



## 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 FRAZIER PARK LIBRARY COMMUNITY ROOM 3734 PARK DRIVE FRAZIER PARK, CA TUESDAY JULY 20, 2017 AT 5:00 PM

1. **Call To Order:**
2. **Pledge of Allegiance:**
3. **Roll Call:**
4. **Public Comments and Communication:** This portion of the meeting is reserved for members of the public desiring to address the Board on any matter not on the agenda and over which the Board has jurisdiction. The Board will receive comments but will not respond or take any action. Any matter may be referred to staff for further review or disposition. The person addressing the Board is asked to state their name and address for the record. Each member addressing the public should limit their comments to two minutes in duration.
5. **Consent Calendar:** These items are routine and non-controversial. These items are approved in one motion unless a Board member or member of the public removes a particular item.
  - a. Approval of the Bill Paying List for June 2017: \$14,352.63
  - b. Approval and acceptance of minutes:  
June 20, 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 0701 approving endowment and pre-need transfers
  - h. Acknowledge receipt of all correspondence

#### Board Business

6. **Report, Discussion, and Possible Action, RE: Frazier Park property acquisition and determination of action to be taken (Karen O'Neil, Counsel)**
7. **Report, Discussion, and Possible Action, RE: retaining an engineer for site boundary survey and engineering related to a grant deed determination regarding potential property acquisition and further authorize the District Manager to execute the agreement.**

**8. District Manager Report:**

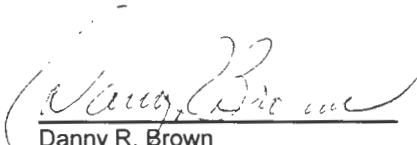
**9. Board Member Comments:**

**10. Closed Session: None**

**11. Adjournment:**

Next regular scheduled meeting will be at 5:30PM on July 18, 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 July 14, 2016.



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

**Bills Transaction****June 2017**

Check#	Vendor Name	Amount
3561	Lamont Sanitation	\$399.44
3538	PG&E	\$1,133.50
3539	AT&T	\$201.83
3540	Mission Linen Supply	\$196.88
3541	White Forest Nursery	\$322.78
3542	Kaiser Permanente	\$2,626.20
3543	Applied Technology Group	\$79.00
3544	O'Reilly Auto Parts	\$22.51
3545	Ready Refresh By Nestle	\$87.84
3546	Kern County Public Health	\$324.00
3547	Floyds General Store	\$29.97
3548	Office Depot Business Cre	\$89.44
3549	The Mountain Enterprise	\$59.40
3550	United Health Care	\$696.64
3551	Kern River Power Equipme	\$335.60
3552	Blackburn Oil	\$55.46
3553	Turf star Inc	\$844.51
3554	PA Security and Video	\$30.00
3555	Bank of America Business	\$1,337.53
3556	Golden State Risk Manage	\$5,153.25
3557	Farrell Neeley	\$50.00
3558	Linda Leary	\$50.00
3559	Manuel Pantoja	\$50.00
3562	Chandra Mead	\$86.72
3563	Lowell Edward Chalk, Jr.	\$90.13
	<b>Total</b>	<b>\$14,352.63</b>

# 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 BEN AUSTIN SENIOR CENTER BOARD ROOM 1751 MCKEE ROAD BAKERSFIELD, CA TUESDAY JUNE 20, 2017 AT 5:00 PM

1. **Call To Order:** Chairman Neeley called the meeting to order at 5:11 PM
2. **Pledge of Allegiance:** Chairman Neeley led the Pledge of Allegiance
3. **Roll Call:** Chairman Neeley, and Trustees Leary and Mead present. Trustee Pantoja and Vice-Chairman Chalk 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 May 2017: \$9,264.36
  - b. Approval and acceptance of minutes:  
May 16, 2017 Regular Meeting
  - c. YTD budget report
  - d. Investment, banking, and tax accounts report
  - e. Accounts Receivable Aging Report
  - f. Burial activity report
  - g. Resolution 0601 approving endowment and pre-need transfers
  - h. Reading of all resolutions by title only
  - i. Acknowledge receipt of all correspondence

Item "e" was pulled for discussion.

Chairman Neeley made a motion to approve the consent calendar. Trustee Leary seconded the motion. Item is passed 3-0-2 (Pantoja, Chalk absent).

Trustee Leary inquired of what items are being paid by residents on the accounts receivable list. Items outstanding are the lot (burial rights) and some endowment accounts. Trustee Mead made the motion to approve item "e". Trustee Leary second the motion. Item is passed 3-0-2 (Pantoja, Chalk absent).

## **Board Business:**

### **6. Report, Discussion, and Possible Action, RE: Frazier Park property acquisition (Karen O'Neil, Counsel)**

District counsel Karen O'Neil joined the meeting via conference call at 5:20 PM. A report was given regarding property acquisition in Frazier Park. A further discussion will be placed on the July meeting regarding lot line determination, engineering, and surveying along with cost determinations.

No action taken

### **7. Report, Public Hearing, and Possible Approval, RE: A RESOLUTION OF THE SOUTH KERN CEMETERY DISTRICT APPROVING AND ADOPTING A REVISION TO THE PRICING SCHEDULE FOR THE 2017-18 FISCAL YEAR**

A discussion was provided regarding the pricing schedule for the upcoming fiscal year.

Trustee Leary made the motion to approve the pricing schedule. Trustee Mead second the motion. Item is passed 3-0-2 (Pantoja, Chalk absent).

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

Question of budgeting relevant to property acquisition and engineering costs arose. Since the determination has not been set by the property owner, there is not yet a scope of work that can be presented for cost compilation.

Trustee Leary made the motion to approve the annual operating budget. Trustee Mead second the motion. Item is passed 3-0-2 (Pantoja, Chalk absent).

### **9. District Manager Report:**

- a. Request direction on the disposal of excess property
- b. Still awaiting a final bid for the variable frequency drive
- c. Heat plan portion of the IIPP has been activated
- d. Site tour in Frazier Park on July 18th

### **10. Board Member Comments:**

Chairman Neeley has been working on an environmental clearance for a separate property in Lebec to potentially be used by the district for a cemetery.

Trustee Leary reported on the district handling for oversized burials

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

Recessed to closed session at 6:14PM

**12.Reconvene in Open Session:**

The closed session adjourned and the meeting reconvened in open session at 6:37PM

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

Chairman Neeley reported actionable item from closed session. The staff manager was retained at the annual rate of \$68,350

Trustee Leary made the motion to approve the salary rate. Trustee Mead second the motion. Item is passed 3-0-2 (Pantoja, Chalk absent).

**14. Adjournment:**

Trustee Leary made a motion to adjourn. The motion was seconded by Trustee Mead.

**Meeting adjourned at 6:40 PM**

Respectfully Submitted,

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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
<b>Income</b>														
Income Pre-Need to At-Need	\$ 840.00	\$ 3,089.13	\$ 5,338.26	\$ 2,444.13	\$ 4,764.13	\$ 4,409.13	\$ 2,006.97	\$ 10,862.39	\$ 1,275.00	\$ 2,854.13	\$ 4,887.12	\$ 5,409.01	\$ 46,088.40	
At-Need Sales														
Burial Rights	\$ 1,310.00	\$ 2,620.00	\$ 5,895.00	\$ 2,925.00	\$ 2,620.00	\$ 3,930.00	\$ 1,630.00	\$ 1,310.00	\$ 4,585.00	\$ 1,660.00	\$ 4,250.00	\$ 320.00	\$ 33,355.00	
Open/Close	\$ 2,475.00	\$ 2,450.00	\$ 4,455.00	\$ 2,620.00	\$ 3,960.00	\$ 4,195.00	\$ 1,720.00	\$ 3,415.00	\$ 4,980.00	\$ 1,460.00	\$ 4,185.00	\$ 730.00	\$ 36,665.00	
Installing Memorials	\$ 1,400.00	\$ 1,890.00	\$ 2,520.00	\$ 2,240.00	\$ 1,960.00	\$ 2,520.00	\$ 1,120.00	\$ 2,520.00	\$ 3,090.00	\$ 1,120.00	\$ 2,520.00	\$ 500.00	\$ 23,240.00	
Handling Fee	\$ 1,050.00	\$ 1,890.00	\$ 1,890.00	\$ 1,890.00	\$ 1,890.00	\$ 1,890.00	\$ 840.00	\$ 1,890.00	\$ 2,099.87	\$ 840.00	\$ 1,890.00	\$ 420.00	\$ 17,849.87	
Equipment Services	\$ 1,575.00	\$ 1,575.00	\$ 2,635.00	\$ 2,520.00	\$ 2,519.00	\$ 2,835.00	\$ 1,290.00	\$ 2,835.00	\$ 3,150.00	\$ 1,260.00	\$ 2,835.00	\$ 630.00	\$ 25,829.00	
Liner	\$ 2,275.00	\$ 2,880.00	\$ 4,965.00	\$ 2,615.00	\$ 3,640.00	\$ 3,905.00	\$ 1,630.00	\$ 3,335.00	\$ 4,360.00	\$ 910.00	\$ 3,865.00	\$ 720.00	\$ 34,270.00	
Endowment Fund	\$ 1,090.00	\$ 1,440.00	\$ 3,240.00	\$ 1,620.00	\$ 1,440.00	\$ 2,160.00	\$ 1,090.00	\$ 1,280.00	\$ 2,880.00	\$ 1,090.00	\$ 2,520.00	\$ 190.00	\$ 19,990.00	
Columbarium Niche														
Out of District														
At Need Sales - Other			\$ 300.00										\$ 490.00	
Disinterment														
Total At Need Sales	\$ 11,905.00	\$ 17,424.13	\$ 30,569.26	\$ 24,989.13	\$ 22,583.13	\$ 21,535.00	\$ 9,460.00	\$ 19,995.00	\$ 29,489.87	\$ 11,584.13	\$ 27,002.12	\$ 9,999.01	\$ 239,954.78	\$ 239,954.78
<b>Expense</b>														
Contract Charges	\$ 40.00	\$ 40.00	\$ 40.00	\$ 20.00	\$ 140.00	\$ 140.00	\$ 60.00	\$ 200.00	\$ 80.00	\$ 40.00	\$ 20.00	\$ 40.00	\$ 720.00	
Memorial Setting Fee														
Endowment	\$ 1,090.00	\$ 360.00	\$ 720.00	\$ -	\$ -	\$ 360.00							\$ 2,520.00	
Burial Rights	\$ 1,995.00	\$ 1,310.00	\$ 2,620.00	\$ 2,620.00	\$ 720.00	\$ 1,310.00	\$ 4,565.00	\$ 13,100.00	\$ 5,240.00	\$ 1,995.00	\$ 3,830.00	\$ 6,215.00	\$ 46,590.00	
Niche Plaque Etching							\$ 135.00	\$ 135.00			\$ 135.00		\$ 468.00	
Niche Sales							\$ 1,485.00	\$ 1,030.00			\$ 1,030.00		\$ 3,555.00	
Niche O/C Doc							\$ 690.00	\$ 345.00			\$ 345.00		\$ 1,380.00	
Total Niche Sales							\$ 2,265.00	\$ 1,410.00			\$ 1,715.00		\$ 6,330.00	
Interest on Investment Account														
Interest on Bank Account														
Interest on County Accounts	\$ 539.75	\$ 127.66	\$ 6,966.56	\$ 2,226.16	\$ 6,713.11	\$ 4,628.30	\$ 2,640.15	\$ 2,693.08	\$ 1,793.30	\$ 41,311.89	\$ 2,407.89	\$ 3,778.21	\$ 120,036.04	
Property Tax Income														
Legacy Sales														
Fiscal Year Tax Apportionment	\$ 538.75	\$ 127.85	\$ 6,968.61	\$ 1,635.21	\$ 6,713.16	\$ 48,828.32	\$ 2,640.15	\$ 2,693.11	\$ 1,793.32	\$ 41,311.91	\$ 2,407.89	\$ 3,778.21	\$ 119,436.49	\$ 120,000.00
Gross Income	\$ 15,428.75	\$ 19,261.98	\$ 40,916.87	\$ 29,264.34	\$ 30,016.29	\$ 76,582.45	\$ 21,072.12	\$ 45,030.50	\$ 33,583.19	\$ 54,901.04	\$ 34,870.01	\$ 20,002.22	\$ 420,929.76	\$ 466,000.00
<b>EXPENSE</b>														
District Manager	\$ 6,106.00	\$ 4,884.80	\$ 4,884.80	\$ 4,884.80	\$ 6,106.00	\$ 4,884.80	\$ 4,884.80	\$ 6,106.00	\$ 4,884.80	\$ 4,884.80	\$ 6,106.00	\$ 4,884.80	\$ 63,601.60	
Administrative Assistant	\$ 3,663.00	\$ 3,128.40	\$ 3,128.40	\$ 3,128.40	\$ 3,663.00	\$ 3,128.40	\$ 3,128.40	\$ 4,142.48	\$ 3,128.40	\$ 3,155.71	\$ 3,908.00	\$ 3,233.68	\$ 41,240.85	
Grounds Crew I	\$ 3,489.00	\$ 2,806.40	\$ 2,806.40	\$ 2,806.40	\$ 3,508.00	\$ 2,806.40	\$ 2,806.40	\$ 3,508.00	\$ 2,806.40	\$ 2,806.40	\$ 3,508.00	\$ 2,679.16	\$ 36,098.96	
Grounds Crew II	\$ 3,221.00	\$ 2,614.40	\$ 2,614.40	\$ 2,614.40	\$ 3,268.00	\$ 2,614.40	\$ 2,614.40	\$ 3,268.00	\$ 2,614.40	\$ 2,675.68	\$ 3,268.00	\$ 2,679.76	\$ 34,066.84	
Grounds Crew III	\$ 1,562.00	\$ 1,140.83	\$ 1,137.37	\$ 1,238.42	\$ 1,427.78	\$ 1,309.15	\$ 1,200.68	\$ 1,550.85	\$ 1,137.68	\$ 1,094.94	\$ 1,558.42	\$ 1,275.97	\$ 15,628.10	
Board of Trustees Meeting	\$ 200.00	\$ 200.00	\$ 200.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 100.00	\$ 2,355.45	
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	\$ 2,072.17	\$ 2,408.17	\$ 2,628.20	\$ 28,719.73	
Insurance-Death	\$ 620.64	\$ 620.54	\$ 584.72	\$ 584.72	\$ 584.72	\$ 584.72	\$ 584.72	\$ 584.72	\$ 584.72	\$ 584.72	\$ 584.72	\$ 584.72	\$ 7,088.38	
Insurance-Vision	\$ 111.92	\$ 147.74	\$ 111.92	\$ 111.92	\$ 111.92	\$ 111.92	\$ 111.92	\$ 111.92	\$ 111.92	\$ 111.92	\$ 111.92	\$ 111.92	\$ 1,378.88	
Insurance-Flex Elect	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 3,600.00	
Insurance-Life														
Board Per Diem			\$ 600.00					\$ 675.00					\$ 1,275.00	
Employee Per Diem			\$ 600.00	\$ 225.00				\$ 450.00					\$ 1,575.00	
CallERS	\$ 2,160.63	\$ 3,743.18	\$ 1,310.47	\$ 1,294.05	\$ 1,538.33	\$ 1,310.47	\$ 2,000.93	\$ 1,989.22	\$ 1,130.35	\$ 1,090.89	\$ 1,093.57	\$ 1,043.64	\$ 19,683.83	
Uniforms	\$ 242.53	\$ 127.40	\$ 127.40	\$ 127.40	\$ 162.09	\$ 383.57	\$ 811.13	\$ 207.39	\$ 204.50	\$ 220.52	\$ 180.08	\$ 139.96	\$ 2,866.65	
Safety Equipment													\$ 136.86	
Cellular Allowance	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 900.00	
Vehicle Allowance	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 2,400.00	
Travel & Training-Trustees	\$ 38.72	\$ 480.72	\$ 821.24	\$ 1,394.68	\$ 36.72	\$ 36.72	\$ 1,168.00	\$ 397.16	\$ 1,175.70	\$ 36.72	\$ 34.24	\$ 48.76	\$ 5,768.46	
Travel & Training-Employees	\$ (625.00)	\$ 444.00	\$ 805.66	\$ 1,432.44			\$ 782.00	\$ 294.84	\$ 1,134.04		\$ 195.61	\$ 625.00	\$ 5,098.61	
Fuel and Oil	\$ 114.00	\$ 186.54			\$ 128.74		\$ 107.32	\$ 167.12	\$ 167.12	\$ 78.05	\$ 318.00	\$ 55.46	\$ 1,185.23	
Tree Maintenance														
Cleaning/Paper Supplies					\$ 37.80								\$ 94.72	
Large Tool Replacement	\$ 71.00	\$ 34.46	\$ 40.35	\$ 94.85		\$ 156.67	\$ 65.19			\$ 67.63	\$ 112.96	\$ 358.11	\$ 833.66	
Small Tool Replacement			\$ 92.26	\$ 354.75			\$ 50.21		\$ 180.76				\$ 400.45	
Equipment Rental													\$ 447.03	
Headstone Repairs and Maintenance	\$ 100.00	\$ 291.90	\$ 1,512.82		\$ 353.90	\$ 816.59	\$ 96.53	\$ 220.38	\$ 92.82	\$ 281.50	\$ 519.06	\$ 36.39	\$ 4,432.00	
Headstone Base													\$ 213.00	
Liners	\$ 6,617.00				\$ 5,617.00			\$ 6,036.00					\$ 18,270.00	

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
Vase	\$ 750.00					\$ 750.73				\$ 760.11			\$ 2,265.64	
Insecticides and Herbicides	\$ 102.00							\$ 1,531.33		\$ 72.03	\$ 275.01		\$ 1,900.37	
Maintenance and Grounds	\$ 504.00	\$ 83.52		\$ 272.01				\$ 155.50	\$ 85.44	\$ 50.00			\$ 1,160.47	
Marker Equipment, Repair								\$ 145.87			\$ 92.32		\$ 237.99	
Maintenance and Grounds Subtotal	\$ 8,264.00	\$ 598.42	\$ 1,645.55	\$ 721.41	\$ 6,137.44	\$ 1,824.99	\$ 211.83	\$ 1,859.04	\$ 8,060.99	\$ 1,364.76	\$ 1,397.35	\$ 593.98	\$ 31,500.86	\$ 43,800.00
Administration														
Postage	\$ 94.00				\$ 94.00						\$ 98.00		\$ 286.00	
Office Supplies	\$ 112.00	\$ 52.68	\$ 70.25	\$ 168.73	\$ 99.57	\$ 112.87		\$ 158.05	\$ 131.81	\$ 151.81	\$ 76.55	\$ 89.44	\$ 1,226.04	
Memberships				\$ 165.00	\$ 1,837.00			\$ 134.00				\$ 324.00	\$ 2,490.00	
County of Kern Admin Fees							\$ 8,815.96				\$ 25.35		\$ 48.35	
Professional Services-Audit	\$ 1,341.00		\$ 215.00	\$ 762.95	\$ 300.87	\$ 100.87		\$ 60.00	\$ 80.00	\$ 795.00	\$ 860.00		\$ 4,815.69	
Professional Services-Legal	\$ 15.00	\$ 109.88	\$ 79.48	\$ 14.98	\$ 864.89	\$ 14.88	\$ 14.98	\$ 14.98	\$ 481.85	\$ 14.98	\$ 14.98	\$ 14.98	\$ 1,658.24	
Software/Computers		\$ 56.00	\$ 164.00	\$ 54.00	\$ 54.00	\$ 54.00	\$ 54.00	\$ 54.00	\$ 54.00	\$ 54.00	\$ 59.40	\$ 59.40	\$ 727.60	
Marketing/Ads					\$ 2.80								\$ 3.60	
Bank Fee														
Credit Card Processing Fee		\$ 78.81	\$ 81.13	\$ 694.00	\$ 148.73	\$ 115.33	\$ 51.55	\$ 162.42	\$ 168.21	\$ 173.03	\$ 34.76	\$ 89.54	\$ 1,124.81	
Sales Tax							\$ 782.00		\$ 1,311.62	\$ 676.00			\$ 3,443.62	
Payroll Tax-SS/JFICA	\$ 1,426.00	\$ 1,142.81	\$ 1,142.55	\$ 1,212.28	\$ 1,421.84	\$ 1,155.69	\$ 2,250.37	\$ 2,388.38		\$ 1,264.33	\$ 1,537.28	\$ 1,208.58	\$ 15,149.89	
Insurance-Property Liability		\$ 2,359.32			\$ 2,347.48				\$ 2,335.81			\$ 2,872.25	\$ 9,814.64	
Insurance-Workers Comp		\$ 2,416.50			\$ 2,416.50		\$ 630.03		\$ 2,416.50			\$ 535.87	\$ 9,588.80	
Insurance-Unemployment	\$ 226.00												\$ 1,166.70	
Memorial Day Services	\$ 134.00	\$ 124.18	\$ 124.18	\$ 134.18	\$ 163.48	\$ 133.52	\$ 273.90	\$ 159.84	\$ 142.84	\$ 153.94	\$ 150.28	\$ 150.28	\$ 1,864.70	
Payroll Processing Fee														
AT&T	\$ 168.00	\$ 191.05	\$ 190.59	\$ 190.53	\$ 189.45	\$ 188.75	\$ 188.61	\$ 267.09	\$ 267.14	\$ 265.79	\$ 201.77	\$ 201.83	\$ 2,472.60	
PG&E	\$ 943.00	\$ 972.42	\$ 1,147.36	\$ 810.83	\$ 646.76	\$ 323.09	\$ 292.84	\$ 270.47	\$ 248.14	\$ 345.26	\$ 905.86	\$ 1,133.50	\$ 8,039.63	
Alarm Services	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ (11.75)	\$ 30.00	\$ 30.00	\$ 318.25	
Internet Service	\$ 79.00	\$ 79.00	\$ 79.00	\$ 79.00	\$ 79.00	\$ 79.00	\$ 79.00	\$ 79.00	\$ 79.00	\$ 79.00	\$ 79.00	\$ 79.00	\$ 948.00	
Drinking Water	\$ 129.00	\$ 17.39	\$ 128.34	\$ 47.40	\$ 62.54	\$ 64.79	\$ 64.75	\$ 25.88	\$ 34.56	\$ 12.85	\$ 91.84	\$ 87.84	\$ 786.78	
Returned Lots					\$ 600.00		\$ 400.00						\$ 1,000.00	
Sanitation Service	\$ 177.00	\$ 178.68	\$ 178.68	\$ 178.68	\$ 178.68	\$ 178.68	\$ 178.68	\$ 178.68	\$ 178.68	\$ 178.68	\$ 178.68	\$ 178.68	\$ 2,120.38	
Grounds/Irrigation					\$ 17,795.00	\$ 800.35		\$ 454.09		\$ 1,281.13		\$ 1,167.29	\$ 21,500.76	
Buildings														
Equipment														
Vehicles														
<b>Expenses Total</b>	<b>\$ 37,193.44</b>	<b>\$ 26,822.12</b>	<b>\$ 32,865.90</b>	<b>\$ 28,565.60</b>	<b>\$ 54,543.57</b>	<b>\$ 30,292.70</b>	<b>\$ 37,001.26</b>	<b>\$ 33,153.40</b>	<b>\$ 37,044.39</b>	<b>\$ 25,382.43</b>	<b>\$ 31,029.01</b>	<b>\$ 32,173.31</b>	<b>\$ 406,067.13</b>	<b>\$ 466,500.00</b>
<b>TOTAL EXPENSE</b>	<b>\$ 37,193.44</b>	<b>\$ 26,822.12</b>	<b>\$ 32,865.90</b>	<b>\$ 28,565.60</b>	<b>\$ 54,543.57</b>	<b>\$ 30,292.70</b>	<b>\$ 37,001.26</b>	<b>\$ 33,153.40</b>	<b>\$ 37,044.39</b>	<b>\$ 25,382.43</b>	<b>\$ 31,029.01</b>	<b>\$ 32,173.31</b>	<b>Total Expense YTD</b>	<b>\$ 406,067.13</b>
<b>TOTAL INCOME</b>	<b>\$ 18,428.76</b>	<b>\$ 19,391.88</b>	<b>\$ 40,016.87</b>	<b>\$ 29,384.34</b>	<b>\$ 99,016.29</b>	<b>\$ 79,952.45</b>	<b>\$ 21,872.12</b>	<b>\$ 45,000.00</b>	<b>\$ 33,983.19</b>	<b>\$ 64,901.04</b>	<b>\$ 34,870.91</b>	<b>\$ 20,062.22</b>	<b>Total Income YTD</b>	<b>\$ 420,929.76</b>
<b>PROFIT (LOSS)</b>	<b>\$ (21,764.69)</b>	<b>\$ (7,590.14)</b>	<b>\$ (8,000.97)</b>	<b>\$ (8,981.26)</b>	<b>\$ (44,927.30)</b>	<b>\$ 46,289.76</b>	<b>\$ (15,925.14)</b>	<b>\$ 11,977.10</b>	<b>\$ (3,481.20)</b>	<b>\$ 29,918.61</b>	<b>\$ 3,641.00</b>	<b>\$ (12,171.09)</b>	<b>P&amp;L Total YTD</b>	<b>\$ 14,962.63</b>



	7/2016	8/2016	9/2016	10/2016	11/2016	12/2016	1/2017	2/2017	3/2017	4/2017	5/2017	6/2017
<b>Investment Account</b>												
<b>2015-16</b>												
Opening Valuation	\$ 492,845.06	\$ 499,988.66	\$ 499,802.17	\$ 500,835.00	\$ 507,517.14	\$ 499,625.95	\$ 498,576.07	\$ 505,568.52	\$ 507,168.30	\$ 507,446.52	\$ 515,713.81	\$ 518,153.89
Credit/Debits/Transfers	\$ 7,131.46	\$ 879.57	\$ -	\$ 8,869.72	\$ -	\$ -	\$ 5,991.28	\$ -	\$ -	\$ 5,220.00	\$ 3,522.64	\$ 548.91
Change in Value	\$ (77.86)	\$ (876.06)	\$ 932.83	\$ (2,187.58)	\$ (7,891.19)	\$ (1,049.88)	\$ 1,031.17	\$ 1,569.78	\$ 276.22	\$ 3,047.29	\$ (1,082.56)	\$ (7,117.54)

	7/2016	8/2016	9/2016	10/2016	11/2016	12/2016	1/2017	2/2017	3/2017	4/2017	5/2017	6/2017
<b>Bank of America Account</b>												
Checking Account	2687 \$ 35,130.84	\$ 16,658.04	\$ 24,536.50	\$ 18,710.31	\$ 2,152.92	\$ 11,229.44	\$ 38,741.06	\$ 16,558.47	\$ 24,350.22	\$ 40,427.91	\$ 27,264.36	\$ 22,713.40
Credit Card Received	1820 \$ 12,931.01	\$ 2,931.20	\$ 2,931.25	\$ 2,931.30	\$ 2,931.35	\$ 931.37	\$ 931.39	\$ 931.40	\$ 931.42	\$ 931.44	\$ 931.46	\$ 931.48

	7/2016	8/2016	9/2016	10/2016	11/2016	12/2016	1/2017	2/2017	3/2017	4/2017	5/2017	6/2017
<b>County Funds</b>												
Tax Account Funds	42000 \$ 77,473.01	\$ 77,828.25	\$ 84,796.81	\$ 79,312.18	\$ 86,004.94	\$ 134,833.24	\$ 101,884.94	\$ 104,470.80	\$ 106,264.37	\$ 110,910.93	\$ 113,301.92	\$ 117,080.13
Endowment Care	42002 \$ 1,132.11	\$ 1,170.26	\$ 1,170.26	\$ 1,172.97	\$ 1,172.97	\$ 1,172.97	\$ 1,175.85	\$ 1,175.85	\$ 1,175.85	\$ 1,179.18	\$ 1,179.18	\$ 1,179.18
Land Purchase/Development	42004 \$ 969.91	\$ 971.74	\$ 971.74	\$ 974.02	\$ 974.02	\$ 974.02	\$ 976.41	\$ 976.41	\$ 976.41	\$ 979.17	\$ 979.17	\$ 979.17
Pre-Need Sales	42005 \$ 109,846.72	\$ 110,074.64	\$ 142,293.31	\$ 139,383.77	\$ 107,156.65	\$ 107,156.65	\$ 100,494.97	\$ 100,494.97	\$ 100,494.97	\$ 92,002.70	\$ 91,994.25	\$ 91,994.25
<b>Total</b>	\$ 189,421.75	\$ 190,044.89	\$ 229,232.12	\$ 220,842.94	\$ 195,308.88	\$ 244,136.88	\$ 204,832.17	\$ 207,118.03	\$ 208,911.60	\$ 205,071.98	\$ 207,454.52	\$ 211,232.73
<b>Total All Cash Accounts</b>	\$ 737,382.26	\$ 709,536.30	\$ 757,534.87	\$ 750,001.69	\$ 700,018.80	\$ 754,873.76	\$ 749,803.14	\$ 731,776.20	\$ 741,639.76	\$ 762,145.14	\$ 753,804.23	\$ 746,462.87

**South Kern Cemetery District**

15543 South Vineland Road

Bakersfield, CA 93307

**Aged Receivables [Summary]  
7/13/2017**

Name	Total Due	0 - 90	91 - 180	181 - 360	360+
Ruth M. Aguirre	\$730.00	\$0.00	\$730.00	\$0.00	\$0.00
Raquel Joan Alcaraz	\$985.00	\$0.00	\$985.00	\$0.00	\$0.00
Maricarmen Arroyo	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00
Ariana Benavides	\$530.00	\$0.00	\$0.00	\$530.00	\$0.00
Araceli Cervantes Ochoa	\$147.50	\$0.00	\$0.00	\$147.50	\$0.00
Cesar & Norma Moreno	\$800.00	\$0.00	\$0.00	\$0.00	\$800.00
Eliseo Raya Reyes	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00
Esmeralda Moreno	\$190.50	\$0.00	\$0.00	\$0.00	\$190.50
Cesar Flores	\$350.00	\$0.00	\$0.00	\$350.00	\$0.00
Celinda Garcia	\$155.85	\$0.00	\$0.00	\$155.85	\$0.00
Amparo Juarez	\$165.00	\$0.00	\$0.00	\$0.00	\$165.00
Nancy Leon	\$686.68	\$0.00	\$686.68	\$0.00	\$0.00
Linda & Rosalie Love & Jimene	\$1,535.00	\$1,535.00	\$0.00	\$0.00	\$0.00

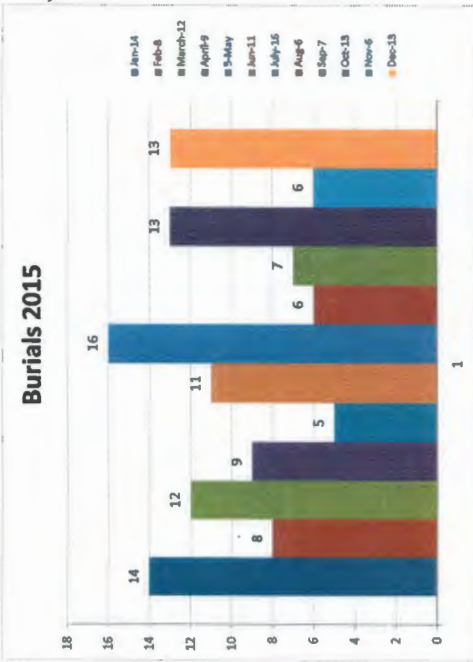
Luis Benavides	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Maria E. Nunez Martinez	\$530.00	\$0.00	\$530.00	\$0.00	\$0.00	\$0.00	\$0.00
Miguel Morales	\$550.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$550.00
Enrique Moreno	\$225.00	\$0.00	\$0.00	\$0.00	\$225.00	\$0.00	\$0.00
Lorena Moreno	\$885.00	\$0.00	\$0.00	\$0.00	\$885.00	\$0.00	\$0.00
Deysi Nunes	\$915.00	\$0.00	\$915.00	\$0.00	\$0.00	\$0.00	\$0.00
Denice Nunez	\$962.00	\$0.00	\$962.00	\$0.00	\$0.00	\$0.00	\$0.00
Jose & Elisabeth Ochoa	\$562.00	\$0.00	\$562.00	\$0.00	\$0.00	\$0.00	\$0.00
Manuel Parra	\$425.00	\$0.00	\$425.00	\$0.00	\$0.00	\$0.00	\$0.00
Maria Penaloza	\$1,127.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,127.50
Manuel Perez	\$525.00	\$525.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rodolfo Gonzalez Zuniga	\$315.00	\$0.00	\$315.00	\$0.00	\$0.00	\$0.00	\$0.00
Susana & Jose Salazar	\$437.50	\$437.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Maria Soledad Sanchez	\$342.00	\$0.00	\$342.00	\$0.00	\$0.00	\$0.00	\$0.00
Juana Segoviano	\$35.00	\$0.00	\$0.00	\$0.00	\$35.00	\$0.00	\$0.00
Angela Arvella Soto	\$425.00	\$0.00	\$0.00	\$0.00	\$425.00	\$0.00	\$0.00
David Tapia	\$330.00	\$0.00	\$0.00	\$0.00	\$330.00	\$0.00	\$0.00
Cynthia M. Nicholson Thome	\$1,930.00	\$1,930.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Saul Velasquez	\$1,360.00	\$0.00	\$1,360.00	\$0.00	\$0.00	\$0.00	\$0.00

James A. Zetzsche	\$450.00	\$450.00	\$0.00	\$0.00	\$0.00
<b>Total:</b>	\$19,206.53	\$4,877.50	\$7,812.68	(\$5,803.56)	\$12,319.91
<b>Aging Percent:</b>		25.40%	40.70%	-30.20%	64.10%

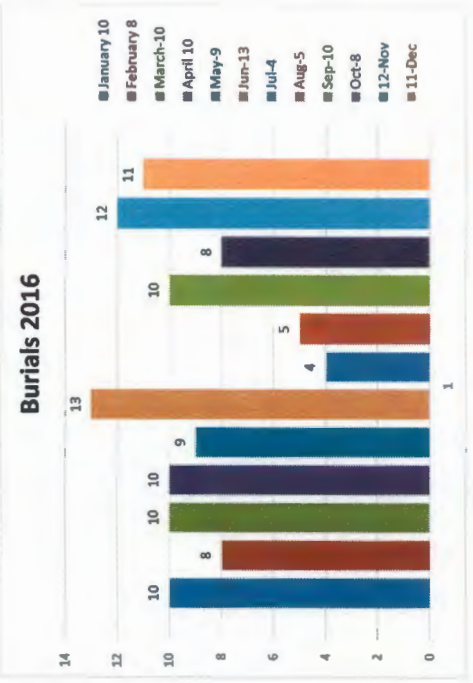


South Kern Cemetery District Arvin

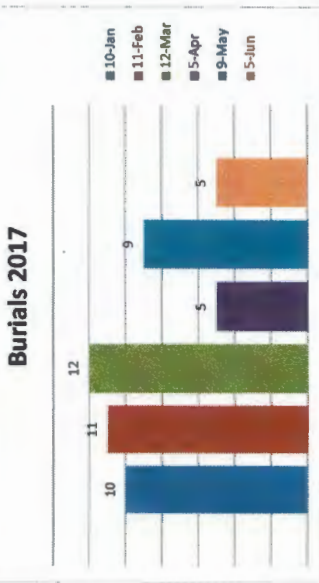
YT-Single 70  
 YT-Double 22  
 YT-Cremation 19  
 YT-Retirement 0  
 YT-Babes 6  
 YT-Niche 3  
**Total 120**



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



YT-Single 38  
 YT-Double 4  
 YT-Cremation 3  
 YT-Retirement 0  
 YT-Babes 4  
 YT-Niche 3  
**Total 52**



	2009	2010	2011	2012	2013	2014	2015	2016	2017	Average
January	9	7	16	13	15	10	14	10	10	12
February	9	7	8	9	6	7	8	8	11	8
March	8	17	6	9	6	9	12	10	12	10
April	8	8	12	6	8	7	9	10	5	8
May	10	8	6	7	14	7	5	9	9	8
June	15	10	11	9	3	7	11	13	5	9
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