

Tulare Public Cemetery District

This is an Endowment Care Interment

REGULAR BOARD MEETING AGENDA



*Chairman- Stephen Presant (Steve)
Vice Chairman- Carlos Ramos (Charlie)
Secretary- Patricia Hitlin (Trish)
Trustees- Xavier Avila & Michele Lima*

Tulare Public Cemetery – Conference Room Tuesday, October 22, 2024
900 E. Kern Avenue – Tulare, CA 1:00 p.m. – Regular Board Meeting

Public Information about Meetings:

Documents related to items on the agenda are accessible on District's website at www.tularecemetery.net and available for viewing in a single binder at the entrance of the conference room.

Public Comments – Any member of the public wishing to address the Board shall first identify himself or herself and shall be limited to three(3) minutes (six (6) minutes if a language interpreter is used) unless extended by the chairperson. It is the Board's intent to accommodate all persons who wish to attend open public meetings.

1. CALL TO ORDER
2. ROLL CALL
3. PLEDGE OF ALLEGIANCE
4. MOMENT OF SILENCE IN MEMORY OF THOSE WHO HAVE PASSED
5. RECOGNITION OF VISITORS
6. PUBLIC COMMENTS (three (3) minutes per person)
7. TRUSTEE COMMENTS (three (3) minutes per person)
8. OPEN SESSION - AUDIT REPORTS, ITEMS OF INTEREST & GENERAL BUSINESS:
(All items are subject to discussion and possible action by the Board Members.)
 - 8.1- Approve minutes of September 24, 2024 and October 3, 2024
 - 8.2- Report on CAPC Annual Education Seminar and PlotBox training
 - 8.3- Audit Meeting
 - 8.3a- Review Audit Committee report
 - 8.3b- Audit minutes for September 18, 2024
 - 8.4- Approve July 2024 Financials
 - 8.5- Security at North J Cemetery
 - 8.6- Approve Solar Lease Contract
 - 8.7- Approve CAL-Card Application
 - 8.8- Approve updated Conflict of Interest Code
 - 8.9- District video recording of meetings
9. DISTRICT MANAGER'S REPORT:
 - 9.1a- Grounds Supervisor
10. FUTURE AGENDA ITEMS REQUEST:
11. CLOSED SESSION:
 - 11.1a- CONFERENCE WITH LEGAL COUNSEL-SIGNIFICANT EXPOSURE TO LITIGATION
Pursuant to Government Code Section (d) (2) 1 matter



12. OPEN SESSION FROM CLOSED SESSION:

12.1a- Announcement Out (if any)

13. ADJOURNMENT

OPEN SESSION AGENDA ITEMS NOTICE TO THE PUBLIC

ALL WRITINGS, MATERIALS AND INFORMATION PROVIDED TO THE BOARD FOR THEIR CONSIDERATION RELATING TO ANY OPEN SESSION AGENDA ITEMS OF THE MEETING ARE AVAILABLE FOR PUBLIC INSPECTION DURING NORMAL BUSINESS HOURS MONDAY - FRIDAY 8:00 AM - 4:00 PM AT THE CEMETERY DISTRICT OFFICE LOCATED AT 900 E. KERN AVE. - TULARE, CA 93274

IN COMPLIANCE WITH THE AMERICANS WITH DISABILITIES ACT, IF YOU SHOULD NEED SPECIAL ASSISTANCE TO PARTICIPATE IN THIS MEETING, PLEASE CONTACT THE BOARD OFFICE AT (559) 686-5544 FORTY-EIGHT (48) HOURS PRIOR TO THIS MEETING.

RULES OF DECORUM

- Meetings of the Tulare Cemetery District shall be conducted in an orderly manner to ensure that the public has a full opportunity to be heard and that the deliberative process of the Trustees is retained at all times.
- No person in the audience at a District meeting shall engage in disorderly, boisterous conduct or other acts which disturb, disrupt or otherwise impede the orderly conduct of any District meeting.
- The Chair shall request that a person who is breaching the rules of decorum be orderly and silent. If, after receiving a warning from the Chair, a person persists in disturbing the meeting, the Chair shall order him or her, to leave the District meeting.
- If such person does not remove himself or herself, the Penal Code provides that every person who, without authority of law, willfully disturbs or breaks up any meeting, not unlawful in its character, is guilty of a misdemeanor.

ADDRESSING THE CEMETERY BOARD

- No person shall address the Trustees without first being recognized by the Chair.
- Each person shall confine his or her remarks to the agenda item.
- Each person shall limit his or her remarks for business items or oral communications to three minutes, with a total of 15 minutes allotted for the Public Comment Period unless further time is granted by the Chair.
- All remarks shall be addressed to the Trustees as a whole and not to any single member thereof, unless in response to a question from such member.
- No question may be asked of the Trustees without permission of the Chair.

TRUSTEE CONDUCT

- The Tulare Public Cemetery Trustees agree to disagree.
- The Tulare Public Cemetery Trustees when desiring to speak shall address the Chair and confine their remarks to the questions under debate.
- The Tulare Public Cemetery Trustees will use respectful language, will not shout nor use aggressive behavior when communicating ideas, beliefs or comments.
- The Tulare Public Cemetery Trustees will not allow personal attacks on staff, each other, or the public.
- The Tulare Public Cemetery Trustees will not condone issues brought before the board that warrant public review without allowing the staff to review the situation and/or permission to add to the board agenda. Issues that warrant review, discussion and/or consideration of the legislative body shall be presented at an open and public meeting in a courteous and professional manner.
- The Tulare Public Cemetery Trustees will not condone grandstanding.
- The Tulare Public Cemetery Trustees will not belabor issues that have either been resolved or tabled to ensure continued productive discussions and decisions.
- The Tulare Public Cemetery Trustees will be proactive in addressing disagreements with fellow members or staff by directly addressing concerns with that member through meaningful and respectful dialogue.





Tulare Public Cemetery District Regular Board Meeting Minutes Tuesday, September 24, 2024



A REGULAR BOARD MEETING WAS HELD ON TUESDAY, SEPTEMBER 24, 2024 AT 1:00 PM, IN THE CONFERENCE ROOM, LOCATED AT 900 EAST KERN AVENUE, TULARE, CA.

BOARD MEMBERS PRESENT:

Chairman, Stephen Presant (Steve), Vice Chairman, Carlos Ramos (Charlie), Secretary, Patricia Hitlin (Trish) and Trustees Xavier Avila and Michele Lima

BOARD MEMBERS ABSENT:

None

STAFF PRESENT:

District Manager, Clara Bernardo and Legal Counsel, Thomas Degn

1. CALL TO ORDER:

The Regular Board Meeting was called to order at 1:00 pm by Chairman Steve Presant

2. ROLL CALL:

Steve Presant, Trish Hitlin, Charlie Ramos, Xavier Avila and Michele Lima

3. PLEDGE OF ALLEGIANCE:

Chairman, Steve Presant led the Pledge of Allegiance

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

5. RECONGNITION OF VISITORS:

6. PUBLIC COMMENTS:

Ten public comments

7. TRUSTEE COMMENTS:

Four trustee comments

8. OPEN SESSION- AUDIT REPORTS, ITEMS OF INTEREST & GENERAL BUSINESS

(All items are subject for discussion and possible action by the Board.)

8.1-Brown Act Training by County Counsel:

8.1a- Regular vs Special Meeting

A Regular Board meeting is set on the same day of each month at the same time. A Special meeting is used to address certain issues on any day of the month at time.

8.1b- Allowance of public comments at standing committee meetings

Any item on the agenda the board takes action on requires a public comment. The Audit Committee also requires a public comments section. Comments do need to be limited according to Audit Committee subject matter.

8.1c- Limitations on social media interactions under Gov Code Section 54952.2(a)3(A)

The Board isn't allowed to comment on another's board post or share it. The post does have to be accessible to other to view

8.2- Remedial Action for Brown Act Violations: Training was the remedial action.

Training by Legal Counsel, Thomas Degn





**Tulare Public Cemetery District
Regular Board Meeting Minutes
Tuesday, September 24, 2024**



8.3- Approval minutes for Regular Board Meeting August 22, 2024:

Charlie motion, Xavier seconds to approve Regular Board Meeting minutes with corrections. Vote 5/0 motion passes

8.4- Approve minutes for Special Board Meeting August 28, 2024:

Xavier motion, Michele seconds to approve Special Board Meeting minutes. Vote 5/0 motion passes.

8.5- Audit Committee:

8.5a- Review Audit Committee Report

Steve gave update on the Audit Committee report

8.5b- Audit minutes for July 25, 2024

Audit Committee approved the minutes

8.6- Approval of June 2024 Financials with update on Interment Count:

Charlie motions, Michele seconds to approve June 2024 Financials Vote 4/1 Xavier nay

Chairman Steve adjourned to close session at 2:21 pm.

10. CLOSED SESSION:

- 10.1-** CONFERENCE WITH LEGAL COUNSEL-SIGNIFICANT EXPOSURE TO LITIGATION- Pursuant to Government Code Section (d) (2) 2 matters
- 10.2-** PUBLIC EMPLOYMENT- Government Code Section 54957 to consider potential employment of public employee in the role of Grounds Crew Supervisor

Board returned to open session from close session at 3:26 pm

11.- OPEN SESSION FROM CLOSED SESSION:

11.a- Announcements from Closed (if Any)

Steve reports out, the board censure Trustee Xavier Avila for communicating with an employee after he's been asked by the employee to stop.

11.b- Censure of Xavier Avila

Charlie motions Michele seconds to censure Xavier Avila. Vote 3/0/1 Trish abstain

11.c- Hiring of a possible Grounds Crew Supervisor

8.20- Future Board Meetings in October, November, and December:

October 3rd Special Board Meeting, October 22nd for a Regular Board Meeting, and the last Regular Board Meeting on December 5th.

8.7- Resolution No. 2024/25-1 to transfer \$60,627 Endowment Interest into Fund 817:

Charlie motions, Xavier seconds to approve Resolution No. 2024/25-1. Vote 5/0 motion passes

8.14- Change Tulare Public Cemetery Officers names on the Bank of the Sierra checking account and future bank of the Sierra Certificate of Deposit Account Fund 886

Chairman Presant asks that the Board approve the names on the Bank of Sierra Checking Account to be Steve Presant, Patricia (Trish) Hitlin and Charlie (Carlos) Ramos, removing the name of Xavier Avila, and that the names on a future Certificate of Deposit Account Fund 886 to be Steve Presant, Patricia (Trish) Hitlin and Charlie (Carlos) Ramos. Trish motions, Xavier seconds to approve names changes to the Bank of the Sierra. Vote 5/0 motion passes





**Tulare Public Cemetery District
Regular Board Meeting Minutes
Tuesday, September 24, 2024**



8.15- CAPC Training October 11&12 in San Luis Obispo:
Michele and Steve will attend.

8.17- GRSMA Conference (Golden State Risk Management) October 24 & 25
Clara and Steve will attend the conference

8.16- PlotBox Update-

8.16b- Training October 16 & 17:

Clara and Lydia will attend PlotBox training

8.18- Headstone Exceptions/Variance:

8.18a- Jose T. Casas Bedolla-North Block C Row Y Grave 43

The base of the headstone is 5 inches bigger than the headstone requirements. Xavier motion, Charlie seconds to approve the headstone. Vote 1/3 Michele, Steve and Charlie nay. Motion fails. Xavier motions, Steve seconds to reduce the height down to two inches into the concrete to make it meet the headstone requirements. Vote 2/2 Michele and Charlie nay. Motions fails

8.18b- Linda Baldwin- North Block A Row Z Grave 54 Flat Stone:

Charlie motions, Xavier seconds to move the headstone on the purchase grave and to put the flower vases on top of the concrete base. Vote 4/0 motion passes

8.19- Bench Pad purchases/ request:

8.19a- Payment Plan options

Possibly bench pad payment plan

8.8- Proposed changes to Tulare Public Cemetery By-Laws Section B.4 Election of Officers

Steve motions, Michele second to change the By-Laws as indicated in page 29. Vote 3/1 Charlie nay

9.- DISTRICT MANGER'S REPORT:

Clara announces Everafter powered by PlotBox is now live and available to use on Tulare Public Cemetery website.

12- FUTURE AGENDA ITEMS REQUEST:

12a- 8.9-Status of grounds condition at both cemeteries-tabled

12b- 8.10- Status on marker repair and contractor installed concrete marker pads-tabled

12c- 8.11- Status on Tulare Public Cemetery Five Year Pan-tabled

12d- 8.12- Code of Conduct of Tulare Public Cemetery Committee Members-tabled

12e- 8.13- Selection of Members on Tulare Public Cemetery Committee is requested-tabled

12f- 8.16a- Available plots for North and Niches at Kern-tabled

12g- 8.19b- Francisco Sanchez Ramirez request at Kern-tabled

12h- 8.19-c Irma M. Ballesteros request at North-tabled

13- ADJOURNMENT:

Chairman Presant adjourned the meeting at 4:33 pm.

Respectfully Submitted,

Board Secretary





**Tulare Public Cemetery District
Special Board Meeting Minutes
Thursday, October 3, 2024**



A SPECIAL BOARD MEETING WAS HELD ON THURSDAY, OCTOBER 3, 2024 AT 1:00 PM, IN THE CONFERENCE ROOM LOCATED AT 900 E. KERN AVENUE, TULARE, CA.

BOARD MEMBERS PRESENT: Chairman Stephen Present, Vice Chairman Carlos Ramos, and Trustees Michele Lima and Xavier Avila

BOARD MEMBERS ABSENT: Secretary Patricia Hitlin

STAFF PRESENT: District Manager Clara Bernardo

1. CALL TO ORDER:

The Special Board Meeting was called to order at 1:00 pm by Chairman Stephen Present

2. ROLL CALL:

Stephen Present, Carlos Ramos, Michele Lima and Xavier Avila

3. PLEDGE OF ALLEGIANCE:

Charlie led the pledge of allegiance

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

5. RECONITION OF VISITORS:

5 members in the public

6. PUBLIC COMMENTS:

3 public comments

7. TRUSTEE COMMENTS:

2 trustee comments

8. OPEN SESSION- AUDIT REPORTS, ITEMS OF INTEREST & GENERAL BUSINESS:

(All items are subject to discussion and possible action by the Board Members.)

8.1- Status of cemetery grounds condition

Board acknowledged some areas of concerns regarding the sprinklers and trees. Possibly bring in the grounds supervisor to discuss plans of the cemetery grounds

8.2- Status on marker repair and contractor installed concrete marker pads

Bernardo asked the board to create an actual contract that states the cemetery has a contract with Barnes and the standers and requirements the cemetery requires from them. Steve advises Clara and Charlie to speak with Barnes. Clara will get with Barnes and ask for training.

8.3- Status of Tulare Public Cemetery Five Year Plan

8.3a-Options for cremations: Possible niches at North in the next 5 years in the center of the parks.





Tulare Public Cemetery District Special Board Meeting Minutes Thursday, October 3, 2024



8.3b- Fencing and gates: Automatic gates at North, nothing was discussed

8.3c- North and Kern expansion- adding an office at the North, discussed but no decision was made

8.3d- Tree and landscaping: Michele spoke with a vendor they stated there are 10 dead trees and 6 sick trees that will need to be removed and replaced with new trees. Board will focus on tree and landscaping.

8.4- Selection of Members on Tulare Public Cemetery Committees

Steve actions to remove Trustee Xavier Avila and Public Member Linda Maloy from the Audit Committee. Steve appoints Trustee Michele Lima to the Audit Committee

8.5- Benches

8.5a-Bench Plan purchase/request:

8.5b- Payment Plan options:

Nothing was discussed

8.5c- Ramirez request:

Xavier motions, Michele seconds to approve bench pad location. Vote 3/1 Charlie nay, motion passes

8.5d- Ballesteros request:

Steve motion, Xavier seconds to approve bench pad location. Vote 4/0 motion passes

8.5e- Headstone variance options for Jose T. Casas Bedolla- North Block C Row Y Grave 43: The Board will allow the family to place the headstone with Barnes recommendations

9. District Manager's Report:

9.a- Trustee Ramos attending CAPC in October 2024 Michele will also attend the CAPCA

9.b- Groundsmen are added new sprinklers in spots in the cemetery that are needed

9.c- Tree of Remembrance- Thursday, December 12th for Kern. Friday, December 13th for North. There will be security to help with parking and supervising the grounds

10. Future Agenda Items Request:

10.a- Element Security update

10b- Next Board Meeting Tuesday, October 22nd and last Board Meeting will be Thursday, December 5th. Audit meeting will be October 16th or 17th after 5pm.

10c- Board training on evaluating

10d- New mowers





**Tulare Public Cemetery District
Special Board Meeting Minutes
Thursday, October 3, 2024**



Chairman Steve adjourned to close session at 3:00 pm

11.- CLOSED SESSION:

11.1a- CONFERENCE WITH LEGAL COUNSEL—EXISTING LITIGATION

Pursuant to California Government Code Section 54956.9(d)(1)
Harvey Demp v. Tulare Public Cemetery District
Tulare County Superior Court Case No. VCU301693

Board returned from close to open session at 3:04 pm

12.- OPEN SESSION FROM CLOSED SESSION:

12.1a- Announcement out (if any)

Chairman recommends to the board ratification to final settle agreement in the release of all claims in the case of Harvey Demp v. Tule Public Cemetery District. Xavier motions Charlie seconds to approve. Vote 4/0 motion passes

13. ADJOURNMENT:

Chairman, Stephen Presant adjourned meeting at 3:06 pm.

Respectfully Submitted,

Board Secretary



Tulare Public Cemetery District
Audit Committee Meeting Minutes
September 18, 2024

CALL TO ORDER:

The Tulare Public Cemetery Audit Committee meeting on September 18, 2024 was called to order at 2:04 pm at 900 E Kern Ave, Tulare, California by Committee Chair Steve Presant and Committee Member Linda Maloy, Carlene Ringius and Xavier Avila. District Manager Clara Bernardo was in attendance.

RECOGNITION OF VISITORS: There were two visitors

OPEN SESSION:

4.1 – Maloy moved, Avila 2nd to accept July 25, 2024 minutes with corrections. Vote (4-0)

4.2 – Maloy moved, Ringius 2nd to recommend approval June 2024 financials. Vote (3-0-1). Avila abstained.

4.3 – Reviewed petty cash and found it to be total of \$500.

4.4 – Discussed future Resolution before the Board to move Endowment Interest into Fund 817 totaling \$60,627. Maloy moved, Ringius 2nd to recommend. Vote (4-0)

4.5 – Reviewed At-Need Contracts/Invoices.

The committee indicated they would like to see the QuickBooks journal entries for the June Financials as there were questions regarding the Tulare County Auditor reports for June. Committee member Ringius asked to review the payroll again.

ADJOURNMENT:

Committee member Presant adjourned the meeting at 3:20 pm.

Respectfully Submitted,

Audit Committee Member



Tulare Public Cemetery District
Balance Sheet
As of July 31, 2024

	<u>Jul 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
00 · Clearing Acct.	35,929.71
10100 · Petty Cash	500.00
10150 · Bank of The Sierra - CHK ACCT	55,926.45
10500 · Cash in Treasury (772)	291,620.83
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	<u>1,751,101.00</u>
Total 10600 · Endowment - Reserved (773)	2,067,118.92
10700 · Cash in Expansion Account (807)	213,523.15
10900 · Endowment - Unreserved (817)	232,653.33
10950 · Pre-Need Payment Plan (886)	<u>133,462.97</u>
Total Checking/Savings	3,030,735.36
Accounts Receivable	
11001 · Accounts Receivable - PVQ (772)	34,216.38
11010 · Receivable - Pre-Need Pmt Plan	138,920.81
11020 · Other Accounts Receivable	<u>714.68</u>
Total Accounts Receivable	173,851.87
Other Current Assets	
11300 · Prepaid Expense	
11320 · Prepaid Workers Compensation	36,170.75
11330 · Prepaid Liability Insurance	49,071.92
11340 · Prepaid Property Insurance	<u>5,157.17</u>
Total 11300 · Prepaid Expense	90,399.84
12001 · Undeposited Funds	4,599.51
12101 · Inventory Asset	<u>19,831.51</u>
Total Other Current Assets	114,830.86
Total Current Assets	3,319,418.09
TOTAL ASSETS	<u>3,319,418.09</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	<u>87,563.77</u>
Total Accounts Payable	87,563.77



3:24 PM
10/18/24
Accrual Basis

Tulare Public Cemetery District
Balance Sheet
As of July 31, 2024

	<u>Jul 31, 24</u>
Other Current Liabilities	
25600 · PTO Accruals	10,570.16
24020 · Health Insurance Payable	41.39
25500 · Sales Tax Payable	3,520.66
	<hr/>
Total Other Current Liabilities	14,132.21
	<hr/>
Total Current Liabilities	101,695.98
	<hr/>
Total Liabilities	101,695.98
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Equity	
30000 · Fund Balance	2,799,148.20
31100 · Retain Earnings	434,404.67
Net Income	-15,830.76
	<hr/>
Total Equity	3,217,722.11
	<hr/>
TOTAL LIABILITIES & EQUITY	3,319,418.09
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Tulare Public Cemetery District Profit & Loss Budget Performance

July 2024

3:24 PM
10/18/24
Accrual Basis

	Jul 24	Budget	Jul 24	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
3999 · Total Beginning Cash Available	0	0	0	0	0
4000 · County Taxes	0	20,833	0	20,833	250,000
4801 · Interest Income - 772	0	583	0	583	7,000
4801.1 · Transfer from Funds	0	8,333	0	8,333	100,000
5400 · Charges for Current Services					
5400.1 · Grave	21,315		21,315		
5400.3 · Open and Close	22,360		22,360		
5400.4 · Administration	8,400		8,400		
5400.5 · Vault Installation	3,628		3,628		
5400.6 · Out of District Fee	2,961		2,961		
5400.7 · Transfer Fees	900		900		
5400.11 · Add On Packages	75		75		
5400 · Charges for Current Services - Other	0	74,167	0	74,167	890,000
Total 5400 · Charges for Current Services	59,639	74,167	59,639	74,167	890,000
5450 · Concrete Base Sales	3,800	5,000	3,800	5,000	60,000
5460 · Vault Sales	7,656	12,500	7,656	12,500	150,000
5805 · Misc. Revenue	78	833	78	833	10,000
5834 · Restitution	0	0	0	0	0
5835 · Other Revenue	0	208	0	208	2,500
Total Income	71,173	122,458	71,173	122,458	1,469,500
Cost of Goods Sold					
5900 · Concrete Base for Headstones	3,800	5,000	3,800	5,000	60,000
5901 · Vault Costs	2,389	0	2,389	0	0
5905 · Vase Costs	0	0	0	0	0
5908 · Emblem for Urn Costs	0	0	0	0	0
5915 · Miscellaneous Service Supplies	0	83	0	83	1,000
Total COGS	6,189	5,083	6,189	5,083	61,000
Gross Profit	64,984	117,375	64,984	117,375	1,408,500
Expense					
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	26,144	44,167	26,144	44,167	530,000
6002 · Overtime	593	1,000	593	1,000	12,000
6004 · Health Insurance Benefits	5,361	8,167	5,361	8,167	98,000
6005 · Extra Help	22,918	3,375	22,918	3,375	40,500
6008 · Directors Fees	350	563	350	563	6,750
6011 · Retirement-SD Portion	7,362	3,500	7,362	3,500	42,000
6012 · Social Security and Medicare	2,119	3,708	2,119	3,708	44,500
6016 · Workers Compensation Ins	2,865	3,253	2,865	3,253	39,036
6016 · Unemployment Ins.	0	300	0	300	3,600



Tulare Public Cemetery District Profit & Loss Budget Performance

July 2024

	Jul 24	Budget	Jul 24	YTD Budget	Annual Budget
6017 - PTO Accrued Payout	0	1,250	0	1,250	15,000
6018 - Other	0	0	0	0	0
Total 6000 - Payroll and Employee Benefits	67,710	69,282	67,710	69,282	831,386
7003 - County Tax Admin Fees	0	483	0	483	5,800
7004 - Clothing and Personal Supplies	64	500	64	500	6,000
70042 - PPE - Personal Protective Equip	242		242		
70043 - First Aid Supplies	0	500	0	500	6,000
7004 - Clothing and Personal Supplies - Other	0		0		
Total 7004 - Clothing and Personal Supplies	307	500	307	500	6,000
7005 - Telecommunications	161	958	161	958	11,500
70051 - Internet	598		598		
70052 - Phone Lines	265		265		
7005 - Telecommunications - Other	0		0		
Total 7005 - Telecommunications	1,024	958	1,024	958	11,500
7006 - Vaults and Liners	0	5,833	0	5,833	70,000
7008 - Freight/Delivery Fees	0	42	0	42	500
7009 - Household Supplies	0	42	0	42	500
7010 - Insurance	4,111		4,111		
70101 - General Liability Insurance	469		469		
70102 - Property Insurance	8		8		
70103 - Auto Insurance	2,592		2,592		
70104 - Mobile Equipment Insurance	176		176		
70105 - Crime/Bond Insurance	673		673		
70106 - Cyber Liability Contribution	0	5,188	0	5,188	62,258
7010 - Insurance - Other	0		0		
Total 7010 - Insurance	8,029	5,188	8,029	5,188	62,258
7011 - Concrete Base for Headstones	0	0	0	0	0
7025 - Mileage Reimbursement Expense	17	100	17	100	1,200
7030 - Maintenance and Repairs	2,337		2,337		
70200 - Repair & Main. - KERN Equipment	489		489		
70203 - Diesel KERN for Equipment	676		676		
70204 - Unleaded - KERN Fuel for Equip	1,243		1,243		
70206 - Repair & Main. -North Equipment	187		187		
70207 - Diesel NORTH for Equipment	108		108		
70209 - Sprinkler NORTH Repairs/Supply	458		458		
70210 - Tools -KERN Ground Maintenance	22		22		
70211 - Repair & Main.-KERN Location	329		329		
70213 - Fence Repairs NORTH J and Maint	152		152		
70215 - Tools - North Ground Maintenance	201		201		
70300 - Repair & Main. - Outside KERN	0		0		
70305 - Repair & Main. - Headstones/Con	0		0		



Tulare Public Cemetery District
Profit & Loss Budget Performance
 July 2024

3:24 PM
 10/18/24
 Accrual Basis

	Jul 24	Budget	Jul 24	YTD Budget	Annual Budget
70308 · Weed Control Spray for Grounds	1,686		1,686		
70309 · Sprinkler KERN Repairs/Supplies	6,165		6,165		
70311 · Landscaping -flowers grass tree	225		225		
70400 · Repair & Main. - Building Kern	214		214		
70401 · Pest Control	50		50		
7030 · Maintenance and Repairs - Other	3,531	13,333	3,531	13,333	160,000
Total 7030 · Maintenance and Repairs	18,074	13,333	18,074	13,333	160,000
7036 · Office Supplies and Expense					
61000 · Copier/Equipment Lease	619		619		
61001 · Water / Breakroom Supplies	329		329		
62000 · Office Supplies	165		165		
65000 · Software Programs/ Website	1,350		1,350		
7036 · Office Supplies and Expense - Other	753	3,750	753	3,750	45,000
Total 7036 · Office Supplies and Expense	3,216	3,750	3,216	3,750	45,000
7037 · Marketing	0		0		0
7039 · Miscellaneous	0	188	0	188	2,256
7040 · Bank Fees	45		45		
7043 · Professional Fees					
68100 · Accounting	1,540		1,540		
68201 · Employment - Background/Drug Sc	136		136		
68300 · Legal	1,199		1,199		
7043 · Professional Fees - Other	0	3,333	0	3,333	40,000
Total 7043 · Professional Fees	2,875	3,333	2,875	3,333	40,000
7045 · Security					
70451 · Alarm Service	129		129		
7045 · Security - Other	4,460	1,250	4,460	1,250	15,000
Total 7045 · Security	4,589	1,250	4,589	1,250	15,000
7059 · Publications and Legal Notices	0	417	0	417	5,000
7073 · Training / Education	0	417	0	417	5,000
7074 · Transportation and Travel	0	333	0	333	4,000
7081 · Utilities					
77100 · SCE KERN ELECTRIC	1,658		1,658		
77101 · SCE ELECTRIC NORTH	773		773		
77200 · SO Cal Gas	24		24		
77300 · Water, Sewer	4,424		4,424		
779001 · Waste Disposal North	341		341		



Tulare Public Cemetery District
Profit & Loss Budget Performance

3:24 PM
10/18/24
Accrual Basis

July 2024

	Jul 24	Budget	Jul 24	YTD Budget	Annual Budget
79000 · Waste Disposal Kern	408		408		
7081 · Utilities - Other	0	5,417	0	5,417	65,000
Total 7081 · Utilities	7,629	5,417	7,629	5,417	65,000
7090 · Vehicle Expense	0	8	0	8	100
7425 · Taxes	0	667	0	667	8,000
8001 · Graves Repurchase	0	1,667	0	1,667	20,000
8002 · Niches	0	0	0	0	0
8100 · Building and Improvements	0	0	0	0	0
8300 · Equipment	974		974		
8302 · Grounds NORTH Equipment	375		375		
8301 · Grounds KERN Equipment	0	4,167	0	4,167	50,000
8300 · Equipment - Other	0		0		
Total 8300 · Equipment	1,349	4,167	1,349	4,167	50,000
7432 · Appropriation for Contingencies	0	0	0	0	0
Total Expense	114,864	117,375	114,864	117,375	1,408,500
Net Ordinary Income	-49,880	-0	-49,880	-0	0
Other Income/Expense					
Other Income					
9100 · Endowment - 773					
9101 · Endowment Revenue -Current Serv	9,824	10,833	9,824	10,833	130,000
9102 · Interest Income - Endowment 773	0	7,417	0	7,417	89,000
Total 9100 · Endowment - 773	9,824	18,250	9,824	18,250	219,000
9200 · Fund for Future Expansion - 807					
9201 · Rent and Concessions - 807	0	1,667	0	1,667	20,000
9203 · Interest Income - 807	0	783	0	783	9,400
9204 · Current Services Admin (807)	0	0	0	0	0
Total 9200 · Fund for Future Expansion - 807	0	2,450	0	2,450	29,400
9300 · Unreserved Funds - 817					
9301 · Interest Income - 817	0	833	0	833	10,000
Total 9300 · Unreserved Funds - 817	0	833	0	833	10,000



Tulare Public Cemetery District
Profit & Loss Budget Performance

3:24 PM
 10/18/24
 Accrual Basis

July 2024

	Jul 24	Budget	Jul 24	YTD Budget	Annual Budget
9400 - Pre Need - 886					
5400.1P - Pre-Need Grave	7,000		7,000		
5400.3P - Open and Close	9,100		9,100		
5400.4P - Administration	-300		-300		
5400.6P - Vault Installation	1,893		1,893		
5400.6P - PreNeed Vault Sales	4,800		4,800		
5400.7P - PreNeed Endowment	1,179		1,179		
5400.8P - Payment Plan Contracts	553		553		
9401 - Interest Income - 886	0	833	0	833	10,000
9400 - Pre Need - 886 - Other	0	16,667	0	16,667	200,000
Total 9400 - Pre Need - 886	24,225	17,500	24,225	17,500	210,000
9900 - Other Income					
9901 - CD Interest	0	500	0	500	6,000
Total 9900 - Other Income	0	500	0	500	6,000
Total Other Income	34,049	39,533	34,049	39,533	474,400
Net Other Income	34,049	39,533	34,049	39,533	474,400
Net Income	-15,831	39,533	-15,831	39,533	474,400



Tulare Public Cemetery District
Reconciliation Detail

10150 - Bank of The Sierra - CHK ACCT, Period Ending 07/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						70,314.24
Cleared Transactions						
Checks and Payments - 59 items						
Bill Pmt -Check	05/31/2024	4484	Health Benefits Unit	√	-5,402.05	-5,402.05
Bill Pmt -Check	05/31/2024	4486	RIGO'S SIGNS	√	-64.05	-5,466.10
Bill Pmt -Check	06/13/2024	4489	Joe Alaniz	√	-2,000.00	-7,466.10
Bill Pmt -Check	06/13/2024	4488	Tulare County Counsel	√	-812.50	-8,278.60
Bill Pmt -Check	06/26/2024	4500	LABORMAX STAFFING	√	-6,430.68	-14,709.28
Bill Pmt -Check	06/26/2024	4498	Health Benefits Unit	√	-5,402.05	-20,111.33
Bill Pmt -Check	06/26/2024	4492	CAL Turf Equipment & Supply Inc.	√	-2,904.22	-23,015.55
Bill Pmt -Check	06/26/2024	4496	Element Security Solutions, Inc.	√	-2,035.00	-25,050.55
Bill Pmt -Check	06/26/2024	4506	TULARE COUNTY ROLL-OFF	√	-1,840.40	-26,890.95
Bill Pmt -Check	06/26/2024	4495	Christy Vault Co, Inc.	√	-1,297.00	-28,187.95
Bill Pmt -Check	06/26/2024	4497	Ewing Irrigation Products Inc.	√	-1,011.92	-29,199.87
Bill Pmt -Check	06/26/2024	4490	Andy Hinojosa III CPA	√	-875.00	-30,074.87
Bill Pmt -Check	06/26/2024	4502	Office Depot	√	-450.43	-30,525.30
Check	06/26/2024	4520	Cynthia Kemp	√	-420.83	-30,946.13
Bill Pmt -Check	06/26/2024	4503	Reed Shaffer	√	-307.43	-31,253.56
Bill Pmt -Check	06/26/2024	4499	Home Depot Credit Services	√	-255.49	-31,509.05
Bill Pmt -Check	06/26/2024	4505	Roche Oil, Inc.	√	-194.63	-31,703.68
Bill Pmt -Check	06/26/2024	4494	CARQUEST AUTO PARTS - CP PHELP	√	-64.86	-31,768.54
Bill Pmt -Check	06/26/2024	4504	Res Com Pest Control	√	-50.00	-31,818.54
Bill Pmt -Check	06/26/2024	4493	California Business Machines	√	-35.87	-31,854.41
Bill Pmt -Check	06/26/2024	4501	Lowe's	√	-31.16	-31,885.57
Bill Pmt -Check	06/26/2024	4491	AT & T Mobility	√	-3.36	-31,888.93
Check	06/28/2024	EFT	Paychex of New York LLC	√	-327.85	-32,216.78
Bill Pmt -Check	07/12/2024	4509	Golden State Risk Management Authority	√	-101,294.00	-133,510.78
Check	07/12/2024	EFT	Paychex of New York LLC	√	-12,734.17	-146,244.95
Bill Pmt -Check	07/12/2024	4523	LABORMAX STAFFING	√	-4,724.10	-150,969.05
Bill Pmt -Check	07/12/2024	4524	LABORMAX STAFFING	√	-3,415.78	-154,384.83
Bill Pmt -Check	07/12/2024	4519	LABORMAX STAFFING	√	-2,195.94	-156,580.77
Bill Pmt -Check	07/12/2024	4518	LABORMAX STAFFING	√	-1,100.02	-157,680.79
Check	07/12/2024	4508	<i>Employee payroll</i>	√	-989.19	-158,669.98
Check	07/12/2024	EFT	Paychex of New York LLC	√	-375.85	-159,045.83
Bill Pmt -Check	07/13/2024	EFT	AT & T Internet	√	-70.00	-159,115.83
Check	07/15/2024	EFT	Paychex of New York LLC	√	-3,624.13	-162,739.96
Bill Pmt -Check	07/16/2024	4511	Baker Supplies and Repairs -Bakersfield	√	-6,469.47	-169,209.43
Bill Pmt -Check	07/16/2024	4512	Barnes Memorials	√	-4,100.00	-173,309.43
Bill Pmt -Check	07/16/2024	4510	Andy Hinojosa III CPA	√	-700.00	-174,009.43
Bill Pmt -Check	07/16/2024	4513	Home Depot Credit Services	√	-616.74	-174,626.17
Bill Pmt -Check	07/16/2024	4515	Roche Oil, Inc.	√	-418.28	-175,044.45
Bill Pmt -Check	07/16/2024	4516	Uline, Inc.	√	-393.31	-175,437.76
Bill Pmt -Check	07/16/2024	4514	Pacific Employers	√	-297.00	-175,734.76
Check	07/17/2024	4521	<i>employee payroll</i>	√	-77.22	-175,811.98
Bill Pmt -Check	07/18/2024	EFT	AT & T Phone's	√	-241.35	-176,053.33
Bill Pmt -Check	07/19/2024	EFT	California Department of Tax and Fee Adm	√	-2,889.00	-178,942.33
Bill Pmt -Check	07/19/2024	EFT	CALPERS	√	-2,734.99	-181,677.32
Bill Pmt -Check	07/19/2024	EFT	CALPERS	√	-2,684.26	-184,361.58
Bill Pmt -Check	07/20/2024	EFT	CALPERS	√	-2,728.31	-187,089.89
Bill Pmt -Check	07/22/2024	EFT	City of Tulare	√	-4,065.09	-191,154.98
Bill Pmt -Check	07/22/2024	EFT	Southern California Edison	√	-2,431.02	-193,586.00
Check	07/26/2024	EFT	Paychex of New York LLC	√	-13,662.91	-207,248.91
Check	07/26/2024	4522	<i>employee payroll</i>	√	-1,381.28	-208,630.19
Bill Pmt -Check	07/26/2024	EFT	AT&T #55968788463356	√	-432.09	-209,062.28
Check	07/26/2024	EFT	Paychex of New York LLC	√	-364.00	-209,426.28
Bill Pmt -Check	07/26/2024	EFT	Waste Management/USA Waste	√	-340.93	-209,767.21
Bill Pmt -Check	07/26/2024	EFT	AT & T Phone's	√	-257.26	-210,024.47
Check	07/29/2024	EFT	Paychex of New York LLC	√	-4,147.41	-214,171.88



**Tulare Public Cemetery District
Reconciliation Detail**

10160 - Bank of The Sierra - CHK ACCT, Period Ending 07/31/2024

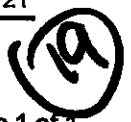
Type	Date	Num	Name	Clr	Amount	Balance
Bill Pmt -Check	07/30/2024	EFT	SoCalGas	√	-24.00	-214,195.88
Bill Pmt -Check	07/31/2024	EFT	CALPERS	√	-1,249.00	-215,444.88
Bill Pmt -Check	07/31/2024	EFT	CALPERS	√	-200.00	-215,644.88
Check	07/31/2024	EFT	Positive Pay - Bank of Sierra	√	-45.00	-215,689.88
Total Checks and Payments					-215,689.88	-215,689.88
Deposits and Credits - 23 items						
Check	06/13/2024	4487	Mary Jane Orozco/Gilbert Orozco	√	0.00	0.00
Deposit	07/03/2024			√	26,702.00	26,702.00
Deposit	07/05/2024			√	420.83	27,122.83
Deposit	07/05/2024			√	2,427.11	29,549.94
Deposit	07/05/2024			√	4,190.67	33,740.61
Deposit	07/05/2024			√	5,865.16	39,605.77
Deposit	07/05/2024			√	10,815.80	50,421.57
Deposit	07/12/2024			√	4,065.09	54,486.66
Deposit	07/12/2024			√	65,759.31	120,245.97
Deposit	07/12/2024			√	67,683.10	187,929.07
Deposit	07/19/2024			√	2,025.72	189,954.79
Deposit	07/19/2024			√	3,415.78	193,370.57
Deposit	07/19/2024			√	11,624.65	204,995.22
Deposit	07/26/2024			√	2,281.76	207,276.98
Deposit	07/26/2024			√	2,323.93	209,600.91
Deposit	07/26/2024			√	29,297.80	238,898.71
Bill Pmt -Check	07/30/2024	EFT	CALPERS	√	0.00	238,898.71
Bill Pmt -Check	07/30/2024		TULARE COUNTY ROLL-OFF	√	0.00	238,898.71
Bill Pmt -Check	07/31/2024	4542	Leaf	√	0.00	238,898.71
Bill Pmt -Check	07/31/2024	4543	Linder Equip CO.	√	0.00	238,898.71
Check	07/31/2024	4526	VOID	√	0.00	238,898.71
Bill Pmt -Check	07/31/2024	4538	Ewing Irrigation Products Inc.	√	0.00	238,898.71
Check	07/31/2024	4528	VOID	√	0.00	238,898.71
Total Deposits and Credits					238,898.71	238,898.71
Total Cleared Transactions					23,208.83	23,208.83
Cleared Balance					23,208.83	93,523.07
Uncleared Transactions						
Checks and Payments - 20 items						
Bill Pmt -Check	05/17/2024	4444	PLOTBOX INC		-1,350.00	-1,350.00
Bill Pmt -Check	05/29/2024	EFT	County of Tulare		-143.32	-1,493.32
Bill Pmt -Check	05/31/2024	4473	Patti E Ketchum		-2,500.00	-3,993.32
Bill Pmt -Check	07/16/2024	4517	Health Benefits Unit		-5,402.05	-9,395.37
Bill Pmt -Check	07/19/2024	4525	PLOTBOX INC		-1,350.00	-10,745.37
Bill Pmt -Check	07/31/2024	4541	LABORMAX STAFFING		-9,213.58	-19,958.95
Bill Pmt -Check	07/31/2024	4532	Barnes Memorials		-3,600.00	-23,558.95
Bill Pmt -Check	07/31/2024	EFT	CALPERS		-2,957.42	-26,516.37
Bill Pmt -Check	07/31/2024	4533	CAL Turf Equipment & Supply Inc.		-2,926.86	-29,443.23
Bill Pmt -Check	07/31/2024	4529	Affordable Funeral Supply, LLC		-2,261.48	-31,704.71
Bill Pmt -Check	07/31/2024	4549	Tulare County Counsel		-2,071.40	-33,776.11
Bill Pmt -Check	07/31/2024	4545	PLOTBOX INC		-1,350.00	-35,126.11
Bill Pmt -Check	07/31/2024	4540	Home Depot Credit Services		-720.80	-35,846.91
Bill Pmt -Check	07/31/2024	4544	Office Depot		-570.07	-36,416.98
Bill Pmt -Check	07/31/2024	4539	Giotto's Alarm Tech, INC.		-393.40	-36,810.38
Bill Pmt -Check	07/31/2024	4534	California Business Machines		-254.23	-37,064.61
Bill Pmt -Check	07/31/2024	4535	Cintas First Aid Safety		-211.66	-37,276.27
Bill Pmt -Check	07/31/2024	4548	Roche Oil, Inc.		-163.59	-37,439.86
Check	07/31/2024	4574	Martin Ortega		-111.76	-37,551.62
Bill Pmt -Check	07/31/2024	4551	Valley Industrial Medical Group		-45.00	-37,596.62
Total Checks and Payments					-37,596.62	-37,596.62
Total Uncleared Transactions					-37,596.62	-37,596.62
Register Balance as of 07/31/2024					-14,387.79	55,926.45



**Tulare Public Cemetery District
Reconciliation Detail**

10500 - Cash in Treasury (772), Period Ending 07/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						289,717.94
Cleared Transactions						
Checks and Payments - 19 items						
Invoice	06/18/2024	pvq15014	TULARE COUNTY PVQ	√	-2,603.37	-2,603.37
Invoice	06/18/2024	pvq15015	TULARE COUNTY PVQ	√	-2,602.71	-5,206.08
Invoice	06/18/2024	pvq15013	TULARE COUNTY PVQ	√	-1,239.54	-6,445.62
Invoice	06/20/2024	pvq 15012	TULARE COUNTY PVQ	√	-18,334.80	-24,780.42
Invoice	06/26/2024	pvq15017	TULARE COUNTY PVQ	√	-10,815.80	-35,596.22
Invoice	06/26/2024	pvq15019	TULARE COUNTY PVQ	√	-5,865.16	-41,461.38
Invoice	06/26/2024	pvq15018	TULARE COUNTY PVQ	√	-4,190.67	-45,652.05
Invoice	06/26/2024	pvq15020	TULARE COUNTY PVQ	√	-2,427.11	-48,079.16
Invoice	06/26/2024	pvq15021	TULARE COUNTY PVQ	√	-420.83	-48,499.99
Invoice	06/28/2024	pvq15016	TULARE COUNTY PVQ	√	-1,921.58	-50,421.57
Invoice	07/03/2024	pvq15022	TULARE COUNTY PVQ	√	-67,683.10	-118,104.67
Invoice	07/03/2024	pvq15023	TULARE COUNTY PVQ	√	-65,759.31	-183,863.98
Invoice	07/03/2024	pvq15024	TULARE COUNTY PVQ	√	-4,065.09	-187,929.07
Invoice	07/10/2024	pvq15026	TULARE COUNTY PVQ	√	-11,624.65	-199,553.72
Invoice	07/10/2024	pvq15025	TULARE COUNTY PVQ	√	-3,415.78	-202,969.50
Invoice	07/10/2024	pvq15027	TULARE COUNTY PVQ	√	-2,025.72	-204,995.22
Invoice	07/17/2024	pvq15028	TULARE COUNTY PVQ	√	-29,297.80	-234,293.02
Invoice	07/17/2024	pvq15030	TULARE COUNTY PVQ	√	-2,323.93	-236,616.95
Invoice	07/17/2024	pvq15029	TULARE COUNTY PVQ	√	-2,281.76	-238,898.71
Total Checks and Payments					-238,898.71	-238,898.71
Deposits and Credits - 12 items						
Transfer	07/01/2024			√	12.50	12.50
Transfer	07/01/2024			√	32,663.88	32,676.38
Transfer	07/08/2024			√	300.00	32,976.38
Transfer	07/08/2024			√	900.00	33,876.38
Transfer	07/15/2024			√	50.00	33,926.38
Transfer	07/15/2024			√	27,838.64	61,765.02
Transfer	07/22/2024			√	3,967.95	65,732.97
Transfer	07/30/2024			√	1,300.00	67,032.97
Transfer	07/30/2024			√	5,246.90	72,279.87
Deposit	07/30/2024		Transfer	√	200,000.00	272,279.87
Transfer	07/31/2024			√	1,179.70	273,459.57
Transfer	07/31/2024			√	1,446.65	274,906.22
Total Deposits and Credits					274,906.22	274,906.22
Total Cleared Transactions					36,007.51	36,007.51
Cleared Balance					36,007.51	325,725.45
Uncleared Transactions						
Checks and Payments - 4 items						
Invoice	07/24/2024	pvq15031	TULARE COUNTY PVQ		-4,088.95	-4,088.95
Invoice	07/24/2024	pvq15032	TULARE COUNTY PVQ		-3,298.69	-7,387.64
Invoice	07/24/2024	pvq15033	TULARE COUNTY PVQ		-3,216.98	-10,604.62
Invoice	07/31/2024	pvq15034	TULARE COUNTY PVQ		-23,500.00	-34,104.62
Total Checks and Payments					-34,104.62	-34,104.62
Total Uncleared Transactions					-34,104.62	-34,104.62
Register Balance as of 07/31/2024					1,902.89	291,620.83
PVQ Receivable						34,216.38
County Statement Balance						325,837.21



11:26 AM
10/16/24

Tulare Public Cemetery District
Reconciliation Detail

10600 - Endowment - Reserved (773), Period Ending 07/31/2024

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							2,056,316.92
Cleared Transactions							
Deposits and Credits - 8 items							
	Transfer	07/01/2024			√	4,122.00	4,122.00
	Transfer	07/08/2024			√	393.00	4,515.00
	Transfer	07/15/2024			√	2,379.00	6,894.00
	Transfer	07/22/2024			√	600.00	7,494.00
	Transfer	07/22/2024			√	1,922.00	9,416.00
	Transfer	07/30/2024			√	393.00	9,809.00
	Transfer	07/30/2024			√	393.00	10,202.00
	Transfer	07/31/2024			√	600.00	10,802.00
	Total Deposits and Credits					<u>10,802.00</u>	<u>10,802.00</u>
	Total Cleared Transactions					<u>10,802.00</u>	<u>10,802.00</u>
Cleared Balance						<u>10,802.00</u>	<u>2,067,118.92</u>
Register Balance as of 07/31/2024						<u>10,802.00</u>	<u>2,067,118.92</u>
Ending Balance						<u>10,802.00</u>	<u>2,067,118.92</u>



11:31 AM
10/16/24

Tulare Public Cemetery District Reconciliation Detail

10700 - Cash in Expansion Account (807), Period Ending 07/31/2024

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							213,523.12
Cleared Transactions							
Deposits and Credits - 1 item							
	Transfer	07/31/2024			√	0.03	0.03
Total Deposits and Credits						0.03	0.03
Total Cleared Transactions						0.03	0.03
Cleared Balance						0.03	213,523.15
Register Balance as of 07/31/2024						0.03	213,523.15
Ending Balance						0.03	213,523.15



11:52 AM
10/16/24

**Tulare Public Cemetery District
Reconciliation Detail**

10900 - Endowment - Unreserved (817), Period Ending 07/31/2024

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							232,653.33
Cleared Balance							232,653.33
Register Balance as of 07/31/2024							232,653.33
Ending Balance							232,653.33



**Tulare Public Cemetery District
Reconciliation Detail**

10950 · Pre-Need Payment Plan (886), Period Ending 07/31/2024

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							308,646.66
Cleared Transactions							
Checks and Payments - 1 item							
	Deposit	07/30/2024		Transfer	√	-200,000.00	-200,000.00
Total Checks and Payments						-200,000.00	-200,000.00
Deposits and Credits - 16 items							
	Transfer	07/01/2024			√	4,300.75	4,300.75
	Transfer	07/08/2024			√	2,063.00	6,363.75
	Transfer	07/09/2024			√	90.00	6,453.75
	Transfer	07/09/2024			√	1,353.21	7,806.96
	Transfer	07/09/2024			√	1,477.52	9,284.48
	Transfer	07/09/2024			√	1,567.02	10,851.50
	Transfer	07/15/2024			√	258.03	11,109.53
	Transfer	07/15/2024			√	1,129.17	12,238.70
	Transfer	07/22/2024			√	51.37	12,290.07
	Transfer	07/22/2024			√	710.97	13,001.04
	Transfer	07/22/2024			√	1,067.05	14,068.09
	Transfer	07/30/2024			√	2,363.00	16,431.09
	Transfer	07/30/2024			√	4,054.85	20,485.94
	Transfer	07/31/2024			√	366.86	20,852.80
	Transfer	07/31/2024			√	583.12	21,435.92
	Transfer	07/31/2024			√	3,380.39	24,816.31
Total Deposits and Credits						24,816.31	24,816.31
Total Cleared Transactions						-175,183.69	-175,183.69
Cleared Balance						-175,183.69	133,462.97
Register Balance as of 07/31/2024						-175,183.69	133,462.97
Ending Balance						-175,183.69	133,462.97



Tom Pate

March 25, 2024

Faulk & Foster
www.faulkandfoster.com

Cell
337-781-3712

Email:
Tom.Pate@faulkandfoster.com

Tulare Public Cemetery District
Steve Presant-Trustee
900 E. Kern Avenue
Tulare, CA. 93274-4453

Steve,

This letter encompasses our offer to lease the property that you and I discussed briefly on the telephone this morning, held in title by Tulare Public Cemetery District in Tulare County. We have identified the property as a single parcel totaling 53.280 acres located West of US Highway 99, North of Tulare, California. In a review of the property, we believe that a portion of the identified land is well suited for our purposes. In our discussion this morning I mentioned that Renewable Properties is a Community Solar Developer, that builds, owns and operates their own small solar farms in several areas of the United States. At this time we would like to provide an agreement to Option 25.00 acres of the above referenced property at the terms provided on Page Two of our letter. I am available to answer any questions you may have regarding our offer at 337-781-3712.

Sincerely,

Tom Pate

Tom Pate

Independent Landman
Faulk & Foster



Tulare County Renewable Properties

Lease Offer

Tulare Public Cemetery District

53.280 Gross Acres

25.00 Net Leased Acres

Parcel # 149-090-010-000

Renewable Properties Lease Offer:

Option Period

24 months with the right to extend the
Option Period for 12-months.

Option Pays a Lump Sum Payment of
\$3,000.00 for each **12-month period**.

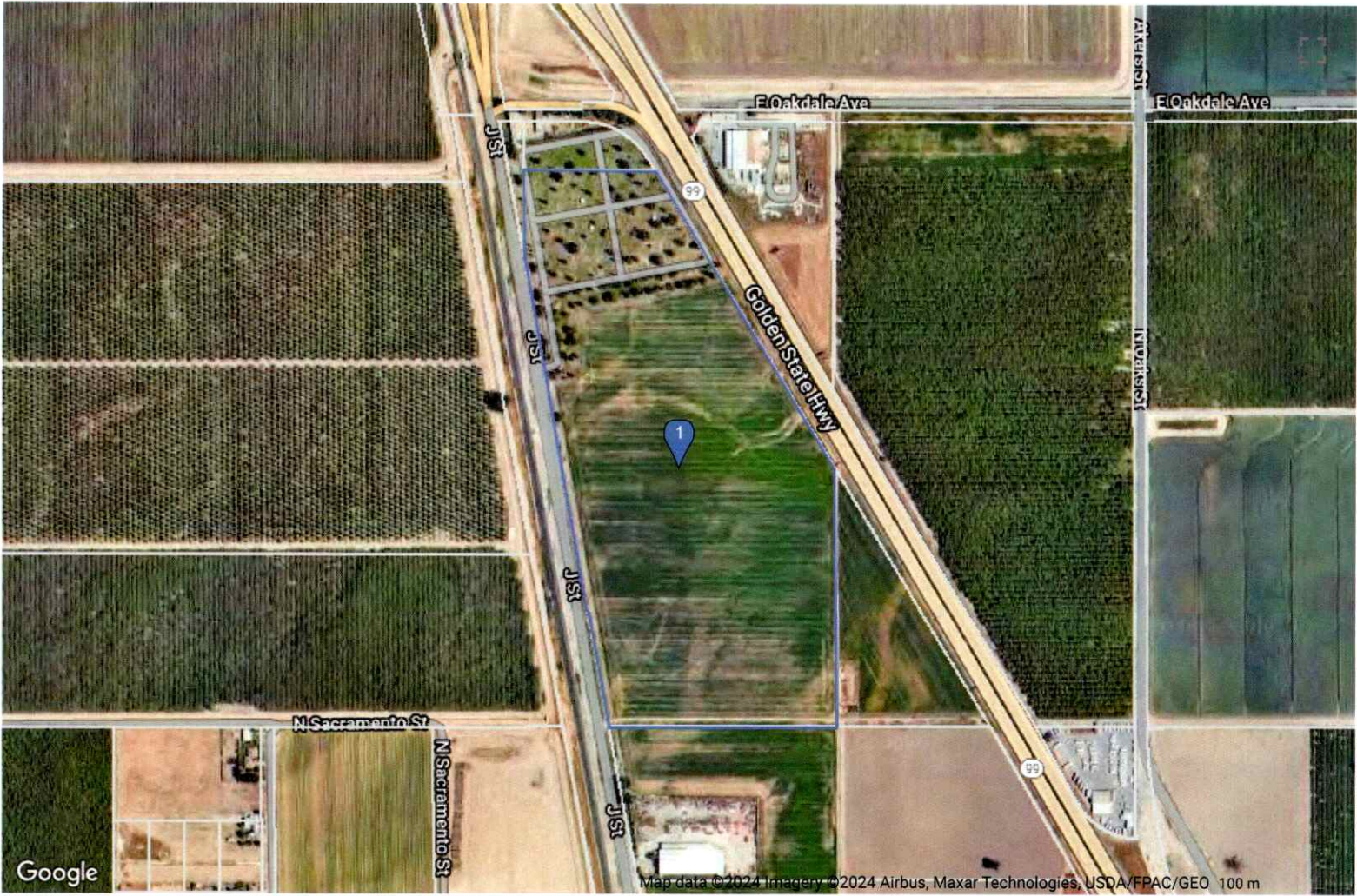
Lease Terms

Lease Term is 20-years with the Right to
Extend for Three (5) year periods. Full
Potential Lease Length could be 35-years.

The lease pays \$2,500.00 per acre per year
with a 2.0% Escalator to be paid annually
beginning in Year 2.

For list of our completed projects and projects in development, including more
information on who we are is available at www.renewprop.com.





Google

Map data © 2024 Imagery © 2024 Airbus, Maxar Technologies, USDA/FPAC/GEO 100 m

© 2015 ParcelQuest www.parcelquest.com (888) 217-8999

26

1 Property Address:

Ownership

County: **TULARE, CA**
Assessor: **TARA K. FREITAS, ASSESSOR**
Parcel # (APN): **149-090-010-000**
Parcel Status: **ACTIVE**
Owner Name: **TULARE PUBLIC CEMETERY DISTRICT**
Mailing Address: **900 E KERN AVE TULARE CA 93274-4453**
Legal Description: **POR N/2 27-19-24**

Assessment

Total Value: \$158,252	Use Code: 8300	Use Type: CEMETERY/MORTUARY
Land Value: \$147,629	Tax Rate Area: 115-001	PQ Zoning Type: Agricultural
Impr Value: \$10,623	Year Assd: 2023	PQ Zoning Code: AE-20
Other Value:	Property Tax:	Census Tract: 21.00/1
% Improved: 6%	Delinquent Yr:	Price/SqFt:
Exempt Amt:	HO Exempt: N	

Sale History

	Sale 1	Sale 2	Sale 3	Transfer
Document Date:				05/01/1962
Document Number:				1962R0018331
Document Type:				
Transfer Amount:				
Seller (Grantor):				

Property Characteristics

Bedrooms:	Fireplace:	Units:
Baths (Full):	A/C:	Stories:
Baths (Half):	Heating:	Quality:
Total Rooms:	Pool:	Building Class:
Bldg/Liv Area:	Park Type:	Condition:
Lot Acres: 53.280	Spaces:	Site Influence:
Lot SqFt: 2,320,876	Garage SqFt:	Timber Preserve:
Year Built:		Ag Preserve:
Effective Year:		



Tulare Public Cemetery District Land Map

California, AC +/-

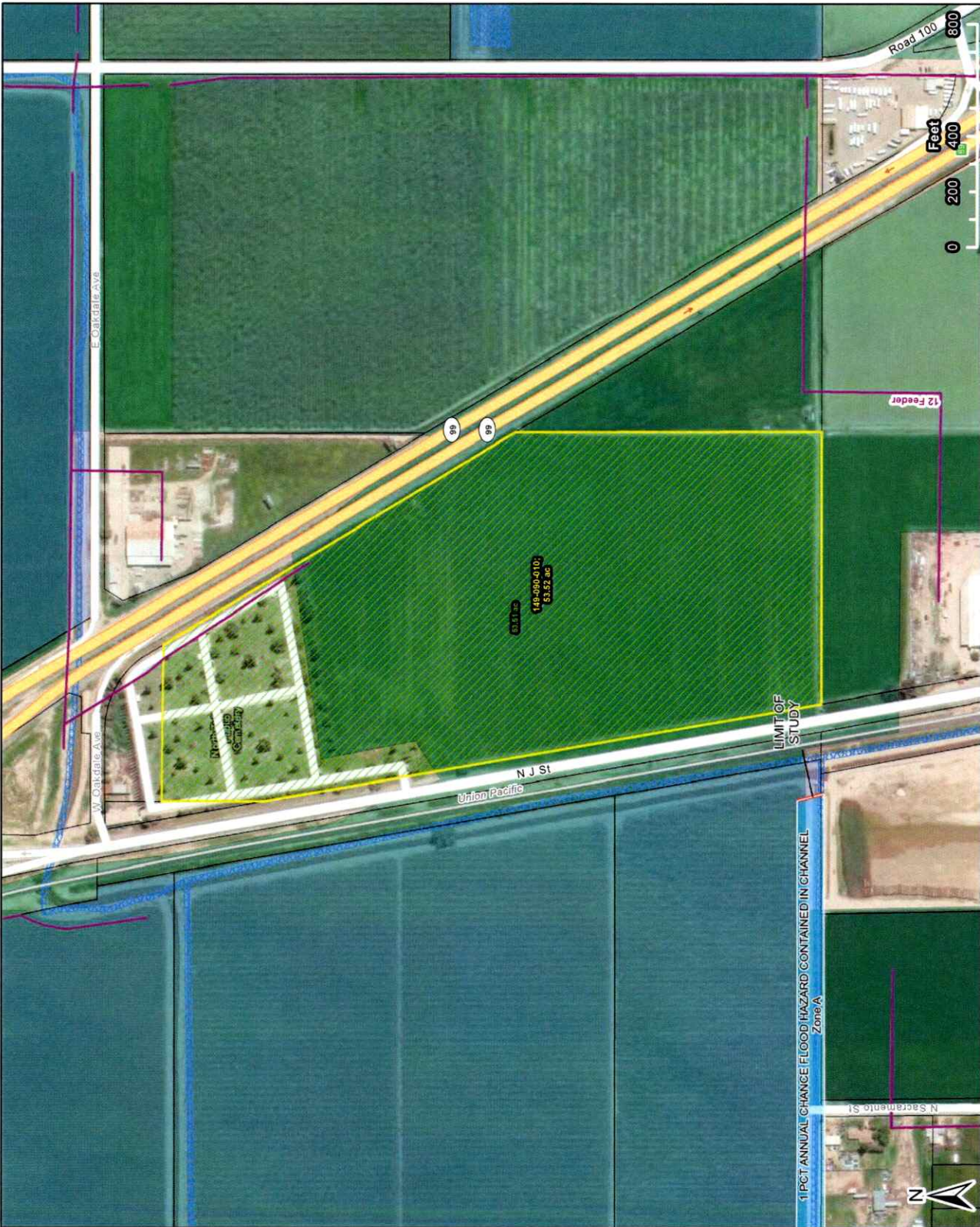


Tulare Public Cemetery
 Substation
 100 Year Floodplain
 500 Year Floodplain
 Floodway
 Special
 Unmapped/Not Included
 Wetlands
 Riparian
 NOT AVAILABLE
 Voltage 0 - 99 KV
 Voltage 100 - 161 KV
 Voltage 220 - 287 KV
 Voltage 345 KV
 Voltage 500 KV

0 200 400 600 800ft

Tulare Public Cemetery
 Substation
 Tom Pate

The information contained herein was obtained from sources deemed to be reliable. Land of the Service makes no warranties or guarantees as to the completeness or accuracy thereof.



Legend

Electric Infrastructure	★ Substations
	— Transmission
	— Distribution Circuits
Cadastral	□ Target Property
	□ Usable Area
	□ Parcels
	□ FMMP Prime Ag Lands
	□ Williamson Act
	□ USFWS Critical Habitat
Terrain Model - Percent Slope	□ < 5%
	□ 5% - 10%
	□ 10% - 15%
	□ 15% - 20%
	□ > 20%
Flood Hazard Zones	□ 1% Annual Chance Flood Hazard
	□ Regulatory Floodway
	□ Special Floodway
	□ Area of Undetermined Flood Hazard
	□ 0.2% Annual Chance Flood Hazard
	□ Future Conditions 1% Annual Chance Flood Hazard
	□ Area with Reduced Risk Due to Levee
	□ Area with Risk Due to Levee
National Wetlands Inventory	□ Wetlands

COVER SHEET

LEASE AGREEMENT

Effective Date	June __, 2024	
Lease Commencement Date	The Effective Date	
Lessor	Tulare Public Cemetery District	
Lessee	Wildcat Renewables, LLC	
Property address	Tulare County Parcel Number 149-090-010-000	
Premises	Approximately 53.280 gross acres , of which 25.00 acres is being described herein as leased and that may be adjusted pursuant to Section 3(c)	
Rent	<p>Development Period: \$3,000.00 dollars per year, payable as \$1,500.00 dollars in advance of each 6-month period.</p> <p>Extended Term: \$2,500.00 per acre per year. On the first anniversary of the commencement of the Extended Term, and annually thereafter, the Rent shall be increased by 2.0 %.</p>	
Development Period	Twenty-Four (24) months after the Effective Date, as may be extended pursuant to Section 5(b)	
Extended Term	Twenty (20) years commencing upon the earlier of (i) the date the System begins commercial operation; or (ii) the expiration of the Development Period, as may be extended by Section 6	
Extension Exercise Notice Deadline ¹		
Addresses for Notices	<p>Lessee:</p> <p>Renewable Properties, LLC c/o Wildcat Renewables, LLC 44 Montgomery Street, Suite 3150 San Francisco, CA 94104 Attn: Aaron Halimi</p> <p>With a copy to:</p>	<p>Lessor:</p> <p>Tulare Public Cemetery District 900 E. Kern Avenue Tulare, CA. 93274-4453 Attn: Board of Trustees</p> <p>With a copy to:</p>

¹ Parties agree to write in once Extension Exercise Notice is delivered.



LEASE AGREEMENT

This Lease Agreement ("*Lease*") is dated as of the Effective Date and is entered into by and between Lessor and Lessee (each a "*Party*" and together, the "*Parties*").

A. The real property owned by Lessor that is the subject of this Lease including access rights and Easements ("*Premises*") and the property on which the Premises is located, if larger, ("*Property*"), is more particularly described in the attached Exhibit A, as may be adjusted pursuant to Section 3(c) below.

B. Lessee desires to obtain the exclusive right to occupy the Premises and to enjoy all the rights necessary for Lessee to occupy, develop, design, engineer, access, construct, monitor, install, own, maintain and operate the System to be located upon, on and within the Premises as well as all the rights necessary or desirable for Lessee to sell the energy generated by such System and any and all other credits, solar renewable energy credits, and any other environmental financial attributes created as a result of such energy generation.

NOW, THEREFORE, in consideration of the foregoing and the mutual covenants and agreements herein contained, the receipt and sufficiency of which is acknowledged, and intending to be legally bound hereby, Lessee and Lessor hereby agree to the foregoing recitals and as follows:

1. **Definitions.** Capitalized terms not otherwise defined in this Lease or on the Cover Sheet have the meanings assigned to them in Exhibit C.

2. **Development Period.** During the Development Period, and if applicable, the Extended Term, Lessor shall cooperate with (i) the performance of Tests, (ii) the obtaining by Lessee, at Lessee's expense, of all licenses and Permits or authorizations required for Lessee's use of the Premises from all applicable government and/or regulatory entities (collectively, "*Governmental Approvals*") and (iii) the securing by Lessee at Lessee's expense of all other leases, agreement, licenses and Permits or authorizations that relate to other Property or Premises. Lessor agrees to use reasonable efforts in assisting Lessee to acquire necessary utility service at the Premises. In the event that a utility company requires an easement in connection with Lessee's use of the Premises, Lessor shall grant such necessary easement to the utility company, provided that such easement is in a commercially reasonable and recordable form. In connection with the foregoing, Lessee shall reimburse Lessor for all governmental fees and expenses for the Governmental Approvals within thirty (30) days after written demand therefor.

3. **Leased Premises, Use and Related Rights.**

(a) Lessor hereby leases the Premises to Lessee to occupy, develop, design, engineer, construct, access, monitor, install, own, operate and maintain the System for the generation and distribution of electrical power. Lessor hereby also grants to Lessee and the applicable utility company, at all times on a 24-hours-a-day, 7-days-a-week basis, for any purposes reasonably connected with this Lease for a period co-terminus with the Lease, an easement which is irrevocable during the Lease Term for access, ingress, egress, utilities and related rights to the Premises and/or any surrounding or nearby property owned or leased by Lessor, passage through which is necessary or convenient to install, operate or gain access to the System or the Premises (the "*Easements*"). The Easements are generally depicted on Exhibit A attached hereto and incorporated herein. In the event that Lessee or the utility company desires to make such Easements a public record, Lessor shall execute and have notarized a commercially reasonable recordable document to memorialize the Easement, which Lessee may record in the office where real estate records are customarily filed in the jurisdiction of the Premises.

(b) Lessor hereby grants Lessee the right to use and occupy the Premises for any lawful use, including without limitation, installing and operating one or more solar photovoltaic electric generating systems,



designed to produce electricity and deliver such electricity to the electric interconnection point, and all related appurtenances.

(c) Prior to the commencement of the Extended Term, Lessee shall identify all acreage determined as solar viable and elected by Lessee to be leased during the Extended Term and the definition of Premises shall be adjusted accordingly as of the commencement of the Extended Term.

(d) Lessee shall have the right to install utilities, at Lessee's expense, and to improve the present utilities on the Property (including, but not limited to, the installation of emergency power generators).

(e) Lessee shall have the right to install, access and maintain landscaping or a vegetative buffer on the Property or Premises during the Lease Term.

4. **Rent.** During the Lease Term, Lessee shall pay the Rent to Lessor for rental of the Premises ("**Rent**"), which shall be due quarterly, in advance, beginning on the Lease Commencement Date. Subject to Section 22(c), in the event this Lease is terminated by Lessee in accordance with this Lease prior to the Expiration Date, Lessor shall refund to Lessee the pre-paid but unearned annual Rent (pro-rated on a daily basis) within thirty (30) days after Lessee removes the System pursuant to the terms of Section 5. Lessor, its successors, assigns and/or designee, if any, shall submit to Lessee any documents required by Lessee in connection with the payment of Rent, including, without limitation, an IRS Form W-9.

5. **Term and Termination; Removal.**

(a) The Lease Term shall commence on the Lease Commencement Date and terminate on the Expiration Date, as it may be sooner terminated or extended. Notwithstanding anything to the contrary herein, the Expiration Date shall not occur prior to the expiration of any power purchase, energy sales, utility credit purchase or similar agreement entered into by Lessee to sell the products generated by the System.

(b) The Development Period shall commence on the Effective Date and terminate on the date that is twenty-four (24) months thereafter, provided such period may be extended by Lessee for an additional twelve (12) months upon written extension notice by Lessee to Lessor given within the Development Period (the "**Development Period**").

(c) Notwithstanding anything to the contrary herein, Lessee may terminate this Lease immediately upon thirty (30) days written notice to Lessor without penalty or further liability within the Development Period if: (i) Lessee determines that the System cannot be installed and operated according to the investment criteria of Lessee's debt or equity financing sources and the provisions of the applicable power purchase agreement and interconnection agreement, (ii) if Lessee receives unacceptable Test results, (iii) if Lessee does not obtain, maintain or otherwise forfeits or cancels any necessary license, permit or Governmental Approval, or (iv) in Lessee's sole and absolute discretion. If Lessee determines that the condition of the title to the Premises could delay, interfere with, impair or prevent Lessee's development, operation or financing of the System, Lessee shall notify Lessor of such condition and Lessor shall remove such condition prior to the expiration of the Development Period. If Lessor is unable to remove such condition within such period, Lessee shall have the option upon written notice to Lessor prior to the end of such period, to extend the Development Period for thirty (30) days to allow for Lessor to remove such condition.

(d) If this Lease expires or is terminated by Lessee in accordance with Section 5(c), Lessee shall complete the removal of the System and repair of any damage caused to the Premises by the installation or removal of the System on or before the Removal and Restoration Date. Lessee shall complete the removal of all of its tangible property comprising the System from the Premises and restore the Premises to its original condition, normal wear and tear excepted and provided that Lessee shall not be required to restore the Premises to its original grade or remove subsurface equipment by the Removal and Restoration Date. The removal and restoration shall be at Lessee's sole expense. In connection with such removal and restoration, Lessor shall



continue to provide Lessee and its Affiliates and subcontractors with access to the Premises until the Removal and Restoration Date.

(e) In the event Lessee fails to complete the removal of the System and restoration of the Premises by the Removal and Restoration Date, Lessor may provide notice to Lessee stating that Lessee has failed to remove the System (the "**Abandonment Notice**"). If Lessee fails to remove the System within sixty (60) days after receipt of the Abandonment Notice, Lessor shall have the right, at its option, in its sole discretion, to cause the removal the System by a qualified licensed contractor and complete restoration of the Premises, at Lessee's cost and expense.

6. **Renewal Option.** Lessee shall have the option to extend the Extended Term for three (3) additional and successive five (5) year periods, (each an "**Extension Option**") beginning on the day following the expiration of the then-current Term (each an "**Additional Extension Term**"), by giving notice (the "**Extension Exercise Notice**") to Lessor not less than ninety (90) days prior to the Expiration Date, and without the requirement of any further action on the part of either Lessor or Lessee.

7. **System Construction; Lessor Acknowledgment.** Prior to commencement of construction of the System by Lessee, Lessee shall obtain the necessary Permits. Throughout the Lease Term, Lessee shall have the right to construct, operate, maintain, clean, repair, replace and dispose of part or all of the System as Lessee in its discretion determines to be necessary. Lessor acknowledges and understands that the System shall consist of a solar photovoltaic electric generating system, designed to produce electricity and deliver such electricity to the electric interconnection point, including without limitation all of the following: installation equipment; generation facilities, including inverters, fuses, transformers, wiring and output breakers; facilities necessary to connect to the electric interconnection point; protective and associated equipment; and other improvement reasonably necessary for the construction, operation, monitoring and maintenance of the system. Except as may otherwise be specifically agreed upon by the Parties or as expressly set forth herein, Lessee shall be responsible for all costs of design, permitting, construction, installation, operation, maintenance and removal of the System.

8. **Access to Premises.**

(a) Commencing on the Effective Date and throughout the Lease Term, Lessee shall have the exclusive right to enter upon the Property to perform all effort and labor necessary to carry out tests, inspections, surveys and investigations ("**Tests**"), and design, engineer, construct, install, inspect, test, operate, upgrade, repair and maintain the System on the Premises. Lessor shall provide sufficient space for the temporary storage and staging of tools, materials and equipment and for the parking of construction crew vehicles and temporary construction trailers and facilities reasonably necessary during the furnishing, installation, testing, commissioning, deconstruction, disassembly, decommissioning and removal of the System and access for rigging and material handling, and including a temporary, reasonable area for construction laydown, as further described on Exhibit B or as reasonably designated by Lessor from time to time. Lessor and its authorized representatives shall at all times have access to and the right to observe the installation of the System, subject to compliance with Lessee's safety rules and Applicable Laws, and subject at all times to the sole and absolute discretion of Lessee's construction manager; provided, however, that Lessor shall not interfere with the installation of the System or enter onto, move, adjust, alter, tamper with or otherwise handle any Lessee equipment or any component of the System.

(b) Lessee and Lessee Parties shall at all times conduct themselves in a professional manner at the Premises and shall observe the reasonable requests of Lessor. Lessee shall use reasonable care in entering and exiting the Premises, and in its storage of equipment and materials at the Premises or Property.

(c) Upon termination of the Lease, Lessee shall, at Lessee's sole cost and expense, promptly remove any and all liens, improvements, personal property, equipment, goods, and other property, and all trash, debris, and other refuse from the Premises that is the result of Tests, and shall have no other rights in and to the Premises or Property.



9. **Statutory and Regulatory Compliance.** Lessee, Lessee Parties, Lessor and the Lessor Parties shall each comply with all applicable provisions of all Applicable Laws of the locality in which the Property is located.

10. **Lessee's Ownership of System and Output.** The System is personal property, whether or not the same is deemed real or personal property under Applicable Law, and shall not attach to or be deemed a part of, or a fixture to, the Premises or Property. Lessee shall be the legal and beneficial owner of the System at all times and Lessor shall have no right, title or interest in the System or any component thereof, notwithstanding that any such System may be physically mounted or adhered to the Premises or Property. Lessor covenants that it will use commercially reasonable efforts to place all parties having an interest in or lien upon the Property on notice of the ownership of the System and the legal status or classification of the System as personal property. If there is any mortgage or fixture filing against the Property or Premises which could reasonably be construed as attaching to the System as a fixture of the Property or Premises, Lessor shall provide a disclaimer or release from such lien holder. Lessor, as the fee owner of the Property, consents to the filing by Lessee, on behalf of Lessor, of a disclaimer of the System as a fixture of the Property or Premises in the office where real estate records are customarily filed in the jurisdiction of the Property. Further, Lessor acknowledges and agrees that Lessee is the exclusive owner of all electricity and all utility credits generated by the System and owner of all Environmental Attributes and Incentives attributable to the System. In the absence of an additional agreement to the contrary, all electricity generated by the System will be connected to the distribution grid or transmission grid and sold by Lessee to third parties. Electricity generated will not be available to Lessor or any other occupant at the Property. Without the express consent of Lessee, Lessor shall not make or publish any public statement or notice regarding any Environmental Attribute or Incentive relating to the System or the electricity generated by the System. The Parties acknowledge and agree that the System shall not be considered an electric public utility, an investor-owned utility, a municipal utility, or a merchant power plant otherwise known as an exempt wholesale generator.

11. **Representation and Warranties of the Parties as to Authorization and Enforceability**

Each Party represents and warrants that the execution and delivery by such Party of, and the performance of its obligations under, this Lease have been duly authorized by all necessary action, do not and will not require any further consent or approval of any other Person, and do not contravene any provision of, or constitute a default under any indenture, mortgage or other material agreement binding on such Party or any valid order of any court, or regulatory agency or other body having authority to which such Party is subject. This Lease constitutes a legal and valid obligation of such Party, enforceable against it in accordance with its terms, except as may be limited by a Bankruptcy Event, reorganization, insolvency, bank moratorium or laws relating to or affecting creditors' rights generally and general principles of equity where such enforceability is considered in a proceeding in equity or at law.

12. **Representations, Warranties and Covenants of the Lessor**

(a) **Lessor's Title to Premises.** Lessor represents, warrants, and covenants that Lessor has a lawful fee simple interest in title to the Property, including the Premises, and that Lessee shall have quiet and peaceful possession of the Premises free from any claim of any entity or Person of superior title thereto without hindrance to or interference with or molestation of Lessee's quiet enjoyment thereof, throughout the Lease Term. Lessor shall not sell, lease, assign, mortgage, pledge or otherwise alienate or encumber the Property unless Lessor shall have given Lessee at least thirty (30) days' prior notice thereof, which notice shall identify the transferee, the area of the Property to be so transferred and the proposed date of transfer. Lessor agrees that this Lease and the Easements granted in this Lease shall run with the Property and survive any transfer of all or any portion of the Property. In furtherance of the foregoing, Lessor shall cause any purchaser, lessee, assignee, mortgagee, pledge, secured party or party to whom a lien on the Premises or Property has been granted to execute and deliver to Lessee a commercially reasonable document pursuant to which such party acknowledges



and consents to the Lessee's rights in the Premises as set forth herein including, without limitation, an acknowledgement by the transferee that it has no interest in the System, or any work related to such System, and shall not gain any interest in the System by virtue of the Lessor's transfer.

(b) No Interference With and Protection of System. Lessor will not conduct activities on, in or about the Property or Premises that have a reasonable likelihood of causing damage, impairment or otherwise adversely affecting the System or operation thereof. Lessor shall take all reasonable actions to limit access to the Premises to Lessee and Lessee Parties. The System shall be operated, maintained and repaired by Lessee at its sole cost and expense; provided, that any repair or maintenance costs incurred by Lessee as a result of Lessor's negligence, misconduct or breach of its obligations hereunder shall be promptly reimbursed to Lessee by Lessor.

(c) Non-Disturbance Agreements. Lessor shall obtain a non-disturbance agreement ("NDA") in favor of Lessee from any third party who now has or may in the future obtain an interest in the Property or Premises, including, without limitation, any lenders to Lessor, which NDA shall: (i) acknowledge and consent to the Lessee's rights to the Premises and the System under this Lease; (ii) acknowledge that the third party has no interest in the System and shall not gain any interest in the System by virtue of the Parties' performance or breach of this Lease; (iii) acknowledge that the third party's interest in the Premises (if any) is subject to Lessee's interest under this Lease; (iv) waives any lien the third party may have in and to the System; and (v) agrees not to disturb Lessee's possession of the Premises.

(d) Insolation. Lessor acknowledges and agrees that access to sunlight ("*insolation*") is essential to the value to Lessee of the leasehold interest granted hereunder and is a material inducement to Lessee in entering into this Lease. Accordingly, Lessor shall not permit any interference with insolation on and at the Premises. Without limiting the foregoing, Lessor shall not construct or permit to be constructed any structure on or adjacent to the Premises or on any adjacent property owned by any Affiliate of Lessor that could adversely affect insolation levels, permit the growth of foliage that could adversely affect insolation levels, or directly emit or permit the emission of suspended particulate matter, smoke, fog or steam or other air-borne impediments to insolation. If Lessor becomes aware of any potential development or other activity on adjacent or nearby properties that could diminish the insolation to the Premises, Lessor shall promptly advise Lessee of such information and reasonably cooperate with Lessee in taking measures to preserve average levels of insolation at the Premises as they existed as of the Lease Commencement Date. Such measures may include, but not be limited to, obtaining a solar access easement. In the event any such obstruction occurs and is not promptly removed, Lessee shall have the right to terminate this Lease without penalty or further liability, upon notice to Lessor. Notwithstanding any other provision of this Lease, the Parties agree that (i) Lessee would be irreparably harmed by a breach of the provisions of this Section 12(d), (ii) an award of damages might be inadequate to remedy such a breach, and (iii) Lessee shall be entitled to equitable relief, including specific performance, to compel compliance with the provisions of this Section 12(d). Lessor further represents and warrants that, to the best of its knowledge, there are no developments pending or in progress on adjacent or nearby properties that could diminish the insolation to the Premises.

(e) Hazardous Substances. Lessor represents and warrants that there are no Hazardous Substances present on, in or under the Property or Premises in violation of any Applicable Law.

(f) Condition of Premises. Except as otherwise expressly set forth herein Lessee accepts the Premises "as is" without benefit of any improvements or modifications to be made by Lessor. Lessor represents and warrants to Lessee that there are no site conditions at the Property or Premises which would: (i) materially increase the cost of installing the System at the planned locations on the Premises or would materially increase the cost of maintaining the System at the Premises over the cost that would be typical or customary for solar photovoltaic systems substantially similar to the System; or (ii) adversely affect the ability of the System, as designed, to produce electricity once installed, absent conditions beyond Lessor's reasonable control.



(g) Notice of Damage or Emergency. Lessor shall immediately notify Lessee if Lessor becomes aware, through discovery or receipt of notice: (i) of any damage to or loss of the use of the System; (ii) of any event or circumstance that poses an imminent risk to human health, the environment, the System or the Premises; or (iii) of any interruption or material alteration of the energy supply to or from the Premises or the System.

(h) Liens. Lessor shall not directly or indirectly cause, create, incur, assume or suffer to exist any mortgage, pledge, lien (including mechanics', labor or materialman's lien), charge, security interest, encumbrance or claim on or with respect to the System or any interest therein. Lessor shall provide Lessee with notice if it receives notice of any such claims. Lessor further agrees to discharge or bond, at its sole expense, any such encumbrance or interest that attaches to the System and to indemnify, defend and hold harmless Lessee from any costs, losses, expenses or liabilities arising from the same, including, without limitation, Lessee's attorneys' fees and court costs. Lessor waives any and all lien rights it may have, statutory or otherwise, concerning the System or any portion thereof.

(i) Representations Regarding Security Interest in System. Lessor has been advised that part of the collateral securing the financial arrangements for the System may be the granting of a first priority perfected personal property security interest under the Uniform Commercial Code (the "Security Interest") in the System to one or more Financing Parties and Lessor hereby consents to such Security Interest. In connection therewith, Lessor represents and warrants as follows: (i) the granting of the Security Interest will not violate any term or condition of any covenant, restriction, lien, financing agreement, or security agreement affecting the Property or Premises; (ii) there is no existing lease, mortgage, security interest or other interest in or lien upon the Property or Premises that could attach to the System as an interest adverse to or senior to Lessee's Financing Parties' Security Interest therein; and (iii) there exists no event or condition which constitutes a default, or would, with the giving of notice or lapse of time, constitute a default under the Lease.

(j) Utilities. At Lessee's request, Lessor shall provide electric current and water to the perimeter of the Premises; provided, however, separate meters for such utilities shall be installed at Lessee's expense and Lessee shall be responsible for all utility expenses.

13. Representations, Warranties and Covenants of Lessee.

(a) Regulatory Status. Lessee represents and warrants that it is not an electric public utility, investor-owned utility, a municipal utility, a merchant power plant or electrical corporation as defined under the laws of the State of California.

(b) Liens. Except for any Financing Party's Security Interest in or ownership of Lessee's interest in this Lease, Lessee's personal property or the System, Lessee shall not directly or indirectly cause, create, incur, assume or suffer to exist any mortgage, pledge, lien (including mechanics', labor or materialman's lien), charge, security interest, encumbrance or claim on or with respect to the Premises and agrees to discharge or bond, at its sole expense, any such encumbrance or interest that attaches to the Premises, to the extent that such encumbrance or interest arises from or is related to Lessee's performance or non-performance of its obligations hereunder.

14. Hazardous Substances. Neither Party shall introduce or use any Hazardous Substances on, in or under the Premises or Property in violation of any Applicable Law. If a Party becomes aware of any such Hazardous Substances, it shall promptly notify the other Party of the type and location of such Hazardous Substances in writing. Each Party agrees to indemnify, defend and hold harmless the other Party from and against any and all Environmental Claims including, but not limited to, damages, costs, expenses, assessments, penalties, fines, losses, judgments and reasonable attorney fees that such Parties may suffer or incur due to any actions, that relate to or arise from such Party's activities on the Premises, except to the extent directly attributable to the negligent acts or omissions or willful misconduct of the other Party. The indemnifications in this section specifically include, without limitation, costs incurred in connection with any investigation of site



conditions or any cleanup, remedial, removal or restoration work required by any governmental authority. Lessor shall be responsible for, and shall promptly conduct any investigation and remediation as required by any Applicable Law, all spills or other releases of any Hazardous Substance not caused solely by Lessee, that have occurred or which may occur on the Property. Lessor agrees to indemnify, defend and hold Lessee harmless from Environmental Claims resulting from actions on the Property not caused by Lessee. This Section 14 shall survive the termination or expiration of this Lease.

15. **Maintenance.** Throughout the Lease Term, any Extension Term and through the Removal and Restoration Date, Lessee shall have the right: (i) to add to, remove or modify the System or any part thereof, and (ii) to perform (or cause to be performed) all tasks necessary or appropriate, as reasonably determined by Lessee, to carry out the activities set forth in this Lease, including, but not limited to, the right to clean, repair, replace and dispose of all or a part of the System as Lessee in its sole discretion determines to be necessary, without prior notice to or consent of Lessor, and all at the sole cost and expense of Lessee. Lessee, at its expense, may use any and all appropriate means of restricting access to the System and Premises, including without limitation, the construction of a fence.

16. **Insurance.**

(a) **Generally.** Lessor and Lessee shall each maintain the insurance coverages set forth in Exhibit D in full force and effect throughout the Lease Term either through insurance policies, or self-insured programs reasonably acceptable to the other Party. Each Party, upon request, but not more than twice in any twelve (12) month period, shall furnish current certificates evidencing that the coverage required is being maintained.

(b) **Waiver of Subrogation.** Each Party hereby waives any right of recovery against the other for injury or loss to personal property due to hazards covered by insurance obtained with respect to the Property or Premises, including the improvements and installations thereon.

(c) **System Loss.** In the event of any harm to the System that, in the reasonable judgment of Lessee, results in total damage, destruction or loss of the System ("**System Loss**"), Lessee shall, within twenty (20) Business Days following the occurrence of such System Loss, notify Lessor whether Lessee is willing, notwithstanding such System Loss, to repair or replace the System and to continue the Lease. In the event that Lessee notifies Lessor that Lessee is not willing to repair or replace the System, (i) this Lease shall terminate automatically effective upon the date of such System Loss, (ii) Lessee shall be entitled to all proceeds of its insurance policies with respect to the System Loss, and (iii) Lessor shall promptly return to Lessee any prepaid but unearned rent.

17. **Taxes.** Lessee shall pay any personal property taxes, possessory interest taxes, business or license taxes or fees, service payments in lieu of such taxes or fees, annual or periodic license or use fees, excises, assessments, bonds, levies, fees or charges of any kind which are assessed, levied, charged, confirmed, or imposed by any public authority which are related to Lessee's ownership of the System. Lessor shall pay, when due, all (i) real and personal property taxes relating to the Property, (ii) inheritance or estate taxes imposed upon or assessed against the Property, or any part thereof or interest therein, (iii) taxes computed upon the basis of the net income or payments derived from the Premises by Lessor or the owner of any interest therein, and (iv) taxes, fees, service payments, excises, assessments, bonds, levies, fees or charges of any kind which are adopted by any public authority after the date hereof, other than those expressly assumed by Lessee hereunder. In the event that Lessor fails to pay any such taxes or other fees and assessments for which it is responsible under this Lease, Lessee shall have the right, but not the obligation, to pay such owed amounts and deduct them from Rent amounts due under this Lease. If Lessor receives notice of any personal property or real property tax assessment against Lessor, which may affect Lessee and is directly attributable to Lessee's installation, Lessor shall provide timely notice of the assessment to Lessee sufficient to allow Lessee to consent to or challenge such assessment, whether in a court, administrative proceeding, or other venue, on behalf of Lessor and/or Lessee. Further,



Lessor shall provide to Lessee any and all documentation associated with the assessment and shall execute any and all documents reasonably necessary to effectuate the intent of this Section 17.

18. **Liability and Indemnity.**

(a) Each Party as indemnitor shall indemnify, defend, and hold harmless the other Party and its Affiliates against and from any and all loss, liability, damage, claim, cost, charge, demand, or expense (including reasonable attorneys' fees) for injury or death to Persons, including employees of either Party, and physical damage to property arising out of or in connection with the negligent acts or omissions or willful misconduct of the indemnitor or a breach of any obligation of the indemnitor under this Lease, except to the extent caused by the negligent acts or omissions or willful misconduct of the indemnified party.

(b) Lessor shall indemnify, defend, and hold harmless Lessee and its Affiliates against and from any and all loss, liability, damage, claim, cost, charge, demand, or expense (including reasonable attorneys' fees) arising from access to the Property by Lessor and its Affiliates including, but not limited to, any environmental contamination or violation of any state or federal environmental law, rule or regulation (excluding any such matters arising from the negligence or willful misconduct of Lessee or its Affiliates).

(c) This Section 18 shall survive the termination of this Lease.

19. **Casualty.** In the event the Premises or access thereto shall be so damaged or destroyed by fire or other casualty so as to make the use of the Premises impractical, as determined by Lessee in its sole and absolute discretion, then Lessee may elect to terminate this Lease without penalty or further liability upon notice to Lessor effective as of a date of such damage or destruction. In the event of such termination, Lessee shall remove the System and restore the Premises in accordance with Section 5(d). If Lessee does not elect to terminate this Lease in the event of such a casualty, the Rent shall be abated until such time as the use thereof is restored and upon Lessor's restoration of the Premises, Lessee shall have the sole responsibility for restoration of the System.

20. **Condemnation.** In the event the Premises or Property are transferred to a condemning authority pursuant to a taking of all or a portion of the Property sufficient in Lessee's determination to render the Premises unsuitable for Lessee's use or to negatively impact the access to the Premises, Lessee shall have the right to terminate this Lease immediately upon notice to Lessor. Sale to a purchaser with the power of eminent domain in the face of the exercise of the power shall be treated as a taking by condemnation. In the event of an award related to eminent domain or condemnation of all or part of the Premises, each Party shall be entitled to take from such an award that portion as allowed by law for its respective property interest appropriated as well as any damages suffered thereby.

21. **Assignment.** Lessee shall not assign any of its rights, duties or obligations under this Lease without the prior consent of Lessor, which consent shall not be unreasonably withheld, conditioned or delayed. Notwithstanding the foregoing, Lessee may, without consent from Lessor, assign any of its rights, duties or obligations under this Lease: (i) to a Financing Party, (ii) to one or more of its Affiliates, (iii) to one or more third parties in connection with a collateral assignment of rights, mortgage, pledge or otherwise, (iv) to any Person or entity succeeding to all or substantially all of the stock or assets of Lessee, provided that such assignee can provide reasonable evidence of its financial and technical wherewithal to perform the obligations of assignor, or (v) to a successor entity in a merger or acquisition transaction. In order to facilitate financing of the System, Lessor agrees to enter into a consent and assignment agreement with Lessee's Financing Party reasonably required by Lessee and such Financing Party. An assignment by either Party in accordance with this Section 21 shall relieve the assignor of its obligations hereunder, except with respect to undisputed payments due by the assignor as of the effective date of the assignment, which obligations shall be performed by assignor or assignee as a condition precedent to such assignment.



22. **Defaults and Remedies.**

(a) **Default.** If a Party (the "*Defaulting Party*") fails to perform any covenant or obligations hereunder or commits a material breach of this Lease (each an "*Event of Default*"), then it shall be in default hereunder unless it fails to cure such Event of Default within twenty (20) Business Days after receiving notice from the other Party (the "*Non-Defaulting Party*") regarding the failure to perform such covenant or obligation set forth in this Lease or the material breach, stating with particularity the nature and extent of such Event of Default and specifying the method of cure (a "*Notice of Default*"); provided, however, that if the nature or extent of the obligation or obligations is such that more than twenty (20) Business Days are required to complete the cure, despite the exercise of commercially reasonable diligence, then the Defaulting Party shall not be in default if it commences such performance within such twenty (20) Business Day period and thereafter pursues the same to completion with commercially reasonable diligence.

(b) **Bankruptcy.** It shall also be an Event of Default by either Party if such Party becomes subject to a Bankruptcy Event.

(c) **Remedies.** If the Event of Default is not cured within the cure period provided for in this Lease, subject to the other terms and conditions of this Lease, each Party shall have the right to terminate this Lease for any breach of this Lease by the other Party that is not cured as set forth herein. Furthermore, if the Event of Default is caused by Lessee, Lessor shall have the right, in lieu of any other remedies available at law or in equity, to retain the Rent payments previously paid by Lessee as Lessor's damages therefor; provided, that, the foregoing shall not apply to any defaults arising under the indemnity provisions set forth in this Lease, in which case the non-defaulting Party shall have all rights and remedies available at law or in equity.

23. **Protection of Financing Party.** Any Financing Party hereunder shall, for so long as its Mortgage is in existence and until the lien thereof has been extinguished, be entitled to the following protection:

(a) **No Amendment/Voluntary Termination.** Lessor shall not allow or agree to any material amendment, voluntary termination or modification or accept any surrender of this Lease, nor shall any such amendment, termination, modification or surrender be effective, without the prior written consent of the Financing Party in each instance.

(b) **Notice of Default/Right to Cure.** Notwithstanding any breach or Event of Default by Lessee under this Lease or other circumstance that would give Lessor the right to terminate this Lease, Lessor shall have no right to terminate this Lease unless and until Lessor shall first have given all Financing Parties prior written notice of Lessee's Event of Default and failure to cure same within the period(s) specified in Section 22 and thereafter afforded Financing Party(ies) an opportunity to cure such Event of Default within additional period(s) of time of the same length as specified in Section 22 as pertains to the type of default involved and Financing Party(ies) shall have failed to effect the cure of such Event of Default within such additional time. No notice shall be effective against a Financing Party unless and until actually received by such Financing Party.

(c) **Right to Perform.** A Financing Party shall have the right (but not the obligation) at any time to pay any Rent due hereunder and to perform or cause to be performed any other obligation of Lessee at or within the time such payment or performance is required under this Lease.

(d) **Effect of Bankruptcy.** Notwithstanding Section 22(b), neither the bankruptcy nor the insolvency of Lessee shall be grounds for terminating this Lease as long as the Rent and all obligations of Lessee hereunder are paid or performed by or on behalf of Lessee or any Financing Party in accordance with the

terms of this Lease.

(e) Foreclosure. Upon the sale or other transfer of the leasehold interests acquired pursuant to foreclosure or assignment in lieu of foreclosure, the transferring Financing Party or other acquiring party transferring such estate shall have no further duties or obligations hereunder not then accrued during its ownership.

(f) New Lease. If this Lease terminates before the expiration of the Lease Term for any reason, including by operation of law, because it is rejected or disaffirmed under bankruptcy law, or because of a failure to cure an Event of Default pursuant to Section 22, but excluding a termination due to a total taking, so long as the Financing Party cures any monetary Event of Default, Lessor shall enter into a new lease in recordable form with the Financing Party that holds the most senior lien against Lessee's leasehold estate. Such new lease shall contain all of the identical terms and provisions as this Lease applicable to the then remaining Lease Term. Such new lease will be effective as of the date of termination of this Lease.

(g) Assignment Following Foreclosure or Termination. If (i) any Financing Party or its assignee or designee acquires the Lessee's leasehold estate hereunder following judicial foreclosure of, or exercise of the power of sale contained in any Mortgage or by a transfer in lieu thereof; or (ii) any Financing Party enters into a new lease, such Financing Party shall have the right to assign or transfer this Lease or any such new lease without Lessor's consent, provided notice of such assignment is given to Lessor within a reasonable time thereafter.

(h) No Merger. In the event Lessee or any successor or assign, acquires fee ownership of the Premises, or in the event of Lessee's voluntary surrender of the leasehold estate, there shall be no merger of the leasehold estate created by this Lease with the fee without the prior written consent of all Financing Parties and all persons having an interest in this Lease and in the estate of Lessor shall join in a written instrument effecting such merger and shall duly record the same.

(i) Third Party Beneficiary. Each Financing Party is and shall be an express third-party beneficiary of the provisions of this Lease, wherever located, providing protections and rights for a Financing Party, including this Section 23, and shall be entitled to compel the performance of the obligations of Lessor under this Lease.

24. Notices. All Notices under this Lease shall be made in writing to the Addresses for Notices and Persons specified on the Cover Sheet. Notices required to be in writing shall be delivered by hand delivery, overnight delivery, facsimile, or e-mail. Notice by facsimile shall (where confirmation of successful transmission is received) be deemed to have been received on the day on which it was transmitted (unless transmitted after 5:00 p.m. at the place of receipt or on a day that is not a Business Day, in which case it shall be deemed received on the next Business Day). Notice by hand delivery or overnight delivery shall be deemed to have been received when delivered. Notice by e-mail shall be deemed to have been received when such e-mail is transmitted (unless transmitted after 5:00 p.m. at the place of receipt or on a day that is not a Business Day, in which case it shall be deemed received on the next Business Day). A Party may change its address by providing notice of the same in accordance with the provisions of this Section 24.

25. Waiver. The waiver by either Party of any breach of any term, condition, or provision herein contained shall not be deemed to be a waiver of such term, condition, or provision, or any subsequent breach of the same, or any other term, condition, or provision contained herein.

26. Remedies Cumulative. No remedy herein conferred upon or reserved to Lessee or Lessor shall exclude any other remedy herein or by law or in equity or by statute provided, but each shall be cumulative and in addition to every other remedy given hereunder or now or hereafter existing at law or in equity or by statute.



27. **Headings.** The headings in this Lease are solely for convenience and ease of reference and shall have no effect in interpreting the meaning of any provision of this Lease.

28. **Choice of Law.** This Lease shall be construed in accordance with the laws of the State of California, without regard to its conflict of law principles.

29. **Binding Effect.** This Lease and its rights, privileges, duties and obligations shall bind and inure to the benefit of and be binding upon each of the Parties hereto, together with their respective heirs, personal representatives, successors and permitted assigns.

30. **Counterparts.** This Lease may be executed in any number of counterparts, which shall together constitute one and the same agreement. Each Party consents to the admission in evidence of a facsimile or photocopy of this Lease in any court or arbitration proceedings between the Parties.

31. **Entire Lease.** This Lease, including the Cover Sheet and all Exhibits, represents the full and complete agreement between the Parties hereto with respect to the subject matter contained herein and therein and supersede all prior written or oral negotiations, representations, communications and agreements between said parties with respect to said subject matter. This Lease may be amended only in writing signed by both Lessee and Lessor or their respective successors in interest. Lessor and Lessee each acknowledge that in executing this Lease that party has not relied on any verbal or written understanding, promise, or representation which does not appear in this document.

32. **Further Assurances.** Upon the receipt of a request from the other Party or a Financing Party, each Party shall execute such commercially reasonable additional documents, instruments and assurances and take such additional actions as are reasonably necessary to carry out the terms and intent hereof, including at the requesting Party's expense, entering into any consents, assignments, affidavits, estoppels and other documents as may be reasonably required by such Party's lender to create, perfect or preserve its collateral interest in such Party's property or such party's rights and obligations under this Lease. Neither Party shall unreasonably withhold, condition or delay its compliance with any reasonable request made pursuant to this section.

33. **Dispute Resolution.** In the event that there is any controversy, claim or dispute between the Parties hereto arising out of or related to this Lease, or the breach hereof, that has not been resolved by informal discussions and negotiations, either Party may, within a reasonable time after the claim, dispute or other matter in question has arisen, pursue all available legal and/or equitable remedies.

34. **Force Majeure.** Except as otherwise specifically provided in the Lease, neither Party shall be considered in breach of the Lease or liable for any delay or failure to comply with the Lease (other than the failure to pay amounts due hereunder), if and to the extent that such delay or failure is attributable to the occurrence of a Force Majeure Event; provided that the Party claiming relief under this Section 34 shall immediately (i) notify the other Party in writing of the existence of the Force Majeure Event, (ii) exercise all reasonable efforts necessary to minimize delay caused by such Force Majeure Event, (iii) notify the other Party in writing of the cessation or termination of said Force Majeure Event and (iv) resume performance of its obligations hereunder as soon as practicable thereafter. If a Force Majeure Event shall have occurred that has prevented either Party from performing any of its material obligations hereunder and that has continued for a continuous period of one hundred twenty (120) days, then either Party shall have the right, but not the obligation, to terminate the Lease upon ninety (90) days' prior notice to the other Party without penalty or further liability. If at the end of such ninety (90) day period such Force Majeure Event continues and the material obligation has not been able to be resumed to the reasonable satisfaction of the affected Party, the Lease shall terminate. Upon such termination due to a Force Majeure Event, neither Party shall have any liability to the other (other than any such liabilities that have accrued prior to such termination or those which expressly survive the termination or expiration of the Lease pursuant to the terms hereof). If, at the end of such ninety (90) day period such Force Majeure Event is no longer continuing, the Lease shall remain in full force and



effect, and the Party's termination notice shall be deemed to have been withdrawn. Rent shall abate for any period during which Lessee is not able to operate the System in the manner contemplated herein.

35. **Confidentiality.** This Lease, each Party's documents and information relating to this Lease, and all communications between the Parties relating to this Lease shall be deemed confidential information. The Parties shall maintain the confidentiality of and not disclose such confidential information.

36. **Attorney's Fees.** In the event there is a lawsuit, action, or proceeding between Lessee and Lessor, which arises from or concerns this Lease, whether that lawsuit, action, or proceeding involves causes of action in contract or in tort, at law or in equity, the substantially prevailing party shall be entitled to recover all costs and expenses, including its actual attorneys' and expert or consultants' fees and court costs, in such lawsuit, action or proceeding.

37. **Notice of Lease.** Lessor agrees to cooperate with Lessee in executing any documents necessary to protect Lessee's rights in or use of the Premises. A Memorandum of Lease in substantially the form attached hereto as Exhibit F may be recorded in place of this Lease by Lessee.

38. **No Brokers.** Lessor and Lessee hereby represent and warrant to the other that no real estate broker or agent is entitled to a commission in connection with this Lease. In the event any broker or other party claims a commission, the party responsible for the contact with that claimant shall indemnify, defend and hold the other party harmless from that claim, including, without limitation, the payment of any attorneys' fees and costs incurred.

39. **No Partnership.** This Lease is not intended and shall not be construed to create any partnership or joint venture or any other relationship other than one of 'lessor' and 'lessee', and neither Party shall be deemed the agent of the other Party nor have the authority to act as agent for the other Party.

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IN WITNESS WHEREOF, the Parties have executed this Lease as of the Effective Date set forth on the Cover Sheet.

**LESSOR: TULARE PUBLIC CEMETERY
DISTRICT**

By: _____
Name: _____
Title: _____

LESSEE:

WILDCAT RENEWABLES, LLC

By: Renewable Properties Holdings, LLC, its sole member

By: Renewable Properties, LLC, its sole member

By: _____
Name: Aaron Halimi
Title: President

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EXHIBIT A
DESCRIPTION OF PROPERTY AND PREMISES

Legal description of the Property and Premises
including a parcel map and/or an abstract of survey, if available.

That real property situated in Tulare County, California, located in the North Half of Section 27, Township 19 South-Range 24 East, totaling approximately +/-53.280 gross acres of which 25.00 acres is being described as leased herein, said tract further known as being a portion of Assessor's Parcel Number 149-090-010-000, described as follows:

[The Parties agree to insert a legal description at a later date as and when provided by a Nationally Recognized Title Company and approved by the Lessee during the Development Period.]



EXHIBIT B
SYSTEM SPECIFICATIONS AND SITE PLAN

[Insert drawing showing the proposed general arrangement of the System on the Premises]



EXHIBIT C
DEFINITIONS

"Affiliate" means, as to any Person, any other Person that, directly or indirectly, is in control of, is controlled by or is under common control with such Person or is a director or officer of such Person or of an Affiliate of such Person.

"Applicable Law" means, with respect to any Person, any constitutional provision, law, statute, rule, regulation, ordinance, treaty, order, decree, judgment, decision, certificate, holding, injunction, registration, license, franchise, permit, authorization, guideline, Governmental Approval, Environmental Law, consent or requirement of any Governmental Authority having jurisdiction over such Person or its property, enforceable at law or in equity, including the interpretation and administration thereof by such Governmental Authority.

"Bankruptcy Event" means with respect to a Party, that either: such Party has (A) applied for or consented to the appointment of, or the taking of possession by, a receiver, custodian, trustee or liquidator of itself or of all or a substantial part of its property; (B) admitted in writing its inability to pay its debts as such debts become due; (C) made a general assignment for the benefit of its creditors; (D) commenced a voluntary case under any bankruptcy law; (E) filed a petition seeking to take advantage of any other law relating to bankruptcy, insolvency, reorganization, winding up, or composition or readjustment of debts; or (F) taken any corporate or other action for the purpose of effecting any of the foregoing; or a proceeding or case has been commenced without the application or consent of such Party in any court of competent jurisdiction seeking (A) its liquidation, reorganization, dissolution or winding-up or the composition or readjustment of debts or, (B) the appointment of a trustee, receiver, custodian, liquidator or the like of such Party under any bankruptcy law, and such proceeding or case has continued undefended, or any order, judgment or decree approving or ordering any of the foregoing shall be entered and continue unstayed and in effect for a period of one hundred eighty (180) days.

"Business Day" means any day other than Saturday, Sunday or any other day on which banking institutions in the state where the Property is located are required or authorized by Applicable Law to be closed for business.

"Environmental Attributes and Incentives" means any tax credit, renewable energy credit, "REC," emissions, air quality or other environmental attribute, aspect, characteristic, claim, credit, benefit, reduction, offset or allowance, howsoever entitled or designated, directly or indirectly resulting from, attributable to or associated with the generation of energy by a solar renewable energy facility, whether existing as of the date of any Effective Date or thereafter, and whether as a result of any present or future local, state or federal laws or regulations or local, state, national or international voluntary program.

"Environmental Claims" means any and all administrative and judicial actions and rulings, claims, causes of action, demands and liability, including, but not limited to, damages, costs, expenses, assessments, penalties, fines, losses, judgments and reasonable attorney fees that any Party may suffer or incur due to the existence of any Hazardous Substances on the Property or the migration of any Hazardous Substance to other properties or the release of any Hazardous Substance into the environment, that relate to or arise from such Party's activities on the Property.

"Environmental Law" means and includes, without limitation, any present or future federal, state or local law, whether under common law, statute, rule, regulation or otherwise, requirements under Permits or other authorizations issued with respect thereto, and other orders, decrees, judgments, directive or other requirements of any Governmental Authority relating to or imposing liability or standards of conduct,



disclosure or notification with regard to the protection of human health, the environment, ecological conditions, Hazardous Substances or any activity involving Hazardous Substances.

"Expiration Date" the date on which the Lease Term as such date may be extended in accordance with the Lease, expires or the date on which this Lease is terminated, whichever is earlier.

"Financing Party" means, as applicable (i) any Person (or its agent) from whom Lessee (or an Affiliate of Lessee) leases the System or (ii) any Person (or its agent) who has made or will make a loan to or otherwise provide capital to Lessee (or an Affiliate of Lessee) with respect to the System. Lessee shall give Lessor notice of and the contact information for any such Financing Party within one hundred twenty (120) days after the Commencement Date and shall confirm any change in such contact information upon request of Lessor.

"Force Majeure Event" means, when used in connection with the performance of a Party's obligations under this Lease, any events or circumstances beyond the affected Party's reasonable control that arise after the Effective Date, to the extent not caused by the acts or omissions of (and are otherwise unavoidable, or beyond the reasonable control of, and could not have been prevented or overcome by the reasonable efforts and diligence of) such Party and which materially and adversely affects such Party's performance of its obligations under this Agreement. To the extent the foregoing requirements are met, Force Majeure Event may include but is not limited to the following: (i) war, riot, acts of a public enemy or other civil disturbance; (ii) acts of God, including but not limited to, earthquakes, tornados, typhoons, lightning, blizzards, hurricanes and landslides; (iii) acts of, or unreasonably excessive failures to act by, any Governmental Authority including changes in Applicable Law after the Effective Date (other than acts of Governmental Authorities in response to a Party's failure to comply with existing Applicable Laws as required in connection with performance under this Agreement); and (iv) strikes, walkouts, lockouts or similar industrial or labor actions or disputes not caused by, specific to employees of, or the result of an unfair labor practice or other unlawful activity by the asserting Party.

"Governmental Approval" means any approval, consent, franchise, permit, certificate, resolution, concession, license, or authorization issued by or on behalf of any applicable Governmental Authority.

"Governmental Authority" means any federal, state, regional, county, town, city or municipal government, whether domestic or foreign, or any department, agency, bureau or other administrative, regulatory or judicial body of any such government.

"Hazardous Substances" means and includes, without limitation any substance, chemical, material or waste: (i) the presence of which causes a nuisance or trespass of any kind under any applicable Environmental Law; (ii) which is regulated by any Governmental Authority; (iii) is likely to create liability under any Environmental Law because of its toxic, flammable, corrosive, reactive, carcinogenic, mutagenic, infectious, radioactive, or other hazardous property or because of its effect on the environment, natural resources or human health and safety, including but not limited to, flammables and explosives, gasoline, petroleum and petroleum products, asbestos containing materials, polychlorinated biphenyls, lead and lead-based paint, radon, radioactive materials, microbial matter, biological toxins, mycotoxins, mold or mold spores or any hazardous or toxic material, substance or waste which is defined by those or similar terms or is regulated as such by any Governmental Authority; or (iv) which is designated, classified, or regulated as being a hazardous or toxic substance, material, pollutant, waste (or a similar such designation) under any federal, state or local law, regulation or ordinance, including under any Environmental Law.

"Lease Term" means the period that commences on the Lease Commencement Date and expires at 11:59 p.m. on the Expiration Date.



“Lessee Party” or “Lessee Parties” means, individually or collectively, Lessee, its Affiliates and any of their authorized representatives, agents, employees, managers, contractors, architects and engineers, and each of their respective officers, directors, partners, members, managers, agents, employees, representatives and invitees.

“Lessor Parties” means, individually or collectively, Lessor, its Affiliates and any of their authorized representatives, agents, employees, managers and each of their respective officers, directors, partners, members, managers, agents, employees, and representatives.

“Local Electric Utility” means the local electric distribution owner and operator providing electric distribution services to Lessee and also providing electric distribution and/or transmission interconnection services to Lessee for Lessee’s System.

“Mortgage” means security interests, including deeds of trusts, in all or in part of the System.

“Permits” means all applications, approvals, authorizations, consents, filings, licenses, orders, permits or similar requirements imposed by any Governmental Authority, which are required in order to develop, construct, operate, maintain, improve, refurbish and retire the System or to schedule and deliver the electric energy produced by the System to the Local Electric Utility, including an authorization to construct or a conditional use permit.

“Person” means any individual, corporation, partnership, limited liability company, joint venture, estate, trust, unincorporated association, any other person or entity, and any federal, state, county or municipal government or any bureau, department or agency thereof and any fiduciary acting in such capacity on behalf of any of the foregoing.

“Removal and Restoration Date” means the date that is one hundred-eighty (180) days after the Expiration Date.

“System” means the solar photovoltaic system to be installed and operated at the Premises, as more particularly described and depicted in Exhibit B attached hereto and incorporated herein, together with all energy storage systems, utility lines, electrical production, transmission and distribution facilities, hardware and materials, including without limitation, overhead and underground transmission, distribution or collector lines, circuit breakers, meters, conduit, footings, cabling, wires, overhead and underground control, communications and radio relay systems, interconnection facilities and/or switching facilities, transformers and current inverters, control boxes and computer monitoring equipment systems, structures, features and improvements necessary to produce electric energy at such facility (excluding power to the Property).



**EXHIBIT D
INSURANCE**

The Parties shall maintain the following insurance coverages in full force and effect throughout the Term either through insurance policies, or acceptable self-insured programs:

Lessor: NONE

Lessee: (i) Commercial General Liability Coverage (Occurrence Form) with limits of not less than One Million Dollars and No/100 (\$1,000,000.00) per occurrence and Two Million Dollars and No/100 (\$2,000,000.00) in the aggregate, and (ii) Automobile Liability Coverage of at least One Million Dollars and No/100 (\$1,000,000.00) per occurrence for bodily injury and property damage. For any claims resulting from the operation, maintenance and repair of the System, Lessee's insurance coverage shall be primary. Any insurance or self-insurance maintained by Lessor shall be in excess of Lessee's insurance and shall not contribute with it.



Enroll in CAL-Card Program from the Ca.gov Procurement Division

State agencies and local government agencies are eligible to participate in the State's CAL- Card Program.

All questions regarding the enrollment process should be directed to U.S. Bank (USB).

If the agency is not currently enrolled, the enrollment application is submitted to the CAL-Card Program contractor and card issuer USB following the stages below. Contact information for the enrollment process can be found under NEW PARTICIPATION (ENROLLMENT) REQUESTS at CAL-Card Contractor Customer Support (http://www.dgs.ca.gov/cal-card_contractor_customer_support) as well as on the Request to Participate Form indicated in Stage 1 below.

The application process takes thirty (30) to sixty (60) days, depending on agency needs and agency responsiveness to USB requirements. Implementation of a CAL-Card Program in an agency can take four (4) to six (6) weeks for a small agency or eight (8) to twelve (12) weeks for a large agency depending on number of cards and if the agency has more complex technical needs. From submission of the State/Local Agency Subsidiary Agreement to receipt of cards, an implementation can take seven (7) to nine (9) weeks for small agencies and eleven (11) to fifteen (15) for large agencies.

State agencies under a purchasing authority delegation agreement with the Department of General Services must acquire Purchasing Authority Unit Certification (</en/PD/About/Page-Content/PD-Branch-Intro-Accordion-List/Policy-Training-and-Customer-Service/Purchasing-Authority-Unit>).

Note: State Agencies serve the entirety of the State of California whereas a local government (publicly funded) agency serves a specific location or region in the State of California. See CAL-Card FAQs (https://www.dgs.ca.gov/cal-card_faqs) for more information.

Enroll in the CAL-Card Program

- 1 Stage 1 - Agency Completes Participating Document Package
- 2 Stage 2 - USB Confirms Receipt of Package and Conducts Review
- 3 Stage 3 - USB Provides Enrollment Documentation and Initiates In-Person Contact with Agency
- 4 Stage 4 - Agency Completes Enrollment Documentation and Training, and Establishes Agency Program
- 5 Stage 5 - USB Instructs Agency for New Card Setup (Program Rollout and Account Issuance)
- 6 Stage 6 - Agency Sets Up New Cards



CAL-Card Benefits and Eligibility

State and publicly funded Local government agencies learn the benefits and eligibility requirements of the commercial VISA card services offered by the State of California's CAL-Card Program.

Benefits

- No cost program (no membership or annual fees) •

Expanded supplier base

- Suppliers paid promptly
- Prompt payment and volume sales incentives (rebates) •

No minimum card count or spend

- Obtain goods and services when needed
- Purchase through point of sale, telephone and internet orders •

Reduces number of purchase orders

- Opportunities to save money
- Eliminates petty cash
- Validated controls
- Streamlines accounts payable process by reducing the number of checks issued
- Invoices due forty-five (45) days from invoice date •

Dispute, fraud, and VISA Waiver Liability protection

- No cost internet-based management solution including forms, guides, training, and standard and ad hoc management reporting
- CAL-Card policy support (State agencies only)
- Eliminates travel expense claims (Local agencies only)

Eligibility

All State of California tax-funded agencies, both State and Local government agencies are eligible to participate. Per the Participating Addendum, a "state agency" is any State of California government agency, department, bureau, board, commission, California State Universities or University of California systems.





CAL-Card®
Request to Participate Form

(Insert Name of California Tax Funded Agency)

The person designated below will serve as point of contact for establishing an account or accounts with U.S. Bank.

Tax ID Number: _____
(Cities, Counties, School Districts, and Special Districts ONLY)

Agency Point of Contact:

_____ (Name)	_____ (Date)
_____ (Mailing address)	_____ (Phone)
_____ (City, State, Zip)	_____ (Email address)
# _____ (Estimated number of cards)	\$ _____ (Estimated monthly spend)

Upon receipt of this Request to Participate and other required documentation as listed below, U.S. Bank will contact your agency within 3 business days.

- State agencies are required to complete a State Agency Subsidiary Agreement (STD 213). Instructions on how to fill out this form can be found on the Cal eProcure webpage (https://caleprocure.ca.gov/PSRelay/ZZ_PO.ZZ_CTR_SUP_CMP.GBL?Page=ZZ_CTR_SUP_PG&Action=U&SETID=STATE&CNTRCT_ID=7-20-99-42) under Attachments.
- Local agencies; cities, counties, special districts, schools districts and other non-state agencies, are required to complete a Local Agency Subsidiary Agreement, found on the CAL-Card website (www.dgs.ca.gov/cal-card_enrollment) under Stage 1.
 - Paper copy enclosed with original documents
 - Document format, please list email address for U.S. Bank to contact: _____
 - Web Address for financials: _____

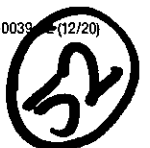
If your agency requires that you have original signature documents on file at your agency, please send more than one set of the above documents to U.S. Bank.

Please send all completed documents to: cpsmidmarketsalescoordinator@usbank.com

If you must execute a paper document: CPS Mid Market Sales Coordinator
Attn: Dave Perkins
901 Marquette Avenue, EP-MN-A17S
Minneapolis, MN 55402

Questions? Email us at: cpsmidmarketsalescoordinator@usbank.com

For U.S. Bank use only	
Received date: _____	
IPM: _____	AM: _____





**NASPO VALUE POINT
STATE OF CALIFORNIA PARTICIPATING ADDENDUM 7-20-99-42
LOCAL AGENCY SUBSIDIARY AGREEMENT**

This Local Agency Subsidiary Agreement ("**Subsidiary Agreement**") is entered into by undersigned entity, organized under the laws of the State of California ("**Local Agency**"), and U.S. Bank. This Subsidiary Agreement shall become effective upon signing by U.S. Bank.

RECITALS

1. The State of California, Department of General Services (the "**State**") and U.S. Bank entered into California Participating Addendum 7-20-99-42 effective January 1, 2021, as amended, supplemented or otherwise modified (the "**Participating Addendum**") for the purpose of making available a Commercial Card Services Program ("**Program**") as described in the Participating Addendum for use by state agencies and local agencies of the State;
2. Local Agency desires to participate as a "Participating Agency" under the Program and Agreement, with sole liability for its own obligations it may incur under the Program and Participating Addendum; and
3. U.S. Bank has agreed to allow Local Agency to be bound under the Participating Addendum and participate in the Program as a "Participating Agency."

AGREEMENT

Now, therefore, for and in consideration of the mutual promises contained in this Subsidiary Agreement and other good and valuable consideration, the receipt and sufficiency of which is acknowledged, Local Agency and U.S. Bank agree as follows:

1. **DEFINITIONS.** Unless otherwise stated in this Subsidiary Agreement, all capitalized terms shall have the same meaning as set forth in the Participating Addendum.
2. **DESIGNATION.** Local Agency is hereby designated as a "Participating Agency" under the Participating Addendum, and upon U.S. Bank's execution of this Subsidiary Agreement (after completing its necessary due diligence) Local Agency shall be deemed a "Participating Agency" thereunder until Local Agency so elects to remove such designation or such designation is revoked as set forth in section 6 below. U.S. Bank will take direction from such Local Agency in the issuing of Accounts (or the suspension of Accounts issued at Local Agency's direction).



3. LOCAL AGENCY REPRESENTATIONS, WARRANTIES AND COVENANTS. Local Agency:

- 3.1** Represents and warrants that it received a copy of the Participating Addendum;
- 3.2** Represents that it is a valid political subdivision of the State of California;
- 3.3** Represents and warrants that as of the date hereof that each of the representations and warranties made by the State in the Participating Addendum to U.S. Bank can be made by Local Agency without breach on the date hereof;
- 3.4** Represents and warrants that all financial and other information provided to U.S. Bank by or about Local Agency is true and correct;
- 3.5** Agrees to comply with and be bound by the terms and conditions of the Participating Addendum, including any future amendment regardless of whether Local Agency has received notice of such amendment;
- 3.6** Agrees it is liable for its own performance of the terms and conditions of the Participating Addendum (including as it may be amended from time to time) as if Local Agency signed the Participating Addendum, including for all obligations incurred by it or by any party issued an Account at its direction, but shall not be liable for any obligations incurred by the State or any other Local Agencies; and
- 3.7** Agrees that it may not assign or transfer its rights under this Subsidiary Agreement or the Participating Addendum without the express consent of U.S. Bank.

4. LIABILITY FOR LOCAL AGENCY'S PERFORMANCE AND OBLIGATIONS. Local Agency agrees that it shall be solely liable for its performance of the terms and conditions of the Participating Addendum and this Subsidiary Agreement. The State shall have no liability for any obligations incurred under the Program by Local Agency and any Account holder designated by such Local Agency.

5. NOTICES. The notice address for Local Agency is:

Attn: _____

6. CHANGE OF CONTROL. Local Agency shall immediately notify U.S. Bank in writing of the occurrence of any event concerning Local Agency that (i) would prevent Local Agency from making the representations and warranties contained in section 3 at such time or (ii) results in a change of the legal name of such Local Agency. Local Agency shall promptly provide such additional details as reasonably requested by U.S. Bank regarding such event. At the election of U.S. Bank, the rights of Local Agency to be designated a "Participating Agency" under the Participating Addendum may be revoked based upon the notification provided by pursuant to section 6 (i) and this Subsidiary Agreement shall terminate.



7. **BINDING AGREEMENT.** The representations, warranties and covenants of Local Agency in this Subsidiary Agreement constitute valid, binding and enforceable agreements of Local Agency. The execution of this Subsidiary Agreement and the performance of the obligations hereunder are within the power of Local Agency, have been authorized by all necessary action and do not constitute a breach of any agreement to which Local Agency is a party or is bound. Local Agency represents and warrants that this transaction is within the scope of the normal course of business and does not require further authorization for Local Agency to be duly bound by this Subsidiary Agreement. Any breach of the terms of this Subsidiary Agreement by the Local Agency shall also be a default under the Participating Addendum by the Local Agency giving rise on the part of U.S. Bank to exercise remedies outlined within the Participating Addendum based upon such default. A breach of the terms of the Subsidiary Agreement by Local Agency shall give rise to the right of U.S. Bank to terminate this Subsidiary Agreement in accordance with terms outlined within the Participating Addendum and remove Local Agency from the Program.
8. **RATIFICATION, AMENDMENT AND TERMINATION OF AGREEMENT.** Local Agency acknowledges that U.S. Bank and the State may from time to time enter into amendments of the Participating Addendum. No such amendments shall require the consent of, or notification to, Local Agency and Local Agency shall be bound by the terms contained in any such amendments. **In the event of a termination of the Subsidiary Agreement, Local Agency acknowledges and agrees that Local Agency shall remain liable for all debts arising from the use of a card and/or account prior to the termination date and U.S. Bank will pay applicable rebates in accordance with the Participating Addendum.**



9. AUTHORIZATION AND EXECUTION. This Subsidiary Agreement may be executed in several counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same document. This Subsidiary Agreement may be executed and delivered by the parties electronically, and fully executed electronic versions of this Subsidiary Agreement, or reproductions thereof, will be deemed to be original counterparts.

The signer(s) represents and warrants that (i) he or she is authorized by an applicable authority to enter into all transactions contemplated by this Subsidiary Agreement, and (ii) the signatures appearing on all supporting documents of authority are authentic.

LOCAL AGENCY	U.S. BANK
DATE: _____	DATE: _____
_____ Legal Name of Local Agency	_____ U.S. Bank National Association
_____ (Signature of Authorized Individual)	_____
_____ (Printed Name of Authorized Individual)	_____
_____ (Printed Title of Authorized Individual)	_____ Vice President

Know Your Customer Required Information Collection Form



To help the United States government fight the funding of terrorism and prevent money laundering activities, U.S. Federal law requires all financial institutions to obtain, verify, and record information that identifies each person (individual, corporation, partnership, trust, estate, or any other entity recognized as a legal person) who opens an account. U.S. Bank will ask for the legal name, address, tax identification number, and other identifying information that will assist us in completing the review of your contract/application. We may also ask for copies of certified articles of incorporation, an unexpired government-issued business license, a partnership agreement, or other documents that indicate the existence and standing of the entity. U.S. Federal law also requires financial institutions to conduct ongoing customer due diligence, verify the identity of beneficial owners of certain legal entities, and comply with U.S. Economic Sanctions. U.S. Bank may require identification information on Customer, its Affiliates, Related Parties, or Cardholders, if applicable, to allow U.S. Bank to remain in compliance with U.S. Federal law or U.S. Bank policy. Customer agrees to promptly provide such identification information to U.S. Bank, and Customer shall cause its Affiliates, Related Parties or Cardholders, if applicable, to provide identification information to U.S. Bank.

How to complete this form:

Answer all questions completely and thoroughly, reviewing the requirements of each section. Missing information will cause delays in processing. Abbreviations or acronyms are not acceptable. **Post Office Boxes or Personal Mailboxes are not acceptable**, please provide physical address for any addresses provided. You must notify U.S. Bank if any information in the form changes.

Section A: Customer Information

Provide the full legal name of the customer as it is captured on formation documents. This does not include Doing Business As (DBA) or Trade names.

Company Name:

Identification Number (TIN, EIN, SSN, ITIN):

Is the above Identification Number shared with another entity? Yes No

If Yes, provide all entities that share the Identification Number:

Legal Physical Address (Where the business is located. Do not provide a mailing address):

Does the company have Trade or Doing Business As (DBA) name(s)? Yes No

If Yes, provide only the Trade or DBA(s) that are applicable to your relationship with U.S. Bank:

Provide the DBA address(es) if is different than the company address:



Section B: Exempt Entities – Do any of the below business types apply to your business?

• Please select the business type that applies to the business captured in Section A.

If the company is a subsidiary of a Public Body or Publicly Traded Entity and has its own financials, complete the entire form, supply formation documents and the most recent organization chart.

- Is your business a U.S. Department or Agency, including Indian Tribal Government, or was it formed under in interstate compact between two or more states?
- U.S. Political Subdivision (Local Government Entity)
- Financial institution that is regulated by a Federal or State Regulator:
- Any entity established under an interstate compact, including Indian Tribal Governmental Entities
- An entity that is listed on the New York, NYSE Market LLC, or NASDAQ stock exchanges – this only applies to U.S. operations
- Subsidiary of a Publicly Traded parent listed on NYSE, NYSE MKT LLC, or NASDAQ stock exchanges*. This only applies to U.S. operations and U.S entities where equity of 51% or more is held by a U.S. listed entity. *Excludes subsidiaries and entities listed under NASDAQ Capital Market (Nasdaq-CM) Companies

Name of Exchange: _____ Ticker Symbol: _____

Section C: Standard Due Diligence Questions

1. What is the nature of your business?

(What products or services do you supply?) Include NAICS if known

2. Does your business operate in the hemp industry? Yes No

(If yes supply USDA License, or State/Tribal Government License along with this form)

3. What is the legal structure of your business? (e.g., Corporation, Limited Partnership/LLP, Not-for-Profit Organization, LLC, Single Member LLC, Partnership, Sole Proprietor, Government)

4. What is the company's country of formation?

5. What is the country of primary business operations for the company?

6. Does the company provide any of the following services to your customers? If Yes, which service?

- check cashing services Yes No
- issue or cash travelers checks or money orders Yes No
- provide money transmission or foreign exchange services Yes No
- offer prepaid cards Yes No

7. What is the company's estimated or projected annual revenue/budget (USD)?

(If none, please indicate with \$0. None and N/A are not allowed.)

\$



Section D: Authorized Signer

One individual is required, additional individuals are optional.

Full Legal Name		Provide <u>one</u> of the following sets of items: Date of Birth (mm/dd/yyyy), OR Physical Residential Address (preferred) OR Business Address OR SSN/ITIN/Foreign ID (A copy of the non-expired foreign ID is required along with this form)
1		
	<input type="checkbox"/> No middle name	
2		
	<input type="checkbox"/> No middle name	

Section E: Control of Public Funds (Government Entities Only)

Applicable law requires U.S. Bank to retain information regarding the individual, full legal name, and title who has control over public funds, which in this case includes credit balances on the card accounts. Control of public funds includes possession of, as well as authority to establish, accounts for such funds in a bank and to make deposits, withdrawals, and disbursements or to direct these activities.

Individuals listed in Section D can also be listed in Section E if applicable

What is the authority type over the public funds?		<input type="checkbox"/> Independent Authority (Requires action or consent of only one official custodian) - One individual is required to be listed below; additional individuals are optional) <input type="checkbox"/> Dependent Authority (Requires action or consent of two or more official custodians.) - At least two individuals are required to be listed
Full Legal Name (First, Middle, Last)		Title – acceptable titles include Chairman, CEO, CFO, City Manager, Comptroller, Director of Administration & Finance, Director of Fiscal Services, District Superintendent, Executive Director, Finance Director, General Manager, Governing Board President, Mayor, President, Superintendent, Treasurer
1		
	<input type="checkbox"/> No middle name	
2		
	<input type="checkbox"/> No middle name	



Section F: Certification by Authorized Signer

This section must be completed by an appropriate individual with the authorization of the Customer provided in Section A at the top of this form. e.g., the secretary or other officer, a member or manager of an LLC, partner of a partnership, business owner, Chief Executive Officer (CEO), controller, Chief Operating Officer (COO), Chief Financial Officer (CFO).

I, an Authorized Officer of the company name listed in Section A above, hereby attest that all information supplied on this form and/or any documentation supplied as requested in this form is true and accurate to the best of my knowledge.

Printed Full Legal Name <input type="checkbox"/> No middle name	
Title:	
Date:	
E-mail Address	
Signature:	



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All persons designated under this code shall file their statements with Tulare County Board of Supervisors, which will retain the statements, and will make the statements available for public inspection and reproduction.

Adopted at a regular/special meeting of the Tulare Public Cemetery District Board of Trustees, held on the 12th day of October, 2024 by the following vote, to wit:

Ayes:
Noes:
Absent:

Steve Presant, Chairman

Attest: Clara Bernardo, District Manager

Clerk

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Tulare Public Cemetery District
Conflict of Interest Code
EXHIBIT "A"

<u>Designated Officers and Employees</u>	<u>Category</u>
Members of the Board of Trustees	I, II
Office Manager	II
Consultants	*
Committee Members	II

*The Board of Trustees may determine in writing that a particular consultant, although a "designated position," is hired to perform a range of duties that is limited in scope and thus is not required to fully comply with the disclosure requirements in this section. Such written determination shall include a description of the consultant's duties and, based upon that description, a statement of the extent of disclosure requirements. The Board of Trustees' determination is a public record and shall be retained for public inspection in the same manner and location as this Conflict of Interest Code.

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State Regulation

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[Copy of current Title 2, California Code of Regulations, section 18730 is attached.]

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Title 2, Cal. Code Regs., § 18730. Provisions of Conflict of Interest Codes.

(a) Incorporation by reference of the terms of this regulation along with the designation of employees and the formulation of disclosure categories in the Appendix referred to below constitute the adoption and promulgation of a conflict of interest code within the meaning of Government Code section 87300 or the amendment of a conflict of interest code within the meaning of Government Code section 87306 if the terms of this regulation are substituted for terms of a conflict of interest code already in effect. A code so amended or adopted and promulgated requires the reporting of reportable items in a manner substantially equivalent to the requirements of article 2 of chapter 7 of the Political Reform Act, Government Code sections 81000, et seq. The requirements of a conflict of interest code are in addition to other requirements of the Political Reform Act, such as the general prohibition against conflicts of interest contained in Government Code section 87100, and to other state or local laws pertaining to conflicts of interest.

(b) The terms of a conflict of interest code amended or adopted and promulgated pursuant to this regulation are as follows:

(1) Section 1. Definitions.

The definitions contained in the Political Reform Act of 1974, regulations of the Fair Political Practices Commission (2 Cal. Code of Regs. sections 18100, et seq.), and any amendments to the Act or regulations, are incorporated by reference into this conflict of interest code.

(2) Section 2. Designated Employees.

The persons holding positions listed in the Appendix are designated employees. It has been determined that these persons make or participate in the making of decisions which may foreseeably have a material effect on economic interests.

(3) Section 3. Disclosure Categories.

This code does not establish any disclosure obligation for those designated employees who are also specified in Government Code section 87200 if they are designated in this code in that same capacity or if the geographical jurisdiction of this agency is the same as or is wholly included within the jurisdiction in which those persons must report their economic interests pursuant to article 2 of chapter 7 of the Political Reform Act, Government Code sections 87200, et seq.

In addition, this code does not establish any disclosure obligation for any designated employees who are designated in a conflict of interest code for another agency, if all of the following apply:

(A) The geographical jurisdiction of this agency is the same as or is wholly included within the jurisdiction of the other agency;



(B) The disclosure assigned in the code of the other agency is the same as that required under article 2 of chapter 7 of the Political Reform Act, Government Code section 87200; and

(C) The filing officer is the same for both agencies.¹

Such persons are covered by this code for disqualification purposes only. With respect to all other designated employees, the disclosure categories set forth in the Appendix specify which kinds of economic interests are reportable. Such a designated employee shall disclose in his or her statement of economic interests those economic interests he or she has which are of the kind described in the disclosure categories to which he or she is assigned in the Appendix. It has been determined that the economic interests set forth in a designated employee's disclosure categories are the kinds of economic interests which he or she foreseeably can affect materially through the conduct of his or her office.

(4) Section 4. Statements of Economic Interests: Place of Filing.

The code reviewing body shall instruct all designated employees within its code to file statements of economic interests with the agency or with the code reviewing body, as provided by the code reviewing body in the agency's conflict of interest code.²

(5) Section 5. Statements of Economic Interests: Time of Filing.

(A) Initial Statements. All designated employees employed by the agency on the effective date of this code, as originally adopted, promulgated and approved by the code reviewing body, shall file statements within 30 days after the effective date of this code. Thereafter, each person already in a position when it is designated by an amendment to this code shall file an initial statement within 30 days after the effective date of the amendment.

(B) Assuming Office Statements. All persons assuming designated positions after the effective date of this code shall file statements within 30 days after assuming the designated positions, or if subject to State Senate confirmation, 30 days after being nominated or appointed.

(C) Annual Statements. All designated employees shall file statements no later than April 1.

(D) Leaving Office Statements. All persons who leave designated positions shall file statements within 30 days after leaving office.

(5.5) Section 5.5. Statements for Persons Who Resign Prior to Assuming Office.

Any person who resigns within 12 months of initial appointment, or within 30 days of the date of notice provided by the filing officer to file an assuming office statement, is not deemed to have assumed office or left office, provided he or she did not make or participate in the making of, or use his or her position to influence any decision and did



not receive or become entitled to receive any form of payment as a result of his or her appointment. Such persons shall not file either an assuming or leaving office statement.

(A) Any person who resigns a position within 30 days of the date of a notice from the filing officer shall do both of the following:

(1) File a written resignation with the appointing power; and

(2) File a written statement with the filing officer declaring under penalty of perjury that during the period between appointment and resignation he or she did not make, participate in the making, or use the position to influence any decision of the agency or receive, or become entitled to receive, any form of payment by virtue of being appointed to the position.

(6) Section 6. Contents of and Period Covered by Statements of Economic Interests.

(A) Contents of Initial Statements.

Initial statements shall disclose any reportable investments, interests in real property and business positions held on the effective date of the code and income received during the 12 months prior to the effective date of the code.

(B) Contents of Assuming Office Statements.

Assuming office statements shall disclose any reportable investments, interests in real property and business positions held on the date of assuming office or, if subject to State Senate confirmation or appointment, on the date of nomination, and income received during the 12 months prior to the date of assuming office or the date of being appointed or nominated, respectively.

(C) Contents of Annual Statements. Annual statements shall disclose any reportable investments, interests in real property, income and business positions held or received during the previous calendar year provided, however, that the period covered by an employee's first annual statement shall begin on the effective date of the code or the date of assuming office whichever is later, or for a board or commission member subject to Government Code section 87302.6, the day after the closing date of the most recent statement filed by the member pursuant to 2 Cal. Code Regs. section 18754.

(D) Contents of Leaving Office Statements.

Leaving office statements shall disclose reportable investments, interests in real property, income and business positions held or received during the period between the closing date of the last statement filed and the date of leaving office.

(7) Section 7. Manner of Reporting.



Statements of economic interests shall be made on forms prescribed by the Fair Political Practices Commission and supplied by the agency, and shall contain the following information:

(A) Investments and Real Property Disclosure.

When an investment or an interest in real property³ is required to be reported,⁴ the statement shall contain the following:

1. A statement of the nature of the investment or interest;
2. The name of the business entity in which each investment is held, and a general description of the business activity in which the business entity is engaged;
3. The address or other precise location of the real property;
4. A statement whether the fair market value of the investment or interest in real property equals or exceeds two thousand dollars (\$2,000), exceeds ten thousand dollars (\$10,000), exceeds one hundred thousand dollars (\$100,000), or exceeds one million dollars (\$1,000,000).

(B) Personal Income Disclosure. When personal income is required to be reported,⁵ the statement shall contain:

1. The name and address of each source of income aggregating five hundred dollars (\$500) or more in value, or fifty dollars (\$50) or more in value if the income was a gift, and a general description of the business activity, if any, of each source;
2. A statement whether the aggregate value of income from each source, or in the case of a loan, the highest amount owed to each source, was one thousand dollars (\$1,000) or less, greater than one thousand dollars (\$1,000), greater than ten thousand dollars (\$10,000), or greater than one hundred thousand dollars (\$100,000);
3. A description of the consideration, if any, for which the income was received;
4. In the case of a gift, the name, address and business activity of the donor and any intermediary through which the gift was made; a description of the gift; the amount or value of the gift; and the date on which the gift was received;
5. In the case of a loan, the annual interest rate and the security, if any, given for the loan and the term of the loan.

(C) Business Entity Income Disclosure. When income of a business entity, including income of a sole proprietorship, is required to be reported,⁶ the statement shall contain:

1. The name, address, and a general description of the business activity of the business



entity;

2. The name of every person from whom the business entity received payments if the filer's pro rata share of gross receipts from such person was equal to or greater than ten thousand dollars (\$10,000).

(D) Business Position Disclosure. When business positions are required to be reported, a designated employee shall list the name and address of each business entity in which he or she is a director, officer, partner, trustee, employee, or in which he or she holds any position of management, a description of the business activity in which the business entity is engaged, and the designated employee's position with the business entity.

(E) Acquisition or Disposal During Reporting Period. In the case of an annual or leaving office statement, if an investment or an interest in real property was partially or wholly acquired or disposed of during the period covered by the statement, the statement shall contain the date of acquisition or disposal.

(8) Section 8. Prohibition on Receipt of Honoraria.

(A) No member of a state board or commission, and no designated employee of a state or local government agency, shall accept any honorarium from any source, if the member or employee would be required to report the receipt of income or gifts from that source on his or her statement of economic interests. This section shall not apply to any part time member of the governing board of any public institution of higher education, unless the member is also an elected official.

Subdivisions (a), (b), and (c) of Government Code section 89501 shall apply to the prohibitions in this section.

This section shall not limit or prohibit payments, advances, or reimbursements for travel and related lodging and subsistence authorized by Government Code section 89506.

(8.1) Section 8.1 Prohibition on Receipt of Gifts in Excess of \$360.

(A) No member of a state board or commission, and no designated employee of a state or local government agency, shall accept gifts with a total value of more than \$360 in a calendar year from any single source, if the member or employee would be required to report the receipt of income or gifts from that source on his or her statement of economic interests. This section shall not apply to any part time member of the governing board of any public institution of higher education, unless the member is also an elected official.

Subdivisions (e), (f), and (g) of Government Code section 89503 shall apply to the prohibitions in this section.

(8.2) Section 8.2. Loans to Public Officials.

(A) No elected officer of a state or local government agency shall, from the date of his or



her election to office through the date that he or she vacates office, receive a personal loan from any officer, employee, member, or consultant of the state or local government agency in which the elected officer holds office or over which the elected officer's agency has direction and control.

(B) No public official who is exempt from the state civil service system pursuant to subdivisions (c), (d), (e), (f), and (g) of Section 4 of Article VII of the Constitution shall, while he or she holds office, receive a personal loan from any officer, employee, member, or consultant of the state or local government agency in which the public official holds office or over which the public official's agency has direction and control. This subdivision shall not apply to loans made to a public official whose duties are solely secretarial, clerical, or manual.

(C) No elected officer of a state or local government agency shall, from the date of his or her election to office through the date that he or she vacates office, receive a personal loan from any person who has a contract with the state or local government agency to which that elected officer has been elected or over which that elected officer's agency has direction and control. This subdivision shall not apply to loans made by banks or other financial institutions or to any indebtedness created as part of a retail installment or credit card transaction, if the loan is made or the indebtedness created in the lender's regular course of business on terms available to members of the public without regard to the elected officer's official status.

(D) No public official who is exempt from the state civil service system pursuant to subdivisions (c), (d), (e), (f), and (g) of Section 4 of Article VII of the Constitution shall, while he or she holds office, receive a personal loan from any person who has a contract with the state or local government agency to which that elected officer has been elected or over which that elected officer's agency has direction and control. This subdivision shall not apply to loans made by banks or other financial institutions or to any indebtedness created as part of a retail installment or credit card transaction, if the loan is made or the indebtedness created in the lender's regular course of business on terms available to members of the public without regard to the elected officer's official status. This subdivision shall not apply to loans made to a public official whose duties are solely secretarial, clerical, or manual.

(E) This section shall not apply to the following:

1. Loans made to the campaign committee of an elected officer or candidate for elective office.
2. Loans made by a public official's spouse, child, parent, grandparent, grandchild, brother, sister, parent-in-law, brother-in-law, sister-in-law, nephew, niece, aunt, uncle, or first cousin, or the spouse of any such persons, provided that the person making the loan is not acting as an agent or intermediary for any person not otherwise exempted under this section.



3. Loans from a person which, in the aggregate, do not exceed five hundred dollars (\$500) at any given time.

4. Loans made, or offered in writing, before January 1, 1998.

(8.3) Section 8.3. Loan Terms.

(A) Except as set forth in subdivision (B), no elected officer of a state or local government agency shall, from the date of his or her election to office through the date he or she vacates office, receive a personal loan of five hundred dollars (\$500) or more, except when the loan is in writing and clearly states the terms of the loan, including the parties to the loan agreement, date of the loan, amount of the loan, term of the loan, date or dates when payments shall be due on the loan and the amount of the payments, and the rate of interest paid on the loan.

(B) This section shall not apply to the following types of loans:

1. Loans made to the campaign committee of the elected officer.

2. Loans made to the elected officer by his or her spouse, child, parent, grandparent, grandchild, brother, sister, parent-in-law, brother-in-law, sister-in-law, nephew, niece, aunt, uncle, or first cousin, or the spouse of any such person, provided that the person making the loan is not acting as an agent or intermediary for any person not otherwise exempted under this section.

3. Loans made, or offered in writing, before January 1, 1998.

(C) Nothing in this section shall exempt any person from any other provision of Title 9 of the Government Code.

(8.4) Section 8.4. Personal Loans.

(A) Except as set forth in subdivision (B), a personal loan received by any designated employee shall become a gift to the designated employee for the purposes of this section in the following circumstances:

1. If the loan has a defined date or dates for repayment, when the statute of limitations for filing an action for default has expired

2. If the loan has no defined date or dates for repayment, when one year has elapsed from the later of the following:

a. The date the loan was made.

b. The date the last payment of one hundred dollars (\$100) or more was made on the loan.



c. The date upon which the debtor has made payments on the loan aggregating to less than two hundred fifty dollars (\$250) during the previous 12 months.

(B) This section shall not apply to the following types of loans:

1. A loan made to the campaign committee of an elected officer or a candidate for elective office.
2. A loan that would otherwise not be a gift as defined in this title.
3. A loan that would otherwise be a gift as set forth under subdivision (A), but on which the creditor has taken reasonable action to collect the balance due.
4. A loan that would otherwise be a gift as set forth under subdivision (A), but on which the creditor, based on reasonable business considerations, has not undertaken collection action. Except in a criminal action, a creditor who claims that a loan is not a gift on the basis of this paragraph has the burden of proving that the decision for not taking collection action was based on reasonable business considerations.
5. A loan made to a debtor who has filed for bankruptcy and the loan is ultimately discharged in bankruptcy.

(C) Nothing in this section shall exempt any person from any other provisions of Title 9 of the Government Code.

(9) Section 9. Disqualification.

No designated employee shall make, participate in making, or in any way attempt to use his or her official position to influence the making of any governmental decision which he or she knows or has reason to know will have a reasonably foreseeable material financial effect, distinguishable from its effect on the public generally, on the official or a member of his or her immediate family or on:

(A) Any business entity in which the designated employee has a direct or indirect investment worth two thousand dollars (\$2,000) or more;

(B) Any real property in which the designated employee has a direct or indirect interest worth two thousand dollars (\$2,000) or more;

(C) Any source of income, other than gifts and other than loans by a commercial lending institution in the regular course of business on terms available to the public without regard to official status, aggregating five hundred dollars (\$500) or more in value provided to, received by or promised to the designated employee within 12 months prior to the time when the decision is made;



(D) Any business entity in which the designated employee is a director, officer, partner, trustee, employee, or holds any position of management; or

(E) Any donor of, or any intermediary or agent for a donor of, a gift or gifts aggregating \$360 or more provided to, received by, or promised to the designated employee within 12 months prior to the time when the decision is made.

(9.3) Section 9.3. Legally Required Participation.

No designated employee shall be prevented from making or participating in the making of any decision to the extent his or her participation is legally required for the decision to be made. The fact that the vote of a designated employee who is on a voting body is needed to break a tie does not make his or her participation legally required for purposes of this section.

(9.5) Section 9.5. Disqualification of State Officers and Employees.

In addition to the general disqualification provisions of section 9, no state administrative official shall make, participate in making, or use his or her official position to influence any governmental decision directly relating to any contract where the state administrative official knows or has reason to know that any party to the contract is a person with whom the state administrative official, or any member of his or her immediate family has, within 12 months prior to the time when the official action is to be taken:

(A) Engaged in a business transaction or transactions on terms not available to members of the public, regarding any investment or interest in real property; or

(B) Engaged in a business transaction or transactions on terms not available to members of the public regarding the rendering of goods or services totaling in value one thousand dollars (\$1,000) or more.

(10) Section 10. Disclosure of Disqualifying Interest.

When a designated employee determines that he or she should not make a governmental decision because he or she has a disqualifying interest in it, the determination not to act may be accompanied by disclosure of the disqualifying interest.

(11) Section 11. Assistance of the Commission and Counsel.

Any designated employee who is unsure of his or her duties under this code may request assistance from the Fair Political Practices Commission pursuant to Government Code section 83114 and 2 Cal. Code Regs. sections 18329 and 18329.5 or from the attorney for his or her agency, provided that nothing in this section requires the attorney for the agency to issue any formal or informal opinion.

(12) Section 12. Violations.

This code has the force and effect of law. Designated employees violating any provision of this code are subject to the administrative, criminal and civil sanctions provided in the Political Reform Act, Government Code sections 81000 - 91014. In addition, a decision in relation to which a violation of the disqualification provisions of this code or of Government Code section 87100 or 87450 has occurred may be set aside as void pursuant to Government Code section 91003.

NOTE: Authority cited: Section 83112, Government Code. Reference: Sections 87103(e), 87300 87302, 89501, 89502 and 89503, Government Code.

¹ Designated employees who are required to file statements of economic interests under any other agency's conflict of interest code, or under article 2 for a different jurisdiction, may expand their statement of economic interests to cover reportable interests in both jurisdictions, and file copies of this expanded statement with both entities in lieu of filing separate and distinct statements, provided that each copy of such expanded statement filed in place of an original is signed and verified by the designated employee as if it were an original. See Government Code section 81004.

² See Government Code section 81010 and 2 Cal. Code of Regs. section 18115 for the duties of filing officers and persons in agencies who make and retain copies of statements and forward the originals to the filing officer.

³ For the purpose of disclosure only (not disqualification), an interest in real property does not include the principal residence of the filer.

⁴ Investments and interests in real property which have a fair market value of less than \$2,000 are not investments and interests in real property within the meaning of the Political Reform Act. However, investments or interests in real property of an individual include those held by the individual's spouse and dependent children as well as a pro rata share of any investment or interest in real property of any business entity or trust in which the individual, spouse and dependent children own, in the aggregate, a direct, indirect or beneficial interest of 10 percent or greater.

⁵ A designated employee's income includes his or her community property interest in the income of his or her spouse but does not include salary or reimbursement for expenses received from a state, local or federal government agency.

⁶ Income of a business entity is reportable if the direct, indirect or beneficial interest of the filer and the filer's spouse in the business entity aggregates a 10 percent or greater interest. In addition, the disclosure of persons who are clients or customers of a business entity is required only if the clients or customers are within one of the disclosure categories of the filer.

Note from HB: the footnotes are part of the adopted regulation.



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Tulare Public Cemetery District

Conflict of Interest Code

EXHIBIT "B"

Reportable Interests

Category I

Designated employees in this category must report any interest in real property which is located in whole or in part within the boundaries of the District.

Category II

Designated employees in this category must report investments in, income from, and business positions with any business entity which within the last two years has done or may foreseeably do business with the District to provide services, supplies, materials, machinery, or equipment.

