

Prepared by: David D. Dixon, 118 N. Market, Oskaloosa, IA 52577
Return to: David D. Dixon, 118 N. Market, Oskaloosa, IA 52577

AMENDED AND RESTATED 28E AGREEMENT

BY AND BETWEEN

~~THE~~ CITY OF OSKALOOSA, IOWA

AND

FOREST CEMETERY ASSOCIATION

THIS AMENDED AND RESTATED 28E AGREEMENT, (“Agreement”) is made ~~and entered into this~~ on or as of the _____ day of _____ 2016, 2022, by and between the ~~City of Oskaloosa Iowa, herein~~ CITY OF OSKALOOSA, IOWA, a municipality (hereinafter called “City”), established pursuant to the Code of Iowa and acting under the authorization of Chapters 28E and 523I of the Code of Iowa, 2021, and FOREST CEMETERY ASSOCIATION, an Iowa non-profit corporation, doing business at 1807 Edmundson Drive, Oskaloosa, Iowa 52577. The City and Forest Cemetery Association, are the parties to this Agreement (collectively referred to herein as “Parties”). ~~an Iowa Non-Profit corporation existing pursuant to the laws of the State of Iowa, herein called “Forest”.~~

WITNESSETH:

WHEREAS, Forest Cemetery Association, a private agency as defined by Iowa Code section 28E.2, is the holder of record title to Forest Cemetery located in Oskaloosa, Iowa, (the “Cemetery”); and ~~is responsible for the upkeep and maintenance thereof; and~~

WHEREAS, the City ~~wishes~~, a public agency as defined by Iowa Code section 28E.2, maintains a duty to preserve and protect cemeteries within its jurisdiction under Chapter 523I of the Code of Iowa; and

WHEREAS, ~~make a contribution~~ Chapter 523I authorizes the City to ~~Forest~~ enter into written agreements with an owner of property on which a cemetery is located for the purpose of

delegating a city's duty to preserve and protect a cemetery to its property owner, and expend public funds in support of said purpose; and

WHEREAS, the City previously entered into a written agreement with Forest Cemetery Association in the form of a 28E Agreement, pursuant to Chapter 28E of the Code of Iowa, dated July 5, 2016, filed with the Iowa Secretary of State on July 20, 2016, regarding the maintenance and upkeep of the Cemetery (hereinafter referred to as the "Prior Agreement"); and the said Cemetery benefit of said Cemetery and Oskaloosa residents; and

WHEREAS, the Parties wish to amend the Prior Agreement to better define their respective rights and obligations in connection with funding authorized by the City and provided to Forest Cemetery Association for the ongoing maintenance and upkeep of Forest Cemetery; and

WHEREAS, Forest Cemetery Association has agreed to continue performing the duties of preserving and protecting the Cemetery through its upkeep and maintenance work on the Cemetery's grounds ("Cemetery Upkeep and Maintenance Services"); and

WHEREAS, the City continues to be willing to expend public funds in the form of an annual line-item appropriation and the provision of snow removal services to ensure the Cemetery remains preserved and protected; and

WHEREAS, the City finds providing funding to Forest Cemetery Association generates warranted public gains and benefits in the form of a clean, peaceful, well-kept cemetery and relief to the City of its responsibilities for upkeep and maintenance of the Cemetery; and

WHEREAS, the City believes the fulfillment of this Agreement is in the vital and best interests of the City, is in accord with the public purposes and provisions of the applicable State and local laws and requirements, and makes efficient use of the City's powers; and

WHEREAS, the Parties now agree to amend the Prior Agreement and restate it in its entirety for the purposes of clarity and conformity with the laws of the State.

NOW,

~~WHEREAS, the parties wish to memorialize their agreement relative thereto.~~

~~IT IS THEREFORE AGREED,~~ in consideration of the ~~mutual covenants and promises contained~~ promises and the mutual obligations of the parties hereto, each of them does hereby covenant and agree with the other as follows:
~~herein, as follows:~~

- ~~1. Duration and termination: This Agreement shall become effective upon signature by both parties and proper recording with the Iowa Secretary of State's Office and Mahaska County Recorder. This agreement shall remain in effect, and automatically renew for successive one~~

ARTICLE I-A. PRIOR AGREEMENT

Section 1A.1. Prior Agreement. Upon execution of this Agreement, the Parties agree that this Agreement shall replace the Prior Agreement and that the Prior Agreement shall be null and void in its entirety.

ARTICLE I. PURPOSE

Section 1.1 Purpose. The purpose of this Agreement is to provide for the protection and preservation of the Cemetery through joint effort and cooperative participation between the Parties, as contemplated by Iowa Code sections 28E.4 and 523I.316. Specifically, the City will appropriate funding to Forest Cemetery Association and provide for snow removal within the Cemetery, and Forest Cemetery Association will perform regular maintenance and upkeep of the property to maintain a clean, peaceful, well-kept cemetery thereby relieving the City of its obligations to do so.

ARTICLE II. REPRESENTATIONS AND WARRANTIES

Section 2.1. Representations and Warranties of Forest Cemetery Association. Forest Cemetery Association makes the following representations and warranties:

a. Forest Cemetery Association is an Iowa non-profit corporation duly organized and validly existing under the laws of the State of Iowa and registered to do business in the State of Iowa, and has all requisite power and authority to own and operate its properties, to carry on its business as now conducted and as presently proposed to be conducted, and to enter into and perform its obligations under this Agreement.

b. Forest Cemetery Association shall continue to operate and maintain the Cemetery within the City year terms, round until one or both parties terminate the Termination Date of this Agreement.

~~Agreement can occur with thirty (30) days' written notice by either party.~~

~~2. Direct contribution: City hereby makes to Forest an additional contribution of **\$100,000 in two installments of \$50,000 during Fiscal Year 2017**, to be used by Forest for the upkeep and maintenance of Forest Cemetery. The first installment shall be issued by the last working day of July in which funds are appropriated and the second installment shall~~

~~be issued the by the last working day of January in which the funds are appropriated.~~

~~3. Indirect contribution: City hereby reaffirms to Forest its commitment, from September 1 through May 31 of each year of this Agreement, to provide snow removal services on paved surfaces within Cemetery. Said snow removal services shall be provided at the discretion and priority level determined by City. Snow removal from City maintained streets shall take priority over Forest Cemetery drives. In the event snow removal service~~

~~is required sooner than can be provided by City, Forest shall secure such services at its own expense.~~

~~4. Future contributions: City has no contractual obligation to make any further contributions to Forest, but may in its sole discretion make future contributions in such amounts and upon such conditions as City may determine. The amount of future contributions will be decided by the City through its annual budgeting process or upon budget amendment as deemed necessary. In the event future contributions are included in the City approved budget, contributions will be provided as outlined in Section 2 and Section 3 of this Agreement.~~

~~5. Use of contributed funds: Forest shall use the contributed funds for upkeep and maintenance expenses of Forest Cemetery, and shall, not less than annually, provide City with a written report of non-routine expenditures such as capital equipment or other onetime expenditures.~~

~~6. Liability of City: The parties agree that Forest shall remain solely liable for all upkeep and maintenance of Forest Cemetery, and that City assumes no liability for any cemetery operations or actual maintenance and upkeep or for any claims, liability or damages arising from or out of Forest's discharge of those duties. Forest agrees to defend, indemnify and hold City harmless from any liability for any such claims by any persons.~~

~~7. Required documentation: Prior to the execution of this Agreement, Forest shall provide City with 1.)~~

~~c. Forest Cemetery Association shall operate and maintain the Cemetery and expend all funds received from the City under this Agreement in compliance with all federal, state, and local laws, regulations, and ordinances, and shall not discriminate against any burial plot purchaser, Cemetery visitor, contractor, employee or other funding recipient because of age, color, creed, national origin, race, religion, marital status, sex, physical disability, or familial status.~~

ARTICLE III. CEMETERY UPKEEP AND MAINTENANCE SERVICES

Section 3.1. Cemetery Upkeep and Maintenance Services.

~~a. For the purposes of this Agreement, "Cemetery Upkeep and Maintenance Services" means labor, effort, and supplies applied to the purpose of preserving and protecting the interment grounds of the Cemetery, including but not limited to, lawn mowing, tree and hedge trimming, weed removal, and other landscaping services, which in turn will prevent overgrowth and decay within the Cemetery and provide the public consistent access to a clean, peaceful, and well-kept cemetery during the Cemetery's operating hours.~~

~~b. Forest Cemetery Association shall continue to provide Cemetery Upkeep and Maintenance Services within the Cemetery until the Termination Date of this Agreement and shall expend all funds received from the City under this Agreement in furtherance of Cemetery Upkeep and Maintenance Services within the Cemetery.~~

Section 3.2. Insurance. Until the Termination Date, Forest Cemetery Association will provide and maintain, or cause to be maintained, for any and all of its operations located within the City such insurance as is statutorily required and any addition insurance customarily carried by like organizations engaged in like activities of comparable size and liability exposure.

Section 3.3. Annual Certification. To assist the City in monitoring the Agreement and performance of Forest Cemetery Association hereunder, a duly authorized officer of Forest Cemetery Association shall provide to the City a certification in the form of Exhibit A containing the following information:

a. Certification that, since the date of this Agreement, Forest Cemetery Association has continued to operate the Cemetery within the City as a clean, peaceful, and well-kept cemetery for the public's benefit;

b. Description of the Cemetery Upkeep and Maintenance Services provided by Forest Cemetery Association within the City since the date of this Agreement, along with associated costs, and specific identification of any related non-routine expenditures; and

c. Certification that the executing officer has re-examined the terms and provisions of this Agreement and that at the date of such certification, and at all times since the date of this Agreement, Forest Cemetery Association is not, and was not, in default in the fulfillment of any of the terms and conditions of this Agreement and that no Event of Default (or event which, with the lapse of time or the giving of notice, or both, would become an Event of Default) is occurring or has occurred as of the date of such certification or during such period, or if the signer is aware of any such default, event or Event of Default, said officer shall disclose in such statement the nature thereof, its period of existence and what action, if any, has been taken or is proposed to be taken with respect thereto.

Such statement, proof, and certificate from Forest Cemetery Association shall be provided not later than December 1 of each year until the Termination Date. Forest Cemetery Association shall provide supporting information for its Annual Certification upon request of the City. See Exhibit A for the form required for Forest Cemetery Association's Annual Certification.

ARTICLE IV. FURTHER COVENANTS OF FOREST CEMETERY ASSOCIATION

Section 4.1. Maintenance of Properties. Forest Cemetery Association shall maintain, preserve, and keep its properties within the City (whether owned in fee or a leasehold interest) in good repair and working order, ordinary wear and tear accepted, and from time to time will make all necessary repairs, replacements, renewals, and additions.

Section 4.2. Available Information. Upon the City's request, Forest Cemetery Association shall promptly provide the City with copies of information requested by City that are related to this Agreement so the City may determine compliance with this Agreement, including but not limited to:

a. a letter noting the IRS status of the organization; ~~2.) a letter outlining the purpose or intent of the organization, including mission statement; 3.) an explanation of~~

~~how contributed funds will be utilized to benefit Forest, the residents of Oskaloosa and the surrounding community; 4.) b. a copy of the most recent audit; 5.)~~

~~c. an itemized budget for the year of the request plus itemized actuals for the past two years (include revenues and expenditures in all reports); 6.)~~

~~d. a list of Board of Directors for the organization, including home addresses and phone numbers; and 7.)~~

~~e. a list of names and wages of any paid staff.~~

~~8. Notice: Where this Agreement requires notice of any type, it is understood that notice may be given by ordinary mail sent to the following individuals:~~

~~a. For City: City Clerk of Oskaloosa, 220 South Market Street Oskaloosa, IA 52577~~

~~b. For Forest: Board President/Chairperson _____~~

~~9. Integration clause: This writing constitutes the complete agreement of the parties, and may be altered or varied only by a written agreement signed by the party sought to be charged.~~

~~IN WITNESS WHEREOF, the parties hereto have affixed their signature on the date above written.~~

Section 4.3. Assignment and Transfer. Forest Cemetery Association represents and agrees that, prior to the Termination Date, Forest Cemetery Association will not assign or transfer its interest in this Agreement to any other party unless: (i) the transferee partnership, corporation, limited liability company or individual assumes in writing all of the obligations of Forest Cemetery Association under this Agreement; and (ii) the City consents thereto in writing in advance thereof. Any such purported assignment or transfer is not effective unless the City consents in writing by council resolution to the assignment or transfer.

ARTICLE V. CITY'S CONSIDERATION

Section 5.1. Annual Appropriation.

a. For and in consideration of the obligations being assumed by Forest Cemetery Association hereunder to benefit the citizens of Oskaloosa, and in furtherance of the goals and objectives of Iowa Code Chapter 523I, the City agrees, subject to Forest Cemetery Association being and remaining in compliance with the terms of this Agreement, and subject to the terms and conditions of this Article V, to make an annual line-item appropriation within its annual budget to Forest Cemetery Association in an amount up to \$100,000, to be determined each year by the City Council during its annual budget process (the "Funding").

b. The Funding shall be paid by the City to Forest Cemetery Association in two installment payments, each representing one-half of the Funding's total amount appropriated by the City Council ("Funding Installment"). The first Funding Installment shall be issued to Forest

Cemetery Association by the City between July 1 and July 31 of each fiscal year. The second Funding Installment shall be issued to Forest Cemetery Association by the City between January 1 and January 31 of each fiscal year.

c. The annual Funding to be paid under this Agreement shall continue until the Termination Date, as determined by Section 7.7.

Section 5.2. Snow Removal. For and in consideration of the obligations being assumed by Forest Cemetery Association hereunder to benefit the citizens of Oskaloosa, and in furtherance of the goals and objectives of Iowa Code Chapter 523I, the City agrees, subject to Forest Cemetery Association being and remaining in compliance with the terms of the Agreement, and subject to the terms and conditions of this Article V, to provide snow removal services on paved surfaces within the Cemetery between September 1 and May 1 of each year. Said snow removal services shall be provided at the discretion and priority level determined by the City. Snow removal from the City maintained streets shall take priority over the paved surfaces within the Cemetery. In the event snow removal service is required sooner than can be provided by City, Forest Cemetery Association may secure such services at its own expense, but may expend Funding monies for payment of those snow removal services.

Section 5.3. Conditions Precedent. Notwithstanding the provisions of Section 5.1 above, the obligation of the City to appropriate the Funding shall be subject to and conditioned upon the following:

a. Forest Cemetery Association being and remaining in compliance with the terms of this Agreement at the time of each Funding Installment payment, including but not limited to Forest Cemetery Association's continued operation of the Cemetery and continued performance of Cemetery Upkeep and Maintenance Services for the Cemetery;

b. The City has sufficient funds in its General Fund, not allocated to another purpose, to pay the Funding Installment; and

c. No Event of Default has occurred and is continuing.

Section 5.4. Limitations on Funding; Legal Constraints. Notwithstanding the provisions of Section 5.1 hereof, the City shall have no obligation to make a Funding Installment payment to Forest Cemetery Association if at any time during the term hereof the City fails to appropriate funds for payment, or receives an opinion from its legal counsel to the effect that the use of funds in its General Fund to fund the Funding Installment payments to Forest Cemetery Association, as contemplated under said Section 5.1, is not authorized or otherwise an appropriate activity permitted to be undertaken by the City under applicable provisions of the Code, as then constituted or under controlling decision of any Iowa Court having jurisdiction over the subject matter hereof. Upon receipt of any such legal opinion or non-appropriation, the City shall promptly forward notice of the same to Forest Cemetery Association, and the City may terminate this Agreement, without penalty or other liability to the City, by written notice to Forest Cemetery Association.

Section 5.5. No Further Obligation. The City shall have no obligation to make a payment of a Funding Installment in satisfaction of an annual Funding to Forest Cemetery Association subsequent to an Event of Default (as defined in Section 6.1) that remains uncured.

ARTICLE VI. EVENTS OF DEFAULT AND REMEDIES

Section 6.1. Events of Default Defined. The following shall be “Events of Default” under this Agreement and the term “Event of Default” shall mean, whenever it is used in this Agreement, any one or more of the following events during the term of this Agreement:

a. Failure of Forest Cemetery Association to continue its operations, including but not limited to the Cemetery Upkeep and Maintenance Services, until the Termination Date;

b. Failure by Forest Cemetery Association to substantially observe or perform any covenant, condition, obligation, or agreement on its part to be observed or performed under this Agreement;

c. Transfer of Forest Cemetery Association’s interest in this Agreement in violation of the provisions of this Agreement; or

d. Any representation or warranty made by Forest Cemetery Association in this Agreement or in any written statement or certificate furnished by Forest Cemetery Association pursuant to this Agreement, shall prove to have been incorrect, incomplete, or misleading in any material respect on or as of the date of the issuance or making thereof.

Section 6.2. Remedies on Default. Whenever any Event of Default referred to in Section 6.1 of this Agreement occurs and is continuing, the City, as specified below, may take any one or more of the following actions after the giving of thirty (30) days’ written notice by the City to Forest Cemetery Association of the Event of Default, but only if the Event of Default has not been cured within said thirty (30) days, or if the Event of Default cannot reasonably be cured within thirty (30) days and Forest Cemetery Association does not provide assurances reasonably satisfactory to the City that the Event of Default will be cured as soon as reasonably possible:

a. The City may suspend its performance under this Agreement until it receives assurances from Forest Cemetery Association deemed adequate by the City, that Forest Cemetery Association will cure the default and continue its performance under this Agreement; or

b. The City may terminate this Agreement; or

c. The City will have no obligation to make a Funding Installment payment; or

d. The City may demand immediate repayment of the full amount of the Funding or Funding Installment (if already paid to Forest Cemetery Association); or

e. The City may take any action, including legal, equitable, or administrative action, which may appear necessary or desirable to enforce performance and observance of any obligation, agreement, or covenant of Forest Cemetery Association under this Agreement.

Section 6.3. No Remedy Exclusive. No remedy herein conferred upon or reserved to the City is intended to be exclusive of any other available remedy or remedies, but each and every remedy shall be cumulative and shall be in addition to every other remedy given under this

Agreement or now or hereafter existing at law or in equity or by statute. No delay or omission to exercise any right or power accruing upon any default shall impair any such right or power or shall be construed to be a waiver thereof, but any such right and power may be exercised from time to time and as often as may be deemed expedient.

Section 6.4. No Implied Waiver. In the event any agreement contained in this Agreement should be breached by any party and thereafter waived by any other party, such waiver shall be limited to the particular breach so waived and shall not be deemed to waive any other concurrent, previous or subsequent breach hereunder.

ARTICLE VII. MISCELLANEOUS

Section 7.1. Liability of City. The Parties agree that Forest Cemetery Association shall remain solely liable for all Cemetery Upkeep and Maintenance Services for the Cemetery, and that City assumes no liability for any Cemetery operations or actual Cemetery Upkeep and Maintenance Services or for any claims, liability or damages arising from or out of Forest Cemetery Association's discharge of those duties. Forest Cemetery Association agrees to defend, indemnify, and hold the City harmless from any liability for any such claims by any persons.

Section 7.2. Notices and Demands. A notice, demand, or other communication under this Agreement by any party to the other shall be sufficiently given or delivered if it is dispatched by registered or certified mail, postage prepaid, return receipt requested, or delivered personally, and

- a. In the case of Forest Cemetery Association, is addressed or delivered personally to Franklin Cemetery Association, 1807 Edmundson Drive, Oskaloosa, IA 52577, Attn: Jeff Smith, President; and
- b. In the case of the City, is addressed to or delivered personally to the City at City Hall, 220 South Market Street, Oskaloosa, Iowa 52577, Attn: City Clerk;

or to such other designated individual or officer or to such other address as any party shall have furnished to the other in writing in accordance herewith.

Section 7.3. Entire Agreement. This Agreement and the exhibits hereto reflect the entire agreement between the parties regarding the subject matter hereof, and supersedes and replaces all prior agreements, negotiations, or discussions, whether oral or written. This Agreement may not be amended except by a subsequent writing signed by all parties hereto. Any titles of the several parts, Articles, and Sections of this Agreement are inserted for convenience of reference only and shall be disregarded in construing or interpreting any of its provisions.

Section 7.4. Counterparts. This Agreement may be executed in any number of counterparts, each of which shall constitute one and the same instrument.

Section 7.5. Governing Law. This Agreement shall be governed and construed in accordance with the laws of the State of Iowa.

Section 7.6. Successors and Assigns. This Agreement is intended to and shall inure to the benefit of and be binding upon the parties hereto and their respective permitted successors and assigns.

Section 7.7. Renewal and Termination. This Agreement shall be effective upon signature by both parties, and remain in effect through June 30, 2023, unless terminated earlier as set forth herein. The Agreement shall automatically renew for successive fiscal-year terms, until one or both parties terminate as set forth herein. Termination of this Agreement may be accomplished by any, or both, party(ies) with written notice of an intent to terminate that provides at least thirty (30) days' notice to the non-terminating party, or on a date mutually agreed; either the conclusion of the thirty-day notice period or the date mutually agreed shall mark the "Termination Date."

Section 7.8. No Entity; Administration. No separate legal or administrative entity or joint board is created hereby. Each party shall separately administer its own activities.

Section 7.9. Filing. When this Agreement has been executed by the Parties, it shall be electronically filed with the Secretary of State of the State of Iowa in accordance with the provisions of Iowa Code section 28E.8.

IN WITNESS WHEREOF, the City has caused this Agreement to be duly executed in its name and behalf by its Mayor and its seal to be hereunto duly affixed and attested by its City Clerk, and Forest Cemetery Association has caused this Agreement to be duly executed in its name and behalf by its authorized representatives, all on or as of the day first above written.

[Remainder of page intentionally left blank; signature pages to follow.]

(SEAL) _____ CITY OF OSKALOOSA, IOWA

By: _____

Subscribed and sworn to before me, a Notary Public, on this _____ day of _____
2016, by _____ as _____ for and on behalf of the City of Oskaloosa
Iowa.

NOTARY PUBLIC

ATTEST: _____ By: _____
David Krutzfeldt, Mayor

By: _____
Amy Miller, City Clerk

STATE OF IOWA _____)
_____) SS
COUNTY OF MAHASKA _____)

On this _____ day of _____, 2022, before me a Notary Public in and for said State, personally appeared David Krutzfeldt and Amy Miller, to me personally known, who being duly sworn, did say that they are the Mayor and City Clerk, respectively, of the City of Oskaloosa, Iowa, a Municipality created and existing under the laws of the State of Iowa, and that the seal affixed to the foregoing instrument is the seal of said Municipality, and that said instrument was signed and sealed on behalf of said Municipality by authority and resolution of its City Council, and said Mayor and City Clerk acknowledged said instrument to be the free act and deed of said Municipality by it voluntarily executed.

Notary Public in and for the State of Iowa

[Signature Page to Agreement – City of Oskaloosa]

FOREST CEMETERY ASSOCIATION,
an Iowa non-profit corporation

By: _____

Name: Jeff Smith

Its: President

STATE OF IOWA _____)
_____) SS
COUNTY OF MAHASKA _____)

On this _____ day of _____, 2022, before me the undersigned, a Notary Public in and for said State, personally appeared Jeff Smith, to me personally known, who, being by me duly sworn, did say that he is the President of Forest Cemetery Association, an Iowa non-profit corporation, and that said instrument was signed on behalf of said non-profit corporation; and as said officer acknowledged the execution of said instrument to be the voluntary act and deed of said non-profit corporation, by him voluntarily executed.

Notary Public in and for the State of Iowa

[Signature Page to Agreement – Forest Cemetery Association]

EXHIBIT A
FOREST CEMETERY ASSN. ASSOCIATION ANNUAL CERTIFICATION

By: _____

Subscribed and sworn to before me, a Notary Public, on this _____ day of _____, 2016, by _____ as _____ for and on behalf of The Forest Cemetery Association, certifies the following:

~~NOTARY PUBLIC~~ Since the date of that certain amended and restated Agreement by and between Forest Cemetery Association and the City of Oskaloosa, Iowa dated _____, 2022, Forest Cemetery Association is and was in compliance with the Agreement as follows:

- (i) Forest Cemetery Association has continued to operate Forest Cemetery within the City as a clean, peaceful, and well-kept cemetery for the public's benefit;
- (ii) Forest Cemetery Association has used the annual Funding to provide Cemetery Upkeep and Maintenance Services within the City, and other related non-routine expenditures, meeting the definition set forth in Section 3.1 of the Agreement, as described below:

<u>Upkeep and Maintenance Services</u>	<u>Description</u>	<u>Cost</u>

(Attach additional project descriptions to this Annual Certification, if needed.)

(iii) The undersigned officer of Forest Cemetery Association has re-examined the terms and provisions of the Agreement and certifies that at the date of such certificate, and since the date of the Agreement, the Forest Cemetery Association is not, or was not, in default in the fulfillment of any of the terms and conditions of the Agreement and that no Event of Default (or event which, with the lapse of time or the giving of notice, or both, would become an Event of Default) is occurring or has occurred as of the date of such certificate or during such period, or if the signer is aware of any such default, event or Event of Default, said officer shall disclose in such statement the nature thereof, its period of existence and what action, if any, has been taken or is proposed to be taken with respect thereto.

I certify under penalty of perjury and pursuant to the laws of the State of Iowa that the preceding is true and correct to the best of my knowledge and belief.

Signed this _____ day of _____, 20____.

FOREST CEMETERY ASSOCIATION,
an Iowa non-profit corporation

By: _____

Name: _____

Its: _____