

MEETING AGENDA

BOARD OF TRUSTEES - KERN RIVER VALLEY PUBLIC CEMETERY DISTRICT

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

Reconvene Regular Meeting of May 11, 2021

Tuesday, June 01, 2021
1:00 P.M.

Chairperson: Harry Schustz

Trustees: John Blythe, Mark Montgomery, Esteban Olivares, Gerald Wenstrand

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)

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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: Blythe, Montgomery, Olivares, Schustz, Wenstrand

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

UNFINISHED BUSINESS - AUDITS

- | | | |
|----|---|--------------------|
| 1) | Fiscal Year 2016-2017 Audit | <u>Information</u> |
| | a) Auditor confirmed for audit of fiscal year 2016-2017 (District budgeted \$4,250 + mileage) | |
| | b) Due dates for audit: State is January 31, 2018 and County is June 30, 2018 | |
| | c) Secretary's average hours worked in FY 2016-2017 = 25 hours per week | |
| | d) Progress report by Secretary | |
| 2) | Fiscal Year 2017-2018 Audit | <u>Information</u> |
| | a) Auditor confirmed for audit of fiscal year 2017-2018 (District budgeted \$4,250 + mileage) | |
| | b) Due dates for audit: State is January 31, 2019 and County is June 30, 2019 | |
| | c) Secretary's average hours worked in FY 2017-2018 = 30 hours per week | |
| | d) Progress report by Secretary | |
| 3) | Fiscal Year 2018-2019 Audit | <u>Information</u> |
| | a) Auditor confirmed for audit of fiscal year 2018-2019 (District budgeted \$4,250 + mileage) | |
| | b) Due dates for audit: State is January 31, 2020 and County is June 30, 2020 | |
| | c) Secretary's average hours worked in FY 2018-2019 = 40 hours per week | |
| | d) Progress report by Secretary | |
| 4) | Fiscal Year 2019-2020 Audit | <u>Information</u> |
| | a) RT Dennis Accountancy approved to perform audit services for fiscal year 2019-2020 | |
| | b) Due dates for audit: State is January 31, 2021 and County is June 30, 2021 | |
| | c) Secretary's average hours worked in FY 2019-2020 = 40 hours per week | |
| | d) Progress report by Secretary | |

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|----------|--|-------------------|
| 1) | <u>UNFINISHED BUSINESS: PROFESSIONAL ACCOUNTING SERVICES</u> | <u>Discussion</u> |
| Mar 2021 | a) Secretary reports that she has requested proposals from six accountants & one bookkeeper | |
| Mar 2021 | b) Secretary reports that she has one of the audit periods partially finished (FY 2016-2017) | |
| Mar 2021 | c) Secretary reports that FY 2016-2017 was added to the proposal in the event assistance is needed | |
| Mar 2021 | d) Secretary reports that the proposal includes FY 2017-2018; FY 2018-2019; & FY 2019-2020 | |
| Mar 2021 | e) Discuss proposals received or in the process of receiving from professional accountants | |
| May 2021 | f) Secretary reports that she has requested proposals from an additional eight accountants | |
| May 2021 | g) Most accountants are wrapping up tax reporting (May 15 deadline) and do not have time to submit proposal | |
| May 2021 | h) Secretary reports that accountants or their staff traveling to the District appeared to be a concern | |
| May 2021 | i) Secretary recommends that the search for an accountant to assist the District continue until the next meeting | |
| >>> | j) Secretary reports that one proposal has been submitted from the 14 CPA accounting firms & one bookkeeper | |
| >>> | k) Secretary has spoke with CPA David Bruner who has submitted a proposal that meets the District's needs | |
| >>> | l) Secretary reports that she had a conversation on Friday the 28th of May with CPA Bruner | |
| >>> | m) CPA Bruner is knowledgeable about importing and exporting data using the Sage Peachtree software | |
| >>> | n) CPA Bruner recommends that we complete one year (2016-2017) so he can get familiar with my work | |
| >>> | o) CPA Bruner believes that he will be able to complete the 2016-2017 reports for the audit in one to two days | |
| >>> | p) CPA Bruner recommends that after 2016-2017 is finished we should have Auditor Dennis perform the audit | |
| >>> | q) CPA Bruner recommends that once 2016-17 audit is finished we may be able to complete two years at a time | |
| >>> | r) CPA Bruner is not available until July or August; we discussed starting after the July 13th board meeting | |
| >>> | s) CPA Bruner's hourly rate will be \$160 per hour (\$1,280 per day); he will pay his own travel expenses | |
| >>> | t) CPA Bruner informed Secretary that the accounting rules of the state are getting stricter for Auditor Dennis | |
| >>> | u) Secretary recommends the Board of Trustees accept the proposal submitted by CPA Bruner | |

Action
Required

A

2) **Accept and Approve Accounting Service Proposal**

Action Required

- a) Review accounting services proposal received from CPA David Bruner
- Action: b) Accept and Approve Accounting Service Proposal submitted by CPA David Bruner

END PAGE #2

UNFINISHED BUSINESS: INSURANCE

1) **Evaluation of Insurance Sources, Quotes, and Coverage**

Discussion

- May 2020 a) Current Insurance Carrier is Golden State Risk Management Authority (GSRMA)
- May 2020 b) By Board of Trustees' action GSRMA was notified that District would consider changing insurance carrier
- May 2020 c) Reason to change insurance carrier: coverage and costs, primarily the over priced worker comp. ins.
- May 2020 d) A written notice was presented one year in advance as required by GSRMA in order to change carriers
- May 2021 e) According to their bylaws GSRMA must be notified on or before June 1, 2021 that District is changing carrier
- May 2021 f) According to the bylaws of GSRMA the District must wait a five year period before it can return to GSRMA
- May 2021 g) Special district Insurance sources are limited; GSRMA, SDRMA & McGriff participate in CAPC conference
- May 2021 h) District was covered by SDRMA prior to changing to GSRMA; submitting an application was not considered
- May 2021 i) An extensive application has been submitted to McGriff Insurance Services on May 5, 2021
- May 2021 j) Quote expected from McGriff Insurance Services between May 21st and June 1st
- May 2021 k) Board of Trustees must take action to officially change insurance carriers on or before June 1st
- May 2021 l) Review inventory of real property, equipment, vehicles, and personal property values needed
- May 2021 m) Insurance Inquiry: allowing volunteers or high school senior programs to serve at the District
- May 2021 n) GSRMA representative available by telephone today to answer any questions Trustees may have
- May 2021 o) McGriff representative available by telephone today to answer any questions Trustees may have
- >>> p) Email received from McGriff Insurance Services has declined to offer insurance services to the District
- >>> q) Secretary Kyt reviews District property lists with Mgr Kyt and together make appropriate adjustments
- >>> r) Manager Kyt and Secretary Kyt review adjustments considered with Chairperson Schustz
- >>> s) Secretary Kyt reviews District property additions and value of property adjustments with GSRMA Agent
- >>> t) District property appraisal was processed by GSRMA; additional research needed to value bronze memorials
- >>> u) Secretary Kyt provides report on the current insured value of all bronze memorials and scrolls
- >>> v) Secretary Kyt provides report of revisions processed with GSRMA regarding additions & value adjustments
- >>> w) Final approval of District property appraisal required by Board of Trustees

Action
Required
A

2) **Designate GSRMA as District's Insurance Carrier**

Action Required

- Action: a) Formally designate Golden State Risk Management Authority as District's Insurance Carrier
- Action: b) Insurance Coverage: Commercial Liability and Worker Compensation

A 3) **Approve District Property Appraisal**

Action Required

- a) Review District's property appraisal processed for adjustments or revisions
- Action: b) Final approval of District property appraisal required by Board of Trustees

A 4) **Insurance Carrier Golden State Risk Management Authority**

Action Required

- a) Must notify GSRMA that District will exercise the right to considering changing insurance carrier next year
- Action: b) Notify GSRMA that District will exercise the right to consider changing insurance carrier next year or not

SECRETARY'S REPORT

1) **Secretary Kyt Requests to Continue Modified Part-Time Schedule**

Discussion

- a) Secretary resumed working part-time (20 hours per week) on November 9th
- b) Secretary continues to be under medical care for injuries sustained in a car accident on July 7, 2020
- >>> c) Secretary requests to continue a modified work schedule (20 hours per week) until next meeting
- >>> d) Secretary recommends that a P/T office clerk is considered in the next year's budget (FY 2021-2022)

END PAGE #3

DISTRICT ADOPTED BUDGETS: FISCAL YEAR 2020-2021 REVIEW

		1)	Review Operations Fiscal Year 2020-2021 Budget as of Apr. 30, 2021	<i>Discussion</i>
		a) Sources of Revenues: Cemetery Service Revenue and Tax Appropriations b) Interest Income (transfers in): Investments with Stifel and County of Kern Funds c) Miscellaneous Income: Donations and Grants d) Transfers In: FEMA & CalOES project completion transfers from Fund #42013 e) Employee Compensation; Health and Retirement Benefits: review expenditures f) Operations & Maintenance Expense Distribution: review expenditures g) Operations & Maintenance Expenses: review professional services h) Operations & Maintenance Expenses: review changes to line item allocations i) Resale Materials and Inventory: review expenditures j) Contracts, Leases, Agreements & Interest Expenses; Contingency k) Capital Outlay: Rose Garden Improvements - entrance l) Capital Outlay: Office - work stations m) Capital Outlay: Structures - roof and siding repair and rain gutters n) Capital Outlay: transition driveway asphalt (District Obligation) o) Discuss adjustments and modifications to Fiscal Year 2020-2021 Operation's Budget of District		
Mar 2021	>>>	p) Adjustment: on-call grounds keeper Wesley Kyt - minimum wage		
Mar 2021	>>>	q) Adjustment: Secretary Kyt - wages earned decreased		
		r) Modification: professional accounting services		
		s) Other adjustments and/or modifications		
		t) Review Fiscal Year 2021-2022 Baseline for Operation's Budget of the District		
Mar 2021	>>>	u) Add to Capital Outlay: utility vehicle, software upgrade, additional personnel		
		Action Required A	Approve Fiscal Year 2021-2022 Baseline for District's Operation Budget	Action Required
		2)	a) Discuss adjustments and or modifications to Fiscal Year 2021-2022 District's Baseline Operation Budget	
		<i>Action:</i>	b) Approve Fiscal Year 2021-2022 Baseline for District's Operation Budget	
		3)	Review FY 2020-2021 Budget for General Fund as of Apr. 30, 2021	<i>Discussion</i>
		a) Review Fiscal Year 2020-2021 General Budget Components (Kern County Fund #42010) b) Review Fiscal Year 2021-2022 Baseline for General Fund #42010 Budget		
		4)	Review FY 2020-2021 Budget for Endowment Fund as of Apr. 30, 2021	<i>Discussion</i>
		a) Review Fiscal Year 2020-2021 Endowment Budget Components (Kern County Fund #42011) b) Review Fiscal Year 2021-2022 Baseline for Endowment Fund #42011 Budget		
		5)	Review FY 2020-2021 Budget for Pre-Need Fund as of Apr. 30, 2021	<i>Discussion</i>
		a) Review Fiscal Year 2020-2021 PreNeed Budget Components (Kern County Fund #42012) b) Review Fiscal Year 2021-2022 Baseline for PreNeed Fund #42012 Budget		
		6)	Review FY 2020-2021 Budget for Deferred Maint Fund as of Apr. 30, 2021	<i>Discussion</i>
		a) Review Fiscal Year 2020-2021 Deferred Maintenance Budget Components (Kern County Fund #42013) b) Review Fiscal Year 2021-2022 Baseline for Deferred Maintenance Fund #42013 Budget		
		Action Required A	Approve Fiscal Year 2021-2022 Baseline for the Budgets of ALL Funds	Action Required
		7)	a) Discuss adjustments and or modifications to Fiscal Year 2021-2022 Budgets of ALL Funds of the District	
		<i>Action:</i>	b) Approve Fiscal Year 2021-2022 Baseline for General Fund #42010 Budget	
		<i>Action:</i>	c) Approve Fiscal Year 2021-2022 Baseline for Endowment Fund #42011 Budget	
		<i>Action:</i>	d) Approve Fiscal Year 2021-2022 Baseline for PreNeed Fund #42012 Budget	
		<i>Action:</i>	e) Approve Fiscal Year 2021-2022 Baseline for Deferred Maint. Fund #42013 Budget	

MANAGER'S REPORT

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|--|---------------------------|
| <p>1) Dept. of Human Services - CalWORKS; MAOF and KHSD Programs</p> <p style="margin-left: 20px;">a) No participants are currently assigned by CalWORKS for training as a groundskeeper</p> <p style="margin-left: 20px;">b) Participant assigned by MAOF for training as a groundskeeper ended on May 31st</p> <p style="margin-left: 20px;">c) No participants are currently assigned by KHSD for training as a groundskeeper</p> | <p><u>Information</u></p> |
| <p>2) Memorial Day Planning</p> <p style="margin-left: 20px;">a) Guest Speaker: Senator Shannon Grove</p> <p style="margin-left: 20px;">b) Scheduled for 11:00 pm on Monday May 31st</p> <p style="margin-left: 20px;">c) Regular program and participants - see program</p> <p style="margin-left: 20px;">d) Social distancing and masks were requested to protect public</p> | <p><u>Information</u></p> |
| <p>3) Survey Services for Historic Cemetery</p> <p style="margin-left: 20px;">a) Surveyor Schamber had technical difficulties with the ground penetrating radar equipment on May 15th</p> | <p><u>Information</u></p> |

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ADD ITEMS FOR FUTURE AGENDAS

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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 Blythe
- 2) Trustee Montgomery
- 3) Trustee Olivares
- 4) Trustee Schustz
- 5) Trustee Wenstrand

DISTRICT PERSONNEL ANNOUNCEMENTS or REPORTS (Information Only):

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

Action Required			<i>Action Required</i>
A	1)	<u>SCHEDULE SPECIAL MEETING IN JUNE</u>	
		a) Schedule special meeting to finalize FY 2021-2022 Budget, Approve FY 2020-2021 Recoup, & Transfers	
		Action: b) Schedule special board meeting	
	2)	<u>NEXT REGULAR MEETING:</u>	<u>Information</u>
		Scheduled: July 13, 2021 at 1:00 p.m.	
A	3)	<u>MOTION TO ADJOURN:</u> <i>time meeting adjourned</i>	<u>Action Required</u>
		Action: a) Action to close	