

Kern County Cemetery District
Minutes for
July 21, 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 the 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 was absent due to another commitment.

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

Visitors: 2 staff members of Basham & Lara

Public Comment: Request for review of Headstone Policy as it pertains to the size of ceramic photos.

Consent Calendar: Includes the approval of the agenda for the current meeting and minutes of the regular Board meeting for June 2022. The payroll warrants for 22/12 through 22/14 were approved. Vouchers, checks, and financial reports for June 2022 were approved. This was done by approval of the consent calendar by motion of Trustee Banks and seconded by Trustee Braun; 2 ayes, 0 Nays, 1 absent.

Management Update

- We had 11 services in Shafter and 9 services in Wasco for the month of June 2022. This gives us 368 services for the fiscal year to date. Ending the year with a 24% cremation rate. Total services for the prior fiscal year were a total of 363, and a 21% cremation rate.
- Issac Garcia terminated her employment with the District. Daxary Williams was accepted a full-time job offer moving up from a temporary full-time position.
- A tree fell onto the public road from the Wasco rent house. Staff attempted to remove but was unable to remove. Fonseca Tree Service was contacted, and they removed the tree from the roadway and cemetery grounds.
- Upcoming CAPC Education Meeting at Lake Tahoe on October 7-8, 2022.
- Headstone reversal. Traditionally staff has placed headstone facing the east. We have had a few requests from families to flip the headstones to face the west. Manager Caudillo brought this to the attention of the Board. Flipping the headstones would entail additional man hours, increase the chance of injury, and potential for the need to repour a headstone if the concrete should crack. The Board request this be brought back as an agenda item at the Board Meeting for price evaluation in the future.
- Johnny Garza has once again reached his vacation accumulation limit and will begin to lose time. Supervisor Carender states that we have an exceptional and after renovation groundsman should be able to start taking vacations on a regular basis.

Headstone and Bench Policy

The Board wished to review the Headstone and Bench Policy amended as of the December 2021 Board Meeting due to public comments received at the June 2022 Board Meeting. The amendment placed a limit on the size of ceramic photo on headstone and benches. The policy was accepted as amended, unfortunately, there were 3 headstones ordered prior to the enactment of the policy. The policy has always included the statement that the District and its staff shall not be liable for any headstone placed within the cemetery due to the daily workings on the cemetery grounds.

The motion was made to allow the placement of the three headstones that were ordered before the passing of the amended policy. The motion includes a requirement to have the Certificate Holder sign a Release of Liability form stating the headstone was placed as a one-time exception due to the timeframe of the working of the amended policy. Trustee Braun made the motion and Trustee Banks seconded the motion. 2 ayes, 0 nays, and 1 absent.

Budget 2022-23 – Final Review

Final Budget Review – 2022-23 Manager Caudillo brought a balance budget to the Board for final review. The Board had reviewed the preliminary budget at a previous Board meeting and requested the Budget be adjusted at the final review to reflect burials from the norm of 235 to 275 to represent the increase in services during the Corona Pandemic. This budget is a working document that will be reviewed mid-year by the Trustee's at a regular meeting.

The motion to accept the budget of \$1,633,722 was made by Trustee Banks, and seconded by Trustee Braun; 2 ayes, 0 nays, 1 absent.

Reinvestment of Endowment Care Principal

The Investment Committee consisting of Trustee Ezell, Superintendent Carender and Manager Caudillo met on July 11, 2022, to discuss the reinvestment of the US BanCorp Medium Term Sub Note which had come due on July 15, 2022. Sandra Wheeler the Stifel Advisor provided several options available for investment. The committee elected a Southern Ca. Ed. Co. Corporate Bond to mature in August 2025. The District policy requires we diversify our investments as much as possible within the confines of the law. This was a discuss and report agenda item as the Board had authorized the Investment Committee to invest maturing investments as per District policy.

2nd 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 June 30, 2022, the District has \$6,831,963 as a combined investment of all accounts. The District has \$5,694,143 with the County of Kern, \$929,345 with Stifel, and \$208,476 with WestAmerica Bank.

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

- Maintenance and Operation (M&O) \$1,352,885
- Endowment Care (principal and interest) \$1,160,334
- Contracts \$2,813,124
- Large Contingency \$367,800
- Stifel \$929,345
- WestAmerica Bank \$208,476

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 Braun; 3 ayes, 0 nays, 1 absent.

Annual Reimbursement Report

Each year California Government code section 53065.5 requires the District annually disclose reimbursements paid to Trustees and staff for the previous fiscal year. The disclosure was received and filed.

The motion to receive and file the Annual Reimbursement Report and place it on our web page to be made available to the public was made by Trustee Banks and seconded by Trustee Braun; 2 ayes, 0 nays, 1 absent.

Trustees Comments

Trustee Banks: Trustee Banks appreciates staff and all their hard work.

Trustee Ezell: Absent.

Trustee Braun: Would like Manager Caudillo to present to the Board a letter requesting Sandi Miller be allowed to retain her membership in good standing with the CAPC. Trustee Braun also requested the District's purchase policy be brought to the Board for review of spending limits.

Adjournment

The meeting was adjourned at 1:33pm by Chairman Braun. The next regular meeting is scheduled for August 18, 2022.

Signed,

Eliza Caudillo
District Manager