

South Kern Cemetery District

15543 South Vineland Road

Bakersfield, CA 93307

(661) 845-2540

AGENDA BOARD OF TRUSTEES MEETING OF THE SOUTH KERN CEMETERY DISTRICT ARVIN LIBRARY BOARD ROOM 201 CAMPUS DRIVE ARVIN, CA TUESDAY MARCH 17, 2015 AT 5:30 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 February 2015: \$10,568.91
 - b. Approval and acceptance of minutes:
February 17, 2015 Regular Meeting
 - c. YTD budget report
 - d. Investment, banking, and tax accounts report
 - e. Accounts receivable aging report
 - f. Burial activity report
 - g. Reading of all resolutions by title only
 - h. Acknowledge receipt of all correspondence

Board Business

6. Report, and Possible Approval, RE: A RESOLUTION OF THE SOUTH KERN CEMETERY DISTRICT ELIMINATING DOUBLE DEPTH COMPANION BURIALS AND MULTIPLE CREMATIONS ON A SINGLE LOT EFFECTIVE APRIL 1, 2015
7. Report and Discussion, RE: the potential adoption of a mission and/or vision statement and directing staff or a committee to review possible options and verbiage.
8. **District Manager Report:**
 1. AR Collections Update
 2. Memorial Day Planning

9. Committee Report:

10. Board Member Comments:

11. Closed Session:

None

12. Adjournment:

Next regular scheduled meeting will be at 5:30PM on April 21, 2015

This is to certify that this agenda was posted at The South Kern Cemetery District Office, 15543 South Vineland Road Bakersfield, CA on March 13, 2015.



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

(661) 845-2540

MINUTES BOARD OF TRUSTEES MEETING OF THE SOUTH KERN CEMETERY DISTRICT ARVIN LIBRARY BOARD ROOM 201 CAMPUS DRIVE ARVIN, CA TUESDAY FEBRUARY 17, 2015

1. **Call To Order:** Chairman Neeley called the meeting to order at 5:30 PM
2. **Pledge of Allegiance:** Chairman Neeley led the Pledge of Allegiance
3. **Roll Call:** Chairman Neeley, Vice-Chairman Leary, and Trustees Pantoja, Mead and Thome.

Vice-Chair Leary made an agenda correction noting the year was listed in error. It was listed as 2014 and should be 2015. Correction made.

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 January 2015: \$7,539.43

b) Approval and acceptance of minutes:

January 20, 2015 Regular Meeting

c) YTD budget report

d) Investment, banking, and tax accounts report

e) Accounts receivable aging report

f) Burial activity report

g) Accountant/Auditor Report

h) Reading of all resolutions by title only

i) Acknowledge receipt of all correspondence

Trustee Mead asked for an adjustment to the YTD budget report and for percentages of budget added as well as categorical detail.

6. Report, and Possible Approval, RE: A RESOLUTION OF THE SOUTH KERN CEMETERY DISTRICT APPROVING AND REQUIRING THE TRANSFER OF LEGAL DOCUMENTS TO THE DISTRICTS LEGAL COUNSEL, KIRK & SIMAS, PLC

A report was given outlining the need for a formal transmittal to county counsel regarding their approval of the shift to private counsel by the district. A formal resolution was presented in order to facilitate the information transmission. Trustee Thome abstained due to the fact she was absent during the initial discussions in August. A motion to approve the resolution was made by Trustee Mead. Vice-Chair Leary seconded the motion. Item is passed 4-0 with one abstention.

Chairman Neeley Read the Resolution aloud.

7. District Manager Report:

1. Grounds Renovation
2. AR Update

8. Committee Report:

None

9. Board Member Comments:

Trustee Leary asked about the grounds renovation and aeration related to a question she fielded from a constituent.

Chairman Neeley requested a review of the district's ability to charge an annual percentage rates and fees on contracts as well as the ability to extend contracts and requested the item be brought back before the board. A possible review of road widening issues within the cemetery was also expressed.

Trustee Pantoja asked about supplemental property tax payments.

10. Adjournment: Trustee Pantoja made a motion to adjourn. A second was made by Trustee Leary. 5-0-0 was the vote.

Meeting adjourned at 6:39 PM

Respectfully Submitted,

Danny Brown
District Manager

South Kern Cemetery District
Expenses by Vendor Summary
February 2015

Check#		Feb 15
	U-Haul Equipment	45.57
	Adobe Systems, Inc.	19.99
	Target	75.94
	Overstock	581.98
	Safety Network	215.00
	US Postal Services	98.00
2795	Bank of America Business Card	1,036.48
2791	Abel Sanchez	39.20
2790	AAA Quality Services Inc	65.00
2792	Ana Reyes1	35.84
2814	Anthem Blue Cross	1,552.16
2793	Applied Technology Group, Inc.	79.00
2794	AT&T	135.54
2796	Blackburn Oil	162.68
2797	California Valley Vault	3,040.00
2798	Chandra Mead	564.48
2799	Cynthia Mae Nicholson, Thome	50.00
2800	Danny Brown	470.80
2801	Farrell Neeley	504.40
2816	Kern Machinery	114.79
2803	Kern Turf Supply, Inc	761.23
2804	Kirk & Simas	36.88
2805	Lamont General Store	181.70
2806	Lamont Sanitation	174.12
2807	Linda Leary	568.40
2808	Manuel Pantoja	97.60
2809	Mission Linen Supply	115.24
2810	NAPA Auto Parts	62.75
2811	PA Security and Video	30.00
2812	Tyack's Tires Inc	65.70
2813	UnitedHealthCare	624.92
2815	Arrowhead	28.88
TOTAL		<u>10,568.91</u>

South Kern Cemetery District
Profit & Loss by Month
 July 2014 through February 2015

	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	Feb 15	TOTAL	BUDGET	%
Income											
1130 - Interest Earned Acct#1130	0.71	0.73	0.72	0.00	0.00	0.00	0.00	0.00	2.16		
1820 - Bank Interest Income Acct#1820	1.20	1.24	1.12	1.75	1.82	1.43	1.40	0.00	9.76		
2010 - Discounts	0.00	0.00	0.00	-10.00	0.00	0.00	0.00	0.00	(10.00)		
30300 - At Need Sales											
30310 - Burial Rights	1,240.00	3,100.00	4,340.00	2,480.00	1,240.00	5,270.00	3,720.00	2,480.00	23,870.00		
30320 - Open/Close	2,480.00	5,070.00	3,430.00	2,490.00	1,410.00	3,655.00	4,700.00	2,020.00	25,265.00		
30330 - Installing Memorials	1,650.00	2,475.00	1,925.00	1,375.00	1,275.00	2,200.00	2,475.00	1,100.00	14,475.00		
30340 - Handling Fee	1,025.00	1,845.00	1,435.00	1,025.00	615.00	1,640.00	2,050.00	820.00	10,455.00		
30350 - Equipment Services	1,500.00	2,700.00	2,100.00	1,500.00	900.00	2,400.00	2,700.00	1,200.00	15,000.00		
30360 - Liner	2,520.00	5,550.00	3,980.00	2,085.00	435.00	3,640.00	4,350.00	1,740.00	23,710.00		
30370 - Endowment Fund	1,250.00	2,880.00	3,240.00	1,800.00	1,800.00	3,080.00	2,520.00	1,440.00	17,990.00		
30371 - Columbarium Niche	1,445.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,445.00		
30380 - Out of District	0.00	0.00	0.00	0.00	0.00	300.00	300.00	0.00	600.00		
30390 - At Need Sales - Other	230.00	2,480.00	2,810.00	2,155.00	2,810.00	1,280.00	1,830.00	0.00	13,875.00		
Total 30300 - At Need Sales	13,350.00	28,100.00	22,670.00	14,910.00	10,485.00	23,425.00	24,645.00	10,800.00	146,385.00	\$ 228,000.00	65.06%
30400 - Pre Need Sales											
30405 - Contract Charges	80.00	20.00	100.00	80.00	40.00	40.00	20.00	40.00	400.00		
30420 - Open/Close	470.00	0.00	0.00	0.00	0.00	-310.00	0.00	0.00	160.00		
30425 - Liner	435.00	0.00	0.00	0.00	0.00	-285.00	0.00	0.00	150.00		
30430 - Memorial Setting Fee	275.00	0.00	275.00	0.00	0.00	70.00	0.00	0.00	620.00		
30440 - Handling Fee	205.00	0.00	0.00	0.00	0.00	-185.00	0.00	0.00	20.00		
30445 - Equipment Services	300.00	0.00	300.00	0.00	0.00	-200.00	0.00	0.00	400.00		
30455 - Endowment	2,520.00	720.00	2,150.00	2,180.00	720.00	1,280.00	720.00	1,080.00	11,330.00		
30460 - Burial Rights	4,285.00	820.00	3,700.00	3,720.00	1,240.00	870.00	1,240.00	2,480.00	18,235.00	\$ 75,000.00	24.31%
30470 - Niche Sales											
30475 - Niche Plaque Etching	0.00	0.00	-75.00	0.00	0.00	0.00	0.00	0.00	(75.00)		
30470 - Niche Sales - Other	0.00	0.00	-75.00	0.00	0.00	1,030.00	0.00	0.00	955.00		
Total 30470 - Niche Sales	0.00	0.00	-150.00	0.00	0.00	1,030.00	0.00	0.00	880.00	\$ 2,500.00	35.20%
30400 - Pre Need Sales - Other	0.00	275.00	950.00	0.00	0.00	0.00	0.00	0.00	1,225.00		
Total 30400 - Pre Need Sales	8,590.00	1,535.00	7,325.00	5,980.00	2,000.00	2,280.00	1,980.00	3,800.00	35,420.00	\$ 75,000.00	44.86%
3615 - Interest from Other Sources	0.00	5.77	0.00	1.75	0.00	0.00	0.00	8.88	18.40		
4300 - Fiscal Year Tax Apportionment											
3005 - Current Secured	198.78	-82.67	-7.75	2,505.89	1,052.61	43,599.13	787.89	2,762.48	50,817.36		
3007 - Supplemental Prop Tax Current	689.78	239.69	-12.71	-294.45	-301.73	354.48	619.25	83.95	1,358.26		
3010 - Current Unsecured	67.01	456.32	5,500.92	1,981.32	4.42	-77.48	36.72	22.48	7,971.71		
3014 - Prop Tax Current Unsec Suppl	1.17	6.58	2.48	6.82	0.75	1.72	12.88	3.30	35.28		
3017 - Supplemental Prop Tax-Prior	14.08	18.21	8.80	-0.97	1.80	16.78	15.46	0.48	74.62		
3025 - Property Taxes-Prior Unsecured	-34.28	11.50	5.34	5.03	0.52	-8.15	-7.95	-1.86	(27.83)		
3565 - Penalties & Costs	11.31	3.87	2.70	4.18	0.97	11.88	11.71	0.74	47.16		
3605 - Interest On Bank Dep & Invest	211.86	0.00	0.00	201.42	0.00	0.00	229.01	0.00	642.29		
3945 - State-Aid Homeowner Prop TX RL	0.00	0.00	0.00	0.00	0.00	107.98	0.00	0.00	107.98		
4200 - Other In Lieu Taxes	18.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18.10		

South Kern Cemetery District Profit & Loss by Month July 2014 through February 2015

	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	Feb 15	TOTAL	BUDGET	%
4300 - Fiscal Year Tax Apportionment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-4,923.00	\$ (4,923.00)		
Total 4300 - Fiscal Year Tax Apportionment	1,158.83	673.50	5,499.76	4,389.04	759.34	44,008.12	1,894.77	-2,051.23	\$ 56,122.13	\$ 112,000.00	50.11%
4500 - Donations (Land Donations)	0.00	221.43	0.00	0.00	0.00	0.00	0.00	0.00	\$ 221.43		
4510 - Non Taxable Sales	0.00	0.00	0.00	0.00	0.00	255.00	0.00	0.00	\$ 255.00		
Total Income	23,040.74	28,637.67	35,496.80	26,252.54	13,245.96	70,079.55	28,311.17	12,357.65	\$ 236,421.88	\$ 464,000.00	50.96%
Gross Profit	23,040.74	28,637.67	26,937.67	35,496.80	26,252.54	13,245.96	70,079.55	28,311.17	\$ 236,421.88	\$ 464,000.00	50.96%
EXPENSE											
Bank Serv. Charges	0.00	6.80	7.60	0.80	2.29	0.00	0.00	0.00	\$ 17.29		
43501 - Summer Expense(CE)	0.00	19.32	0.00	0.00	0.00	0.00	0.00	0.00	\$ 19.32		
50000 - Salaries, Wages & Payroll Expen	4,067.69	4,615.38	6,923.07	2,307.69	6,823.07	6,923.06	4,615.36	4,615.36	\$ 40,990.68	\$ 60,000.00	68.32%
51000 - District Manager	2,701.50	2,984.60	4,326.90	1,442.30	4,326.90	4,326.92	2,894.64	2,894.64	\$ 25,778.40	\$ 37,500.00	68.74%
51200 - Administrative Assistant	2,621.90	2,704.90	4,032.00	1,344.00	4,032.00	4,032.00	2,700.80	2,688.00	\$ 24,155.00	\$ 35,000.00	69.01%
51300 - Grounds Crew 1 (Abe)	0.00	0.00	1,525.00	565.00	1,695.00	1,481.00	1,130.95	978.00	\$ 7,354.95	\$ 15,040.00	48.90%
51310 - Grounds Crew 3	2,264.80	2,334.50	3,480.00	1,160.00	3,567.00	3,480.00	2,323.70	2,320.00	\$ 20,930.00	\$ 32,500.00	64.40%
51400 - Grounds Crew 2 (David)	935.65	1,003.24	1,596.94	559.90	1,613.70	2,129.93	2,038.34	1,674.80	\$ 11,551.50	\$ 12,000.00	96.28%
51800 - Payroll Taxes FICA, SSI, UI (Payr	0.00	0.00	0.00	0.00	0.00	0.00	197.84	0.00	\$ 197.84	\$ 4,500.00	4.40%
51800 - Unemployment Insurance (UI)	12,591.24	13,542.52	21,892.81	7,378.89	22,157.67	22,352.91	15,891.43	15,190.80	\$ 130,958.37	\$ 196,540.00	66.63%
Total 50000 - Salaries, Wages & Payroll	250.00	150.00	100.00	300.00	200.00	0.00	200.00	400.00	\$ 1,600.00	\$ 3,000.00	53.33%
51700 - Board of Trustee Meetings	57.24	0.00	57.92	343.98	114.39	100.55	226.51	162.88	\$ 1,063.27	\$ 2,500.00	42.53%
60000 - Maintenance and Grounds	0.00	0.00	0.00	0.00	5,850.00	800.00	0.00	0.00	\$ 6,650.00	\$ 7,000.00	95.00%
61000 - Fuel & Oil	480.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ 480.63	\$ 2,000.00	24.03%
61200 - Marker Equipment and Repair	0.00	0.00	0.00	72.03	0.00	0.00	0.00	631.47	\$ 703.50	\$ 2,000.00	35.18%
61400 - Chemical, Insecticide/Herbicide	0.00	0.00	0.00	179.66	0.00	0.00	262.50	0.00	\$ 663.74	\$ 2,000.00	33.19%
62100 - Office Improvements	0.00	0.00	221.58	100.44	0.00	0.00	0.00	0.00	\$ 100.44		
62200 - Shop, Maintenance, Improvemen	45.76	0.00	2,546.81	582.32	309.87	1,974.12	678.94	243.24	\$ 6,381.08	\$ 5,000.00	127.62%
62300 - Equipment Repair / Maintenance	0.00	0.00	87.41	0.00	0.00	33.32	0.00	0.00	\$ 130.73		
62500 - Buildings and Grounds Improv	0.00	0.00	264.47	0.00	0.00	0.00	0.00	0.00	\$ 264.47		
62600 - Front gate Repair	0.00	0.00	350.00	0.00	0.00	0.00	0.00	0.00	\$ 350.00		
62700 - Office Gate	0.00	0.00	0.00	135.24	0.00	0.00	0.00	0.00	\$ 135.24		
62800 - Markers Expenses	976.47	599.12	174.12	0.00	1,453.54	301.30	525.52	893.44	\$ 4,923.51	\$ 19,600.00	25.12%
62000 - Buildings & Grounds Outlay	1,560.12	599.12	3,712.31	1,413.67	7,727.90	3,209.29	1,693.47	1,930.83	\$ 25,446.81	\$ 43,100.00	64.40%
Total 62000 - Buildings & Grounds Outlay	0.00	0.00	0.00	55.88	0.00	300.96	0.00	0.00	\$ 300.96	\$ 3,000.00	11.89%
64000 - Large Tools Replacement	0.00	0.00	0.00	55.88	0.00	0.00	0.00	0.00	\$ 55.88	\$ 300.00	18.63%
64100 - Weed Eater-Edger	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ 0.00	\$ 1,000.00	0.00%
Total 64000 - Large Tools Replacement	0.00	0.00	0.00	55.88	0.00	300.96	0.00	0.00	\$ 356.84	\$ 1,000.00	35.68%
65000 - Small Tools Replacement	0.00	36.59	48.74	0.00	0.00	0.00	0.00	0.00	\$ 85.33	\$ 1,500.00	5.69%
67000 - Equipment/Tool Rentals	0.00	0.00	0.00	107.50	0.00	0.00	263.76	45.57	\$ 416.83	\$ 1,500.00	27.79%
68000 - Vehicle Replacement	0.00	0.00	0.00	0.00	0.00	0.00	-4,324.38	0.00	\$ (4,324.38)		
68100 - 1999 Truck, Chevrolet 1500											

**South Kern Cemetery District
Profit & Loss by Month
July 2014 through February 2015**

	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	Feb 15	TOTAL	BUDGET	%
68500 - Grass Hopper Mower 7250	0.00	0.00	0.00	103.06	0.00	0.00	0.00	0.00	\$ 103.06	\$	
68600 - John Deere Mower 1445	0.00	0.00	90.17	161.15	0.00	0.00	0.00	0.00	\$ 251.32	\$	
Total 68000 - Vehicle/Replacement	0.00	0.00	90.17	264.21	0.00	0.00	0.00	0.00	\$ (3,970.00)	\$ 10,000.00	-39.70%
69000 - Equipment/Replacement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	85.00	\$ 65.00	\$ 15,000.00	0.43%
60000 - Maintenance and Grounds	0.00	180.09	0.00	0.00	0.00	0.00	0.00	0.00	\$ 180.09	\$	
Total 60000 - Maintenance and Grounds	1,580.12	816.80	3,952.22	1,733.76	7,893.30	3,510.26	-2,287.15	2,041.40	\$ (6,478.07)	\$ 30,500.00	-21.24%
60410 - Credit Card processing Fees	63.80	112.34	114.71	0.00	113.54	72.42	134.22	58.96	\$ 669.99	\$ 800.00	83.75%
66900 - Reconciliation Discrepancies	703.00	0.00	0.00	0.00	-0.35	0.00	0.00	0.00	\$ 702.65	\$	
70000 - Administration Expenditures	244.18	0.00	0.00	231.13	94.55	0.00	177.00	0.00	\$ 746.84	\$ 1,000.00	74.68%
70010 - County of Kern Adm. Fees	-300.56	-300.56	1,882.63	-150.28	428.40	1,155.18	-820.46	2,494.88	\$ 4,389.03	\$ 15,000.00	29.26%
70210 - Retirement-PERS	0.00	0.00	1,591.22	0.00	0.00	1,591.22	0.00	0.00	\$ 3,182.44	\$ 8,000.00	39.78%
71000 - Insurance; Property/Liability	0.00	0.00	2,266.25	0.00	0.00	2,256.67	0.00	0.00	\$ 4,522.92	\$ 10,000.00	45.23%
71200 - Insurance; Workers Comp	5,730.00	0.00	0.00	0.00	4,940.00	0.00	0.00	3,040.00	\$ 13,710.00	\$ 23,000.00	59.61%
73000 - Vaults and Liners	0.00	0.00	50.00	734.44	0.00	0.00	0.00	0.00	\$ 784.44	\$	
73010 - Vase	0.00	25.00	0.00	897.00	360.00	88.00	0.00	0.00	\$ 1,370.00	\$ 2,000.00	68.50%
74000 - Memberships	3,100.87	30.00	518.00	30.00	30.00	30.00	30.00	30.00	\$ 3,798.97	\$ 900.00	422.11%
74100 - Alarm System	291.81	148.32	84.67	265.97	259.16	423.53	118.70	75.94	\$ 1,669.10	\$ 1,500.00	111.27%
74200 - Office Supplies	103.70	0.00	0.00	1.82	0.00	51.03	0.00	0.00	\$ 156.55	\$ 1,000.00	15.66%
74220 - Post Office	0.00	0.00	0.00	0.00	117.15	0.00	0.00	98.00	\$ 215.15	\$	
74230 - Postage	0.00	0.00	0.00	44.01	43.97	55.45	28.88	0.00	\$ 172.31	\$ 750.00	22.97%
74240 - Bottled Water	0.00	0.00	0.00	174.12	0.00	0.00	0.00	0.00	\$ 174.12	\$	
74250 - Lamont Sanitation	839.46	2,132.10	765.94	850.07	730.75	299.17	592.95	0.00	\$ 6,210.44	\$ 10,000.00	62.10%
74300 - PG&E Electric Services	0.00	-247.48	19.99	19.99	19.99	19.99	667.99	19.99	\$ 520.46	\$ 2,000.00	26.02%
74310 - Computer, Printer, Software	153.08	75.54	101.24	408.00	79.00	79.00	79.00	79.00	\$ 1,053.86	\$ 960.00	109.78%
74400 - Internet Services	0.00	413.87	208.71	224.11	224.06	224.00	135.54	135.54	\$ 1,565.83	\$ 2,100.00	74.56%
74500 - AT&T Telephone Service	110.65	216.89	105.72	132.15	297.29	654.25	201.17	115.24	\$ 1,833.36	\$ 2,500.00	73.33%
74510 - Uniforms	0.00	35.00	0.00	0.00	0.00	35.00	0.00	0.00	\$ 70.00	\$ 500.00	14.00%
74511 - Safety Equipment	75.00	75.00	75.00	0.00	50.00	100.00	50.00	50.00	\$ 475.00	\$ 600.00	79.17%
74550 - Cell Phone Allowance	0.00	0.00	0.00	0.00	174.12	174.12	174.12	174.12	\$ 696.48	\$	
74600 - Sanitation	0.00	0.00	383.84	300.00	0.00	0.00	0.00	900.00	\$ 1,583.84	\$ 1,500.00	105.59%
75200 - Board of Trustees Per-Diem	0.00	0.00	300.00	150.00	0.00	0.00	0.00	300.00	\$ 750.00	\$ 1,000.00	75.00%
75300 - Employee Per-Diem	0.00	0.00	300.00	200.00	200.00	200.00	200.00	200.00	\$ 1,200.00	\$ 2,400.00	50.00%
75500 - Vehicle Allowance	0.00	200.00	0.00	200.00	200.00	200.00	200.00	200.00	\$ 800.00	\$ 8,000.00	7.07%
76000 - Professional Services; Legal	12.80	0.00	216.58	120.00	0.00	0.00	181.88	36.88	\$ 565.34	\$ 8,000.00	7.07%
76100 - Marketing and Advertising	0.00	0.00	0.00	0.00	0.00	110.00	136.38	215.00	\$ 474.18	\$ 1,500.00	31.61%
76200 - Professional Services; Audit	15,292.27	0.00	0.00	0.00	0.00	15,252.15	108.50	0.00	\$ 30,544.42	\$ 7,000.00	437.80%
76400 - Travel and Training; Board	38.08	38.08	875.44	2,090.94	697.48	-771.15	39.10	1,852.38	\$ 4,860.36	\$ 5,000.00	97.21%
76500 - Travel and Training; Employees	-625.00	518.30	585.00	899.63	0.00	0.00	0.00	637.84	\$ 2,015.77	\$ 5,000.00	40.32%
Total 70000 - Administration Expenditures	9,774.15	18,852.33	10,030.23	7,823.10	8,745.92	22,027.61	2,111.75	10,454.81	\$ 90,782.34	\$ 114,010.00	79.64%
72000 - Insurance Expense	0.00	1,498.19	4,670.95	1,516.41	1,514.41	1,516.41	1,516.41	1,516.41	\$ 13,749.19	\$ 18,500.00	74.32%
72001 - Health Insurance	0.00	335.72	111.98	111.98	111.92	111.92	111.92	111.92	\$ 1,007.32	\$ 1,500.00	67.15%
72002 - Vision Insurance (Vision Insuranc	0.00	1,539.12	513.04	513.04	513.04	513.04	513.04	513.00	\$ 4,617.32	\$ 7,500.00	61.56%
72003 - Dental Insurance (Dental Insuranc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ 0.00	\$ 0.00	0.00%

**South Kern Cemetery District
Profit & Loss by Month**

July 2014 through February 2015

	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	Feb 15	TOTAL	BUDGET	%
72004 - Insurance; Life	33.00	0.00	34.50	34.50	37.75	35.75	35.75	35.75	247.00	500.00	49.40%
72005 - Insurance, Flex Elect (\$100)	500.00	300.00	500.00	300.00	300.00	800.00	400.00	400.00	3,500.00	3,600.00	97.22%
Total 72000 - Insurance Expense	533.00	3,673.03	5,830.45	2,475.91	2,477.12	2,977.12	2,577.12	2,577.08	23,120.83	31,600.00	73.17%
79000 - Payroll Fee (Payroll Fee)	0.00	0.00	0.00	0.00	0.00	0.00	118.84	76.14	194.78		
Total Expense	25,475.31	36,971.94	41,818.12	19,512.46	41,531.48	50,940.31	18,666.01	30,768.09	285,684.63	464,700.00	61.71%
Other Income											
43950 - Interest on Investment #43900	0.00	0.00	0.00	0.00	0.00	-834.88	0.00	0.00	(834.88)		
43960 - Morgan Stanley Change in Value	-949.07	954.57	-511.91	0.00	2,157.51	-101.76	0.00	0.00	1,549.34		
90110 - Recycling (Recycling Item)	0.00	105.30	0.00	49.50	0.00	0.00	0.00	0.00	154.80		
Total Other Income	-949.07	1,059.87	-511.91	49.50	2,157.51	-836.44	0.00	0.00	869.46		
Other Expense											
43970 - Morgan Stanley Acc. Charge	0.00	0.00	0.00	0.00	0.00	13,771.63	0.00	0.00	13,771.63		
TOTAL REVENUE	\$ 23,040.74	\$ 28,637.67	\$ 36,486.60	\$ 26,262.64	\$ 13,246.96	\$ 70,079.56	\$ 28,311.17	\$ 12,367.66	\$ 236,421.86		
TOTAL EXPENSE	\$ 26,476.31	\$ 36,971.94	\$ 41,818.12	\$ 19,512.46	\$ 41,531.48	\$ 50,940.31	\$ 18,666.01	\$ 30,768.09	\$ 285,684.63		
PROFIT (LOSS)	\$ (2,435.57)	\$ (8,334.27)	\$ (6,331.52)	\$ 5,740.08	\$ (28,284.53)	\$ 19,139.24	\$ 9,645.16	\$ (18,411.34)	\$ (29,262.75)		
									112.38%		

	5/2014	6/2014	7/2014	8/2014	9/2014	10/2014	11/2014	12/2014	1/2015	2/2015
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Investment Account

Opening Valuation	\$ 336,371.63	\$ 337,308.16	\$ 335,803.64	\$ 334,030.91	\$ 334,031.03	\$ 333,519.12	\$ 333,519.12	\$ 334,420.85	\$ 332,335.08	\$ 332,335.08	\$ 333,629.84
Credit/Debits/Transfers	\$ (923.66)	\$ (954.44)	\$ (923.66)	\$ (954.45)	\$ (954.45)	\$ (511.91)	\$ 1,794.34	\$ (892.61)	\$ (952.79)	\$ (826.54)	\$ 836.56
Change in Value	\$ 1,860.21	\$ (450.10)	\$ (949.07)	\$ 954.57	\$ (511.91)	\$ 1,794.34	\$ 363.17	\$ (892.61)	\$ (952.79)	\$ (826.54)	\$ 836.56
Closing Valuation	\$ 337,308.16	\$ 335,903.64	\$ 334,030.91	\$ 334,031.03	\$ 333,519.12	\$ 334,420.85	\$ 333,831.33	\$ 332,335.08	\$ 332,335.08	\$ 333,629.84	\$ 333,061.75

Bank of America Account

Checking Account	2687	\$ 62,623.12	\$ 69,771.21	\$ 94,786.28	\$ 110,235.68	\$ 108,207.77	\$ 111,965.44	\$ 121,023.21	\$ 119,486.95	\$ 108,264.01	\$ 100,741.45
Credit Card Received	1820	\$ 64,583.78	\$ 70,038.34	\$ 71,375.39	\$ 76,189.18	\$ 70,538.52	\$ 100,637.18	\$ 91,496.30	\$ 82,291.52	\$ 82,260.97	\$ 82,230.28
Special Projects	1130	\$ 40,510.66	\$ 41,434.90	\$ 42,390.14	\$ 43,314.53	\$ 44,289.70	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cash On Hand		\$ 167,717.56	\$ 181,244.54	\$ 208,561.81	\$ 229,739.39	\$ 223,015.99	\$ 212,602.62	\$ 212,519.51	\$ 201,778.47	\$ 190,524.98	\$ 182,971.73

County Funds

Tax Account Funds	42000	\$ 20,442.02	\$ 12,047.40	\$ 13,302.39	\$ 9,411.50	\$ 120.75	\$ 6,972.77	\$ 4,676.41	\$ 43,897.95	\$ 44,933.48	\$ 42,891.13
Endowment Care	42002	\$ 73,042.04	\$ 73,042.04	\$ 73,103.79	\$ 73,103.79	\$ 73,103.79	\$ 73,163.56	\$ 73,163.56	\$ 73,163.56	\$ 73,231.71	\$ 73,231.71
Land Purchase/Developm	42004	\$ 959.83	\$ 959.83	\$ 960.64	\$ 960.64	\$ 960.64	\$ 961.43	\$ 961.43	\$ 961.43	\$ 962.33	\$ 962.33
Pre-Need Sales	42005	\$ 175,797.33	\$ 175,767.33	\$ 155,918.63	\$ 155,918.63	\$ 155,918.63	\$ 156,048.20	\$ 156,048.20	\$ 156,048.20	\$ 156,193.55	\$ 156,193.55
Total		\$ 270,211.22	\$ 261,816.60	\$ 243,203.45	\$ 239,392.58	\$ 230,101.81	\$ 239,145.96	\$ 234,849.60	\$ 274,011.14	\$ 275,231.07	\$ 273,274.72

Total All Cash Accounts		\$ 775,236.96	\$ 778,964.78	\$ 785,866.17	\$ 803,162.90	\$ 786,636.92	\$ 786,169.43	\$ 781,159.34	\$ 808,124.69	\$ 799,475.89	\$ 788,312.20
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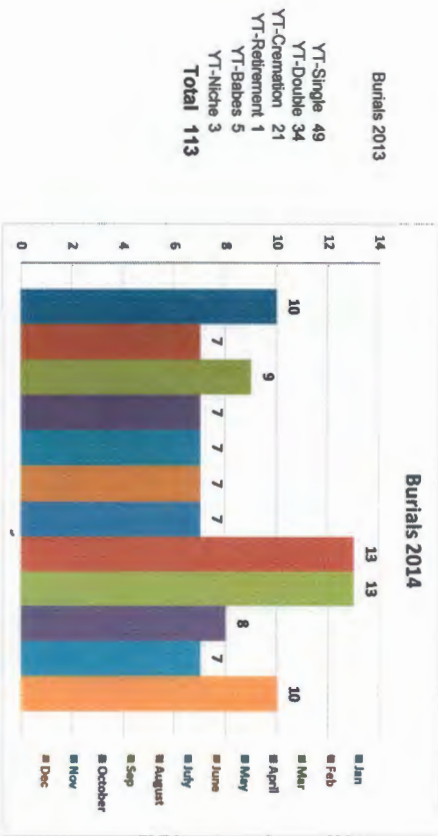
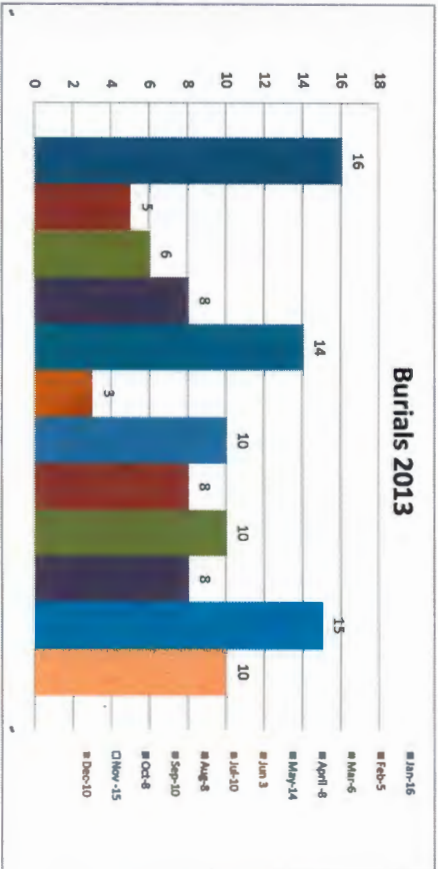
South Kern Cemetery District

A/R Aging Summary

As of March 13, 2015

	<u>Current</u>	<u>1 - 90</u>	<u>91 - 180</u>	<u>181 - 270</u>	<u>271 - 360</u>	<u>> 360</u>	<u>TOTAL</u>
Adoracion Gonzales Barron	0.00	0.00	0.00	100.00	0.00	0.00	100.00
Agustin Calderon Mendez	0.00	0.00	550.00	0.00	0.00	0.00	550.00
Antonia Lopez Cardenas	0.00	850.00	0.00	0.00	0.00	0.00	850.00
Araceli Duran	0.00	0.00	0.00	0.00	936.76	0.00	936.76
Arbie Darlene Upton	0.00	540.00	0.00	0.00	0.00	0.00	540.00
Aurelio Cortez	0.00	0.00	0.00	0.00	0.00	905.00	905.00
Byron David Fleming	0.00	0.00	0.00	53.75	0.00	0.00	53.75
Carlos Alejandro Larios	0.00	0.00	0.00	0.00	820.00	0.00	820.00
Carrie Anderson	0.00	0.00	0.00	0.00	402.60	0.00	402.60
Caryn Diane Claiborne	0.00	780.00	0.00	0.00	0.00	0.00	780.00
Cecilia Mendoza	0.00	0.00	500.00	0.00	0.00	0.00	500.00
Celia Medina Bonilla	0.00	0.00	0.00	0.00	536.00	0.00	536.00
Cesar & Norma Moreno	0.00	1,580.00	0.00	0.00	0.00	0.00	1,580.00
Conrado Rodriguez, Sauseda	0.00	0.00	0.00	0.00	0.00	1,404.68	1,404.68
Cruz Gonzalo Elizabeth Contreras	0.00	0.00	0.00	0.00	1,217.38	0.00	1,217.38
Dominga Valdovinos Penalzoa	0.00	0.00	450.00	0.00	0.00	0.00	450.00
Dora Perez	0.00	0.00	0.00	0.00	0.00	1,312.96	1,312.96
Eliseo Raya Reyes	0.00	0.00	408.00	0.00	0.00	0.00	408.00
Elizabeth Ochoa	0.00	0.00	0.00	1,160.00	0.00	0.00	1,160.00
Guadalupe Navarro	0.00	0.00	0.00	0.00	0.00	1,479.50	1,479.50
Herminia Gomez	0.00	0.00	0.00	540.00	0.00	0.00	540.00
Isabel Villasenor	0.00	1,857.63	0.00	0.00	0.00	0.00	1,857.63
Jaime Calderon mendez	0.00	0.00	479.00	0.00	0.00	0.00	479.00
Lorena Moreno	0.00	0.00	550.00	0.00	0.00	0.00	550.00
Luis Benavides	0.00	0.00	0.00	0.00	0.00	2,580.00	2,580.00
Manuel & Everardo, Pantoja	0.00	0.00	0.00	2,000.00	0.00	0.00	2,000.00
Margarita G Hernandez	0.00	1,680.00	0.00	0.00	0.00	0.00	1,680.00
Maria Carrera	0.00	0.00	0.00	0.00	0.00	385.75	385.75
Maria Trinidad, Martinez	0.00	0.00	0.00	0.00	0.00	485.00	485.00
Marlene Diane Baughman	0.00	0.00	0.00	0.00	800.00	0.00	800.00
Miguel Morales	0.00	0.00	850.00	0.00	0.00	0.00	850.00
Mildred Ward	0.00	0.00	0.00	0.00	0.00	510.00	510.00
Patricia Amador	0.00	0.00	0.00	0.00	0.00	882.36	882.36
Petra Samaniego	0.00	0.00	0.00	0.00	0.00	180.00	180.00
Ramon Moreno Garcia	0.00	0.00	550.00	0.00	0.00	0.00	550.00
Ramona Sierra	0.00	0.00	0.00	0.00	0.00	232.61	232.61
Rosa Calderon	0.00	0.00	320.00	0.00	0.00	0.00	320.00
Rosa Fernandez Banda	0.00	0.00	0.00	0.00	0.00	63.13	63.13
Rosalie Dela Rosa	0.00	0.00	0.00	150.00	0.00	0.00	150.00
Ruben Ray Marmolejo	0.00	0.00	0.00	0.00	0.00	1,300.00	1,300.00
Salvador & Emelina Hernandez	0.00	850.00	0.00	0.00	0.00	0.00	850.00
Sandra Valdez	0.00	0.00	0.00	0.00	0.00	221.13	221.13
Shirley Ann Johnson	0.00	0.00	0.00	328.37	0.00	0.00	328.37
Susana Gonzales	0.00	0.00	708.34	0.00	0.00	0.00	708.34
	<u>0.00</u>	<u>8,137.63</u>	<u>5,365.34</u>	<u>4,332.12</u>	<u>4,712.74</u>	<u>11,942.12</u>	<u>34,489.95</u>

South Kern Cemetery District Arvin



	2009	2010	2011	2012	2013	2014	2015	Average
January	9	7	16	13	15	10	14	12
February	9	7	8	9	6	7	8	8
March	8	17	6	9	6	9	9	9
April	8	8	12	6	8	7	8	8
May	10	8	6	7	14	7	9	9
June	15	10	11	9	3	7	7	9
July	11	9	9	3	10	7	7	8
August	12	8	12	6	8	13	10	10
September	12	8	14	19	11	13	13	13
October	2	8	5	10	7	8	7	7
November	11	6	11	15	15	7	11	11
December	9	8	11	9	10	10	10	10
Total	116	104	121	115	113	105	22	9

MEMORANDUM

ITEM 6

SOUTH KERN CEMETERY DISTRICT

TO: Honorable Chairman and Board Members

FROM: Danny Brown, District Manager

DATE: March 17, 2015

RE: Report, and Possible Approval, RE: A RESOLUTION OF THE SOUTH KERN CEMETERY DISTRICT ELIMINATING DOUBLE DEPTH COMPANION BURIALS AND MULTIPLE CREMATIONS ON A SINGLE LOT EFFECTIVE APRIL 1, 2015

Background: The State Department of Industrial Relations has issued a cemetery exception to the shoring and underground requirements for public cemeteries. In the case of double depth companion lots we are regularly seeing depths of over that allowable amount necessitating the use of plywood and lumber shoring to prevent issues from occurring. We are also required by the Health and Safety Code to assure a minimum coverage over the top of vaults.

Related to the use of the cemetery lot, we are asking to limit burials of cremains on full size lots to one with a full size interment and no more than two cremains on any lot location. This will exclude Cremation Garden which only accommodates a single cremation. This also assures the minimum coverage over the vault can be attained.

Summary: We have seen potential issues arise from these items and action to remedy problems going forward is necessary. With regard to policy, this is the most unencumbered means of affecting immediate action and policy verbiage will be incorporated with the annual update is approved.

Budget Impact: None

Discussion: Staff requests adoption of these provisions.

RESOLUTION No. 2015-0301

A RESOLUTION OF THE SOUTH KERN CEMETERY DISTRICT
ELIMINATING DOUBLE DEPTH COMPANION BURIALS AND MULTIPLE
CREMATIONS ON A SINGLE LOT EFFECTIVE APRIL 1, 2015

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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 restrict the depth of burials to legal complaint and manageable depths, and;

WHEREAS, it is necessary for the Board of Trustees to assure an accounting of interred persons and cremains in a manner conducive to legal requirements, and;

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

WHEREAS, it is necessary to assure compliance with work safety standards and sound business practices, and;

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

NOW THEREFORE BE IT RESOLVED by the Board of Trustees for the South Kern Cemetery District do hereby require elimination of double depth companion lots effective April 1, 2015.

BE IT FURTHER RESOLVED that cremains are limited to two persons for each full sized lot or one with a regular full person interment.

PASSED AND ADOPTED by the Board of Trustees for the South Kern Cemetery District on this 17th Day of March, 2015 by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

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

ATTEST:

Chandra Mead
Secretary of the Board of Trustees

MEMORANDUM

ITEM 7

SOUTH KERN CEMETERY DISTRICT

TO: Honorable Chairman and Board Members

FROM: Danny Brown, District Manager

DATE: March 17, 2015

RE: Report, and Discussion, RE: the potential adoption of a mission and/or vision statement and directing staff or a committee to review possible options and verbiage.

Background: Staff was requested to review the potential for developing a mission and/or vision statement. These would reflect the direction for the agency as well as show the public our commitment to end of life service with assured respect. A few short sentences will be used on advertisements and mailings as well as incorporated into budgets and policy manuals.

Summary: Staff will defer to the will of the board on how to proceed with this provision. The discussion item also includes an informational item with a few examples of mission statements.

Budget Impact: None

Discussion: Staff requests direction from the board

INFORMATIONAL

Vision Statements

First of all, remind members of your organization that it often takes several vision statements to fully capture the dreams of those involved in a community improvement effort. You don't need - or even want - to have just one "perfect" phrase. Encourage people to suggest all of their ideas, and write them down - possibly on poster paper at the front of the room, so people can be further inspired by the ideas of others. As you do this, help everyone keep in mind:

- What you have learned from your discussions with community members
- What your organization has decided will be your focus
- What you learned about vision statements at the beginning of this section

If you have a hard time getting started, you might wish to check out some of the vision statements in this section's Examples. You might ask yourself how well they meet the above suggestions.

After you have brainstormed a lot of ideas, your group can discuss critically the different ideas. Oftentimes, several of the vision statements will just jump out at you - someone will suggest it, and people will just instantly think, "That's it!"

You can also ask yourselves the following questions about vision statements:

- Will it draw people to common work?
- Does it give hope for a better future?
- Will it inspire community members to realize their dreams through positive, effective action?
- Does it provide a basis for developing the other aspects of your action planning process?

A final caution: try not to get caught up in having a certain number of vision statements for your organization. Whether you ultimately end up with two vision statements or ten, what is most important is that the statements together give a holistic view of the vision of your organization.

Mission Statements

The process of writing your mission statement is much like that for developing your vision statements. The same brainstorming process can help you develop possibilities for

your mission statement. Remember, though, that unlike with vision statements, you will want to develop a single mission statement for your work. After having brainstormed for possible statements, you will want to ask of each one:

- Does it describe *what* your organization will do and *why* it will do it?
- Is it concise (one sentence)?
- Is it outcome oriented?
- Is it inclusive of the goals and people who may become involved in the organization?

Together, your organization can decide on a statement that best meets these criteria.

EXAMPLES

- The Walnut Grove and Flint Union Cemeteries provide places that are respectful of the passing of life as well as its continuation, a peaceful environment in which persons may grieve, meditate and be renewed, and a staff that provides high quality cemetery services.
- OCPS envisions Oakland Cemetery as a public space that honors the families represented there, fosters community involvement and provides educational resources for the future.
- The Ontario Association Cemetery & Funeral Professionals will be the pre-eminent source of information and education; for our members, who represent all sectors of the bereavement industry; to government, and by way of its members, Ontario's consumers.
- To unify our members in the pursuit of fulfilling the commemorative needs of the public. We are a membership driven association focused on providing value through education, professional development and innovation.
- We honor, celebrate, and remember life by providing superior end-of-life services for Cincinnati families while preserving and building Spring Grove's beauty and heritage
- Woodlawn Cemetery provides respectful internment services to individuals and families in a unique setting of beauty and calm, and provides education relative to its historic heritage.