

MEETING NOTICE AND AGENDA  
OF REGULAR MEETING  
**KERN COUNTY CEMETERY DISTRICT**

REGULAR BOARD MEETING  
SHAFTER MEMORIAL PARK OFFICE  
18662 SANTA FE WAY, SHAFTER, CA

March 18, 2026

This Agenda has been prepared and posted at least 72 hours prior to the regular meeting of the Board of Trustees in accordance with the Ralph M. Brown Act. The Board cannot take action on any unscheduled items unless it is declared by a vote of at least two-thirds (2/3) of the Board that there is an urgent need to take immediate action and the need for action came to the attention of the District after the Agenda was posted. Agenda items are numbered for identification purposes only and will not necessarily be considered in the indicated order. Details and supporting materials concerning Agenda items are available for public reference during regular working hours at the district office.

1. FLAG SALUTE AND INVOCATION: BRAUN
2. CALL TO ORDER: 12:00 PM
3. ROLL CALL: BARRY BRAUN, CHAIRMAN; JERRY EZELL, BOARD SECRETARY; CARL OLSEN, TRUSTEE
4. PUBLIC COMMENT OF ANY AGENDA ITEM – OPEN OR CLOSED:  
SEE PAGE 2 FOR DETAILS – EACH SPEAKER IS LIMITED TO 3 MINUTES
5. CONSENT CALENDAR:
  - A. MINUTES FROM FEBRUARY 2026 REGULAR MEETING.
  - B. APPROVAL OF CLAIMS:
    - I. PAYROLL WARRANTS: 26/04 THRU 26/05
    - II. PAYROLL CHECKS: 387 - \_\_\_\_\_
    - III. VOUCHERS: 971 - \_\_\_\_\_
    - IV. CHECKS: 14653 - \_\_\_\_\_
  - C. FINANCIAL STATEMENTS FOR FEBRUARY 2026.

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**Adjournment:** THE NEXT REGULAR MEETING WILL NEED TO BE APRIL 16, 2026.

For the Boards information on the format of any Public Comment time:

# KERN COUNTY CEMETERY DISTRICT REGULAR BOARD MEETING

## PUBLIC COMMENT

Welcome to the Kern County Cemetery District regular Board meeting. We value any input and direction you may have to offer our Board of Trustees. In order to give equal time to all, we ask that a few rules be followed in addressing the Board.

The Public Comment Period is set aside as the time you may speak. The Chairperson will open this time period, and everyone will be called on one at a time, to speak for, against or make any comment. You may voluntarily give your name and address.

After being recognized, the Board requests that the individual:

1. Make statements no longer than three (3) minutes in length.
2. Address all comments to the Chairperson and the Board.
3. If you are repeating what has been said earlier, you may state that you agree with what has been said and the Board will note your agreement. Each topic will have a thirty (30) minute limit for all speakers.
4. Understand that if your request needs action, the Board is unable to do so unless it is on the agenda. You may request a matter be addressed if it is an emergency. If it is not deemed an emergency as defined in the California Government Code §54956.5, the matter may be clarified and referred to staff or placed on the agenda for the next meeting.

## ACCOMODATIONS

Disabled individuals who need special assistance to attend or participate in a meeting of the Kern County Cemetery District may request assistance at the main office at 18662 Santa Fe Way, Shafter, or by calling 661-746-3921. Every effort will be made to reasonably accommodate individuals with disabilities by making meeting materials available in alternative formats. Requests for assistance should be made at least three (3) working days in advance whenever possible.

## AVAILABILITY OF AGENDA DOCUMENTS

All supporting documentation for agenda items will be available for public review at the District's Shafter Memorial Park Office, 18662 Santa Fe Way, Shafter, during regular business hours, 8:00 am to 5:00 pm. Monday through Friday, following the posting of the agenda. Any supporting documentation that relates to an agenda item for an open session of any regular meeting, which is distributed less than 72 hours prior to that meeting, will also be available for review at that location.

# Kern County Cemetery District

## Minutes for

February 19, 2026

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

- Call to Order: Call to Order at 12:04 pm by Chairman Braun, Chairman Braun led the flag salute and invocation.
- Roll Call: In attendance was Barry Braun, Chairman of the Board; Carl Olsen, Trustee; Jerry Ezell, Secretary of the Board.
- Employees: Nayeli Delgado, Secretary; Superintendent Denton Carender.
- Visitors: Lisa Mundis
- Public Comment: None
- Consent Calendar: Includes the approval of the agenda for the current meeting and minutes of the regular Board meeting for January 2026. The payroll warrants for 26-01 through 26-03 were approved. Vouchers, checks, and financial reports for January 2026 were approved. This was done by approval of the consent calendar by motion of Trustee Olsen and seconded by Trustee Ezell; 3 ayes, unanimous.

### Management Update

- We had 16 services in Shafter and 13 services in Wasco for the month of January 2026. This gives us 160 for the fiscal year to date. We are at a 29% cremation rate.
- Superintendent Carender noticed that two light poles in Wasco and one light pole in Shafter have deteriorated. Staff will have those poles replaced.
- Superintendent Carender presented a request for a box scraper, a boom sprayer, and a rotary cutter.

### Mid-year Budget Review

Manager Caudillo did not attend the February 19, 2026, meeting due to a family death. Trustee Braun and Superintendent Carender presented the Mid-year Budget Review.

*The Board of Trustees requested that this Agenda Item be tabled and brought back at a future meeting. The Mid-year review will be presented at the March 2026 meeting.*

### Section B – Niche /Columbarium

The Section B project has been completed, with the exception of the basin reconfiguration, the irrigation system, and possible paving. The next project is the installation of a new Niche/Columbarium – Memorial Wall in the center of Section B within the allotted space reserved for this installation. This process will require selecting a Granite Company, Concrete Co., and a Niche Wall design. Before the niche wall can be installed a reinforced concrete base must be poured. Several designs have been received, and the cost will depend on style and color of granite. Manager Caudillo requested the Board provide a maximum Niche Wall allowance so that a Granite, concrete company, and niche style can be selected.

*A motion was made to allow Manager Caudillo to begin the planning of the Section B Niche Wall. The cost of the wall must remain below \$60,000.00. This does not include the cost of the reinforced concrete base. The concrete will be a bid separately. This motion allows for up to \$60,000.00 for the wall and was made by Trustee Olsen and seconded by Trustee Ezell; 3 ayes, Unanimous.*

Closed Session

The Board went into Closed Session for Government Code Section 54957, District Manager determination at 12:40 PM

Return to Open Session

The Board reconvened from closed session at 1:44 pm. Decision to offer Ms. Lisa Mundis the opportunity to serve as the next District Manager of the Kern County Cemetery District No. 1. The Manager's contract was signed and the understanding that this position is an "At-Will" employment. Additional stipulations include passing a DOJ background check, drug and physical agility test, and fingerprint screening. An agreement on salary was determined in open session at \$95,000.00, with a Vehicle allowance, Relocation cost, and a benefits package compatible with the District ENC. Ms. Lisa Mundis' start date will be March 2, 2026.

*A motion was made to hire Lisa Mundis, based on the information discussed at the open session portion of this meeting by Trustee Olsen, and seconded by Trustee Ezell; 3 ayes, unanimous.*

Trustees' Comments

Trustee Braun: Thanked Superintendent Carendar for his participation and commitment.

Trustee Ezell: Thanks Trustee Olsen for his hard work facilitating the District Manager hiring process.

Trustee Olsen: Is pleased to have Ms. Lisas Mundis as part of the KCCD#1 staff.

Adjournment

The meeting was adjourned at 1:57 pm by Chairman Braun. The next regular meeting is scheduled for March 18, 2026.

Signed,

Eliza Caudillo  
District Manager

## I. Manager's Report

### 1. Burials for February 2026

We have had 11 services in Shafter and 7 services in Wasco. This gives us 178 total services for the fiscal year to date. We have had 36 cremation services in Shafter and 16 in Wasco. This gives us 52 cremation services for the fiscal year to date. This places the District at a 29% cremation rate.

Month/Year	Shafter/Wasco	Total	Shafter/Wasco	Cremation Rate
February 2025	19/12	183	24/9=33	18%
February 2024	26/8	211	38/14=52	25%

### 2. Memorial Day - 2026

The Memorial Day event is planned for Monday, May 25, 2026. Traditionally this requires overtime for ground staff. Nayeli Delgado will be coordinating the Wasco event. Lisa Mundis will be coordinating the Shafter event.

### 3. Statement of Economic Interest – Form 700

The Form 700, as required by the FPPC, is due April 1 to the County of Kern. Alicia will have this year's form completed as last year's for your signature. If you have changes or want to complete the form yourself, we have copies you can pick up after this meeting.

## II. Mid-Year Budget Review

1. Attachment A; Attachment B
2. 2025 Mid-Year Budget Review
3. Action to Receive and File

### Summary

Each year, an analysis is prepared for the Board to review the District's current year budget for the first 6 months of activity. The goal is to keep the Board up to date on current trends and aspects of the operational costs for the District, including any discussion with the Manager on the outlook of the District's direction and relevant information that may affect the District's current operations. Any changes or issues that become apparent and need to be addressed can be reviewed and adopted before the end of the fiscal year.

### Overview

The District has had 131 burial services for the first half of the fiscal year. Comparatively, 12/2024 was 129 vs. 12/2023 at 143. The District may struggle to finish the fiscal year with our projected 300 services. Realistically, the number of services has returned to the usual range of about 250 to 270 per year. Our mid-year cremation rate is at 27%. Comparatively, 12/2024 was 16% vs. 12/2023 at 25%.

The groundsmen will be gearing up for the summer months and preparations for Memorial Day, which is typically a labor-intensive time of year. Overtime may be an issue due to the current staff level of Superintendent Carendar and four groundsmen. Every effort will be made to keep working hours as low as possible.

Other relevant issues that negatively impact the District are the continued trend for cremation burials, and the loss of burials due to families taking cremations home or scattering. Other factors affecting burials are when local veterans choose to use the Bakersfield National Cemetery. These issues are factors that cannot be removed or fixed with any certainty.

### Discussion

This item was presented at the February 2026 meeting. Due to the absence of Manager Caudillo, the Mid-year Budget will be reviewed at this meeting. As a reminder, the following financial analysis is a review of direct operational income and expenses; it is not a complete review of our overall operations. Both attachments are intended to give an overview of the income and expenses for the last 6 months of 2025.

Attachment A is a Mid-Year Budget review of our cash flow, which compares our actual income versus budgeted income and expenditures from July 1, 2025, through November 30, 2025 (traditionally, these numbers should be calculated to December 31, 2025). With this in mind, the Income and Expenses paragraphs listed below will be completed using the county's **projected** Property Tax figure for December 2025 of \$535,000.

Attachment B compares 2024 and 2025 for the same mid-year period. This attachment will help you compare what we are receiving and spending this year. The first column shows what we have done this fiscal year 2025, and the second column shows totals for the fiscal year 2024. The third column is the difference, and the fourth column is the percentage difference.

#### Income

The District has received \$1,014,663 in income for the first half of the fiscal year. This includes income received up to December 31, 2025, consisting of property tax, at-need, and interest income. The income for the first 6 months of the previous fiscal year was \$1,004,460. The District is up by \$10,203. this mid-fiscal year compared to mid-fiscal year 2024. The District also has an additional \$96,785 available, if needed, from contracts used for July 2025 – December 2025; I did not include those funds on the income portion of Attachment A, as I do not anticipate having to transfer those funds to balance the Budget.

#### Expense

The District spent \$630,952 in the first half of this fiscal year on resale materials, payroll, benefits, and maintenance. Salaries and benefits remain the primary annual expenses. The Shafter Section B expansion cost as of December 2025, was \$35,067. This project has been completed and total cost of this project was \$688,233.00, including change orders; this balance of this payment was made after December 31, 2025, and will be included in the final 2025-2026 expense totals. Remaining projects: Irrigation installation, basin reconfiguration, Niche/Ossuary Wall, and partial paving around Section B will be completed in the latter half of the fiscal year or early half of 2025-26 fiscal year. Other major expenses include equipment replacement/repair, landscape, and tree maintenance. The District's last price increase occurred in 2023; a pricing adjustment review would be financially responsible and adjust to the current economy.

*Other Expense (indirect overhead)*

We spent \$176,699.00 in the first half of the fiscal year. The Unfunded Annual PERS Retirement Liability was \$141,632 of this expense. This is an increase of \$17,577.00 from 2024; the PERS UAL is anticipated to continue to rise annually until 2031, then begin an annual reduction ending in 2044. The District did not transfer monies from the contract fund to the maintenance and operations fund this year.

### **III. Department of Justice**

1. DOJ Manager Appointment
2. Discussion – Action

#### **History**

Manager Caudillo has given notice of retirement, effective May 1, 2026. The Board is requesting the newly hired manager pass a DOJ background check and fingerprinting.

#### **Discussion**

At the closed session meeting on January 15, 2026, the Board requested that Manager Caudillo become the designated COR with the DOJ for the implementation of the DOJ background investigation for future managers.

The DOJ requires a resolution to be completed, appointing Manager Caudillo as COR. Reference attached Resolution No. 2025-26-3.

#### **Action**

It is the recommendation of the Manager that the Board of Trustees review and authorize Resolution No. 2025-26-3, appointing a representative of the Kern County Cemetery District to act as COR for DOJ background investigations.

## IV. Reinvestment of Contract Fund

1. Contract Fund
2. Recommendation from Stifel
3. Discussion and Possible Action

### Summary

The US Treasury Bond for \$150,000.00 matured on February 15, 2026, and the Morgan Stanley CD for \$171,000.00 was redeemed on March 2, 2026. Sandra Wheeler provided the following options for available investment funds. The Investment Committee opted to meet on March 10, 2026, to discuss the options for a \$150,000.00 Capital Impact Partners Corporate Bond investment at 4.500% YTM. A selection should be made for the remaining balance in the Contract Fund Money Market. The District also has a \$115,000.00 investment that could be called on March 30, 2026, consideration to authorizing in a similar investment for these funds. Our Investment Policy requires that we diversify our investments as much as possible within the confines of the law. This will require the District to reinvest this money amonga Corporate Bond, Treasury Note, Agency Bond, or a Certificate of Deposit.

### History

Government Code §53601 and the District's Investment Policy outline the type of investments and percentages that are allowed for permitted indebtedness. This investment is considered to be money placed in 'trust.' The District uses Stifel, with Sandra Wheeler as the Investment Advisor, to help direct and make recommendations for this fund.

### Overview

It is the recommendation of the Investment Manager that the Board of Trustees make the next Contract Fund investment in the ladder method, using any of the options listed below. It cannot be guaranteed that these exact investments will still be available when this decision is finalized, but they will be comparable.

With that in mind, the following recommendations exemplify the returns that we can expect from different investment options.

#### **Corporate Bond**

<u>Description</u>	<u>Rating</u>	<u>Coupon</u>	<u>Call</u>	<u>Maturity</u>	<u>Y-T-M</u>
Apollo Global Mgmt, Inc.	A2/A	4.600%	12/30	01/31	4.134%
Ibm Intl Cap Ltd, Inc.	A3/A-	4.750%	12/30	02/31	4.090%
Royal Bank of Canada	A1/A	4.100%	02/28	02/31	4.100%

JP Morgan Chaser & Co.	A1/A	3.806%	02/28	02/31	3.975%
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### **Agency Bond**

<u>Description</u>	<u>Rating</u>	<u>Coupon</u>	<u>Call</u>	<u>Maturity</u>	<u>Y-T-M</u>
Federal Hm Ln Bank	Aa1/AA+	4.000%	02/27	02/31	3.894%
JP Morgan Chase Bank	628	4.750%	02/28	01/28	4.750%

### **Treasury**

<u>Description</u>	<u>Rating</u>	<u>Coupon</u>	<u>Call</u>	<u>Maturity</u>	<u>Y-T-M</u>
US Treasury Note	Aa1/-	4.250%	N/a	02/31	4.400%

### **Certificate of Deposit**

<u>Description</u>	<u>Rating</u>	<u>Coupon</u>	<u>Call</u>	<u>Maturity</u>	<u>Y-T-M</u>
Morgan Stanley Bank	32992	3.950%	Conditional	03/31	3.950%

## **V. Nomination for LAFCo Representative**

### 1. Discussion and Action

#### Summary

It is the recommendation of the Manager that the Board of Trustees make a motion to elect a candidate for the Kern County LAFCo. The positions available are one regular commissioner seat and one alternate commissioner seat. Each position carries a four-year term.

#### Discussion

IT IS THE RECOMMENDATION of the MANAGER that the BOARD of TRUSTEES authorize the Board Secretary to send the nomination of Trustee McLaughlin to run as Independent Special District Representative on the Kern County Local Agency Formation Commission (LAFCo).

**VI. Trustees' Questions, Reports, and Comment**

1. Discussion – No Action