



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 BOARD ROOM 3732 PARK DRIVE, FRAZIER PARK, CA TUESDAY JULY 19, 2016 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 2016: \$6,792.66
 - b. Approval and acceptance of minutes:
June 21, 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 0701 approving endowment and pre-need transfers
 - h. Reading of all resolutions by title only
 - i. Acknowledge receipt of all correspondence

Board Business

6. **Report and Possible Approval, RE: Fiscal Year 2015/16 Audit engagement letter and authorize the chairman to sign the agreement**
7. **District Manager Report:**
 - a. CAPC Winter Conference/October 7-8th
 - b. Policy Scheduling
 - c. Capital Improvements for FY 2016/17

8. Board Member Comments:

9. Closed Session: None

10. Adjournment:

Next regular scheduled meeting will be at 5:30PM on August 16, 2016 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 15, 2016.

Danny R. Brown
District Manager

The South Kern Cemetery District does not discriminate on the basis of disability in the access to, provision of or employment in its programs and activities pursuant to 29 United States Code Section 12132 and California Civil Code Section 54. Information regarding the rights provided under the Americans with Disabilities Act (ADA) may be obtained from the District Office. If you need special assistance to participate in any meeting, please contact the District Office at (661) 845-2540 to make reasonable arrangements to ensure accessibility to this meeting.

South Kern Cemetery District

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Bill Transection

Jun-16

Check	Vendors	Amount Paid
3223	Lamont Sanitation	\$176.68
3224	Office Depot	\$80.48
3225	Applied Technology Group Inc.	\$79.00
3226	O'Reilly Auto Parts	\$25.99
3227	Blackburn Oil	\$114.14
3228	Mission Linen Supply	\$159.25
3229	Lowe's	\$67.12
3230	Floyds General Store	\$32.50
3231	Kern River Power Equipment Inc.	\$64.48
3232	Lamont General Store	\$166.72
3233	PA Security and Video	\$30.00
3234	United Health Care	\$660.92
3235	Kaiser Permanente	\$2,408.17
3236	PG&E	\$1,000.93
3237	AT&T	\$187.51
3238	Kern County Public Health Services Dept.	\$310.00
3239	Bank of America Business Card	\$910.66
3240	Chandra Mead	\$59.72
3241	Farrell Neeley	\$50.00
3242	Manuel Pantoja	\$50.00
3243	Linda Leary	\$50.00
3244	Lowell Edward Chalk, Jr.	\$50.00
3245	Ready Refresh	\$58.39
Total		\$6,792.66



**MINUTES
BOARD OF TRUSTEES MEETING
OF THE SOUTH KERN CEMETERY DISTRICT
BEN AUSTIN SENIOR CENTER BOARD ROOM
1751 McKee ROAD BAKERSFIELD, CA
TUESDAY JUNE 21, 2016**

1. **Call To Order:** Chairman Neeley called the meeting to order at 5:00 PM
2. **Pledge of Allegiance:** Chairman Neeley led the Pledge of Allegiance
3. **Roll Call:** Chairman Neeley, Vice-Chairman Mead, Trustees Leary, Chalk and Pantoja. All present.
4. **Public Comments and Communication:** This portion of the meeting is reserved for members of the public desiring to address the Board on any matter not on the agenda and over which the Board has jurisdiction. The Board will receive comments but will not respond or take any action. Any matter may be referred to staff for further review or disposition. The person addressing the Board is asked to state their name and address for the record. Each member addressing the public should limit their comments to two minutes in duration.

None

5. **Consent Calendar:** These items are routine and non-controversial. These items are approved in one motion unless a Board member or member of the public removes a particular item.
 - a. Approval of the Bill Paying List for May 2016: \$19,002.72
 - b. Approval and acceptance of minutes:
May 17, 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. Meeting change on July 19, 2016 to Frazier Park
 - j. Acknowledge receipt of all correspondence

Vice-Chair Mead made a motion to approve the consent calendar as amended, with the correction made to the May 17, 2016 board member comments in the minutes to reflect the name of the newspaper as the *Mountain Enterprise*. Trustee Chalk seconded the motion. Item is passed 5-0-0.

Board Business

6. 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 2016-17 FISCAL YEAR

Vice-chair Mead asked about the Columbarium price for the next fiscal year, which is proposed to remain the same.

Trustee Leary made a motion to adopt the Resolution. Vice-chair Mead second the motion. Item is adopted 5-0-0. The District Manager read the resolution title aloud.

7. 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 2016-17

Vice-Chair Mead inquired about budget line items regarding Cal-PERS, Tax Apportionments, and Pre-Need accounts.

Trustee Chalk asked about credit card fees.

Trustee Chalk made a motion to adopt the Resolution. Trustee Pantoja second the motion. Item is adopted 5-0-0. The District Manager read the resolution title aloud.

8. District Manager Report:

- a. General Managers Summit report
- b. Next Fiscal Year RMA Insurance to go out for bid
- c. Summer Vacation report
- d. Update on weekend vandalism
- e. July meeting mileage requests to DM.

9. Board Member Comments:

Vice-Chair Mead stated there is a phone campaign regarding the Grapevine home development.

Trustee Leary received a cemetery joint powers agreement organizational start-up flyer regarding a new insurance organization in northern California.

Chairman Neeley thanked the committee for their work on the budget.

10. Closed Session: None

11. Adjournment:

A motion to adjourn was made by Trustee Chalk. Trustee Pantoja seconded the motion. Vote to adjourn was 5-0-0.

Meeting adjourned at 6:22 PM

Respectfully Submitted,

Danny R. Brown
District Manager

Month	July	August	September	October	November	December	January	February	March	April	May	June	TOTAL	BUDGET
Income														
Income Pro-Need to At-Need	9,990.51	2,403.38	4,178.38	4,603.38	4,443.38	12,095.14	3,178.38	7,510.73	1,820.00	5,859.78	6,638.38	5,788.38	64,766.80	
At-Need Sales														
Services Charge	1,920.00	1,280.00	2,880.00	2,240.00	650.00	2,660.00	1,920.00	1,280.00	3,200.00	1,600.00	1,280.00	3,200.00	\$ 650.00	
Burial Rights	3,655.00	945.00	4,340.00	3,115.00	1,685.00	2,930.00	2,795.00	2,138.40	4,790.00	2,400.00	3,370.00	4,085.00	\$ 25,580.00	
Open/Close	2,800.00	2,800.00	2,800.00	2,800.00	1,120.00	1,980.00	1,400.00	1,975.00	3,355.00	1,680.00	2,240.00	2,795.00	\$ 36,148.40	
Installing Memorials	1,890.00	640.00	2,315.00	1,690.00	845.00	1,990.00	1,255.00	1,285.00	2,520.00	1,885.00	2,100.00	2,100.00	\$ 24,928.00	
Handling Fee	2,790.00	890.00	3,100.00	2,480.00	1,240.00	2,170.00	1,850.00	1,950.00	3,700.00	1,860.00	2,480.00	2,785.00	\$ 27,238.00	
Equipment Services	3,611.00	703.00	3,631.00	2,989.00	1,930.00	2,554.00	2,485.70	2,101.00	4,576.00	2,038.00	3,188.00	3,088.00	\$ 33,346.70	
Liner	2,190.00	1,440.00	2,700.00	2,340.00	1,440.00	1,980.00	1,620.00	1,440.00	2,890.00	900.00	1,440.00	2,160.00	\$ 22,000.00	
Endowment Fund													\$ 1,930.00	
Columbarium Niche													\$ 300.00	
Out of District													\$ 308.00	
At Need Sales - Other													\$ 900.00	
Disbursement														
Contract Charges	80.00	20.00	20.00	80.00	140.00	40.00	40.00	20.00	80.00	20.00	60.00	40.00	\$ 640.00	
Memorial Setting Fee	360.00	360.00	(\$597.00)	720.00	720.00	300.00	1,080.00	720.00	1,440.00	360.00	720.00	720.00	\$ 860.00	
Enrollment	6,400.00	1,280.00	6,400.00	4,480.00	11,280.00	5,120.00	1,820.00	1,280.00	6,400.00	1,280.00	4,480.00	6,400.00	\$ 68,700.00	
Burial Rights														
Niche Plaque Etching														
Niche Sales														
Niche OIC Doc														
Total Niche Sales														
Interest on Investment Account			788.08	782.30	707.64	214.83	0.85	0.85	0.85				\$ 2,602.86	
Interest on Bank Account			0.82	0.85	0.82	0.85							\$ 3,000.02	
Interest On Country Accounts	\$ (15.32)		0.00	7,187.85	3,142.27	44,628.48	1,918.38	2,630.42	2,589.92	37,839.85	2,817.40	3,325.87	\$ 109,814.19	
Property Tax Income	658.17		0.00	2,023.61	3,280.43	4,428.48	2,630.42	2,200.00	2,590.77	37,839.85	2,817.40	3,325.87	\$ 62,525.00	
Lump Sum Sales	300.00	500.00	2,000.00	3,931.03	3,000.00	2,450.00	1,919.23	4,830.42	2,590.77	37,839.85	(286.79)	4,928.38	\$ 49,954.05	
Net Sales	942.85	560.00	10,596.45	3,931.03	4,298.89	47,990.97	1,919.23	4,830.42	2,590.77	37,839.85	(286.79)	4,928.38	\$ 119,547.05	
Expenses														
Gross Income	\$ 38,769.36	\$ 10,841.38	\$ 41,173.83	\$ 32,038.41	\$ 32,055.27	\$ 76,964.11	\$ 26,156.61	\$ 28,596.85	\$ 37,776.77	\$ 57,146.61	\$ 28,767.59	\$ 38,167.76	\$ 446,444.55	\$ 435,700.00
Personal Operations														
District Manager	4,884.80	6,106.00	4,884.80	4,884.80	6,106.00	4,884.80	4,884.80	4,884.80	4,884.80	6,101.00	4,884.80	6,101.00	\$ 62,274.80	
Administrative Assistant	3,078.80	3,846.00	3,078.80	3,293.14	3,846.00	3,078.80	3,078.80	3,078.80	3,078.80	3,846.00	3,078.80	3,153.72	\$ 39,621.86	
Grounds Crew I	2,798.00	3,460.00	2,798.00	2,798.00	3,563.80	2,798.00	2,798.00	2,798.00	2,798.00	3,460.00	2,798.00	2,837.20	\$ 35,477.88	
Grounds Crew II	2,520.00	3,150.00	2,520.00	2,987.28	3,244.50	2,520.00	2,531.81	2,520.00	2,520.00	2,520.00	3,187.26	2,593.00	\$ 32,383.81	
Grounds Crew III	1,328.36	1,488.36	1,488.36	935.55	1,404.70	1,058.40	1,070.17	1,131.07	1,222.42	1,178.53	1,575.00	1,293.37	\$ 14,633.05	
Board of Trustees Meeting	250.00	200.00	250.00	250.00	250.00	200.00	250.00	200.00	250.00	450.00	583.00	250.00	\$ 3,383.00	
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	2,150.43	2,150.43	2,088.17	\$ 28,213.33	
Insurance-Dental	549.00	569.00	575.94	549.00	549.00	549.00	513.08	513.08	549.00	549.00	549.00	549.00	\$ 6,665.10	
Insurance-Vision	111.82	120.80	111.82	111.82	111.82	111.82	111.82	111.82	111.82	111.82	111.82	111.82	\$ 1,287.94	
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				44.80			(44.80)						\$ -	
Board Per Diem	150.00	600.00	375.00	807.57	407.55	2,800.01	402.00	1,271.44	1,487.88	2,151.58	2,144.15	1,238.81	\$ 12,000.00	
Employee Per Diem	1,108.24	2,162.28	2,778.24	807.57	407.55	2,800.01	402.00	1,271.44	1,487.88	2,151.58	2,144.15	1,238.81	\$ 16,770.75	
CalPERS	116.28	116.28	116.28	116.28	24.94	146.13	164.35	127.40	159.25	127.40	233.03	158.25	\$ 1,700.21	
Uniforms													\$ 487.21	
Safety Equipment	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	\$ 975.00	
Cellular 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	
Vehicle Allowance	527.10	38.10	235.93	787.50	39.10	(108.74)	1,578.10	1,600.54	38.72	2,117.73		70.20	\$ 6,928.28	
Travel & Training-Employees	1,205.09	(925.00)	294.40	298.98	73.36		590.48	209.52		941.85	800.00	424.09	\$ 4,172.75	
Fuel and Oil	137.31	161.98	169.11	169.11	5,000.00				108.59				\$ 676.97	
Tree Maintenance							135.40						\$ 6,000.00	
Cleaning/Paper Supplies		137.05	29.07			215.90		123.22	184.58	348.63	116.10		\$ 301.52	
Large Tool Replacement							44.14					168.72	\$ 1,186.41	
Small Tool Replacement						238.47						64.48	\$ 489.38	
Equipment Rental							219.20	770.25			1,231.98		\$ 671.70	
Equipment Repairs and Maintenance													\$ 2,305.16	

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
Headstone Base			350.00										\$ 350.00	
Limbs			5,070.00			1,400.00	314.00	2,230.00	585.00	4,320.00			\$ 13,929.00	
Vase			749.98					755.49		421.35	153.32		\$ 1,950.17	
Insecticides and Herbicides	149.30									421.35	153.32		\$ 723.97	
Maintenance and Grounds							159.88			163.60	1,458.98	67.12	\$ 1,850.58	
Marker Equipment, Repair									384.33	75.00			\$ 459.33	
Maintenance and Grounds Subtotal	\$ 516.45	\$ -	\$ 6,300.83	\$ 780.01	\$ 5,706.17	\$ 1,851.75	\$ 1,059.28	\$ 3,078.98	\$ 1,272.50	\$ 5,328.58	\$ 3,295.51	\$ 395.81	\$ 30,828.69	\$ 41,950.00
Administration														
Postage		103.75	5.98			101.50				88.00			\$ 309.21	
Office Supplies	61.33	102.40				119.09		16.33	65.33	458.12		80.48	\$ 1,987.72	
Memberships			25.00	1,387.00	390.00		650.00					310.00	\$ 2,422.00	
County of Kern Admin Fees					108.00								\$ 108.00	
Professional Services-Audit				8,438.13									\$ 8,438.13	
Professional Services-Legal		609.02	483.78							620.00			\$ 1,822.48	
Software/Computers	19.99	18.99	19.99		159.99	58.99	19.99	14.99	138.99	95.94	14.99		\$ 600.83	
Marketing/Ads													\$ 50.00	
Bank Fee	7.33							3.80					\$ 3.80	
Credit Card Processing Fee	123.51	34.54	33.33	149.58	199.47	146.44	176.75	90.87	139.34	209.04	33.28		\$ 1,558.20	
Sales Tax	625.00			531.00		539.00		600.00		600.00			\$ 2,292.00	
Payroll Tax-SS/FICA	1,150.20	1,424.85	1,132.48	1,149.32	1,425.80	1,122.54	2,125.63	2,092.81	1,344.09	1,211.24	1,589.94	1,189.53	\$ 16,947.24	
Insurance-Property Liability			4,821.90						4,797.87	4,797.87	2,157.25		\$ 11,777.12	
Insurance-Workers Comp							4,898.93				2,585.00		\$ 7,394.83	
Insurance-Unemployment							525.01						\$ 525.01	
Memorial Day Services		100.00				141.83		178.21	15.58	1,155.88		421.58	\$ 1,888.04	
Payroll Processing Fee	130.33		80.22	130.33	40.11	141.83	175.50	119.62	119.62	129.46	124.18	59.28	\$ 1,259.54	
AT&T	335.88	173.08	171.71	173.72	173.85	172.85	174.38	207.50	207.51	187.53	187.51	187.51	\$ 2,384.01	
PG&E	622.31	627.88	628.12	639.39	624.48	402.23	320.28	340.98	296.48	522.07	810.94	1,000.93	\$ 7,698.11	
Alarm Services	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	\$ 360.00	
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	54.79	108.27	67.23	72.55	61.89	54.79	56.58	6.44	95.03	64.27	112.61	58.38	\$ 831.44	
Returned Lots								425.00		200.00		50.00	\$ 675.00	
Sanitation Subtotal	178.69	178.68	178.68	178.68	178.68	178.68	178.68	186.93	178.68	178.68	178.68	178.68	\$ 2,140.41	
Capital Outlay	\$ 1,298.68	\$ 1,392.98	\$ 1,452.74	\$ 1,371.54	\$ 1,445.90	\$ 916.59	\$ 838.28	\$ 950.89	\$ 1,270.20	\$ 1,270.55	\$ 1,308.74	\$ 1,682.51	\$ 14,994.97	\$ 18,300.00
Grounds/Irrigation	665.81	74.18	25.73	88.57	1,773.87	1,600.00	173.38	1,587.00	521.84	545.00			\$ 7,038.26	
Buildings	37.98				1,723.82	138.51			1,305.00	480.00			\$ 2,380.09	
Equipment	398.80	120.05					8,299.48			8,134.10			\$ 18,287.41	
Vehicles	0.00				60.00	2,200.00				675.67			\$ 2,935.67	
													\$ 20,816.43	\$ 40,000.00
														76.55%
Expenses Total	\$ 26,566.42	\$ 29,496.55	\$ 36,764.68	\$ 34,133.48	\$ 35,401.41	\$ 29,542.15	\$ 40,376.37	\$ 31,607.45	\$ 28,160.34	\$ 47,868.30	\$ 38,197.53	\$ 24,775.37	\$ 401,681.05	\$ 435,700.00
TOTAL EXPENSE	\$ 26,566.42	\$ 29,496.55	\$ 36,764.68	\$ 34,133.48	\$ 35,401.41	\$ 29,542.15	\$ 40,376.37	\$ 31,607.45	\$ 28,160.34	\$ 47,868.30	\$ 38,197.53	\$ 24,775.37	\$ 401,681.05	\$ 435,700.00
TOTAL INCOME	\$ 385,790.88	\$ 10,641.38	\$ 41,128.23	\$ 32,028.45	\$ 32,708.67	\$ 28,158.81	\$ 28,158.81	\$ 28,158.81	\$ 28,158.81	\$ 28,158.81	\$ 28,158.81	\$ 28,158.81	\$ 340,158.81	\$ 446,444.65
PROFIT (LOSS)	\$ 10,422.94	\$ (10,855.17)	\$ 4,403.15	\$ (2,408.07)	\$ (2,692.74)	\$ (1,433.34)	\$ (14,312.71)	\$ (3,216.61)	\$ (1,007.49)	\$ (1,709.49)	\$ (10,439.94)	\$ (12,386.30)	\$ 44,763.50	\$ 44,763.50

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

Opening Valuation	\$ 332,670.80	\$ 333,488.27	\$ 333,333.05	\$ 333,175.12	\$ 332,544.84	\$ 331,351.44	\$ 331,057.17	\$ 331,706.24	\$ 331,877.13	\$ 332,088.16	\$ 494,822.55	\$ 489,510.93
Credit/Debits/Transfers	\$ 817.47	\$ 788.42	\$ 788.08	\$ 792.30	\$ 707.64	\$ 792.30	\$ 707.64	\$ 792.30	\$ 707.64	\$ 792.30	\$ 707.64	\$ 792.30
Change in Value	\$ -	\$ (342.84)	\$ (946.01)	\$ (1,422.68)	\$ (1,301.04)	\$ (294.27)	\$ 649.07	\$ 170.89	\$ 181.03	\$ (1,804.42)	\$ (5,311.82)	\$ 3,334.13
Closing Valuation	\$ 333,488.27	\$ 333,245.85	\$ 332,336.97	\$ 331,383.72	\$ 330,643.80	\$ 329,049.53	\$ 329,756.60	\$ 330,427.13	\$ 331,128.16	\$ 331,820.46	\$ 493,513.73	\$ 488,845.06

Bank of America Account

Checking Account	2687	\$ 102,895.55	\$ 103,689.54	\$ 107,361.49	\$ 95,979.69	\$ 76,049.53	\$ 57,204.56	\$ 54,014.00	\$ 36,138.63	\$ 23,050.28	\$ 14,492.09	\$ 15,470.50	\$ 1,640.03
Credit Card Received	1820	\$ 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	\$ 49,929.82	\$ 24,930.38	\$ 24,903.79
Special Projects	1130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cash On Hand		\$ 185,068.49	\$ 153,612.71	\$ 157,285.48	\$ 145,904.53	\$ 125,975.19	\$ 107,131.07	\$ 103,941.36	\$ 86,066.78	\$ 72,979.28	\$ 64,421.91	\$ 40,400.88	\$ 26,543.82

County Funds

Tax Account Funds	42000	\$ 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	\$ 96,392.44	\$ 99,176.14	\$ 102,502.11
Endowment Care	42002	\$ 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	\$ 1,133.60	\$ 1,133.60	\$ 1,133.60
Land Purchase/Development	42004	\$ 964.98	\$ 964.98	\$ 964.98	\$ 966.39	\$ 966.39	\$ 966.39	\$ 967.95	\$ 967.95	\$ 967.95	\$ 969.71	\$ 969.71	\$ 963.71
Pre-Need Sales	42005	\$ 124,406.89	\$ 124,406.89	\$ 124,406.89	\$ 124,808.82	\$ 124,808.82	\$ 124,808.82	\$ 124,907.54	\$ 124,907.54	\$ 124,907.54	\$ 119,750.64	\$ 119,750.64	\$ 119,750.64
Total		\$ 304,358.40	\$ 283,242.40	\$ 281,480.96	\$ 284,554.63	\$ 287,737.06	\$ 342,967.05	\$ 348,085.34	\$ 347,707.46	\$ 350,201.46	\$ 218,246.36	\$ 224,030.09	\$ 224,350.06

Total All Cash Accounts		\$ 807,915.16	\$ 770,183.16	\$ 789,911.56	\$ 773,004.00	\$ 756,063.69	\$ 780,755.29	\$ 780,712.94	\$ 785,651.27	\$ 785,340.80	\$ 777,450.85	\$ 750,941.90	\$ 743,720.54
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South Kern Cemetery District

15543 South Vineland Road
Bakersfield, CA 93307

Aged Receivables [Summary]

7/14/2016

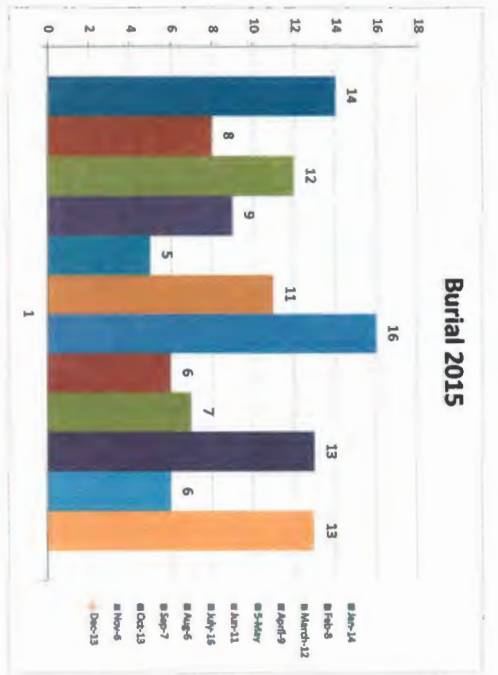
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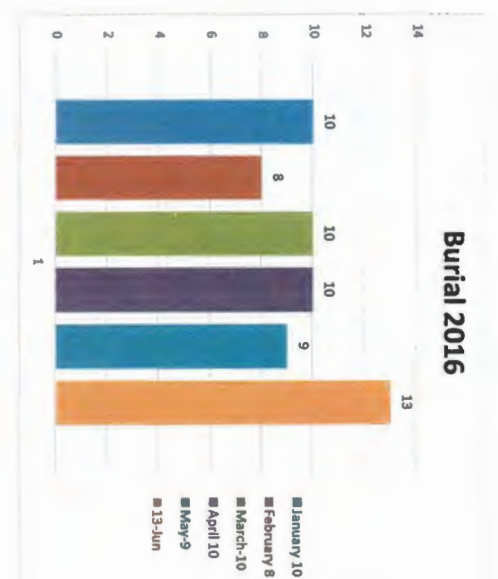
Page 1

Name	Total Due	0 - 90	91 - 180	181 - 360	360+
Arbie Darlene Upton	\$74.00	\$0.00	\$0.00	\$0.00	\$74.00
Maricarmen Arroyo	\$800.00	\$0.00	\$0.00	\$800.00	\$0.00
Carlos Alejandro Larios	\$820.00	\$0.00	\$0.00	\$0.00	\$820.00
Maria Del Rosario Castro	\$725.00	\$725.00	\$0.00	\$0.00	\$0.00
Araceli Cervantes Ochoa	\$145.00	\$0.00	\$0.00	\$145.00	\$0.00
Cesar & Norma Moreno	\$1,100.00	\$1,100.00	\$0.00	\$0.00	\$0.00
Calvin R. and Maylen Clab	\$916.67	\$916.67	\$0.00	\$0.00	\$0.00
Dora Perez	\$1,312.96	\$0.00	\$0.00	\$0.00	\$1,312.96
Eliseo Raya Reyes	\$1,200.00	\$1,200.00	\$0.00	\$0.00	\$0.00
Elizabeth Salinas	\$361.66	\$0.00	\$0.00	\$0.00	\$361.66
Epifania De La Rosa	\$317.50	\$0.00	\$0.00	\$317.50	\$0.00
Esmeralda Moreno	\$300.50	\$0.00	\$0.00	\$300.50	\$0.00
Guadalupe Gomez	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$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	\$260.00	\$0.00	\$260.00	\$0.00	\$0.00
Amparo Juarez	\$293.50	\$0.00	\$0.00	\$293.50	\$0.00
Juana E. Lopez Hernandez	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
Margarita G. Hernandez	\$1,680.00	\$0.00	\$0.00	\$0.00	\$1,680.00
Maria Carrera	\$410.00	\$0.00	\$410.00	\$0.00	\$0.00
Miguel Morales	\$600.00	\$0.00	\$0.00	\$0.00	\$600.00
Ana Mosqueda	\$260.00	\$0.00	\$0.00	\$260.00	\$0.00
Harold & Patsy Newton	\$916.67	\$916.67	\$0.00	\$0.00	\$0.00
Juan C. Parra	\$467.50	\$467.50	\$0.00	\$0.00	\$0.00
Patricia Amador	\$882.36	\$0.00	\$0.00	\$0.00	\$882.36
Maria Penalozza	\$1,127.50	\$0.00	\$1,127.50	\$0.00	\$0.00
Margarita Perez	\$1,260.00	\$0.00	\$1,260.00	\$0.00	\$0.00
Ricardo & Margarita Perez	\$1,275.00	\$0.00	\$0.00	\$1,275.00	\$0.00
Oscar Rendon	\$360.00	\$0.00	\$360.00	\$0.00	\$0.00
Antonio & Anita Rivera	\$1,290.04	\$0.00	\$1,290.04	\$0.00	\$0.00
Agustina Rodriguez	\$252.00	\$0.00	\$0.00	\$252.00	\$0.00
Josefina Ovelle Rodriguez	\$170.00	\$0.00	\$170.00	\$0.00	\$0.00
Ronald David Calley	\$85.00	\$0.00	\$0.00	\$85.00	\$0.00
Sauseda Conrado Rodrigu	\$1,404.68	\$0.00	\$0.00	\$0.00	\$1,404.68
Steven Edward Ward	\$208.34	\$0.00	\$0.00	\$0.00	\$208.34
Susana Gonzalez	\$708.34	\$0.00	\$0.00	\$0.00	\$708.34
Veronica Torres	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00
Emma Vasquez	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00
Total:	\$26,303.72	\$6,325.84	\$4,877.54	\$5,028.50	\$10,071.84
Aging Percent:		24.0%	18.5%	19.1%	38.3%

South Kern Cemetery District Arvin



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



Y1-Single 34
 Y1-Double 6
 Y1-Cremation 15
 Y1-Retirement 1
 Y1-Babies 2
 Y1-Niche 2
Total 60

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

RESOLUTION No. 2016-0701

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

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WHEREAS, the South Kern Cemetery District is the sole governing authority responsible for the oversight of cemetery operations and district assets, and;

WHEREAS, it is necessary for the Board of Trustees to provide for the allocation and accounting of district funds, and;

WHEREAS, it is necessary for the Board of Trustees to assure an accounting of separated endowment and pre-need funds without comingling, and;

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

WHEREAS, it is necessary to assure compliance with existing district financial policies and sound business practices, and;

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

NOW THEREFORE BE IT RESOLVED by the Board of Trustees for the South Kern Cemetery District do hereby authorize the below identified funds up to and including June 30, 2016.

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

June 1, 2016 to June 30, 2016 Endowment	<u>\$2,160.00</u>
Total Endowment Transfer	\$2,160.00
Current Quarter (Apr-June) Pre-Need received	\$12,160.00
June 1, 2016 to June 30, 2016 Pre-Need to At-Need transfers	<u>\$5,788.38</u>
Total Pre-Need 42005 to At-Need Bank of America	\$5,788.38

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

AYES:
NOES:
ABSTAIN:
ABSENT:

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

ATTEST:

Danny R. Brown
Secretary of the Board of Trustees

Albert & Associates, LLP

Certified Public Accountants

June 24, 2016

Board of Trustees
and Danny Brown, District Manager
South Kern Cemetery District
15543 South Vineland District
Bakersfield, CA 93307

We are pleased to confirm our understanding of the services we are to provide South Kern Cemetery District for the year ended June 30, 2016. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of South Kern Cemetery District as of and for the year ended June 30, 2016. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement South Kern Cemetery District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to South Kern Cemetery District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary Comparison Schedules
- 3) GASB-Required Supplementary Pension Information

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of South Kern Cemetery District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of South Kern Cemetery District's financial statements. Our report will be addressed to management and the Board of Trustees of South Kern Cemetery District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that South Kern Cemetery District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of South Kern Cemetery District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of South Kern Cemetery District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Albert & Associates, LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to any regulator or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Albert & Associates, LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of Seven years after the report release date or for any additional period requested by a Regulator. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately July 2016 and to issue our reports no later than September 2016. Mark Albert is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at 75% of our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$6,700. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to South Kern Cemetery District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Albert & Associates, LLP

RESPONSE:

This letter correctly sets forth the understanding of South Kern Cemetery District.

By: _____

Title: _____

Date: _____