

MEMBERS OF THE BOARD

LARRY MICARI
District One

PETE VANDER POEL – Chair
District Two

AMY SHUKLIAN – Vice Chair
District Three

EDDIE VALERO
District Four

DENNIS TOWNSEND
District Five



JASON T. BRITT
County Administrative Officer

JENNIFER M. FLORES
County Counsel

MELINDA BENTON
Chief Clerk

ADMINISTRATION BUILDING
2800 W. Burrel Avenue
Visalia, CA 93291
(559) 636-5000
(559) 615-3009

Board of Supervisors Agenda

SPECIAL MEETING

SITTING AS THE TULARE COUNTY BOARD OF SUPERVISORS AND THE TULARE PUBLIC CEMETERY DISTRICT

November 4, 2025

1:00 PM Board Convenes

Board of Supervisors Chambers
2800 W. Burrel Avenue
Visalia, CA 93291

NOTICE TO THE PUBLIC

LIVE STREAM: To view the live stream of the Board of Supervisors meetings, please visit <https://tularecounty.ca.gov/board/board-meetings/board-of-supervisors-meetings/> or <https://www.youtube.com/channel/UCtio73xNL9t2b8Aq-R84abg>

PUBLIC COMMENTS: Members of the public may comment on any item not appearing on the Agenda. 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 when the item comes up for Board consideration. So that all interested parties have an opportunity to speak, any person addressing the Board will be limited to a maximum of three (3) minutes, with a total of fifteen (15) minutes allotted for the Public Comment Period. Comments should be relevant to matters within the Board's subject matter jurisdiction and not repetitive of previous speakers. If you wish to agree with a previous speaker, you may state so on the record. If you have a written statement, please hand it to the Board Clerk and it will be included in the minutes of this meeting and circulated to the Board. At all times, please use the microphone and state your name for the record.

ACCOMMODATIONS: In compliance with the Americans with Disabilities Act (ADA), if you need special assistance to participate in this meeting, please contact the Clerk of the Board as soon as possible during office hours (559) 636-5002 or email clerkoftheboard@tularecounty.ca.gov. Reasonable requests made at least 48 hours in advance of the meeting will ensure accessibility to this meeting.

BOARD AGENDA: Documents related to the items on this Agenda are available for public inspection in the Clerk of the Board Office, located at 2800 W. Burrel Ave., Visalia, during normal business hours, 7:30 a.m. – 5:30 p.m., Monday through Thursday and 8:00 a.m. – 12:00 p.m. on Friday and the Cemetery District Office, located at 900 E. Kern Avenue, Tulare, during normal business hours, 8:00 a.m. – 4:30 p.m., Monday through Friday. Such documents are also available online, subject to staff's ability to post the documents before the meeting, at the following website: <https://tularecounty.ca.gov/board/board-meetings/board-of-supervisors-meetings/>

DISCLOSURE OF CAMPAIGN CONTRIBUTIONS: Pursuant to Government Code section 84308, members of the Board of Supervisors are disqualified and not able to participate in any agenda item involving contracts (other than competitively bid, labor, or personal employment contracts, contracts worth under \$50,000, non-financial MOU's, or contracts with other public agencies), licenses and permits, all other entitlements for use, including all entitlements for land use, and all franchises, if the Board member received more than \$500 in campaign contributions in the past 12 months from the applicant or contractor, an agent of the applicant or contractor, or any financially interested participant who actively supports or opposes the County's decision on the agenda item. Applicants, contractors, or their agents, or financially interested participants who have made campaign contributions totaling more than \$500 to a Board member in the past 12 months are required to disclose that fact for the official record of the subject proceeding. Disclosures must include the amount of the campaign contribution and identify the recipient Board member, and may be made either in writing to the Clerk of the Board of Supervisors prior to the subject proceeding, or by verbal disclosure at the time of the proceeding. The foregoing statements do not constitute legal advice, and parties and participants are urged to consult with their own legal counsel regarding the requirements of the law.

ITEMS NOT TIMED

Items not specifically timed may be taken in any order

1. Appoint the Tulare County Administrative Officer as the acting District Manager, and Secretary of the Board, retroactive to October 28, 2025. Authorize the County Administrative Officer, in his sole discretion, to delegate District Manager duties as needed to ensure continuity of the day-to-day operations of the District. Approve an amendment to Agreement No. TPC-02 with the County of Tulare, retroactive to October 28, 2025, to include the County Administrative Officer's appointment and additional responsibilities as acting District Manager, and waive any compensation tied to this appointment.
2. Approve an agreement with Trilby Barton to provide management, oversight, and consulting services in an amount not to exceed \$45,000, retroactive to October 29, 2025, through June 30, 2026. Waive the Tulare Public Cemetery District's Purchasing Policy bidding requirements for the purposes of this agreement.
3. Remove Clara Bernardo as an authorized signer of the Tulare Public Cemetery District's Bank of the Sierra checking account. Designate the Interim District Manager as an additional authorized signer on the District's Bank of the Sierra checking account.

4. Direct the Tulare County Human Resource and Development Department to provide a recommended job description and salary range for the District Manager. Authorize and direct the Tulare County Human Resource and Development Department to initiate the recruitment process for District Manager upon approval of the job description and salary range.
5. Approve an agreement with the Tulare County Auditor Controller for Bookkeeping, Accounting, and Payroll Services, effective November 4, 2025.
6. Cancel the regular meeting scheduled for November 18, 2025.



TULARE PUBLIC CEMETERY DISTRICT

AGENDA ITEM

TRUSTEES

LARRY MICARI
Trustee

PETE VANDER POEL
Trustee

AMY SHUKLIAN
Trustee

EDDIE VALERO
Trustee

DENNIS TOWNSEND
Trustee

AGENDA DATE: November 4, 2025

SUBJECT: Appoint the acting District Manager and Secretary of the Board

REQUEST(S):

That the Board of Trustees:

1. Appoint the Tulare County Administrative Officer as the acting District Manager, and Secretary of the Board, retroactive to October 28, 2025.
2. Authorize the County Administrative Officer, in his sole discretion, to delegate District Manager duties as needed to ensure continuity of the day-to-day operations of the District.
3. Approve an amendment to Agreement No. TPC-02 with the County of Tulare, retroactive to October 28, 2025, to include the County Administrative Officer's appointment and additional responsibilities as acting District Manager, and waive any compensation tied to this appointment.
4. Authorize the Chair to sign the agreement on behalf of the District.

SUMMARY:

On June 10, 2025, pursuant to California Health and Safety Code section 9026, the Tulare County Board of Supervisors adopted a resolution declaring its intent to assume governance of the Tulare Public Cemetery District (TPCD). On July 8, 2025, by a majority vote, the Tulare County Board of Supervisors adopted a resolution terminating the appointed Tulare Public Cemetery District Board of Trustees and appointed itself as the Board of Trustees of the District.

The Tulare Public Cemetery District Board of Trustees is responsible for the operations, maintenance, and improvement of the cemeteries owned by the Tulare Public Cemetery District. California Government Code § 61051 permits districts to appoint a manager to implement the policies established by the board of trustees; supervise, appoint, discipline, and dismiss district employees; and supervise the district's facilities, services, and finances. In addition, pursuant to Health & Safety Code Section 9041, the Board may exercise all rights and powers, expressed or implied, necessary to carry out the operations of the District by engaging the services of contractors.

On July 8, 2025, the District entered into Agreement No. TPC-02 with the County of Tulare for the provision of comprehensive administrative and

SUBJECT: Appoint the acting District Manager and Secretary of the Board

DATE: November 4, 2025

operational services. The TPCD District Manager was placed on leave on October 28, 2025, and the position became vacant effective October 30, 2025. Therefore, to ensure TPCD's daily operations continue to function without delay in services to the public, Agreement No. TPC-02 will need to be amended to allow the Board of Trustees to appoint the Tulare County Administrative Officer (CAO) as the acting District Manager and as Secretary of the Board. In addition, the Board is conferring authority to the CAO to delegate the functions of the District Manager as deemed necessary to ensure continuity of operations and efficient governance of the District. This request amends Agreement No. TPC-02 to include these responsibilities, and waives any compensation for the County Administrative Officer when operating in this role.

FISCAL IMPACT/FINANCING:

The appointment of the Tulare County Administrative Officer as the acting District Manager will not have a fiscal impact to the District, as compensation will be waived for any services. However, if the Tulare County Administrative Officer delegates District Manager duties, it may result in additional costs to the District, but mitigated by vacancies.

ADMINISTRATIVE SIGN-OFF:

/s/ Pete Vander Poel
Pete Vander Poel
Chair, Board of Trustee

Cc: County Administrative Office

ATTACHMENT(S) – First Amendment to Agreement No. TPC-02

**FIRST AMENDMENT TO
TULARE PUBLIC CEMETERY DISTRICT AGREEMENT NO. TPC-02 and
TULARE COUNTY AGREEMENT NO. 32324**

THIS FIRST AMENDMENT ("Amendment") to Tulare Public Cemetery District Agreement No. TPC-02 (the "Agreement") is entered into by and between the **COUNTY OF TULARE** ("COUNTY") and **TULARE PUBLIC CEMETERY DISTRICT** ("TPCD") as of _____, with reference to the following:

- A. The COUNTY and TPCD entered into the Agreement effective July 1, 2025, for the purpose of COUNTY providing administrative and professional services to TPCD.
- B. COUNTY and TPCD wish to amend the Agreement to authorize the COUNTY to provide staff to the TPCD, as needed, ensuring TPCD's smooth and ongoing public service operations.

NOW, THEREFORE, the Parties agree as follows:

1. Paragraph 2 of the Agreement is hereby revised to read as follows:

2. COUNTY shall provide staff as requested by the TPCD Board of Trustees' Chair or the Chair's designee to provide services pursuant to this Agreement on such days and at such hours as necessary to perform the services requested by the TPCD Board of Trustees' Chair or designee.

a. Notwithstanding any other provision of this Agreement pertaining to compensation for services rendered, COUNTY shall provide staff as requested by the TPCD Board of Trustees' Chair or designee to attend all regular meetings of the Board of Trustees of TPCD at no cost to TPCD.

b. Upon request by the TPCD Board of Trustees' Chair or designee, the COUNTY shall assign the County Administrative Officer ("CAO"), or the CAO's designee, to act as the TPCD District Manager in the event TPCD has no permanent District Manager available to perform those duties. Notwithstanding any other provision in this Agreement pertaining to compensation for services rendered, if COUNTY provides such District Manager services to TPCD by means of employees of COUNTY, then COUNTY shall provide such services at no additional cost to TPCD. However, if COUNTY elects to provide such District Manager services to TPCD by means of third-party contractors or consultants rather than employees of COUNTY, then COUNTY reserves the right to charge TPCD for the direct costs of such District Manager services and TPCD shall pay or reimburse COUNTY for such direct costs.

2. Paragraph 10 of the Agreement is hereby revised to read as follows:

10. Pursuant to Sections 895-895.8 of the Government Code, COUNTY shall indemnify and hold harmless TPCD from any loss, damage or liability arising out of the performance of the

duties of COUNTY employees for TPCD pursuant to this Agreement. However, COUNTY, its officers, and employees, do not assume any liability for intentional or negligent acts of TPCD or its officers and employees. TPCD shall indemnify and hold harmless the COUNTY for any loss, damage or liability arising out of the performance of District Manager duties performed by the CAO or the CAO's designee acting in the capacity of District Manager pursuant to Paragraph 2.b.

3. This First Amendment becomes effective as of October 28, 2025.

4. Except as provided above, all other terms and conditions of the Agreement shall remain in full force and effect.

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

COUNTY OF TULARE

TULARE PUBLIC CEMETERY DISTRICT

By _____
Pete Vander Poel, Chair, Board of Supervisors

By _____
Pete Vander Poel, Chair, Board of Trustees

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

ATTEST: Melinda Benton
Chief Clerk/Clerk of the Board of Trustees

By _____
Deputy Clerk

By _____
Chief Clerk

Approved as to form:
COUNTY COUNSEL

Approved as to form:
Tulare Public Cemetery District Counsel

By _____
Deputy

By _____
Deputy

Matter No. 20251331

JLK/10-28-2025/20251331/2461866



TULARE PUBLIC CEMETERY DISTRICT

AGENDA ITEM

TRUSTEES

LARRY MICARI
Trustee

PETE VANDER POEL
Trustee

AMY SHUKLIAN
Trustee

EDDIE VALERO
Trustee

DENNIS TOWNSEND
Trustee

AGENDA DATE: November 4, 2025

SUBJECT: Approve an agreement with Trilby Barton

REQUEST(S):

That the Board of Trustees:

1. Approve an agreement with Trilby Barton to provide management, oversight and consulting services in an amount not to exceed \$45,000, retroactive to October 29, 2025 through June 30, 2026.
2. Waive the Tulare Public Cemetery District's Purchasing Policy bidding requirements for the purposes of this agreement.
3. Authorize the Chair to sign the agreement.

SUMMARY:

The Tulare Public Cemetery District (TPCD) Board of Trustees is responsible for the operations, maintenance, and improvement of the cemeteries owned by the Tulare Public Cemetery District. Pursuant to Health & Safety Code Section 9041, the Board may exercise all rights and powers, expressed or implied, necessary to carry out the operations of the District by engaging the services of contractors.

TPCD is in need of contracting with a qualified special district cemetery consultant to support the day-to-day operations of the District. Trilby Barton is a qualified consultant with three years of experience managing both Woodlake and Exeter Public Cemetery Districts, and over two decades of additional experience in an array of public and private sector work in public relations, marketing, project management, and operations. This request is to contract with Trilby Barton for a limited term engagement for approximately 25 hours per week while TPCD seeks to employ a permanent district manager. Anticipated work will include, but not be limited to, overseeing, managing, and improving District operations, administration, finances, and meeting the Board's goals for the District.

The District maintains Purchasing Policies pursuant to California Health & Safety Code § 9044. While code does not set the specifics of bidding thresholds, the District adopted specific internal controls in its Policies effective October 15, 2020, that require formal bidding for goods or services for contracts

SUBJECT: Approve an agreement with Trilby Barton

DATE: November 4, 2025

of \$25,000 or more. However, due to the time constraints imposed by the district manager position vacancy, it is in the best interest of the District to waive the bidding requirements and contract with Trilby Barton retroactive to October 29, 2025. This agreement is estimated to end June 30, 2026, with the option that either party may terminate the agreement prior to this date with a seven-day written notice.

FISCAL IMPACT/FINANCING:

The cost of this agreement is not to exceed \$45,000 over the term of the agreement.

ADMINISTRATIVE SIGN-OFF:

/s/ Pete Vander Poel
Pete Vander Poel
Chair, Board of Trustee

Cc: County Administrative Office

ATTACHMENT(S) – Consulting Agreement with Trilby Barton

District Management Consulting Services – Tulare Public Cemetery District

Project Understanding

Trilby Barton will provide the Tulare Public Cemetery District (District), currently governed by the County of Tulare's Board of Supervisors, with management consultant services. The anticipated scope of work is provided below.

Work Schedule

It is understood that Ms. Barton serves as the District Manager for another cemetery district within the County and will be available up to 25 hours per week to provide management, oversight, and consulting services for the District. Weekly hours and days in the District office will be flexible but prioritized according to District needs. Ms. Barton will be accessible by telephone and email when she is not in the District office.

Scope of Work

Scope of Work as the Management Consultant, and when so delegated by the County Administrative Officer, those specified duties of the Interim District Manager for the District, supporting the specific needs of the District, governing Board of Trustees, and County staff currently providing oversight. Ms. Barton sees the main goals are to ensure the District is in compliance with state regulations, improve District relations with the community it serves, address infrastructure improvements at both cemetery properties, and review and improve operational processes in both the office and on the grounds.

The scope of work will include the following tasks:

- Observe and review processes for day-to-day District operations, including office operations and grounds operations. Make recommendations to improve overall efficiency and customer service. Once recommendations are approved by the governing District Board of Trustees, work with staff to implement/revise processes.
- Responsible for full management or provide management oversight of District services and operations, including project planning and implementation, budget, maintenance operations and burial services.
- Review and improve the District's budget and financial accounting system, as needed, including income for sales, services, review of vendor contracts, reviewing and monitoring expenditures, coordinating annual financial audits, and addressing other fiscal needs and reporting.
- Review system of internal controls and make recommendations for improvements so the District has an appropriate method of checks and balances.
- Review of burial records and recordkeeping system to make sure records are current and in compliance with state laws and guidelines.
- Work with staff to schedule burial services and coordinate burial needs with mortuaries and families.
- Meet with in-district and out-of-district individuals, as needed, and collect payment for burial services, immediate need plot sales, pre-need plot sales, headstone installation fees, and

other sales and/or fees.

- Supervise the overall maintenance, construction and beautification of the two cemetery sites and buildings.
- Develop the monthly Board meeting agenda, monthly financial reports, and preparation of Board packets. Prepare monthly reports of District activities for the Board meeting and conduct various studies and make recommendations to the Board of Trustees regarding improvement projects, policies and procedures, and other operational business that needs to be brought to the Board of Trustees for discussion and/or approval.
- Attend all Board meetings, unless otherwise excused.
- Manage the development and implementation of District goals, objectives and priorities, and recommend and administer/enforce policies and procedures, including policies regarding flowers/memorials on the cemetery grounds, burial policies, and other operational policies adopted by the Board of Trustees.
- Review and improve (as needed) the District's personnel-related business, including hiring, terminating, employee evaluations discipline, labor negotiation activities, recruitment, safety procedures and compliance, and worker compensation. Review and update Employee Policy Handbook if needed, including coordinating review by County Counsel and final approval/input from governing Board of Trustees.
- Investigate complaints and inquiries concerning the District, and coordinate with staff to provide solutions if necessary, and/or follow up with the complainant if warranted.
- Represent the District at community meetings, industry conferences/trainings, and at meetings with local government officials such as the Board of Supervisors and Grand Jury.
- Plan and organize staff and Board of Trustees training as needed and make sure Harassment and Ethics Trainings have been completed as required by State law. Implement team building, communications and leadership trainings for staff.
- Maintain or provide oversight of the maintenance and updates to the website for Senate Bill 929 compliance, including posting agendas, minutes, etc. This may include updating the design of the website to be more functional and easier to navigate.
- Oversee and coordinate with Grounds staff the irrigation and lawn maintenance schedules. Observe existing sprinkler coverage to advise staff on adjustments to sprinklers and/or sprinkler heads. Review and adjust irrigation schedule for both irrigation and energy efficiency. Observe grass quality and work with Grounds staff to implement an overseeding needs with drought-tolerant fescue, Weed N' Feed for lawn nutrition and weed control, etc.
- Oversee and coordinate with Grounds staff any repairs in the two cemeteries that need to be fixed, including rodent control. This includes contacting potential vendors for cost estimates and scheduling any services needed to improve grounds.
- Inspect District equipment utilized on the grounds, assess the need for repairs vs. replacement. Work with Grounds staff to address any equipment needs that prevent them from doing efficient, quality work. Research equipment options and provide recommendations to the Board of Trustees for discussion.
- Other tasks, project management, and duties as directed by the Board of Trustees, or their designee.

Cost

Ms. Barton will invoice the District on a monthly basis at the hourly rate of \$50 per hour, in an amount not to exceed \$45,000. Monthly invoices will include an overview of task updates, projects and accomplishments for the month, along with a breakdown of days/hours worked throughout the month.

Project Schedule

It is understood this position will assume or may assume many of the responsibilities of a District Manager under the Tulare Public Cemetery District's governance as the future needs of staff and District management are determined through the process of revamping District operations and leadership. This agreement is effective retroactive to October 29, 2025, through June 30, 2026, unless goals are met or contract scope changes prior to the anticipated end date. Either party may terminate with or without cause upon seven days' written notice. Notice may be delivered electronically, via postal mail, or in person. Trilby Barton will provide and maintain insurance for the duration of this Agreement against claims for injuries to persons and damage to property which may arise from, or in connection with, performance under the Agreement by Ms. Barton. This includes Professional Liability (Errors and Omissions) insurance with a limit no less than \$1,000,000 per occurrence or claim, \$2,000,000 aggregate; and Automobile Liability coverage.

Contact

If you have any questions or need any additional information, please contact Trilby Barton at 559-740-8006 or email trilbybartonpr@gmail.com.

Contract Approval

Signed:  Date: 10/27/2025
Trilby Barton, Management Consultant

Signed: _____ Date: _____
Pete Vander Poel, Chair, Board of Trustees



TULARE PUBLIC CEMETERY DISTRICT

AGENDA ITEM

TRUSTEES

LARRY MICARI
Trustee

PETE VANDER POEL
Trustee

AMY SHUKLIAN
Trustee

EDDIE VALERO
Trustee

DENNIS TOWNSEND
Trustee

AGENDA DATE: November 4, 2025

SUBJECT: Update the authorized signers on the District's Bank of the Sierra Checking Account

REQUEST(S):
That the Board of Trustees:

1. Remove Clara Bernardo as an authorized signer of the Tulare Public Cemetery District's Bank of the Sierra checking account.
2. Designate the Interim District Manager as an additional authorized signer on the District's Bank of the Sierra checking account.

SUMMARY:
The Tulare Public Cemetery District (TPCD) maintains a checking account with the Bank of the Sierra to allow for prompt payment of district expenses. On July 8, 2025, the Board of Trustees approved Trustee Secretary Clara Bernardo as an additional approved signer of the Bank of the Sierra checking account via Resolution No. TPC 2025-010. The TPCD District Manager position has been vacated effective October 30, 2025. In order to maintain smooth day-to-day District operations during the recruitment of a new District Manager, the Board of Trustees is electing to designate Jason Britt, Interim District Manager, as an additional authorized signer on the District's Bank of the Sierra Checking account to sign checks on behalf of the District.

FISCAL IMPACT/FINANCING:
There is no fiscal impact to the District associated with this request.

ADMINISTRATIVE SIGN-OFF:

/s/ Pete Vander Poel
Pete Vander Poel
Chair, Board of Trustees

Cc: County Administrative Office



TULARE PUBLIC CEMETERY DISTRICT

AGENDA ITEM

TRUSTEES

LARRY MICARI
Trustee

PETE VANDER POEL
Trustee

AMY SHUKLIAN
Trustee

EDDIE VALERO
Trustee

DENNIS TOWNSEND
Trustee

AGENDA DATE: November 4, 2025

SUBJECT: Authorize Development of Job Description and Salary Range for District Manager and Initiate Recruitment

REQUEST(S):
That the Board of Trustees:

1. Direct the Tulare County Human Resource and Development Department to provide a recommended job description and salary range for the District Manager.
2. Authorize and direct the Tulare County Human Resource and Development Department to initiate the recruitment process for District Manager upon approval of the job description and salary range.

SUMMARY:

The Tulare Public Cemetery District Board of Trustees is responsible for the operations, maintenance, and improvement of the cemeteries owned by the Tulare Public Cemetery District. California Government Code § 61051 permits districts to appoint a manager to implement the policies established by the board of trustees; supervise, appoint, discipline, and dismiss district employees; and supervise the district's facilities, services, and finances.

The TPCD District Manager position has been vacated effective October 30, 2025. The District should therefore act with expediency in recruiting a new qualified individual for the position of District Manager.

On July 8, 2025, the District entered into Agreement No. TPC-02 with the County of Tulare for the provision of comprehensive administrative and operational services, including assistance through the Tulare County Human Resources and Development (HRD) department. The Tulare Public Cemetery District will utilize the services of HRD to both initiate and conduct the recruitment for this position. This is a request for HRD to return to the Board with a thorough review and recommendations on the job description and salary range for the District Manager position for Board consideration and approval, and to then initiate the recruitment process.

SUBJECT: Authorize Development of Job Description and Salary Range for District Manager and Initiate Recruitment

DATE: November 4, 2025

FISCAL IMPACT/FINANCING:

There is no additional fiscal impact with this action. Services provided by the County of Tulare are defined under Resolution No. TPC 2025-007.

ADMINISTRATIVE SIGN-OFF:

/s/ Pete Vander Poel
Pete Vander Poel
Chair, Board of Trustee

Cc: County Administrative Office

ATTACHMENT(S) – None



TULARE PUBLIC CEMETERY DISTRICT

AGENDA ITEM

TRUSTEES

LARRY MICARI
Trustee

PETE VANDER POEL
Trustee

AMY SHUKLIAN
Trustee

EDDIE VALERO
Trustee

DENNIS TOWNSEND
Trustee

AGENDA DATE: November 4, 2025

SUBJECT: Approve a Bookkeeping agreement with Tulare County Auditor
Controller

REQUEST(S):
That the Board of Trustees:

1. Approve an agreement with the Tulare County Auditor Controller for Bookkeeping, Accounting, and Payroll Services, effective November 4, 2025.
2. Authorize the Chair to sign the agreement on behalf of the District.

SUMMARY:

Government Code section 25265 provides that the Tulare Public Cemetery District (TPCD) may contract with the County for financial and accounting services. The Tulare County Auditor Controller already provides bookkeeping, accounting, and payroll services for some local special districts, including cemeteries.

Currently, TPCD utilizes QuickBooks for its accounting software, and contracts separately for accounting consulting services. However, it is in the best interest of the District to utilize County services to streamline and improve reporting and reconciliation processes. The District will work with the Auditor Controller to transition services over the next few months. After the transition, the District Manager will provide recommendations on when to discontinue the prior service agreements. The Bank of Sierra account will continue to exist as the District's revolving fund.

FISCAL IMPACT/FINANCING:

The County will charge the District a quarterly administrative fee for all of these services, which will depend on the number of transactions. It is estimated to be approximately \$3,000, annually. However, these costs will be mitigated by the discontinuance of QuickBooks and private accounting services.

SUBJECT: Approve a Bookkeeping agreement with Tulare County Auditor Controller

DATE: November 4, 2025

ADMINISTRATIVE SIGN-OFF:

/s/ Pete Vander Poel

Pete Vander Poel

Chair, Board of Trustee

Cc: County Administrative Office

ATTACHMENT(S) – Auditor Services Agreement

TULARE COUNTY AGREEMENT NO. _____

**COUNTY OF TULARE
SERVICES AGREEMENT
AUDITOR-CONTROLLER SERVICES**

THIS AGREEMENT ("Agreement") is entered into as of _____, between the **COUNTY OF TULARE**, a political subdivision of the State of California ("COUNTY"), and **TULARE PUBLIC CEMETERY DISTRICT** a special district ("DISTRICT"). COUNTY and DISTRICT are each a "Party" and together are the "Parties" to this Agreement, which is made with reference to the following:

- A. WHEREAS, the District is a public entity created under State law, and**
- B. WHEREAS, the District has a need for bookkeeping, payroll, and accounting services; and**
- C. WHEREAS, the County is willing to provide such services by use of the staff of the County Auditor; and**
- D. WHEREAS, Government Code Section 25265 provides that the District may contract with the County for financial or accounting services not now being provided;**

THE PARTIES AGREE AS FOLLOWS:

- 1. TERM:** This Agreement becomes effective as of November 4, 2025 and shall continue in effect unless earlier terminated as provided below.
- 2. SERVICES:** COUNTY shall provide District with the services shown on the attached **Exhibit A**
- 3. PAYMENT FOR SERVICES:** As consideration for the services provided by COUNTY hereunder, DISTRICT shall pay COUNTY in accordance with the attached **Exhibit B**
- 4. INSURANCE:** Before approval of this Agreement by COUNTY, DISTRICT must file with the Clerk of the Board of Supervisors evidence of the required insurance as set forth in the attached **Exhibit C**.
- 5. COMPLIANCE WITH LAW:** COUNTY shall provide services in accordance with federal, state, and local laws, regulations and directives. With respect to COUNTY'S employees, COUNTY shall comply with all laws and regulations pertaining to wages and hours, state and federal income tax, unemployment insurance, Social Security, disability insurance, workers' compensation insurance, and discrimination in employment.
- 6. RECORDS AND AUDIT:** COUNTY shall maintain complete and accurate records with respect to the services rendered and the costs incurred under this Agreement. In addition, COUNTY shall maintain complete and accurate records with respect to any payments to employees. All such records shall be prepared in accordance with generally accepted accounting procedures, shall be clearly identified, and shall be kept readily accessible.
- 7. INDEPENDENT CONTRACTOR STATUS:** This Agreement is entered into by both Parties with the express understanding that COUNTY will perform all services required under this Agreement as an independent contractor. Nothing in this Agreement shall be construed to constitute COUNTY or any of its agents, employees or officers as an agent, employee or officer of DISTRICT.
- 8. AMENDMENTS:** Amendments shall be incorporated into an Agreement Amendment, which shall not become effective until agreed upon and signed by the Parties.

TULARE COUNTY AGREEMENT NO. _____

9. TERMINATION:

a. **Without Cause:** Either Party may terminate this Agreement without cause by giving at least thirty (30) days' prior written notice to the other Party of its intention to terminate under this provision, specifying the date of termination. COUNTY shall be paid by DISTRICT for the work satisfactorily performed and not previously paid for to the date of termination.

b. **With Cause:** Either Party may terminate this Agreement immediately, by written notice to the other Party, should the other Party:

- i. Be adjudged bankrupt;
- ii. Become insolvent or have a receiver appointed; or
- iii. Materially breach this Agreement.

COUNTY shall be paid by DISTRICT for the work satisfactorily performed and not previously paid for to the date of termination.

10. ENTIRE AGREEMENT REPRESENTED: This Agreement represents the entire agreement between COUNTY and DISTRICT as to its subject matter and no prior oral or written understanding shall be of any force or effect. No part of this Agreement may be modified without the written consent of both Parties.

11. HEADINGS: Section headings are provided for organizational purposes only and do not in any manner affect the scope, meaning or intent of the provisions under the headings.

12. NOTICES: (a). Except as may be otherwise required by law, any notice to be given must be written and must be either personally delivered, sent by facsimile transmission or sent by first class mail, postage pre-paid and addressed as follows:

**COUNTY OF TULARE
SERVICES AGREEMENT
AUDITOR-CONTROLLER SERVICES**

COUNTY:

AUDITOR-CONTROLLER'S OFFICE
221 S. Mooney Blvd Room 101E
Visalia, CA 93291
Phone No.: (559) 636-5220

With a Copy to:

COUNTY ADMINISTRATIVE OFFICER
2800 W. Burrel Ave.
Visalia, CA 93291
Phone No.: 559-636-5005
Fax No.: 559- 733-6318

DISTRICT:

TULARE PUBLIC CEMETERY DISTRICT
900 E. Kern Ave
Phone No.: (559) 686-5544

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

13. INDEMNIFICATION: COUNTY and DISTRICT each agree to hold each other harmless, defend and indemnify the other, its agents, officers and employees, from and against any liability, claims, actions, costs, damages or losses of any kind, arising from or in connection with the performance of their respective agents, officers and employees under this Agreement. However, this does not extend to liability resulting from intentional or negligent acts of the other Party, its agents, officers or employees. This indemnification specifically includes any claims that may be made against either party by any taxing authority asserting that an employer-employee relationship exists by reason of this Agreement, and any claims made against either party alleging civil rights violations by either party under Government Code sections 12900 et seq. (California Fair Employment and Housing Act). This indemnification obligation shall continue beyond the term of this Agreement as to any acts or omissions occurring under this Agreement or any extension of this Agreement.

14. DISPUTE RESOLUTION: If a dispute arises out of or relating to this Agreement, or the breach thereof, and if said dispute cannot be settled through negotiation, the Parties agree first to try in good faith to settle the dispute by non-binding mediation before resorting to litigation or some other dispute resolution procedure, unless the Parties mutually agree otherwise. The mediator shall be mutually selected by the Parties, but in case of disagreement, the mediator shall be selected by lot from among two nominations provided by each Party. All costs and fees required by the mediator shall be split equally by the Parties. Otherwise, each Party shall bear its own costs of mediation. If mediation fails to resolve the dispute within 30 days, either Party may pursue litigation to resolve the dispute.

15. CONSTRUCTION: This Agreement reflects the contributions of both Parties, and accordingly the provisions of Civil Code section 1654 shall not apply to address and interpret any uncertainty.

**COUNTY OF TULARE
SERVICES AGREEMENT
AUDITOR-CONTROLLER SERVICES**

16. NO THIRD-PARTY BENEFICIARIES: Unless specifically set forth herein, the Parties to this Agreement do not intent to provide any other party with any benefit or enforceable legal or equitable right or remedy.

17. GOVERNING LAW: This Agreement shall be interpreted and governed under the laws of the State of California without reference to California conflicts of law principles. The Parties agree that this contract is made in and shall be performed in Tulare County, California.

18. WAIVERS: The failure of either Party to insist on strict compliance with any provision of this Agreement shall not be considered a waiver of any right to do so, whether for that breach or any subsequent breach. The acceptance by either Party of either performance or payment shall not be considered to be a waiver of any preceding breach of the Agreement by the other Party.

19. CONFLICT WITH LAWS OR REGULATIONS/SEVERABILITY: This Agreement is subject to all applicable laws and regulations. If any provision of this Agreement is found by any court or other legal authority, or is agreed upon by the Parties, to be in conflict with any code or regulation, the conflicting provision shall be considered null and void. If the effect of nullifying any conflicting provision is such that a material benefit of the Agreement to either Party is lost, the Agreement may be terminated at the option of the affected Party. In all other cases, the remainder of the Agreement shall continue in full force and effect.

20. FURTHER ASSURANCES: Each Party agrees to execute any additional documents and to perform any further acts which may be reasonably required to effect the purposes of this Agreement.

21. ASSURANCES OF NON-DISCRIMINATION: COUNTY expressly agrees that it will not discriminate in employment or in the provisions of services on the basis of any characteristic upon which discrimination is prohibited by federal or state law.

22. AUTHORITY: DISTRICT represents and warrants to COUNTY that the individual(s) signing this Agreement on its behalf are duly authorized and have legal capacity to sign this Agreement and bind DISTRICT to its terms. DISTRICT acknowledges that COUNTY has relied upon this representation and warranty in entering into this Agreement.

23. COUNTERPARTS: The Parties may sign this Agreement in counterparts, each of which shall be deemed an original and all of which taken together form one and the same agreement. A signed copy or signed counterpart of this Agreement delivered by facsimile, email, or other means of electronic transmission shall be deemed to have the same legal effect as delivery of a signed original or signed copy of this Agreement.

24. MANUAL OR ELECTRONIC SIGNATURES: The Parties may sign this Agreement by means of manual or electronic signatures. The Parties agree that the electronic signature of a Party, whether digital or encrypted, is intended to authenticate this Agreement and to have the same force and effect as a manual signature. For purposes of this Agreement, the term "electronic signature" means any electronic sound, symbol, or process attached to or logically associated with this Agreement and executed and adopted by a Party with the intent to sign this Agreement, including facsimile, portable document format, or email electronic signatures, pursuant to the California Uniform Electronic Transactions Act (Cal. Civ. Code §§ 1633.1 to 1633.17), as it may be amended from time to time.

**COUNTY OF TULARE
SERVICES AGREEMENT
AUDITOR-CONTROLLER SERVICES**

[THIS SPACE LEFT BLANK INTENTIONALLY; SIGNATURES FOLLOW ON NEXT PAGE]

**COUNTY OF TULARE
SERVICES AGREEMENT
AUDITOR-CONTROLLER SERVICES**

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

NAME OF DISTRICT

Date: _____

By _____

Print Name _____

Title _____

COUNTY OF TULARE

Date: _____

By _____

Pete Vander Poel, Chair, Board of Supervisors

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

By _____

Deputy Clerk

Approved as to Form
COUNTY COUNSEL

By _____

Deputy

Matter # _____

EXHIBIT A

Services to Be Provided

County Agency/Department: Auditor-Controller

- A. Services to be provided:
 - a. Bookkeeping
 - i. Vendor payments
 - ii. Maintain copies of paid bills for future audit
 - iii. Provide a detailed list of all bills paid each time warrants are issued
 - b. General Accounting
 - i. Keep all accounts in detail
 - ii. Prepare periodical expenditure reports compared to budgets
 - iii. Prepare periodical revenue reports compared to estimates
 - iv. Maintain general ledger accounts on a double entry basis
 - c. Payroll
 - i. Tax and compliance
 - ii. Payroll Processing and correspondence
 - iii. Retirement contributions and other miscellaneous deductions

EXHIBIT B

Payment for Services

The District will reimburse the County at the end of each calendar quarter for the cost incurred by the County during the calendar quarter. Payment will be made from District funds on a Journal Voucher entry by County Auditor.

Estimated rate for services provided (Minimum \$50 per quarter):

- a. Claims Processing
 - i. Claims warrant \$ 2.50 (two dollars and fifty cents) per warrant
 - ii. Manual warrant \$12.50 (twelve dollars and fifty cents) per warrant
- b. General Accounting
- c. Payroll Services
- d. Sales and Use Tax Services – not included

EXHIBIT C
PROFESSIONAL SERVICES CONTRACTS
INSURANCE REQUIREMENTS

CONTRACTOR shall provide and maintain insurance for the duration of this Agreement against claims for injuries to persons and damage to property which may arise from, or in connection with, performance under the Agreement by the CONTRACTOR, his agents, representatives, employees and subcontractors, if applicable.

A. Minimum Scope & Limits of Insurance

1. Coverage at least as broad as Commercial General Liability, insurance Services Office Commercial General Liability coverage occurrence form GC 00 01, with limits no less than \$1,000,000 per occurrence including products and completed operations, property damage, bodily injury and personal & advertising injury. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location (ISO CG 25 03 or 25 04) or the general aggregate limit shall be twice the required occurrence limit.
2. Insurance Services Office Form Number CA 00 01 covering Automobile Liability of \$1,000,000 per occurrence including any auto or, if the CONTRACTOR has no owned autos, hired and non-owned auto coverage. If an annual aggregate applies it must be no less than \$2,000,000.
3. Workers' Compensation insurance as required by the State of California, with Statutory Limits, and Employer's Liability Insurance with limit of no less than \$1,000,000 per accident for bodily injury or disease.
4. Professional Liability (Errors and Omissions) insurance appropriate to the CONTRACTOR's profession, with limit no less than \$1,000,000 per occurrence or claim, \$2,000,000 aggregate.

B. Specific Provisions of the Certificate

1. If the required insurance is written on a claims made form, the retroactive date must be before the date of the contract or the beginning of the contract work and must be maintained and evidence of insurance must be provided for at least five (5) years after completion of the contract work.
2. CONTRACTOR must submit endorsements to the General Liability reflecting the following provisions:
 - a. *The COUNTY, its officers, agents, officials, employees and volunteers are to be covered as additional insureds as respects; liability arising out of work or operations performed by or on behalf of the CONTRACTOR including material, parts, or equipment furnished in connection with such work or operations.*
 - b. *For any claims related to this project, the CONTRACTOR's insurance coverage shall be primary insurance as respects the COUNTY, its officers, agents, officials, employees and volunteers. Any insurance or self-insurance maintained by the COUNTY, its officers, agents, officials, employees or volunteers shall be excess of the CONTRACTOR's insurance and shall not contribute with it.*
 - c. *CONTRACTOR hereby grants to COUNTY a waiver of any right to subrogation which any insurer of CONTRACTOR may acquire against the county by virtue of the payment of any loss under such insurance. CONTRACTOR agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not the COUNTY has received a waiver of subrogation endorsement from the insurer.*

d. Each insurance policy required by this agreement shall be endorsed to state that coverage shall not be canceled by either party, except after written notice has been provided to the County.

3. The Workers' Compensation policy shall be endorsed with a waiver of subrogation in favor of the COUNTY for all work performed by the CONTRACTOR, its employees, agents and subcontractors. CONTRACTOR waives all rights against the COUNTY and its officers, agents, officials, employees and volunteers for recovery of damages to the extent these damages are covered by the workers compensation and employers liability.

C. Deductibles and Self-Insured Retentions

Deductibles and Self-insured retentions must be declared and any deductible or self-insured retention that exceeds \$100,000 will be reviewed by the COUNTY Risk Manager for approval.

D. Acceptability of Insurance

Insurance must be placed with insurers with a current rating given by A.M. Best and Company of no less than A-:VII and a Standard & Poor's Rating (if rated) of at least BBB and from a company approved by the Department of Insurance to conduct business in California. Any waiver of these standards is subject to approval by the County Risk Manager.

E. Verification of Coverage

Prior to approval of this Agreement by the COUNTY, the CONTRACTOR shall file with the submitting department, certificates of insurance with original endorsements effecting coverage in a form acceptable to the COUNTY. Endorsements must be signed by persons authorized to bind coverage on behalf of the insurer. The COUNTY reserves the right to require certified copies of all required insurance policies at any time.

WAIVERS:

I represent and attest that I am a person authorized to make representations on behalf of the CONTRACTOR, and represent the following:

(mark X if applicable)

☐

Automobile Exemption: I certify that _____ does not own nor use vehicles in the performance of the agreement for which this insurance requirement is attached.

☐

Workers' Compensation Exemption: I certify that _____ is not required to carry workers' compensation coverage or has filed an exemption with the State of California as required by law.

I acknowledge and represent that we have met the insurance requirements listed above.

Print Name _____ Date: _____

Contractor Name _____

Signature _____