

Kern County Cemetery District **Minutes for**

December 15, 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.

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

Visitors: Nayeli Delgado and 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 November 2022. The payroll warrants for 22/23 through 22/24 were approved. Vouchers, checks, and financial reports for November 2022 were approved. This was done by approval of the consent calendar by motion of Trustee Ezell and seconded by Trustee Banks; 3 ayes, 0 Nays.

Management Update

- We had 17 services in Shafter and 7 services in Wasco for the month of November 2022. This gives us 137 services for the fiscal year to date. We have had 16 cremation services in Shafter and 5 in Wasco, for a total of 21 cremation services. We are at a 15% cremation rate for the fiscal year.
- CAPC 65th Annual CAPC Conference is scheduled for March 23-25th, 2022, at the Embassy Suites in Seaside, CA. Manager Caudillo, District Secretary Reveles, Superintendent Carender, Trustee Banks, Trustee Braun, and Trustee Ezell are scheduled to attend.
- SDRMA 2023 Spring Education Day conflicts with the CAPC 65th Annual Conference. Manager Caudillo will not be attending the SDRMA Education Day.
- Timothy Unruh will continue to provide his guidance and license for Pesticide Application. Superintendent Carender will resume his classes which were suspended due to the COVID Pandemic. Timothy will need to obtain his continuing education classes. PAPA will host a conference in Temecula, CA. providing Timothy with a majority of the necessary credits to retain his license. The District will provide the funding for the conference, per diem, hotel, and mileage.
- Nayeli Delgado attended the December Board meeting and was introduced to the Board upon their request.

2021-2022 AUDIT REVIEW

Chris Albert presented the 2021-2022 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, 2022, and the fund balances show the restricted funds.

Chris spent time explaining the PERS net pension liability and the actuarial considerations that go into that factor involving three-line items on page 9 of the 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 2021-2022 audit and authorize the forwarding of the audit to the County Auditor-Controller was made by Trustee Banks and seconded by Trustee Ezell: 3 ayes, unanimous.

Request for Honorary Membership

Manager Caudillo presented to the Board a letter requesting that CAPC Honorary Lifetime Membership be granted to Mark Velasquez, a former attorney with Best, Best, and Krieger. Mark provided countless hours and counseling at many of the CAPC conferences.

The motion was made by Trustee Braun and seconded by Trustee Banks to allow the letter to be presented to the California Association of Public Cemeteries granting Honorary Lifetime Membership in the organization. 3 ayes, unanimous.

Trustees Comments

Trustee Banks: Glad Nayeli Delgado, a Shafter graduate, was employed by the District. He was also pleased with Albert and Associates presentation of the audit.

Trustee Ezell: No comment.

Trustee Braun: Requested progress report regarding the upgrade and repair of the Wasco Cemetery irrigation lines. He also requested that the Investment Committee discuss additional investment options between funds at the county being transferred to Stifel for a higher rate of return.

Adjournment

The meeting was adjourned at 1:40 pm by Chairman Braun. The next regular meeting is scheduled for January 19, 2023.

Signed,

Eliza Caudillo
District Manager