

Coachella Valley Public Cemetery District
Special Trustee Meeting Minutes
Wednesday, August 28, 2024
8:00 a.m.

A special meeting of the governing Board of the Coachella Valley Public Cemetery District (CVPCD) was held at the CVPCD Executive Office, located at 82847 Avenue 52, Coachella, CA 92236 on Wednesday, August 28, 2024, at 8:00 a.m.

Public Notices were posted by the Clerk of the Board on Monday, August 26, 2024, at the following locations:

1. CVPCD Executive Office – 82847 Avenue 52, Coachella, CA 92236
2. The CVPCD website – <http://coachellacemetery.org>

CALL TO ORDER, ROLL CALL

Chair Ernesto Rosales called the meeting to order at 8:00 a.m., those in attendance were as follows:

Trustees present:

Ernesto Rosales, Chair

Judy Vossler, Vice-Chair

Bruce Underwood, Trustee

Trustees absent:

Marcos Coronel, Trustee (*Excused, Board action Vossler/Underwood, 3-0*)

John Rios, Trustee (*Excused, Board action Vossler/Underwood, 3-0*)

Additional participants:

Josh Bonner, General Manager

Sherry Winder, Finance Analyst/Clerk of the Board

Carlos Campos, General Counsel

David Farnsworth CPA, Auditor (*via Zoom*)

Additional participants for public comment:

None

FLAG SALUTE

MOMENT OF SILENCE

PUBLIC COMMENT

None

1. PRESENTATIONS

1.1 Presentation by David Farnsworth CPA

Financial Statements For the Fiscal Year Ended June 30, 2023 (Audit)

David Farnsworth reviewed the audit results, noting that it is an unmodified opinion (clean audit) with no indications or allegations of fraud, no difficulties with management, and no abuse or wasteful spending. However, one material weakness was identified due to a prior period adjustment. This adjustment was necessary because the report used to track unearned revenue from the District’s CRM, CemSites, showed an inaccurate balance. GM Bonner explained that this issue stemmed from historical input errors, which have been corrected in the CRM. Current staff have been trained on proper accounting practices to prevent future issues.

When reviewing the Net Position, David Farnsworth noted that the prior period adjustment was reflected in “Unearned Income”, which showed a decrease of \$1.5 million. This decrease occurred because the CRM had incorrectly classified certain items as still being in the unearned revenue (Pre-Need account) rather than recognizing them as earned revenue. GM Bonner clarified that this correction resulted in an increase in the District’s earned revenue.

Discussion ensued. Trustee Underwood inquired about the District’s OPEB (Other Post-Employment Benefits) and pension liabilities, leading David Farnsworth to review the relevant information on these matters.

2. ACTION ITEMS

2.1 Fiscal Year Ending June 20, 2023, Audit

Approval of Audit

- Motion: Underwood – Approve as presented
 - Second: Vossler
 - Yes: Rosales, Vossler, Underwood
 - Abstain: None
 - No: None
 - Absent: Coronel, Rios
- Motion passed.

3. TRUSTEE/GENERAL MANAGER COMMENTS

3.1 Trustee Comments and Event/Function Report Out

No comments or event/function report outs given.

3.2 General Manager Report

No report given.

4. ADJOURNMENT

Meeting was adjourned at 8:27 a.m.

NEXT MEETING TIME, DATE AND LOCATION

Friday, September 13, 2024

8:00 a.m.
Coachella Valley Public Cemetery District Executive Office
82847 Avenue 52
Coachella, CA 92236

Respectfully Submitted,
Sherry Winder
Clerk of the Board

Approved: _____BOT Mtg.