**Kern County Cemetery District**

Minutes for

February 20,2025

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 the flag salute and invocation.

 Roll Call: In attendance was Barry Braun, Chairman of the Board; Jerry Ezell, Secretary of the Board: Carl Olsen, Trustee – Absent.

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

 Visitors: None

 Public Comment: None

 Consent Calendar: Includes the approval of the agenda for the current meeting and minutes of the regular Board meeting for January 2025. The payroll warrants for 25-01 through 25-03 were approved. Vouchers, checks, and financial reports for January 2025 were approved. This was done by approval of the consent calendar by motion of Trustee Braun and seconded by Trustee Ezell; 2 ayes, 0 Nayes, 1 absent.

Management Update

* We had 14 services in Shafter and 9 services in Wasco for the month of January 2025. This gives us 152 for the fiscal year to date. We are at a 16% cremation rate.

Mid-year Budget Review

Manager Caudillo provided an analysis for the Trustees to review the District status for the first half of the 2024-25 fiscal year. The review included Attachment A, which compares our actual versus budgeted income and expenditures for the first 6 months of the fiscal year for 2024-25. The review also included Attachment B, which compares the first 6 months of the fiscal year of 2023 and 2024. We have experienced a slight decline in services compared to Mid-year 2023, at 143, vs. Mid-year 2024, at 129. The District’s current cremation rate is 16% versus 25% for the previous year. The District has adequate staffing for the foreseeable future, and the groundskeeper’s job is very physical, and finding the right fit has proven difficult.

The analysis shows that we are currently operating in the black, and property taxes continue to contribute to the District’s income. This review allows the Board to see the margin of operations and make any changes they may deem necessary.

At mid-year, we had a profit with overhead of $266,978. This is compared to last year when we had a profit with an overhead of $319,369.

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 Bruan and seconded by Trustee Ezell; 2 ayes, 0 nays, 1 absent.

Ruettgers and Schuler – Provost and Pritchard

Ruettgers and Schuler have merged with Provost and Pritchard. John Schuler and Kevin Harmon will continue their employment with P&P. John and Kevin have collaborated with Manager Caudillo, the Trustees, and Superintendent Denton in the planning for the expansion into Section B. Due to the enormity of this project, it is recommended that the Board of Trustees authorizes hiring a Project Manager to handle the development phase of this project. Provost and Pritchard also requested the District authorize and sign the Change Order to include the fee for a Project Manager.

*A motion was made to accept the Change Order and hire the P&P representative to serve as Project Manager for the completion of Section B. This motion includes the accepting the change order for the Project Manager at a fee of $42,000.00 by Trustee Ezell and seconded by Trustee Braun; 2 ayes, 0 nays, 1 absent.*

*A second motion was made to accept the Assignment Agreement, which will transfer the agreement between the District and Ruettgers and Schuler to the District and Provost and Pritchard. With the acceptance of this agreement, Provost and Pritchard assume all obligations per the Ruettgers and Schuler contract by Trustee Braun and seconded by Trustee Ezell: 2 ayes, 0 nays, 1 absent.*

Review of Section B Development Plans

Provost and Pritchard have provided the plans for the development of Section B. Minute details will need to be incorporated into the plans. Provost and Pritchard would like to receive authorization from the Board to begin the RFP process for the development of Section B.

It is the recommendation of Manager Caudillo that the Board authorize Provost and Pritchard to begin the formulation of the RFP and place the Shafter Expansion Project out to Bid. A motion was made by Trustee Ezell and seconded by Trustee Braun authorizing the acceptance of the plans with possible minute changes and allowing P&P to begin the RFP process: 2 ayes, 0 nays, 1 absent.

Prevailing Wages Consultant

The Department of Industrial Relations requires that Prevailing Wage reports be filed accurately and in a timely manner. In the past, the District has used Contractor Compliance and Monitoring, Inc., to monitor the filings and reports of the contractors used by the District. The Kya group was contacted, and they would require us to use their contractor and suppliers in the development of Section B in order to monitor the prevailing wages and subsequent reports. CCMI provided a Proposal for Labor Compliance, which includes a scope of work and their quote for NTE (Not to Exceed) per project.

ASI Asbestos Removal NTE $1,500.00

MD Demolition NTE $1,500.00

Lightning Electric NTE $1,500.00

Architect and Project Manager NTE $2,500.00

Section B Dev. & Features NTE $5,000.00

A motion was made to authorize the hiring of Contractor Compliance and Monitoring, Inc. to serve as wage consultants for the District and the above-noted projects. The fees are set to a NTE limit. CCMI will ensure that proper reports and wages are paid appropriately according to the DIR’s requirements. The motion was made by Trustee Braun and seconded by Trustee Ezell; 2 aye, 0 nays, 1 absent.

Reinvestment of Contract Fund

The Stifel Contract Fund account had the Wells Fargo CD (CUSIP #9497636J0) for $150,000.00 investment mature on February 18, 2025. The Board, following the recommendation of Sandra Wheeler, the Stifel Advisor, to reinvest these funds according to the District Policy and Government Code §53601, which outlines the percentages that are allowed for the permitted indebtedness. Manager Caudillo also brought to the attention of the Board various other investments in the Contract Fund and Endowment Care Fund that are not set to mature but have a call date during the month of February 2025. Manager Caudillo requested any funds called be invested in the same available investments as follows:

**Agency Bond**

Description Rating Coupon Call Maturity Y-T-M

Federal Hm Ln Banks Aaa/AA+ 4.900 % 02/26 02/30 4.810%

**US Treasury Note**

Description Rating Coupon Call Maturity Y-T-M

US Treasury Note Aaa/NR 5.25% 00/00 11/28 4.152%

US Treasury Note Aaa/NR 6.25% 00/00 05/30 4.194%

**Certificate of Deposit**

Description Rating Coupon Call Maturity Y-T-M

Morgan Stanley Bank 34221 4.250% DOH\* 02/30 4.250%

 Truist Bank 9846 4.500% DOH\* 02/30 4.500%

*A motion was made to reinvest the matured Contract Fund invest of $150,000.00, Wells Fargo CD into the Truist Bank with a coupon of 4.00%, maturity of 02/30, and a Y-T-M of 4.50, by Trustee Ezell and seconded by Trustee Braun; 2 ayes, 0 nays, 1 absent.*

Trustees’ Comments

Trustee Braun: Requested a Closed Session at the next Board meeting to discuss Personnel Issues.

Trustee Ezell: Cemetery Grounds look great and very colorful.

Trustee Olsen: Absent

Adjournment

The meeting was adjourned at 1:15 pm by Chairman Braun. The next regular meeting is scheduled for March 20, 2025.

Signed,

Eliza Caudillo

District Manager