

# 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*

*November 14th regular meeting was convened and to reconvene the 20th of December*

*The meeting on the 20th of December to reconvene the November 14th meeting was canceled; it was rescheduled for the 3rd of January 2024*

*There was no meeting for the January 9th regular meeting due to quorum issues; it was rescheduled for today*

**Tuesday, January 16, 2024**

**1:00 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**

**DISTRICT BOARD OF TRUSTEE OFFICERS ELECTION**

<b>Action Required</b>			<b>Action Required</b>
<b>A</b>	1)	Chairperson/President	<b>Action Required</b>
<b>A</b>	2)	Vice Chairperson/Vice President	<b>Action Required</b>

**BOARD OF TRUSTEES NOTIFICATIONS AND REPORTS**

- 1) Statement of Economic Interest Form 700  
a) Annual Filing of Statements of Economic Interests due March 31, 2024
- Information

**BOARD MEMBER & STAFF REQUIRED TRAINING STATUS REPORT**

- 1) **Ethics AB 1234 Training - progress report**
- a) Training may be completed at [www.targetsolutions.com/kernrivercd](http://www.targetsolutions.com/kernrivercd)  
b) Certification is current for Trustees: Schustz  
c) Certification is current for Staff: Manager Kyt
- 2022 Mar 8 d) Training assigned to: Secretary Kyt (certification expired February 21, 2022)  
↓ Sept 20 e) Training assigned to: Trustee Olivares (certification expired August 24, 2022)  
2023 Nov 14 f) Training assigned to: Trustee Agapiou on November 3, 2023  
↓ Nov 14 g) Training assigned to: Trustee Ryan on November 3, 2023
- Discussion

- 2) **Workplace Anti-Harassment Training AB 1825 - progress report**
- a) Training may be completed at [www.targetsolutions.com/kernrivercd](http://www.targetsolutions.com/kernrivercd)  
b) Certification is current for Trustees: Schustz  
c) Certification is current for Staff: Manager Kyt and Clerk Blythe
- 2022 Mar 8 d) Training assigned to: Secretary Kyt (certification expired January 1, 2022)  
↓ Sept 20 e) Training assigned to: Trustee Olivares (certification expired August 21, 2022)  
2023 Nov 14 f) Training assigned to: Trustee Agapiou on November 3, 2023  
↓ Nov 14 g) Training assigned to: Trustee Ryan on November 3, 2023
- Discussion

**MANAGER'S REPORT**

- 1) **Department of Human Services: CalWORKS; KHSD & MAOF Programs**
- a) One participants is currently assigned by MAOF for training as a groundskeeper  
b) MAOF assigned participant currently training as a groundskeeper has been provided a six month extension  
c) No participants are currently assigned by CalWORKS or KHSD for training as a groundskeeper  
d) Mgr Kyt has had to use on-call staff to help with services & maintenance when there is no participant
- Information

- 2) **Progress Report**
- a) Update: FEMA & CalOES - Historic Cemetery Mitigation
- Discussion

- 3) **Progress Report**
- a) Update: property adjacent to the Historic Cemetery - no developments on land and water rights to report
- Discussion

- 4) **Progress Report**
- a) Administrative Building Repairs Reimbursements: GSRMA & FEMA  
b) GSRMA paid \$11,300 on insurance claim submitted  
c) Shed damage still under review by FEMA
- Discussion

**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 April Financial Report *July Business*  
*Although Trustees were given the April report it was not listed on August 30, 2023 agenda - corrected here*
- C**      **2)**    Approval (subject to audit) of May Financial Report *July Business*  
*As part of the August 30, 2023 agenda the May report was approved - for continuity it is listed here again*
- C**      **3)**    Approval (subject to audit) of June Financial Report *Sept. Business*  
*As part of the Aug. 30, 2023 agenda the June report was listed but it belonged to the business of September  
No report presented - no action taken to approve the June report on November 30, 2023 or January 3, 2024*
- C**      **4)**    Approval (subject to audit) of July Financial Report *Sept. Business*  
*As part of the Nov. 14, 2023 agenda the July report was listed but the work was not completed  
No report presented - no action taken to approve the July report on November 30, 2023 or January 3, 2024*
- C**      **5)**    Approval (subject to audit) of August Financial Report *Nov. Business*  
*As part of the Nov. 14, 2023 agenda the August report was listed but the work was not completed  
No report presented - no action taken to approve the Aug. report on November 30, 2023 or January 3, 2024*
- C**      **6)**    Approval (subject to audit) of September Financial Report *Nov. Business*  
*As part of the Nov. 14, 2023 agenda the September report was listed but the work was not completed  
No report presented - no action taken to approve the Sept. report on November 30, 2023 or January 3, 2024*
- C**      **7)**    Approval (subject to audit) of October Financial Report *Jan. Business*
- C**      **8)**    Approval (subject to audit) of November Financial Report *Jan. Business*

Action  
Required

**APPROVAL OF THE CONSENT AGENDA**

- A**      **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.

**Action Required**

**END PAGE #3**

**DISTRICT BUDGET FISCAL YEAR 2023-2024 SIX MONTH REVIEW**

- |           |  |                   |
|-----------|--|-------------------|
| <b>1)</b> | <b>Review FY 2023-2024 Operation Budget as of Dec. 31, 2023</b>  | <i>Discussion</i> |
|           | <ul style="list-style-type: none"> <li>a) Six month review of Fiscal Year 2023-2024 operations budget (revenues, interest and expenditures)</li> <li>b) Modification: changes to health benefits allocation by Kern County</li> <li>c) Modification: operation expense distribution</li> <li>d) Modification: resale inventory and expense distribution</li> <li>&gt; &gt; &gt; e) Modifications: other modifications to operation budget recommended by Mgr Kyt and/or Trustees</li> </ul>              |                   |
| <b>2)</b> | <b>Review FY 2023-2024 Budget for General Fund as of Dec. 31, 2023</b>   | <i>Discussion</i> |
|           | <ul style="list-style-type: none"> <li>a) Budget for Kern County Fund #42010 determines how funds accumulated are spent and restricted</li> <li>b) Review Fiscal Year 2023-2024 District's General Fund Components (Kern County Fund #42010)</li> <li>&gt; &gt; &gt; c) Review Professional Services of Independent Auditor and CPA accounting services</li> <li>&gt; &gt; &gt; d) Review Professional Services of CPA accounting services including the State Controller's Report assistance</li> </ul> |                   |
| <b>3)</b> | <b>Review FY 2023-2024 Budget for Endowment Fund as of Dec. 31, 2023</b>   | <i>Discussion</i> |
|           | <ul style="list-style-type: none"> <li>a) Budget for Kern County Fund #42011 determines how funds accumulated are spent and restricted</li> <li>b) Review Fiscal Year 2023-2024 Endowment Budget Components (Kern County Fund #42011)</li> <li>c) Review Fiscal Year 2023-2024 Stifel investment interest earned report</li> </ul>   |                   |
| <b>4)</b> | <b>Review FY 2023-2024 Budget for Pre-Need Fund as of Dec. 31, 2023</b>  | <i>Discussion</i> |
|           | <ul style="list-style-type: none"> <li>a) Budget for Kern County Fund #42012 determines how funds accumulated are spent and restricted</li> <li>b) Review Fiscal Year 2023-2024 District's PreNeed Fund Components (Kern County Fund #42012)</li> <li>c) Review Fiscal Year 2023-2024 Stifel investment interest earned report</li> <li>&gt; &gt; &gt; d) Consider establishing a line item in the Pre-Need Budget for Release of Interest &amp; Refunds</li> </ul>                                      |                   |
| <b>5)</b> | <b>Review FY 2023-2024 Budget for Deferred Maint Fund as of Dec. 31, 2023</b>  | <i>Discussion</i> |
|           | <ul style="list-style-type: none"> <li>a) Budget for Kern County Fund #42013 determines how funds accumulated are spent and restricted</li> <li>b) Review Fiscal Year 2023-2024 Deferred Maintenance Budget Components (Kern County Fund #42013)</li> <li>c) Funds from FEMA and CalOES to be transferred after CalOES closeout</li> </ul>   |                   |

<b>Action Required</b>		<b>ADOPT REVISED FISCAL YEAR 2023-2024 BUDGET</b>	<b><u>Action Required</u></b>
<b>A</b>	<b>1)</b>	a) Action required to adopt the following budgets and authorized 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	

<b>Action Required</b>		<b>NEW BUSINESS</b>		
<b>A</b>	<b>1)</b>	<b>Kern County Treasurer-Tax Collector - Public Auction March 11-13, 2024</b>		<b><u>Action Required</u></b>

- a) Kern County public auction sale of tax-defaulted properties on which District can levy taxes/assessments
- b) District does not have any properties on the list within its boundaries subject to taxes/assessments
- c) Action by Kern Co. Board of Supervisors approved consent for the sale of certain tax-defaulted properties
- Action:* d) District approves and submits consent to Kern County Treasurer Tax Collector for sale of said properties

	<b>2)</b>	<b>California Air Resources Board - Annual Reporting</b>		<b><u>Information</u></b>
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- a) District's fleet is in compliance with In-Use Off-Road Diesel Fuel Fleet Regulations
- b) Annual In-Use Off-Road Diesel Fuel Fleet Regulations Report due March 4, 2024

	<b>3)</b>	<b>2023 Sales Tax Return</b>		<b><u>Information</u></b>
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- a) Sales tax return has been submitted and payment due January 31, 2024

	<b>4)</b>	<b>Fiscal Year 2022-2023 State Controllers Report</b>		<b><u>Discussion</u></b>
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- a) Secretary Kyt completed the FY 2021-2022 State Controller's Report with the assistance of CPA Bruner
- b) Secretary reports she will need assistance to complete FYE 2023 report that is due January 31, 2024

<b>Action Required</b>		<b>UNFINISHED BUSINESS</b>		
<b>A</b>	<b>1)</b>	<b>INDEPENDENT AUDITOR REPLACEMENT NEEDED</b>		<b><u>Action Required</u></b>

- |                |               |   |
|----------------|---------------|---|
| 2024           | Jan 3         | a) Report: Independent Auditor is no longer available to assist District with Audits                        |
| ↓              | ↓             | b) Mgmt request for proposals extended to multiple independent auditors; report response from auditors      |
| ↓              | ↓             | c) Letter from Kern County Auditor Controller and staff response taken                                      |
| <i>Action:</i> | <i>Tabled</i> | d) Review proposals received and select an independent auditor  |
| 2024           | Jan 16        | e) Review tabled proposals received; response from County Auditor; discuss selection of independent auditor |
| ↓              |               | <i>Action:</i> f) Select an independent auditor   |

<b>A</b>	<b>2)</b>	<b>CPA PROFESSIONAL ACCOUNTING SERVICES</b>		<b><u>Action Required</u></b>
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2024	Jan 16	a) Discuss continuing with the accounting services for FYE 2017 through FYE 2024
↓	↓	b) Discuss CPA Bruner's assistance with the State Controller's Report due January 31, 2024
↓	<i>Action:</i>	c) Authorize the accounting services of David Bruner for FYE 2017 through FYE 2024
↓	<i>Action:</i>	d) Authorize CPA Bruner's assistance with the State Controller's Report due January 31, 2024

**OTHER BUSINESS**

	<b>1)</b>	<b>California Association of Public Cemeteries 66th Annual Conference</b>		<b><u>Discussion</u></b>
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- a) Scheduled March 14 thru March 16, 2024 in San Diego (registration fee \$554.00 per person)
- b) Conference highlights: Know Your Legislator; Heat-Illness Prevention Training; and Work Place Violence
- c) Scholarship applications due on or before January 19th; Registration deadline February 16th
- d) Scholarship applications submitted for Trustees Schustz, Agapiou, Olivares; Mgr Kyt; Clerk Blythe

	<b>2)</b>	<b>Communications Agreement</b>		<b><u>Information</u></b>
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- a) Frontier - agreement renewed for two years; renewal expires in 2025

**OTHER BUSINESS** *continued*

- |  |           |  |                    |
|--|-----------|--|--------------------|
|  | <b>3)</b> | <b>California Special District Association (CSDA)</b>                          | <u>Information</u> |
|  |           | a) CSDA trainings available by Webinar   |                    |
|  |           | b) Webinar: "Keeping up with the Brown Act" on January 23, 2024                |                    |
|  |           | c) Webinar: "Form 700 Filers - A guide to SEI Disclosure" on February 20, 2024 |                    |
|  |           | d) For more CSDA Webinar trainings refer to CSDA publications                  |                    |

**CALL FOR NOMINATIONS**

- |                        |          |   |                        |
|------------------------|----------|---|------------------------|
|                        |          | 1) KERN LAFCO Special District Representative & Alternate call for nomination on Kern Local Agency Formation Commission (nominations must be submitted by February 9, 2024) | <u>Discussion</u>      |
| <b>Action Required</b> | <b>A</b> | 2) Open Nominations of District Trustees or Manager to serve on LAFCO Board   | <u>Action Required</u> |
| <b>A</b>               | 3)       | Nominations   | <u>Action Required</u> |
| <b>A</b>               | 4)       | Close Nominations of District Trustees or Manager to serve on LAFCO Board<br>If no nominations items #5, #6, & #7 are not required  | <u>Action Required</u> |
| <b>A</b>               | 5)       | Select Trustee or Manager nominated for election ballot purpose   | <u>Action Required</u> |
|                        |          | 6) Instruct District Secretary to submit letter of nominations or response to LAFCO   | <u>Discussion</u>      |
| <b>A</b>               | 7)       | Authorize District Manager to cast ballot on behalf of District   | <u>Action Required</u> |

**RELEASE OF INTEREST & REFUND AUTHORIZATION**

- |        |         |  |                        |
|--------|---------|--|------------------------|
|        |         | 1) <b>Release of Interest and Refund Requested for Kenneth Schuster</b>                                    | <u>Action Required</u> |
| 2024   | Jan 3   | 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       |                        |
| Jan 16 | Action: | h) Authorize transfer from PreNeed Fund #42012 to General Fund #42010 at time of refund (see wkst)         |                        |
| Jan 16 | Action: | i) Authorize a refund of \$369.61 once the Release of Interest document is properly and legally executed   |                        |

**RELEASE OF INTEREST AFTER DISINTERMENT**

- |      |        |  |                    |
|------|--------|--|--------------------|
|      |        | 1) <b>Disinterment of Everett Loding and Release of Interest in Plot</b>                                     | <u>Information</u> |
| 2024 | Jan 16 | a) Release Single Casket Plot: Section III-A, Block 69, Lot A2   |                    |
| ↓    | ↓      | b) Mr. Loding was disinterred on December 6, 2023  |                    |
| ↓    | ↓      | c) Mrs. Loding has arranged with the local mortuary to cremate the remains of her husband Everett            |                    |
| ↓    | ↓      | d) Reason: Mrs. Loding moved to Oklahoma and she plans to inter her husband there                            |                    |
| ↓    | ↓      | e) No refundable amount due to Mrs. Loding for her husband's single plot - rights and services were executed |                    |

>>>>	<b><u>ADD ITEMS FOR FUTURE AGENDAS</u></b>	<<<<
1)		
2)		
3)		

<b>BOARD MEMBER ANNOUNCEMENTS or REPORTS (Information Only):</b>	
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

<b>DISTRICT PERSONNEL ANNOUNCEMENTS or REPORTS (Information Only):</b>	
1)	Manager Randy Kyt
2)	Secretary Laura Kyt

<b>Action Required</b>	<b><u>NEXT REGULAR MEETING:</u></b>	<b><u>Action Required</u></b>
<b>A</b>	1) a) Scheduled: March 12, 2024 at 1:00 p.m.	

<b>A</b>	2) <b><u>MOTION TO ADJOURN:</u></b> <i>time meeting adjourned</i>	<b><u>Action Required</u></b>
	<i>Action:</i> a) Adjourn Meeting	<b>END PAGE #7</b>