is a basic "motion to have a five-member committee to plan and put on our annual fundraiser." During the discussion of this motion, a member might make a second motion to "amend the main motion to have a 10-member committee, not a five-member committee to plan and put on our annual fundraiser." And perhaps, during that discussion, a member makes yet a third motion as a "substitute motion that we not have an annual fundraiser this year." The proper procedure would be as follows:

First, the chair would deal with the *third* (the last) motion on the floor, the substitute motion. After discussion and debate, a vote would be taken first on the third motion. If the substitute motion *passed*, it would be a substitute for the basic motion and would eliminate it. The first motion would be moot, as would the second motion (which sought to amend the first motion), and the action on the agenda item would be completed on the passage by the body of the third motion (the substitute motion). No vote would be taken on the first or second motions.

Second, if the substitute motion *failed*, the chair would then deal with the second (now the last) motion on the floor, the motion to amend. The discussion and debate would focus strictly on the amendment (should the committee be five or 10 members). If the motion to amend *passed*, the chair would then move to consider the main motion (the first motion) as *amended*. If the motion to amend *failed*, the chair would then move to consider the main motion (the first motion) in its original format, not amended.

Third, the chair would now deal with the first motion that was placed on the floor. The original motion would either be in its original format (five-member committee), or if *amended*, would be in its amended format (10-member committee). The question on the floor for discussion and decision would be whether a committee should plan and put on the annual fundraiser.

To Debate or Not to Debate

The basic rule of motions is that they are subject to discussion and debate. Accordingly, basic motions, motions to amend, and substitute motions are all eligible, each in their turn, for full discussion before and by the body. The debate can continue as long as members of the body wish to discuss an item, subject to the decision of the chair that it is time to move on and take action.

There are exceptions to the general rule of free and open debate on motions. The exceptions all apply when there is a desire of the body to move on. The following motions are not debatable (that is, when the following motions are made and seconded, the chair must immediately call for a vote of the body without debate on the motion):

Motion to adjourn. This motion, if passed, requires the body to immediately adjourn to its next regularly scheduled meeting. It requires a simple majority vote.

Motion to recess. This motion, if passed, requires the body to immediately take a recess. Normally, the chair determines the length of the recess which may be a few minutes or an hour. It requires a simple majority vote.

Motion to fix the time to adjourn. This motion, if passed, requires the body to adjourn the meeting at the specific time set in the motion. For example, the motion might be: "I move we adjourn this meeting at midnight." It requires a simple majority vote.

Motion to table. This motion, if passed, requires discussion of the agenda item to be halted and the agenda item to be placed on "hold." The motion can contain a specific time in which the item can come back to the body. "I move we table this item until our regular meeting in October." Or the motion can contain no specific time for the return of the item, in which case a motion to take the item off the table and bring it back to the body will have to be taken at a future meeting. A motion to table an item (or to bring it back to the body) requires a simple majority vote.

Motion to limit debate. The most common form of this motion is to say, "I move the previous question" or "I move the question" or "I call the question" or sometimes someone simply shouts out "question." As a practical matter, when a member calls out one of these phrases, the chair can expedite matters by treating it as a "request" rather than as a formal motion. The chair can simply inquire of the body, "any further discussion?" If no one wishes to have further discussion, then the chair can go right to the pending motion that is on the floor. However, if even one person wishes to discuss the pending motion further, then at that point, the chair should treat the call for the "question" as a formal motion, and proceed to it.

When a member of the body makes such a motion ("I move the previous question"), the member is really saying: "I've had enough debate. Let's get on with the vote." When such a motion is made, the chair should ask for a second, stop debate, and vote on the motion to limit debate. The motion to limit debate requires a two-thirds vote of the body.

NOTE: A motion to limit debate could include a time limit. For example: "I move we limit debate on this agenda item to 15 minutes." Even in this format, the motion to limit debate requires a two-thirds vote of the body. A similar motion is a *motion to object to consideration of an item.* This motion is not debatable, and if passed, precludes the body from even considering an item on the agenda. It also requires a two-thirds vote.

Majority and Super Majority Votes

In a democracy, a simple majority vote determines a question. A tie vote means the motion fails. So in a seven-member body, a vote of 4-3 passes the motion. A vote of 3-3 with one abstention means the motion fails. If one member is absent and the vote is 3-3, the motion still fails.

All motions require a simple majority, but there are a few exceptions. The exceptions come up when the body is taking an action which effectively cuts off the ability of a minority of the body to take an action or discuss an item. These extraordinary motions require a two-thirds majority (a super majority) to pass:

Motion to limit debate. Whether a member says, "I move the previous question," or "I move the question," or "I call the question," or "I move to limit debate," it all amounts to an attempt to cut off the ability of the minority to discuss an item, and it requires a two-thirds vote to pass.

Motion to close nominations. When choosing officers of the body (such as the chair), nominations are in order either from a nominating committee or from the floor of the body. A motion to close nominations effectively cuts off the right of the minority to nominate officers and it requires a two-thirds vote to pass.

Motion to object to the consideration of a question. Normally, such a motion is unnecessary since the objectionable item can be tabled or defeated straight up. However, when members of a body do not even want an item on the agenda to be considered, then such a motion is in order. It is not debatable, and it requires a two-thirds vote to pass.

Motion to suspend the rules. This motion is debatable, but requires a two-thirds vote to pass. If the body has its own rules of order, conduct or procedure, this motion allows the body to suspend the rules for a particular purpose. For example, the body (a private club) might have a rule prohibiting the attendance at meetings by non-club members. A motion to suspend the rules would be in order to allow a non-club member to attend a meeting of the club on a particular date or on a particular agenda item.

Counting Votes

The matter of counting votes starts simple, but can become complicated.

Usually, it's pretty easy to determine whether a particular motion passed or whether it was defeated. If a simple majority vote is needed to pass a motion, then one vote more than 50 percent of the body is required. For example, in a five-member body, if the vote is three in favor and two opposed, the motion passes. If it is two in favor and three opposed, the motion is defeated.

If a two-thirds majority vote is needed to pass a motion, then how many affirmative votes are required? The simple rule of thumb is to count the "no" votes and double that count to determine how many "yes" votes are needed to pass a particular motion. For example, in a seven-member body, if two members vote "no" then the "yes" vote of at least four members is required to achieve a two-thirds majority vote to pass the motion.

What about tie votes? In the event of a tie, the motion always fails since an affirmative vote is required to pass any motion. For example, in a five-member body, if the vote is two in favor and two opposed, with one member absent, the motion is defeated.

Vote counting starts to become complicated when members vote "abstain" or in the case of a written ballot, cast a blank (or unreadable) ballot. Do these votes count, and if so, how does one count them? The starting point is always to check the statutes.

In California, for example, for an action of a board of supervisors to be valid and binding, the action must be approved by a majority of the board. (California Government Code Section 25005.) Typically, this means three of the five members of the board must vote affirmatively in favor of the action. A vote of 2-1 would not be sufficient. A vote of 3-0 with two abstentions would be sufficient. In general law cities in

California, as another example, resolutions or orders for the payment of money and all ordinances require a recorded vote of the total members of the city council. (California Government Code Section 36936.) Cities with charters may prescribe their own vote requirements. Local elected officials are always well-advised to consult with their local agency counsel on how state law may affect the vote count.

After consulting state statutes, step number two is to check the rules of the body. If the rules of the body say that you count votes of "those present" then you treat abstentions one way. However, if the rules of the body say that you count the votes of those "present and voting," then you treat abstentions a different way. And if the rules of the body are silent on the subject, then the general rule of thumb (and default rule) is that you count all votes that are "present and voting."

Accordingly, under the "present and voting" system, you would **NOT** count abstention votes on the motion. Members who abstain are counted for purposes of determining quorum (they are "present"), but you treat the abstention votes on the motion as if they did not exist (they are not "voting"). On the other hand, if the rules of the body specifically say that you count votes of those "present" then you **DO** count abstention votes both in establishing the quorum and on the motion. In this event, the abstention votes act just like "no" votes.

How does this work in practice? Here are a few examples.

Assume that a five-member city council is voting on a motion that requires a simple majority vote to pass, and assume further that the body has no specific rule on counting votes. Accordingly, the default rule kicks in and we count all votes of members that are "present and voting." If the vote on the motion is 3-2, the motion passes. If the motion is 2-2 with one abstention, the motion fails.

Assume a five-member city council voting on a motion that requires a two-thirds majority vote to pass, and further assume that the body has no specific rule on counting votes. Again, the default rule applies. If the vote is 3-2, the motion fails for lack of a two-thirds majority. If the vote is 4-1, the motion passes with a clear two-thirds majority. A vote of three "yes," one "no" and one "abstain" also results in passage of the motion. Once again, the abstention is counted only for the purpose of determining quorum, but on the actual vote on the motion, it is as if the abstention vote never existed — so an effective 3-1 vote is clearly a two-thirds majority vote.

Now, change the scenario slightly. Assume the same five-member city council voting on a motion that requires a two-thirds majority vote to pass, but now assume that the body **DOES** have a specific rule requiring a two-thirds vote of members "present." Under this specific rule, we must count the members present not only for quorum but also for the motion. In this scenario, any abstention has the same force and effect as if it were a "no" vote. Accordingly, if the votes were three "yes," one "no" and one "abstain," then the motion fails. The abstention in this case is treated like a "no" vote and effective vote of 3-2 is not enough to pass two-thirds majority muster.

Now, exactly how does a member cast an "abstention" vote? Any time a member votes "abstain" or says, "I abstain," that is an abstention. However, if a member votes "present" that is also treated as an abstention (the member is essentially saying, "Count me for purposes of a quorum, but my vote on the issue is abstain.") In fact, any manifestation of intention not to vote either "yes" or "no" on the pending motion may be treated by the chair as an abstention. If written ballots are cast, a blank or unreadable ballot is counted as an abstention as well.

Can a member vote "absent" or "count me as absent?" Interesting question. The ruling on this is up to the chair. The better approach is for the chair to count this as if the member had left his/her chair and is actually "absent." That, of course, affects the quorum. However, the chair may also treat this as a vote to abstain, particularly if the person does not actually leave the dais.

The Motion to Reconsider

There is a special and unique motion that requires a bit of explanation all by itself; the motion to reconsider. A tenet of parliamentary procedure is finality. After vigorous discussion, debate and a vote, there must be some closure to the issue. And so, after a vote is taken, the matter is deemed closed, subject only to reopening if a proper motion to consider is made and passed.

A motion to reconsider requires a majority vote to pass like other garden-variety motions, but there are two special rules that apply only to the motion to reconsider.

First, is the matter of timing. A motion to reconsider must be made at the meeting where the item was first voted upon. A motion to reconsider made at a later time is untimely. (The body, however, can always vote to suspend the rules and, by a two-thirds majority, allow a motion to reconsider to be made at another time.)

Second, a motion to reconsider may be made only by certain members of the body. Accordingly, a motion to reconsider may be made only by a member who voted in the majority on the original motion. If such a member has a change of heart, he or she may make the motion to reconsider (any other member of the body — including a member who voted in the minority on the original motion — may second the motion). If a member who voted in the minority seeks to make the motion to reconsider, it must be ruled out of order. The purpose of this rule is finality. If a member of minority could make a motion to reconsider, then the item could be brought back to the body again and again, which would defeat the purpose of finality.

If the motion to reconsider passes, then the original matter is back before the body, and a new original motion is in order. The matter may be discussed and debated as if it were on the floor for the first time.

Courtesy and Decorum

The rules of order are meant to create an atmosphere where the members of the body and the members of the public can attend to business efficiently, fairly and with full participation. At the same time, it is up to the chair and the members of the body to maintain common courtesy and decorum. Unless the setting is very informal, it is always best for only one person at a time to have the floor, and it is always best for every speaker to be first recognized by the chair before proceeding to speak.

The chair should always ensure that debate and discussion of an agenda item focuses on the item and the policy in question, not the personalities of the members of the body. Debate on policy is healthy, debate on personalities is not. The chair has the right to cut off discussion that is too personal, is too loud, or is too crude.

Debate and discussion should be focused, but free and open. In the interest of time, the chair may, however, limit the time allotted to speakers, including members of the body.

Can a member of the body interrupt the speaker? The general rule is "no." There are, however, exceptions. A speaker may be interrupted for the following reasons:

Privilege. The proper interruption would be, "point of privilege." The chair would then ask the interrupter to "state your point." Appropriate points of privilege relate to anything that would interfere with the normal comfort of the meeting. For example, the room may be too hot or too cold, or a blowing fan might interfere with a person's ability to hear.

Order. The proper interruption would be, "point of order." Again, the chair would ask the interrupter to "state your point." Appropriate points of order relate to anything that would not be considered appropriate conduct of the meeting. For example, if the chair moved on to a vote on a motion that permits debate without allowing that discussion or debate.

Appeal. If the chair makes a ruling that a member of the body disagrees with, that member may appeal the ruling of the chair. If the motion is seconded, and after debate, if it passes by a simple majority vote, then the ruling of the chair is deemed reversed.

Call for orders of the day. This is simply another way of saying, "return to the agenda." If a member believes that the body has drifted from the agreed-upon agenda, such a call may be made. It does not require a vote, and when the chair discovers that the agenda has not been followed, the chair simply reminds the body to return to the agenda item properly before them. If the chair fails to do so, the chair's determination may be appealed.

Withdraw a motion. During debate and discussion of a motion, the maker of the motion on the floor, at any time, may interrupt a speaker to withdraw his or her motion from the floor. The motion is immediately deemed withdrawn, although the chair may ask the person who seconded the motion if he or she wishes to make the motion, and any other member may make the motion if properly recognized.

Special Notes About Public Input

The rules outlined above will help make meetings very public-friendly. But in addition, and particularly for the chair, it is wise to remember three special rules that apply to each agenda item:

Rule One: Tell the public what the body will be doing.

Rule Two: Keep the public informed while the body is doing it.

Rule Three: When the body has acted, tell the public what the body did.

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Tulare Public Cemetery District
Audit Committee Meeting Minutes
February 18, 2025

CALL TO ORDER:
The Tulare Public Cemetery Audit Committee meeting on February 18, 2025, was called to order at 5:30 pm at 900 E Kern Ave, Tulare, California by Committee Chair Steve Presant and Committee Member Michele Lima. District Manager Clara Bernardo was in attendance.

RECOGNITION OF VISITORS: There were no visitors

PUBLIC COMMENT: There were no comments

OPEN SESSION:

5.1 – Lima moved and Presant seconded recommended approval of the minutes of January 15, 2025. Vote (2-0)

5.2 – Reviewed and recommended approval of December 2024 financials with corrections to expenses and quarterly interest- Vote (2-0).

5.3 – Reviewed December financials to annual budget at six-month mark.

5.4 – Reviewed Draft annual audit and spoke on phone with auditor.

5.5 – The District Manager Reported: Nothing to report.

ADJOURNMENT:
Presant adjourned the meeting at 7:25 pm.

Respectfully Submitted,

____
Audit Committee Member

Tulare Public Cemetery District
Balance Sheet
As of January 31, 2025

	Jan 31, 25
ASSETS	
Current Assets	
Checking/Savings	
00 · Clearing Acct.	822.96
10100 · Petty Cash	500.00
10150 · Bank of The Sierra - CHK ACCT	153,467.51
10500 · Cash in Treasury (772)	263,337.81
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,797,124.28
Total 10600 · Endowment - Reserved (773)	2,113,142.20
10700 · Cash in Expansion Account (807)	225,931.01
10900 · Endowment - Unreserved (817)	297,495.68
10950 · Pre-Need Payment Plan (886)	257,351.88
Total Checking/Savings	3,312,049.05
Accounts Receivable	
11010 · Receivable - Pre-Need Pmt Plan	149,981.50
11020 · Other Accounts Receivable	826.44
Total Accounts Receivable	150,807.94
Other Current Assets	
11300 · Prepaid Expense	
11320 · Prepaid Workers Compensation	16,476.50
11330 · Prepaid Liability Insurance	22,305.44
11340 · Prepaid Property Insurance	2,344.19
Total 11300 · Prepaid Expense	41,126.13
12001 · Undeposited Funds	4,035.18
12101 · Inventory Asset	28,353.24
Total Other Current Assets	73,514.55
Total Current Assets	3,536,371.54
TOTAL ASSETS	**3,536,371.54**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	108,531.07
Total Accounts Payable	108,531.07
Other Current Liabilities	
25600 · PTO Accruals	4,537.35
25500 · Sales Tax Payable	3,291.38
Total Other Current Liabilities	7,828.73

Tulare Public Cemetery District
Balance Sheet
As of January 31, 2025

	Jan 31, 25
Total Current Liabilities	116,359.80
Total Liabilities	116,359.80
Equity	
30000 · Fund Balance	2,799,148.20
31100 · Retain Earnings	437,394.81
Net Income	183,468.73
Total Equity	3,420,011.74
TOTAL LIABILITIES & EQUITY	**3,536,371.54**

Tulare Public Cemetery District
Profit & Loss Budget Performance
January 2025

	Jan 25	Budget	Jul '24 - Jan 25	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
3999 · Total Beginning Cash Available	0		0	0	0
4000 · County Taxes					
4001 · Current Secured	14,835		152,235		
4000 · County Taxes - Other	0	20,833	0	145,833	250,000
***Total 4000 · County Taxes*	14,835	20,833	152,235	145,833	250,000
***4801 · Interest Income - 772*	0	583	4,952	4,083	7,000
***4801.1 · Transfer from Funds*	0	8,333	0	58,333	100,000
5400 · Charges for Current Services					
5400.1 · Grave	21,500		147,115		
5400.2 · Niche	1,304		13,041		
5400.3 · Open and Close	28,800		189,530		
5400.4 · Administration	11,100		69,600		
5400.5 · Vault Installation	5,206		32,705		
5400.6 · Out of District Fee	534		13,239		
5400.7 · Transfer Fees	1,350		2,250		
5400.8 · Payment Plan Contract Fees	784		1,389		
5400.10 · Saturday Service Fee	0		6,400		
5400.11 · Add On Packages	0		280		
5400 · Charges for Current Services - Other	0	74,167	0	519,167	890,000
***Total 5400 · Charges for Current Services*	70,578	74,167	475,549	519,167	890,000
5450 · Concrete Base Sales	5,600	5,000	35,400	35,000	60,000
5460 · Vault Sales	15,657	12,500	94,275	87,500	150,000
5470 · Vase Sales	0		100		
5805 · Misc. Revenue	140	833	4,201	5,833	10,000
5834 · Restitution	0		0	0	0
5835 · Other Revenue	0	208	0	1,458	2,500
***Total Income*	106,810	122,457	766,712	857,207	1,469,500
Cost of Goods Sold					
5900 · Concrete Base for Headstones	5,600	5,000	35,400	35,000	60,000
5901 · Vault Costs	7,889	5,833	41,554	40,833	70,000
5905 · Vase Costs	0	0	0	0	0
5908 · Emblem for Urn Costs	0		0	0	0
5915 · Miscellaneous Service Supplies	0	83	53	583	1,000
***Total COGS*	13,489	10,916	77,007	76,416	131,000
Gross Profit	93,321	111,541	689,705	780,791	1,338,500
Expense					
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	32,012	44,167	252,707	309,167	530,000
6002 · Overtime	350	1,000	6,836	7,000	12,000
6004 · Health Insurance Benefits	4,904	8,167	36,749	57,167	98,000
6005 · Extra Help	9,120	3,375	88,884	23,625	40,500
6008 · Directors Fees	1,525	563	3,525	3,938	6,750
6011 · Retirement-SD Portion	3,345	3,500	27,506	24,500	42,000
6012 · Social Security and Medicare	2,572	3,708	21,377	25,958	44,500
6015 · Workers Compensation Ins	3,253	3,253	22,560	22,771	39,036
6016 · Unemployment Ins.	1,345	300	1,660	2,100	3,600
6017 · PTO Accrued Payout	0	1,250	13,245	8,750	15,000

Tulare Public Cemetery District
Profit & Loss Budget Performance
January 2025

	Jan 25	Budget	Jul '24 - Jan 25	YTD Budget	Annual Budget
6018 · Other	0		0	0	0
6000 · Payroll and Employee Benefits - Other	126		126		
***Total 6000 · Payroll and Employee Benefits*	58,552	69,283	475,175	484,976	831,386
7003 · County Tax Admin Fees					
70031 · Finance Charges / Fees	246		246		
7003 · County Tax Admin Fees - Other	0	483	0	3,383	5,800
***Total 7003 · County Tax Admin Fees*	246	483	246	3,383	5,800
7004 · Clothing and Personal Supplies					
70042 · PPE - Personal Protective Equip	121		890		
70043 · First Aid Supplies	106		928		
7004 · Clothing and Personal Supplies - Other	0	500	511	3,500	6,000
***Total 7004 · Clothing and Personal Supplies*	227	500	2,329	3,500	6,000
7005 · Telecommunications					
70051 · Internet	143		860		
70052 · Phone Lines	605		3,008		
70053 · Tablet	25		98		
7005 · Telecommunications - Other	242	958	3,229	6,708	11,500
***Total 7005 · Telecommunications*	1,015	958	7,195	6,708	11,500
7006 · Vaults and Liners	0	0	0	0	0
7008 · Freight/Delivery Fees	0	42	0	292	500
7009 · Household Supplies	0	42	533	292	500
7010 · Insurance					
70101 · General Liability Insurance	4,461		30,878		
70102 · Property Insurance	469		3,282		
70103 · Auto Insurance	0		8		
70104 · Mobile Equipment Insurance	0		2,592		
70105 · Crime/Bond Insurance	0		176		
70106 · Cyber Liability Contribution	0		673		
7010 · Insurance - Other	0	5,188	0	36,317	62,258
***Total 7010 · Insurance*	4,930	5,188	37,609	36,317	62,258
7011 · Concrete Base for Headstones	0		0	0	0
7025 · Mileage Reimbursement Expense	0	100	1,103	700	1,200
7030 · Maintenance and Repairs					
70200 · Repair & Main. - KERN Equipment	5,550		14,953		
70201 · Equipment & Supplies for Servic	0		7,463		
70203 · Diesel KERN for Equipment	0		2,441		
70204 · Unleaded - KERN Fuel for Equip	0		2,194		
70205 · Unleaded - North Fuel Equip	0		467		
70206 · Repair & Main. -North Equipment	774		3,745		
70207 · Diesel NORTH for Equipment	0		1,242		
70209 · Sprinkler NORTH Repairs/Supply	0		108		
70210 · Tools -KERN Ground Maintenance	0		970		
70211 · Repair & Main.-KERN Location	0		13,932		
70213 · Fence Repairs North J Cemetery	0		704		
70215 · Tools - North Ground Maintenan	0		152		
70300 · Repair & Main. - Outside KERN	0		750		
70301 · Safety Supplies & Compliance	0		531		
70305 · Repair & Main. - Headstones/Con	0		5,400		
70307 · Repair & Maint.-Outside North	0		1,449		

Tulare Public Cemetery District
Profit & Loss Budget Performance
January 2025

	Jan 25	Budget	Jul '24 - Jan 25	YTD Budget	Annual Budget
70308 · Weed Control Spray for Grounds	919		8,115		
70309 · Sprinkler KERN Repairs/Supplies	15		20,553		
70310 · Grounds Tools for Maintenance	124		226		
70311 · Landscaping -flowers grass tree	0		2,597		
70400 · Repair & Main. - Building Kern	0		214		
70401 · Pest Control	100		2,846		
7030 · Maintenance and Repairs - Other	12,398	13,333	22,771	93,333	160,000
***Total 7030 · Maintenance and Repairs*	19,880	13,333	113,823	93,333	160,000
7036 · Office Supplies and Expense					
61000- Copier/Equipment Lease	0		2,403		
61001 · Water / Breakroom Supplies	0		1,042		
62000 · Office Supplies	602		3,631		
63000 · Computer Repairs and Expense	0		824		
65000 · Software Programs/ Website	1,350		9,450		
7036 · Office Supplies and Expense - Other	236	3,750	4,040	26,250	45,000
***Total 7036 · Office Supplies and Expense*	2,188	3,750	21,390	26,250	45,000
7037 · Marketing	0		292	0	0
7039 · Miscellaneous					
7039-1 · Misc Events	0		1,827		
7039 · Miscellaneous - Other	0	188	660	1,316	2,256
***Total 7039 · Miscellaneous*	0	188	2,487	1,316	2,256
***7040 · Bank Fees*	60		345		
7043 · Professional Fees					
63500 · County Admin Fees	0		2,348		
68100 · Accounting	2,356		12,308		
68200 · Auditing	18,102		18,102		
68201 · Employment - Background/Drug Sc	171		592		
68300 · Legal	4,970		17,212		
7043 · Professional Fees - Other	500	3,333	500	23,333	40,000
***Total 7043 · Professional Fees*	26,099	3,333	51,062	23,333	40,000
7045 · Security					
70451 · Alarm Service	1,104		6,356		
7406 · SECURITY NORTH	1,045		5,513		
7045 · Security - Other	0	1,250	11,722	8,750	15,000
***Total 7045 · Security*	2,149	1,250	23,591	8,750	15,000
7059 · Publications and Legal Notices					
70591 · Membership Dues	300		4,917		
7059 · Publications and Legal Notices - Other	205	417	205	2,917	5,000
***Total 7059 · Publications and Legal Notices*	505	417	5,122	2,917	5,000
***7073 · Training / Education*	0	417	5,224	2,917	5,000
***7074 · Transportation and Travel*	0	333	2,173	2,333	4,000
7081 · Utilties					
77100 · SCE KERN ELECTRIC	402		5,728		
77101 · SCE ELECTRIC NORTH	448		8,767		
77200 · SO Cal Gas	252		564		
77300 · Water, Sewer	602		20,571		
779001 · Waste Disposal North	341		6,813		
79000 · Waste Disposal Kern	-122		5,052		

Tulare Public Cemetery District
Profit & Loss Budget Performance
January 2025

	Jan 25	Budget	Jul '24 - Jan 25	YTD Budget	Annual Budget
7081 · Utilities - Other	0	5,417	0	37,917	65,000
***Total 7081 · Utilties*	1,923	5,417	47,495	37,917	65,000
***7090 · Vehicle Expense*	0	8	0	58	100
***7425 · Taxes*	3,160	667	3,160	4,667	8,000
***8001 · Graves Repurchase*	0	1,667	18,228	11,667	20,000
***8002 · Niches*	0		0	0	0
***8100 · Building and Improvements*	0		4,977	0	0
8300 · Equipment					
8302 · Grounds NORTH Equipment	0		974		
8301 · Grounds KERN Equipment	0		375		
8300 · Equipment - Other	0	4,167	0	29,167	50,000
***Total 8300 · Equipment*	0	4,167	1,349	29,167	50,000
7432 · Appropriation for Contingencies	0		0	0	0
***Total Expense*	120,934	111,543	824,908	780,793	1,338,500
Net Ordinary Income	-27,613	-2	-135,203	-2	0
Other Income/Expense					
Other Income					
9100 · Endowment - 773					
9101 · Endowment Revenue -Current Serv	12,948	10,833	87,041	75,833	130,000
9102 · Interest Income - Endowment 773	0	7,417	37,444	51,917	89,000
***Total 9100 · Endowment - 773*	12,948	18,250	124,485	127,750	219,000
9200 · Fund for Future Expansion - 807					
9201 · Rent and Concessions - 807	14,155	1,667	22,733	11,667	20,000
9203 · Interest Income - 807	0	783	3,830	5,483	9,400
9204 · Current Services Admin (807)	0		0	0	0
***Total 9200 · Fund for Future Expansion - 807*	14,155	2,450	26,563	17,150	29,400
9300 · Unreserved Funds - 817					
9301 · Interest Income - 817	0	833	4,215	5,833	10,000
***Total 9300 · Unreserved Funds - 817*	0	833	4,215	5,833	10,000
9400 · Pre Need - 886					
5400.1P · Pre-Need Grave	13,000		41,130		
5400.2P · Niche	0		2,609		
5400.3P · Open and Close	19,900		61,900		
5400.4P · Administration	3,300		8,700		
5400.5P · Vault Installation	3,419		10,212		
5400.6P · PreNeed Vault Sales	7,966		23,362		
5400.7P · PreNeed Endowment	4,037		10,711		
5400.8P · Payment Plan Contracts	0		1,205		
9401 · Interest Income - 886	0	833	3,576	5,833	10,000
9400 · Pre Need - 886 - Other	0	16,667	0	116,667	200,000
***Total 9400 · Pre Need - 886*	51,622	17,500	163,405	122,500	210,000
9900 · Other Income					
9901 · CD Interest	0	500	0	3,500	6,000
***Total 9900 · Other Income*	0	500	0	3,500	6,000
***Total Other Income*	78,725	39,533	318,668	276,733	474,400
***Net Other Income*	78,725	39,533	318,668	276,733	474,400
Net Income	51,112	39,531	183,465	276,731	474,400

Tulare Public Cemetery District
Reconciliation Detail
10150 · Bank of The Sierra - CHK ACCT, Period Ending 01/31/2025

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							**38,916.74**
Cleared Transactions							
Checks and Payments - 79 items							
	Bill Pmt -Check	10/11/2024	4629	California Busniness Machines	√	-298.58	-298.58
	Bill Pmt -Check	11/12/2024	4685	Home Depot Credit Services	√	-783.65	-1,082.23
	Bill Pmt -Check	11/15/2024	4686	Home Depot Credit Services	√	-298.86	-1,381.09
	Bill Pmt -Check	11/26/2024	4717	PLOTBOX INC	√	-1,350.00	-2,731.09
	Bill Pmt -Check	11/26/2024	4694	Andy Hinojosa III CPA	√	-700.00	-3,431.09
	Bill Pmt -Check	11/26/2024	4723	Valley Industrial Medical Group	√	-400.60	-3,831.69
	Bill Pmt -Check	11/26/2024	4715	Office Depot	√	-389.93	-4,221.62
	Bill Pmt -Check	11/26/2024	4699	Boot Barn, Inc.	√	-276.64	-4,498.26
	Bill Pmt -Check	12/10/2024	4726	Baker Supplies and Repairs -Bakersfiel	√	-1,678.47	-6,176.73
	Bill Pmt -Check	12/10/2024	4724	Andy Hinojosa III CPA	√	-1,500.00	-7,676.73
	Bill Pmt -Check	12/10/2024	4732	Baker Supplies and Repairs -Bakersfiel	√	-1,474.10	-9,150.83
	Bill Pmt -Check	12/10/2024	4731	Valley Industrial Medical Group	√	-145.00	-9,295.83
	Bill Pmt -Check	12/31/2024	4747	Element Security Solutions, Inc.	√	-2,263.25	-11,559.08
	Bill Pmt -Check	12/31/2024	4758	Roche Oil, Inc.	√	-1,865.65	-13,424.73
	Bill Pmt -Check	12/31/2024	4754	Linder Equip CO.	√	-1,327.01	-14,751.74
	Bill Pmt -Check	12/31/2024	4746	Christy Vault Co, Inc.	√	-1,125.00	-15,876.74
	Bill Pmt -Check	12/31/2024	4751	Kaweah Lift. Inc	√	-675.97	-16,552.71
	Bill Pmt -Check	12/31/2024	4763	Lima, Michele	√	-550.00	-17,102.71
	Bill Pmt -Check	12/31/2024	4791	Ramos, Carlos	√	-525.00	-17,627.71
	Bill Pmt -Check	12/31/2024	4744	CAL Turf Equipment & Supply Inc.	√	-523.58	-18,151.29
	Bill Pmt -Check	12/31/2024	4764	Hitlin, Patricia	√	-500.00	-18,651.29
	Bill Pmt -Check	12/31/2024	4753	Leaf	√	-453.17	-19,104.46
	Bill Pmt -Check	12/31/2024	4749	Golden State Risk Management Author	√	-400.00	-19,504.46
	Bill Pmt -Check	12/31/2024	4742	Action Equipment Rentals, Inc.	√	-398.52	-19,902.98
	Bill Pmt -Check	12/31/2024	4755	Office Depot	√	-378.86	-20,281.84
	Bill Pmt -Check	12/31/2024	4756	Pacific Employers	√	-297.00	-20,578.84
	Bill Pmt -Check	12/31/2024	4759	Tulare County Counsel	√	-273.70	-20,852.54
	Bill Pmt -Check	12/31/2024	4740	Cintas First Aid Safety	√	-206.74	-21,059.28
	Bill Pmt -Check	12/31/2024	4748	Ewing Irrigation Products Inc.	√	-148.85	-21,208.13
	Bill Pmt -Check	12/31/2024	4750	Home Depot Credit Services	√	-101.36	-21,309.49
	Bill Pmt -Check	12/31/2024	4757	Res Com Pest Control	√	-100.00	-21,409.49
	Bill Pmt -Check	12/31/2024	4743	AT & T Mobility	√	-49.32	-21,458.81
	Bill Pmt -Check	12/31/2024	4745	California Busniness Machines	√	-35.87	-21,494.68
	Bill Pmt -Check	01/02/2025	EFT	CALPERS	√	-4,055.03	-25,549.71
	Bill Pmt -Check	01/02/2025	EFT	CALPERS	√	-3,299.57	-28,849.28
	Bill Pmt -Check	01/02/2025	EFT	CALPERS	√	-3,293.52	-32,142.80
	Bill Pmt -Check	01/02/2025	EFT	CALPERS	√	-3,042.67	-35,185.47
	Bill Pmt -Check	01/03/2025	4773	High Sierra Lumber & Supply Inc.	√	-4,909.64	-40,095.11
	Bill Pmt -Check	01/03/2025	4785	Giotto's Alarm Tech, INC.	√	-4,737.77	-44,832.88
	Bill Pmt -Check	01/03/2025	4765	Barnes Memorials	√	-4,000.00	-48,832.88
	Bill Pmt -Check	01/03/2025	4770	Element Security Solutions, Inc.	√	-3,041.20	-51,874.08
	Bill Pmt -Check	01/03/2025	4768	Christy Vault Co, Inc.	√	-2,766.00	-54,640.08
	Bill Pmt -Check	01/03/2025	4775	LABORMAX STAFFING	√	-2,104.12	-56,744.20
	Bill Pmt -Check	01/03/2025	4774	Home Depot Credit Services	√	-926.20	-57,670.40
	Bill Pmt -Check	01/03/2025	4766	CAL Turf Equipment & Supply Inc.	√	-885.55	-58,555.95
	Bill Pmt -Check	01/03/2025	4780	Sierra HR Partners, Inc.	√	-750.00	-59,305.95
	Bill Pmt -Check	01/03/2025	4782	TULARE COUNTY ROLL-OFF	√	-730.00	-60,035.95
	Bill Pmt -Check	01/03/2025	4777	Morris Levin & Son	√	-696.14	-60,732.09
	Bill Pmt -Check	01/03/2025	4784	Ewing Irrigation Products Inc.	√	-535.67	-61,267.76
	Bill Pmt -Check	01/03/2025	4776	Leaf	√	-411.97	-61,679.73
	Bill Pmt -Check	01/03/2025	4779	Roche Oil, Inc.	√	-353.98	-62,033.71
	Bill Pmt -Check	01/03/2025	4778	Public Cemetery Alliance	√	-300.00	-62,333.71
	Bill Pmt -Check	01/03/2025	4767	California Busniness Machines	√	-281.66	-62,615.37
	Bill Pmt -Check	01/03/2025	EFT	SoCalGas	√	-162.12	-62,777.49
	Bill Pmt -Check	01/03/2025	4781	Tulare County Counsel	√	-142.80	-62,920.29
	Check	01/09/2025	10949	EMPLOYEE PAYCHECK	√	-1,249.00	-64,169.29
	Check	01/09/2025	EFT	Paychex of New York LLC	√	-609.50	-64,778.79
	Check	01/09/2025	10947	EMPLOYEE PAYCHECK	√	-227.28	-65,006.07
	Check	01/10/2025	EFT	Paychex of New York LLC	√	-16,351.84	-81,357.91
	Bill Pmt -Check	01/10/2025	4783	LABORMAX STAFFING	√	-2,145.11	-83,503.02
	Bill Pmt -Check	01/10/2025	4787	Action Equipment Rentals, Inc.	√	-756.03	-84,259.05
	Bill Pmt -Check	01/10/2025	4786	Giotto's Alarm Tech, INC.	√	-554.99	-84,814.04
	Bill Pmt -Check	01/10/2025	EFT	Bank Of The Seirra	√	-15.00	-84,829.04
	Bill Pmt -Check	01/11/2025	EFT	AT &T Internet	√	-70.00	-84,899.04
	Bill Pmt -Check	01/21/2025	EFT	City of Tulare	√	-998.92	-85,897.96
	Bill Pmt -Check	01/21/2025	EFT	AT & T Phone's	√	-241.89	-86,139.85

Tulare Public Cemetery District
Reconciliation Detail
10150 · Bank of The Sierra - CHK ACCT, Period Ending 01/31/2025

	Type	Date	Num	Name	Clr	Amount	Balance
	Bill Pmt -Check	01/22/2025	EFT	Southern California Edison	√	-1,306.80	-87,446.65
	Check	01/23/2025	EFT	Paychex of New York LLC	√	-14,808.47	-102,255.12
	Bill Pmt -Check	01/24/2025	EFT	California Department of Tax and Fee /	√	-3,160.00	-105,415.12
	Bill Pmt -Check	01/24/2025	EFT	CALPERS	√	-2,879.20	-108,294.32
	Check	01/24/2025	10956	EMPLOYEE PAYCHECK	√	-1,443.42	-109,737.74
	Check	01/24/2025	10959	EMPLOYEE PAYCHECK	√	-1,124.47	-110,862.21
	Check	01/24/2025	EFT	Paychex of New York LLC	√	-682.00	-111,544.21
	Check	01/24/2025	EFT	Paychex of New York LLC	√	-264.00	-111,808.21
	Bill Pmt -Check	01/25/2025	EFT	Waste Management/USA Waste	√	-340.93	-112,149.14
	Bill Pmt -Check	01/25/2025	EFT	AT & T Phone's	√	-242.14	-112,391.28
	Bill Pmt -Check	01/27/2025	EFT	AT&T #55968788463356	√	-436.03	-112,827.31
	Check	01/28/2025	4794	EMPLOYEE PAYCHECK	√	-125.50	-112,952.81
	Check	01/31/2025	EFT	Positive Pay - Bank of Sierra	√	-45.00	-112,997.81
Total Checks and Payments						-112,997.81	-112,997.81
Deposits and Credits - 22 Items							
	Bill Pmt -Check	09/27/2024	4619	PLOTBOX INC	√	0.00	0.00
	Bill Pmt -Check	11/15/2024	4687	PLOTBOX INC	√	0.00	0.00
	Bill Pmt -Check	11/26/2024	4714	Lowe's	√	0.00	0.00
	Deposit	01/02/2025		PVQ Transfer	√	70,000.00	70,000.00
	Deposit	01/17/2025		Deposit Services	√	30.00	70,030.00
	Deposit	01/17/2025		Deposit Services	√	5,805.50	75,835.50
	Deposit	01/17/2025		Deposit Services	√	28,747.26	104,582.76
	Deposit	01/17/2025		Deposit Services	√	29,986.80	134,569.56
	Deposit	01/24/2025		Deposit Services	√	50.00	134,619.56
	Deposit	01/24/2025		Deposit Services	√	60.00	134,679.56
	Deposit	01/24/2025		Deposit Services	√	21,077.54	155,757.10
	Deposit	01/24/2025		PVQ Transfer	√	100,000.00	255,757.10
	Bill Pmt -Check	01/28/2025	4813	CAPC - Calif Assoc of Public Cemeteri	√	0.00	255,757.10
	Bill Pmt -Check	01/28/2025	4800	Lowe's	√	0.00	255,757.10
	Deposit	01/31/2025		Deposit Services	√	13,816.50	269,573.60
	Bill Pmt -Check	02/07/2025	4819	VOID	√	0.00	269,573.60
	Bill Pmt -Check	02/14/2025	void	VOID	√	0.00	269,573.60
	Bill Pmt -Check	02/15/2025	4825	VOID	√	0.00	269,573.60
	Bill Pmt -Check	02/18/2025	4863	VOID	√	0.00	269,573.60
	Check	03/11/2025	4866	VOID	√	0.00	269,573.60
	Bill Pmt -Check	03/11/2025	4813	VOID	√	0.00	269,573.60
	Check	03/21/2025	4885	VOID	√	0.00	269,573.60
Total Deposits and Credits						269,573.60	269,573.60
Total Cleared Transactions						156,575.79	156,575.79
Cleared Balance						156,575.79	195,492.53
Uncleared Transactions							
Checks and Payments - 29 items							
	Bill Pmt -Check	05/17/2024	4444	PLOTBOX INC		-1,350.00	-1,350.00
	Bill Pmt -Check	05/29/2024	EFT	County of Tulare		-143.32	-1,493.32
	Bill Pmt -Check	11/08/2024	4667	Battery Pro		-145.97	-1,639.29
	Bill Pmt -Check	12/31/2024	4741	LABORMAX STAFFING		-3,019.55	-4,658.84
	Bill Pmt -Check	12/31/2024	4760	TULARE COUNTY ROLL-OFF		-2,825.20	-7,484.04
	Bill Pmt -Check	12/31/2024	4752	LABORMAX STAFFING		-655.82	-8,139.86
	Bill Pmt -Check	12/31/2024	4792	Petty Cash		-480.44	-8,620.30
	Bill Pmt -Check	12/31/2024	4761	Valley Industrial Medical Group		-95.00	-8,715.30
	Bill Pmt -Check	01/03/2025	4769	Cintas First Aid Safety		-85.68	-8,800.98
	Check	01/24/2025	10957	Pinmentel, Jaron		-83.74	-8,884.72
	Bill Pmt -Check	01/28/2025	4803	Health Benefits Unit		-5,402.05	-14,286.77
	Bill Pmt -Check	01/28/2025	4799	BBK -Best Best & Krieger Attorneys at Law		-4,770.41	-19,057.18
	Bill Pmt -Check	01/28/2025	4804	CSDA Calif Special Districts Assoc		-4,320.00	-23,377.18
	Bill Pmt -Check	01/28/2025	4801	LABORMAX STAFFING		-2,186.10	-25,563.28
	Bill Pmt -Check	01/28/2025	4812	Andy Hinojosa III CPA		-1,925.00	-27,488.28
	Bill Pmt -Check	01/28/2025	4807	LABORMAX STAFFING		-1,748.88	-29,237.16
	Bill Pmt -Check	01/28/2025	4797	PLOTBOX INC		-1,350.00	-30,587.16
	Bill Pmt -Check	01/28/2025	4808	PLOTBOX INC		-1,350.00	-31,937.16
	Bill Pmt -Check	01/28/2025	4806	Home Depot Credit Services		-1,085.86	-33,023.02
	Bill Pmt -Check	01/28/2025	4802	Home Depot Credit Services		-992.78	-34,015.80
	Bill Pmt -Check	01/28/2025	4796	RTN Specialties		-500.00	-34,515.80
	Bill Pmt -Check	01/28/2025	4810	Roche Oil, Inc.		-271.78	-34,787.58
	Bill Pmt -Check	01/28/2025	4798	Petty Cash		-219.00	-35,006.58
	Bill Pmt -Check	01/28/2025	4795	Mineral King Publishing, Inc.		-204.60	-35,211.18
	Bill Pmt -Check	01/28/2025	4805	Cintas First Aid Safety		-126.94	-35,338.12
	Bill Pmt -Check	01/28/2025	4809	Res Com Pest Control		-100.00	-35,438.12

Tulare Public Cemetery District
Reconciliation Detail
10150 · Bank of The Sierra - CHK ACCT, Period Ending 01/31/2025

	Type	Date	Num	Name	Clr	Amount	Balance
	Bill Pmt -Check	01/28/2025	4811	Southern Tire Mart		-36.90	-35,475.02
	Bill Pmt -Check	01/31/2025	4820	Barnes Memorials		-5,400.00	-40,875.02
	Bill Pmt -Check	01/31/2025	4816	Avila, Xavier		-1,150.00	-42,025.02
Total Checks and Payments						-42,025.02	-42,025.02
Deposits and Credits - 4 Items							
	Bill Pmt -Check	01/22/2025		CALPERS		0.00	0.00
	Check	01/28/2025	4814	VOID		0.00	0.00
	Check	01/28/2025	4793	VOID		0.00	0.00
	Check	01/28/2025	4815	VOID		0.00	0.00
Total Deposits and Credits						0.00	0.00
Total Uncleared Transactions						-42,025.02	-42,025.02
Register Balance as of 01/31/2025						**114,550.77**	**153,467.51**

Tulare Public Cemetery District
Reconciliation Summary
10150 · Bank of The Sierra - CHK ACCT, Period Ending 01/31/2025

	Jan 31, 25
Beginning Balance	38,916.74
Cleared Transactions	
Checks and Payments - 79 items	-112,997.81
Deposits and Credits - 22 items	269,573.60
Total Cleared Transactions	156,575.79
Cleared Balance	**195,492.53**
Uncleared Transactions	
Checks and Payments - 29 items	-42,025.02
Deposits and Credits - 4 items	0.00
Total Uncleared Transactions	-42,025.02
Register Balance as of 01/31/2025	**153,467.51**

Tulare Public Cemetery District
Reconciliation Detail
10500 · Cash In Treasury (772), Period Ending 01/31/2025

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							**388,722.45**
Cleared Transactions							
Checks and Payments - 2 items							
	Invoice	12/18/2024	pvq15098	TULARE COUNTY PVQ	√	-70,000.00	-70,000.00
	Invoice	01/15/2025	pvq15099	TULARE COUNTY PVQ	√	-100,000.00	-170,000.00
Total Checks and Payments						-170,000.00	-170,000.00
Deposits and Credits - 26 items							
	Deposit	01/03/2025	EFT	Tax Apportionment	√	0.07	0.07
	Deposit	01/03/2025	EFT	Tax Apportionment	√	0.13	0.20
	Deposit	01/03/2025	EFT	Tax Apportionment	√	1.70	1.90
	Deposit	01/03/2025	EFT	Tax Apportionment	√	3.46	5.36
	Deposit	01/03/2025	EFT	Tax Apportionment	√	6.86	12.22
	Deposit	01/03/2025	EFT	Tax Apportionment	√	8.70	20.92
	Deposit	01/03/2025	EFT	Tax Apportionment	√	8.77	29.69
	Deposit	01/03/2025	EFT	Tax Apportionment	√	16.48	46.17
	Deposit	01/03/2025	EFT	Tax Apportionment	√	19.86	66.03
	Deposit	01/03/2025	EFT	Tax Apportionment	√	28.97	95.00
	Deposit	01/03/2025	EFT	Tax Apportionment	√	71.36	166.36
	Deposit	01/03/2025	EFT	Tax Apportionment	√	81.04	247.40
	Deposit	01/03/2025	EFT	Tax Apportionment	√	153.70	401.10
	Deposit	01/03/2025	EFT	Tax Apportionment	√	162.63	563.73
	Transfer	01/03/2025			√	300.00	863.73
	Deposit	01/03/2025	EFT	Tax Apportionment	√	711.54	1,575.27
	Transfer	01/03/2025			√	1,466.36	3,041.63
	Deposit	01/03/2025	EFT	Tax Apportionment	√	2,021.79	5,063.42
	Deposit	01/03/2025	EFT	Tax Apportionment	√	2,447.62	7,511.04
	Transfer	01/03/2025			√	6,704.70	14,215.74
	Deposit	01/03/2025	EFT	Tax Apportionment	√	8,516.37	22,732.11
	Transfer	01/03/2025			√	14,155.00	36,887.11
	Deposit	01/06/2025	EFT	Tax Apportionment	√	574.12	37,461.23
	Transfer	01/08/2025			√	54.13	37,515.36
	Transfer	01/21/2025			√	3,700.00	41,215.36
	Transfer	01/28/2025			√	3,400.00	44,615.36
Total Deposits and Credits						44,615.36	44,615.36
Total Cleared Transactions						-125,384.64	-125,384.64
Cleared Balance						-125,384.64	263,337.81
Register Balance as of 01/31/2025						**-125,384.64**	**263,337.81**

Tulare Public Cemetery District
Reconciliation Summary
10500 · Cash in Treasury (772), Period Ending 01/31/2025

	Jan 31, 25
Beginning Balance	388,722.45
Cleared Transactions	
Checks and Payments - 2 items	-170,000.00
Deposits and Credits - 26 items	44,615.36
Total Cleared Transactions	-125,384.64
Cleared Balance	**263,337.81**
Register Balance as of 01/31/2025	**263,337.81**

Tulare Public Cemetery District
Reconciliation Detail
10600 · Endowment - Reserved (773), Period Ending 01/31/2025

	Type	Date	Clr	Amount	Balance
Beginning Balance					**2,110,012.20**
Cleared Transactions					
Deposits and Credits - 4 items					
	Transfer	01/03/2025	√	172.00	172.00
	Transfer	01/03/2025	√	600.00	772.00
	Transfer	01/21/2025	√	1,179.00	1,951.00
	Transfer	01/26/2025	√	1,179.00	3,130.00
Total Deposits and Credits				3,130.00	3,130.00
Total Cleared Transactions				3,130.00	3,130.00
Cleared Balance				3,130.00	2,113,142.20
Register Balance as of 01/31/2025				3,130.00	2,113,142.20
Ending Balance				**3,130.00**	**2,113,142.20**

Tulare Public Cemetery District

Reconciliation Summary

10600 · Endowment - Reserved (773), Period Ending 01/31/2025

	Jan 31, 25
Beginning Balance	2,110,012.20
Cleared Transactions	
	3,130.00
Total Cleared Transactions	3,130.00
Cleared Balance	**2,113,142.20**
Register Balance as of 01/31/202	2,113,142.20
Ending Balance	**2,113,142.20**

Tulare Public Cemetery District
Reconciliation Detail
10700 · Cash in Expansion Account (807), Period Ending 01/31/2025

	Type	Date	Clr	Amount	Balance
Beginning Balance					**224,431.01**
Cleared Transactions					
		01/24/2025	√	1,500.00	1,500.00
				1,500.00	1,500.00
Total Cleared Transactions				1,500.00	1,500.00
Cleared Balance				1,500.00	225,931.01
Register Balance as of 01/31/2025				1,500.00	225,931.01
Ending Balance				**1,500.00**	**225,931.01**

Tulare Public Cemetery District
Reconciliation Summary
10700 · Cash in Expansion Account (807), Period Ending 01/31/2025

	Jan 31, 25
Beginning Balance	224,431.01
Cleared Transactions	
	1,500.00
Total Cleared Transactions	1,500.00
Cleared Balance	**225,931.01**
Register Balance as of 01/31/20	225,931.01
Ending Balance	225,931.01

Tulare Public Cemetery District
Reconciliation Summary
10900 · Endowment - Unreserved (817), Period Ending 01/31/2025

	Jan 31, 25
Beginning Balance	297,495.68
Cleared Balance	297,495.68
Register Balance as of 01/31/2025	297,495.68
Ending Balance	**297,495.68**

Tulare Public Cemetery District
Reconciliation Detail
10900 · Endowment - Unreserved (817), Period Ending 01/31/2025

	Type	Date	Clr	Amount	Balance
Beginning Balance					**297,495.68**
Cleared Balance					297,495.68
Register Balance as of 01/31/2025					297,495.68
Ending Balance					**297,495.68**

Tulare Public Cemetery District
Reconciliation Detail
10950 · Pre-Need Payment Plan (886), Period Ending 01/31/2025

	Type	Date	Name	Clr	Amount	Balance
Beginning Balance						**223,209.49**
Cleared Transactions						
	Deposit	12/31/2024	Interest	√	1,758.04	1,758.04
	Transfer	01/06/2025		√	70.68	1,828.72
	Transfer	01/06/2025		√	2,246.19	4,074.91
	Transfer	01/06/2025		√	3,224.70	7,299.61
	Transfer	01/08/2025		√	151.37	7,450.98
	Deposit	01/17/2025		√	200.00	7,650.98
	Deposit	01/17/2025		√	1,537.52	9,188.50
	Deposit	01/17/2025		√	2,000.00	11,188.50
	Deposit	01/17/2025		√	2,380.15	13,568.65
	Transfer	01/21/2025		√	8,852.00	22,420.65
	Deposit	01/24/2025		√	300.00	22,720.65
	Deposit	01/24/2025		√	1,784.00	24,504.65
	Deposit	01/24/2025		√	3,513.93	28,018.58
	Transfer	01/28/2025		√	5,292.00	33,310.58
					33,310.58	33,310.58
Total Cleared Transactions					33,310.58	33,310.58
					33,310.58	256,520.07
Uncleared Transactions						
	Deposit	01/31/2025			300.00	300.00
	Deposit	01/31/2025			531.81	831.81
					831.81	831.81
Total Uncleared Transactions					831.81	831.81
Register Balance as of 01/31/25					**34,142.39**	**257,351.88**

Tulare Public Cemetery District
Reconciliation Summary
10950 · Pre-Need Payment Plan (886), Period Ending 01/31/2025

	Jan 31, 25
Beginning Balance	223,209.49
Cleared Transactions	
	33,310.58
Total Cleared Transactions	33,310.58
	256,520.07
Uncleared Transactions	
	831.81
Total Uncleared Transactions	831.81
Register Balance 01/31/2025	**257,351.88**

THE BOARD OF TRUSTEES OF THE TULARE PUBLIC CEMETERY DISTRICIT

RESOLUTION 2024/2025 - 3

WHEREAS, under the Health and Safety (H&S) Code 9077, the district may, by resolution, withdraw funds from the control of the County Treasurer pursuant to this section.

WHEREAS, the Tulare Public Cemetery District has an annual budget that exceeds five hundred thousand dollars ($500,000) and desires to withdraw from the County of Tulare Treasurer.

NOW THEREFORE, BE IT RESOLVED, that in order to conform to H&S Code 9077 the following conditions exist:

The Board of Trustees will appoint a Tulare Public Cemetery District Treasurer to conform to H&S Code 9077(2).

The Tulare Public Cemetery District has a fixed bond of at least $20,000 for the District Treasurer and other direct employees who will be responsible for handling the district's finances.

The Tulare Public Cemetery District has an existing system of accounting and auditing that shall completely and at all times show the district's financial condition.

The Tulare Public Cemetery District has an existing procedure for drawing and signing warrants.

The Tulare Public Cemetery District has the Bank of the Sierra located at 1430 E Prosperity Ave in the City of Tulare as the depository of the district's funds.

That the County of Tulare Treasurer Fund balances shall be transferred in its entirety no earlier than July 1, 2025 not to exceed 15 months from the date on which the board of trustees adopts its resolution.

The Tulare Public Cemetery District shall comply with Article 1 (commencing with Section 53600) and Article 2 (commencing with Section 5360) of Chapter 4 of Part 1 of Division 2 of Title 5 of the Government Code.

The Board of Trustees will require the Treasurer to make an annual or more frequent written reports to the Board of Trustees regarding the receipts and disbursements and balances in the accounts controlled by the District Treasurer.

The Board of Trustees is adopting this resolution with a 4/5 affirmative vote.

The forgoing resolution was adopted on motion of Trustee---------------------------- seconded by Trustee ____________________, at a regular meeting of the Board of Trustees held on ___________________________, by the following vote:

AYE:

NO:

ABSENT:

ABSTAIN:

Attest:

BY: ______________________________

Trish Hitlin, Board Secretary