

# MEETING AGENDA

## BOARD OF TRUSTEES - KERN RIVER VALLEY PUBLIC CEMETERY DISTRICT

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

### Special Meeting: Budget

26 June 2023

1:00 P.M.

Chairperson: Harry Schustz  
Trustees: Charles Lee, Mark Montgomery, Esteban Olivares

**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: Lee, Montgomery, Olivares, Schustz

CALL TO ORDER BY CHAIR OF THE BOARD:

ROLL CALL BY THE CLERK 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**

| Action Required<br>A |    | <b><u>NEW BUSINESS</u></b>  |  |
|----------------------|----|---|--|
|                      | 1) | <b>Fiscal Year 2022-2023 Pre-Need Funds Annual Recoupment</b><br>a) Report: Pre-need Services executed as of May 31, 2023 <i>(subject to audit)</i><br>b) Report: Pre-Need Contracts paid in full as of May 31, 2023 <i>(subject to audit)</i><br>c) Report: Release of Interests performed as of May 31, 2023 <i>(subject to audit)</i><br>d) Origin of Long Term "In House" Liability: CalPERS side fund balance of \$151,177 paid off in full July 2014<br>e) CalPERS side fund was paid off using District's accessible funds of District's PreNeed Investments<br>f) Until P/N monies borrowed are repaid by recoupment no transfers will occur from PreNeed unless ROI<br>g) CalPERS liability less recoup: FYE15; FYE16; FYE17; FYE18; FYE19; FYE20; FYE21; FYE-22; FYE23<br><b>Action:</b> h) Authorize FY 2022-23 recoupment to be applied to reduce "In-House" liability created to pay off CalPERS   | <b><i>Action Required</i></b>                  |
|                      | 2) | <b>Review Fiscal Year 2022-2023 Operation Budget as of May 31, 2023</b><br>a) Actual Sources of Revenues: Cemetery Service Revenue and Tax Appropriations<br>b) Interest Income (transfers in): Stifel, Nicholas, & Co., Inc. Investments and County of Kern Funds<br>c) Miscellaneous Income: Donations and Grants<br>d) Inter Fund Transfers: Fund # 42010; #42011; #42012; #42013<br>e) Employee Compensation; Health and Retirement Benefit Expenses<br>f) Operations & Maintenance Expenses: review expenditures<br>g) Operations & Maintenance Expenses: review changes to line item allocations<br>h) Resale Materials; Current Inventory<br>i) Contracts, Leases, Agreements & Interest Expenses; Contingency<br>j) Capital Outlay: Rose Garden Entrance; Office Improvements - heating & air conditioning installed  | <b><i>Discussion</i></b>                       |
|                      | 3) | <b>Review Projected Fiscal Year 2023-2024 Operation Budget Components</b><br><i>Projected</i> a) Sources of Revenues: Cemetery Service Revenue and Tax Appropriations<br><i>Projected</i> b) Interest Income (transfers in): Stifel Investments and County of Kern Fund Accts<br><i>Projected</i> c) Miscellaneous Income: Donations; Scholarships; Grants<br><i>Projected</i> d) Inter Fund Transfers: Fund #42010; #42011; #42012 and #42013<br><i>Projected</i> e) Employee Compensation; Health and Retirement Benefit Expenses (CalPERS 2023-2024 rate is 10.1%)<br><i>Projected</i> f) Other Financing Sources: CalPERS side fund liability (June 2014 = \$45,773 and as of June 2021 \$87,589)<br><i>Projected</i> g) Operations & Maintenance Expenses: review report<br><i>Projected</i> h) Operations & Maintenance Expenses: Equipment Maintenance - service backhoes<br><i>Projected</i> i) Operations Expenses: Grounds Maintenance: irrigation systems; lawn and trees<br><i>Projected</i> j) Operations Expenses: Structure Maintenance: repair roof and install rain gutters<br><i>Projected</i> k) Operations Expenses: Well Maintenance: iron manganese treatments<br><i>Projected</i> l) Operations Expenses: Garden Maintenance and Beautification Improvements<br><i>Projected</i> m) Resale Materials; Current Inventory; Contracts, Leases, Agreements & Interest Expenses; Contingency<br><i>Projected</i> n) Capital Outlay: Grounds - replace missing block markers | <b><i>Discussion</i></b>                       |
|                      | 4) | <b>Adopt District's Fiscal Year 2023-2024 District's Operation Budget</b><br>a) Discuss any adjustments and or modifications to projected income, expenses and capital outlay<br><b>Action:</b> b) Adopt District's Operation Budget for Fiscal Year 2023-2024  | <b><i>Action Required</i></b>                  |
|                      | 5) | <b>Review Budgets for Funds held by Kern County at July board meeting</b><br>a) Review FY current & future budgets for Funds #42010; #42011; #42012 & #42013  | <b><i>Discussion</i></b><br><b>END PAGE #2</b> |

**UNFINISHED BUSINESS**

- |    |                                  |                   |
|----|----------------------------------|-------------------|
| 1) | Professional Accounting Services | <i>Discussion</i> |
|----|----------------------------------|-------------------|
- a) CPA Bruner scheduled to complete State Controller's Report on Tuesday June 27th  
b) Minimum charge to complete the report will be \$900  
c) Fees charged will be allocated in the operations budget for fiscal year 2022-2023  
d) Fees charged to install Quickbooks will be allocated in the operations budget as well

**>>>>                      ADD ITEMS FOR FUTURE AGENDAS                      <<<<<**

**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 Lee
- 2) Trustee Montgomery
- 3) Trustee Olivares
- 4) Trustee Schustz
- 5) *Vacant Seat*

**DISTRICT PERSONNEL ANNOUNCEMENTS or REPORTS (Information Only):**

- 1) Employee John Blythe
- 2) Secretary Laura Kyt
- 3) Manager Randy Kyt

**NEXT REGULAR MEETING SCHEDULED:** July 11, 2023 at 1:00 p.m.  
*Note: Investment Advisor not available for investment presentation until September Meeting*

|          |     |                          |                        |
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| <b>A</b> | 14) | <b>MOTION TO ADJOURN</b> | <i>Action Required</i> |
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**Action:** a) Adjourn Meeting                      Time Meeting Adjourned:

**END PAGE #3**