MEMBERS OF THE BOARD

LARRY MICARI
District One

PETE VANDER POEL – Chair
District Two

AMY SHUKLIAN – Vice Chair
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JASON T. BRITT
County Administrative Officer

JENNIFER M. FLORES
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MELINDA BENTON
Chief Clerk

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

Board of Supervisors Agenda

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

March 24, 2026

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.

1. Public Comments.

CONSENT CALENDAR (Numbers 2 through 6)

NOTICE TO THE PUBLIC

These items are routine and usually approved by one motion. Before action by the Board, the Chair will ask the Board Members and the public if they wish to remove any item from the Consent Calendar for separate consideration. Items removed from the Consent Calendar may be heard immediately before or after the approval of the Consent Calendar, or may be set aside until later in the meeting.

<u>Tulare Public Cemetery District - Consent Items</u>

2. Approve minutes from the January 27, 2026, Regular meeting

3. Accept the Fiscal Year 2025 Year-End Auditor Report. Direct the District Manager to forward a copy of the report to the State Controller.

4. Approve amendments to the Bylaws of the Tulare Public Cemetery District, effective March 24, 2026

5. Designate the Tulare County Chief of Payroll and designee, and the Tulare Public Cemetery District Manager as authorized representatives before the Internal Revenue Service, effective upon appointment. Designate the Tulare Public Cemetery District Manager as the authorized representative before the Employee Development Department, effective upon appointment.

6. Designate the District Manager as the authorized administrator contact for the CALPERS account effective upon appointment.

ITEMS NOT TIMED
Items not specifically timed may be taken in any order

7. Appoint Trilby Barton as Tulare Public Cemetery District Manager effective April 1, 2026. Approve the District Manager Contract with Trilby Barton for the position of Tulare Public Cemetery District Manager in the amount of $67,000 annually, effective April 1, 2026, through March 31, 2031. Terminate Agreement TPC-03 with Trilby Barton for consulting services, effective March 31, 2026. Terminate the interim appointment of the Tulare County Administrative Officer as acting District manager, and the authority to delegate responsibilities, effective March 31, 2026.

8. Approve and accept a report on the January and February 2026 interment counts.

9. Approve and accept the January and February 2026 financial reports.

10. Approve the Pre-need Plot Purchase Policy, Safety Committee Policy, and Vehicle Policy.

11. Approve the Tulare Public Cemetery District Board of Trustees Orientation Packet and manual. Authorize the District Manager to update Board member, staff, and meeting schedule information to keep the manual current.

12. Receive a report from the District Manager.

MEMBERS OF THE BOARD

LARRY MICARI
District One

PETE VANDER POEL – Chair
District Two

AMY SHUKLIAN – Vice Chair
District Three

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Visalia, CA 93291
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Board of Supervisors Agenda Minutes

Members Present: Larry Micari, Pete Vander Poel, Amy Shuklian, Eddie Valero, Dennis Townsend

January 27, 2026

1:00 PM Board Convenes

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

1. Public Comments.

   Public Comments: Alberto Aguilar; Mary Sepeda

CONSENT CALENDAR (Numbers 2 through 4)

NOTICE TO THE PUBLIC
These items are routine and usually approved by one motion. Before action by the Board, the Chair will ask the Board Members and the public if they wish to remove any item from the Consent Calendar for separate consideration. Items removed from the Consent Calendar may be heard immediately before or after the approval of the Consent Calendar, or may be set aside until later in the meeting.

Moved by Amy Shuklian, seconded by Eddie Valero to Approved Consent Calendar (Numbers 2 through 4).

AYES: Larry Micari, Pete Vander Poel, Amy Shuklian, Eddie Valero, Dennis Townsend
Final Result: 5 – 0 Passed

Tulare Public Cemetery District - Consent Items

2. Approve minutes from the December 16, 2025, Regular meeting.

   Resolution No. TPC 2026-001

3. Authorize the Tulare Public Cemetery District to apply for a CAL-Card credit card. Designate the District Manager as the Program Administrator for the CAL-Card Program. Delegate

authority to the District Manager, or designee, to sign and submit any documentation related to the CAL-Card credit card application process

Resolution No. TPC 2026-002

4. Authorize the District Manager to secure services with Hilvers Farm Management for gopher abatement treatment in the amount of $28,650, effective January 27, 2026. Waive the Tulare Public Cemetery District's Purchasing Policy informal bidding requirements for these services.

Resolution No. TPC 2026-003

ITEMS NOT TIMED
Items not specifically timed may be taken in any order

5. Approve and accept a report on the December 2025 interment counts.

Resolution No. TPC 2026-004

Moved by Eddie Valero, seconded by Amy Shuklian to Approved.

AYES: Larry Micari, Pete Vander Poel, Amy Shuklian, Eddie Valero, Dennis Townsend
Final Result: 5 – 0 Passed

Trilby Barton, District Management Consultant – Staff presentation
Public Comments: Mary Sepeda

6. Approve and accept the September, October, November, and December 2025 financial reports.

Resolution No. TPC 2026-005

Moved by Larry Micari, seconded by Dennis Townsend to Approved.

AYES: Larry Micari, Pete Vander Poel, Amy Shuklian, Eddie Valero, Dennis Townsend
Final Result: 5 – 0 Passed

Trilby Barton, District Management Consultant – Staff presentation
Public Comments: Alberto Aguilar; Mary Sepeda

7. Approve updates to the following policies: a) Return to Work Program; b) Workplace Violence Prevention Plan; c) Injury Prevention Plan; and d) Emergency Action Plan.

Resolution No. TPC 2026-006

Moved by Amy Shuklian, seconded by Larry Micari to Approved.

AYES: Larry Micari, Pete Vander Poel, Amy Shuklian, Eddie Valero, Dennis Townsend
Final Result: 5 – 0 Passed

Trilby Barton, District Management Consultant – Staff presentation
Public Comments: Alberto Aguilar

8. Receive a report from the District Manager.

Trilby Barton, District Management Consultant – Staff presentation
Public Comments: Linda Maloy; Mary Sepeda

CLOSED SESSION

NOTICE TO THE PUBLIC
CLOSED SESSION

As provided in the Ralph M. Brown Act, Government Code sections 54950 et seq., the Board of Supervisors may meet in closed session with its attorneys, county staff, and consultants. These sessions are not open to the public and may not be attended by members of the public. The matters the Board will meet on in closed session are identified below, or are those matters appropriately identified in open session as requiring immediate attention and arising after the posting of the Agenda. Any public reports of action taken in closed session will be made in accordance with Government Code section 54957.1.

It is the intention of the Board to meet in closed session concerning:

Sitting as the Tulare Public Cemetery District

ITEM A PUBLIC EMPLOYEE APPOINTMENT/EMPLOYMENT CONSIDERATION AND POSSIBLE APPOINTMENT
(Government Code Section 54957)
FOR THE POSITION OF: DISTRICT MANAGER
The Board will meet at the Board of Supervisors Office located at 2800 W. Burrel Avenue, Visalia, CA, 93291, on January 27, 2026, and may meet in a continuous closed session each subsequent business day on this topic through March 10, 2026, at the Board of Supervisors located at 2800 W. Burrel Avenue, Visalia, CA, 93291, to deliberate on the possible appointment.

ITEM B CONFERENCE WITH LABOR NEGOTIATORS
(Government Code Section 54957.6)
Agency Designated Representatives: Jason T. Britt, Pete Vander Poel and Lupe Garza
Unrepresented Employees: District Manager

****NO ANNOUNCEMENTS FROM CLOSED SESSION****
1:54 p.m. Convened to Closed Session
3:24 p.m. Adjourned

TULARE PUBLIC CEMETERY DISTRICT

AGENDA ITEM

AGENDA DATE: March 24, 2026

SUBJECT: Accept the Fiscal Year 2024/24 Year-End Audit Report

REQUEST(S):
That the Board of Trustees:

1. Accept the Fiscal Year 2025 Year End Auditor Report.
2. Direct the District Manager to forward a copy of the report to the State Controller.

SUMMARY:
Pursuant to Article 9 (commencing with Section 53890) of Chapter 4 of Part 1 of Division 2 of Title 5 of the Government Code, The Tulare Public Cemetery District (TPCD) is to provide annual financial reports to the California State Controller. TPCD has engaged Kevin Brejnak, CPA to audit the cemetery's Fiscal Year 2024/2025 financial statements, which comprise the respective financial position of the governmental activities, major fund, and the aggregate remaining fund information as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

This request is to approve the audited financial statements, and forward to the State Controller, per Government Code.

FISCAL IMPACT/FINANCING:
There is no financial impact to accepting the FY2024/25 year-end report. The cost of audit was included in the FY2024/25 Budget.

ADMINISTRATIVE SIGN-OFF:

_/s/ Jason T. Britt___________________
Jason T. Britt
County Administrative Officer & Interim District Manager

Cc: County Administrative Office

ATTACHMENT(S) –

- Financial Statement & Required Supplementary Information with Independent Auditor's Report

Kevin Brejnak, CPA

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

March 2, 2026

To the Board of Trustees
Tulare Public Cemetery District

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Tulare Public Cemetery District for the fiscal year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated September 29, 2025. Professional standards also require that we communicate to you the following information related to our audit.

<u>Significant Audit Findings</u>

Qualitative Aspects of Accounting Practices
Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Tulare Public Cemetery District are described in Note 1 to the financial statements. No new accounting policies were adopted other than GASB Statement No. 101 and the application of existing policies was not changed during 2024-25. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.
The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit
We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements
Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. There were no misstatements identified during our audit that were not communicated to management.

Disagreements with Management
For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations
We have requested certain representations from management that are included in the management representation letter dated February 23, 2026.

Management Consultations with Other Independent Accountants
In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the governmental unit’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the district’s auditors. However, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition to our retention.

Restriction on Use
This information is intended solely for the use of the Board of Trustees and management of Tulare Public Cemetery District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Kevin Brejnak, CPA

TULARE PUBLIC
CEMETERY DISTRICT

Financial Statements
& Required Supplementary Information
With Independent Auditors' Report

For the Year Ended
June 30, 2025

TULARE PUBLIC CEMETERY DISTRICT
For the Fiscal Year Ended June 30, 2025
Table of Contents

Kevin Brejnak, CPA

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

INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
Tulare Public Cemetery District

Opinion
We have audited the accompanying financial statements of the governmental activities and each major fund of the Tulare Public Cemetery District (District) as of and for the fiscal year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of June 30, 2025, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Change in Accounting Principle
As described in Note 1 to the financial statements, as of July 1, 2024, the District adopted new accounting guidance, GASB Statement No. 101, Compensated Absences. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing* Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued a separate report dated February 23, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

CPA

February 23, 2026

Management's Discussion and Analysis (MD&A) offers readers of the Tulare Public Cemetery District's financial statements a narrative overview of the District's financial activities for the year ended June 30, 2025. This MD&A presents financial highlights, an overview of the accompanying financial statements, an analysis of net position and results of operations, a current-to prior year analysis, a discussion on restrictions, commitments and limitations, and a discussion of significant activity involving capital assets and long-term debt. Please read in conjunction with the financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- District's net position increased by approximately 0.1% compared to the prior fiscal year.
- The District experienced an increase in net position of $5,483.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis serves as an introduction to the District's financial statements. The District's basic financial statements reflect the combined results of the Operating and Capital Programs and include three components: (1) Statement of Net Position; (2) Statements of Revenues, Expenses, and Changes in Net Position; and (3) Notes to the Financial Statements.

The financial statements accompanying this MD&A present the net position and results of operations during the year ending June 30, 2025. These financial statements have been prepared using the accrual basis of accounting, which is similar to the accounting basis used by for-profit entities. Each financial statement is identified and defined in this section, and analyzed in subsequent sections of this MD&A.

REQUIRED FINANCIAL STATEMENTS

Statement of Net Position

The Statement of Net Position presents information on the District's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference between these items reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. Assets exceed liabilities, resulting in a net position of $4,636,249 as of June 30, 2025.

Statements of Revenues, Expenses, and Changes in Net Position

The Statements of Revenues, Expenses, and Changes in Net Position present information showing how the District's net position changed during the fiscal year. All of the year's revenues and expenses are accounted for in the Statement of Revenues, Expenses, and Changes in Net Position. This statement measures the results of the District's operations for the year and can be used to determine if the District has successfully recovered all of its costs through user fees and other charges. Operating revenues and expenses are related to the District's core activities (sale of internment rights and burial services). General revenues and expenses are not directly related to the core activities of the District (e.g. interest income, interest expense, property taxes). For the fiscal year ended June 30, 2025 net position increased by $5,483.

REQUIRED FINANCIAL STATEMENTS (continued)

Fund Financial Statements
The fund financial statements provide more detailed information about the District's most significant funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs. Some funds are required by State law and by granter requirements.

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION

Analysis of Net Position

Table A-1: Condensed Statement of Net Position

	June 30, 2025	June 30, 2024	Change
ASSETS			
Current assets	$ 3,592,379	$ 3,342,551	$ 249,828
Non-current assets	1,264,719	1,281,174	(16,455)
Total assets	4,857,098	4,623,725	233,373
DEFERRED OUTFLOWS	230,428	396,525	(166,097)
LIABILITIES			
Current liabilities	150,029	94,419	55,610
Non-current liabilities	36,497	20,088	16,409
Total liabilities	186,526	114,507	72,019
DEFERRED INFLOWS	264,751	274,977	(10,226)
NET POSITION			
Investment in capital assets	618,660	710,958	(92,298)
Restricted	2,463,990	2,315,812	148,178
Unrestricted	1,553,599	1,603,996	(50,397)
Total net position	$ 4,636,249	$ 4,630,766	$ 5,483

At the end of the fiscal year, the District shows a balance in its unrestricted net position of $1,553,599. The restricted assets increased due to an increased balance in the endowment fund from charges and investment earnings. Unrestricted assets decreased which was due to expenses associated with the District's activities and changes in funds balances.

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION (continued)

Analysis of Revenues and Expenses

Table A-2: Condensed Statements of Activities

	June 30, 2025	June 30, 2024	Change
Program revenue	$ 1,324,666	$ 1,410,758	$ (86,092)
Expenses	1,706,324	1,589,545	116,779
Net program expense	(381,658)	(178,787)	(202,871)
General revenues	387,141	341,906	45,235
Change in net position	5,483	163,119	(157,636)
Net position			
Beginning of year	4,630,766	4,467,647	163,119
End of year	$ 4,636,249	$ 4,630,766	$ 5,483

While the Statement of Net Position shows the change in financial position, the Statements of Revenues, Expenses and Changes in Net Position provides answers to the nature and source of these changes. The main factors in the change in net position was due to decreased program revenues offset by an increase in general revenues, combined with higher expenses.

Table A-3: Total Revenues

	June 30, 2025	June 30, 2024	Increase (Decrease)
Program revenues:			
Charges for services	$ 1,178,552	$ 1,273,446	$ (94,894)
Endowment care fees	146,114	137,312	8,802
Total program revenues	1,324,666	1,410,758	(86,092)
General revenues:			
Property taxes	260,340	239,311	21,029
Other revenues	25,204	27,859	(2,655)
Investment earnings	101,597	74,736	26,861
Total general revenues	387,141	341,906	45,235
Total revenues	$ 1,711,807	$ 1,752,664	$ (40,857)

Total revenue from all sources decreased by 2.3%, or $40,857, from the prior year due mainly to decrease in charges for services.

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION (continued)

Analysis of Revenues and Expenses

Table A-4: Total Expenses

	June 30, 2025	June 30, 2024	Increase (Decrease)
Expenses:			
Salaries and employee benefits	$ 759,592	$ 847,804	$ (88,212)
Utilities	72,862	52,953	19,909
Services and supplies	771,205	589,786	181,419
Interest on long-term debt	1,082	280	802
Depreciation	101,583	98,722	2,861
Total expenses	$ 1,706,324	$ 1,589,545	$ 116,779

Total expenses for the District's operations increased by $116,779, from the prior year due to the use of temporary labor increasing amongst other services offset by decreased spending on salary and benefits costs.

CAPITAL ASSETS

Net capital assets decreased by $80,460 from the prior year due primarily to depreciation charges.

Table A-5: Capital Assets at Year-End, Net of Depreciation

	Balance June 30, 2025	Balance June 30, 2024
Capital assets:		
Land	$ 129,465	$ 129,465
Depreciable assets	2,283,177	2,272,054
Accumulated depreciation	(1,777,922)	(1,686,339)
Total capital assets, net	$ 634,720	$ 715,180

ANALYSIS OF INDIVIDUAL DISTRICT FUNDS

General Operating Fund
Total budgeted expenditures for the fiscal year show revenues exceeding expenditures. The actual results for the year show expenditures exceeding revenues and other financing activities by $23,158. Lower than anticipated revenues and higher than projected expenditures led to an ending fund balance of $931,882.

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION (continued)

Analysis of Individual District Funds

Endowment Care Fund
The Endowment Care Fund increased by $170,898 over the prior year. The principal portion of this fund is restricted and cannot be used for general operations. The increase is due to investment gains on the principal portion and endowment fees charged for services.

FACTORS AFFECTING CURRENT FINANCIAL POSITION

The District is heavily reliant on generating at-need and pre-need sales to help operations. Any disruption in the number of services performed during a given year will have a dramatic impact on the level of spending the District can accommodate with spending down reserves.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our Board of Trustees, citizens, customers, taxpayers, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the funds it receives and the stewardship of the facilities it owns and operates. If you have questions about this report or need additional information, please contact the Tulare Public Cemetery District at 900 E. Kern Avenue, Tulare, CA 93274, (559) 686-5544.

TULARE PUBLIC CEMETERY DISTRICT
Statement of Net Position
June 30, 2025

	Governmental Activities
ASSETS	
Current assets:	
Cash and cash equivalents	$ 3,386,321
Accounts recievable	133,216
Inventory	29,490
Lease receivable	43,352
Non-current assets:	
Net pension asset	629,999
Capital assets, net of accumulated depreciation	634,720
Total assets	4,857,098
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources for pension	230,428
LIABILITIES	
Current liabilities:	
Accounts payable	146,188
Lease payable - current portion	3,841
Non-current liabilities:	
Compensated absences	24,278
Lease payable - long-term portion	12,219
Total liabilities	186,526
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources for pension	214,432
Deferred inflows of resources for lease	50,319
Total deferred inflows of resources	264,751
NET POSITION	
Net investment in capital assets	618,660
Restricted for:	
Nonexpendable	2,133,781
Expendable	330,209
Unrestricted	1,553,599
Net position	$ 4,636,249

TULARE PUBLIC CEMETERY DISTRICT
Statement of Activities
For the Fiscal Year Ended June 30, 2025

	Governmental Activities
EXPENSES	
Salaries and employee benefits	$ 759,592
Utilities	72,862
Services and supplies	771,205
Depreciation	101,583
Interest on long-term debt	1,082
Total expenses	1,706,324
PROGRAM REVENUES	
Charges for current services	1,324,666
Net program revenues (expenses)	(381,658)
GENERAL REVENUES	
Property taxes	260,340
Investment income	101,597
Other revenues	25,204
Total general revenues	387,141
Change in net position	5,483
Net position, July 1, 2024	4,630,766
Net position, June 30, 2025	$ 4,636,249

TULARE PUBLIC CEMETERY DISTRICT
Balance Sheet – Governmental Funds
June 30, 2025

		Permanent Fund	
	General Fund	Endowment Care Fund	Total Governmental Funds
ASSETS			
Cash and cash equivalents	$ 922,331	$ 2,463,990	$ 3,386,321
Accounts receivable	133,216	-	133,216
Inventory	29,490	-	29,490
Lease receivable	43,352	-	43,352
Total assets	$ 1,128,389	$ 2,463,990	$ 3,592,379
LIABILITIES			
Accounts payable	$ 146,188	$ -	$ 146,188
Total liabiltiies	146,188	-	146,188
DEFERRED INFLOWS OF RESOURCES			
Leases	50,319	-	50,319
FUND BALANCES			
Nonspendable	29,990	2,133,781	2,163,771
Restricted	-	330,209	330,209
Unassigned	901,892	-	901,892
Total fund balances	931,882	2,463,990	3,395,872
Total liabilities and fund balances	$ 1,128,389	$ 2,463,990	$ 3,592,379

Total fund balances - governmental funds		$ 3,395,872
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets net of accumulated depreciation, used in governmental activities are not financial resources and therefore, are not reported as assets in governmental funds.		
Cost of capital assets:	2,412,642	
Accumulated depreciation:	(1,777,922)	
Capital assets, net of depreciation		634,720
The assets and liabilities below are not due and payable in the current period and therefore are not reported in the governmental funds:		
Deferred outflows of resources - pension		230,428
Deferred inflows of resources - pension		(214,432)
Net pension asset		629,999
Lease payable		(16,060)
Compensated absences		(24,278)
Total net position - governmental activities		$ 4,636,249

TULARE PUBLIC CEMETERY DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds

For the Fiscal Year Ended June 30, 2025

	General Fund	Permanent Fund Endowment Care Fund	Total Governmental Funds
REVENUES			
Property taxes	$ 260,340	$ -	$ 260,340
Charges for current services	1,178,552	146,114	1,324,666
Other revenues	25,204	-	25,204
Investment income	26,813	74,784	101,597
Total revenues	1,490,909	220,898	1,711,807
EXPENDITURES			
Current:			
Salaries and employee benefits	709,633	-	709,633
Utilities	72,862	-	72,862
Services and supplies	771,205	-	771,205
Capital outlay	21,123	-	21,123
Debt service:			
Principal	7,840	-	7,840
Interest	1,082	-	1,082
Total expenditures	1,583,745	-	1,583,745
OTHER FINANCING SOURCES/USES			
Operating transfers in	50,000	-	50,000
Operating transfers out	-	(50,000)	(50,000)
Proceeds from leases	19,678	-	19,678
Total other financing sources/uses	69,678	(50,000)	19,678
Net change in fund balances	(23,158)	170,898	147,740
FUND BALANCE			
Balances, July 1, 2024	955,040	2,293,092	3,248,132
Balances, June 30, 2025	$ 931,882	$ 2,463,990	$ 3,395,872

TULARE PUBLIC CEMETERY DISTRICT
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2025

Net change in fund balances - total governmental funds		$ 147,740
Amounts reported for governmental activities in the statement of activities are different because:		
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Net pension expense		(41,547)
Compensated absences		(8,412)
Governmental funds report capital outlay as expenditures, however, in the statement of activities the cost of those assets is allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:		
Expenditures for capital outlay	21,123	
Depreciation expense	(101,583)	
Net:		(80,460)
In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reduction of liabilities. Expenditures for repayment of the principal portion of long-term debt were:		7,840
In governmental funds, proceeds from issuance of long-term debt are reported as other financing sources. In the government wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt were:		(19,678)
Change in net position - governmental activities		$ 5,483

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

Description of Organization
The Tulare Public Cemetery District was established August 1, 1927, under the State Cemetery District Act of 1909 and as subsequently amended. It was later incorporated in the California Health and Safety code of 1939. At the time of organization, the Tulare Public Cemetery District took over the then existing Tulare City Cemetery, which had been in operation for approximately fifty years. The District operates as a special district under California Law and is subject to applicable sections of the Health and Safety Code Section 9010. The District's Board of Trustees is appointed by the Tulare County Board of Supervisors.

Reporting Entity
The accounting policies of the District conform to accounting principles generally accepted in the United States of America as applicable to governments and to general practice within California Special Districts. The District accounts for its financial transactions in accordance with the policies and procedures of the State Controller's Office Division of Local Government Fiscal Affairs Minimum Audit Requirements and Reporting Guidelines for California Special Districts.

The preparation of these financial statements requires management to make estimates and assumptions. Those estimates and assumptions affect the reported amounts of assets, liabilities, revenues, and expenditures, as well as the disclosure of contingent assets and liabilities. Actual results could differ from those estimates. Management also determines the accounting principles to be used in the preparation of the financial statements.

A description of the significant accounting policies employed in the preparation of these financial statements follows: Accounting principles generally accepted in the United States of America require that these financial statements present the accounts of the District and any of its component units. Component units are legally separate entities of which the District is considered to be financially accountable or otherwise has a relationship, which is such that the exclusion of the entity would cause the financial statements to be misleading. Blended component units are considered, in substance, part of the District's operations, so the accounts of these entities are to be combined with the data of the District. Component units, which do not meet these requirements, are reported in the financial statements as discrete units to emphasize their separate legal status. However, the District has determined that it is not financially accountable for, nor has any other relationship with, any other organization, which would require its inclusion in these financial statements.

Government-Wide and Fund Financial Statements
The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District. The effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately, compared to business-type activities, which rely to a significant extent on fees and charges for support. The District currently has no business- type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

Government-Wide and Fund Financial Statements (continued)
Taxes and other items not properly included among program revenues are reported instead as general revenues. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation
The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, payments for services, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are “measurable and available”). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers all revenues available if they are collected within 120 days after yearend, except for contracts for services which are recognized at the time the contract is signed. Property taxes and investment income are susceptible to accrual. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Permanent funds account for assets for which the principal may not be spent.

The fund financial statements provide information about the District's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column.

The District reports the following major governmental funds:

> ***General Fund***: This fund is used to account for all financial resources of the District except those required to be accounted for in another fund. Included are transactions for services, rents, property taxes, and interest. The general fund balance is available to the District for any purpose provided it is expended or transferred according to the rules of the Health and Safety Code and by approval of the Board of Trustees.
>
> ***Endowment Care Fund***: This fund is used to account for financial resources to be used for future maintenance of the Cemetery at such time when all lots have been sold and there is no longer revenue generated from such sales. The resources are derived from an endowment care fee assessed on each sale of a burial right and earnings on these resources. The principal must be preserved intact. Endowment Fund is in accordance with Section 9065(e) of the California Health and Safety Code.

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)
Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year. Generally, available is defined as collectible within 60 days.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose requirements. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Budgetary Data
Health and Safety Code Section 9070(a) states that on or before August 30 of each year, the board of trustees shall adopt a final budget, which shall conform to the accounting and budgeting procedures for special districts contained in Subchapter 3 (commencing with § 1031.1) of, and Article 1 (commencing with § 1121) of Subchapter 4 of Division 2 of Title 2 of the California Code of Regulations. The board of trustees may divide the annual budget into categories, including, but not limited to maintenance and operation, employee compensation, interest and redemption for indebtedness, as well as reserves (for endowment income fund, capital outlay, pre-need, contingencies, and unallocated general reserve).

The District follows these procedures in establishing budgetary data reflected in the Required Supplementary Information – Budgetary Comparison Schedule. The annual budget is a complete financial plan for the ensuing budget year and consists of an operating budget and a capital budget. The General Fund is the only Fund for which an annual budget is legally adopted on a basis consistent with generally accepted accounting principles (GAAP). The Board then considers the proposed budget at its regular meeting, which is open to the public.

Property Taxes
Property taxes attach as an enforceable lien on property as of January 1, each year. Secured property taxes are levied on July 1 and are payable in two installments, on December 10 and April 10. The County of Tulare Assessor's Office assesses all real and personal property within the County each year.

Property tax in California is levied in accordance with Article 13A of the State Constitution at one (1%) of countywide assessed valuations. The County of Tulare Treasurer's Office remits an undisclosed portion of the one (1%) current and delinquent property tax collections to the District throughout the year.

Pension
The District follows *GASB Statement No. 68, Accounting and Financial Reporting for Pensions* which became applicable as of July 2014. This statement requires accrual-based measurement and recognition of the cost of pension benefits during the periods when employees render their services.

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined timeframes.

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

Deposits and Investments
The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State statutes mandate the District maintain substantially all of its cash in the Tulare County Treasury. The County's investment pool operates in accordance with appropriate state laws and regulations. The fair value of the District's position in the pool is not the same as the value of the pooled shares. The method used to determine the value of participants' equity withdrawn is based on the book value, amortized cost plus accrued interest, multiplied by the District's percentage at the date of such withdrawal. The County Treasurer's investments, including U.S. Treasury and Agency securities, are carried at fair value based on current market prices. Bond anticipation notes are carried at fair value. Commercial paper is carried at amortized cost. Investments in bankers' acceptances and nonparticipating guaranteed investment contracts are carried at cost. Participating guaranteed investment contracts are carried at fair value based on net realizable value.

The District has adopted GASB Statement No. 72, Fair Value Measurement and Application; investments are measured at fair value on a recurring basis. Recurring fair value measurements are those that GASB Statements require or permit in the statement of net position at the end of each reporting period. Mutual funds are carried at fair value based on the funds' share price. Local agency obligations are carried at fair value based on the value of each participating dollar.

Receivables and Allowance for Doubtful Accounts
Contracts for services include both preneed and at-need receivables to be collected. The accounts are evaluated on an annual basis to determine those that may not be collectable using the specific identification method. The allowance for accounts receivable is based on those accounts that have been identified as uncollectable that must be approved by the District's Board of Trustees to be written-off. At June 30, 2025 there was no allowance for accounts receivable.

Inventory
Inventory of preneed supplies and fuel is valued at the lower of cost or market using the first-in/first-out method. The costs of government fund-type inventories are recorded as expenditures when consumed rather than when purchased. As of June 30, 2025, the district had an inventory balance of $29,490.

Capital Assets
Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than $5,000 and an estimated useful life of five years or more. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Capital assets are depreciated using the straight-line method over the estimated useful lives. Estimated service lives for the District's classes of assets are as follows:

Description	Estimated Lives
Buildings and Improvements	20-40 years
Machinery, Vehicles, and Equipment	10-15 years

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

Interfund Balances and Transfers
Activity between funds that are representative of lending/borrowing arrangements outstanding at year-end are referred to as due to/from other funds (i.e. current portion of interfund loans). Interfund transfers occur because the District receives charges for services through the special revenues funds and transfers these funds to the general fund as expenditures are incurred or due to contractual requirements.

Deferred Outflows of Resources and Deferred Inflows of Resources
In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents the consumption of net position that applies to a future period and so will not be recognized as an outflow of resources until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflow of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources until that time.

Currently, the District has deferred inflows/outflows of resources for its pension plan.

Net Position
Net position is classified into three components: net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

- **Net investment in capital assets** - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.
- **Restricted** - This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- **Unrestricted net position** - This component of net position consists of net position that does not meet the definition of "net investment in capital assets" or "restricted".

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

Pension

The District follows GASB Statement No. 68, Accounting and Financial Reporting for Pensions as of July 1, 2014. This statement requires accrual-based measurement and recognition of the cost of pension benefits during the periods when employees render their services.

For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Tulare Public Cemetery District's California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value. CalPERS audited financial statements are publicly available reports that can be obtained at CalPERS' website under Forms and Publications.

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date (VD)	June 30, 2023
Measurement Date (MD)	June 30, 2024
Measurement Period (MP)	July 1, 2023 to June 30, 2024

Fund Balances

The fund balance for governmental funds is reported in classifications based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

- **Nonspendable:** Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Resources in nonspendable form include inventories and prepaid assets.
- **Restricted:** Fund balance is reported as restricted when the constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provision or by enabling legislation.
- **Committed:** The District's highest decision-making level of authority rests with the District's Board. Fund balance is reported as committed when the Board passes a resolution that places specified constraints on how resources may be used. The Board can modify or rescind a commitment of resources through passage of a new resolution.
- **Assigned:** Resources that are constrained by the District's intent to use them for a specific purpose, but are neither restricted nor committed, are reported as assigned fund balance. Intent may be expressed by either the Board, committees (such as budget or finance), or officials to which the Board has delegated authority.
- **Unassigned:** Unassigned fund balance represents fund balance that has not been restricted, committed, or assigned and may be utilized by the District for any purpose.

When expenditures are incurred, and both restricted and unrestricted resources are available, it is the District's policy to use restricted resources first, then unrestricted resources in the order of committed, assigned, and then unassigned, as they are needed.

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

Compensated Absences
The liability for compensated absences reported in the government-wide statements. In accordance with GASB Statement No. 101, Compensated Absences, leave is recognized when it is attributable to services already rendered, the leave accumulates, and the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included. Management evaluates sick leave for other District employees to determine the amount that is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This analysis includes assessing relevant factors such as historical information about the use, payment or forfeiture of compensated absences, and the District's policies related to compensated absences.

Use of Estimates
The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reported period. Actual results could differ from those estimates.

NOTE 2 – CASH AND INVESTMENTS

Cash and investments at June 30, 2025, are reported at fair value and consisted of the following:

		Balance June 30, 2025
Petty cash	$	500
Cash on hand		16,212
Deposits in financial institutions		3,878
External Investment Pool - Cash in Tulare County Treasury		3,365,731
Total cash and investments	$	3,386,321

California statutes authorize governments to invest idle or surplus funds in a variety of credit instruments as provided for in the California Government Code, Section 53600, Chapter 4 – Financial Affairs. The table below identifies the investment types that are authorized for the District by the California Government Code (or the District's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. For the year ended June 30, 2025, the District's permissible investments included the following instruments:

Authorized Investment Type	Maximum Maturity
U.S. Treasury Obligations	5 years
U.S. Agency Securities	5 years
Insured or Collateralized Certificates of Deposit	5 years
State of California Local Agency Investment Fund	N/A
Local Government Investment Pools	N/A
Money Market Funds	N/A
Passbook Savings and Money Market Accounts	N/A

Pooled Funds

The District maintains balances of cash in the County Treasury in each of its funds at June 30, 2025. The County pools and invests the cash. These pooled funds are carried at cost which approximates fair value. Interest earned is deposited to participating funds. Any investment losses are proportionately shared by all funds in the pool.

Because the District's deposits are maintained in a recognized pooled investment fund under the care of a third party and the District's share of the pool does not consist of specific, identifiable investment securities owned by the District, no disclosure of the individual deposits and investments or related custodial credit risk classifications is required.

In accordance with applicable state laws, the County Treasurer may invest in derivative securities with the State of California. However, at June 30, 2025, the County Treasurer has represented that the Pooled Investment Fund contained no derivatives or other investments with similar risk profiles.

NOTE 2 – CASH AND INVESTMENTS (continued)

Custodial Credit Risk – Deposits and Investments
Custodial credit risk for deposits is the risk that in the event of a bank failure, the District will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that in the event of a failure of the counter party (e.g. broker-dealer) to a transaction, the District will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

Neither the California Government Code nor the County's investment policy contains legal or policy requirements that would limit the District's exposure to custodial credit risk for deposits or investments, except that the California Government Code requires that a financial institution secure deposits made by state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

Concentration of Credit Risk
The District's investment policy places limits on the amounts the District may invest in any one issuer or type of investment and as of June 30, 2025, and the District was in compliance with its investment policy.

Investment Valuation
The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District does not have any investments that are measured using Level 3 inputs.

The following presentation represents investment disclosures for investments held by the District as of June 30, 2025.

	Level 1	Level 2	Level 3	Total
External Investment Pool	$ -	$ 3,365,731	$ -	$ 3,365,731

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable consisted of $133,216 at June 30, 2025, comprised of amount owed on pre-need contracts and other receivables.

NOTE 4 – PROPERTY TAXES

Property taxes allocated to the District for the year ended June 30, 2025 were as follows:

Current:	
Secured	$ 206,121
Unsecured	16,350
Supplemental	5,262
Tax relief subventions	1,148
Prior:	
Secured	4,559
Unsecured	213
Supplemental	1,696
Redevelopment	24,991
Total	$ 260,340

NOTE 5 – EQUIPMENT LEASE PAYABLE

In February 2024, the District entered into a lease agreement for copiers for their office. The lease is for 63 months with an initial principal amount of $21,123. The lease did not have a stated interest rate, so a 6% rate was used by the District. The associated amortization of the asset can be found in Note 6.

Future lease payments are as follows:

Year	Principal	Interest	Total
2025-26	$ 3,841	$ 859	$ 4,700
2026-27	4,078	622	4,700
2027-28	4,330	370	4,700
2028-29	3,811	106	3,917
	$ 16,060	$ 1,957	$ 18,017

NOTE 6 – CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended June 30, 2025, was as follows:

	Balance July 1, 2024	Additions	Retirements	Balance June 30, 2025
Capital assets not being depreciated:				
Land	$ 129,465	$ -	$ -	$ 129,465
Total capital assets not being depreciated	129,465	-	-	129,465
Capital assets being depreciated:				
Building & improvements	1,529,969	-	-	1,529,969
Equipment	732,085	-	-	732,085
Leased equipment	10,000	21,123	(10,000)	21,123
Total capital assets being depreciated	2,272,054	21,123	(10,000)	2,283,177
Accumulated depreciation for:				
Building & improvements	(1,211,205)	(41,134)	-	(1,252,339)
Equipment	(467,634)	(54,816)	-	(522,450)
Leased equipment	(7,500)	(5,633)	10,000	(3,133)
Total accumulated depreciation	(1,686,339)	(101,583)	10,000	(1,777,922)
Total capital assets being depreciated, net	585,715	(80,460)	-	505,255
Governmental activity capital assets, net	$ 715,180	$ (80,460)	$ -	$ 634,720

Depreciation expense for cemetery operations amounted to $101,583 for the fiscal year ended June 30, 2025. The district has no estimated costs remaining on current contracts.

NOTE 7 – NON-CURRENT LIABILITIES

A schedule of changes in non-current liabilities for the fiscal year ended June 30, 2025, is shown below:

	Balance July 1, 2024	Additions	Decreases	Balance June 30, 2025	Due Within One Year
Compensated absences	$ 15,866	$ 8,412	$ -	$ 24,278	$ -

NOTE 8 – INTERFUND TRANSFERS

Interfund activity results from loans, services provided, reimbursements or transfer between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditure or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related costs as a reimbursement. All other interfund transactions are treated as transfers. Transfers in and transfers out are netted on the government-wide statements of activities unless they do not net to zero.

Interfund activity for the fiscal year consisted of transfers from the Endowment Fund to the General Fund for cemetery maintenance purposes from interest earned in the amount of $50,000.

NOTE 9 – FUND BALANCE

At June 30, 2025, fund balances of the District's governmental funds were classified as follows:

	General Fund	Permanent Fund Endowment Care Fund	Total
Nonspendable:			
Endowment principal	$ -	$ 2,133,781	$ 2,133,781
Petty cash	500	-	500
Inventory	29,490	-	29,490
Total Nonspendable	29,990	2,133,781	2,163,771
Restricted:			
Cemetery maintenance	-	330,209	330,209
Total Restricted	-	330,209	330,209
Unassigned:			
Unassigned balances	901,892	-	901,892
Total Unassigned	901,892	-	901,892
Total	$ 931,882	$ 2,463,990	$ 3,395,872

NOTE 10 – COMMITMENTS, CONTINGENCIES AND OTHER UNCERTAINTIES

Litigation
The District is involved in routine litigation incidental to its business and may be subject to claims and litigation from outside parties. After consultation with legal counsel, management believes the ultimate outcome of such matters, if any, will not materially affect its financial condition.

Investment Exposure
Investment securities are exposed to various risks such as interest rate, market and credit. Due to the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in the various risk factors, in the near term could materially affect investment balances and the amounts reported in the financial statements. Additionally, many mutual funds invest in the securities of foreign companies, which involve special risks and considerations not typically associated with investing in U.S. companies.

Excluded Leases – Short-Term Leases and De Minimis Leases
The District does not recognize a lease receivable and a deferred inflow of resources for short-term leases. Short-term leases are certain leases that have a maximum possible term under the lease contract of 12- months (or less), including any options to extend, regardless of their probability of being exercised. Also, de minimis lessor or lessee leases are certain leases that regardless of their lease contract period are de minimis with regards to their aggregate total dollar amount to the financial statements as a whole.

NOTE 11 – PENSION PLAN

Plan Description, Benefits Provided and Employees Covered

All qualified permanent and probationary employees are eligible to participate in the Tulare Public Cemetery District Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS). The Plan consists of an individual rate plan within a miscellaneous risk pool. Plan assets may be used to pay benefits for any employer rate plan of the miscellaneous pools. Accordingly, rate plans within the miscellaneous pools are not separate plans under GASB Statement No. 68.

Individual employers may sponsor more than one rate plan in the miscellaneous pools. Tulare Public Cemetery District sponsors two rate plans (Classic and PEPRA). Benefit provisions under the Plan are established by State statute and Tulare Public Cemetery District resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found at CalPERS' website.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 55 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

Contribution Description

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and will be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The District's contributions to the Plan for the year ended June 30, 2025 were $47,547.

For the measurement period ended June 30, 2024 (the measurement date), the active employee contribution rate is 6.75%-7.0% of annual pay, and the employer's contribution rate is 10.15 percent (7.87 percent for PEPRA) of annual payroll. Employer contributions rates may change if plan contracts are amended. It is the responsibility of the employer to make necessary accounting adjustments to reflect the impact due to any Employer Paid Member Contributions or situations where members are paying a portion of the employer contribution. CalPERS collects employer contributions for the Plan as a percentage of payroll for the normal cost portion as noted in the rates above and as a dollar amount for contributions toward the unfunded liability. The dollar amounts are billed on a monthly basis.

NOTE 11 – PENSION PLAN (continued)

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions
At June 30, 2025, the District reported a net pension (asset) liability of ($565,994) for its proportionate share of the net pension liability. The net pension (asset) liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023, rolled forward to June 30, 2024, using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participants actuarially determined.

At June 30, 2025, the District's net pension liability as a proportion of the miscellaneous pool was (0.013%). The District recognized pension expense of $41,547 for the year ended June 30, 2025.

At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	$ -	$ 16,192
Differences between actual and expected experience	2,125	54,469
Net differences between projected and actual earnings on plan investments	-	36,268
Differences between the employer's contributions and employer's proportionate share of contributions	-	107,503
Change in employer's proportion	180,756	-
Pension contributions subsquent to measurement date	47,547	-
Total	$ 230,428	$ 214,432

The $47,547 reported as deferred outflows of resources related to the pension resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30	Deferred Outflows/(Inflows) of Resources
2026	$ 52,244
2027	(93,720)
2028	(2,505)
2029	12,430

NOTE 11 – PENSION PLAN (continued)

Actuarial Methods and Assumptions Used to Determine Total Pension Liability
The June 30, 2025 total pension liability was based on the following actuarial methods and assumptions:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Actuarial Cost Method	Entry-Age Normal
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Projected Salary Increase	Varies by Entry Age and Serivce
Investment Rate of Return	6.90% Net of Pension Investment and Administrative Expense
Mortality	Derived using CalPERS Membership Date for all funds Annuitant Mortality Table

(1) The mortality table used was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

All other actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the fiscal years 1997 to 2011, including updates to salary increase, mortality, and retirement rates. The Experience Study report can be obtained at CalPERS' website at www.calpers.ca.gov under Forms and Publications.

Change in Assumption
There were no assumption changes in 2023. Effective with the June 30, 2021 valuation date (2022 measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated, combined with risk estimates, and are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. In addition, demographic assumptions and the inflation rate assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions.

Discount Rate
The discount rate used to measure the total pension liability for PERF C was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

NOTE 11 – PENSION PLAN (continued)

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Asset Class	Assumed Asset Allocation	Real Return 1-10 Years
Global equity -cap-weighted	30.0%	4.5%
Global equity non-cap weighted	12.0%	3.8%
Private Equity	13.0%	7.3%
Treasury	5.0%	0.3%
Mortgage-backed Securities	5.0%	0.5%
Investment Grade Corporates	10.0%	1.6%
High Yield	5.0%	2.3%
Emerging Market Debt	5.0%	2.5%
Private Debt	5.0%	3.6%
Real Assets	15.0%	3.2%
Leverage	-5.0%	-0.6%

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.90%) or one percentage point higher (7.90%) than the current rate:

1% Decrease	5.90%
Net Pension Liability	$ (313,864)
Current Discount Rate	6.90%
Net Pension Liability	$ (629,999)
1% Increase	7.90%
Net Pension Liability	$ (890,225)

NOTE 11 – PENSION PLAN (continued)

Pension Plan Fiduciary Net Position
Detailed information about the Plan's fiduciary net positions is available in the separately issued CalPERS financial report.

The District had an outstanding payable $12,199 for contributions to the pension plan required for the year ended June 30, 2025.

Subsequent Events
There were no subsequent events that would materially affect the results presented in this disclosure.

Amortization of Deferred Outflows and Deferred Inflows of Resources
Under GASB 68, gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time. The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense. The amortization period differs depending on the source of the gain or loss: Net differences between projected and actual earnings on pension plan investments (5 year straight-line amortization) and all other amounts (Straight-line amortization over the expected average remaining service lifetime (EARSL) of all members that are provided with benefits (active, inactive, and retired) as of the beginning of the measurement period).

NOTE 12 – AGRICULTURAL LEASE

On December 5, 2024, the District agreed to terms for a four-year lease for 46.2 acres of District owned land. The lease shall run from January 1, 2025, through December 31, 2028. Annual payments will be collected by the District. Rental income associated with the lease for the fiscal year was $7,188. The District has $50,319 remaining in deferred inflows of resources related to the lease. These amounts will be amortized of the remaining life of the lease. The tenants may request an additional 4-year term at the conclusion of the lease.

NOTE 13 – GOVERNANCE STRUCTURE

On June 10, 2025, the Tulare County Board of Supervisors passed Resolution 2025-0558 declaring its intention to appoint itself to be the board of trustees of the District. The board gave notice June 18, 2025. On July 1, 2025, the Board of Supervisors held a duly noticed public hearing related to its adopted resolution and no public comments or protests were filed.

NOTE 14 – SUBSEQUENT EVENTS

Events subsequent to June 30, 2025, have been evaluated through February 23, 2026, the date at which the District's audited financial statements were available to be issued. No events requiring disclosure have occurred through this date other than those identified in Note 13.

Required Supplementary Information

TULARE PUBLIC CEMETERY DISTRICT
Budgetary Comparison Schedule – General Fund
For the Fiscal Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Property taxes	$ 250,000	$ 250,000	$ 260,340	$ 10,340
Charges for current services	1,500,000	1,500,000	1,178,552	(321,448)
Other revenues	12,500	12,500	25,204	12,704
Investment income	26,400	26,400	26,813	413
Total revenues	1,788,900	1,788,900	1,490,909	(297,991)
EXPENDITURES				
Current:				
Salaries and employee benefits	831,386	831,386	709,633	121,753
Utilities	65,000	65,000	72,862	(7,862)
Services and supplies	503,114	503,114	771,205	(268,091)
Capital outlay	70,000	70,000	21,123	48,877
Debt service	-	-	8,922	(8,922)
Total expenditures	1,469,500	1,469,500	1,583,745	(114,245)
OTHER FINANCING SOURCES/USES				
Operating transfers in	100,000	100,000	50,000	(50,000)
Proceeds from lease	-	-	19,678	19,678
Total other financing sources/uses	100,000	100,000	69,678	(30,322)
Net change in fund balances	419,400	419,400	(23,158)	(442,558)
FUND BALANCE				
Balances, July 1, 2024	955,040	955,040	955,040	
Balances, June 30, 2025	$1,374,440	$1,374,440	$ 931,882	

TULARE PUBLIC CEMETERY DISTRICT

Schedule of the District's Proportionate Share of the Net Pension Liability

For the Fiscal Year Ended June 30, 2025

Year Ended June 30th	Proportion of Net Pension Liability	Proportionate Share of Net Pension Liability	Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of Total Pension Liability
2025	-0.01%	$ (629,999)	$ 470,822	-133.8%	120.9%
2024	-0.01%	(565,994)	446,472	-126.8%	123.0%
2023	-0.01%	(574,861)	509,609	-112.8%	143.2%
2022	-0.01%	(1,005,000)	505,000	-199.0%	166.0%
2021	-0.01%	(595,000)	410,000	-145.1%	131.0%
2020	-0.02%	(602,000)	259,000	-232.4%	133.0%
2019	-0.02%	(598,000)	243,000	-246.1%	132.0%
2018	-0.01%	(504,000)	249,000	-202.4%	131.0%
2017	-0.02%	(605,000)	281,000	-215.3%	139.0%
2016	-0.02%	(475,000)	251,000	-189.2%	133.0%

TULARE PUBLIC CEMETERY DISTRICT
Schedule of District's Pension Contributions
For the Fiscal Year Ended June 30, 2025

Year Ended June 30th	Contractually Required Contribution (Actuarially Determined)	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Payroll
2025	$ 47,547	$ (47,547)	$ -	$ 470,822	10.10%
2024	42,281	(42,281)	-	446,472	9.47%
2023	41,896	(41,896)	-	509,609	8.22%
2022	35,442	(35,442)	-	505,000	7.02%
2021	26,874	(26,874)	-	410,000	6.55%
2020	18,130	(18,130)	-	259,000	7.00%
2019	20,155	(20,155)	-	243,000	8.29%
2018	15,345	(15,345)	-	249,000	6.16%
2017	17,583	(17,583)	-	281,000	6.26%
2016	18,779	(18,779)	-	251,000	7.48%

NOTES TO SCHEDULE

Budgetary Comparison Schedule

This schedule is required by GASB Statement No. 34 as required supplementary information (RSI) for the General Fund and for each major special revenue fund that has a legally adopted annual budget. The budgetary comparison schedule presents both (a) the original and (b) the final appropriated budgets for the reporting period as well as (c) actual inflows, outflows, and balances, stated on the District's budgetary basis. A separate column to report the variance between the final budget and actual amounts is also presented, although not required.

Excess of Expenditures Over Appropriations

At June 30, 2025, the District had excess of expenditures over appropriations in individual major funds presented in the Budgetary Comparison Schedule were incurred was follows:

Appropriations Category	Amount
Current:	
Utilities	$ 7,862
Services and supplies	268,091
Debt service	8,922

Schedule of the District's Proportionate Share of the Net Pension Liability

This schedule presents information on the District's proportionate share of the net pension liability (NPL), and the plans' fiduciary net position. In the future, as data become available, ten years of information will be presented.

Schedule of District Contributions

This schedule presents information on the District's required contribution, the amounts actually contributed, and any excess or deficiency related to the required contribution. In the future, as data become available, ten years of information will be presented.

Other Independent Auditors' Report

Kevin Brejnak, CPA

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Trustees
Tulare Public Cemetery District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Tulare Public Cemetery District as of and for the fiscal year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Tulare Public Cemetery District's basic financial statements, and have issued our report thereon dated February 23, 2026.

Internal Control Over Financial Reporting
In planning and performing our audit of the financial statements, we considered Tulare Public Cemetery District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Tulare Public Cemetery District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Tulare Public Cemetery District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters
As part of obtaining reasonable assurance about whether Tulare Public Cemetery District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CPA

February 23, 2026

TULARE PUBLIC CEMETERY DISTRICT

AGENDA ITEM

AGENDA DATE: March 24, 2026

SUBJECT: Review and amend Bylaws of the Tulare Public Cemetery District

REQUEST(S):
That the Board of Trustees:

Approve amendments to the Bylaws of the Tulare Public Cemetery District effective March 24, 2026.

SUMMARY:
Pursuant to the current Tulare Public Cemetery District Bylaws, the Board of Trustees may amend the Bylaws at any Board meeting by a simple majority vote. While there are no substantive changes, a minor amendment has been made to update a reference to Government Code in Section 14.

FISCAL IMPACT/FINANCING:
There are no fiscal impacts to the District related to these changes.

ADMINISTRATIVE SIGN-OFF:

_/s/ Jason T. Britt__________________
Jason T. Britt
County Administrative Officer & Interim District Manager

Cc: County Administrative Office

ATTACHMENT(S) –
Attachment A – TPCD Bylaws- Redlined
Attachment B- Amended TPCD Bylaws

TULARE PUBLIC CEMETERY DISTRICT

BYLAWS

A. GENERAL

1. <u>Formation</u>

The Tulare Public Cemetery District is a public cemetery district formed on August 1, 1927, by resolution of the Tulare County Board of Supervisors and operates under the California Health & Safety Code along with other provisions of the laws of the State of California.

2. <u>Purpose</u>

The purpose of these Bylaws is to assist the Board of Trustees of the District as it sets policy and conducts the business and affairs of the District to help clarify and define the responsibilities of the officials of the District, and to supplement state law and to promote more specific guidelines for the actions of the Board of Trustees of the District by means which are fair, fiscally responsible, and protective of the interests of the people of the District. These Bylaws express the consensus of the Board as to policy matters covered but are not intended to be exhaustive nor are they intended to restrict the otherwise lawful authority of the Board. Notwithstanding any other term, provision or condition of these Bylaws, no otherwise lawful act of the Board or the officers of the District shall be invalidated by reason of any term, provision or condition of these Bylaws.

3. <u>Roster of Public Agencies</u>

Pursuant to Government Code § 53051, each time a change is made in the name of the District, the address of the District, or a change in the membership of the governing board, a statement of facts will be filed with the Secretary of the State and the Tulare County Clerk within ten (10) days of the change.

4. <u>Applicable Law</u>

That which is contained in the applicable provisions of the California Health & Safety Code and applicable provisions of the California Government Code govern the actions of the District and its Board of Trustees.

B. ORGANIZATION

1. <u>Board of Trustees</u>

The District is governed by a Board of Trustees consisting of five trustees appointed by the Tulare County Board of Supervisors. The Trustees shall hold office for four years and until their reappointment or appointment and qualification of their successors. All Trustees' terms shall commence at noon on the first Monday in January following appointment and end 11:59 am on the first Monday in January four years later. The Trustees' terms are currently staggered by the Board of Supervisors so that three terms expire in a single even-numbered year and two in a single odd-numbered year (2020 and 2021). On December 11, 2018, the Board of Supervisors took action to re-stagger the terms so they all end in even-numbered years. Accordingly, the terms which expire in 2021 will be followed by two one-year terms expiring in 2022. After that date, three terms will end in one even-numbered year, and two terms will end in the other even-numbered year. (Health & Saf. Code § 9024)

2. <u>Oath</u>

Before entering on the duties of his or her office and after appointment to a new term each Trustee shall take (orally) and subscribe (sign) the oath or affirmation required by law before an officer authorized to certify oaths. The signed oath will be kept on file in the District office.

3. <u>Officers</u>

The officers of the Board of Trustees shall be a Chair, a Vice Chair, and a Secretary. The County Treasurer and/or Treasurer per Health & Safety Code § 9077 shall act as treasurer of the District. The Secretary may be a trustee or a District employee who shall be the Clerk as described in these Bylaws. No trustee shall hold more than one office. (Health & Saf. Code, § 9028)

4. <u>Election of Officers</u>

The Board shall elect officers at the first regular meeting of each calendar year. Officers may be re-elected to any number of consecutive terms. Upon the occurrence of a vacancy in one or more of the officer positions, the Board shall fill such vacancy by electing a new officer. (Health and Saf. Code § 9028) An officer may be removed from office by action of the Board of Trustees, and the Chair shall place an item for this purpose on the agenda at the request of any Trustee.

5. <u>Vacancies and Resignations</u>

The office of a member of the Board of Trustees shall become vacant upon the occurrence of any of the grounds set forth in Government Code § 1770. A resignation must be in writing and is effective when filed with the clerk of the Board of Supervisors. (Gov. Code § 1750)

6. <u>Duties of the Trustees – General</u>

The Trustees' duties shall be legislative in nature. They shall formulate and adopt policy, rules and regulations for the operation and management of the District.

a. The Trustees shall conduct their business for the public benefit, abiding by the Ralph M. Brown Act ("Brown Act") (Gov. Code § 54950 et seq.) concerning the requirements for open meetings of legislative bodies of local governmental agencies in California.

b. They shall exercise sound and prudent judgment in conducting the business of the District and shall deal always in an ethical, honest, straightforward, open and aboveboard manner with the community, the District and the staff.

c. They shall in all ways prudently manage, preserve and account for the District’s financial resources. They shall review and approve a budget annually. They shall provide, within applicable budget limitations, adequate personnel, equipment, and materials for the operation and maintenance of the Tulare Public Cemetery.

d. The Board shall establish Personnel Policies which shall provide for the recruitment, selection, retention, evaluation, discipline, and termination of District employees.

e. The Board shall employ a qualified, competent person as the District Manager who will manage, administer and supervise the District under the direction of the Board. The Manager shall serve at the will and pleasure of the Board. The Board shall conduct at least annual formal job appraisal reviews of the District Manager pursuant to a formal process which will be developed and documented.

f. The Board shall study ways of improving the District and the services the District provides.

g. The Board shall act collectively and the members will not individually involve themselves in the day-to-day operation of the District. They shall function as a Board, rather than as individuals, to adopt public policy and Board procedures for guidance of the Board and Staff.

h. They shall keep the District Manager informed of community reaction to the District’s services and assist in building positive community relations.

i. The Board shall represent the District at official functions that pertain to the District as required.

j. The Board shall initiate legal action when appropriate and shall vigorously defend the District as required.

k. It is the duty of the Chair to call a workshop meeting upon the appointment of any new Trustee. This is to benefit the newly appointed Trustee and acquaint him or her with the law governing public cemetery districts, District Bylaws, Policies and Procedures, Rules and Regulations, the Brown Act, the District annual budget, and current issues under study by the Board of Trustees.

7. Clerk of the Board

The Clerk of the Board shall be the Secretary, District Manager or other appointee selected by the Board. He or she shall attend each regular meeting of the Board and shall maintain a record of all proceedings thereof as required by law. If the Clerk of the Board cannot attend a meeting, the Chair or the District Manager shall make arrangements to have someone in attendance to properly record the Board's proceedings.

It shall be the duty of the Clerk of the Board to attest all District resolutions. The Clerk of the Board shall also keep a record of Board agendas and Board action synopses. The Clerk is responsible for signing all legal documents and affixing the District seal as required. The Clerk is responsible for the publication of legal notices, appropriate action and certification and filing of documents, e.g., budgets, audits, resolutions, and other legal documents. The Clerk is responsible for receiving and answering all official Board correspondence, after appropriate consideration is given to the correspondence by the Board acting collectively.

C. MEETINGS

1. Regular Meetings

The regular meetings of the Board of Trustees shall be held at regular intervals as set by the Board by resolution. Notwithstanding the foregoing, the date, location and starting time of the meeting may be adjusted by order of the Chair to accommodate expected business or lack of a quorum, or for other sufficient reasons.

2. Special Meetings

Special meetings may be called at any time by the Chair, or by a majority of the Trustees, by delivering personally or by mail, written notice of such meeting to each Trustee. Special meetings shall be noticed and held in compliance with the Brown Act. (See Gov. Code § 54956).

3. Emergency Meetings

Emergency meetings may be called at any time by the Chair in a manner set forth in the Brown Act. (See Gov. Code § 54956.5)

4. Closed Sessions

Closed sessions may be held during a regular or special meeting. The general reason for a closed session must be made public as required by the Brown Act. Closed sessions not expressly authorized by the Brown Act are prohibited. Following a closed session, the Chair shall announce any action taken by the Board during such closed session to the extent such announcement is required by law.

5. Quorum and Vote

A majority of the Board (3 of 5) constitutes a quorum for the transaction of business and a majority of the total membership (3 of 5) is required to take action, regardless of whether there are any vacancies on the Board. The Board may take action by motion, resolution, or ordinance. (Health & Saf. Code § 9030)

6. Meeting Procedures

The Chair, when present, shall preside at all meetings of the Board, shall take the chair at the hour appointed for every board meeting and shall immediately call the members to order and proceed with the business of the Board. The proceedings of the Board shall be conducted with the provisions of law applicable thereto and generally accepted rules of order and parliamentary procedure, except as otherwise expressly established from time to time by a majority of the Board. Except as they conflict with the Government Code, Rosenberg's Rules of Order shall govern all questions of procedures.

7. Meeting Attendance

Each member shall be in his or her respective seat at the hour set forth for each meeting and at the time set for any adjourned, special, or emergency meeting. Any member not present when the Board is called to order shall be designated in the minutes as absent. If a member arrives after a meeting commences, the Clerk shall note the trustee's arrival in the minutes.

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The business of each regular meeting of the Board shall be in the order as printed on the agenda or as directed by the Chair of the Board. Generally, this shall be as follows:

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b. Roll Call
c. Public Comment
d. Trustee Comments
e. Approval of Board Minutes of previous meetings
f. Possible Action Items
g. District Manager's Report
h. Approval of Claims
i. Recess to Closed Session
j. Reconvene to Open Session & Report
k. Announcements
l. Adjournment

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10. Motions and Seconds

Each motion made by any member of the Board shall require a second. Motions and seconds may be made by any member of the Board, including the Chair.

11. Roll Call Procedures

The Chair shall announce all formal votes for the record. A roll call vote will be used upon request by any trustee.

12. Agenda Preparation

The Chair shall direct the preparation of the agenda by the Clerk for the regular monthly meetings for delivery and posting no later than 72 hours prior to the meeting (Gov. Code § 54954.2) or as required by the Board.

13. Agenda Contents

The Chair shall determine the items to be placed on the agenda except as otherwise provided in these bylaws. All appropriate materials relating to each matter shall be included in the packet. The agenda shall list the items for the Board's consideration by number with a brief statement of the subject matter sufficiently defined to apprise the public of the matter to be considered for each of the items. The agenda may include suggested actions or recommendations.

14. Agenda Distribution

Any written material(s) given to a majority of the Board must be made available to the general public, in compliance with Government Code section ~~54957.5~~7920.000, et al., so long as those writing are public records. The exception to the obligation to provide the public with access to any writings distributed to the members of the Board are those that deal with matters properly discussed in closed session or protected under Government Code section ~~6250~~ 7920.000 et ~~seq~~al., ~~which~~will ~~are to~~ remain confidential.

15. Public Comment

It is the Board's intent to accommodate all persons who wish to attend its open public meetings. In accordance with Government Code § 54954.3, the Board of Trustees may adopt reasonable regulations to ensure the public's right to comment is carried out efficiently. These regulations may include limiting the total amount to of time allocated for public testimony on particular issues and for each individual speaker. As of the adoption of these Bylaws, the Board of Trustees shall be deemed to have adopted the following regulations regarding public comment:

a. Any person addressing the Board on matters appearing on the agenda and on matters not appearing on the agenda within the subject matter jurisdiction of this Board will be limited to a maximum of 3 minutes or 6 minutes if an interpreter is required.

b. The total public comment time allotted for individual items appearing on the Board's agenda or during the general public comment period for matters not appearing on the agenda will be limited to a total of 15 minutes.

c. The total time allotted for public comments may be increased by the Chair in circumstances where an interpreter is required.

16. <u>Meeting Disruptions</u>

The exception to the right of the public to attend all meetings of the Board applies to those who attempt to disrupt the conduct of the meeting. In the event that any meeting is willfully disrupted, by a group or groups of persons, so as to render the orderly conduct of such meeting infeasible, and order cannot be restored by the removal of the individuals who are willingly interrupting the meeting, the Board may order the meeting room cleared and continue in session. However, only matters appearing on the agenda may be considered in such a session. Duly accredited representatives of the press and other news media, except those participating in the disturbance, shall be allowed to attend any session held pursuant to this exception. (Gov. Code § 54957.9.)

D. POWERS, DUTIES, AND COMPENSATION

1. Chair

The Chair shall possess the powers and perform the duties prescribed as follows:

a. The Chair shall have general direction over the Board room.

b. The Chair shall preserve order and decorum; prevent demonstrations; and in accordance with the law, order removal from the Board room any person whose conduct is deemed objectionable; and order the Board room cleared whenever deemed necessary. (Gov. Code, § 54957.9)

c. The Chair may allocate the length of time for public discussion of any matter in advance of such discussion with the concurrence of the Board. (Gov. Code, § 54954.3)

d. The Chair shall be the official spokesperson for the Board and the principal contact with other governmental agencies, legal counsel and the press, unless the Board delegates this authority to another.

e. The Chair shall appoint members to any committees authorized by the Board as deemed necessary.

2. Vice-Chair

In the absence or unavailability of the Chair to act, the Vice-Chair shall act as Chair.

3. Treasurer

In the event that all District funds are withdrawn from the county's custody, a treasurer shall be appointed and shall be bonded. The treasurer will be responsible for accounting for all funds and for regularly preparing and making reports to the Board regarding the District's finances. (Health & Saf. Code § 9077.)

4. Trustees

Each Trustee shall be entitled to request information and assistance from the District. Financial or legal advice shall be obtained only through the Board or the staff acting at the direction of the Board or within their authority as employees.

5. Board Compensation

To comply with the requirements of Health & Safety Code § 9031, which requires the compensation of the Trustees to be set by ordinance or resolution, these Bylaws are deemed to have been adopted by resolution. The Trustees shall receive one hundred dollars ($100.00) for each regular meeting of the Board of Trustees attended, and twenty-five dollars ($25.00) for each special board meeting attended, unless a special board meeting is held the same day as a regular board meeting, in which case no additional compensation shall be paid, and for required training attended, not to exceed a total of four hundred dollars ($400.00) in any calendar month. Trustees shall be allowed actual and necessary traveling and incidental expenses incurred in the performance of official business of the District, as approved by the Board. (Health & Saf. Code § 9031) Any trustee may waive compensation or rescind a waiver of compensation by notifying the Clerk of the Board in writing and providing the effective date of such waiver or rescission.

6. Notification of Impending Absence

If any member of the Board is unable to attend a meeting, the Trustee shall notify the Board Chair, the District Manager, or Clerk of the Board or designated representative at least 24-hours, when reasonably possible, prior to the meeting. Such notice shall specify the trustee's anticipated length of absence. A trustee's failure to attend a meeting for three consecutive months, except as excused by this section, shall be deemed to have ceased discharging the duties of the office for that same period.

E. DISTRICT EXPENDITURE POLICY

Expenditures of the District shall be made only in accordance with the District's Expenditure Policy as adopted by the Board. Such Expenditure Policy shall include at a minimum, contracting, purchasing and disposition of property policy.

F. AMENDMENT OF BYLAWS

These Bylaws shall be reviewed biennially. Bylaws may be amended at any Board meeting by a simple majority vote.

ATTEST: BOARD OF TRUSTEES

By: ____________________________________

Jason T. Britt
Secretary

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History: Adopted October 2, 2017
Amended April 18, 2018
September 19, 2018
February 20, 2019
April 24, 2019
October 29, 2019
September 2, 2021
May 23, 2024
July 23, 2024
September 24, 2024
December 5, 2024
July 8, 2025
March 24, 2026

TULARE PUBLIC CEMETERY DISTRICT

BYLAWS

A. GENERAL

1. Formation

The Tulare Public Cemetery District is a public cemetery district formed on August 1, 1927, by resolution of the Tulare County Board of Supervisors and operates under the California Health & Safety Code along with other provisions of the laws of the State of California.

2. Purpose

The purpose of these Bylaws is to assist the Board of Trustees of the District as it sets policy and conducts the business and affairs of the District to help clarify and define the responsibilities of the officials of the District, and to supplement state law and to promote more specific guidelines for the actions of the Board of Trustees of the District by means which are fair, fiscally responsible, and protective of the interests of the people of the District. These Bylaws express the consensus of the Board as to policy matters covered but are not intended to be exhaustive nor are they intended to restrict the otherwise lawful authority of the Board. Notwithstanding any other term, provision or condition of these Bylaws, no otherwise lawful act of the Board or the officers of the District shall be invalidated by reason of any term, provision or condition of these Bylaws.

3. Roster of Public Agencies

Pursuant to Government Code § 53051, each time a change is made in the name of the District, the address of the District, or a change in the membership of the governing board, a statement of facts will be filed with the Secretary of the State and the Tulare County Clerk within ten (10) days of the change.

4. Applicable Law

That which is contained in the applicable provisions of the California Health & Safety Code and applicable provisions of the California Government Code govern the actions of the District and its Board of Trustees.

B. ORGANIZATION

1. Board of Trustees

The District is governed by a Board of Trustees consisting of five trustees appointed by the Tulare County Board of Supervisors. The Trustees shall hold office for four years and until their reappointment or appointment and qualification of their successors. All Trustees' terms shall commence at noon on the first Monday in January following appointment and end 11:59 am on the first Monday in January four years later. The Trustees' terms are currently staggered by the Board of Supervisors so that three terms expire in a single even-numbered year and two in a single odd-numbered year (2020 and 2021). On December 11, 2018, the Board of Supervisors took action to re-stagger the terms so they all end in even-numbered years. Accordingly, the terms which expire in 2021 will be followed by two one-year terms expiring in 2022. After that date, three terms will end in one even-numbered year, and two terms will end in the other even-numbered year. (Health & Saf. Code § 9024)

2. Oath

Before entering on the duties of his or her office and after appointment to a new term each Trustee shall take (orally) and subscribe (sign) the oath or affirmation required by law before an officer authorized to certify oaths. The signed oath will be kept on file in the District office.

3. Officers

The officers of the Board of Trustees shall be a Chair, a Vice Chair, and a Secretary. The County Treasurer and/or Treasurer per Health & Safety Code § 9077 shall act as treasurer of the District. The Secretary may be a trustee or a District employee who shall be the Clerk as described in these Bylaws. No trustee shall hold more than one office. (Health & Saf. Code, § 9028)

4. Election of Officers

The Board shall elect officers at the first regular meeting of each calendar year. Officers may be re-elected to any number of consecutive terms. Upon the occurrence of a vacancy in one or more of the officer positions, the Board shall fill such vacancy by electing a new officer. (Health and Saf. Code § 9028) An officer may be removed from office by action of the Board of Trustees, and the Chair shall place an item for this purpose on the agenda at the request of any Trustee.

5. Vacancies and Resignations

The office of a member of the Board of Trustees shall become vacant upon the occurrence of any of the grounds set forth in Government Code § 1770. A resignation must be in writing and is effective when filed with the clerk of the Board of Supervisors. (Gov. Code § 1750)

6. Duties of the Trustees – General

The Trustees' duties shall be legislative in nature. They shall formulate and adopt policy, rules and regulations for the operation and management of the District.

a. The Trustees shall conduct their business for the public benefit, abiding by the Ralph M. Brown Act ("Brown Act") (Gov. Code § 54950 et seq.) concerning the requirements for open meetings of legislative bodies of local governmental agencies in California.

b. They shall exercise sound and prudent judgment in conducting the business of the District and shall deal always in an ethical, honest, straightforward, open and aboveboard manner with the community, the District and the staff.

c. They shall in all ways prudently manage, preserve and account for the District's financial resources. They shall review and approve a budget annually. They shall provide, within applicable budget limitations, adequate personnel, equipment, and materials for the operation and maintenance of the Tulare Public Cemetery.

d. The Board shall establish Personnel Policies which shall provide for the recruitment, selection, retention, evaluation, discipline, and termination of District employees.

e. The Board shall employ a qualified, competent person as the District Manager who will manage, administer and supervise the District under the direction of the Board. The Manager shall serve at the will and pleasure of the Board. The Board shall conduct at least annual formal job appraisal reviews of the District Manager pursuant to a formal process which will be developed and documented.

f. The Board shall study ways of improving the District and the services the District provides.

g. The Board shall act collectively and the members will not individually involve themselves in the day-to-day operation of the District. They shall function as a Board, rather than as individuals, to adopt public policy and Board procedures for guidance of the Board and Staff.

h. They shall keep the District Manager informed of community reaction to the District's services and assist in building positive community relations.

i. The Board shall represent the District at official functions that pertain to the District as required.

j. The Board shall initiate legal action when appropriate and shall vigorously defend the District as required.

k. It is the duty of the Chair to call a workshop meeting upon the appointment of any new Trustee. This is to benefit the newly appointed Trustee and acquaint him or her with the law governing public cemetery districts, District Bylaws, Policies and Procedures, Rules and Regulations, the Brown Act, the District annual budget, and current issues under study by the Board of Trustees.

7. <u>Clerk of the Board</u>

The Clerk of the Board shall be the Secretary, District Manager or other appointee selected by the Board. He or she shall attend each regular meeting of the Board and shall maintain a record of all proceedings thereof as required by law. If the Clerk of the Board cannot attend a meeting, the Chair or the District Manager shall make arrangements to have someone in attendance to properly record the Board's proceedings.

It shall be the duty of the Clerk of the Board to attest all District resolutions. The Clerk of the Board shall also keep a record of Board agendas and Board action synopses. The Clerk is responsible for signing all legal documents and affixing the District seal as required. The Clerk is responsible for the publication of legal notices, appropriate action and certification and filing of documents, e.g., budgets, audits, resolutions, and other legal documents. The Clerk is responsible for receiving and answering all official Board correspondence, after appropriate consideration is given to the correspondence by the Board acting collectively.

C. MEETINGS

1. <u>Regular Meetings</u>

The regular meetings of the Board of Trustees shall be held at regular intervals as set by the Board by resolution. Notwithstanding the foregoing, the date, location and starting time of the meeting may be adjusted by order of the Chair to accommodate expected business or lack of a quorum, or for other sufficient reasons.

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D. POWERS, DUTIES, AND COMPENSATION

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Each Trustee shall be entitled to request information and assistance from the District. Financial or legal advice shall be obtained only through the Board or the staff acting at the direction of the Board or within their authority as employees.

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To comply with the requirements of Health & Safety Code § 9031, which requires the compensation of the Trustees to be set by ordinance or resolution, these Bylaws are deemed to have been adopted by resolution. The Trustees shall receive one hundred dollars ($100.00) for each regular meeting of the Board of Trustees attended, and twenty-five dollars ($25.00) for each special board meeting attended, unless a special board meeting is held the same day as a regular board meeting, in which case no additional compensation shall be paid, and for required training attended, not to exceed a total of four hundred dollars ($400.00) in any calendar month. Trustees shall be allowed actual and necessary traveling and incidental expenses incurred in the performance of official business of the District, as approved by the Board. (Health & Saf. Code § 9031) Any trustee may waive compensation or rescind a waiver of compensation by notifying the Clerk of the Board in writing and providing the effective date of such waiver or rescission.

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Expenditures of the District shall be made only in accordance with the District's Expenditure Policy as adopted by the Board. Such Expenditure Policy shall include at a minimum, contracting, purchasing and disposition of property policy.

F. AMENDMENT OF BYLAWS

These Bylaws shall be reviewed biennially. Bylaws may be amended at any Board meeting by a simple majority vote.

ATTEST: BOARD OF TRUSTEES

By: ______________________________

Jason T. Britt
Secretary

History: Adopted October 2, 2017
Amended April 18, 2018
September 19, 2018
February 20, 2019
April 24, 2019
October 29, 2019
September 2, 2021
May 23, 2024
July 23, 2024
September 24, 2024
December 5, 2024
July 8, 2025
March 24, 2026

TULARE PUBLIC CEMETERY DISTRICT

AGENDA ITEM

AGENDA DATE: March 24, 2026

SUBJECT: Update the authorized Internal Revenue Service and Employment Development Department representatives

REQUEST(S):
That the Board of Trustees:

1. Designate the Tulare County Chief of Payroll and designee, and the Tulare Public Cemetery District Manager as authorized representatives before the Internal Revenue Service, effective upon appointment.
2. Designate the Tulare Public Cemetery District Manager as the authorized representative before the Employee Development Department, effective upon appointment.

SUMMARY:
On November 4, 2025, the Board approved Agreement No. TPC-04, Resolution No. TPC 2025-033, to transition payroll services from the Tulare Public Cemetery District (TPCD) to the Tulare County Auditor-Controller. Subsequently, on December 16, 2025, the Board approved Resolution No. 2025-038. This request updates that resolution to reflect the appointment of the new District Manager. Specifically, it is requested that the Board maintain the Tulare County Payroll Manager and designee as authorized representatives and replace the TPCD Interim District Manager and designee with the TPCD District Manager as the District's authorized representatives before the Internal Revenue Service.

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

ADMINISTRATIVE SIGN-OFF:

_/s/ Jason T. Britt__________________
Jason T. Britt
County Administrative Officer & Interim District Manager

Cc: County Administrative Office

ATTACHMENT(S) –
None

TULARE PUBLIC CEMETERY DISTRICT

AGENDA ITEM

AGENDA DATE: March 24, 2026

SUBJECT: Update the authorized CalPERS administrator contact

REQUEST(S):
That the Board of Trustees:

Designate the District Manager as the authorized administrator contact for the CALPERS account effective upon appointment.

SUMMARY:
The Tulare Public Cemetery District (TPCD) currently utilizes CalPERS for employee pension management. The TPCD District Manager position was vacated effective October 30, 2025. On December 16, 2025, the Board approved Resolution No. 2025-037. This request updates that resolution to reflect the appointment of the new District Manager. Specifically, it is requested that the Board replace the TPCD Interim District Manager and designee with the TPCD District Manager as the District's authorized representatives on behalf of CalPERS effective April 1, 2026.

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

ADMINISTRATIVE SIGN-OFF:

_/s/ Jason T. Britt__________________
Jason T. Britt
County Administrative Officer & Interim District Manager

Cc: County Administrative Office

ATTACHMENT(S) –
NONE

TULARE PUBLIC CEMETERY DISTRICT

AGENDA ITEM

AGENDA DATE: March 24, 2026

SUBJECT: Appointment of Tulare Public Cemetery District Manager

REQUEST(S):
That the Board of Trustees:

1. Appoint Trilby Barton as Tulare Public Cemetery District Manager effective April 1, 2026.
2. Approve the District Manager Contract with Trilby Barton for the position of Tulare Public Cemetery District Manager in the amount of $67,000 annually, effective April 1, 2026, through March 31, 2031.
3. Terminate Agreement TPC-03 with Trilby Barton for consulting services, effective March 31, 2026.
4. Terminate the interim appointment of the Tulare County Administrative Officer as acting District manager, and the authority to delegate responsibilities, effective March 31, 2026.

SUMMARY:
The Tulare Public Cemetery District (District) Board of Trustees is responsible for the operation, maintenance, and improvement of the cemeteries owned by the Tulare Public Cemetery District. Pursuant to California Health and Safety Code § 9041, cemetery districts are authorized to employ necessary personnel, to define their qualifications and duties, and to adopt a schedule of compensation for performance of those duties.

The District Manager position was vacated effective October 30, 2025. On November 4, 2025, the District appointed the County Administrative Officer to serve as the Acting District Manager, through Resolution TPC 2025-029. Subsequently, through Resolution TPC 2025-032, the Board directed the Tulare County Human Resources and Development Department (HRD) to initiate recruitment for a permanent District Manager following approval of the updated job description and salary range.

Ms. Barton has served the District for the past five months as a consultant under Agreement TPC-03. In this role, she has supported day-to-day operations, provided supervision to District employees, developed policies and procedures, assisted the District in maintaining required insurance coverage, supported the financial reconciliation efforts and transition to County bookkeeping and payroll services, and provided extensive overall operational improvements. Currently, Ms. Barton provides an estimated average of approximately twenty-five hours per week through this current agreement. Once the Board appoints Trilby as District Manager, the consulting agreement will be terminated, effective March 31, 2026.

The recommended employment agreement for the District Manager position is structured at 0.65 FTE, with an annual salary of $67,000, equivalent to an average of approximately twenty-six hours of work per week. This position will be considered an exempt, part-time employee, and is not eligible for regular health insurance and welfare benefits, but will receive retirement benefits and sick leave.

In compliance with Gov. Code § 54953(c)(3), the Board or its designee will orally announce the recommended final action on the salary, salary schedule, or compensation, prior to taking final action.

FISCAL IMPACT/FINANCING:

The cost of a full-time salaried district manager has been included in the District's Fiscal Year 2025/26 Budget. The part-time structure of this position will result in a modest cost savings to the district. No additional cost to the District.

ADMINISTRATIVE SIGN-OFF:

/s/ Jason T. Britt

Jason T. Britt

County Administrative Officer & Interim District Manager

Cc: County Administrative Office

ATTACHMENT(S) –

Attachment A - District Manager Job Description

Attachment B - District Manager Employment Agreement

Attachment C - Agreement TPC-03

Exhibit "A"

Description of Job Duties

DEFINITION

The District Manager position is the operations manager of the Tulare Public Cemetery District. This individual is in charge of managing the office, cemetery grounds and activities of the cemetery. The District Manager may also coordinate workflow oversee and manage a harmonious interaction between cemetery personnel and represent the District with the public.

SUPERVISION RECEIVED AND EXERCISED

The District Manager is under the direct supervision of the Board of Trustees. The District Manager shall receive day to day direction from the Chair or designee. The District Manager is responsible for the implementation of, and adherence to Board policies, rules, regulations, and laws that govern public cemeteries. The District Manager oversees and either completes themselves or via delegation all of the following essential functions.

DUTIES

Plan, schedule, direct and supervise the personnel, grounds and office functions at a cemetery.

Coordinate, direct, and perform maintenance, security and beautification of the district cemetery grounds, facilities, and equipment.

Supervise all activities involved in sales and service, including administration, financial, and clerical procedures.

Formulate, develop, and implement short-range and long-range plans to improve the efficiency and effectiveness of cemetery operations.

Select, train, supervise, and evaluate the performance of all staff, consultants and contractors, except for the general counsel or other legal services provider.

Attend all Board of Trustee meetings unless otherwise excused.

Prepare and present oral and written reports regarding District activities.

Prepares annual District budget, prepares Board meeting agenda packets records Board meeting minutes.

Exercise budgetary controls and supervision to ensure proper expenditure of funds throughout the year.

Make recommendations to trustees involving District policy and procedures, and investigates complaints and inquiries concerning the District.

Assure compliance with legal and safety requirements, and departmental policies related to cemetery operations.

Initiate requests and recommendations concerning the purchase, repair or replacement of office and grounds equipment.

Demonstrate customer service with sensitivity and empathy to cemetery patrons experiencing the loss of a loved one.

Provide specialized information to personnel, patrons and others regarding cemetery rules, regulations, and procedures.

Attend ongoing cemetery and professional training.

Essential job duties may be assigned that are not listed above but are relative to this job classification. (Reasonable accommodation will be made when requested and determined by the District to be appropriate under applicable law.)

MINIMUM QUALIFICATIONS

Minimum qualifications are used as a guide for establishing the education, training, experience, special skills and/or license which are required and equivalent to the following.

Knowledge of:

- Operational management including grounds and office activities.
- Principles and practices of management, supervision and training.
- Accounting and budgeting practices and techniques, including QuickBooks.
- Payroll, benefits, pensions, public bidding procedures, prevailing wage requirements, and broader public administration practices.
- Interpersonal skills including tact, courtesy and diplomacy.
- Familiarity of the California Health and Safety Code as it relates to cemetery operations.
- Familiarity of reorganization processes, procedures, and review of by-laws.

Skill/Ability to::

- Prepare, review and analyze financial and statistical data.
- Coordinate and supervise a variety of diverse activities concurrently.
- Prepare, control, review and analyze budgets, financial statements and reports.
- Interpret rules and regulations
- Develop and implement procedures, policies, and protocols.

- Select, supervise and train assigned personnel.
- Communicate and relate to others effectively in written and oral form.
- Establish cooperative and effective working relations with grounds staff; public groups and organizations; District Trustees, and other governmental agencies
- Demonstrated ability to compassionately and respectfully work with members of the public who are experiencing grief, loss and financial stress.
-
- Develop and implement long-and short-term plans to improve the effectiveness and efficiency of cemetery operations.
- Assure compliance with established cemetery policies, regulations, directives and requirements.

WORKING CONDITIONS, WORK ENVIRONMENT, TOOLS & EQUIPMENT

- This position operates in a professional office environment as well as outdoors at times in all types of weather.
- Schedule is typically Monday through Friday during regular business hours with occasional work on weekends and holidays depending on burials and outreach events.

- May operate a district vehicle to drive between cemeteries and facilities.
- May have need to use applicable personal protective equipment including but not limited to hearing protection, vision protection, respirator/mask, and safety shoes or boots.
- Routinely uses standard office equipment, including computers, printers, and mobile devices.
- Is required to stand; walk on uneven ground; sit for extended periods; use hands and fingers to handle, or feel objects, tools, or controls; reach with hands and arms; climb stairs; talk and hear.
- Must occasionally lift or move products and supplies, up to 50 pounds

Education:

- Equivalent to completion of the twelfth (12^{th}) grade.
- Desirable: Bachelor's degree in Public Administration, Business Management, or Business Administration

Experience:

- Five (5) years of management experience in business management, office administration and supervision.

Equivalency:

- An equivalent combination of education, training, and experience sufficient to successfully perform the essential duties of the job.

DISTRICT MANAGER EMPLOYMENT AGREEMENT

This District Manager Employment Agreement (this "Agreement") is between the Tulare Public Cemetery District (the "District") and Trilby Barton (the "Employee"). It is effective as of April 1, 2026.

This Agreement is entered into on the basis of the following facts, among others:

A. The District is a Public Cemetery District organized under the laws of California, Health and Safety Code Section 9010 et seq;
B. The District currently contracts with Employee as its Consultant;
C. The District, through its Board of Trustees (the "Board"), desires to provide Employee with continued employment as a District Manager, and Employee desires to accept this appointment; and
D. The District and Employee desire to establish specific terms and conditions relating to compensation and benefits, performance evaluations, and related matters.

BASED UPON THE FOREGOING RECITALS WHICH ARE TRUE AND CORRECT AND HEREBY INCORPORATED INTO THE TERMS OF THIS AGREEMENT, THE DISTRICT AND EMPLOYEE AGREE AS FOLLOWS:

1. **Employee Appointed**. The District appoints and employs Employee as District Manager, and Employee accepts the appointment and employment effective March 30, 2026.
2. **Term of Agreement**. This Agreement will be in effect for a term of FIVE (5) YEARS, from April 1, 2026 until March 31, 2031, unless otherwise terminated by the one or both of the Parties in the manner described in Paragraph 10.
3. **Duties of Employee.** Employee shall perform the duties established for the District Manager by applicable State and local law, the District Manager job description as it may be periodically amended, a current copy of which is attached hereto as Exhibit "A", the directions of the Board, or as otherwise provided by law, ordinance, or regulation.
    a. Full Energy and Skill. Employee shall faithfully, diligently, and to the best of Employee's abilities, perform all duties that may be required under this Agreement. Employee agrees that Employee has a duty of loyalty and a general fiduciary duty to the District. Employee shall devote the whole of Employee's working time, skill, experience, knowledge, ability, labor, energy, attention, and best effort exclusively to the District's business and affairs.
    b. No Conflict. Employee shall not engage in any employment, activity, consulting service, or other enterprise, for compensation or otherwise, which is actually or potentially in conflict with, inimical to, or which interferes with the performance of Employee's duties.
    c. Outside Activities. Employee may engage in other non-District connected business and employment for which compensation is paid without express prior consent of the Board so long as Employee’s outside activities do not interfere with nor

diminish Employee's ability to fulfill the duties and responsibilities of District Manager, including the obligation to work an average of at least 26 hours a week on District business.

4. **Hours of Work.** Employee is an exempt employee but is expected to engage in those hours of work that are necessary to fulfill the obligations of the District Manager position. Employee is expected to be available no less than an average of 26 hours per week. The expectation is that Employee maintain a regular presence in the District's office and attend appropriate functions and promote the services of the District.
5. **At Will**. This is an at-will position, subject to termination at any time by either party for any reason. This Agreement will continue until terminated by either party in accordance with Section 10.
6. **Performance Evaluation**. The Board will conduct regular periodic performance reviews of Employee's work performance. Employee's performance evaluation shall be conducted by the Board within sixty calendar days prior to the end of every fiscal year.
7. **Compensation**.
    a. Employee shall receive the base annual salary of SIXTY-ONE THOUSAND SEVEN HUNDRED FIFTY DOLLARS and zero cents ($61,750.00), which equates to a semi-monthly salary of TWO THOUSAND FIVE HUNDRED SEVENTY-TWO and 92/100 cents ($2,572.92) payable on a pro-rata basis in the same manner as full-time District employees, and subject to all applicable payroll taxes and withholdings and other District policies and procedures. The Employee is not entitled to overtime pay as the position is considered exempt.
    b. <u>Salary Adjustments</u>. In connection with Employee's annual performance evaluations, the Board can decide, in its sole discretion, whether to award Employee any increase in compensation. In addition, the Board has discretion to award Employee increases in compensation at other times deemed appropriate by the Board. Employee is not guaranteed any compensation increase, even with a positive evaluation or even if other District employees are provided an increase.
8. **Benefits**. Employee is considered an exempt, part-time employee and is therefore not eligible for the regular health insurance and welfare benefits provided by the District to its full-time staff as described in the District's employee handbook. Any benefits offered that differ to those benefits listed in the employee handbook shall be made part of the Agreement via an amendment approved by the Board at a regular session.
9. **Retirement, Leave and Other Benefits**. In addition to the benefits specified in paragraph 7, Employee shall receive the following benefits.
    a. <u>Retirement</u>. Notwithstanding what is stated in the District's employee handbook, Employee will be allowed participate in CalPERS as a part-time employee.
    b. <u>Sick Leave</u>. Employee will be entitled to sick leave as described in the employee handbook.

c. Employee shall be reimbursed for all normal and reasonable work-related expenses (including for work-related travel outside of a normal commute) pursuant to existing District policy.
d. No Personal Time Off (PTO); Holidays. Employee is considered part-time and shall not accrue PTO or be paid for time off during a holiday.

10. **Termination of Employment At-Will Employment / No Property Interest.** Employee understands and agrees that Employee has no constitutionally-protected property or other interest in Employee's employment as District Manager. Employee understands and agrees that Employee works at the will and pleasure of the Board, and that Employee may be terminated, or asked to resign, at any time, with or without cause, by a simple majority vote of its members. Termination can occur in the following ways:
    a. By Employee - The District requests that Employee voluntarily provide thirty (30) days' written notice, unless the parties otherwise agree.
    b. By the District - Without Cause: The District may terminate the Employee without cause at any time. It is understood and agreed that the Employee serves at the pleasure of the Board of Trustees and that their employment may be terminated at any time, with or without notice, and with or without cause, and that no reason need be given for such termination. In the event that Employee is terminated without cause, she will be paid severance compensation as described in paragraph 10(d), as well as her salary, prorated for the actual hours worked for that pay period, no later than the first regularly scheduled payday following the Employee's separation date.
    c. By the District - With Cause: If the District terminates the Employee for cause, the District shall pay Employee for her salary, prorated for the actual hours worked for that pay period, no later than the first regularly scheduled payday following the Employee's separation date.
        i. Cause Defined: For purposes of this Agreement, "cause" includes any willful breach of duty by Employee in the course of her employment, gross mismanagement, habitual neglect of duties, bribery, perjury, embezzlement, fraud, or conviction of a felony or a crime involving moral turpitude. In the event the Board determines that "cause" exists, it must provide the Employee with written notice explaining the "cause".
        ii. Challenge to Cause: In the event Employee disagrees with the Board's determination of cause, Employee's sole remedy shall be a judicial action in declaratory relief to determine whether there was substantial evidence of "cause." If the court determines there was not substantial evidence, Employee shall receive reasonable attorney's fees.
    d. Severance Compensation: In the event that Employee is terminated without cause, District agrees to pay Employee a lump sum payment in an amount equal to THREE

(3) MONTHS pay. Severance compensation is not available if Employee voluntarily separates from the District or is terminated with cause.

11. **Payment of Expenses of Employment**. The District shall pay the following usual and customary employment expenses.
    a. The cost of any fidelity or other bonds required by law for the District.
    b. The cost to defend and indemnify Employee in accordance with the California Government Claims Act (Government Code §810 et seq.).
    c. Costs associated with necessary or convenient training, licenses, industry related memberships, advanced education, conferences, or other industry related programs, as approved by the Board, of the Employee and having the Employee attend cemetery district or related conferences including all travel related costs.
12. **Miscellaneous**.
    a. Notices. Notices given under this Agreement shall be in writing and shall be:
        i. served personally; or
        ii. delivered by first-class United States mail, certified, with postage prepaid and a return receipt requested; or
        iii. Sent by Federal Express, or some equivalent private overnight delivery service.

        Notices shall be deemed received at the earlier of actual receipt or three (3) days following deposit in the United States mail, postage prepaid. Notices shall be directed to the addresses shown below, provided that a party may change such party's address for notice by giving written notice to the other party in accordance with this subsection.

        To the District:
        Tulare Public Cemetery District Attn: Board President
        900 East Kern Avenue Tulare, CA 93274
        (559) 686-5544

        To EMPLOYEE:
        Trilby Barton
        PO Box 448
        Visalia, CA 93274

    b. Compliance with Government Code §§53243, 53243.1. & 53243.2. If Employee is convicted of a crime involving an abuse of Employee's office or position, all of the following shall apply:

i. if Employee is provided with administrative leave pay pending an investigation, Employee shall be required to fully reimburse the District for such amounts paid;
ii. if the District pays for the criminal legal defense of Employee (which would be in its sole discretion, as it is not generally required to pay for a criminal defense), Employee shall be required to fully reimburse the District such amounts paid; and
iii. if this Agreement is terminated, any cash settlement related to the termination that Employee may receive from the District shall be fully reimbursed to the District or void if not yet paid to Employee.

For this subsection, "abuse of office or position" means either (1) an abuse of public authority, including waste, fraud, and violation of the law under color of authority, or (2) a crime against public justice, including but not limited to a crime described in Title 7 (commencing with Section 92) of Part 1 of the Penal Code.

c. Entire Agreement/Amendment. This Agreement constitutes the entire understanding and agreement between the parties as to those matters contained in it, and supersedes any and all prior or contemporaneous agreements, representations and understandings of the parties. This Agreement may be amended at any time by mutual agreement of the parties, but any such amendment must be in writing, dated, and signed by the parties and attached hereto.

d. Attorney's Fees. If any legal action or proceeding is brought to enforce or interpret this Agreement, the prevailing party, as determined by the court, shall be entitled to recover from the other party all reasonable costs and attorney's fees, including such fees and costs as may be incurred in enforcing any judgment or order entered in any such action.

Nothing in this subsection shall be read to prevent the parties from agreeing to some alternative method of dispute resolution. If such a method is agreed to, any final determination shall include an award of attorney's fees and costs by the presiding officer.

e. Severability. In the event any portion of this Agreement is declared void, such portion shall be severed from this Agreement and the remaining provisions shall remain in effect, unless the result of such severance would be to substantially alter this Agreement or the obligations of the parties, in which case this Agreement shall be immediately terminated.

f. Waiver. Any failure of a party to insist upon strict compliance with any term, undertaking, or condition of this Agreement shall not be deemed to be a waiver of such term, undertaking, or condition. To be effective, a waiver must be in writing, signed and dated by the parties.

g. Representation by Counsel. The parties acknowledge and agree that they were, or had the opportunity to be, represented individually by legal counsel with respect to the matters that are the subject of this Agreement and that they are fully advised with respect to their respective rights and obligations resulting from signing this Agreement.

h. Governing Law and Venue. This Agreement shall be governed by and construed in accordance with the laws of the State of California. Employee and the District agree that venue for any dispute shall be in Tulare County, California.

i. Section Headings. The headings on each of the sections and subsections of this Agreement are for the convenience of the parties only and do not limit or expand the contents of any such section or subsection.

j. No Assignment. Employee may not assign this Agreement in whole or in part.

IN WITNESS WHEREOF, the Parties have executed this District Manager Employment Agreement as of the day and year first above written.

TULARE PUBLIC CEMETERY DISTRICT **EMPLOYEE**

By___________________________________
Pete Vander Poel, Chair, Board of Trustees

Trilby Barton
____
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 polices, 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: 11/4/25
Pete Vander Poel, Chair, Board of Trustees

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

By______________________
Chief Clerk

Approved as to form:
Tulare Public Cemetery District Counsel

By______________________
Deputy

TULARE PUBLIC CEMETERY DISTRICT

AGENDA ITEM

AGENDA DATE: March 24, 2026

SUBJECT: January and February Interment Counts

REQUEST(S):
That the Board of Trustees:

Approve and accept a report on the January and February 2026 interment counts.

SUMMARY:
The January and February interment counts are the latest reports on interments at both the Kern and North J cemeteries.

FISCAL IMPACT/FINANCING:
This report helps identify the revenue to be received based on the interment services provided by month.

ADMINISTRATIVE SIGN-OFF:

_/s/ Jason T. Britt__________________
Jason T. Britt
County Administrative Officer & Interim District Manager

Cc: County Administrative Office

ATTACHMENT(S) –

January and February 2026 Interment Counts

2025-2026 FY Burial Count Report with Fiscal Year Comparisons

Kern Cemetery Burials - 2025-2026 FY Tracking								
Month	**Single Casket Burial**	**Double-Depth 1st Burial**	**Double-Depth 2nd Burial**	**Niche (Cremation)**	**Cremation Burial***	**Baby Burial**	**Disinterments**	**Total Burials**
Jul-25	3	0	4	2	5	-	-	**14**
Aug-25	1	2	1	4	6	-	-	**14**
Sep-25	0	2	3	2	3	-	-	**10**
Oct-25	2	3	3	2	11	-	-	**21**
Nov-25	0	1	1	1	5	-	-	**8**
Dec-25	1	0	1	1	4	-	-	**7**
Jan-26	2	1	2	-	2	-	-	**7**
Feb-26	2	3	-	1	4	-	-	**10**
Totals:	**11**	**12**	**15**	**13**	**40**	**0**	**0**	**74**

One (1) cremation from August 2025 included in casket

Kern Cemetery Burials - Fiscal Year Comparison								
Fiscal Year	**Single Casket Burial**	**Double-Depth 1st Burial**	**Double-Depth 2nd Burial**	**Niche (Cremation)**	**Cremation Burial**	**Baby Burial**	**Disinterments**	**Total Burials**
2018-2019	84	-	-	11	56	1	-	**152**
2019-2020	98	-	-	22	46	-	-	**166**
2020-2021	118	-	-	29	69	1	-	**217**
2021-2022	99	-	-	22	50	-	2	**173**
2022-2023	64	-	15	32	41	1	-	**153**
2023-2024	38	21	23	17	37	-	1	**137**
2024-2025	26	18	23	9	53	2	-	**131**
2025-2026*	11	12	15	13	40	-	-	**91**

Burial counts to-date for current fiscal year

2025-2026 FY Burial Count Report with Fiscal Year Comparisons

North (J Street) Cemetery Burials - 2025-2026 FY Tracking								
Month	Single Casket Burial	Double-Depth 1st Burial	Double-Depth 2nd Burial	Niche (Cremation)	Cremation Burial	Baby Burial	Disinterments	Total Burials
Jul-25	5	9	1	-	6	-	-	**21**
Aug-25	1	6	2	-	1	2	-	**12**
Sep-25	3	5	2	-	6	-	-	**16**
Oct-25	4	4	1	-	4	1	-	**14**
Nov-25	2	5	3	-	4	-	-	**14**
Dec-25	1	5	2	-	1	-	-	**9**
Jan-26	2	6	2	-	-	-	-	**10**
Feb-26	4	4	4	-	2	-	-	**14**
Totals:	**22**	**44**	**17**	**-**	**22**	**3**	**0**	**86**

North (J Street) Cemetery Burials - Fiscal Year Comparison								
Fiscal Year	Single Casket Burial	Double-Depth 1st Burial	Double-Depth 2nd Burial	Niche (Cremation)	Cremation Burial	Baby Burial	Disinterments	Total Burials
2018-2019	98	-	-	-	12	0	-	**110**
2019-2020	131	-	-	-	19	3	1	**154**
2020-2021	196	-	-	-	38	7	1	**242**
2021-2022	149	-	-	-	28	2	-	**179**
2022-2023	129	-	14	-	24	4	-	**171**
2023-2024	57	47	18	-	39	4	-	**165**
2024-2025	30	64	30	-	38	1	-	**163**
2025-2026*	22	44	17	-	22	3	-	**108**

**Burial counts to-date for current fiscal year*

2025-2026 FY Burial Count Report with Fiscal Year Comparisons

Both Cemetery Locations Combined - 2025-2026 FY Tracking								
Month	Single Casket Burial	Double-Depth 1st Burial	Double-Depth 2nd Burial	Niche (Cremation)	Cremation Burial	Baby Burial	Disinterments	Total Burials
Jul-25	8	9	5	2	11	-	-	**35**
Aug-25	2	8	3	4	7	2	-	**26**
Sep-25	3	7	5	2	9	-	-	**26**
Oct-25	6	7	4	2	15	1	-	**35**
Nov-25	2	6	4	1	9	-	-	**22**
Dec-25	2	5	3	1	5	-	-	**16**
Jan-26	4	7	4	-	2	-	-	**17**
Feb-26	6	7	4	1	6	-	-	**24**
Totals:	**33**	**56**	**32**	**13**	**64**	**3**	**0**	**201**

Both Cemetery Locations Combined - Fiscal Year Comparison								
Fiscal Year	Single Casket Burial**	Double-Depth 1st Burial***	Double-Depth 2nd Burial	Niche (Cremation)	Cremation Burial	Baby Burial	Disinterments	Total Burials
2018-2019	182	-	-	11	68	1	-	**262**
2019-2020	229	-	-	22	65	3	1	**320**
2020-2021	314	-	-	29	107	8	1	**459**
2021-2022	248	-	-	22	78	2	2	**352**
2022-2023	193	-	29	32	65	5	-	**324**
2023-2024	95	68	41	17	76	4	1	**302**
2024-2025	56	82	53	9	91	3	-	**294**
2025-2026*	33	56	32	13	64	3	-	**201**

**Burial counts to-date for current fiscal year*

***2023-2024 FY through present-day is considered a single-casket burial count*

****Double depth burials included in single casket burial count from 2018-2019 FY through 2022-2023 FY.*

TULARE PUBLIC CEMETERY DISTRICT

AGENDA ITEM

AGENDA DATE: March 24, 2026

SUBJECT: Financial Reports

REQUEST(S):
That the Board of Trustees:

Approve and accept the January and February 2026 financial reports.

SUMMARY:
The Financial Reports for January and February are the latest budget-to-actual Profit and Loss Budget Performance and status update of total net assets and liabilities. The District Manager's report will identify significant spending variances and discuss their causes, as well as revenue driven by interment counts.

FISCAL IMPACT/FINANCING:
The financial reports are consistent with the Fiscal Year 2025/26 adopted budget.

ADMINISTRATIVE SIGN-OFF:

_/s/ Jason T. Britt___________________
Jason T. Britt
County Administrative Officer & Interim District Manager

Cc: County Administrative Office

ATTACHMENT(S) –

January and February 2026 Financial Report

Tulare Public Cemetery District
FY 25/26 Fund Summary

Program Name	Fund	July 1st Balance	Budget	January	February	Year to Date	February 28th Balance
Bank of Sierra - Debits				47,937	29,774	864,148	
Bank of Sierra - Credits				19,100	-	877,098	
Net Profit or (LOSS)		37,510	-	(28,837)	(29,774)	12,949	$ 50,459
General Operations - Expense	772		1,850,474	122,578	58,696	1,181,370	
General Operations - Revenue	772		1,850,473	90,858	67,397	1,113,075	
Net Profit or (LOSS)		237,434	(1)	(31,720)	8,701	(68,295)	$ 169,139
Endowment Care - Expense	773		150,534	-	-	150,533	
Endowment Care - Revenue	773		257,918	12,438	7,825	142,659	
Net Profit or (LOSS)		2,209,006	107,384	12,438	7,825	(7,874)	$ 2,201,132
Future Expansion - Expense	807		-	-	-	-	
Future Expansion - Revenue	807		30,900	-	15,310	21,394	
Net Profit or (LOSS)		231,644	30,900	-	15,310	21,394	$ 253,037
Endowment Unreserved - Expense	817		250,000	-	-	250,000	
Endowment Unreserved - Revenue	817		78,322	-	-	76,735	
Net Profit or (LOSS)		252,998	(171,678)	-	-	(173,265)	$ 79,734
Pre-Needs Payment Plan - Expense	886		6,092	-	-	6,092	
Pre-Needs Payment Plan - Revenue	886		431,093	10,477	6,047	325,008	
Net Profit or (LOSS)		374,149	425,001	10,477	6,047	318,916	$ 693,064
Grand Total Net Profit and (LOSS)		$ 3,342,741	$ 391,606	$ (37,642)	$ 8,109	$ 103,826	$ 3,446,567

Fund 772 General Operations Expense

OBJ	DESCRIPTION	2025/2026 AMENDED BUDGET	JAN	FEB	2025/2026 Y-T-D EXPENSE	Remaining Balance	% of Budget
EXPENSE							
6001	REG SALARY	535,823	48,889	29,489	350,966	184,857	66%
6002	OVERTIME	20,000		92	8,632	11,368	43%
6003	OTHER PAY	18,550	1,744		1,744	16,806	9%
6004	BENEFITS	97,201	5,613		53,818	43,383	55%
6005	EXTRA HELP	80,000	244	241	49,960	30,040	62%
6008	DIRECTORS FEES				-	-	
6011	RETIREMENT	40,050		30,465	30,465	9,585	76%
6012	SOCIAL SECURITY	42,453		1,119	22,584	19,869	53%
6015	WORKERS COMP INSU	36,698	3,199	3,199	24,990	11,708	68%
6016	UNEMPLOYMENT				-	-	
6000	Other			(54,765)	-	-	
		870,775	59,689	9,840	543,160	327,615	62%
7000	Other		(2,013)		-		
7003	County Tax Admin Fees	2,000	-	-	2,598	(598)	130%
7004	Clothing and Personal Supplies	1,600	-	47	959	641	60%
7005	Telecommunications	11,500	747	629	6,859	4,641	60%
7006	Vaults and Liners	131,000	1,758	1,037	90,899	40,101	69%
7009	Household Supplies	1,989	-	337	1,165	824	59%
7010	Insurance	55,798	4,096	4,096	40,879	14,919	73%
7012	Board Per Diem	1,688			-	1,688	0%
7021	Maintenance and Equipment	78,189	1,613	11,263	49,081	29,108	63%
7024	Maintenance and Building Improv	24,300	3,122	(128)	18,065	6,235	74%
7027	Memberships	515	-	-	4,943	(4,428)	960%
7036	Office Supplies and Expense	34,390	454	3,581	19,731	14,659	57%
7040	Bank Fees	600			-	600	0%
7043	Professional Fees	159,358	43,483	1,951	60,986	98,372	38%
7046	Attorney Fees	35,000		8,623	35,823	(823)	102%
7059	Publications and Legal Notices	2,000			-	2,000	0%
7066	Special Department Exp	21,915	-	12,100	23,227	(1,312)	106%
7073	Training and Education	4,000			-	4,000	0%
7074	Transportation	4,325	39	112	376	3,949	9%
7081	Utilities	83,567	2,749	5,071	56,125	27,442	67%
7106	Gas and Oil	9,295	-	138	4,551	4,744	49%
7425	Taxes	8,000	6,843		13,443	(5,443)	168%
8001	Graves Repurchase	8,500			8,500	-	100%
7432	Contingencies	100,170			-	100,170	0%
9100	Transfer-out	200,000			200,000	-	100%
		979,699	62,889	48,856	638,210	341,489	65%
TOTAL		**1,850,474**	**122,578**	**58,696**	**1,181,370**	**669,104**	**64%**
REVENUE							
	Total Beginning Balance	237,434			-	237,434	0%
4001	Current Secured	213,800	7,012		121,263	92,537	57%
4006	Current Unsecured	15,000	118		16,657	(1,657)	111%
4008	Prior Secured	4,000	2,669		2,669	1,331	67%
4009	Prior Unsecured	200	175		175	25	88%
4030	Suppl Current Secured	5,000	2,283		2,283	2,717	46%
4033	Suppl Prior Secured	1,000	1,355		1,355	(355)	136%
4060	Residual Distributions	16,000			8,806	7,194	55%
4069	PT Facilities	10,000			5,940	4,060	59%
5000	Aid other Governments Agencies				31	(31)	
5050	Homeowners Property Tax Relief	100	576.16		576	(476)	576%
4801	Interest Income	4,348			3,383	965	78%
5400	Service Charge Other		4,400	4,400	36,200	(36,200)	
5816	Other Sales Taxable	150,000	10,978	11,159	97,000	53,000	65%
5805	Misc. Revenue	8,000	906	1,126	8,232	(232)	103%
5835	Other Revenue	2,500	30		6,037	(3,537)	241%
5542	Burial Services Fee (Roll-up)	854,380	60,355	50,712	473,754	380,626	55%
	A. Grave		20,000	10,500	139,868		
	B. Niche			2,608	11,081		
	C. Open and Close		24,900	24,100	196,047		
	D. Administration		9,000	8,100	75,600		
	E. Vault Installation		4,260	4,260	33,126		
	F. Out of District Fee		1,745	1,144	9,382		
	G. Transfer Fees		450		2,250		
	H. Payment Plan Contract Fees				-		
	I. Disinterment				-		
	J. Saturday Services Fee				6,400		
	K. Add On Package				-		
9200	Operating Transfer-in	328,711			328,711	(0)	100%
TOTAL		**1,850,473**	**90,858**	**67,397**	**1,113,075**	**737,398**	**60%**
Fund 772 NET PROFIT OR (LOSS)		**(1)**	**(31,720)**	**8,701**	**(68,295)**		

773 Endowment Care

OBJ	DESCRIPTION	2025/2026 AMENDED BUDGET	JAN	FEB	2025/2026 Y-T-D EXPENSE	Remaining Balance	% of Budget
EXPENSE							
9100	Transfer-out	150,534			150,533	1	100%
TOTAL		**150,534**	**-**	**-**	**150,533**	**1**	**100%**
REVENUE							
4801	Interest Income	89,000			43,529	45,471	49%
5542	Burial Fee	165,826	12,438	7,825	96,038	69,788	58%
	A. Grave		12,438	7,825	96,038		
9200	Operating Transfer-in	3,092			3,092		
TOTAL		**257,918**	**12,438**	**7,825**	**142,659**	**115,259**	**55%**
Fund 773 NET PROFIT OR (LOSS)		**107,384**	**12,438**	**7,825**	**(7,874)**		

Fund 807 Future Expansion Expense

OBJ	DESCRIPTION	2025/2026 AMENDED BUDGET	JAN	FEB	2025/2026 Y-T-D EXPENSE	Remaining Balance	% of Budget
EXPENSE							
TOTAL		-	-	-	-	-	
REVENUE							
4801	Interest Income	9,400			4,584	4,816	49%
4807	Facility Rent	20,000		15,310	15,310	4,690	77%
9200	Operating Transfer-in	1,500			1,500	-	100%
TOTAL		**30,900**	**-**	**15,310**	**21,394**	**9,506**	**69%**
Fund 807 NET PROFIT OR (LOSS)		**30,900**	**-**	**15,310**	**21,394**		

Fund 817 Endowment Unreserved

OBJ	DESCRIPTION	2025/2026 AMENDED BUDGET	JAN	FEB	2025/2026 Y-T-D EXPENSE	Remaining Balance	% of Budget
EXPENSE							
9100	Transfer-out	250,000			250,000	-	100%
TOTAL		**250,000**	**-**	**-**	**250,000**	**-**	**100%**
REVENUE							
4801	Interest Income	5,000			3,413	1,587	68%
9200	Operating Transfer-in	73,322			73,322	-	100%
TOTAL		**78,322**	**-**	**-**	**76,735**	**1,587**	**98%**
Fund 817 NET PROFIT OR (LOSS)		**(171,678)**	**-**	**-**	**(173,265)**		

Fund 886 Pre-Needs Payment Plan

OBJ	DESCRIPTION	2025/2026 AMENDED BUDGET	JAN	FEB	2025/2026 Y-T-D EXPENSE	Remaining Balance	% of Budget
EXPENSE					-		
9100	Transfer-out	6,092			6,092	-	100%
TOTAL		**6,092**	**-**	**-**	**6,092**	**-**	**100%**
REVENUE							
4801	Interest Income	16,093			10,197	5,896	63%
5542	Burial Fee	215,000	10,477	6,047	114,811	100,189	53%
	A. Grave		10,477	6,047	114,811		
9200	Operating Transfer-in	200,000			200,000	-	100%
TOTAL		**431,093**	**10,477**	**6,047**	**325,008**	**106,085**	**75%**
Fund 886 NET PROFIT OR (LOSS)		**425,001**	**10,477**	**6,047**	**318,916**		

TULARE PUBLIC CEMETERY DISTRICT

AGENDA ITEM

AGENDA DATE: March 24, 2026

SUBJECT: Approve Tulare Public Cemetery District Policies

REQUEST(S):

That the Board of Trustees:

Approve the following policies:

a) Pre-need Plot Purchase Policy
b) Safety Committee Policy
c) Vehicle Policy

SUMMARY:

The Tulare Public Cemetery District (TPCD) is undertaking a comprehensive review of all District policies. Given the scope of this effort, the full review will require an extended timeframe to complete. However, certain policies require more immediate updates to ensure compliance with statutory and insurance requirements and to align with current best practices. In addition, new policies are recommended to ensure the District maintains effective operations. Accordingly, TPCD is requesting approval of the attached policies.

FISCAL IMPACT/FINANCING:

There is no additional net District cost tied to these policies.

ADMINISTRATIVE SIGN-OFF:

_/s/ Jason T. Britt___________________

Jason T. Britt
County Administrative Officer & Interim District Manager

Cc: County Administrative Office

ATTACHMENT(S) –

A - Pre-need Plot Purchase Policy
B - Safety Committee Policy
C - Vehicle Policy

Pre-Need Plot Purchase Policy

Drafted February 2026; Reviewed by Tulare County Counsel
Adopted by the Tulare Public Cemetery District Board of Trustees XXXXXXXXXX

The Tulare Public Cemetery District (District) offers the pre-need sale of full casket, cremation and niche graves, collectively referred to as pre-need plots. This policy outlines the rules for the purchase of pre-need plots and payment options.

Pre-Need Purchase Overview

The purchase of a pre-need plot will include the cost of the specific full casket grave, half-grave, cremation plot or niche plus endowment fee. By purchasing a pre-need plot, the cost of the grave and endowment fee is locked in at the price of the date of purchase. If there is a price difference between the grave and endowment fee at the time of grave use, the price paid for both at the time of pre-need purchase will be honored. A $300 pre-need administration fee will also be paid at the time of pre-need purchase.

Opening/closing fee, vault fee, burial administration fee, and any other associated burial fees will be due upon grave use. Pre-payment is not accepted on these burial services or items.

A Buyer may purchase more than one pre-need grave, with the $300 pre-need administration fee applied to each grave. If a Buyer resides out of the district and wishes to be buried at one of the District's two cemeteries, they must have an immediate family member already buried at either the Kern Cemetery or North J Street Cemetery to be eligible for plot purchase and future burial. If the Buyer is from out of the district and does not have immediate family buried at one of the District's cemeteries but is originally from Tulare or has significant ties to the area, purchase of a grave for burial may be considered by the District's Board of Trustees on a case-by-case basis. Non-resident or out-of-district fees will apply at time of grave use.

Note: Any pre-payment packages or plans that were purchased prior to March 24, 2026 will be grandfathered in and honored according to the existing signed contract.

Purchase Options

Pre-need plots must be paid in full prior to grave use. If a Buyer wishes to purchase a plot but cannot pay the balance in full, the District offers a pre-payment plan option. If the pre-need plot is needed for use prior to fulfillment of a payment plan, the remaining balance will be included with the opening/closing, vault, burial administration and other fees due at the time of grave use. All fees must be paid in full prior to burial.

Full Payment

Pre-need plots and endowment fee may be paid in full with a personal check, cashier's check or money order made payable to Tulare Public Cemetery District for the full amount of the pre-need sale contract. Credit card payments are also accepted via All-Paid (credit card fees will apply). The District does not accept cash payments. Personal checks are only accepted for pre-need plot purchases, and a $35 returned check fee will be charged for personal checks that do not clear the bank. A receipt will be provided when the pre-need plot, endowment fee and pre-need administration fee has been paid in full.

Refunds of Full Payment Purchases

Refunds of pre-need plot purchases paid in full will be in accordance with the District's Grave Buy Back Policy in place during the time the refund is requested. At the time of this policy's adoption, the District is not buying back graves. If the District reverses the Grave Buy Back Policy, this section of the Pre-Need Plot Purchase Policy will be amended.

Payment Plan

If an individual would like to pay for pre-need plot(s) via a payment plan, a contract between the District and Buyer will outline the plan requirements and must be signed by both the District Manager and the Buyer.

Down Payment: The endowment fee(s) and pre-need administration fee will be paid in full at the time of contract as the down payment for each pre-need plot purchased. This allows the District to deposit the endowment fee directly into the Endowment Fund account. In addition, a service fee calculated according to the principal amount and terms of the payment plan will be due as part of the down payment.

Principal Amount: The principal of the payment plan will be the amount of the plot(s). Buyer may have the option to incorporate the pre-need administration fee into the principal due, which will be calculated into the service charge.

Payment Plan Options: Payment plan contracts will include the options of one- or two-year payment terms as outlined below:

- One (1) Year (12 months) Contract – Service fee of 2% of principal amount due will be collected with the down payment.
- Two (2) Year (24 months) Contract – Service fee of 3% of principal amount due will be collected with the down payment.

Due Date: The amount of each monthly payment will be specified in the Pre-Need Payment Plan Contract Agreement and will be due on the 20th of each month. A late fee of $25 will be charged if payment is not received by the end of a ten (10) day grace period.

Terms & Conditions: All terms and conditions of the payment plan are outlined in the Pre-Need Payment Plan Contract Agreement and shall be adhered to by both the Buyer and the District.

Payment Plan Refunds: If the Buyer wishes to cancel their pre-need plot purchase and pre-payment plan before the plot(s) is paid in full, the District will refund the principal amount collected to-date for the plot. The Buyer will forfeit the down payment (including the endowment fee and service fee) and the $300 pre-need administration fee.

Accepted Forms of Payment

Full payments of pre-need plots or pre-payment plans (down payment and monthly) payments may be made in the following forms:

- Cashier's check or money order made payable to the Tulare Public Cemetery District
- Personal or business checks made payable to the Tulare Public Cemetery District.
    - Personal or business checks are ONLY accepted for pre-need plot purchases and pre-payment plans. A $35 fee will be applied if the check is returned.
- Credit card payments are accepted via All-Paid with credit card fees applied.
- Cash is not accepted by the District at any time.

Payments may be delivered by the respective due date to the District office located at 900 E. Kern Avenue in Tulare, California.

Payments mailed via the U.S. Postal Service must be postmarked by the respective due date to avoid late fees, and mailed to: Tulare Public Cemetery District, 900 E. Kern Ave, Tulare, CA 93274

Safety Committee Policy

Drafted February 2026; Reviewed by GSRMA, County of Tulare Risk Management & County Counsel
Adopted by the Tulare Public Cemetery District Board of Trustees XXXXXXXXXX

Commitment to Safety

The Tulare Public Cemetery District (District) is committed to conducting all operations safely with the practice of appropriate safety measures that will prevent injuries to persons and damage to property. When an employee is hired, they have the right to expect a safe place to work and to be provided with the proper machines, tools and equipment to complete their jobs safely.

The District has a management commitment to promote safety, to operate in a safe manner, and to always strive to improve the District's safety record.

To carry out these objectives the following procedures have been established:

1. Scheduled periodic inspections will be conducted of all work areas to identify unsafe conditions and work practices. This includes inspecting the condition of essential pieces of equipment, such as tire tread, to make sure employees are operating safe equipment.
2. Review all on-the-job accidents and occupational illnesses to determine their cause to prevent future recurrences.
3. Unsafe conditions, unsafe work practices, and unsafe equipment will be corrected as they are uncovered by inspections, reports from employees, and review of accidents and illnesses.
4. Scheduled safety trainings will be conducted on the hazards unique to each employee's work assignments.
5. Employees will be trained in general safe work practices at the time of hire, with regular reminder trainings periodically throughout the year. They will also be trained in the proper use of equipment and safe practices associated with their job responsibilities.
6. Grounds staff will participate in 15-20 minute "Tailgate" Safety Trainings regularly or as required by state and OSHA regulations. A record of training dates, length of time, curriculum and attendance sign-in sheets will be maintained and tracked by fiscal year.
7. An annual staff meeting will be held at the end of February each year specifically to review the Illness & Injury Prevention Program (IIPP), Workplace Violence Prevention Plan (WVPP) and the Emergency Action Plan. Any revisions made to the plans during their annual reviews will be specifically highlighted. In addition, employees will have access to the plans and any other safety-related policies and materials in the breakrooms at both the Kern Cemetery and North J Street Cemetery.

Safety Committee

The District's Safety Committee is comprised of individuals who are involved in the day-to-day operations of the District—the full-time employees. The idea stemmed from discussion at a staff meeting regarding who would be interested in being part of the Safety Committee. There was unanimous interest, and management saw the potential in having all involved. Everyone will have a place to identify areas for safety improvements as they go through their day-to-day tasks and projects, voice their concerns and share their experiences, and work towards safety solutions as a team. Through their active participation on the Safety Committee, they'll be an integral part in improving the safety of District operations.

The Safety Committee will be led by the District Manager and the Grounds Supervisor. Safety Committee meetings will be held once per month in conjunction with scheduled safety training. The safety training curriculum will be covered (video, lecture or in-field training), and then the Safety Committee Meeting will occur. Holding the safety meetings immediately after the training may also lead to conversations about the day's safety training topic. A separate sign-in sheet will be circulated for the Safety Committee Meeting, as office staff will be included. Notes that summarize the discussions will be taken by the District Manager or Administrative Assistant for each Safety Committee Meeting and kept with the sign-in sheets.

Safety Committee meetings will be summarized and reported on during the monthly Board of Trustees meeting, either as part of the District Manager's report or as its own agenda item (depending on if any board action is required).

Vehicle Policy

Drafted February 2026; Reviewed by GSRMA, Tulare County Counsel
Adopted by the Tulare Public Cemetery District Board of Trustees XXXXXXXXXX

A. Vehicle Policy Purpose

This Tulare Public Cemetery District (District) Vehicle Policy establishes requirements and procedures for the safe operation of District-owned and personally-owned vehicles used for official District business. This policy applies to all employees, Board members, volunteers, and authorized individuals who operate a vehicle on behalf of the District.

B. Driver Qualifications & Safety Protocols

Driver Eligibility

Any individual operating a vehicle on behalf of the District must:

1. Possess a valid driver's license of the proper class;
2. Maintain an acceptable driving record;
3. Immediately report any suspension, revocation, or restriction of driving privileges;
4. Remain insurable under the District's insurance carrier.

The District may participate in the DMV Employer Pull Notice (EPN) Program to conduct periodic driving record reviews. The EPN program enables government organizations such as the District to monitor the driving records of employees who drive for business purposes. By monitoring employees' driving records, the District can:

- Ensure that each driver has a valid driver's license;
- Recognize problem drivers or driving behavior;
- Improve public safety; and,
- Minimize liability.

Safe Driving Requirements

All drivers operating vehicles for District business shall:

1. Comply with all local, state, and federal traffic laws;
2. Use seat belts at all times and ensure all passengers do the same;
3. Follow applicable laws regarding cellphone use while driving;
4. Refrain from driving under the influence of alcohol, drugs, or any impairing substance;
5. Operate vehicles in a safe and prudent manner at all times.

Failure to follow safety requirements may result in disciplinary action, up to and including termination.

Vehicle Condition

Drivers must:

1. Conduct a basic safety check prior to operation (brakes, lights, tires, mirrors, etc.);
2. Report any mechanical issue immediately;
3. Remove any vehicle from service if unsafe to operate.

C. Use of District Vehicles

Business Use Only

1. District-owned vehicles shall be used for official District business only.
2. Personal use of District vehicles is prohibited, including no driving of vehicle by spouse, family or friends.
3. Unauthorized passengers (including family or friends) are not permitted unless approved for official business purposes.

General Rules for Operating District Vehicles

When it becomes necessary to use a District vehicle, the following must be adhered to:

1. Only with authorization of management, a valid California drivers license and a good driving record.
2. No employee shall operate a District vehicle while under the influence of alcohol or other drug (prescribed, legal or illegal) that may impair safe operation.
3. Employees may not purchase or transport alcohol or other substances such as marijuana while driving District vehicles.
4. Alcohol, tobacco and drug usage is prohibited in District vehicles, even if the vehicle isn't being operated.
5. Seat and shoulder belts are to be worn at all times by the driver and any passengers.
6. Operate District vehicles in a safe manner and in accordance with the California state vehicle code rules and regulations.
7. Be familiar with the operator's manual for the vehicle you are driving.
8. Comply with all posted speed limits and signs. Reduce speed in inclement weather, and in school zones.
9. Headlights will be used under all reduced visibility situations including fog, haze, twilight, blowing dust and rain. Day lights are not the same as headlights, and headlights may need to be turned on manually. Do not turn on hazard lights while driving in fog conditions.
10. At all times when unattended, District vehicles, storage and toolboxes and other equipment on board must be secured and locked.
11. Smoking and tobacco chewing is prohibited in any District vehicle.
12. Eating, drinking and unsafe use of a phone, such as talking on the phone and taking notes, while driving a District vehicle are to be avoided.
13. The interior and exterior of all District vehicles must be kept clean and neat and all times. The District truck should be washed inside and out at least once per month, as time and burial schedule allows.
14. Note mileage, check all fluids and maintain levels at time of fueling. Check tires and tire pressure monthly.

15. Any defect, mechanical or electrical or cosmetic, must be reported to the District Manager or Grounds Supervisor immediately. Employee negligence in proper maintenance of the vehicle which requires repair will result in discipline, up to and including termination.
16. On the occasion of any vehicle accident involving a District vehicle, the employee shall follow the steps outline in Section E: Reporting Procedures - Accidents. The District may require the driver to immediately submit to a drug and alcohol screen test at a location designated by the Tulare Public Cemetery District. Drug/alcohol test results must be reported to the District. Refusal to undergo such testing may result in discipline, up to and including termination.

D. Use of Personal Vehicles for District Business

Authorization

Employees may use a personally-owned vehicle for District business only when:

1. Authorized by a supervisor, and
2. A District vehicle is unavailable, or use of a personal vehicle is determined to be in the District's best interest.

Insurance Requirements (MANDATORY)

Any employee using a personal vehicle for District business must:

1. Maintain current automobile liability insurance that meets or exceeds the minimum limits required by state law;
2. Ensure the insurance policy does not exclude business use;
3. Provide proof of insurance to the District upon request;
4. Maintain current vehicle registration and a valid driver's license.

Failure to maintain required insurance coverage will result in revocation of authorization to use a personal vehicle for District business.

Primary and Secondary Coverage

1. The employee's personal automobile insurance shall be primary coverage.
2. The District's insurance, if applicable, shall be secondary or excess coverage.
3. The District is not responsible for damage to the employee's personal vehicle.

Mileage reimbursement, if applicable, shall follow District policy.

E. Reporting Procedures

Accidents

In the event of an accident while operating a District vehicle or personal vehicle on District business, the driver must:

1. Stop immediately and assess the situation.
2. Call 911 if there are injuries.
3. Contact law enforcement when required.
4. Notify their supervisor as soon as reasonably practicable.
5. Complete a written accident/incident report within 24 hours.

Drivers shall not admit liability or make statements beyond providing factual information to law enforcement.

Traffic Citations

1. All traffic citations received while operating a vehicle on District business must be reported to the District Manager no later than the next business day.
2. Employees are personally responsible for payment of any fines or penalties.

Vehicle Damage or Malfunction

Any vehicle damage or mechanical issue must be reported immediately to the Grounds Supervisor or District Manager. Unsafe vehicles shall not be operated until repaired.

F. Driving & Cell Phones

Employees whose job responsibilities include driving and who must use a cell phone for business are expected to refrain from using their phone while driving. Employees are required to use a handsfree method of answering or making a telephone call, allowing incoming calls to go to voicemail, or asking a passenger to handle calls when possible. Safety must come before all other concerns. Regardless of the circumstances, including slowed or stopped traffic or red lights, employees are strongly encouraged to pull off to the side of the road and safely stop the vehicle before placing or accepting a call, particularly if a modern handsfree option is not available.

If acceptance of a call is unavoidable and pulling over is not a safe option, employees are encouraged to:

1. Use hands-fee devices or built-in systems;
2. Use voice-activated or “speed dial” feature such as Siri or Alexa;
3. Keep the call short;
4. Do not take notes, text message or email while driving;
5. Refrain from discussion of complicated or emotional issues;
6. Keep eyes and attention on the road, and both hands free to operate the vehicle.

Special care should be taken in situations:

- When there is moderate to heavy traffic;
- Inclement weather; or,
- Driving in unfamiliar areas.

In situations where employees drive and accept phone calls, California state law as well as this Vehicle Policy, require the use of hands-free equipment. Under no circumstances are employees allowed to place themselves at risk to fulfill business needs.

Employees who are charged with traffic violations resulting from the use of their phone while driving will be solely responsible for all liabilities that result from such actions.

G. Discipline

Violation of this policy may result in disciplinary action, including but not limited to suspension of driving privileges or termination.

TULARE PUBLIC CEMETERY DISTRICT

AGENDA ITEM

AGENDA DATE: March 24, 2026

SUBJECT: Approve the Tulare Public Cemetery District Board of Trustees Orientation Packet and manual

REQUEST(S):
That the Board of Trustees:

1. Approve the Tulare Public Cemetery District Board of Trustees Orientation Packet and manual.
2. Authorize the District Manager to update Board member, staff, and meeting schedule information to keep the manual current.

SUMMARY:
The Tulare Public Cemetery District Board of Trustees is responsible for providing policy direction, governance, and oversight of District operations in accordance with applicable laws and regulations. To support Trustees in effectively fulfilling these responsibilities, staff has developed a comprehensive Board of Trustees Orientation Packet and Manual.

The orientation packet and manual are intended to provide new Board members with a reference guide that offers an overview of cemetery operations, outlines the responsibilities of the Board of Trustees, and summarizes the District's financial structure and key procedural requirements. The manual will also help to promote consistency in Board operations, improve institutional knowledge, and support informed decision-making.

Adoption of a formal orientation packet will also assist new Trustees in becoming familiar with District operations, statutory requirements, and governance best practices more efficiently. This resource is intended to enhance transparency, clarify roles and responsibilities between the Board and staff, and ensure continuity as Board membership changes over time.

FISCAL IMPACT/FINANCING:
There is no fiscal impact to this action.

ADMINISTRATIVE SIGN-OFF:

_/s/ Jason T. Britt_____________________
Jason T. Britt
County Administrative Officer & Interim District Manager

Cc: County Administrative Office

ATTACHMENT(S) –

Board of Trustees Orientation Packet & Manual

Board of Trustees Orientation Packet & Manual

Drafted February 2026; Reviewed by GSRMA & County Counsel
Adopted by the Tulare Public Cemetery District Board of Trustees XXXXXXXXXX
Sections related to board members, staff and event/meeting dates will be updated as needed.

Welcome to the Tulare Public Cemetery District's Board of Trustees (Board). We are excited to have you as part of the team as we work to improve and restore cemetery operations! This packet serves as an overview of your responsibilities on the Board, an overview of the District's financials, information about the cemetery's status under new management, and other information you may find helpful as a representative of the Tulare Public Cemetery District.

Also included in this packet are the 2026 Meeting Schedule, Trustee's Code of Conduct, District's Bylaws, and Conflict of Interest Policy (updated and filed with the County of Tulare biannually).

1. Contact Information for the Cemetery

- Telephone: 559-686-5544
- Email: manager@tularecemetery.net
- Website: www.tularecemetery.net

2. About the Tulare Public Cemetery District

The Tulare Public Cemetery District was established in 1874 and is located at 900 E. Kern Ave in Tulare, California. This cemetery is referenced today as the "Kern Cemetery" and is approximately 50 acres near downtown Tulare. The Kern Cemetery held its first Board of Trustees meeting in April 1889 and had its first burial in April 1890.

With the population growth, previous District management knew the cemetery had to grow with it. On March 1994, the Tulare Public Cemetery District had its first burial at the North J Street Cemetery, located just off Highway 99 at 4572 North J Street in Tulare. Currently, approximately 10 acres are developed for cemetery use. The District owns the adjoining agriculture land, which is currently being leased for farming operations, but will be developed as the need for future graves increases.

Between both cemeteries, the District has approximately 350 interments each year (cremation and full casket), consisting of members of the public within the district boundaries and out.

The District's Mission

The Tulare Public Cemetery District strives to provide respectful interment services and assist families with care and consideration in a dignified and pleasant atmosphere, while maintaining the cemetery grounds.

3. Board of Trustees

The District is governed by a 5-member Board of Trustees, each serving four-year terms, with each seat appointed by the Tulare County Board of Supervisors.

Currently, the Board of Supervisors are also serving as the District's Board of Trustees as the District is under new leadership and new management. Current board members are:

- Pete Vander Poel, Chair
- Amy Shuklian, Vice Chair
- Larry Micari, Trustee
- Eddie Valero, Trustee
- Dennis Townsend, Trustee

As representatives of the community, the Board provides oversight and accountability for financial decisions and general operations of the Cemetery District. The District Manager is responsible for employees and day-to-day operations of the cemeteries, and reports directly to the Board, giving updates on financial needs, current expenses and revenues, and seeking input and approval for items such as major projects, annual budget, community feedback, and other items and concerns that may arise. The Board also serves as a sounding board for community members.

4. Staff

The staff is led by a District Manager, with two (2) full-time office staff members, six (6) full-time grounds staff members, two (2) on-call grounds staff members, and two (2) seasonal grounds staff members.

Current staff include:

- Trilby Barton, District Management Consultant (with Jason Britt as Acting District Manager)
- James Corral, Grounds Supervisor
- Phyllis Schneider, Office Manager
- Lydia Cervantes, Administrative Assistant
- Bobby Jones, Groundskeeper III
- Eddy Torrez, Groundskeeper II
- Jeremy Rumsey, Groundskeeper II
- Jo'Vaughn Pritchett, Groundskeeper I
- Raul Luna, Groundskeeper I
- Chris Harrison, Groundskeeper III (on-call)
- Jaron Pimentel, Groundskeeper III (on-call)

The District Manager is responsible for staff oversight, task assignments, payroll, scheduling, hiring/termination, enforcing board policies such as the Flower Policy, and overseeing day-to-day operations of the District's cemeteries.

Board members are not involved in day-to-day cemetery operations and do not have the authority to designate job responsibilities or reprimand employees. All concerns regarding grounds and office staff performance, requests or suggestions for projects or improvements and other staff-related inquiries must go directly to the District Manager.

5. Community Service

Due to our insurance policy and liability, individual volunteers are not permitted to volunteer. But if they are part of an organization that is covered by their own liability insurance, that is an open door! The District works with local veteran organizations during Memorial Day and Veterans Day, and will look at other opportunities as we work on improvement projects.

The District regularly works with the Tulare County Volunteer Bureau who places people with us who need to complete court-appointed community service hours. Volunteers help with weed eating, raking, blowing, and other remedial tasks to help alleviate staff workload.

6. Accounting

Since the cemetery district is a special district, we recently migrated all accounting, bookkeeping and payroll process to the County of Tulare Auditor's Office, who now acts as our "bookkeeper." Revenue received from sales and services is deposited directly into the District's general fund account on a weekly basis.

We have four accounts with the County Treasury:

- General Fund – 772 Account
- Endowment Fund – 773 Account
- Future Expansion Fund – 807 Account
- Endowment Unreserved Fund – 817 Account (contains the interest from the 773 Account)
- Pre-Needs Payment Plan Fund – 886 Account

The District also currently has a revolving fund account at Bank of Sierra that was previously used to pay District expenses from funds transferred from the 772 account. The goal is to close this account by the end of the 2025-2026 Fiscal Year.

General Fund – 772 Account

This is the account that covers all expenses for the Cemetery, which is all operational costs and payroll. Employees are paid semi-monthly and the District Manager submits payroll hours to the County Payroll Department according to their pay period schedule sent out at the first of the calendar year. The District Manager also submits "payment vouchers" to the County's Claims Department to pay expenses. Significant expenses are discussed with and approved by the Board of Directors before she proceeds with a project, but day-to-day operational expenses are approved at the District Manager's discretion and reported to the Board of Directors during the monthly Financial Report. Examples of these operational expenses include: equipment repairs and other needs, utility bills, irrigation repair supplies, office supplies, vault orders, grass seed, Weed N' Feed, cement, etc.

If a project or unexpected expense exceeds $5,000, Board approval is required.

Endowment Fund – 773 Account

The Endowment Fund is a state-mandated fund. Each cemetery must collect an endowment fee for each person buried in the cemetery, which is then deposited into the Endowment Account. The principle is not to be touched, but the District can transfer the interest earned on the account each year into the 772 or 817 account to put towards operating expenses.

Annual Budget

The District Manager prepares the annual budget in May and June of each year, for review and approval at the July Board meeting. If changes are needed to be made, a Special Board meeting will be scheduled for later in the month to approve before submitting to the County by the August 31 deadline.

The District's fiscal year runs July 1 through June 30, and at the end of each quarter, the District Manager reports on the revenue, expenses and completed projects. Monthly financial reports will be given at each board meeting.

7. 2026 Board of Trustees Regular Meeting Schedule

The 2026 Regular Meeting Schedule was approved by the Board of Trustees on December 16, 2025. Meeting dates, times and location are subject to change as needed.

Meeting Date	Time	Location
January 27, 2026	1 p.m.	Board Chambers, 2800 W. Burrel Ave, Visalia
February 24, 2026	No Meeting	Canceled
March 24, 2026	1 p.m.	Board Chambers, 2800 W. Burrel Ave, Visalia
May 12, 2026	1 p.m.	Board Chambers, 2800 W. Burrel Ave, Visalia
June 23, 2026	1 p.m.	Board Chambers, 2800 W. Burrel Ave, Visalia
July 21, 2026	1 p.m.	Board Chambers, 2800 W. Burrel Ave, Visalia
August 25, 2026	1 p.m.	Board Chambers, 2800 W. Burrel Ave, Visalia
September 22, 2026	1 p.m.	Board Chambers, 2800 W. Burrel Ave, Visalia
October 27, 2026	1 p.m.	Board Chambers, 2800 W. Burrel Ave, Visalia
November 17, 2026	1 p.m.	Board Chambers, 2800 W. Burrel Ave, Visalia
December 15, 2026	1 p.m.	Board Chambers, 2800 W. Burrel Ave, Visalia

8. Board Requirements

All Board Trustees are required by California state law to complete the following:

- AB 1234 – Ethics Education & Training (every two years)
- AB 1825/SB 1343 – Sexual Harassment Prevention Training (every two years)
- SB 827 – Fiscal & Financial Training (every two years)
- Statement of Economic Interests – Form 700 (completed annually)

Copies of completed training certificates and Form 700s must be kept on file at the District office. Each trustee will also receive a copy of the Brown Act in compliance with SB 707.

Attachment A:
Code of Conduct for Members of the Board of Trustees

Adopted pursuant to Resolution 2024/2025-5 on January 23, 2025

Introduction

It is the policy of the Tulare Public Cemetery District (District) Board of Trustees (Board) to:

a. Promote the highest standards of behavior for District leaders;

b. Maintain an environment that fosters the public's trust and confidence in the District;

c. Ensures to its customers, residents, members of the public, employees and those who conduct business with the District that the District is a public agency that emphasizes values in public service, leadership and decision-making.

The Board adopted this Code of Conduct for its members to document the Board is committed to ensuring that its members perform their duties with integrity and respect, and honorably represent District members, and the communities and public they serve.

1. General Rules of Decorum

a. Meetings of the Tulare Public Cemetery District shall endeavor to follow the adopted Rosenberg's Rules of Order for parliamentary procedures.

b. Meetings of the Tulare Public Cemetery District shall be conducted in an orderly manner to ensure that the public has a full opportunity to be heard and that the deliberative process of the Trustees is retained at all times.

c. No Trustee at a District meeting shall engage in disorderly, boisterous conduct or other acts which disturb, disrupt or otherwise impede the orderly conduct of any District meeting.

d. The Chair shall request that Trustee who is breaching the Rules of Decorum be orderly and silent. If, after receiving a warning from the Chair, a Trustee persists in the disturbing the meeting, the Chair shall order him or her to leave the District meeting.

e. If such Trustee does not remove themselves, the Penal Code provides that every person who, without authority of law, willfully disturbs or breaks up any meeting, not unlawful in its character, is guilty of a misdemeanor.

2. Trustee Conduct

a. The Tulare Public Cemetery District Trustees agree to disagree.

b. The Trustees, when desiring to speak, shall address the Chair and confine their remarks to the questions under current discussion.

c. The Trustees will use respectful language, will not shout or use aggressive or loud behavior when communicating ideas, beliefs or comments.

d. The Trustees will not allow personal attacks on staff, each other, or the public.

e. The Trustees will not condone issues brought before the Board that warrant public review without allowing the District Manager to review the situation and/or permission to add to the board agenda. Issues that warrant review, discussion and/or consideration of the legislative body shall be presented at an open and public meeting in a courteous and professional manner.

f. The Trustees will not condone grandstanding.

g. The Trustees will not belabor issues that have either been resolved or tabled to ensure continued productive discussions and decisions.

h. The Trustees will be proactive in addressing disagreements with fellow members or staff by directly addressing concerns with that member through meaningful and respectful dialogue.

i. The Trustees agree to abide by the decisions of the Chair and the motions of the Board and any other legally-ordered or the required action.

3. Board Trustee Commitments

District Board of Trustees agree to:

a. Be committed to the highest ideals of honor, integrity and due diligence.

b. Subscribe to the concepts of democratic, effective and efficient governance by responsible, knowledgeable members of the Board of Trustees with the understanding that official decisions made and actions taken are always made in the best interest of the organization’s membership.

c. Accurate and timely communication is vital to the District’s process. District leadership will share information frequently, accurately and succinctly.

d. Recognize the Trustee’s obligation to comply with California State ethics requirements and shall file annual form 700 statements as required by the Fair Political Practices Commission. Failure to file any required form 700 is automatic grounds for censure by the Board of Trustees.

e. Complete all required training in a timely manner and supply the District with any necessary or useful evidence to show said completion.

f. Recognize that Trustees cannot participate in or attempt to influence a decision that could have reasonably foreseeable impact on personal or financial interests.

g. Not accept gifts, favors or promises of future benefits that might compromise independent judgement or action, or create the appearance of being compromised.

h. Treat all individuals, issues and organizations in a fair and respectful manner when participating in District activities.

i. Trustees are sworn to act in accordance with all applicable laws of the United State and the state of California in the performance of all official duties. Not doing so may constitute serious misconduct.

j. Treat each other with mutual respect and remain civil, even when in disagreement. Fellow trustees may offer constructive criticism to others directly and in a positive manner that respects individual dignity. Constructive feedback is welcomed as an opportunity for professional improvement.

k. Abide by the processes and rules of order established by the District and this Code of Conduct.

l. Accurately and honestly represent the official policies and positions of the District, and make clear distinctions between such policy and individual positions and opinions.

m. Respect the collective authority of the Board, and not suggest anything is District policy unless previously approved by the Board.

n. Protect the confidential nature of information provided in Closed Session. The District and its trustees are committed to compliance the the Brown Act, Public Records Act, and all other applicable laws.

o. Consult with the Board Chair, District Manager or the District's General Counsel, as appropriate, when seeking advice on matters related to the District.

p. Continually gain education on any updates as related to this policy, District policies, District operations, public cemetery district law, California special district law, or other relevant rule of regulation pertinent to the position of Trustee.

4. Violates of this Code of Conduct Policy

The Board may discipline or censure a member who commits a violation pursuant to this Code of Conduct or violates other applicable laws of the District or jurisdictional body, or acts in a way that is unbecoming of their position as a Trustee for the Tulare Public Cemetery District. By an affirmative vote of a majority of members of the Board in an open and public meeting, the violation may be addressed by the use of such remedies as are available by law to the District, including but not limited to:

a. Adoption of a censure resolution against the Board member who has violated this policy

b. Injunctive relief

c. Referral of the violation to the District Attorney and/or the Grand Jury.

Attachment B: Bylaws

Attachment C: Brown Act