

Solano Cemetery District
Board of Trustees Meeting
December 10, 2018

The Board of Trustees of the Solano Cemetery District met in regular session on December 10, 2018 at the Suisun Fairfield Cemetery.

1. **CALL TO ORDER** - Chairman Earl Kilmer called the meeting to order at 9:00 a.m.
2. **PLEDGE OF ALEGIANCE TO THE FLAG** - Boardmember Ashley led the flag salute.
3. **ROLL CALL: TRUSTEES PRESENT:** Chairman Kilmer, Vice Chairman Robinson, Boardmembers Ashley, Ellsworth, Engell, Little.

STAFF PRESENT: General Manager Goodrich
4. **PUBLIC COMMENT** - None
5. **APPROVAL OF CONSENT CALENDAR:** Approval of November 18, 2018 meeting Minutes; Approval of November 2018 Revenue and Expense Report. A motion was made by Boardmember Ellsworth, seconded by Boardmember Ashley, approving the Consent Calendar as received. The motion passed unanimously.
6. **UNFINISHED BUSINESS**
 - A. Presentation of FY 2016-2017 Fiscal Year Audit by Larry Bain, CPA - Mr. Bain provided information on the financial statements for the Solano Cemetery District for Fiscal Year ended June 30, 2017. Referring to pages 5-8 which concerns funds balance, he stated that there is a strong cash position for a District this size. On Page 16 he noted that the long term net pension liability is down which places the District in a strong position concerning the CalPERS pension. Page 24, concerning the Schedule of the Plan's Proportionate share of the net pension liability as of June 20, 2016, Mr. Bain noted that we are at 91 percent which is higher than normal which is very good. Page 22, concerning the District's commitments and contingencies, (the lease agreement with the Public Finance Corporation of California and the \$4,000,000 the District borrowed for the construction, etc., of the administration building) the debt will be recognized in the next audit. Boardmember Ashley questioned the pre-need liability which is money that is pre-paid for the plots. Mr. Bain stated that the District has payment plans for pre-needs. Once they are paid off they go on the pre-need liability list. Chairman Kilmer questioned what our actual liability is and stated that we will be looking at this next year.
 - B. Future Projects and Development - General Manager Goodrich described the new landscaping recently installed at Suisun Fairfield Cemetery. 1. New Administration Building - Planning, Design - Vice Chairman Robinson reported that the Solano Cemetery District Building/Projects Committee met with Rob Henley of A2R Architects on December 6, 2018. Attending were General Manager Doris Goodrich and Trustees Wayne Engell and Jim Robinson. Also Maintenance Supervisor Sean Dooley and Robert Karn, RAK Civil Engineers. Vice Chairman Robinson's report is attached. General Manager Goodrich explained the area in front of the new building. She further reported that she talked to the attorney regarding the matter concerning Solano Irrigation District (SID) and the attorney is sending a demand letter.
7. **NEW BUSINESS**
 - A. Approve Non Resident Fee Increase - General Manager Goodrich addressed the increase in fees for non-residents stating that she has had concerns because it was determined after doing a study that approximately 30 percent of burials have been nonresidents. They have never lived here nor have they paid taxes in the District. Chairman Kilmer suggested that half of the funds received from nonresidents be put into a

land acquisition purchase fund for future use. After some discussion, it was agreed that the price should be listed as \$3,100 and for nonresident plots and \$1,600 for nonresident cremation plots. Chairman Kilmer stated that he would like all of the Solano Cemetery District's burials to be priced the same.

B. Discuss Participation in the California Association of Public Cemeteries 61st Annual Conference in Seaside, CA - The annual conference will be held March 7-9, 2019. Boardmembers will let General Manager Goodrich know if they will be attending.

C. Recognition of Service for Board Member Ruthe Ashley - Chairman Kilmer presented Boardmember Ashley with a Certificate of Appreciation for her service to the District during her term which expires December 31, 2018.

8. COMMITTEE REPORTS

A. Finance Committee - Report on Wells Fargo Portfolio - General Manager Goodrich reported that she and treasurer Dot Little met with Wells Fargo Advisor, Sandra Wheeler via telephone on November 27, 2018. Ms. Wheeler discussed the primary goal, and time horizon and investment objective for the Endowment and Reserve Account Profiles. Chairman Kilmer asked for comments/questions from Boardmembers; there were none. He stated that he did not see any reason to make changes at this time. The report is attached.

B. Building and Projects Committee - None

9. STAFF REPORTS

General Manager Goodrich reported that they hired a new employee. Brian Pinarretta, who is working at Rockville Cemetery. He has 22 years experience and is fitting in very well.

10. TRUSTEE REPORT

Chairman Kilmer reminded Boardmembers that the next agenda will include nomination of officers.

11. ADJOURNMENT

The meeting adjourned at 10:01 a.m. The next meeting will be held on January 14, 2019 at Rockville Cemetery.

Respectfully submitted,

Mary Ellsworth
Secretary

