

Vacaville-Elmira Cemetery District Board of Trustees, June 11, 2024

Chairman Rushford called the meeting in order at 4:00pm.

Present: Dorjahn, Rushford, Wigmore and Steck.

Staff Present: Strachan

Minutes: Wigmore moved to approve minutes for April, Steck seconded.

Claims: Steck moved to approve the claims for April, Dorjahn seconded. Rushford moved to approve the claims for May, Wigmore seconded.

Correspondence: 1. SID Newsletter: Strachan gave the newsletter for review. 2. CalPERS magazine: Strachan stated this magazine is for public employee retirees.

Old Business: 1. Audit final report FY end 2022 & 2023: Strachan shared the audit report that had previously been emailed to the board. Melinda couldn't be present but asked Strachan to mention a few points. One point was that the board is out of compliance due to trustee terms being expired and an empty seat not being filled within the required 90-day time frame. This is the County Supervisors responsibility; however, she mentioned that the board should stay on top of it by calling and email. The board has been doing this to no avail. Melinda also recommended that Strachan add a very detailed reconciling process to her monthly duties. Strachan is proficient in accounting duties and has taken this added responsibility on. It was also discovered that the district has 19k in the accounts receivable account that was not recorded during the audit period. Since we have no way to know how to allocate the funds, Strachan recommended that we put the funds towards future capital for cemetery II. After a lengthy discussion it was decided that the funds should be in an account that will be accessible to the district for any needs that may arise. Strachan will verify with the county if that is the general fund or if it would be a specific line-item account. Strachan also shared one of Melinda's concerns regarding our pre-paid services liability. We currently have over 1 million in pre-need funds. Discussion on not allowing clients to pre-pay for services, only plots/endowment. Tabled until July's meeting.

2. Infant section project – 31B: Strachan shared the construction plans that were prepared by Dylan Buterbaugh from Aeon Landscape. She states that we were able to contract with Christy vault for the project. They will provide the vaults to us for \$171 each and will deliver 60 at a time. The total vault cost for 240 vaults will be \$42,932. Preparing infant sections in advance allows the district to keep the cost to families locked in at today's pricing.

New Business: 1. WIS CD's maturing: Strachan shared an email from Lisa Nouchi of Western International Securities stating that one of our CD's is maturing in June and she wanted to know if the board would like to reinvest or cash out. Discussion. It's decided that they would like to reinvest if the rate is still 4.6% for 5 years. Or if a shorter term is better for a higher return to do that instead. Strachan will follow-up. 2. AR fund overage: See previous under Audit final report. 3. Signing authority – Solano County: Strachan states that this is the annual forms the county requires. 4. Preliminary budget FY 2024/2025: Strachan handed out a spreadsheet of the budget line items as well as a condensed budget notes sheet showing the main chart of accounts categories. Discussion. Strachan also shared a spreadsheet of proposed pay increases for the staff. After some discussion Dorjahn moved to approve

that the Administrative Assistant and all grounds crew including the grounds supervisor will receive a 4% pay increase and the manager will receive a 5% pay increase effective July 1, 2024. Wigmore seconded.

Ayes: four Noes: zero

5. Multiple burial request: Mrs. Wilma Marshall has her son and husband buried in a full size plot in block 22A. Her son is casket burial and her husband was cremated. She asked that the board allow her cremated remains to join her son and husband. After a brief discussion Steck moved to approve the request, Dorjahn seconded.

Ayes: four Noes: zero

6. Solano County Legal Service Agreement: Strachan stated that the county counsel's office has sent a new agreement for the board to review and noted that the hourly rate has increased to \$240.

Public Comments: None present

Trustee Comments: None

Staff & Management Comments: Strachan thanked the board for their continued support of the staff.

Adjournment: Rushford adjourn at 5:20pm.

Respectfully submitted by Heather Strachan, District Manager