

WEST POINT CEMETERY DISTRICT  
BOARD OF DIRECTORS  
REGULAR MEETING, TUESDAY OCTOBER 4, 2022  
MINUTES

6:00 p.m. Cemetery Office

Chairman Julio Guerra called the meeting to order. Directors Guerra, Kirk Smith, Robert Stanford and Brian Smith were present. Also present were Groundskeeper Ritchey Garrison, Cathy Castillo CPA, Mayla Swift CPA and Clerk Jill Jenkins.

Cathy Castillo and Mayla Swift presented the 2021/2022 fiscal year Financial Review. Cathy stated they found no misrepresentations during the review and gave the District the most favorable rating. Discussion took place regarding the setup of an endowment fund as per the Health and Safety Code and brought to our attention by Murphys Cemetery district. Cathy stated the endowment fund should be set up using the net fixed assets. She said the district should hold \$150.00 per new plot sale. Julio asked if this would require a resolution. Cathy stated the endowment fund is owned by the district but the district can only spend the earnings. She agreed that the endowment fund should be started with \$35,000.00 from the assets. Kirk asked the difference between an annual audit and a financial review. Cathy said the interval of time periods audited well as the cost. She confirmed that the review also includes the filing requirements with the State Controller's office. Cathy and Mayla left the meeting at 6:50 p.m. Julio informed that he had been given investment information when he attended the Public Cemeteries conference last year. Brian suggested that the district review investment options for the endowment fund.

The minutes of the last meeting held on 9/6/22 were reviewed. Kirk made the motion to adopt the minutes as written. Bob seconded the motion. The minutes were adopted with 4 votes.

Julio gave an update regarding the preparation of the district's bylaws and procedures. He said they will include the credit card policy that Cathy Castillo recommended in the financial review. Julio said he had received the bylaws from San Jacinto cemetery district as well as Murphys cemetery district. He said he reviewed both to see their policy regarding grave preparation and found some cemeteries charge a \$500.00 deposit. Brian stated the mortuaries are responsible to comply with the grave preparation policies but he said Daneri's Mortuary claims the responsibility is to the plot owner. Kirk said he and Ritchey have recently been cleaning excess dirt from graves though Ritchey stated the excess dirt has been a problem for the past 10 years. Julio informed that the district cannot engage in the business of selling monuments or markers. Discussion took place regarding the free grave marking using bricks that Ritchey and Kirk have been making.

Julio reminded the Directors of their requirement to file Form 700 by April 1 every year and to complete the Ethics and Sexual Harassment filings online.

Jill stated the County Auditor's office sent a correction to the 2022/2023 Final Budget Attestation which changed the Fund Equity balance as of 6/30/22 to \$188,113.21. Kirk made the motion to adopt the reserve accounts as follows:

#3045 Reserve for Buildings \$53,113.21  
#3047 Reserve for Equipment \$50,000.00  
Reserve for Endowment \$35,000.00

#3040 Reserve for General Use \$50,000.00

Brian seconded the motion. The newly corrected 2022/2023 final budget attestation was adopted and signed with 4 votes.

Julio opened discussion regarding the proposals for the brush disposal, tree trimming and tree removal at the main cemetery. He said the proposal from John Ballesteros is no longer available as John is moving from the area. Bob said he'd like to accept Josh Noble's bid of \$21,300.00 as he does great work and is precise and sensitive working around the graves and headstones. Bob said the weather needs to be cooler to complete the job. He said he'd received a bid from Clayton Lee for \$19,855.00. Bob said he would need to confirm Clayton Lee has the appropriate liability insurance. Kirk made the motion to accept the bid from Clayton Lee. Brian seconded the motion pending proof of liability insurance. At this time, Ritchey stated that he agreed with Bob that sensitivity and precision are necessary as the area older and very tight with delicate monuments. Brian withdrew his motion so the motion to hire Clayton Lee failed. Bob made the motion to hire Josh Noble for \$21,300.00. Kirk seconded the motion. Josh Noble was hired with 3 votes and 1 abstention. Brian suggested that we get references from Clayton Lee for future jobs.

Bob showed photos of the repair to the "3 Chinese Graves" and everyone agreed that Dave Harris did a great job.

Brian gave an update stating there is no potential hazard at Sandy Gulch cemetery right now.

Ritchey reported he's been cleaning lots of pine needles, leaves and all the issues that autumn brings. He said the fence line in section O looks good but the black oak is in bad shape. Ritchey suggested that Clayton Lee look at it to possibly trim as it's a beautiful tree to save. Brian stated he'll look at it. Discussion took place regarding the tree replacement in the new section and Brian said he'll look at purchasing sugar maples to replace the dead trees.

The District's monthly payables totaling \$5216.96 were reviewed. Brian made the motion to pay the bills as presented. Bob seconded the motion. The bills were paid with 4 votes.

The meeting adjourned at 7:49 p.m.

Respectfully Submitted,

Jill Jenkins, Clerk