



**KERN RIVER VALLEY CEMETERY DISTRICT
BOARD OF TRUSTEES MEETING
MINUTES**

Regular Meeting
Tuesday August 11, 2026 @ 9:00 AM
Kern River Valley Cemetery District
8441 Burlando Rd
Wofford Heights, CA 93285 County of Kern

PRESENT: Mike Ryan, Chair/President - Board of Trustees
Kathy Agapiou, 1st Vice Chair/1st Vice President (*remotely via phone*)
Deborah Hess, 2nd Vice Chair/2nd Vice President
Esteban Olivares, Treasurer
Teresa "Kat" Barnum, Secretary
Orion Sanders, District Manager
Tara Overall, District Administrative Assistant
John Blythe, Interim District Consultant

GUESTS: Kathleen Rivera, Chief Deputy Attorney – Kern County Counsel
Kevin Brejnak, CPA – District Auditor (*via phone*)

- A. CALL TO ORDER – President Ryan opened the meeting at 9:00 AM.
- B. ROLL CALL OF THE BOARD – All five trustees were present with Trustee Agapiou attending remotely via phone due to recovering from a health issue.
- C. PLEDGE OF ALLEGIANCE AND MOMENT OF SILENCE – President Ryan gave the flag salute and moment of silence.
- D. PUBLIC REQUESTS, COMMENTS OR PRESENTATIONS:
Spencer Shepard, Reporter for the Kern Valley Sun, was in attendance as an observer.

Nick Ward, District Manager of Taft Westside Cemetery District, was in attendance as an observer.
- E. CLOSED SESSION: The board adjourned into closed session at 9:06AM to discuss the following item:

1. District Manager Employee Performance Review.

- F. CLOSED SESSION REPORT:** The Board came out of closed session at 10:43AM. The Board heard item E. (1) District Manager Employee Performance Review. No reportable action.

G. CONSENT AGENDA:

- 1. Regular Board Meeting Minutes – July 14, 2026**
- 2. Cemetery Monthly Payment Report – July 2026**
- 3. Authorize Transfer of Funds from 42012 to 42010 for Pre-Need Services Executed**

Action: Trustee Barnum moved to approve consent agenda; second by Trustee Olivares and passed with five yes votes: Agapiou, Barnum, Hess, Olivares and Ryan.

H. FINANCIAL REPORT – July 2026
Esteban Olivares, Treasurer

District Administrative Assistant Tara Overall presented July 2026 financial report. Total income for month of July 2026 was \$10,564 with total expenses of \$32,914. Net loss for July was \$22,368. Concerns regarding the district's financial situation continue, Kern County has still not completed June financials.

Action: Trustee Olivares moved to approve July Financial Report; second by Trustee Barnum and passed with five yes votes: Agapiou, Barnum, Hess, Olivares and Ryan.

I. AUDIT REPORT – Fiscal Year 2024-25
Kevin Brejnak, CPA, District Auditor

Auditor Brejnak had planned to conduct presentation of Fiscal Year 2024-25 audit via phone but stated that he may have another meeting conflict and therefore submitted his audit report to Interim Consultant Blythe to forward to the full board in the event Auditor Brejnak's schedule became a conflict during today's meeting. In his report to the board, Auditor Brejnak concluded that the District had a clean audit opinion. Financial position for Fiscal Year End 2024-25 was \$758,837 which was a decrease of \$167,284 for the previous fiscal year. Unrestricted net position declined substantially from \$205,043 to negative \$27,302. The District had \$674,813 in Endowment Care. Capital assets increased by \$36,000 and total liabilities are \$212,000. The District is currently solvent, however unrestricted financial resources have been significantly reduced during Fiscal Year 2024-25. Total revenues increased by 24.3% to approximately \$303,600 due to higher property taxes, more pre-need services and investment earnings, however expenses more than doubled to \$470,901 primarily due to salaries/benefits, services, supplies, transition to new management, new staff additions and related accounting/audit services and new cemetery software services.

Auditor Brejnak recommends to the Board of Trustees that the following corrective items need to be implemented: restore operating reserves, controlling expenses, improving budget projections and correcting the identified internal-control weakness while preserving restricted Endowment Care resources.

Action: Trustee Hess moved to approve Fiscal Year 2024-25 Audit Report; second by Trustee Olivares and passed with five yes votes: Agapiou, Barnum, Hess, Olivares and Ryan.

- J. **MANAGER'S REPORT** – Tabled; there was no Manager's Report is available this month. John Blythe has been called back for now as an Interim District Consultant to help assist current District Administrative Assistant Tara Overall with certain tasks and responsibilities.

K. **OLD BUSINESS:**

1. **2026 Goals and Objectives:** No report or update this month.
2. **Dry Landscape Concept Design:** No report or update this month.
3. **Kevin Brejnak, CPA – Ratify Engagement Letter for FY 2025-26 Audit:** Auditor Brejnak's previous engagement letter that had been approved at the April board of trustees meeting was not accurately reflected, however his engagement letter needed to be revised anyway as he is only conducting the audit for the fiscal year end 2026 and not for the next three fiscal years that had been voted on during the April meeting, unless the Board decides otherwise. Therefore, the new revised engagement letter needs to be formally approved by the Board.

Action: Trustee Olivares moved to ratify Auditor Brejnak's engagement letter with the district for Fiscal Year 2025-26; second by Trustee Hess and passed with five yes votes: Agapiou, Barnum, Hess, Olivares and Ryan.

L. **NEW BUSINESS:**

1. **Water Well Issues:** Water well is not filling to full capacity again, although Groundskeeper Reno Shadden took the initiative to contact Rick Gonzales at Piute Pump and he indicated that during this time of the year between July and September, it is not uncommon for the water well to struggle with maintaining a full capacity. Groundskeeper Shadden will continue to monitor the situation and report any further issues and try to balance watering the grounds, while not depleting it entirely.
2. **Consider Modifying Weekend Prices for Burials:** District Administrative Assistant Tara Overall reported to the Board some issues that arose recently regarding specific prices for Sunday burials and holidays and requested feedback. Recently the district at a service on a holiday, the Fourth of July, as an example. Nick Ward from Taft Westside Cemetery District as a member of the public, commented that his district does not handle any burials on holidays or on Sundays, and that it is \$1,800 for Saturday services. Chairperson Ryan explains that Saturday is an extra

service and Sunday services are extra over Saturdays. The board gave directions to Assistant Overall to gather additional information from other comparable districts, including Mr. Ward's district, and bring it back to the board for consideration for approval.

Action: Trustee Hess moved to refer to staff to back to the board after investigating costs at other cemetery districts and what they charge for burials/urns/holidays and weekends comparable to our district; second by Trustee Barnum and passed with five yes votes: Agapiou, Barnum, Hess, Olivares and Ryan.

3. Resolution #120: Biennial Conflict of Interest Code: Resolution is typically approved every other year, however since it was previously approved in 2024, the Board has amended its bylaws and added two new positions to the board including board secretary and board treasurer and it need to be accurately reflected in its newly adopted conflict of interest code that is given to the County of Kern, and the new resolution reflects those changes.

Action: Trustee Olivares moved to adopt Resolution #120; second by Trustee Hess and passed with five yes votes: Agapiou, Barnum, Hess, Olivares and Ryan.

M. DIRECTORS COMMENTS OR REPORTS NOT APPEARING ON THE AGENDA:

Trustee Hess: The Healthcare Resource Fair will be on October 3 from 10am to 1pm at the KRV Center. Please come out and attend if you are available.

Trustee President Ryan: Drove into the district campus through the upper section and commented that the district grounds and grass is looking much better.

N. ADJOURNMENT: President Ryan adjourned the meeting at 10:50 AM.

Attest:

Teresa "Kat" Barnum

Secretary, Board of Trustees

Next Regular Board of Trustees Meeting on Tuesday September 8th, 2026 @ 9:00 AM