



**AGENDA
BOARD OF TRUSTEES MEETING
OF THE SOUTH KERN CEMETERY DISTRICT
BEN AUSTIN SENIOR CENTER BOARD ROOM
1751 MCKEE ROAD BAKERSFIELD, CA
TUESDAY JUNE 20, 2017 AT 5:00 PM**

- 1. Call To Order:**
- 2. Pledge of Allegiance:**
- 3. Roll Call:**
- 4. Public Comments and Communication:** This portion of the meeting is reserved for members of the public desiring to address the Board on any matter not on the agenda and over which the Board has jurisdiction. The Board will receive comments but will not respond or take any action. Any matter may be referred to staff for further review or disposition. The person addressing the Board is asked to state their name and address for the record. Each member addressing the public should limit their comments to two minutes in duration.
- 5. Consent Calendar:** These items are routine and non-controversial. These items are approved in one motion unless a Board member or member of the public removes a particular item.
 - a. Approval of the Bill Paying List for May 2017: \$9,264.36
 - b. Approval and acceptance of minutes:
May 16, 2017 Regular Meeting
 - c. YTD budget report
 - d. Investment, banking, and tax accounts report
 - e. Accounts Receivable Aging Report
 - f. Burial activity report
 - g. Resolution 0601 approving endowment and pre-need transfers
 - h. Reading of all resolutions by title only
 - i. Acknowledge receipt of all correspondence

Board Business

- 6. Report, Discussion, and Possible Action, RE: Frazier Park property acquisition (Karen O'Neil, Counsel)**
- 7. Report, Public Hearing, and Possible Approval, RE: A RESOLUTION OF THE SOUTH KERN CEMETERY DISTRICT APPROVING AND ADOPTING A REVISION TO THE PRICING SCHEDULE FOR THE 2017-18 FISCAL YEAR**

8. Report, Public Hearing, and Possible Approval, RE: A RESOLUTION OF THE SOUTH KERN CEMETERY DISTRICT APPROVING AND ADOPTING THE ANNUAL OPERATING AND CAPITAL BUDGET FOR FISCAL YEAR 2017-18

9. District Manager Report:

10. Board Member Comments:

11. Recess to Closed Session: Performance Evaluation; District Manager. Government Code §54957(b)(1)

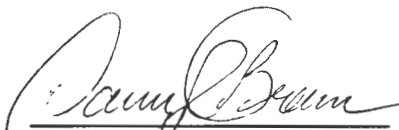
12. Reconvene in Open Session:

13. Report from Closed Session and vote taken if board requests action:

14. Adjournment:

Next regular scheduled meeting will be at 5:00PM on July 18, 2017 at the Frazier Park Library, 3732 Park Dr. Frazier Park, CA

This is to certify that this agenda was posted at The South Kern Cemetery District Office, 15543 South Vineland Road Bakersfield, CA on June 16, 2016.



Danny R. Brown
District Manager

The South Kern Cemetery District does not discriminate on the basis of disability in the access to, provision of or employment in its programs and activities pursuant to 29 United States Code Section 12132 and California Civil Code Section 54. Information regarding the rights provided under the Americans with Disabilities Act (ADA) may be obtained from the District Office. If you need special assistance to participate in any meeting, please contact the District Office at (661) 845-2540 to make reasonable arrangements to ensure accessibility to this meeting.

South Kern Cemetery District*15543 South Vineland Road**Bakersfield, CA 93307***Bills Transaction****May-17**

Check#	Vendor Name	Amount
3535	Lamont Sanitation	\$176.68
3511	Lowe's	\$75.14
3512	O'Reilly Auto Parts	\$29.44
3513	Blackburn Oil	\$318.00
3514	Turf star Inc	\$1,088.08
3515	Floyds General Store	\$296.30
3516	Office Depot Business Credit	\$78.55
3517	United Health Care	\$696.64
3518	Kaiser Permanente	\$2,408.17
3519	AT&T	\$201.77
3520	PG&E	\$905.86
3521	Kirk & Simas	\$860.00
3522	Bank of America Business Card	\$196.50
3523	PA Security and Video	\$30.00
3524	Mission Linen Supply	\$180.06
3525	Kern River Power Equipment Inc.	\$17.18
3526	Ready Refresh By Nestle	\$196.72
3527	Applied Technology Group Inc.	\$79.00
3528	The Mountain Enterprise	\$59.40
3529	Kern Turf Supply, Inc.	\$193.05
3530	Tyack's Tires Inc	\$222.76
3531	Danny Brown	\$495.81
3533	Farrell Neeley	\$50.00
3532	Linda Leary	\$50.00
3534	Chandra Mead	\$84.24
3536	Site One Landscape Supply, LLC	\$275.01
	Total	\$9,264.36



**MINUTES
BOARD OF TRUSTEES MEETING
OF THE SOUTH KERN CEMETERY DISTRICT
ARVIN LIBRARY BOARD ROOM
200 CAMPUS DRIVE, ARVIN, CA
TUESDAY MAY 16, 2017 AT 5:30 PM**

1. **Call To Order:** Chairman Neeley called the meeting to order at 5:31 PM
2. **Pledge of Allegiance:** Chairman Neeley led the Pledge of Allegiance
3. **Roll Call:** Chairman Neeley, Vice-Chairman Chalk and Trustee Leary and Pantoja. Trustee Mead absent.
4. **Public Comments and Communication:** This portion of the meeting is reserved for members of the public desiring to address the Board on any matter not on the agenda and over which the Board has jurisdiction. The Board will receive comments but will not respond or take any action. Any matter may be referred to staff for further review or disposition. The person addressing the Board is asked to state their name and address for the record. Each member addressing the public should limit their comments to two minutes in duration.

None

5. **Consent Calendar:** These items are routine and non-controversial. These items are approved in one motion unless a Board member or member of the public removes a particular item.
 - a. Approval of the Bill Paying List for April 2017: \$6,953.36
 - b. Approval and acceptance of minutes:
April 18, 2017 Regular Meeting
 - c. YTD budget report
 - d. Investment, banking, and tax accounts report
 - e. Accounts Receivable Aging Report
 - f. Burial activity report
 - g. Resolution 2017-0501 approving endowment and pre-need transfers
 - h. Public Announcement changing the following meeting dates and times:
 1. June 20, 2017 at the Ben Austin Senior Center at 5:00 PM
 2. July 18, 2017 at the Frazier Park Library at 5:00 PM
 - i. Acknowledge receipt of all correspondence

Vice Chairman Chalk made a motion to approve the consent calendar. Trustee Pantoja seconded the motion. Item is passed 4-0-1 (Mead).

5:38 PM Trustee Mead joined the discussion and meeting.

Board Business:

6. Report, Discussion and Possible Approval RE: A Memorandum of Understanding between the County of Kern and the South Kern Cemetery District allowing the agency to participate in Kern County Health Benefits Program.

Vice Chairman Chalk made a motion to approve the Memorandum of Understanding. Trustee Leary seconded the motion. Item is passed 5-0-0

7. Report, Discussion and Possible Approval RE: RESOLUTION 2017-0502 OF THE SOUTH KERN CEMETERY DISTRICT APPROVING THE FORM AND AUTHORIZING THE EXECUTION OF A JOINT POWERS AGREEMENT AND ALSO AUTHORIZING PARTICIPATION IN THE SPECIAL DISTRICTS RISK MANAGEMENT AUTHORITY PROPERTY/LIABILITY AND WORKERS COMPENSATION PROGRAMS.

Mark Marshall was present from GSRMA to answer any questions the board may have regarding insurance coverage. Mr. Marshall also outlined the extent of coverage for the risk management pool.

Due to the lack of a motion and no vote taken the agency will remain with GSRMA until such time as the Board of Trustees chooses to accept coverage from another carrier.

8. District Manager Report:

- a. **Memorial Day Final Planning**
- b. **Seeking input on a variable frequency drive for the water pump**
- c. **Working with counsel on Frazier Park locations**
- d. **Irrigation replacements**
- e. **Remarking all roadways**

9. Board Member Comments:

Chairman Neeley stated he has been working with development and planning officials on various tasks that are related to acquisition and improvement of a location within the districts mountain communities.

Trustee Mead expressed her thoughts on the current operations and diligence experienced over the past couple of years.

10. Closed Session: None

11. Adjournment:

Trustee Leary made a motion to adjourn. The motion was seconded by Vice-Chairman Chalk.

Meeting adjourned at 6:34 PM

Respectfully Submitted,

Danny R. Brown
District Manager

South Kern Cemetery District
 Profit Loss By Month
 July 2016 through June 2017

	July	August	September	October	November	December	January	February	March	April	May	June	TOTAL	BUDGET
REVENUE														
Income Pre-Need to At-Need	\$ 640.00	\$ 3,089.13	\$ 5,338.28	\$ 2,444.13	\$ 4,704.13	\$ 4,408.13	\$ 2,006.97	\$ 10,882.39	\$ 1,275.00	\$ 2,934.13	\$ 4,887.12		\$ 42,880.39	
At-Need Sales														
Burial Rights	\$ 1,310.00	\$ 2,620.00	\$ 5,895.00	\$ 2,925.00	\$ 2,620.00	\$ 3,930.00	\$ 1,630.00	\$ 13,110.00	\$ 4,585.00	\$ 1,980.00	\$ 4,250.00		\$ 33,035.00	
Open/Close	\$ 2,475.00	\$ 2,450.00	\$ 4,455.00	\$ 2,920.00	\$ 3,980.00	\$ 4,195.00	\$ 1,720.00	\$ 3,415.00	\$ 4,080.00	\$ 1,460.00	\$ 4,185.00		\$ 35,935.00	
Handling Memorials	\$ 1,400.00	\$ 1,680.00	\$ 2,520.00	\$ 2,240.00	\$ 1,980.00	\$ 2,520.00	\$ 1,120.00	\$ 3,080.00	\$ 1,120.00	\$ 1,120.00	\$ 2,520.00		\$ 22,680.00	
Equipment Services	\$ 1,050.00	\$ 1,890.00	\$ 1,890.00	\$ 1,890.00	\$ 1,890.00	\$ 1,890.00	\$ 840.00	\$ 1,890.00	\$ 2,086.87	\$ 840.00	\$ 1,890.00		\$ 17,429.87	
Endowment Fund	\$ 1,575.00	\$ 1,575.00	\$ 2,835.00	\$ 2,520.00	\$ 2,519.00	\$ 2,835.00	\$ 1,280.00	\$ 2,835.00	\$ 3,150.00	\$ 1,280.00	\$ 2,835.00		\$ 25,189.00	
Columnarium Niche	\$ 2,275.00	\$ 2,880.00	\$ 4,095.00	\$ 2,915.00	\$ 3,640.00	\$ 3,905.00	\$ 1,630.00	\$ 3,935.00	\$ 4,390.00	\$ 910.00	\$ 3,905.00		\$ 33,650.00	
Out of District	\$ 1,080.00	\$ 1,440.00	\$ 3,240.00	\$ 1,920.00	\$ 1,440.00	\$ 2,190.00	\$ 1,080.00	\$ 1,290.00	\$ 2,880.00	\$ 1,080.00	\$ 2,520.00		\$ 19,800.00	
At Need Sales - Other			\$ 300.00							\$ 180.00			\$ 480.00	
Disbursement			\$ 6,025.00			\$ 100.00				\$ 100.00			\$ 6,575.00	
Total At-Need Sales	\$ 11,800.00	\$ 17,424.13	\$ 30,538.28	\$ 14,544.13	\$ 22,588.13	\$ 21,515.00	\$ 9,406.00	\$ 16,605.00	\$ 28,408.87	\$ 11,564.13	\$ 27,002.12		\$ 220,048.77	\$ 228,000.00
Pre-Need Sales														
Contract Charges	\$ 40.00	\$ 40.00	\$ 40.00	\$ 20.00		\$ 140.00	\$ 60.00	\$ 200.00	\$ 80.00	\$ 40.00	\$ 20.00		\$ 680.00	
Memorial Setting Fee	\$ 1,080.00	\$ 360.00	\$ 720.00	\$ -	\$ -	\$ 360.00							\$ 2,520.00	
Endowment	\$ 1,985.00	\$ 1,310.00	\$ 2,620.00	\$ 2,620.00	\$ 720.00	\$ 1,310.00	\$ 4,585.00	\$ 13,100.00	\$ 5,240.00	\$ 1,985.00	\$ 3,930.00		\$ 39,285.00	
Burial Rights														
Niche Plaque Etching							\$ 135.00	\$ 135.00		\$ 135.00			\$ 405.00	
Niche Sales							\$ 1,485.00	\$ 1,030.00		\$ 1,030.00			\$ 3,555.00	
Niche O/C Doc							\$ 680.00	\$ 345.00		\$ 345.00			\$ 1,380.00	
Total Niche Sales							\$ 2,800.00	\$ 2,110.00		\$ 2,110.00			\$ 5,340.00	
Interest on Investment Account	\$ 0.19	\$ 0.05	\$ 0.05	\$ 0.05	\$ 0.05	\$ 0.02	\$ 0.03	\$ 0.03	\$ 0.02	\$ 0.02			\$ 0.43	
Interest on Bank Account	\$ 538.75	\$ 127.66	\$ 6,988.56	\$ 2,235.16	\$ 6,713.11	\$ 48,828.30	\$ 2,640.15	\$ 2,693.08	\$ 1,793.30	\$ 41,311.89	\$ 2,407.89		\$ 116,287.86	
Interest On County Accounts														
Property Tax Income														
Legacy Sales														
Fiscal Year Tax Apportionment	\$ 538.75	\$ 127.66	\$ 6,988.56	\$ 2,235.16	\$ 6,713.11	\$ 48,828.32	\$ 2,640.15	\$ 2,693.11	\$ 1,793.32	\$ 41,311.91	\$ 2,407.89		\$ 116,288.28	\$ 120,000.00
Gross Income	\$ 15,428.75	\$ 19,261.98	\$ 40,916.87	\$ 29,254.34	\$ 30,016.29	\$ 76,582.45	\$ 21,072.12	\$ 46,030.50	\$ 33,683.19	\$ 54,901.04	\$ 34,870.01		\$ 400,927.54	\$ 466,500.00
EXPENSE														
Personnel Operations														
District Manager	\$ 6,106.00	\$ 4,884.80	\$ 4,884.80	\$ 4,884.80	\$ 6,106.00	\$ 4,884.80	\$ 4,884.80	\$ 6,106.00	\$ 4,884.80	\$ 4,884.80	\$ 6,106.00		\$ 68,616.80	
Administrative Assistant	\$ 3,883.00	\$ 3,126.40	\$ 3,390.88	\$ 3,390.88	\$ 3,824.90	\$ 3,126.40	\$ 3,126.40	\$ 4,142.48	\$ 3,126.40	\$ 3,155.71	\$ 3,908.00		\$ 38,006.97	
Grounds Crew I	\$ 3,489.00	\$ 2,806.40	\$ 2,806.40	\$ 2,806.40	\$ 3,508.00	\$ 2,806.40	\$ 2,806.40	\$ 3,508.00	\$ 2,806.40	\$ 2,806.40	\$ 3,508.00		\$ 33,887.80	
Grounds Crew II	\$ 3,221.00	\$ 2,614.40	\$ 2,614.40	\$ 2,614.40	\$ 3,288.00	\$ 2,614.40	\$ 2,614.40	\$ 3,288.00	\$ 2,614.40	\$ 2,675.88	\$ 3,288.00		\$ 31,287.08	
Grounds Crew III	\$ 1,582.00	\$ 1,401.83	\$ 1,137.37	\$ 1,238.42	\$ 1,427.79	\$ 1,308.15	\$ 1,200.68	\$ 1,550.85	\$ 1,137.68	\$ 1,064.94	\$ 1,558.42		\$ 14,248.13	
Board of Trustees Meeting	\$ 200.00	\$ 200.00	\$ 200.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 100.00		\$ 1,850.00	
Insurance-Health	\$ 2,406.00	\$ 2,406.00	\$ 2,406.17	\$ 2,406.17	\$ 2,406.17	\$ 2,406.17	\$ 2,406.17	\$ 2,406.17	\$ 2,406.17	\$ 2,012.17	\$ 2,406.17		\$ 26,093.53	
Insurance-Dental	\$ 620.64	\$ 620.54	\$ 584.72	\$ 584.72	\$ 584.72	\$ 584.72	\$ 584.72	\$ 584.72	\$ 584.72	\$ 584.72	\$ 584.72		\$ 6,503.56	
Insurance-Vision	\$ 111.82	\$ 147.74	\$ 111.82	\$ 111.82	\$ 111.82	\$ 111.82	\$ 111.82	\$ 111.82	\$ 111.82	\$ 111.82	\$ 111.82		\$ 1,285.94	
Insurance-Flex Elect	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00		\$ 3,300.00	
Insurance-Life			\$ 800.00										\$ 1,275.00	
Board Per Diem			\$ 800.00		\$ 225.00			\$ 450.00					\$ 1,575.00	
Employee Per Diem	\$ 2,160.63	\$ 3,745.18	\$ 1,310.47	\$ 1,294.05	\$ 1,538.33	\$ 1,310.47	\$ 2,003.53	\$ 1,889.22	\$ 1,130.35	\$ 1,090.89	\$ 1,093.57		\$ 18,540.19	
CALPERS	\$ 242.53		\$ 127.40	\$ 127.40	\$ 162.09	\$ 383.57	\$ 611.13	\$ 207.39	\$ 204.50	\$ 220.52	\$ 180.06		\$ 2,446.68	
Uniforms				\$ 74.34						\$ 82.52			\$ 138.86	
Safety Equipment	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00		\$ 825.00	
Cellular Allowance	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00		\$ 2,200.00	
Vehicle Allowance	\$ 36.72	\$ 480.72	\$ 921.24	\$ 1,984.68	\$ 36.72	\$ 36.72	\$ 1,188.00	\$ 387.18	\$ 1,175.78	\$ 36.72	\$ 34.24		\$ 5,718.70	
Travel & Training-Trustees	\$ 925.00	\$ 444.00	\$ 805.88	\$ 1,423.44		\$ 782.00	\$ 294.84	\$ 1,134.84		\$ 195.81			\$ 4,473.81	
Travel & Training-Employees	\$ 24,011.44	\$ 23,182.01	\$ 22,813.97	\$ 23,273.92	\$ 23,780.64	\$ 20,281.72	\$ 27,104.55	\$ 28,438.77	\$ 32,951.34	\$ 19,482.00	\$ 22,031.91		\$ 252,423.98	\$ 275,850.00
Personnel Subtotal	\$ 114.00	\$ 188.54			\$ 128.74			\$ 107.32	\$ 187.12	\$ 78.05	\$ 318.00		\$ 1,098.77	
Fuel and Oil														
Tree Maintenance														
Cleaning/Paper Supplies														
Large Tool Replacement	\$ 71.00	\$ 34.46	\$ 40.35	\$ 94.85	\$ 37.80	\$ 158.67	\$ 65.19	\$ 50.21	\$ 180.78	\$ 67.83	\$ 112.88		\$ 476.45	
Small Tool Replacement			\$ 82.28	\$ 354.75									\$ 400.45	
Equipment Rental													\$ 447.03	
Equipment Repairs and Maintenance	\$ 100.00	\$ 281.80	\$ 1,512.92		\$ 353.90	\$ 916.59	\$ 86.53	\$ 220.39	\$ 82.82	\$ 281.50	\$ 519.06		\$ 4,385.61	
Headstone Base													\$ 213.00	

South Kern Cemetery District
 Profit/Loss By Month
 July 2016 through June 2017

	July	August	September	October	November	December	January	February	March	April	May	June	TOTAL	BUDGET
Liens	\$ 6,017.00				\$ 5,617.00	\$ 759.73			\$ 6,036.00				\$ 18,270.00	
Vase	\$ 756.00								\$ 1,531.33	\$ 790.11			\$ 2,286.64	
Insecticides and Herbicides	\$ 102.00								\$ 72.03	\$ 275.01			\$ 1,980.37	
Maintenance and Grounds	\$ 504.00	\$ 83.52		\$ 272.01					\$ 155.50	\$ 85.44	\$ 50.00		\$ 1,180.47	
Marker Equipment, Repair									\$ 142.87		\$ 52.32		\$ 237.89	
Maintenance and Grounds Subtotal	\$ 2,942.00	\$ 360.42	\$ 1,042.53	\$ 272.01	\$ 5,617.00	\$ 1,194.90	\$ 2,115.81	\$ 1,666.64	\$ 3,920.29	\$ 1,054.78	\$ 1,007.36		\$ 20,843.78	\$ 42,800.50
Administration														
Postage	\$ 34.00				\$ 24.00						\$ 48.00		\$ 286.00	
Office Supplies	\$ 112.00	\$ 52.88	\$ 70.25	\$ 166.73	\$ 99.57	\$ 112.97		\$ 158.05	\$ 131.91	\$ 151.81	\$ 76.55		\$ 1,136.80	
Memberships				\$ 195.00	\$ 1,837.00			\$ 134.00					\$ 2,166.00	
Country of Kern Admin Fees	\$ 23.00												\$ 43.35	
Professional Services-Audit							\$ 8,615.98		\$ 80.00	\$ 80.00	\$ 795.00		\$ 8,660.00	
Professional Services-Legal	\$ 1,341.00	\$ 109.89	\$ 215.00	\$ 782.95	\$ 300.87	\$ 100.87	\$ 14.99	\$ 14.99	\$ 14.99	\$ 481.85	\$ 14.89		\$ 4,816.89	
Software/Computers	\$ 15.00	\$ 56.00	\$ 164.00	\$ 54.00	\$ 54.00	\$ 54.00	\$ 54.00	\$ 54.00	\$ 54.00	\$ 64.80	\$ 59.40		\$ 663.20	
Marketing/Ads		\$ 0.80			\$ 2.80								\$ 3.60	
Bank Fee		\$ 79.61	\$ 81.13		\$ 148.73	\$ 115.33	\$ 51.55	\$ 182.42	\$ 168.21	\$ 173.03	\$ 34.76		\$ 1,034.97	
Credit Card Processing Fee				\$ 694.00			\$ 782.00		\$ 1,311.82	\$ 678.00			\$ 3,445.62	
Sales Tax				\$ 1,426.80	\$ 1,142.81	\$ 1,142.55	\$ 1,212.28	\$ 1,421.64	\$ 1,155.66	\$ 2,250.37	\$ 2,388.38		\$ 14,941.31	
Payroll Tax-SU/FICA									\$ 2,347.46	\$ 2,335.61	\$ 1,294.33		\$ 7,042.39	
Insurance-Property Liability				\$ 228.00			\$ 630.03		\$ 2,418.50				\$ 7,285.80	
Insurance-Workers Comp													\$ 630.03	
Insurance-Unemployment													\$ 784.83	
Memorial Day Services														
Administrative Subtotal	\$ 1,341.00	\$ 134.18	\$ 1,042.53	\$ 1,241.78	\$ 1,241.78	\$ 1,241.78	\$ 273.30	\$ 1,592.54	\$ 1,421.64	\$ 1,752.84	\$ 1,502.20		\$ 17,714.42	\$ 70,000.00
Utilities														
A/T & T	\$ 186.00	\$ 191.85	\$ 180.50	\$ 190.53	\$ 189.45	\$ 188.75	\$ 188.81	\$ 287.00	\$ 281.14	\$ 282.78	\$ 281.77		\$ 2,270.87	
PG&E	\$ 643.00	\$ 672.42	\$ 1,147.36	\$ 810.83	\$ 646.78	\$ 323.09	\$ 282.84	\$ 270.47	\$ 248.14	\$ 345.28	\$ 805.88		\$ 6,906.13	
Alarm Services	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00		\$ 288.25	
Internet Services	\$ 79.00	\$ 79.00	\$ 79.00	\$ 79.00	\$ 79.00	\$ 79.00	\$ 79.00	\$ 79.00	\$ 79.00	\$ 79.00	\$ 79.00		\$ 888.00	
Drinking Water	\$ 128.00	\$ 17.38	\$ 128.34	\$ 47.40	\$ 82.54	\$ 64.79	\$ 64.75	\$ 23.88	\$ 34.56	\$ 12.85	\$ 91.04		\$ 688.94	
Returned Lots					\$ 600.00			\$ 400.00					\$ 1,000.00	
Sanitation Service	\$ 177.00	\$ 178.88	\$ 176.42	\$ 175.87	\$ 178.88	\$ 178.88	\$ 178.88	\$ 178.88	\$ 178.88	\$ 178.88	\$ 178.88		\$ 1,943.88	
Utilities Subtotal	\$ 1,341.00	\$ 1,487.44	\$ 1,751.87	\$ 1,341.72	\$ 1,341.72	\$ 1,341.72	\$ 1,341.72	\$ 2,018.52	\$ 2,152.22	\$ 2,018.52	\$ 1,783.33		\$ 13,975.78	\$ 18,940.00
Capital Outlay														
Grounds/Irrigation					\$ 17,750.00	\$ 500.35		\$ 454.88					\$ 20,394.47	
Buildings														
Equipment														
Vehicles														
Expenses Total	\$ 37,193.44	\$ 26,822.12	\$ 32,865.90	\$ 28,565.60	\$ 54,543.67	\$ 30,292.70	\$ 37,001.26	\$ 33,153.40	\$ 37,044.39	\$ 25,382.43	\$ 31,029.01		\$ 373,893.82	\$ 466,500.00
TOTAL EXPENSE	\$ 37,193.44	\$ 26,822.12	\$ 32,865.90	\$ 28,565.60	\$ 54,543.67	\$ 30,292.70	\$ 37,001.26	\$ 33,153.40	\$ 37,044.39	\$ 25,382.43	\$ 31,029.01		\$ 373,893.82	\$ 973,893.82
TOTAL INCOME	\$ 18,428.78	\$ 19,261.88	\$ 48,918.87	\$ 28,294.34	\$ 30,816.28	\$ 78,882.48	\$ 21,072.12	\$ 48,828.80	\$ 33,853.18	\$ 54,591.64	\$ 24,979.81		\$ 400,927.84	\$ 400,927.84
PROFIT (LOSS)	\$ (18,764.66)	\$ (7,560.24)	\$ (5,947.03)	\$ (1,271.26)	\$ 23,727.39	\$ 48,589.70	\$ 16,029.11	\$ 14,675.40	\$ 4,231.71	\$ 11,746.89	\$ 6,050.20		\$ 27,033.72	\$ 27,033.72
P&L Total YTD													\$ 27,033.72	
Total Expense YTD													\$ 373,893.82	
Total Income YTD													\$ 400,927.84	
P&L Total YTD													\$ 27,033.72	

	6/2016	7/2016	8/2016	9/2016	10/2016	11/2016	12/2016	1/2017	2/2017	3/2017	4/2017	5/2017
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Investment Account

2015-16												
Opening Valuation	\$ 489,510.93	\$ 492,845.06	\$ 499,898.66	\$ 499,902.17	\$ 500,835.00	\$ 507,517.14	\$ 499,625.95	\$ 498,576.07	\$ 505,598.52	\$ 507,168.30	\$ 507,446.52	\$ 515,713.81
Credit/Debit/Transfers	\$ 7,131.46	\$ 879.57	\$ 879.57	\$ -	\$ 8,869.72	\$ -	\$ -	\$ 5,991.28	\$ -	\$ -	\$ 5,220.00	\$ -
Change in Value	\$ 3,334.13	\$ (77.86)	\$ (876.06)	\$ 932.83	\$ (2,187.58)	\$ (7,891.19)	\$ (1,049.88)	\$ 1,031.17	\$ 1,569.78	\$ 278.22	\$ 3,047.29	\$ (1,082.56)
Total Value	\$ 492,845.06	\$ 492,067.20	\$ 499,022.60	\$ 499,902.17	\$ 500,835.00	\$ 507,517.14	\$ 499,625.95	\$ 498,576.07	\$ 505,598.52	\$ 507,168.30	\$ 507,446.52	\$ 515,713.81

Bank of America Account

Checking Account	2687	\$ 1,640.03	\$ 35,130.84	\$ 16,658.04	\$ 24,536.50	\$ 18,710.31	\$ 2,152.92	\$ 11,229.44	\$ 38,741.06	\$ 16,558.47	\$ 24,350.22	\$ 40,427.91	\$ 27,264.36
Credit Card Received	1820	\$ 24,903.79	\$ 12,931.01	\$ 2,931.20	\$ 2,931.25	\$ 2,931.30	\$ 2,931.35	\$ 931.37	\$ 931.39	\$ 931.40	\$ 931.42	\$ 931.44	\$ 931.45
Total Cash On Hand	\$ 26,543.82	\$ 48,061.85	\$ 19,589.24	\$ 27,467.75	\$ 21,641.61	\$ 5,084.27	\$ 12,160.81	\$ 39,672.45	\$ 17,489.87	\$ 25,281.64	\$ 41,389.35	\$ 28,195.82	

County Funds

Tax Account Funds	42000	\$ 102,502.11	\$ 77,473.01	\$ 77,828.25	\$ 84,796.81	\$ 79,312.18	\$ 86,004.94	\$ 134,833.24	\$ 101,884.94	\$ 104,470.80	\$ 106,264.37	\$ 110,910.93	\$ 113,301.92
Endowment Care	42002	\$ 1,133.60	\$ 1,132.11	\$ 1,170.26	\$ 1,170.26	\$ 1,172.97	\$ 1,172.97	\$ 1,172.97	\$ 1,175.85	\$ 1,175.85	\$ 1,175.85	\$ 1,179.18	\$ 1,179.18
Land Purchases/Development	42004	\$ 963.71	\$ 969.91	\$ 971.74	\$ 971.74	\$ 974.02	\$ 974.02	\$ 974.02	\$ 976.41	\$ 976.41	\$ 976.41	\$ 979.17	\$ 979.17
Pre-Need Sales	42005	\$ 119,750.64	\$ 109,846.72	\$ 110,074.64	\$ 142,293.31	\$ 139,383.77	\$ 107,156.65	\$ 107,156.65	\$ 100,494.97	\$ 100,494.97	\$ 100,494.97	\$ 92,002.70	\$ 91,994.25
Total All Cash Accounts	\$ 743,738.94	\$ 737,392.26	\$ 709,536.30	\$ 757,834.87	\$ 750,001.69	\$ 700,018.80	\$ 764,873.76	\$ 749,803.14	\$ 731,776.20	\$ 741,638.76	\$ 762,145.14	\$ 750,281.89	

South Kern Cemetery District

15543 South Vineland Road

Bakersfield, CA 93307

Aged Receivables [Summary]

6/13/2017

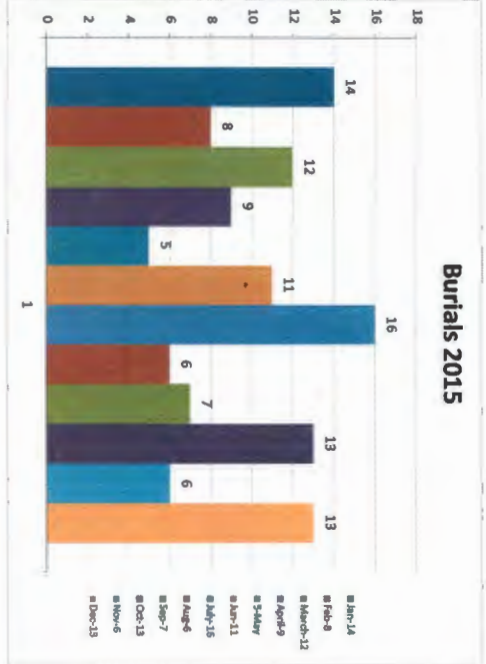
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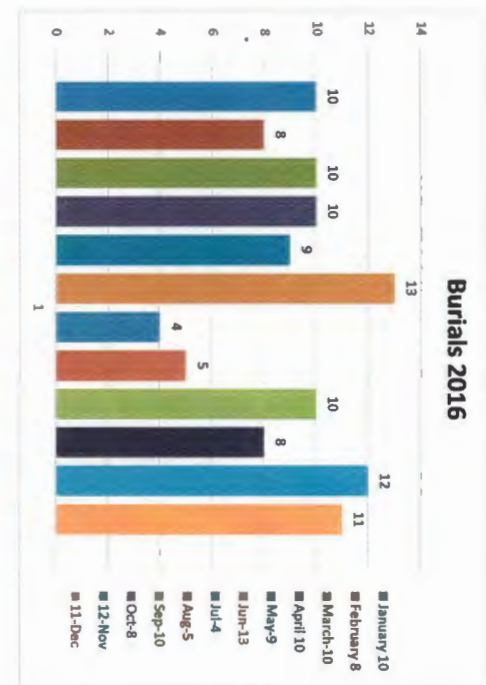
Page 1

Name	Total Due	0 - 90	91 - 180	181 - 360	360+
Ruth M. Aguirre	\$730.00	\$0.00	\$730.00	\$0.00	\$0.00
Raquel Joan Alcaraz	\$985.00	\$0.00	\$985.00	\$0.00	\$0.00
Virginia & Emilio Alcaraz	\$200.00	\$0.00	\$200.00	\$0.00	\$0.00
Maricarmen Arroyo	\$600.00	\$0.00	\$0.00	\$0.00	\$600.00
Ariana Benavides	\$730.00	\$0.00	\$730.00	\$0.00	\$0.00
Araceli Cervantes Ochoa	\$221.25	\$0.00	\$0.00	\$221.25	\$0.00
Cesar & Norma Moreno	\$800.00	\$0.00	\$0.00	\$800.00	\$0.00
Eliseo Raya Reyes	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00
Epifania De La Rosa	\$117.50	\$0.00	\$0.00	\$0.00	\$117.50
Esmeralda Moreno	\$220.50	\$0.00	\$0.00	\$0.00	\$220.50
Cesar Flores	\$350.00	\$0.00	\$0.00	\$350.00	\$0.00
Celinda Garcia	\$301.68	\$0.00	\$0.00	\$301.68	\$0.00
Amparo Juarez	\$205.00	\$0.00	\$0.00	\$0.00	\$205.00
Nancy Leon	\$772.51	\$0.00	\$772.51	\$0.00	\$0.00
Juana E. Lopez Hernandez	\$93.34	\$0.00	\$0.00	\$0.00	\$93.34
Maria E. Nunez Martinez	\$730.00	\$0.00	\$730.00	\$0.00	\$0.00
Miguel Morales	\$550.00	\$0.00	\$0.00	\$0.00	\$550.00
Enrique Moreno	\$325.00	\$0.00	\$0.00	\$325.00	\$0.00
Juan Moreno	\$1,787.99	\$1,787.99	\$0.00	\$0.00	\$0.00
Lorena Moreno	\$885.00	\$0.00	\$885.00	\$0.00	\$0.00
Deysi Nunes	\$915.00	\$0.00	\$915.00	\$0.00	\$0.00
Denice Nunez	\$962.00	\$0.00	\$962.00	\$0.00	\$0.00
Jose & Elisabeth Ochoa	\$662.00	\$0.00	\$662.00	\$0.00	\$0.00
Manuel Parra	\$475.00	\$475.00	\$0.00	\$0.00	\$0.00
Maria Penaloza	\$1,127.50	\$0.00	\$0.00	\$0.00	\$1,127.50
Maria Teresa Refuerzo	\$325.00	\$325.00	\$0.00	\$0.00	\$0.00
Rodolfo Gonzalez Zuniga	\$315.00	\$0.00	\$315.00	\$0.00	\$0.00
Susana & Jose Salazar	\$525.00	\$525.00	\$0.00	\$0.00	\$0.00
Maria Soledad Sanchez	\$387.75	\$0.00	\$387.75	\$0.00	\$0.00
Juana Segoviano	\$35.00	\$0.00	\$0.00	\$35.00	\$0.00
Angela Arvella Soto	\$425.00	\$0.00	\$425.00	\$0.00	\$0.00
David Tapia	\$430.00	\$0.00	\$0.00	\$430.00	\$0.00
Saul Velasquez	\$1,530.00	\$0.00	\$1,530.00	\$0.00	\$0.00
James A. Zetzsche	\$450.00	\$450.00	\$0.00	\$0.00	\$0.00
Total:	\$19,469.02	\$3,562.99	\$10,229.26	\$2,462.93	\$3,213.84
Aging Percent:		18.3%	52.5%	12.7%	16.5%

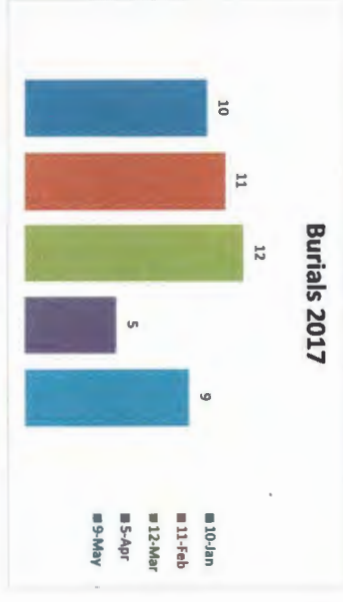
South Kern Cemetery District Arvin



YT-Single 70
 YT-Double 22
 YT-Cremation 19
 YT-Retirement 0
 YT-Babies 6
 YT-Niche 3
Total 120



YT-Single 71
 YT-Double 9
 YT-Cremation 23
 YT-Retirement 1
 YT-Babies 4
 YT-Niche 2
Total 110



YT-Single 33
 YT-Double 4
 YT-Cremation 3
 YT-Retirement 0
 YT-Babies 4
 YT-Niche 3
Total 47

	2009	2010	2011	2012	2013	2014	2015	2016	2017	Average
January	9	7	16	13	15	10	14	10	10	12
February	9	7	8	9	6	7	8	8	11	8
March	8	17	6	9	6	9	12	10	10	10
April	8	6	12	6	8	7	9	10	5	8
May	10	6	6	7	14	7	5	9	9	8
June	15	10	11	9	10	7	11	13	10	10
July	11	9	9	3	10	7	18	4	9	9
August	12	8	12	12	8	13	6	5	9	9
September	12	8	14	19	11	13	7	10	12	12
October	2	8	5	10	7	8	8	8	8	8
November	11	6	11	15	15	7	6	12	10	10
December	9	8	11	9	10	10	13	11	10	10

RESOLUTION No. 2017-0601

A RESOLUTION OF THE SOUTH KERN CEMETERY DISTRICT
AUTHORIZING THE TRANSFER OF ENDOWMENT AND PRE-NEEDS
FUNDS

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WHEREAS, the South Kern Cemetery District is the sole governing authority responsible for the oversight of cemetery operations and district assets, and;

WHEREAS, it is necessary for the Board of Trustees to provide for the allocation and accounting of district funds, and;

WHEREAS, it is necessary for the Board of Trustees to assure an accounting of separated endowment and pre-need funds without comingling, and;

WHEREAS, the Board of Trustees has directed the District Manager to carry out monetary transfers thereunto pertaining, and;

WHEREAS, it is necessary to assure compliance with existing district financial policies and sound business practices, and;

WHEREAS, it is necessary to execute the carrying out for the continued services for the public and to act within the proper legal authority, and;

NOW THEREFORE BE IT RESOLVED by the Board of Trustees for the South Kern Cemetery District do hereby authorize the below identified funds up to and including May 31, 2017.

BE IT FURTHER RESOLVED that funds transfers are ordered to be completed and prepared for signature authorizing the transfer of identified funds.

May 1, 2017 to May 31, 2017 Endowment	<u>\$2,520.00</u>
Total Endowment Transfer	\$2,520.00

May 1, 2017 to May 31, 2017 Pre-Need to At-Need transfers	<u>\$ 4,887.12</u>
Total Pre-Need to At-Need	\$ 4,887.12

PASSED AND ADOPTED by the Board of Trustees for the South Kern Cemetery District on this 20th Day of June, 2017 by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

Dr. Farrell F. Neeley, PhD.
Chairman of the Board of Trustees

ATTEST:

Danny R. Brown
Secretary of the Board of Trustees