

# 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 JUNE 16, 2015 AT 5:30 PM

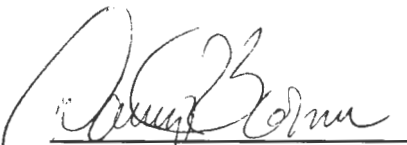
1. **Call To Order:**
2. **Pledge of Allegiance:**
3. **Roll Call:**
4. **Public Comments and Communication:** This portion of the meeting is reserved for members of the public desiring to address the Board on any matter not on the agenda and over which the Board has jurisdiction. The Board will receive 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 May 2015: \$17,725.79
  - b. Approval and acceptance of minutes:  
May 19, 2015 Regular Meeting
  - c. YTD budget report
  - d. Investment, banking, and tax accounts report
  - e. Accounts Receivable Aging Report
  - f. Burial activity report
  - g. Update to the District Mission Statement
  - h. Reading of all resolutions by title only
  - i. Acknowledge receipt of all correspondence

### Board Business

6. **Report, Discussion and Possible Approval, RE: A RESOLUTION OF THE SOUTH KERN CEMETERY DISTRICT ELIMINATING DOUBLE DEPTH COMPANION BURIALS AND LIMITING MULTIPLE BURIALS ON A SINGLE LOT EFFECTIVE JULY 1, 2015**
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 2015-16 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 2015-16**
- 9. Report and Possible Approval, RE: Committee Report and Possible Adoption of a District Personnel Policy Manual**
- 10. District Manager Report:**
- 11. Committee Report:**  
None
- 12. Board Member Comments:**
- 13. Recess to Closed Session:** Performance Evaluation; District Manager. Government Code §54957(b)(1)
- 14. Reconvene in Open Session:**
- 15. Report from Closed Session:** Discussion and possible approval of salary schedule for fiscal year 2015-16
- 16. Adjournment:**  
Next regular scheduled meeting will be at 5:30PM on July 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 June 10, 2015.



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

**Vendor Ledger**

5/14/2015 To 6/9/2015

Date	ID#	on Amount Transactio	Balance
ALL CARTS	*None		\$0.00
5/30/2015	00000190	\$150.00	\$150.00
6/9/2015	2889	(\$150.00)	\$0.00
		\$0.00	\$0.00
Anthem Blue Cross	*None		\$0.00
5/30/2015	00000192	\$2,473.82	\$2,473.82
6/9/2015	2870	(\$2,473.82)	\$0.00
		\$0.00	\$0.00
Applied Technology Group Inc.	*None		\$0.00
5/30/2015	00000185	\$79.00	\$79.00
6/9/2015	2885	(\$79.00)	\$0.00
		\$0.00	\$0.00
Arrowhead	*None		\$0.00
5/30/2015	00000186	\$81.43	\$81.43
6/9/2015	2886	(\$81.43)	\$0.00
		\$0.00	\$0.00
Arvin Flower Shop	*None		\$0.00
5/30/2015	00000189	\$224.50	\$224.50
6/9/2015	2869	(\$224.50)	\$0.00
		\$0.00	\$0.00
AT&T	*None		\$0.00
5/30/2015	00000179	\$167.56	\$167.56
6/9/2015	2879	(\$167.56)	\$0.00
		\$0.00	\$0.00
Bank of America Business Card	*None		\$0.00
5/17/2015	00000172	\$284.28	\$284.28
6/9/2015	2872	(\$284.28)	\$0.00
		\$0.00	\$0.00

Blackburn Oil	*None		\$0.00
5/30/2015	00000181	\$224.52	\$224.52
6/9/2015	2881	(\$224.52)	\$0.00
		\$0.00	\$0.00
California Valley Vault	*None		\$0.00
5/30/2015	00000182	\$5,070.00	\$5,070.00
6/9/2015	2882	(\$5,070.00)	\$0.00
		\$0.00	\$0.00
Chandra Mead	*None		\$0.00
6/9/2015	00000194	\$100.03	\$100.03
6/9/2015	2895	(\$100.03)	\$0.00
		\$0.00	\$0.00
Cynthia Mae Nicholson	*None		\$0.00
6/9/2015	00000200	\$50.00	\$50.00
6/9/2015	2897	(\$50.00)	\$0.00
		\$0.00	\$0.00
Danny Brown	*None		\$0.00
6/8/2015	00000171	\$508.15	\$508.15
6/9/2015	2871	(\$508.15)	\$0.00
		\$0.00	\$0.00
Farrell Neeley	*None		\$50.00
6/9/2015	00000195	\$50.00	\$100.00
6/9/2015	2891	(\$50.00)	\$50.00
		\$0.00	\$50.00
Golden State Risk Management	*None		\$0.00
5/30/2015	00000184	\$4,786.00	\$4,786.00
6/9/2015	2884	(\$4,786.00)	\$0.00
		\$0.00	\$0.00
Kern River Power Equipment Inc.	*None		\$0.00
5/30/2015	00000188	\$65.03	\$65.03
6/9/2015	2888	(\$65.03)	\$0.00
		\$0.00	\$0.00
Lamont General Store	*None		\$0.00
5/30/2015	00000175	\$41.96	\$41.96
6/9/2015	2875	(\$41.96)	\$0.00

			\$0.00	\$0.00
Lamont Sanitation	*None			\$0.00
5/30/2015	00000199		\$174.12	\$174.12
6/9/2015	2896		(\$174.12)	\$0.00
			\$0.00	\$0.00
Linda Leary	*None			\$0.00
6/9/2015	00000196		\$50.00	\$50.00
6/9/2015	2893		(\$50.00)	\$0.00
			\$0.00	\$0.00
Manuel Pantoja	*None			\$0.00
6/9/2015	00000197		\$50.00	\$50.00
6/9/2015	2892		(\$50.00)	\$0.00
			\$0.00	\$0.00
Mission Linen Supply	*None			\$0.00
5/30/2015	00000173		\$116.28	\$116.28
6/9/2015	2873		(\$116.28)	\$0.00
			\$0.00	\$0.00
NAPA Auto Parts	*None			\$0.00
5/29/2015	00000174		\$25.91	\$25.91
6/9/2015	2874		(\$25.91)	\$0.00
			\$0.00	\$0.00
Office Depot	*None			\$0.00
5/30/2015	00000191		\$275.80	\$275.80
6/9/2015	2890		(\$275.80)	\$0.00
			\$0.00	\$0.00
PA Security and Video	*None			\$0.00
5/30/2015	00000183		\$30.00	\$30.00
6/9/2015	2883		(\$30.00)	\$0.00
			\$0.00	\$0.00
PG&E	*None			\$0.00
5/30/2015	00000177		\$657.20	\$657.20
6/9/2015	2877		(\$657.20)	\$0.00
			\$0.00	\$0.00
Sunset Monuments	*None			\$0.00
5/14/2015	00000176		\$1,100.00	\$1,100.00
6/9/2015	2876		(\$1,100.00)	\$0.00
			\$0.00	\$0.00

United Health Care	*None		\$0.00
5/30/2015	00000180	\$625.00	\$625.00
6/9/2015	2880	(\$625.00)	\$0.00
		\$0.00	\$0.00
Zee Medical Service Co #34	*None		\$0.00
5/30/2015	00000178	\$65.20	\$65.20
6/9/2015	2878	(\$65.20)	\$0.00
		(\$17,725.79)	\$17,725.79

# 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 MAY 19, 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 and Mead. Thome 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. **Recess to Closed Session at 5:32 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.

Trustee Thome arrived at 5:35 PM

6. **Reconvene in Open Session at 5:46 PM.**
7. **Report from Closed Session: No Reportable Action, Informational only.**
8. **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 2015: \$11,293.82
  - b. Approval and acceptance of minutes:  
April 21, 2015 Regular Meeting
  - c. YTD budget report
  - d. Investment, banking, and tax accounts report
  - e. Accounts Receivable Aging Report
  - f. Burial activity report
  - g. Transfer of Endowment and pre-need funds to laddered investments

- h. Acknowledge receipt of all correspondence

Vice-Chair Leary made the motion to approve the consent calendar. Trustee Mead seconded the motion. Item is passed 5-0-0

### **Board Business**

- 9. Report and Discussion** RE: Solar panel installation review and possible direction regarding electrical off set power.

Trustee Thome stated that the money would be better served elsewhere. There was no action on the item.

- 10. District Manager Report:**

- a. GM Summit
- b. Memorial Day Update
- c. Review of unmet needs for district residents

- 11. Committee Report:**

- a. Mission Statement review is in progress-Agenda for June

- 12. Board Member Comments:** Trustee Mead stated that a tentative language change for the mission statement was discussed and will be provided to the board for possible disposition in June. Trustee Mead also stated her desire for a strategic plan to be acted upon by the board in the near future. Preliminary information was also commented on related to another facility.

Chairman Neeley announced that Memorial Day 2016 will include a pair of benches for the memorial area from the Arvin Silvertips and will detail those local residents that have fallen in the service to this country.

- 13. Adjournment:** Trustee Pantoja made a motion to adjourn. A second was made by Vice-Chair Leary.

**Meeting adjourned at 6:19 PM**

Respectfully Submitted,

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Danny Brown  
District Manager



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

	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	Feb 15	Mar 15	Apr 15	May 15	TOTAL	BUDGET	%
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**Income**

1130 - Interest Earned Acct#1130	0.71	0.73	0.72	0.00	0.00	0.00	0.00	0.00	0.00	1.40		\$ 2.16		
1820 - Bank Interest Income Acct#1820	1.20	1.24	1.12	1.75	1.82	1.43	1.40	0.00				\$ 11.16		
2010 - Discounts	0.00	0.00	0.00	-10.00	0.00	0.00	0.00	0.00				\$ (10.00)		
<b>30390 - At Need Sales</b>														
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	1,880.00	1,880.00	2,170.00	\$ 29,780.00		
30320 - Open/Close	2,480.00	5,070.00	3,430.00	2,480.00	1,410.00	3,855.00	4,700.00	2,020.00	3,980.00	2,350.00	2,105.00	\$ 33,880.00		
30330 - Installing Memorials	1,650.00	2,475.00	1,825.00	1,375.00	1,200.00	2,200.00	2,275.00	1,100.00	1,925.00	1,125.00	1,375.00	\$ 18,900.00		
30340 - Handling Fee	1,025.00	1,845.00	1,435.00	1,025.00	615.00	1,940.00	2,050.00	820.00	1,840.00	1,230.00	1,025.00	\$ 14,390.00		
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	2,400.00	1,500.00	1,500.00	\$ 20,400.00		
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	3,110.00	2,175.00	1,740.00	\$ 30,735.00		
30370 - Endowment Fund	1,250.00	2,890.00	3,240.00	1,800.00	1,800.00	3,080.00	2,520.00	1,440.00	1,980.00	1,800.00	1,820.00	\$ 23,390.00		
30371 - Columbarium Niche	1,445.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,445.00			\$ 2,890.00		
30380 - Out of District	0.00	0.00	0.00	0.00	0.00	300.00	300.00	0.00	300.00			\$ 1,200.00		
30390 - At Need Sales - Other	290.00	2,480.00	2,810.00	2,155.00	2,810.00	1,280.00	1,530.00	0.00	2,130.00			\$ 16,025.00		
<b>Total 30390 - At Need Sales</b>	<b>13,351.91</b>	<b>26,101.97</b>	<b>22,871.84</b>	<b>14,901.75</b>	<b>10,489.82</b>	<b>23,426.43</b>	<b>24,846.40</b>	<b>10,800.00</b>	<b>20,751.40</b>	<b>12,340.00</b>	<b>11,855.00</b>	<b>\$ 181,333.32</b>	<b>\$ 25,000.00</b>	<b>85.04%</b>

**30400 - Pre Need Sales**

30405 - Contract Charges	60.00	20.00	100.00	80.00	40.00	40.00	20.00	40.00	60.00			\$ 480.00		
30420 - Open/Close	470.00	0.00	0.00	0.00	0.00	-310.00	0.00	0.00	0.00			\$ 160.00		
30425 - Liner	435.00	0.00	0.00	0.00	0.00	-285.00	0.00	0.00	0.00			\$ 150.00		
30430 - Memorial Setting Fee	275.00	0.00	275.00	0.00	0.00	70.00	0.00	0.00	0.00	825.00		\$ 620.00		
30440 - Handling Fee	205.00	0.00	0.00	0.00	0.00	-185.00	0.00	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	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	2,180.00	1,440.00	620.00	\$ 14,930.00		
30460 - Burial Rights	4,340.00	620.00	3,700.00	3,720.00	1,240.00	970.00	1,240.00	2,480.00	5,580.00	2,480.00	620.00	\$ 26,990.00		
30470 - Niche Sales	0.00	0.00	-75.00	0.00	0.00	0.00	0.00	0.00	0.00			\$ (75.00)		
30470 - Niche Sales - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			\$ -		
<b>Total 30470 - Niche Sales</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,020.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$ 1,020.00</b>	<b>\$ 2,500.00</b>	<b>41.20%</b>

**30480 - Pre Head Sales - Other**

30480 - Pre Head Sales - Other	0.00	275.00	950.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ 1,225.00		
<b>Total 30480 - Pre Head Sales</b>	<b>\$ 0.00</b>	<b>\$ 275.00</b>	<b>\$ 7,400.00</b>	<b>\$ 5,980.00</b>	<b>\$ 2,000.00</b>	<b>\$ 0.00</b>	<b>\$ 1,890.00</b>	<b>\$ 3,680.00</b>	<b>\$ 7,800.00</b>	<b>\$ 4,745.00</b>	<b>\$ 620.00</b>	<b>\$ 44,345.00</b>	<b>\$ 75,000.00</b>	<b>59.13%</b>

**3815 - Interest from Other Sources**

3815 - Interest from Other Sources	0.00	5.77	0.00	1.75	0.00	0.00	0.00	8.88		\$ 379.76	\$ 34.94	\$ 431.10		
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**4300 - Fiscal Year Tax Apportionment**

3005 - Current Secured	189.78	-82.67	-7.75	2,505.88	1,052.61	43,589.13	797.89	2,782.46	1,286.49	\$ 96,238.21	\$ 2,055.69	\$ 90,397.76		
3007 - Supplemental Prop Tax Current	669.78	238.69	-12.71	-294.45	-301.73	354.48	619.25	83.95	82.90			\$ 1,441.18		
3010 - Current Unsecured	67.01	458.32	5,500.82	1,981.32	4.42	-77.48	36.72	22.48	55.26			\$ 8,028.87		
3014 - Prop Tax Current Unsec Suppl	1.17	6.58	2.46	6.82	0.75	1.72	12.68	3.30	1.18			\$ 36.46		
3017 - Supplemental Prop Tax-Prior	14.08	18.21	8.80	-0.87	1.80	16.78	15.48	0.48	3.22			\$ 77.84		
3028 - Property Taxes-Prior Unsecured	-34.28	11.50	5.34	5.03	-8.15	-7.95	-1.86	0.93	0.93			\$ (28.70)		
3555 - Penalties & Costs	11.31	3.87	2.70	4.18	0.97	11.88	11.71	0.74	2.41			\$ 48.57		
3565 - Interest On Bank Dep & Invest	211.66	0.00	0.00	201.42	0.00	229.01	0.00	-251.25				\$ 391.04		
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		
<b>Total 4300 - Fiscal Year Tax Apportionment</b>	<b>1,159.83</b>	<b>679.27</b>	<b>5,499.78</b>	<b>4,390.79</b>	<b>759.34</b>	<b>44,008.12</b>	<b>1,884.77</b>	<b>-2,042.35</b>	<b>1,181.14</b>	<b>\$ 98,617.97</b>	<b>\$ 2,055.69</b>	<b>\$ 95,993.33</b>	<b>\$ 112,000.00</b>	<b>86.71%</b>

**4500 - Donations (Land Donations)**

4500 - Donations (Land Donations)	0.00	221.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00			\$ 221.43		
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**4510 - Non Taxable Sales**

4510 - Non Taxable Sales	0.00	0.00	0.00	0.00	0.00	255.00	0.00	0.00	0.00			\$ 255.00		
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**Total Income**

<b>Total Income</b>	<b>23,117.66</b>	<b>28,645.41</b>	<b>35,573.44</b>	<b>25,246.04</b>	<b>13,247.58</b>	<b>67,890.98</b>	<b>28,312.67</b>	<b>12,396.53</b>	<b>28,732.54</b>	<b>\$ 53,702.87</b>	<b>\$ 14,565.63</b>	<b>\$ 331,291.34</b>	<b>\$ 464,000.00</b>	<b>71.60%</b>
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**Gross Profit**

<b>Gross Profit</b>	<b>23,117.66</b>	<b>28,645.41</b>	<b>35,573.44</b>	<b>25,246.04</b>	<b>13,247.58</b>	<b>67,890.98</b>	<b>28,312.67</b>	<b>12,396.53</b>	<b>28,732.54</b>	<b>\$ 53,702.87</b>	<b>\$ 14,565.63</b>	<b>\$ 331,291.34</b>	<b>\$ 464,000.00</b>	<b>71.60%</b>
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**EXPENSE**

Taxes Service Charges	0.00	6.80	7.80	0.80	2.29	0.00	0.00	0.00	3.20	\$ 727.80		\$ 748.09		
43501 - Summer Expense(CE)	0.00	18.32	0.00	0.00	0.00	0.00	0.00	0.00				\$ 18.32		

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

	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	Feb 15	Mar 15	Apr 15	May 15	TOTAL	BUDGET	%
<b>6000 - Salaries, Wages &amp; Payroll Exper</b>														
61000 - District Manager	4,007.89	4,615.36	6,923.07	2,307.99	6,923.07	6,823.06	4,615.36	4,615.36	5,789.20	2,307.68	4,615.36	\$ 53,682.82	\$ 60,000.00	89.47%
61200 - Administrative Assistant	2,701.50	2,884.60	4,326.80	1,442.30	4,326.80	4,326.82	2,884.64	2,884.64	3,659.89	1,442.32	2,884.64	\$ 33,765.25	\$ 37,500.00	90.04%
61300 - Grounds Crew 1 (Abel)	2,821.80	2,704.80	4,032.00	1,344.00	4,032.00	4,032.00	2,700.80	2,888.00	3,441.80	1,359.12	2,700.80	\$ 31,656.82	\$ 35,000.00	90.45%
61310 - Grounds Crew 3	0.00	0.00	1,525.00	565.00	1,695.00	1,461.00	1,130.85	878.00	1,357.00	557.00	1,078.80	\$ 15,044.00	\$ 16,000.00	68.80%
61400 - Grounds Crew 2 (David)	2,264.80	2,334.50	3,460.00	1,160.00	3,567.00	2,323.70	2,323.70	2,320.00	2,970.89	1,160.00	2,330.88	\$ 27,381.87	\$ 32,500.00	84.28%
61800 - Payroll Taxes FICA, SSI, UI (Payroll Exper)	895.65	1,003.24	1,595.94	559.90	1,813.70	2,129.83	2,038.34	1,674.80	1,487.43	587.76	1,156.00	\$ 14,772.69	\$ 12,000.00	123.11%
61900 - Unemployment Insurance (UI)	0.00	0.00	0.00	0.00	0.00	0.00	197.84	0.00	0.00	0.00	0.00	\$ 197.84	\$ 4,500.00	4.40%
<b>Total 60000 - Salaries, Wages &amp; Payroll</b>	<b>12,591.24</b>	<b>13,568.44</b>	<b>21,880.51</b>	<b>7,378.89</b>	<b>22,156.86</b>	<b>22,352.81</b>	<b>15,891.43</b>	<b>15,180.90</b>	<b>18,689.31</b>	<b>8,121.48</b>	<b>14,776.28</b>	<b>\$ 172,858.05</b>	<b>\$ 189,500.00</b>	<b>91.81%</b>
<b>60000 - Board of Trustees Meetings</b>	250.00	150.00	100.00	300.00	200.00	200.00	200.00	200.00	250.00	250.00	281.48	\$ 2,381.46	\$ 3,000.00	79.38%
<b>62000 - Buildings &amp; Grounds Outlay</b>														
61000 - Fuel & Oil	57.24	0.00	57.92	343.98	114.39	100.55	226.51	182.88	194.08	224.52	1481.87	\$ 2,690.00	\$ 2,690.00	99.27%
61100 - Tree Maintenance	0.00	0.00	0.00	0.00	5,850.00	800.00	0.00	0.00	0.00	0.00	0.00	\$ 6,650.00	\$ 7,000.00	95.00%
61200 - Market Equipment and Repair	480.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ 1,580.63	\$ 2,000.00	79.03%
61400 - Chemical, Insecticide/Herbicide	0.00	0.00	0.00	72.03	0.00	0.00	0.00	631.47	792.11	0.00	0.00	\$ 1,456.61	\$ 2,000.00	74.78%
62100 - Office Improvements	0.00	0.00	221.58	178.66	0.00	0.00	282.50	0.00	0.00	0.00	0.00	\$ 663.74	\$ 2,000.00	33.19%
62200 - Shop, Maintenance, Improvement	0.00	0.00	0.00	100.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ 100.44	\$ 1,000.00	10.04%
62300 - Equipment Repair / Maintenance	45.78	0.00	2,546.81	582.32	309.87	1,974.12	876.94	243.24	0.00	0.00	0.00	\$ 6,513.98	\$ 6,000.00	108.28%
62500 - Buildings and Grounds Improvement	0.00	0.00	87.41	0.00	0.00	33.32	0.00	0.00	0.00	0.00	0.00	\$ 1,379.85	\$ 1,500.00	91.99%
62600 - Front gate Repair	0.00	0.00	284.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ 284.47	\$ 350.00	81.28%
62700 - Office Gate	0.00	0.00	350.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ 350.00	\$ 350.00	100.00%
62800 - Office Gate	0.00	0.00	0.00	135.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ 135.24	\$ 135.24	100.00%
62900 - Marfers Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ 0.00	\$ 0.00	0.00%
63000 - Buildings & Grounds Outlay	976.47	598.12	174.12	0.00	1,453.54	301.30	525.52	893.44	3,203.81	807.86	0.00	\$ 8,734.98	\$ 19,000.00	44.87%
<b>Total 62000 - Buildings &amp; Grounds Outlay</b>	<b>1,590.12</b>	<b>598.12</b>	<b>3,712.31</b>	<b>1,413.97</b>	<b>7,727.80</b>	<b>3,290.29</b>	<b>1,869.47</b>	<b>1,930.83</b>	<b>4,245.72</b>	<b>2,301.08</b>	<b>1,739.88</b>	<b>\$ 31,732.27</b>	<b>\$ 43,100.00</b>	<b>73.63%</b>
<b>64000 - Large Tools Replacement</b>	0.00	0.00	0.00	55.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ 55.88	\$ 55.88	100.00%
64100 - Weed Eater-Edger	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ 0.00	\$ 0.00	0.00%
<b>Total 64000 - Large Tools Replacement</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>55.88</b>	<b>0.00</b>	<b>300.98</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$ 300.98</b>	<b>\$ 3,000.00</b>	<b>11.89%</b>
<b>65000 - Small Tools Replacement</b>	0.00	36.59	49.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ 86.33	\$ 1,000.00	8.63%
67000 - Equipment/Tool Rentals	0.00	0.00	0.00	0.00	107.50	0.00	263.78	45.57	0.00	0.00	0.00	\$ 416.83	\$ 1,500.00	27.79%
<b>68000 - Vehicle Replacement</b>														
68100 - 1989 Truck, Chevrolet 1600	0.00	0.00	0.00	0.00	0.00	0.00	4,324.36	0.00	0.00	0.00	0.00	\$ (4,324.36)	\$ 10,000.00	-43.67%
68500 - Grass Hopper Mower 7250	0.00	0.00	0.00	103.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ 103.06	\$ 1,000.00	10.31%
68600 - John Deere Mower 1445	0.00	0.00	90.17	181.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ 271.32	\$ 2,000.00	13.57%
<b>Total 68000 - Vehicle Replacement</b>	<b>0.00</b>	<b>36.59</b>	<b>139.81</b>	<b>284.21</b>	<b>107.50</b>	<b>0.00</b>	<b>-4,090.82</b>	<b>45.57</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$ (3,466.84)</b>	<b>\$ 10,000.00</b>	<b>-34.67%</b>
<b>69000 - Equipment Replacement</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65.00	0.00	0.00	0.00	\$ 1,420.00	\$ 16,000.00	8.87%
69000 - Maintenance and Grounds	0.00	180.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ 180.09	\$ 2,000.00	9.00%
<b>Total 69000 - Maintenance and Grounds</b>	<b>1,590.12</b>	<b>852.39</b>	<b>3,901.86</b>	<b>1,733.76</b>	<b>7,942.80</b>	<b>3,510.25</b>	<b>-2,108.39</b>	<b>2,088.97</b>	<b>0.00</b>	<b>\$ 1,477.74</b>	<b>\$ -</b>	<b>\$ (4,487.17)</b>	<b>\$ 30,500.00</b>	<b>-14.74%</b>
<b>69410 - Credit Card processing Fees</b>	63.90	112.34	114.71	0.00	113.54	72.42	134.22	58.98	90.81	31.95	0.00	\$ 792.85	\$ 900.00	99.11%
69900 - Reconciliation Discrepancies	703.00	0.00	0.00	0.00	-0.35	0.00	0.00	0.00	0.00	0.00	0.00	\$ 702.65	\$ 702.65	100.00%
<b>70000 - Administration Expenditures</b>														
70010 - County of Kern Adm. Fees	244.16	0.00	0.00	231.13	94.55	0.00	177.00	0.00	0.00	0.00	0.00	\$ 746.84	\$ 1,000.00	74.68%
70210 - Retirement-PERS	-300.59	-300.56	1,882.63	-150.28	428.40	1,155.18	-820.46	2,494.68	516.79	1,557.00	1,147.34	\$ 7,612.16	\$ 15,000.00	50.78%
71000 - Insurance-Property/Liability	0.00	0.00	1,581.22	0.00	0.00	1,581.22	0.00	0.00	1,581.65	0.00	0.00	\$ 6,748.69	\$ 8,000.00	84.33%
71200 - Insurance-Workers Comp	0.00	0.00	2,286.25	0.00	0.00	2,286.87	0.00	0.00	2,256.67	0.00	0.00	\$ 9,583.09	\$ 10,000.00	95.83%
73000 - Vaults and Liners	5,730.00	0.00	0.00	0.00	4,940.00	0.00	0.00	3,040.00	0.00	0.00	0.00	\$ 18,760.00	\$ 23,000.00	81.56%
73010 - Vase	0.00	0.00	0.00	734.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ 1,538.41	\$ 2,000.00	76.92%
74000 - Memberships	0.00	25.00	0.00	897.00	360.00	88.00	0.00	0.00	0.00	0.00	0.00	\$ 1,370.00	\$ 1,500.00	91.33%
74100 - Alarm System	3,100.97	30.00	518.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	\$ 3,888.97	\$ 900.00	432.11%
74200 - Office Supplies	291.81	148.32	84.67	285.87	259.18	423.53	119.70	75.94	74.85	97.12	185.24	\$ 2,025.31	\$ 1,600.00	126.58%
74230 - Post Office	103.70	0.00	0.00	1.82	0.00	51.03	0.00	0.00	0.00	0.00	0.00	\$ 158.55	\$ 1,000.00	15.86%
74230 - Postage	0.00	0.00	0.00	0.00	117.15	0.00	0.00	88.00	0.00	0.00	0.00	\$ 215.15	\$ 215.15	100.00%

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

	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	Feb 15	Mar 15	Apr 15	May 15	TOTAL	BUDGET	%
74240 - Bottled Water	0.00	0.00	0.00	44.01	43.87	55.45	28.88	0.00	44.84	45.91	81.43	344.49	750.00	45.93%
74250 - Lamont Sanitation	0.00	0.00	0.00	174.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	174.12	10,000.00	77.42%
74300 - PG&E Electric Services	839.48	2,132.10	765.94	850.07	730.75	299.17	592.85	0.00	370.19	407.85	657.20	7,741.68	2,000.00	68.13%
74310 - Computer, Printer, Software	0.00	-247.48	19.89	19.89	19.89	697.99	19.89	19.89	153.21	498.09	19.89	1,162.85	2,000.00	58.13%
74400 - Internet Services	153.08	75.54	101.24	498.00	79.00	79.00	79.00	79.00	79.00	79.00	79.00	1,290.86	960.00	134.46%
74450 - AT&T Telephone Service	0.00	413.87	208.71	224.11	224.06	224.00	135.54	167.55	167.55	167.55	1,938.44	2,100.00	92.33%	
74510 - Uniforms	110.65	218.89	105.72	132.15	297.29	654.25	201.17	115.24	115.24	179.97	118.28	2,244.85	2,500.00	89.79%
74511 - Safety Equipment	0.00	35.00	0.00	0.00	0.00	35.00	0.00	0.00	0.00	0.00	65.20	650.00	27.04%	
74550 - Cell Phone Allowance	75.00	75.00	75.00	0.00	50.00	100.00	50.00	50.00	50.00	50.00	875.00	600.00	95.83%	
74600 - Sanitation	0.00	0.00	0.00	0.00	174.12	174.12	174.12	174.12	174.12	174.12	1,218.84	1,218.84	100.00%	
75200 - Board of Trustees Per-Diem	0.00	0.00	383.84	300.00	0.00	0.00	0.00	800.00	0.00	0.00	0.00	1,683.84	1,500.00	105.59%
75300 - Employee Per-Diem	0.00	0.00	300.00	150.00	0.00	0.00	0.00	300.00	0.00	0.00	0.00	750.00	1,000.00	75.00%
75500 - Vehicle Allowance	0.00	200.00	0.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	1,800.00	2,400.00	75.00%
76000 - Professional Services; Legal	0.00	0.00	216.58	120.00	0.00	0.00	191.88	38.88	365.66	591.80	240.00	1,792.62	8,000.00	22.28%
76100 - Marketing and Advertising	12.80	0.00	0.00	0.00	0.00	110.00	136.38	215.00	0.00	0.00	151.43	625.61	1,500.00	41.71%
76200 - Professional Services; Audit	0.00	15,292.27	0.00	0.00	0.00	15,252.15	108.50	0.00	0.00	0.00	0.00	30,652.92	7,000.00	437.90%
76400 - Travel and Training; Board	38.08	38.08	875.44	2,090.94	897.48	-771.15	39.10	1,882.38	39.10	1,565.72	50.60	6,016.77	6,000.00	100.32%
76600 - Travel and Training; Employees	-825.00	518.30	585.00	899.63	0.00	0.00	0.00	637.84	0.00	568.17	825.00	3,208.94	5,000.00	64.18%
<b>Total 70000 - Administration Expenditures</b>	<b>10,540.69</b>	<b>16,794.07</b>	<b>10,144.94</b>	<b>7,023.10</b>	<b>8,699.11</b>	<b>22,100.03</b>	<b>2,245.97</b>	<b>10,513.57</b>	<b>6,208.75</b>	<b>7,302.45</b>	<b>14,472.31</b>	<b>119,677.85</b>	<b>114,070.00</b>	<b>104.09%</b>
<b>72000 - Insurance Expense</b>	<b>0.00</b>	<b>1,488.19</b>	<b>4,870.95</b>	<b>1,518.41</b>	<b>1,514.41</b>	<b>1,518.41</b>	<b>1,518.41</b>	<b>1,516.41</b>	<b>1,561.41</b>	<b>1,516.41</b>	<b>1,518.41</b>	<b>18,343.42</b>	<b>18,500.00</b>	<b>99.16%</b>
72001 - Health Insurance	0.00	335.72	111.96	111.96	111.92	111.92	111.92	111.92	111.92	111.92	111.98	1,231.20	1,500.00	82.08%
72002 - Vision Insurance (Vision Insurance)	0.00	1,538.12	513.04	513.04	513.04	513.04	513.04	513.04	513.04	513.04	513.04	5,643.40	7,500.00	75.25%
72003 - Dental Insurance (Dental Insurance)	0.00	0.00	34.50	34.50	37.75	35.75	35.75	35.75	39.75	39.75	38.75	366.25	500.00	73.25%
72004 - Insurance; Life	500.00	300.00	500.00	300.00	300.00	800.00	400.00	400.00	300.00	300.00	300.00	4,400.00	3,500.00	122.22%
72005 - Insurance; Fax Elect ( \$100)	533.00	3,673.03	5,830.45	2,475.91	2,477.12	2,977.12	2,577.08	2,529.12	1,859.18	2,481.18	2,994.27	31,600.00	94,895.00	33.30%
<b>Total 72000 - Insurance Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18.64</b>	<b>79.14</b>	<b>54.20</b>	<b>78.14</b>	<b>327.12</b>	<b>327.12</b>	<b>484,700.00</b>	<b>78.87%</b>
<b>78000 - Payroll Fee (Payroll Fee)</b>	<b>20,242.11</b>	<b>37,146.79</b>	<b>41,990.17</b>	<b>19,513.28</b>	<b>41,754.47</b>	<b>51,212.73</b>	<b>19,063.99</b>	<b>30,873.52</b>	<b>31,679.90</b>	<b>19,591.15</b>	<b>33,703.27</b>	<b>382,661.35</b>	<b>484,700.00</b>	<b>78.87%</b>
<b>Total Expense</b>	<b>20,242.11</b>	<b>37,146.79</b>	<b>41,990.17</b>	<b>19,513.28</b>	<b>41,754.47</b>	<b>51,212.73</b>	<b>19,063.99</b>	<b>30,873.52</b>	<b>31,679.90</b>	<b>19,591.15</b>	<b>33,703.27</b>	<b>382,661.35</b>	<b>484,700.00</b>	<b>78.87%</b>
<b>Other Income/Lot Returned</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-834.86</b>	<b>0.00</b>	<b>0.00</b>	<b>863.04</b>	<b>0.00</b>	<b>0.00</b>	<b>166.50</b>	<b>166.50</b>	<b>28.36%</b>
43950 - Interest on Investment 443900	-949.07	954.57	-511.91	0.00	2,157.51	-101.78	0.00	0.00	0.00	0.00	0.00	1,548.34	1,548.34	100.00%
43960 - Morgan Stanley Change in Value	0.00	105.30	0.00	49.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	154.80	154.80	100.00%
90110 - Recycling (Recycling Item)	-949.07	1,059.87	-511.91	49.50	2,157.51	-836.44	0.00	0.00	863.04	0.00	0.00	858.46	858.46	100.00%
<b>Total Other Income</b>	<b>-949.07</b>	<b>1,059.87</b>	<b>-511.91</b>	<b>49.50</b>	<b>2,157.51</b>	<b>-836.44</b>	<b>0.00</b>	<b>0.00</b>	<b>863.04</b>	<b>0.00</b>	<b>0.00</b>	<b>858.46</b>	<b>858.46</b>	<b>100.00%</b>
<b>Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,771.83</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,771.83</b>	<b>13,771.83</b>	<b>100.00%</b>
43970 - Morgan Stanley Acc. Charge	0.00	0.00	0.00	0.00	0.00	13,771.83	0.00	0.00	0.00	0.00	0.00	13,771.83	13,771.83	100.00%
<b>TOTAL REVENUE</b>	<b>\$ 23,117.65</b>	<b>\$ 28,646.41</b>	<b>\$ 39,873.44</b>	<b>\$ 28,246.04</b>	<b>\$ 13,247.88</b>	<b>\$ 67,680.98</b>	<b>\$ 28,312.67</b>	<b>\$ 12,289.63</b>	<b>\$ 28,732.54</b>	<b>\$ 63,702.97</b>	<b>\$ 14,898.83</b>	<b>\$ 332,201.34</b>	<b>\$ 332,201.34</b>	<b>100.00%</b>
<b>TOTAL EXPENSE</b>	<b>\$ 20,242.11</b>	<b>\$ 37,146.79</b>	<b>\$ 41,990.17</b>	<b>\$ 19,513.28</b>	<b>\$ 41,754.47</b>	<b>\$ 51,212.73</b>	<b>\$ 19,063.99</b>	<b>\$ 30,873.52</b>	<b>\$ 31,679.90</b>	<b>\$ 19,591.15</b>	<b>\$ 33,703.27</b>	<b>\$ 382,661.35</b>	<b>\$ 382,661.35</b>	<b>100.00%</b>
<b>PROFIT (LOSS)</b>	<b>\$ (3,124.46)</b>	<b>\$ (8,500.38)</b>	<b>\$ (2,116.73)</b>	<b>\$ (1,267.24)</b>	<b>\$ (18,506.59)</b>	<b>\$ (16,473.25)</b>	<b>\$ (3,751.32)</b>	<b>\$ (18,583.89)</b>	<b>\$ (3,946.36)</b>	<b>\$ (4,888.18)</b>	<b>\$ (18,804.44)</b>	<b>\$ (50,459.01)</b>	<b>\$ (50,459.01)</b>	<b>(15.19%)</b>
<b>PROFIT (LOSS) %</b>	<b>-13.52%</b>	<b>-29.71%</b>	<b>-5.31%</b>	<b>-4.49%</b>	<b>-140.00%</b>	<b>-24.34%</b>	<b>-13.21%</b>	<b>-151.00%</b>	<b>-13.71%</b>	<b>-7.66%</b>	<b>-126.33%</b>	<b>-15.19%</b>	<b>-15.19%</b>	<b>-15.19%</b>

	7/2014	8/2014	9/2014	10/2014	11/2014	12/2014	1/2015	2/2015	3/2015	4/2015	5/2015
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**Investment Account**

Operating Valuation	\$ 335,903.64	\$ 334,030.91	\$ 334,031.03	\$ 333,519.12	\$ 334,420.85	\$ 332,335.08	\$ 332,335.08	\$ 333,629.84	\$ 333,061.75	\$ 333,924.79	\$ 333,364.43
Credit/Debits/Transfers	\$ (923.66)	\$ (954.45)	\$ (954.57)	\$ (511.91)	\$ (892.61)	\$ (962.79)	\$ (962.79)	\$ (962.79)	\$ (962.79)	\$ (962.79)	\$ (962.79)
Change In Value	\$ (949.07)	\$ 954.57	\$ (511.91)	\$ 1,794.34	\$ 363.17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Valuation	\$ 334,030.91	\$ 334,031.03	\$ 333,519.12	\$ 334,420.85	\$ 333,831.23	\$ 332,335.08	\$ 333,629.84	\$ 333,061.75	\$ 333,924.79	\$ 333,364.43	\$ 333,269.43

**Bank of America Account**

Checking Account	2687	\$ 94,786.28	\$ 110,235.68	\$ 108,207.77	\$ 111,965.44	\$ 121,023.21	\$ 119,486.95	\$ 108,264.01	\$ 100,741.45	\$ 105,127.12	\$ 95,420.20	\$ 84,130.79
Credit Card Received	1820	\$ 71,375.39	\$ 76,189.18	\$ 70,538.52	\$ 100,637.18	\$ 91,495.30	\$ 82,291.52	\$ 82,260.97	\$ 82,230.28	\$ 82,199.73	\$ 82,169.13	\$ 82,138.58
Special Projects	1130	\$ 42,390.14	\$ 43,314.53	\$ 44,289.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cash On Hand		\$ 208,551.81	\$ 229,739.39	\$ 223,015.99	\$ 212,602.62	\$ 212,518.51	\$ 201,778.47	\$ 190,524.98	\$ 182,971.73	\$ 187,326.85	\$ 177,569.33	\$ 166,269.37

**County Funds**

Tax Account Funds	42000	\$ 13,302.39	\$ 9,411.50	\$ 120.75	\$ 8,972.77	\$ 4,676.41	\$ 43,837.95	\$ 44,933.48	\$ 42,891.13	\$ 43,705.27	\$ 80,003.63	\$ 81,822.86
Endowment Care	42002	\$ 73,103.79	\$ 73,103.79	\$ 73,103.79	\$ 73,163.56	\$ 73,163.56	\$ 73,163.56	\$ 73,231.71	\$ 73,231.71	\$ 73,231.71	\$ 73,333.30	\$ 73,333.30
Land Purchase/Developm	42004	\$ 980.64	\$ 980.64	\$ 980.64	\$ 961.43	\$ 961.43	\$ 961.43	\$ 962.33	\$ 962.33	\$ 962.33	\$ 963.67	\$ 963.67
Pre-Need Sales	42005	\$ 155,916.63	\$ 155,916.63	\$ 155,916.63	\$ 156,048.20	\$ 156,048.20	\$ 156,048.20	\$ 156,193.55	\$ 156,193.55	\$ 156,193.55	\$ 156,410.23	\$ 156,410.23
Total		\$ 243,283.46	\$ 239,392.66	\$ 230,101.81	\$ 238,145.96	\$ 234,849.60	\$ 274,011.14	\$ 275,321.07	\$ 273,276.72	\$ 274,062.86	\$ 310,710.83	\$ 312,539.05

Total All Cash Accounts		\$ 765,866.17	\$ 803,162.98	\$ 786,636.92	\$ 780,189.43	\$ 781,199.34	\$ 808,124.69	\$ 799,475.89	\$ 789,312.20	\$ 795,344.50	\$ 821,664.89	\$ 812,069.86
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# South Kern Cemetery District

15543 South Vineland Road

Bakersfield, CA 93307

(661) 845-2540

Date: June 8, 2015

To: Board of Trustees

RE: Accounts Receivable Delinquent Accounts

Name	Contract	Amount Due	Status	Remarks
Araceli Duran	605	\$936.76	First Notice	New Addition
Conrado Rodriguez	572	\$1,404.68	2 <sup>nd</sup> Notice/to legal	
Dora Perez	336	\$1,312.96	2 <sup>nd</sup> Notice/to legal	
Guadalupe Navarro	353	\$1,479.50	2 <sup>nd</sup> Notice/to legal	
Luis Benavides	563	\$2,480.00	2 <sup>nd</sup> Notice	
Ramona Sierra	469	\$182.61	2 <sup>nd</sup> Notice	Paying off/Aug
Manuel/Everado Pantoja	492	\$1,000.00	First Notice	New Addition
Patricia Amador	488	\$882.36	2 <sup>nd</sup> Notice/to legal	
Maria Trinidad Martinez	596	\$265.00	2 <sup>nd</sup> Notice/to legal	
<b>Total</b>		<b>\$9,943.87</b>		

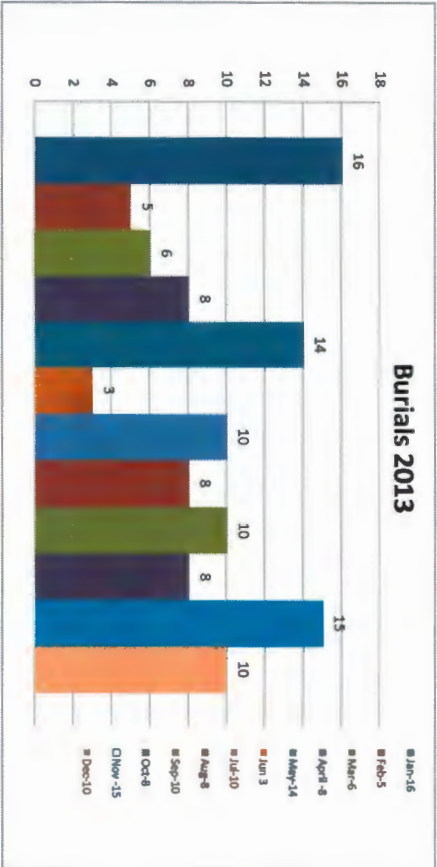
Danny R. Brown  
District Manager

**South Kern Cemetery District**15543 South Vineland Road  
Bakersfield, CA 93307**Aged Receivables [Summary]****6/8/2015**6/8/2015  
1:36:12 PM

Page 1

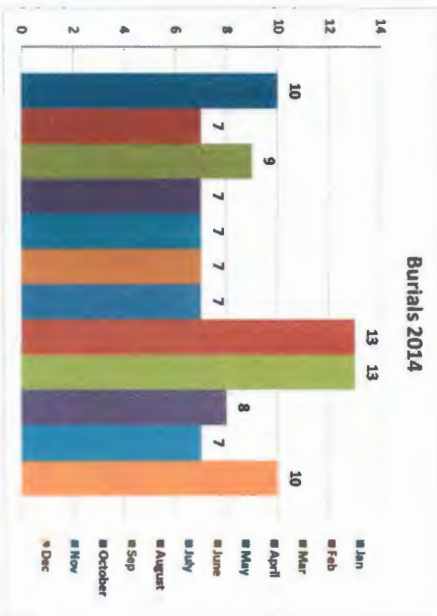
Name	Total Due	0 - 30	31 - 60	61 - 90	90+
Agustin Calderon Mendez	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00
Antonia Lopez C.	\$708.00	\$0.00	\$0.00	\$0.00	\$708.00
Araceli Duran	\$936.76	\$0.00	\$0.00	\$0.00	\$936.76
Arbie Darlene Upton	\$384.00	\$0.00	\$0.00	\$0.00	\$384.00
Aurelio Cortez	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00
Byron David Fleming	\$53.75	\$0.00	\$0.00	\$0.00	\$53.75
Carlos Alejandro Larios	\$820.00	\$0.00	\$0.00	\$0.00	\$820.00
Caryn Diane Claiborne	\$580.00	\$0.00	\$0.00	\$0.00	\$580.00
Cecilia Mendoza	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00
Cesar & Norma Moreno	\$1,400.00	\$0.00	\$0.00	\$0.00	\$1,400.00
Cruz Gonzalo Elizabeth Co	\$617.38	\$0.00	\$0.00	\$0.00	\$617.38
Dominga Valdivinos Penal	\$150.00	\$0.00	\$0.00	\$0.00	\$150.00
Dora Perez	\$1,312.96	\$0.00	\$0.00	\$0.00	\$1,312.96
Eliseo Raya Reyes	\$108.00	\$0.00	\$0.00	\$0.00	\$108.00
Elizabeth Ochoa	\$860.00	\$0.00	\$0.00	\$0.00	\$860.00
Fernado Hernandez Alvare	\$850.00	\$850.00	\$0.00	\$0.00	\$0.00
Francisco Javier Marroquin	\$600.00	\$0.00	\$0.00	\$600.00	\$0.00
Guadalupe J. Corona	\$490.00	\$490.00	\$0.00	\$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
Jaime Calderon Mendez	\$379.00	\$0.00	\$0.00	\$0.00	\$379.00
Lorena Moreno	\$550.00	\$0.00	\$0.00	\$0.00	\$550.00
Luis Benavides	\$2,480.00	\$0.00	\$0.00	\$0.00	\$2,480.00
Manuel & Everardo, Pantoj	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
Margarita G. Hernandez	\$1,680.00	\$0.00	\$0.00	\$0.00	\$1,680.00
Maria Trinidad, Martinez	\$265.00	\$0.00	\$0.00	\$0.00	\$265.00
Marisol G. Cardenas	\$650.00	\$0.00	\$0.00	\$0.00	\$650.00
Miguel Morales	\$710.00	\$0.00	\$0.00	\$0.00	\$710.00
Patricia Amador	\$882.36	\$0.00	\$0.00	\$0.00	\$882.36
Ramon Moreno Garcia	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00
Ramona Sierra	\$232.61	\$0.00	\$0.00	\$0.00	\$232.61
Salvador & Emelina Herna	\$708.34	\$0.00	\$0.00	\$0.00	\$708.34
Sauseda Conrado Rodrigu	\$1,404.68	\$0.00	\$0.00	\$0.00	\$1,404.68
Steven Edward Ward	\$1,680.00	\$1,680.00	\$0.00	\$0.00	\$0.00
Susana Gonzalez	\$708.34	\$0.00	\$0.00	\$0.00	\$708.34
Total:	\$26,270.68	\$3,020.00	\$0.00	\$600.00	\$22,650.68
Aging Percent:		11.5%	0.0%	2.3%	86.2%

# South Kern Cemetery District Arvin



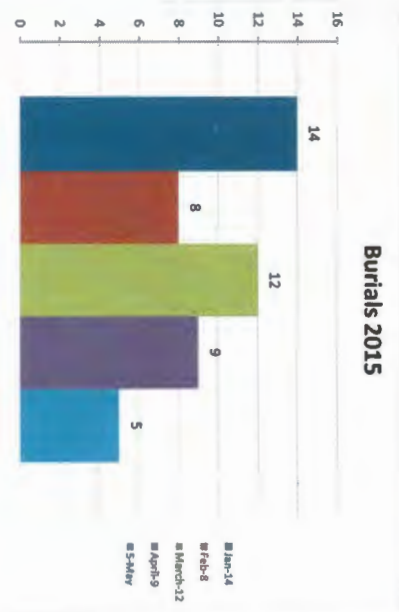
Burials 2013

YT-Single 49  
 YT-Double 34  
 YT-Cremation 21  
 YT-Retirement 1  
 YT-Babes 5  
 YT-Niche 3  
**Total 113**



Burials 2014

YT-Single 53  
 YT-Double 34  
 YT-Cremation 15  
 YT-Retirement 0  
 YT-Babes 1  
 YT-Niche 2  
**Total 105**



Burials 2015

YT-Single 25  
 YT-Double 13  
 YT-Cremation 6  
 YT-Retirement  
 YT-Babes 2  
 YT-Niche 2  
**Total 48**

	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	12	10
April	8	8	12	6	8	7	8	8
May	10	8	6	7	14	7	5	8
June	15	10	11	9	3	7	9	9
July	11	9	9	3	10	7	8	8
August	12	8	12	6	8	13	10	10
September	12	8	14	19	8	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
<b>TOTAL</b>	<b>116</b>	<b>104</b>	<b>121</b>	<b>115</b>	<b>113</b>	<b>105</b>	<b>48</b>	<b>9</b>

# **MEMORANDUM**

## **ITEM 5 (g)**

### **SOUTH KERN CEMETERY DISTRICT**

**TO:** Honorable Chairman and Board Members  
**FROM:** Danny Brown, District Manager  
**DATE:** June 16, 2015  
**RE:** Proposed Change to the District Mission Statement

#### **MISSION STATEMENT**

##### **Originally**

The mission of the South Kern Cemetery District is to provide the best and affordable care to all residents and eligible non-residents of the district. The cemetery is maintained as an attractive and pleasant facility for the people to visit their loved ones.

##### **Proposed Change**

The mission of the South Kern Cemetery District is to provide an attractive final resting place at a reasonable price to residents of the district and to maintain and preserve the grounds for the future.