



# 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 APRIL 19, 2016 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 2016: \$8033.59
  - b. Approval and acceptance of minutes:  
March 15, 2016 Regular Meeting
  - c. YTD budget report
  - d. Investment, banking, and tax accounts report
  - e. Accounts Receivable Aging Report
  - f. Burial activity report
  - g. Resolution approving endowment and pre-need transfers
  - h. Acknowledge receipt of all correspondence

### Board Business:

6. Report, Discussion, and Possible Approval, RE: A request to purchase a Grasshopper 928D lawn mower.
7. **District Manager Report:**
  - a. Security systems completed
  - b. Restroom exterior remodel completed

**8. Board Member Comments:**

**9. Closed Session:** CONFERENCE WITH LEGAL COUNSEL-EXISTING LITIGATION-  
Closed session pursuant to Government Code section 54956.9. Stephen Schrepfer v.  
South Kern Cemetery District et al, Case No. S-1500-CV-283974-DRL.

**10.Reconvene in Open Session:**

**11.Report from Closed Session:** Approval to resolve the Schrepfer matter.

**12.Adjournment:**

Next regular scheduled meeting will be at 5:30PM on May 17, 2016

This is to certify that this agenda was posted at The South Kern Cemetery District Office, 15543 South Vineland Road Bakersfield, CA on April 15, 2016.

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Danny R. Brown  
District Manager

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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***Bill Transections****Mar-16**

<b>Check#</b>	<b>Vendor Name</b>	<b>Amount</b>
3162	Farrell Neeley	\$50.00
3163	Linda Leary	\$50.00
3164	Lowell Edward Chalk, Jr.	\$50.00
3165	Chandra Mead	\$86.72
3139	PA Security and Video	\$1,305.00
3144	PA Security and Video	\$30.00
3145	Lamont General Store	\$35.49
3146	A1 Battery	\$69.34
3147	Kern Machinery	\$118.15
3148	DMV Renewal	\$10.00
3142	PG&E	\$256.48
3143	AT&T	\$207.51
3149	Applied Technology Group Inc.	\$79.00
3150	Ready Fresh By Nestle	\$95.63
3151	Mission Linen Supply.	\$159.25
3152	Lamont Sanitation	\$176.68
3153	Lowes	\$192.96
3154	Blackburn Oil	\$108.59
3155	Kern River Power Equipment Inc.	\$78.16
3156	Carrot-Top Industries	\$176.21
3158	Bank of America Business Card	\$667.07
3159	United Health Care	\$660.92
3160	Kaiser Permanente	\$2,150.43
3157	Applied Technology Group Inc.	\$125.00
3161	Reece and Sons	\$595.00
3140	Jaime Silva Jr.	\$500.00
	<b>Total</b>	<b>\$8,033.59</b>



**MINUTES  
BOARD OF TRUSTEES MEETING  
OF THE SOUTH KERN CEMETERY DISTRICT  
ARVIN LIBRARY BOARD ROOM  
201 CAMPUS DRIVE ARVIN, CA  
TUESDAY MARCH 16, 2016**

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 Leary, Trustees Mead and Chalk. Trustee Pantoja 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 February 2016: \$13,537.72
  - b. Approval and acceptance of minutes:  
February 16, 2016 Regular Meeting
  - c. YTD budget report
  - d. Investment, banking, and tax accounts report
  - e. Accounts Receivable Aging Report
  - f. Burial activity report
  - g. Acknowledge receipt of all correspondence

Trustee Leary pulled item b for correction. Trustee Chalk made a motion to approve the remaining consent calendar items. Trustee Leary seconded the motion. Item is passed 4-0-1 (Pantoja absent).

Item B was corrected to reflect the year as 2016.

Trustee Leary made a motion to approve the consent calendar item B as corrected. Trustee Chalk seconded the motion. Item is passed 4-0-1 (Pantoja absent).

## Board Business

None

### 6. District Manager Report:

- a. Monterey CAPC Conference upcoming
- b. Fencing completed around the front of the office

### 7. Board Member Comments:

Trustee Leary commented on Kingsburg cemetery using plywood on ground under the chairs at services for level footing.

Chairman Neeley asked about cypress tree topping next year for block 11 and provided a requirement that any future district applicants must come with references that can be verified.

### 8. Closed Session: Moved into closed session at 5:44 PM

CONFERENCE WITH LEGAL COUNSEL-EXISTING LITIGATION-Closed session pursuant to Government Code section 54956.9. Stephen Schrepfer v. South Kern Cemetery District et al, Case No. S-1500-CV-283974-DRL.

### 9. Reconvene in Open Session: 6:01 PM

### 10. Report from Closed Session: No Report

### 11. Adjournment:

A motion to adjourn was made by Trustee Leary. Trustee Chalk seconded the motion. Vote to adjourn was 4-0-1 (Pantoja absent).

**Meeting adjourned at 6:03 PM**

Respectfully Submitted,

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Danny R. Brown  
District Manager



South Kern Cemetery District  
 Profit & Loss by Month  
 July 2015 through June 2016

July August September October November December January February March April May June TOTAL BUDGET

Account	July	August	September	October	November	December	January	February	March	April	May	June	TOTAL	BUDGET
<b>Income</b>														
Income Pre-Need to At-Need	9,969.51	2,403.38	4,178.38	4,603.38	4,843.38	12,065.14	3,178.38	7,510.73	1,920.00				\$ 50,683.28	
<b>At-Need Sales</b>														
Services Charge	1,920.00	1,280.00	2,880.00	2,240.00	1,920.00	2,560.00	1,920.00	1,280.00	3,200.00				\$ 650.00	
Burial Rights	3,855.00	945.00	4,340.00	3,115.00	1,685.00	2,630.00	2,139.40	4,790.00					\$ 19,200.00	
Open/Close	2,800.00	280.00	2,520.00	2,800.00	1,120.00	1,980.00	1,400.00	1,975.00	3,355.00				\$ 28,284.40	
Installing Memorials	1,890.00	640.00	2,315.00	1,680.00	845.00	1,890.00	1,255.00	1,285.00	2,520.00				\$ 18,210.00	
Handling Fee	2,790.00	3,100.00	2,480.00	2,480.00	1,240.00	1,850.00	1,850.00	3,700.00					\$ 14,110.00	
Equipment Services	3,811.00	703.00	3,631.00	2,999.00	1,593.00	2,554.00	2,465.70	2,101.00	4,578.00				\$ 20,110.00	
liner	2,160.00	1,440.00	2,700.00	2,340.00	1,440.00	1,980.00	1,620.00	1,440.00	2,880.00				\$ 24,233.70	
Endowment Fund						1,030.00							\$ 18,000.00	
Coltunarium Niche													\$ 1,030.00	
Out of District													\$ 300.00	
At Need Sales - Other							300.00						\$ 55.00	
Districtment							900.00						\$ 900.00	
Contract Charges	80.00	20.00	20.00	80.00	140.00	40.00	40.00	20.00	80.00				\$ 520.00	
Memorial Setting Fee	360.00	360.00	(\$597.00)	560.00	720.00	720.00	1,080.00	720.00	1,440.00				\$ 880.00	
Endowment	6,400.00	1,280.00	8,400.00	4,480.00	11,280.00	5,120.00	1,920.00	1,280.00	8,400.00				\$ 5,523.00	
Burial Rights													\$ 44,560.00	
Niche Plaque Etching						75.00	75.00						\$ 180.00	
Niche Sales						340.00	1,020.00						\$ 1,370.00	
Niche O/C Doc							340.00						\$ 340.00	
Total Niche Sales													\$ 1,890.00	
Interest on Investment Account			788.08	782.30	707.84	214.83	0.85		0.85				\$ 2,972.85	
Interest on Bank Account			0.62	0.85	0.82								\$ 4.22	
Interest On County Accounts	\$ (15.32)			314.27	2,823.61	3,290.43	44,825.49	1,918.38	2,630.42	2,589.92			\$ 289.77	
Property Tax Income	658.17	0.00	7,197.55	2,823.61	3,290.43	44,825.49	1,918.38	2,630.42	2,589.92				\$ 65,933.97	
Legacy Sales	300.00	990.00	2,600.00	300.00	300.00	2,450.00		2,200.00					\$ 8,410.00	
Fiscal Year Tax Apportionment	942.85	660.00	10,596.45	3,931.03	4,298.89	47,490.97	1,919.23	4,830.42	2,590.77				\$ 77,150.61	\$ 110,000.00
<b>EXPENSE</b>	<b>\$ 36,759.36</b>	<b>\$ 10,841.38</b>	<b>\$ 41,173.83</b>	<b>\$ 32,038.41</b>	<b>\$ 32,085.27</b>	<b>\$ 76,984.11</b>	<b>\$ 28,156.61</b>	<b>\$ 28,598.85</b>	<b>\$ 37,776.77</b>				<b>\$ 322,372.59</b>	<b>\$ 435,700.00</b>
District Manager	4,894.80	6,106.00	4,894.80	4,894.80	6,106.00	4,894.00	4,894.80	4,894.00	4,894.80				\$ 48,404.00	
Administrative Assistant	3,078.80	3,846.00	3,078.80	3,283.14	3,946.00	3,078.80	3,078.80	3,078.00	3,078.80				\$ 29,446.14	
Grounds Crew I	2,768.00	2,768.00	2,768.00	2,768.00	3,563.80	2,768.00	2,768.00	2,768.00	2,768.00				\$ 28,412.78	
Grounds Crew II	2,520.00	3,150.00	2,520.00	2,567.25	3,244.50	2,520.00	2,531.81	2,520.00	2,520.00				\$ 24,083.56	
Grounds Crew III	1,328.36	1,488.38	978.13	895.55	1,404.70	1,058.40	1,070.17	1,131.07	1,222.42				\$ 10,618.18	
Board of Trustees Meeting	250.00	250.00	250.00	250.00	250.00	200.00	250.00	200.00	250.00				\$ 2,100.00	
Insurance-Health	2,150.43	4,300.00	2,151.29	2,150.43	2,150.43	2,150.43	2,150.43	2,150.43	2,150.43				\$ 21,604.30	
Insurance-Dental	548.00	569.00	575.94	549.00	549.00	548.00	513.08	513.08	549.00				\$ 4,916.10	
Insurance-Vision	111.82	127.84	111.82	111.82	111.82	111.82	111.82	111.82	111.82				\$ 1,032.18	
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	150.00	600.00	600.00	44.80		300.00	(44.80)	1,200.00					\$ 2,100.00	
Employee Per Diem	375.00												\$ 375.00	
CAIPERS	1,109.24	2,162.28	2,779.24	807.57	407.55	2,808.01	402.00	1,271.44	1,487.88				\$ 13,238.21	
Uniforms	116.28	116.28	116.28	116.28	116.28	148.13	184.38	127.40	159.25				\$ 1,160.53	
Safety Equipment	24.94							87.95					\$ 87.95	
Calculator 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	527.10	39.10	255.93	767.50	39.10	1,600.54	1,579.10	1,600.54	36.72				\$ 4,738.35	
Travel & Training - Employees	1,205.09	(825.00)	294.40	288.98	73.36	590.48	209.52						\$ 2,006.81	
<b>Fuel and Oil</b>	137.31	161.96	169.11	5,000.00									\$ 5,768.97	
Tree Maintenance	137.05	28.07		13.55	211.88	215.00	135.40	123.22	184.58				\$ 5,000.00	
Cleaning/Paper Supplies													\$ 301.52	
Large Tool Replacement													\$ 734.88	
Small Tool Replacement													\$ 57.89	

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

	July	August	September	October	November	December	January	February	March	April	May	June	TOTAL	BUDGET
Equipment Rental				268.75	161.47	268.47	219.20	770.25					\$ 967.22	\$ 967.22
Equipment Repair and Maintenance			19.82	(897.54)									\$ 1,073.20	\$ 1,073.20
Headstone Base			350.00										\$ 350.00	\$ 350.00
Liners			5,070.00										\$ 8,609.00	\$ 8,609.00
Vase			749.98										\$ 1,505.47	\$ 1,505.47
Insecticides and Herbicides	149.30												\$ 149.30	\$ 149.30
Maintenance and Grounds													\$ 189.88	\$ 189.88
Marker Equipment, Repair													\$ 1,570.06	\$ 1,570.06
Maintenance and Grounds Subtotal	\$ 516.48	\$ -	\$ 6,380.83	\$ 780.01	\$ 5,756.17	\$ 1,951.76	\$ 1,059.28	\$ 3,878.86	\$ 1,272.50				\$ 21,854.99	\$ 41,950.00
Administration													\$ 211.21	\$ 211.21
Postage		103.75	5.96										\$ 829.12	\$ 829.12
Office Supplies	61.33	102.40	25.00	1,387.00	360.00	108.00	650.00	18.33	65.33				\$ 2,422.00	\$ 2,422.00
Memberships													\$ 108.00	\$ 108.00
County of Kern Admin Fees				8,436.13									\$ 8,436.13	\$ 8,436.13
Professional Services-Audit													\$ 1,232.46	\$ 1,232.46
Professional Services-Legal													\$ 474.91	\$ 474.91
Software/Computers	19.99	19.99	463.78	18.99	159.99	59.99	18.99	14.99	139.99				\$ 1,113	\$ 1,113
Bank Fee	7.33								3.80				\$ 1,083.84	\$ 1,083.84
Credit Card Processing Fee	123.51	34.54	33.33	148.59	199.47	146.44	178.75	90.87	139.34				\$ 1,892.00	\$ 1,892.00
Sales Tax	625.00			531.00			536.00						\$ 12,976.53	\$ 12,976.53
Payroll Tax-SS/JFICA	1,169.20	1,424.85	1,132.49	1,149.32	1,425.60	1,122.54	2,125.63	2,082.81	1,344.09				\$ 4,851.90	\$ 4,851.90
Insurance-Property Liability			4,821.90										\$ 4,809.93	\$ 4,809.93
Insurance-Workers Comp													\$ 525.01	\$ 525.01
Insurance-Unemployment													\$ 276.21	\$ 276.21
Memorial Day Service													\$ 937.82	\$ 937.82
Payroll Processing Fee	130.33	100.00	80.22	130.33	40.11	141.83	175.56	119.82	119.82				\$ 1,761.46	\$ 1,761.46
AT&T	335.88	173.06	171.71	173.72	173.85	173.85	174.36	207.50	207.51				\$ 5,182.47	\$ 5,182.47
PG&E	622.31	827.88	928.12	839.39	624.48	402.23	300.29	340.99	256.48				\$ 2,700.00	\$ 2,700.00
Alarm Services	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00				\$ 711.00	\$ 711.00
Internet Service	79.00	79.00	79.00	79.00	79.00	79.00	79.00	79.00	79.00				\$ 578.17	\$ 578.17
Drinking Water	54.79	106.27	67.23	72.55	61.89	54.79	56.58	6.44	95.63				\$ 425.00	\$ 425.00
Returned Lots													\$ 1,510.37	\$ 1,510.37
Sanitation Service	176.68	170.60	176.68	176.68	176.68	176.68	176.68	196.93	176.65				\$ 1,646.17	\$ 1,646.17
Utilities Subtotal	\$ 1,209.85	\$ 1,302.89	\$ 1,400.74	\$ 1,371.34	\$ 1,145.90	\$ 916.55	\$ 826.93	\$ 960.86	\$ 1,270.30				\$ 10,409.99	\$ 10,409.99
Capital Outlay													\$ 6,490.28	\$ 6,490.28
Grounds/Irrigation	655.81	74.18	25.73	88.67	1,773.67	1,600.00	173.35	1,957.00	521.94				\$ 1,900.09	\$ 1,900.09
Buildings	37.98				1,723.62	138.51	8,299.46		1,305.00				\$ 10,123.31	\$ 10,123.31
Equipment	388.90	120.05											\$ 2,280.00	\$ 2,280.00
Vehicles	0.00													
<b>Expenses Total</b>	<b>\$ 26,386.42</b>	<b>\$ 29,496.55</b>	<b>\$ 36,764.68</b>	<b>\$ 34,133.48</b>	<b>\$ 35,401.41</b>	<b>\$ 29,542.15</b>	<b>\$ 40,376.37</b>	<b>\$ 31,507.45</b>	<b>\$ 26,150.34</b>				<b>\$ 289,738.85</b>	<b>\$ 435,700.00</b>
<b>TOTAL EXPENSE</b>	<b>\$ 26,386.42</b>	<b>\$ 29,496.55</b>	<b>\$ 36,764.68</b>	<b>\$ 34,133.48</b>	<b>\$ 35,401.41</b>	<b>\$ 29,542.15</b>	<b>\$ 40,376.37</b>	<b>\$ 31,507.45</b>	<b>\$ 26,150.34</b>				<b>\$ 289,738.85</b>	<b>\$ 435,700.00</b>
<b>TOTAL INCOME</b>	<b>\$ 39,769.39</b>	<b>\$ 10,643.38</b>	<b>\$ 41,173.83</b>	<b>\$ 32,038.41</b>	<b>\$ 32,088.87</b>	<b>\$ 28,564.41</b>	<b>\$ 28,188.61</b>	<b>\$ 38,686.39</b>	<b>\$ 37,278.27</b>				<b>\$ 322,372.89</b>	<b>\$ 322,372.89</b>
<b>PROFIT (LOSS)</b>	<b>\$ 10,402.94</b>	<b>\$ (18,855.17)</b>	<b>\$ 4,409.15</b>	<b>\$ (2,095.07)</b>	<b>\$ (3,312.94)</b>	<b>\$ (1,977.74)</b>	<b>\$ (12,187.70)</b>	<b>\$ 7,178.94</b>	<b>\$ 11,127.93</b>				<b>\$ 32,634.04</b>	<b>\$ 32,634.04</b>

	4/2015	5/2015	6/2015	7/2015	8/2015	9/2015	10/2015	11/2015	12/2015	1/2016	2/2016	3/2016
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**Investment Account**

Opening Valuation	\$ 333,924.79	\$ 333,364.43	\$ 333,269.43	\$ 332,670.80	\$ 333,486.27	\$ 333,333.05	\$ 333,175.12	\$ 332,544.84	\$ 331,351.44	\$ 331,057.17	\$ 331,706.24	\$ 331,877.13
Credit/Debits/Transfers	\$ 844.29	\$ 841.43	\$ 809.63	\$ 817.47	\$ 788.42	\$ 788.08	\$ 792.30	\$ 707.64	\$ (294.27)	\$ 649.07	\$ 170.99	\$ 197.03
Change in Value	\$ (1,404.65)	\$ (936.43)	\$ (1,408.26)	\$ -	\$ (943.64)	\$ (945.01)	\$ (1,422.50)	\$ (1,901.04)	\$ (294.27)	\$ 649.07	\$ 170.99	\$ 197.03
Closing Valuation	\$ 333,364.43	\$ 333,269.43	\$ 332,670.80	\$ 333,486.27	\$ 333,333.05	\$ 333,175.12	\$ 332,544.84	\$ 331,351.44	\$ 331,057.17	\$ 331,706.24	\$ 331,877.13	\$ 332,084.16

**Bank of America Account**

Checking Account	2687	\$ 95,420.20	\$ 84,130.79	\$ 75,163.14	\$ 102,895.55	\$ 103,669.54	\$ 107,361.49	\$ 95,979.69	\$ 76,049.53	\$ 57,204.56	\$ 54,014.00	\$ 36,138.63	\$ 23,050.28
Credit Card Received	1820	\$ 82,169.13	\$ 82,138.58	\$ 82,107.98	\$ 82,172.94	\$ 49,923.17	\$ 49,923.99	\$ 49,924.84	\$ 49,925.66	\$ 49,926.51	\$ 49,927.36	\$ 49,928.15	\$ 49,929.00
Special Projects	1130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cash On Hand		\$ 177,589.33	\$ 166,269.37	\$ 157,271.12	\$ 185,068.49	\$ 153,592.71	\$ 157,285.48	\$ 145,904.53	\$ 125,975.19	\$ 107,131.07	\$ 103,941.36	\$ 86,066.78	\$ 72,979.28

**County Funds**

Tax Account Funds	42000	\$ 80,003.63	\$ 81,822.86	\$ 84,796.46	\$ 85,553.40	\$ 85,448.40	\$ 92,645.95	\$ 95,441.08	\$ 98,623.51	\$ 143,453.50	\$ 145,631.04	\$ 148,273.06	\$ 150,867.15
Endowment Care	42002	\$ 73,333.30	\$ 73,333.30	\$ 73,333.30	\$ 73,433.13	\$ 72,422.13	\$ 73,433.13	\$ 73,540.34	\$ 73,540.34	\$ 73,540.34	\$ 73,658.81	\$ 73,658.81	\$ 73,658.81
Land Purchase/Development	42004	\$ 963.67	\$ 963.67	\$ 963.67	\$ 964.98	\$ 964.98	\$ 964.98	\$ 966.39	\$ 966.39	\$ 966.39	\$ 967.95	\$ 967.95	\$ 967.95
Pre-Need Sales	42005	\$ 156,410.23	\$ 156,410.23	\$ 180,828.90	\$ 124,406.89	\$ 124,406.89	\$ 124,406.89	\$ 124,506.82	\$ 124,506.82	\$ 124,606.82	\$ 124,807.54	\$ 124,807.54	\$ 124,807.54
Total		\$ 310,710.83	\$ 312,530.09	\$ 347,722.33	\$ 384,356.40	\$ 282,242.40	\$ 397,450.95	\$ 394,554.83	\$ 397,737.08	\$ 342,587.05	\$ 345,085.34	\$ 347,757.25	\$ 350,301.45

Total All Cash Accounts		\$ 621,654.59	\$ 612,049.56	\$ 627,664.25	\$ 602,215.35	\$ 770,169.38	\$ 784,411.05	\$ 773,004.30	\$ 755,043.60	\$ 700,768.23	\$ 701,722.94	\$ 708,833.27	\$ 716,348.89
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# South Kern Cemetery District

15543 South Vineland Road  
Bakersfield, CA 93307

## Aged Receivables [Summary]

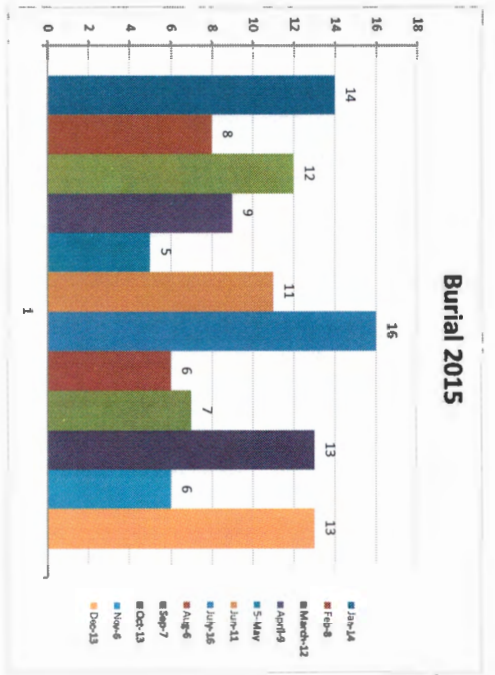
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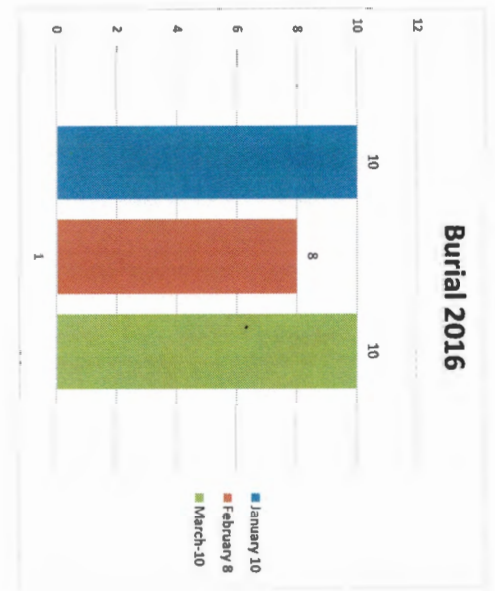
Page 1

Name	Total Due	0 - 90	91 - 180	181 - 360	360+
Arbie Darlene Upton	\$149.00	\$0.00	\$0.00	\$0.00	\$149.00
Maricarmen Arroyo	\$800.00	\$0.00	\$800.00	\$0.00	\$0.00
Carlos Alejandro Larios	\$820.00	\$0.00	\$0.00	\$0.00	\$820.00
Araceli Cervantes Ochoa	\$290.00	\$0.00	\$0.00	\$290.00	\$0.00
Cesar & Norma Moreno	\$700.00	\$0.00	\$0.00	\$0.00	\$700.00
Dora Perez	\$1,312.96	\$0.00	\$0.00	\$0.00	\$1,312.96
Eddie Gracia	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00
Eliseo Raya Reyes	\$706.50	\$0.00	\$706.50	\$0.00	\$0.00
Elizabeth Salinas	\$561.66	\$0.00	\$0.00	\$561.66	\$0.00
Epifania De La Rosa	\$467.50	\$0.00	\$467.50	\$0.00	\$0.00
Esmeralda Moreno	\$343.00	\$0.00	\$343.00	\$0.00	\$0.00
Guadalupe Gomez	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00
Guadalupe Navarro	\$1,479.50	\$0.00	\$0.00	\$0.00	\$1,479.50
Herminia Gomez	\$540.00	\$0.00	\$0.00	\$0.00	\$540.00
Inez Hernandez Lopez	\$360.00	\$360.00	\$0.00	\$0.00	\$0.00
Amparo Juarez	\$343.50	\$0.00	\$343.50	\$0.00	\$0.00
Liliana Martinez	\$427.63	\$0.00	\$0.00	\$427.63	\$0.00
Margarita G. Hernandez	\$1,680.00	\$0.00	\$0.00	\$0.00	\$1,680.00
Maria Carrera	\$490.00	\$490.00	\$0.00	\$0.00	\$0.00
Miguel Morales	\$660.00	\$0.00	\$0.00	\$0.00	\$660.00
Ana Mosqueda	\$510.00	\$0.00	\$510.00	\$0.00	\$0.00
Olga Ortiz DelaRosa	\$275.00	\$0.00	\$0.00	\$275.00	\$0.00
Patricia Amador	\$882.36	\$0.00	\$0.00	\$0.00	\$882.36
Maria Penalosa	\$1,585.00	\$1,585.00	\$0.00	\$0.00	\$0.00
Margarita Perez	\$1,720.00	\$1,720.00	\$0.00	\$0.00	\$0.00
Ricardo & Margarita Perez	\$1,275.00	\$0.00	\$1,275.00	\$0.00	\$0.00
Ramona Sierra	\$182.61	\$0.00	\$0.00	\$0.00	\$182.61
Oscar Rendon	\$510.00	\$510.00	\$0.00	\$0.00	\$0.00
Antonio & Anita Rivera	\$1,576.74	\$1,576.74	\$0.00	\$0.00	\$0.00
Agustina Rodriguez	\$337.00	\$0.00	\$337.00	\$0.00	\$0.00
Josefina Ovelle Rodriguez	\$470.00	\$470.00	\$0.00	\$0.00	\$0.00
Ronald David Calley	\$127.50	\$0.00	\$0.00	\$127.50	\$0.00
Rosario Zavala	\$110.00	\$0.00	\$0.00	\$110.00	\$0.00
Sauseda Conrado Rodrigu	\$1,404.68	\$0.00	\$0.00	\$0.00	\$1,404.68
Raul Silva	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00
Steven Edward Ward	\$420.00	\$0.00	\$0.00	\$420.00	\$0.00
Guadalupe Yolanda Stine	\$253.00	\$0.00	\$0.00	\$253.00	\$0.00
Susana Gonzalez	\$708.34	\$0.00	\$0.00	\$0.00	\$708.34
Veronica Torres	\$507.50	\$0.00	\$507.50	\$0.00	\$0.00
Emma Vasquez	\$260.00	\$0.00	\$260.00	\$0.00	\$0.00
Total:	\$28,345.98	\$6,711.74	\$7,650.00	\$3,464.79	\$10,519.45
Aging Percent:		23.7%	27.0%	12.2%	37.1%

South Kern Cemetery District Arvin



Y1-Single 70  
 Y1-Double 22  
 Y1-Cremation 19  
 Y1-Retirement 0  
 Y1-Bedoss 6  
 Y1-Niche 3  
**Total 120**



Y1-Single 13  
 Y1-Double 3  
 Y1-Cremation 9  
 Y1-Retirement 1  
 Y1-Bedoss 1  
 Y1-Niche 1  
**Total 28**

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

RESOLUTION No. 2016-0401

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

-o0o-

**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 31, 2016.

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

Endowment Audited Account as of July 1, 2015	\$68,377.00
Endowment Account 42002 from Kern County to Wells Fargo	\$72,658.81
\$1000.00 to remain in account 42002	
July 1, 2015 to March 31, 2016 At-Need Endowment	\$18,000.00
<u>July 1, 2015 to March 31, 2016 Pre-Need Endowment</u>	<u>\$ 5,523.00</u>
<b>Total Endowment Transfer</b>	<b>\$164,558.81</b>
Current Fiscal Year Pre-Need received	\$45,400.00
<u>Current Fiscal Year Pre-Need to At-Need transfers</u>	<u>\$50,683.28</u>
<b>Total Pre-Need 42005 to At-Need Bank of America</b>	<b>\$ 5,283.28</b>

**PASSED AND ADOPTED** by the Board of Trustees for the South Kern Cemetery District on this 19th Day of April, 2016 by the following vote:

AYES:  
NOES:  
ABSTAIN:  
ABSENT:

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

ATTEST:

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**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 19, 2016

**RE:** Report, Discussion, and Possible Approval, A request to purchase a Grasshopper 928D lawn mower.

**Background:** The district has always had two riding zero turn lawn mowers. When a machine is out of service for repairs we are relegated to one mower to groom the 10 developed acres. This sometimes puts us behind in lawn care and affects the looks of the cemetery. Another result is negative connotations and comments from families.

**Summary:** Staff has located through our regional dealer, a used mower previously owned by the Palmdale School District. They traded the machine in on the same type of mower but new. They have had all maintenance completed regularly and the dealer has refurbished the machine as well as updated the hydraulic arms. This has a slightly larger engine than our current Grasshopper and is already equipped for the new aeration attachment. The mower is a 2005 model with 1347 hours and is diesel. The same machine new costs \$16,172.30

**Budget Impact:** \$8,062.50. Budgeted for item under capital outlay

**Discussion:** Staff requests board direction regarding this item



KERN RIVER POWER EQUIPMENT INC  
108 N CHESTER AVE  
BAKERSFIELD, CA 93308  
Phone: 661-399-5783  
Fax: 661-399-2128  
Website: kernriverpoweronline.com

*604 8453861*

Quotation

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**Bill To:**

SOUTH KERN CEMETERY DISTRICT  
15543 S.VINELAND RD.  
BAKERSFIELD, CA 93307

**Ship To:**

SOUTH KERN CEMETERY DISTRICT  
15543 S.VINELAND RD.  
BAKERSFIELD, CA 93307  
Phone: 661-845-2540

Part	Description	Qty	Price	Disc	Subtotal	Tax	Total
GPI MISC PART	USED 928D WITH 72" DECK	1.00	7500.00	0.00	7500.00	562.50	8062.50

<b>Subtotal:</b>	<b>\$7,500.00</b>
<b>Tax:</b>	<b>\$562.50</b>
<b>Misc Charges:</b>	<b>\$0.00</b>
<b>Misc Tax:</b>	<b>\$0.00</b>
<b>Handling:</b>	<b>\$0.00</b>
<b>Total:</b>	<b>\$8,062.50</b>

THIS QUOTE IS GOOD FOR 30 DAYS.

*H&S 1347  
2005  
NEW 15,044<sup>00</sup>  
w/TAX 16,172<sup>30</sup>*