



**AGENDA
BOARD OF TRUSTEES MEETING
OF THE SOUTH KERN CEMETERY DISTRICT
ARVIN LIBRARY BOARD ROOM
200 CAMPUS DRIVE, ARVIN, CA
TUESDAY APRIL 18, 2017 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 March 2017: \$19,557.47
 - b. Approval and acceptance of minutes:
March 21, 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 2017-0401 approving endowment and pre-need transfers
 - h. Acknowledge receipt of all correspondence

Board Business:

- 6. Report, Discussion and possible action RE: District tax apportionment report (Karen O'Neil).**
- 7. District Manager Report:**
- 8. Board Member Comments:**
- 9. Closed Session: None**

10. Adjournment:

Next regular scheduled meeting will be at 5:30PM on May 16, 2017 at the Arvin Library.

This is to certify that this agenda was posted at The South Kern Cemetery District Office, 15543 South Vineland Road Bakersfield, CA on April 14, 2017.

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
March 2017

Check#	Vendor Name	Amount
3457	The Mountain Enterprise	\$54.00
3458	Bank of America Business Card	\$2,895.74
3459	Kern River Power Equipment Inc.	\$171.88
3460	Applied Technology Group Inc.	\$79.00
3461	Kaiser Permanente	\$2,804.17
3462	United Health Care	\$660.72
3463	PA Security and Video	\$30.00
3464	PG&E	\$248.14
3465	AT&T	\$267.14
3466	Lamont General Store	\$116.95
3467	Blackburn Oil	\$167.12
3468	Lamont Sanitation	\$176.68
3469	Van Cleve Concrete Products, Inc.	\$6,249.00
3855	Floyds General Store	\$38.55
3471	Mission Linen Supply	\$204.50
3472	O'Reilly Auto Parts	\$145.67
3474	Ready Refresh By Nestle	\$34.56
3473	Golden State Risk Management	\$4,754.11
3476	Farrell Neeley	\$50.00
3477	Linda Leary	\$50.00
3475	Manuel Pantoja	\$50.00
3478	Lowell Edward Chalk, Jr.	\$50.00
3479	Chandra Mead	\$86.72
3480	Kirk and Simas	\$80.00
3481	Lowes	\$92.82
	Total	\$19,557.47



**MINUTES
BOARD OF TRUSTEES MEETING
OF THE SOUTH KERN CEMETERY DISTRICT
ARVIN LIBRARY BOARD ROOM
200 CAMPUS DRIVE, ARVIN, CA
TUESDAY MARCH 21, 2017 AT 5:30 PM**

1. **Call To Order:** Chairman Neeley called the meeting to order at 5:32 PM
2. **Pledge of Allegiance:** Chairman Neeley led the Pledge of Allegiance
3. **Roll Call:** Chairman Neeley, Vice-Chairman Chalk and Trustee Leary, Pantoja and Mead.
All Present
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 February 2017: \$7,097.94
 - b. Approval and acceptance of minutes:
February 21, 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 2017-0301 approving endowment and pre-need transfers
 - h. Acknowledge receipt of all correspondence

Vice Chairman Chalk made a motion to approve the consent calendar. Trustee Pantoja seconded the motion. Item is passed 5-0-0.

6. Board Business: None

7. District Manager Report:

- a. Vineland Property Boundaries: Future work to be performed

- b. Report on April Tax Item: District Counsel will be with us in April (Conference call at open session).
- c. Frazier Park item
- d. April meeting will have a tax item public hearing-See item B
- e. Mow and irrigation has commenced post fertilization/aeration.
- f. Managers Summit Direction-Board direction and desires sought.

8. Board Member Comments:

Chairman Neeley stated that he would like to look into the automation as it relates to mowing and see what future ideas would benefit the district.

Chairman Neeley stated the CAPC training conference and annual meeting provided a good opportunity for education this year.


Trustee Leary asked about the timeline on detailing the turf and what the status is on mowing, vacuuming and edging as well as responses to concerns about the timing.

9. Adjournment:

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

Meeting adjourned at 6:27 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

Income

Account	July	August	September	October	November	December	January	February	March	April	May	June	TOTAL	BUDGET
Income Pre-Need to At-Need	640.00	3,099.13	5,338.28	2,444.13	4,764.13	4,409.13	2,006.87	10,892.39	1,275.00				\$ 34,839.14	
At-Need Sales														
Burial Rights	1,310.00	2,820.00	5,895.00	2,825.00	2,620.00	3,930.00	1,690.00	1,310.00	4,585.00				\$ 28,025.00	
Open/Close	2,475.00	2,450.00	4,455.00	2,620.00	3,980.00	4,195.00	1,720.00	3,415.00	4,060.00				\$ 30,280.00	
Installing Memorials	1,400.00	1,880.00	2,520.00	2,240.00	1,880.00	2,520.00	1,200.00	2,520.00	3,080.00				\$ 19,040.00	
Handling Fee	1,050.00	1,080.00	1,890.00	1,880.00	1,880.00	1,890.00	940.00	1,890.00	2,099.87				\$ 14,689.87	
Equipment Services	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				\$ 21,104.00	
Liner	2,275.00	2,880.00	4,095.00	2,815.00	3,905.00	3,905.00	1,830.00	3,335.00	4,390.00				\$ 28,735.00	
Endowment Fund	1,080.00	1,440.00	3,240.00	1,620.00	1,440.00	2,160.00	1,080.00	1,280.00	2,880.00				\$ 16,200.00	
Columbarium Niche			\$300.00			100.00	180.00	100.00	350.00				\$ 480.00	
Out of District						100.00	100.00	100.00	350.00				\$ 675.00	
At-Need Sales - Other														
Disbursement														
Contract Charges	40.00	40.00	40.00	20.00		140.00	80.00	200.00	80.00				\$ 620.00	
Memorial Setting Fee	1,080.00	360.00	\$720.00	0.00	0.00	360.00							\$ 2,520.00	
Endowment	1,085.00	1,310.00	2,620.00	2,620.00	720.00	1,310.00	4,985.00	13,100.00	5,240.00				\$ 33,470.00	
Burial Rights														
Niche Plaque Etching							135.00	135.00					\$ 270.00	
Niche Sales							1,485.00	1,030.00					\$ 2,515.00	
Niche O/C Doc							600.00	345.00					\$ 945.00	
Total Niche Sales							1,815.00	1,410.00					\$ 3,225.00	
Interest on Investment Account		0.19	0.05	0.05	0.05	0.02	0.03	0.02					\$ 0.41	
Interest on Bank Account														
Interest On County Accounts														
Property Tax Income	598.75	127.98	6,888.58	2,235.18	6,713.11	48,828.30	2,640.15	2,893.08	1,793.30				\$ 72,538.07	
Legacy Sales	538.75	127.85	6,988.81	1,855.21	6,713.16	48,828.32	2,640.15	2,693.11	1,793.32				\$ 71,958.48	\$ 120,000.00
Fiscal Year Tax Apportionment													\$ (600.00)	
Gross Income	\$ 15,428.78	\$ 19,261.98	\$ 40,916.87	\$ 29,284.34	\$ 30,016.79	\$ 75,582.45	\$ 21,072.12	\$ 45,030.50	\$ 33,583.19	\$ -	\$ -	\$ -	\$ 311,156.49	\$ 465,500.00
EXPENSE													\$ 59,95%	59.95%

Account	July	August	September	October	November	December	January	February	March	April	May	June	TOTAL	BUDGET
District Manager	6,108.00	4,894.80	4,894.80	4,894.80	6,108.00	4,894.80	4,894.80	6,108.00	4,894.80				\$ 47,626.00	
Administrative Assistant	3,893.00	3,128.40	3,128.40	3,380.88	3,624.90	3,128.40	3,128.40	4,142.48	3,128.40				\$ 30,943.28	
Grounds Crew I	3,489.00	2,808.40	2,808.40	2,808.40	3,508.00	2,808.40	3,508.00	3,508.00	2,808.40				\$ 27,343.40	
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				\$ 25,443.40	
Grounds Crew III	1,582.00	1,140.83	1,137.37	1,239.42	1,427.79	1,389.15	1,200.88	1,550.85	1,137.88				\$ 11,725.77	
Board of Trustees Meeting	200.00	200.00	200.00	150.00	150.00	150.00	200.00	200.00	200.00				\$ 1,680.00	
Insurance-Health	2,408.00	2,408.00	2,408.17	2,408.17	2,408.17	2,408.17	2,408.17	2,408.17	2,408.17				\$ 21,673.19	
Insurance-Dental	820.84	620.54	584.72	584.72	584.72	584.72	584.72	584.72	584.72				\$ 5,334.22	
Insurance-Vision	111.82	147.74	111.82	111.82	111.82	111.82	111.82	111.82	111.82				\$ 1,043.10	
Insurance-Flex Elect	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00				\$ 2,700.00	
Insurance-Life														
Board Per Diem			800.00	225.00									\$ 1,025.00	
Employee Per Diem			600.00	1,294.05									\$ 1,894.05	
CAIPERS	2,180.63	3,743.18	1,310.47	1,294.05	1,538.33	1,310.47	2,000.83	1,989.22	1,130.35				\$ 16,465.63	
Uniforms	242.53		127.40	127.40	162.09	363.57	611.13	207.39	204.50				\$ 2,046.01	
Safety Equipment				74.34									\$ 74.34	
Callular Allowance	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00				\$ 675.00	
Vehicle Allowance	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00				\$ 1,800.00	
Travel & Training-Trustees	38.72	480.72	921.24	1,394.88	38.72	38.72	1,188.00	387.18	1,175.76				\$ 5,647.74	
Travel & Training-Employees	(825.00)	444.00	805.88	1,432.44			792.00	284.84	1,134.04				\$ 4,278.00	
Fuel and Oil	114.00	188.54			128.74			107.32	187.12				\$ 703.72	
Tree Maintenance														
Cleaning/Paper Supplies	71.00				37.80								\$ 37.80	
Large Tool Replacement		34.46	40.35	84.65		158.67	85.19						\$ 284.86	
Small Tool Replacement			82.28	354.75			50.21		180.78				\$ 400.45	
Equipment Rental													\$ 447.03	
Equipment Repairs and Maintenance	100.00	291.90	1,512.82		353.90	916.59	98.53	220.39	92.82				\$ 3,585.05	
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
Linears	6,817.00				6,017.00	759.73							\$ 18,276.80	
Vase	756.00								1,531.33				\$ 1,516.73	
Insecticides and Herbicides	102.00												\$ 1,433.33	
Maintenance and Grounds	504.00	83.52		272.01					\$ 155.50				\$ 1,016.03	
Marker Equipment, Repair									\$ 145.67				\$ 145.67	
Maintenance and Grounds Subtotal	\$ 6,294.00	\$ 590.42	\$ 1,945.55	\$ 721.41	\$ 6,137.44	\$ 1,234.89	\$ 211.53	\$ 1,555.04	\$ 6,090.89	\$ -	\$ -	\$ -	\$ 28,261.67	\$ 43,890.00
Administration														
Postage	94.00				94.00								\$ 188.00	
Office Supplies	112.00	52.86	70.25	186.73	98.57	112.87			158.05				\$ 906.14	
Membership				185.00	1,937.00				134.00				\$ 2,166.00	
County of Kern Admin Fees	23.00												\$ 23.00	
Professional Services-Audit							8,815.98						\$ 8,815.98	
Professional Services-Legal	1,341.00	109.89	215.00	782.95	300.87	700.87	14.99	14.99	80.00	80.00			\$ 2,960.89	
Software/Computers	15.00	56.00	164.00	54.00	54.00	54.00	54.00	54.00	54.00	54.00			\$ 644.00	
Marketing/Ads		0.80			2.80								\$ 3.60	
Bank Fee		79.81	81.13		148.73	115.33	51.55	182.42	168.21				\$ 827.18	
Credit Card Processing Fee							782.00		1,311.82				\$ 2,787.62	
Sales Tax							2,347.46		2,386.38				\$ 4,733.84	
Payroll Tax-SS/FICA	1,426.00	1,142.81	1,142.55	1,212.28	1,421.64	1,155.69	2,250.37	2,386.38	2,335.61				\$ 12,738.72	
Insurance-Property/Liability			2,356.32			2,418.50			2,418.50				\$ 7,042.39	
Insurance-Workers Comp			2,418.50			630.03			630.03				\$ 3,678.56	
Insurance-Unemployment													\$ 630.03	
Insurance-Day Services	228.00												\$ 228.00	
Memorial Day Services													\$ -	
Payroll Processing Fee	134.00	124.18	124.18	134.18	183.46	133.52	273.80	159.84	142.84				\$ 1,410.20	
Administration Subtotal	\$ 3,371.00	\$ 1,598.25	\$ 6,654.41	\$ 3,256.13	\$ 5,007.29	\$ 6,453.33	\$ 12,852.80	\$ 3,151.88	\$ 7,124.84	\$ -	\$ -	\$ -	\$ 49,417.30	\$ 70,060.00
Utilities														
AT&T	189.00	191.95	190.59	180.53	189.45	188.75	188.61	287.09	287.14				\$ 1,863.11	
PG&E	943.00	972.42	1,147.36	610.63	646.76	323.09	292.64	270.47	248.14				\$ 6,665.01	
Alarm Services	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00				\$ 270.00	
Internal Services	79.00	79.00	79.00	79.00	79.00	79.00	79.00	79.00	79.00				\$ 711.00	
Drinking Water	129.00	17.39	128.34	47.40	82.54	64.79	94.75	25.88	34.56				\$ 894.45	
Returned Lots					600.00			400.00					\$ 1,000.00	
Sanitation Service	177.00	179.68	179.68	176.66	176.68	176.68	176.68	176.68	176.68				\$ 1,590.44	
Utilities Subtotal	\$ 1,647.00	\$ 1,487.44	\$ 1,751.97	\$ 1,304.44	\$ 1,804.43	\$ 882.31	\$ 831.68	\$ 1,268.82	\$ 835.82	\$ -	\$ -	\$ -	\$ 11,844.81	\$ 18,640.00
Capital Outlay														
Grounds/Irrigation					17,795.00	860.35		454.99					\$ 19,110.34	
Buildings													\$ -	
Equipment													\$ -	
Vehicles													\$ -	
Outlay Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 17,795.00	\$ 860.35	\$ 454.99	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,110.34	\$ -
Expenses Total	\$ 37,193.44	\$ 26,822.12	\$ 32,865.90	\$ 28,565.60	\$ 54,543.67	\$ 30,292.70	\$ 37,001.26	\$ 33,163.40	\$ 37,044.39	\$ -	\$ -	\$ -	\$ 317,482.38	\$ 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	\$ 33,163.40	\$ 37,044.39	\$ -	\$ -	\$ -	\$ 317,482.38	\$ 466,500.00
TOTAL INCOME	\$ 13,250.00	\$ 13,250.00	\$ 13,250.00	\$ 13,250.00	\$ 13,250.00	\$ 13,250.00	\$ 13,250.00	\$ 13,250.00	\$ 13,250.00	\$ 13,250.00	\$ 13,250.00	\$ 13,250.00	\$ 13,250.00	\$ 13,250.00
PROFIT (LOSS)	\$ (23,943.44)	\$ (13,572.12)	\$ (19,615.90)	\$ (15,315.60)	\$ (41,293.67)	\$ (17,042.70)	\$ (23,751.26)	\$ (20,013.40)	\$ (23,794.39)	\$ -	\$ -	\$ -	\$ (304,232.38)	\$ (333,250.00)
Total Expense YTD	\$ 317,482.38												\$ 317,482.38	\$ 466,500.00
Total Income YTD	\$ 13,250.00												\$ 13,250.00	\$ 13,250.00
P&L Total YTD	\$ (304,232.38)												\$ (304,232.38)	\$ (333,250.00)

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

2015-16

Opening Valuation	\$ 332,086.16	\$ 494,822.55	\$ 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
Credit/Debit/Transfers	\$ 164,558.81	\$ -	\$ -	\$ 7,131.46	\$ 879.57	\$ -	\$ 8,869.72	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Value	\$ (1,804.42)	\$ (5,311.62)	\$ 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

Bank of America Account

Checking Account	2687	\$ 14,492.09	\$ 15,470.50	\$ 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	\$ 24,360.22
Credit Card Received	1820	\$ 49,959.87	\$ 24,830.38	\$ 24,903.79	\$ 12,931.01	\$ 2,951.20	\$ 2,931.25	\$ 2,631.30	\$ 2,931.35	\$ 931.37	\$ 921.39	\$ 931.40	\$ 931.42
Total Cash On Hand		\$ 64,451.96	\$ 40,300.88	\$ 26,543.82	\$ 48,061.85	\$ 19,589.24	\$ 27,467.75	\$ 21,341.61	\$ 5,084.27	\$ 12,160.81	\$ 39,672.45	\$ 17,489.87	\$ 25,291.64

County Funds

Tax Account Funds	42000	\$ 96,392.44	\$ 99,176.14	\$ 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	\$ 106,284.37
Endowment Care	42002	\$ 1,133.60	\$ 1,133.60	\$ 1,133.60	\$ 1,132.11	\$ 1,170.26	\$ 1,170.26	\$ 1,172.97	\$ 1,172.97	\$ 1,172.97	\$ 1,175.86	\$ 1,175.85	\$ 1,175.85
Land Purchase/Development	42004	\$ 969.71	\$ 969.71	\$ 963.71	\$ 969.91	\$ 971.74	\$ 971.74	\$ 974.02	\$ 974.02	\$ 974.02	\$ 976.41	\$ 976.41	\$ 976.41
Pre-Need Sales	42005	\$ 119,750.64	\$ 119,750.64	\$ 119,750.64	\$ 109,848.72	\$ 110,074.64	\$ 142,293.31	\$ 138,383.77	\$ 107,156.85	\$ 107,156.85	\$ 100,494.97	\$ 100,494.97	\$ 100,494.97
Total		\$ 218,246.39	\$ 229,030.09	\$ 234,350.06	\$ 189,421.75	\$ 190,044.89	\$ 229,232.12	\$ 200,842.94	\$ 195,209.58	\$ 244,136.88	\$ 204,532.17	\$ 207,118.03	\$ 206,911.50
Total All Cash Accounts		\$ 777,440.95	\$ 750,341.90	\$ 743,739.94	\$ 737,382.26	\$ 709,536.20	\$ 747,534.87	\$ 750,001.69	\$ 700,018.80	\$ 754,873.78	\$ 749,803.14	\$ 731,776.20	\$ 741,839.76

South Kern Cemetery District

15543 South Vineland Road
Bakersfield, CA 93307

Aged Receivables [Summary]

4/7/2017

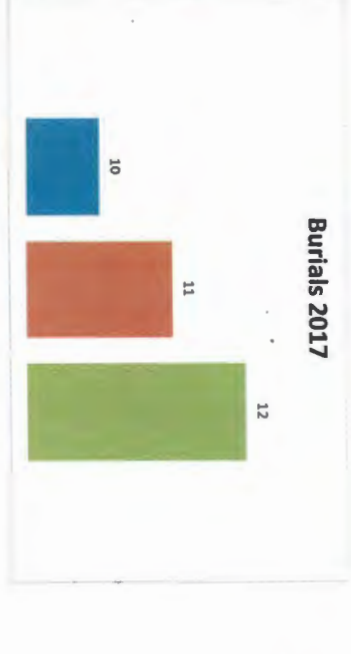
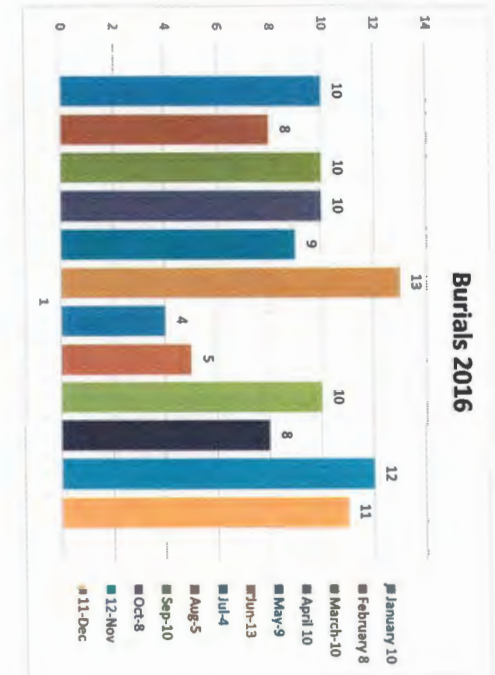
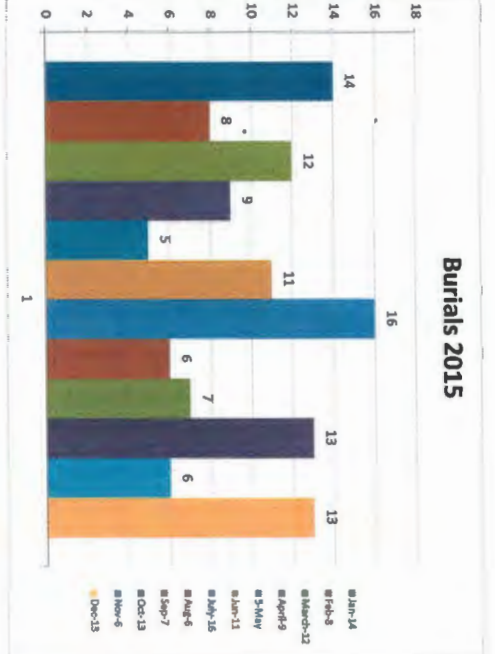
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Name	Total Due	0 - 90	91 - 180	181 - 360	360+
Ruth M. Aguirre	\$1,030.00	\$1,030.00	\$0.00	\$0.00	\$0.00
Raquel Joan Alcaraz	\$985.00	\$985.00	\$0.00	\$0.00	\$0.00
Virginia & Emilio Alcaraz	\$325.00	\$325.00	\$0.00	\$0.00	\$0.00
Maricarmen Arroyo	\$600.00	\$0.00	\$0.00	\$0.00	\$600.00
Basham Funeral Home	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00
Ariana Benavides	\$1,030.00	\$1,030.00	\$0.00	\$0.00	\$0.00
Araceli Cervantes Ochoa	\$368.75	\$0.00	\$0.00	\$368.75	\$0.00
Cesar & Norma Moreno	\$800.00	\$0.00	\$0.00	\$800.00	\$0.00
Calvin R. and Maylen Clab	\$166.70	\$0.00	\$0.00	\$166.70	\$0.00
Eliseo Raya Reyes	\$400.00	\$0.00	\$0.00	\$400.00	\$0.00
Epifania De La Rosa	\$217.50	\$0.00	\$0.00	\$0.00	\$217.50
Esmeralda Moreno	\$220.50	\$0.00	\$0.00	\$0.00	\$220.50
Cesar Flores	\$350.00	\$0.00	\$0.00	\$350.00	\$0.00
Frank Cesar Flores	\$125.00	\$0.00	\$125.00	\$0.00	\$0.00
Celinda Garcia	\$447.51	\$0.00	\$0.00	\$447.51	\$0.00
Amparo Juarez	\$205.00	\$0.00	\$0.00	\$0.00	\$205.00
Nancy Leon	\$944.17	\$944.17	\$0.00	\$0.00	\$0.00
Juana E. Lopez Hernandez	\$273.34	\$0.00	\$0.00	\$273.34	\$0.00
Maria E. Nunez Martinez	\$930.00	\$930.00	\$0.00	\$0.00	\$0.00
Miguel Morales	\$550.00	\$0.00	\$0.00	\$0.00	\$550.00
Enrique Moreno	\$375.00	\$0.00	\$0.00	\$375.00	\$0.00
Lorena Moreno	\$885.00	\$0.00	\$885.00	\$0.00	\$0.00
Deysi Nunes	\$1,090.00	\$1,090.00	\$0.00	\$0.00	\$0.00
Denice Nunez	\$962.00	\$962.00	\$0.00	\$0.00	\$0.00
Jose & Elisabeth Ochoa	\$862.00	\$862.00	\$0.00	\$0.00	\$0.00
Manuel Parra	\$525.00	\$525.00	\$0.00	\$0.00	\$0.00
Maria Penaloza	\$1,127.50	\$0.00	\$0.00	\$0.00	\$1,127.50
Margarita Perez	\$70.00	\$0.00	\$0.00	\$0.00	\$70.00
Tammy Pulido	\$475.00	\$475.00	\$0.00	\$0.00	\$0.00
Rodolfo Gonzalez Zuniga	\$525.00	\$525.00	\$0.00	\$0.00	\$0.00
Maria Soledad Sanchez	\$479.25	\$479.25	\$0.00	\$0.00	\$0.00
Juana Segoviano	\$175.00	\$0.00	\$0.00	\$175.00	\$0.00
Angela Arvella Soto	\$425.00	\$0.00	\$425.00	\$0.00	\$0.00
David Tapia	\$730.00	\$0.00	\$730.00	\$0.00	\$0.00
Saul Velasquez	\$1,870.00	\$1,870.00	\$0.00	\$0.00	\$0.00
Total:	\$20,644.22	\$12,132.42	\$2,165.00	\$3,356.30	\$2,990.50
Aging Percent:		58.8%	10.5%	16.3%	14.5%

South Kern Cemetery District Arvin



	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	8	9	8	9	12	10	12	10
April	8	8	12	6	8	7	9	10	9	9
May	10	8	6	7	14	7	5	9	8	8
June	15	10	11	9	14	7	11	13	10	10
July	11	9	9	3	10	7	16	4	9	9
August	12	8	12	6	8	13	6	5	9	9
September	12	8	14	19	11	13	7	10	12	12
October	2	8	5	10	7	8	13	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. 2017-0401

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 March 30, 2017.

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

January 1, 2017 to March 30, 2017 At-Need Endowment	\$ 5,220.00
<u>January 1, 2017 to March 30, 2017 Pre-Need Endowment</u>	<u>\$ 0</u>
Total Endowment Transfer	\$ 5,220.00
Current Fiscal Year Pre-Need received	\$22,925.00
<u>Current Fiscal Year Pre-Need to At-Need transfers</u>	<u>\$14,144.36</u>
Total Pre-Need 42005 to At-Need Bank of America	\$ 8,780.64

PASSED AND ADOPTED by the Board of Trustees for the South Kern Cemetery District on this 18th Day of April, 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

MEMORANDUM

ITEM 6

SOUTH KERN CEMETERY DISTRICT

TO: Honorable Chairman and Board Members

FROM: Danny Brown, District Manager

DATE: April 18, 2017

RE: Report, Discussion and possible action RE: District tax apportionment report.

Background: Staff has completed a tax apportionment review for the district as well as similarly situated districts in the county. The report is attached for your review. It is also noted that in 1960 when the district opened its doors, the immediate area was the only service area. In 1978 with the passage of Proposition 13, which limited property tax revenues to 1% Ad Valorem (according to value) of assessed valuation on property, the annexation and expansion occurred.

In 1960 the district served only about 2.5% of the residents of Kern County. The annexation in 1978-79 dramatically increased the size of the district but no additional assessed property was allowed to be apportioned to the district. The district now has a population that has grown so large, we now serve a whopping 25.6% of the county's residents (2010 census). Being several years old, that population number has certainly increased. Our apportionment of tax revenues have remained the same.

The purpose of public cemeteries in California is to provide for the "cost effective interment" of residents and further provides a "means to publicly finance ownership, improvement, expansion, and operation of public cemeteries. (H&S §9001 (1-3). The statute goes on to say that "local officials adapt the powers and procedures provided by this part to meet the diversity of local conditions and circumstances" (9001 (4)(c).

To put it mildly, the circumstances and conditions have changed dramatically and in just 50 years, the district has grown from serving just over 7,000 to nearly a quarter million residents today.

With the current level of tax apportionment we receive, we are unable to sustain the debt service necessary to expand into the western portion of the district and have become stagnant with limited ability to provide service to the remainder of the districts residents.

Burials today number about that they were in the 1970's. Residents are underserved to say the least. The only way this can change is if the Kern County Board of Supervisors relent and allow for a recalculation for the districts tax apportionment. By increasing the allocation by an additional 100%, or doubling it, we can sustain the debt service on approximately \$3 million in loans which would allow for the acquisition and construction of a new cemetery and district office in the southwest Bakersfield area, thus serving those district residents.

Summary: Tax apportionment amendments are a tough sell in California since all properties are assessed at a maximum of 1% unless a voter passed assessment is passed in addition to the tax levy. Any move forward will include discussions and work alongside the districts' counsel and I defer to counsel on any trajectory and strategy.

Budget Impact: None

Discussion: Staff awaits any direction by the Board of Trustees

SKCD Historical Burials By Year

1961	50
1965	84
1970	91
1975	93
1980	109
1985	114
1990	114
1995	119
2000	111
2005	110
2010	104

**Average of
Data Set** 109.9

Share Loss
Avg. (All) 868.2

	2014-15	2015-16	2016-17	Total (3Yr)	Average	Population (appx)	Per Capita
South Kern Cemetery District	\$98,020.00	\$104,731.00	\$112,569.00	\$315,320.00	\$105,106.67	216,000	0.486604938
Kern River Valley Cemetery District	\$90,179.00	\$92,134.00	\$94,495.00	\$276,808.00	\$92,269.33	13,000	7.097641026
East Kern Cemetery District	\$384,022.00	\$444,400.00	\$421,792.00	\$1,250,214.00	\$416,738.00	72,800	5.724423077
North Kern Cemetery District	\$506,802.00	\$531,149.00	\$562,981.00	\$1,600,932.00	\$533,610.67	65,800	8.1095846
Kern County Cemetery Dist #1	\$668,875.00	\$687,021.00	\$731,341.00	\$2,087,237.00	\$695,745.67	66,500	10.46234085
Tehachapi Cemetery District	\$386,002.00	\$401,073.00	\$386,579.00	\$1,173,654.00	\$391,218.00	32,100	12.18747664
West Side Cemetery District	\$755,770.00	\$456,404.00	\$314,931.00	\$1,527,105.00	\$509,035.00	72,600	7.011501377

2010 Census 839,361

538,800

COUNTY OF KERN
Estimated General Levy (1%)
Property Tax Revenue Report
Auditor-Controller-County Clerk

Agency# 42000 SOUTH KERN CEMETERY DISTRICT

Fiscal Year: 2016-2017

Current Secured:

Locally Assessed: \$95,382.45
State Assessed: \$6,505.53

Current Unsecured:

\$9,755.09

Homeowners (1):

\$925.60

Total Allocation:

\$112,568.67

Sales Tax (4):

\$0.00

VLF (5):

\$0.00

Negative Shift to Schools:

\$0.00

Total After Shift):

\$112,568.67

1. State of California reimburses Kern County for homeowner exemptions granted.
2. Estimate do not include any prior year adjustments and/or roll corrections that may occur throughout the year.
4. Property tax in lieu of Sales Tax pursuant to to Revenue & Taxation Code 97.72.
5. Property tax in lieu of Vehicle Licensing Fees pursuant to Revenue & Taxation Code 97.70.