

Kern County Cemetery District Minutes for

January 20, 2022

**Regular Board Meeting
Shafter Memorial Park Office
18662 Santa Fe Way, Shafter, CA**

Call to Order: Call to Order at 12:00 pm by Chairman Braun, Chairman Braun led flag salute and invocation.

Roll Call: In attendance was Barry Braun, Chairman of the Board; Belton Banks, Vice-Chair; Jerry Ezell, Secretary of the Board.

Employees: Eliza Caudillo, District Manager; Alicia Reveles, District Secretary.

Visitors: Chris Albert

Public Comment: None.

Consent Calendar: Includes the approval of the agenda for the current meeting and minutes of the regular Board meeting for December 2021. The payroll warrants for 21-24 through 21-26 were approved. Vouchers, checks, and financial reports for December 2021 were approved. This was done by approval of the consent calendar by motion of Trustee Banks and seconded by Trustee Ezell; 3 ayes, unanimous.

Management Update

- We had 16 services in Shafter and 16 services in Wasco for the month of December 2021. This gives us 198 for the fiscal year to date.
- California Association of Public Cemeteries will be having the 64th Annual Conference on March 10th-12th, 2022, at the Embassy Suites in Seaside, CA. Reservations have been made for the 3 Board Members to attend and 3 cemetery staff members. If anyone cannot attend the conference, cancellation must be submitted before February 1, 2022; this would allow sufficient time to cancel any reservations and avoid unnecessary charges.
- Special District Risk Management Association (SDRMA) will be holding the 2022 Spring Education Day at the Hilton in Sacramento on March 22, 2022. Attending this meeting will provide needed CPI credit for the Workers' Compensation and Liabilities insurance. The Board encouraged the Manager to attend.
- A new employee has been hired to replace Wasco's recently vacated part-time secretary position. Janie Pena was hired and came to the District with an excellent work history. Janie retired from the County of Kern in 2017.

2020-2021 Audit Review

Chris Albert presented the 2020-2021 audit as done by Albert and Associates. He reviewed the status of our funds and described the Endowment Care Spendable and Nonspendable amounts. He reviewed the Balance Sheet and the Statement of Revenues, Expenditures, and Changes in Fund Balances as of June 30, 2021, and the fund balances showing the restricted funds.

Chris spent time explaining the PERS net pension liability and the actuarial considerations that go into that factor. Chris also discussed the roles of the Trustees, staff, and the auditor for maintaining accountability and each person's responsibility to achieve an accurate audit.

He stated that the audit did not identify any deficiencies in internal control that could be considered a material weakness.

The motion to accept the 2020-2021 audit and authorize the forwarding of the audit to the County Auditor-Controller was made by Trustee Ezell and seconded by Trustee Banks: 3 ayes, unanimous.

4th Quarter Review of Investments

The Investment Manager presented the Board with a letter explaining the investments of the District, including the Stifel, the County, and the WestAmerica investments. As of December 31, 2021, the District has \$6,249,420 as a combined investment of all accounts. The District has \$5,014,500 with the County of Kern and \$256,688 with WestAmerica Bank.

The amount that is in each Kern County Cemetery District account is as follows:

- Maintenance and Operation (M&O) \$1,082,048
- Endowment Care (principal and interest) \$1,091,212
- Contracts \$2,486,891
- Reserve \$354,349
- Stifel \$978,232
- WestAmerica Bank \$256,688

The motion was made to receive and file this information and make it available to any who may wish to review its contents by Trustee Banks and seconded by Trustee Ezell: 3 Ayes, unanimous.

Election of Officers

Each January, the Health and Safety Code section 9028 requires the Board of Trustees to elect officers for the Board for the upcoming fiscal year. The Board reviewed the positions and discussed the candidates for the upcoming 2021 year.

The motion was made to nominate Barry Braun as Chairman, Belton Banks as Vice-chairman and Jerry Ezell as Board Secretary. This motion was made by Belton Banks and seconded by Jerry Ezell: 3 ayes, unanimous.

Trustees Comments

Trustee Banks: None.

Trustee Ezell: Trustee Ezell reiterated that he would like staff to begin the process of eliminating excess equipment.

Trustee Braun: None

Adjournment

The meeting was adjourned at 2:00 pm by Chairman Braun. The next regular meeting is scheduled for January 20, 2022.

Signed,

Eliza Caudillo
District Manager