

MEETING AGENDA

BOARD OF TRUSTEES - KERN RIVER VALLEY PUBLIC CEMETERY DISTRICT

8441 Burlando Road
P.O. Box 215
Wofford Heights, CA 93285

Regular Meeting

There was no meeting for the September 12th regular meeting due to quorum issues; we were unable to reschedule due to schedule conflicts & COVID

Reconvene the November 14th regular meeting today the 20th of December

Wednesday, December 20, 2023

3:00 P.M.

Chairperson: Harry Schustz

Trustees: Peggy Agapiou, Esteban Olivares, Michael Ryan (one vacant seat)

District Manager: Randy Kyt (Cell Phone: 760-549-3468)

Clerk of the Board: Laura Kyt

All agenda item supporting documentation is available for public review in the office of the Clerk of the Board of Trustees, 8441 Burlando Road, Wofford Heights, CA 93285 during regular business hours 11:00 a.m. - 3:00 p.m., 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 that is distributed after the agenda is posted and prior to or during the meeting will also be available for review at the same location.

AMERICANS WITH DISABILITIES ACT

(Government Code Section 54953.2)

The Kern River Valley Public Cemetery District office is accessible to persons with disabilities. Disabled individuals who need special assistance to attend or participate in a meeting of the Board of Trustees may request assistance at the Clerk of the Board of Trustees, 8441 Burlando Road, Wofford Heights or by calling (760) 376-2189. Every effort will be made to reasonably accommodate individuals with disabilities by making meeting material available in alternative formats. Requests for assistance should be made five (5) working days in advance of a meeting whenever possible.

Public restrooms are not available in the District Office

PLEASE REMEMBER TO TURN OFF ALL CELL PHONES, PAGERS, OR ELECTRONIC DEVICES DURING BOARD MEETINGS

BOARD TO RECONVENE

Board of Trustees: Agapiou, Olivares, Ryan, Schustz

CALL TO ORDER BY CHAIR OF THE BOARD

ROLL CALL BY THE CHAIR OF THE BOARD

PLEDGE OF ALLEGIANCE & INVOCATION LED BY MANAGER

PUBLIC REQUESTS, COMMENTS, PRESENTATIONS:

This portion of the meeting is reserved for persons to address the Board on any matter not on this agenda but under the jurisdiction of the Board. Board members may respond briefly to statements made or questions posed. They may ask a question for clarification, make a referral to staff for factual information or request staff to report back to the Board at a later meeting. Also, the Board may take action to direct the staff to place a matter of business on a future agenda. **SPEAKERS ARE LIMITED TO THREE MINUTES. PLEASE STATE YOUR NAME BEFORE MAKING YOUR PRESENTATION. THANK-YOU!**

END PAGE #1

CONSENT AGENDA

CONSENT AGENDA/OPPORTUNITY FOR PUBLIC COMMENT: ALL ITEMS LISTED WITH A "CA" ARE CONSIDERED TO BE ROUTINE AND NONCONTROVERSIAL BY THE DISTRICT'S CHAIRPERSON AND STAFF. THE "CA" REPRESENTS THE CONSENT AGENDA FOR THE BOARD OF TRUSTEES. CONSENT ITEMS WILL BE CONSIDERED FIRST AND MAY BE APPROVED BY ONE MOTION IF NO MEMBER OF THE BOARD OR AUDIENCE WISHES TO COMMENT OR ASK QUESTIONS. IF COMMENT OR DISCUSSION IS DESIRED BY ANYONE, THE ITEM WILL BE REMOVED FROM THE CONSENT AGENDA AND WILL BE CONSIDERED IN LISTED SEQUENCE WITH AN OPPORTUNITY FOR ANY MEMBER OF THE PUBLIC TO ADDRESS THE BOARD CONCERNING THE ITEM BEFORE ACTION IS TAKEN.

DISTRICT FINANCIAL REPORTS

Consent Agenda

- | | | | |
|----------|-----------|---|-----------------------|
| C | 1) | Approval (subject to audit) of July Financial Report | <i>Sept. Business</i> |
| C | 2) | Approval (subject to audit) of August Financial Report | <i>Sept. Business</i> |
| C | 3) | Approval (subject to audit) of September Financial Report | <i>Nov. Business</i> |
| C | 4) | Approval (subject to audit) of October Financial Report | <i>Nov. Business</i> |

Action
Required
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APPROVAL OF THE CONSENT AGENDA

Action Required

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| 1) | All items listed with a "CA" are considered to be routine and approved by one motion unless an item is pulled. Each pulled item will be heard in open session in number sequence order after approval of consent agenda. Action on each item pulled will be taken after discussion of the item pulled. |
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MANAGER'S REPORT

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| 1) | Department of Human Services: CalWORKS; KHSD & MAOF Programs
a) One participants is currently assigned by MAOF for training as a groundskeeper
b) No participants are currently assigned by CalWORKS or KHSD for training as a groundskeeper
c) Mgr Kyt has had to use on-call staff to help with services & maintenance when there is no participant | <i>Information</i> |
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| 2) | National Wreaths Across America Day
a) Program Coordinator: Orion Sanders founder of Sarge's Wreaths 4 Vets
b) Ceremony was on Saturday December 16, 2023 at 9:00 a.m.
c) Number of wreaths placed on veteran's graves by volunteers and family members: 880
d) Regular program; more than before community members participated | <i>Information</i> |
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| 3) | Progress Report
a) Update: FEMA & CalOES | <i>Discussion</i> |
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| 4) | Progress Report
a) Property adjacent to the Historic Cemetery property rights research | <i>Discussion</i> |
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| 5) | Progress Report
a) Administrative Building Repairs Reimbursements: GSRMA & FEMA
b) Shed damage | <i>Discussion</i> |
|-----------|---|-------------------|

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PROFESSIONAL ACCOUNTING SERVICES

		1)	Professional Accounting Services First Visit to District	<i>Information</i>
2022	Sept 20	a)	CPA visited District on August 18, 2022: evaluates record keeping procedures	
↓	↓	b)	Records in possession of CPA: 2016-2017 financial report support binder	
↓	↓	c)	Records in possession of CPA: 2016-2017 AltaOne bank account statements	
↓	↓	d)	Records in possession of CPA: 2016-2017 Wells Fargo Advisors investment statements	
↓	↓	e)	Records in possession of CPA: 2016-2017 Accounts Receivable yellow receipt copies	
↓	↓	f)	Records in possession of CPA: 2016-2017 inventory report	
↓	↓	g)	Records in possession of CPA: 2015-2016 audited financial report	
↓	↓	h)	CPA responds on behalf of District to State and County administrative staff regarding audit inquiries	
↓	↓	i)	Accounting software changed from Sage (Peachtree) to QuickBooks	
↓	Dec 19	j)	Received email from Mr. Bruner on December 9th - he has begun FY 2016-2017	
2023	Jan 10	k)	Rec'd email from Mr. Bruner on December 20th - plans to visit the District between January 16th and 23rd	
		2)	Professional Accounting Services Second Visit to District	<i>Information</i>
2023	May 25	a)	CPA visited District on February 17th; reviews next fiscal period records and reads minutes	
↓	↓	b)	Records in possession of CPA: 2017-2018 financial report support binder	
↓	↓	c)	Records in possession of CPA: 2017-2018 AltaOne bank account statements	
↓	↓	d)	Records in possession of CPA: 2017-2018 Wells Fargo Advisors investment statements	
↓	↓	e)	Records in possession of CPA: 2017-2018 Accounts Receivable yellow receipt copies	
↓	↓	f)	Records in possession of CPA: 2017-2018 inventory report	
↓	↓	g)	Records in possession of CPA: 2017-2018 audited financial report	
↓	↓	h)	Secretary to provide additional support before next visit by CPA	
		3)	Professional Accounting Services Third Visit to District	<i>Information</i>
2023	Aug 30	a)	CPA visited District on July 3rd; finishes Fiscal 2021-2022 State Controller's Report	
↓	↓	b)	Paid CPA Bruner \$900 for assistance with report	
↓	↓	c)	Received QuickBooks software and it was installed by Chairperson Schustz	
↓	↓	d)	Secretary to provide additional support before next visit by CPA	
		4)	Professional Accounting Services Fourth Visit to District	<i>Information</i>
2023	Aug 30	a)	CPA visits District on August 29th	
↓	↓	b)	CPA took district computer back to his office to load QuickBooks because of internet speed	
		4)	Professional Accounting Services Fourth Visit to District	<i>Information</i>
2023	Nov 14	a)	CPA schedule to visits District on October 5th - returns computer with QuickBooks installed	
↓	↓	b)	CPA spent time with Secretary posting to balance the checking accounts for FYE 2017	
↓	↓	c)	Progress Report	
↓	↓	d)	Discussion	
		5)	Professional Accounting Services Fourth Visit to District	<i>Discussion</i>
2023	Dec 20	a)	CPA scheduled visit to District: December 18th - FYE 2017 & FYE 2018 records to be returned	
↓	↓	b)	CPA is in the final stages of completing FYE 2017	
↓	↓	c)	Progress Report	
↓	↓	d)	Discussion	

NEW BUSINESS

1) INDEPENDENT AUDITOR CHANGES

Discussion

- a) Independent Auditor is no longer available to assist District with Audits
- b) Requests for Proposals extended to multiple independent auditors; report response from auditors
- c) Action to select replacement Auditor will be on the January 9, 2024 agenda
- d) Discussion

2) REVIEW FISCAL YEAR 2023-2024 BUDGETS

Discussion

- a) Review District's Operation Budget
- b) Review Fund #42010 Budget
- c) Review Fund #42011 Budget
- d) Review Fund #42012 Budget

**Action Required
A 3)**

ADOPT REVISED FISCAL YEAR 2023-2024 BUDGET

Action Required

- ↓ Action: a) Action required to adopt budget revisions
- ↓ Action: b) Adopt District's Operation Budget with revisions as final
- ↓ Action: c) Adopt Fund #42010 Baseline Budget with revisions as final
- ↓ Action: d) Adopt Fund #42011 Baseline Budget with revisions as final
- ↓ Action: e) Adopt Fund #42012 Baseline Budget with revisions as final

**Action Required
A 1)**

RELEASE OF INTEREST: Refund

Action Required

Release of Interest and Refund Requested for James and Carol Lewis

- | | | |
|------|---------|--|
| 2023 | Dec 20 | a) Release Companion Casket Plot: Section III-C, Block 390, Lot C12 |
| ↓ | ↓ | b) Total amount paid to date for companion plot is \$3,725.00 |
| ↓ | ↓ | c) Reason: Mr. & Mrs. Lewis moved to Arkansas |
| ↓ | ↓ | d) Upon proof of right to release interest in plot is presented a refund of \$3,145.00 to be processed |
| ↓ | Action: | e) Authorize transfer from PreNeed Fund #42012 to General Fund #42010 at time of refund |
| ↓ | Action: | f) Authorize a refund of \$3,145.00 once the Release of Interest document is properly and legally executed |

**Action Required
A 2)**

RELEASE OF INTEREST: Refund

Action Required

Release of Interest and Refund Requested for Kenneth Schuster

- | | | |
|------|---------|--|
| 2023 | Dec 20 | a) Release Single Casket Plot: Section II, Block 150, Lot C12 |
| ↓ | ↓ | b) Reason: Mr. Schuster was cremated and his niece wants to keep his cremation at the residence |
| ↓ | ↓ | c) Mr. Schuster passed away on November 7, 2023; death certificate provided |
| ↓ | ↓ | d) Total amount paid to date for single plot by Mr. Schuster is \$571.61 |
| ↓ | ↓ | e) Total amount refundable to family for single plot is \$369.61 |
| ↓ | ↓ | f) Trust documents presented by niece Connie Bisson indicates a second trustee - her daughter Holly Bisson |
| ↓ | ↓ | g) Upon proof of right to release interest in plot is presented a refund of \$369.61 to be processed |
| ↓ | Action: | h) Authorize transfer from PreNeed Fund #42012 to General Fund #42010 at time of refund |
| ↓ | Action: | i) Authorize a refund of \$369.61 once the Release of Interest document is properly and legally executed |

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DISTRICT POLICIES AND PROCEDURES HANDBOOK

Action Required

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|------|---------|---|
| | 1) | Policy Research and Revisions |
| 2021 | Nov 9 | a) CSDA Policy Handbook sample was purchased in September of 2021 |
| 2023 | Dec 20 | b) Report: Clerk Specialist Blythe has reviewed the CSDA Policies; email sent to Trustees of revised policy |
| ↓ | ↓ | c) Review revisions to CSDA Policy Section 3000 "Personnel" Page 104 to 235 |
| ↓ | ↓ | d) Review revisions to CSDA Policy Section 1000 "General" Page 1 to 30 |
| ↓ | ↓ | e) Review revisions to CSDA Policy Section 2000 "Administration" Page 31 to 103 |
| ↓ | ↓ | f) Review revisions CSDA Policy Section 4000 "Board" Page 236 to 261 |
| ↓ | Action: | g) Adopt revised policy presented as of December 20, 2023 |

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ADD ITEMS FOR FUTURE AGENDAS

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- 1)
- 2)
- 3)

BOARD MEMBER ANNOUNCEMENTS or REPORTS (Information Only):

Board Member Announcements or Reports (Information Only): On their own initiative, Board members may make an announcement or a report on their own activities. They may ask a question for clarification, make a referral to staff or take action to have staff place a matter of business on a future agenda. (Gov. Code Sec. 54954.2[a])

- 1) Trustee Agapiou
- 2) Trustee Olivares
- 3) Trustee Ryan
- 4) Trustee Schustz
- 5) Vacant Seat

DISTRICT PERSONNEL ANNOUNCEMENTS or REPORTS (Information Only):

- 1) Manager Randy Kyt
- 2) Secretary Laura Kyt

NEXT REGULAR MEETING:

Scheduled: January 9, 2024 at 1:00 p.m.

Information

Action Required

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1)

MOTION TO ADJOURN: time meeting adjourned

Action: a) Adjourn Meeting

Action Required

END PAGE #5