

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 JULY 21, 2015 AT 5:30 PM

1. **Call To Order:**
2. **Pledge of Allegiance:**
3. **Roll Call:**
4. **Recess to Closed Session:** CONFERENCE WITH LEGAL COUNSEL-EXISTING LITIGATION-Closed session pursuant to Government Code section 54956.9. Stephen Schrepfer v. South Kern Cemetery District et al, Case No. S-1500-CV-283974-DRL.
5. **Reconvene in Open Session:**
6. **Report from Closed Session:**
7. **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.
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 June 2015: \$7,835.64
 - b. Approval and acceptance of minutes:
June 16, 2015 Regular Meeting
 - c. YTD budget report
 - d. Investment, banking, and tax accounts report
 - e. Accounts Receivable Aging Report
 - f. Burial activity report
 - g. Acknowledge receipt of all correspondence

Board Business:

None

9. District Manager Report:

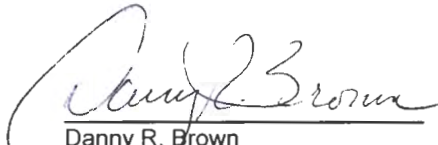
1. CSDA General Managers Summit
2. CAPC Registration
3. Statewide CSDA Audit/Financial Committee's Aug 14

10. Board Member Comments:

11. Adjournment:

Next regular scheduled meeting will be at 5:30PM on August 18, 2015

This is to certify that this agenda was posted at The South Kern Cemetery District Office, 15543 South Vineland Road Bakersfield, CA on July 17, 2015.



Danny R. Brown
District Manager

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

South Kern Cemetery District

15543 South Vineland Road
Bakersfield, CA 93307

Bill Transactions

6/1/2015 To 7/16/2015

ID#	Check#	Date	Memo	Payments	Charges
Reed Print, Inc 00000205	2898	6/10/2015 7/16/2015	Purchase; Reed Print, Inc Reed Print, Inc	\$100.00	\$100.00
Albert & Associates, LLP 00000206	2899	6/10/2015 7/16/2015	Purchase; Albert & Associates, LLP Albert & Associates, LLP	\$5,000.00	\$5,000.00
Lamont General Store 00000207	2900	6/30/2015 7/16/2015	Purchase; Lamont General Store Lamont General Store	\$10.72	\$10.72
Mission Linen Supply 00000208	2901	6/30/2015 7/16/2015	Purchase; Mission Linen Supply Mission Linen Supply	\$136.35	\$136.35
Blackburn Oil 00000209	2902	6/30/2015 7/16/2015	Purchase; Blackburn Oil Blackburn Oil	\$52.73	\$52.73
Office Depot 00000210	2903	6/23/2015 7/16/2015	Purchase; Office Depot Office Depot	\$23.69	\$23.69
Kirk & Simas 00000211	2904	6/30/2015 7/16/2015	Purchase; Kirk & Simas Kirk & Simas	\$39.00	\$39.00
PG&E 00000212	2905	6/30/2015 7/16/2015	Purchase; PG&E PG&E	\$670.06	\$670.06
A1 Battery 00000213	2906	6/30/2015 7/16/2015	Purchase; A1 Battery A1 Battery	\$96.75	\$96.75
Arrowhead 00000214		6/30/2015	Purchase; Arrowhead		\$79.64

	2907	7/16/2015 Arrowhead	\$79.64
PA Security and Video 00000215		6/30/2015 Purchase; PA Security and Video	\$30.00
	2908	7/16/2015 PA Security and Video	\$30.00
Lamont Sanitation 00000216		6/30/2015 Purchase; Lamont Sanitation	\$176.68
	2909	7/16/2015 Lamont Sanitation	\$176.68
Kern County Public Health Services Dept. 00000217		6/30/2015 Purchase; Kern County Public Health Services Dept.	\$290.00
	2910	7/16/2015 Kern County Public Health Services Dept.	\$290.00
Applied Technology Group Inc. 00000218		6/30/2015 Purchase; Applied Technology Group Inc.	\$79.00
	2911	7/16/2015 Applied Technology Group Inc.	\$79.00
Lowe's 00000219		6/30/2015 Purchase; Lowe's	\$15.86
	2912	7/16/2015 Lowe's	\$15.86
United Health Care 00000220		6/13/2015 Purchase; United Health Care	\$624.96
	2913	7/16/2015 United Health Care	\$624.96
Bank of America Business Card 00000221		6/30/2015 Purchase; Bank of America Business Card	\$121.10
	2914	7/16/2015 Bank of America Business Card	\$121.10
Farrell Neeley 00000222		7/16/2015 Purchase; Farrell Neeley	\$50.00
	2915	7/16/2015 Farrell Neeley	\$50.00
Linda Leary 00000223		7/16/2015 Purchase; Linda Leary	\$50.00
	2916	7/16/2015 Linda Leary	\$50.00
Cynthia Mae Nicholson 00000224		7/16/2015 Purchase; Cynthia Mae Nicholson	\$50.00
	2917	7/16/2015 Cynthia Mae Nicholson	\$50.00

Manuel Pantoja				
0000225		7/16/2015 Purchase; Manuel Pantoja		\$50.00
	2918	7/16/2015 Manuel Pantoja	\$50.00	
Chandra Mead				
0000226		7/16/2015 Purchase; Chandra Mead		\$89.10
	2919	7/16/2015 Chandra Mead	\$89.10	
				\$7,835.64
			\$7,835.64	



South Kern Cemetery District

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Bakersfield, CA 93307

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MINUTES BOARD OF TRUSTEES MEETING OF THE SOUTH KERN CEMETERY DISTRICT ARVIN LIBRARY BOARD ROOM 201 CAMPUS DRIVE ARVIN, CA TUESDAY JUNE 16, 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 Thome. Trustee Mead 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

Trustee Thome made a motion to move the closed session to the beginning of this meeting. Vice-chair Leary seconded the motion. The vote was not unanimous and a roll call vote was requested with the following results; Chairman Neeley-Nay; Vice-Chair Leary-Aye; Trustee Pantoja-Aye, Trustee Thome-Aye. Trustee Mead arrived after the vote. 3-1-1. Chairman Neeley recessed to closed session at 5:35 PM.

- 5. Recess to Closed Session at 5:35 PM:** Performance Evaluation; District Manager. Government Code §54957(b)(1)

Trustee Thome asked the District Manager to leave the room for discussion.

- 6. Reconvene in Open Session at 6:26 PM.**
- 7. Report from Closed Session:** Trustee Mead made a motion to approve salary increase for the district manager related to the budget committee recommendation for the fiscal year 2015-16. Trustee Pantoja seconded the motion. The item did not have unanimous approval and pursuant to California Government Code a poll of the Boards vote was taken with the following results: Chairman Neeley-Aye; Vice-Chair Leary-Aye; Trustee Pantoja-Aye, Trustee Thome-Nay. Trustee Mead-Aye. Motion is passed 4-1-0.
- 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 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

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

Chairman Neeley passed out to all Trustees, an informational item to wit: a copy of the California Government Code §87100-87105 et seq, pertaining to conflict of interests and an official's position related to influence.

Board Business

9. 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

Two trustees abstained due to conflicts of interest, Vice-chair Leary and Pantoja.

Trustee Thome stated that the district should continue with the practice and that private contractors should be used to accomplish the task. Chairman Neeley stated the risk associated outweighs the public benefit and that no indemnification can be passed off or mitigated.

Trustee Mead made a motion to discontinue double depth burials effective July 1, 2015. Chairman Neeley seconded the motion. The item did not have unanimous approval and pursuant to California Government Code a poll of the Boards vote was taken with the following results: Chairman Neeley-Aye; Vice-Chair Leary-Abstain; Trustee Pantoja-Abstain, Trustee Thome-Nay. Trustee Mead-Aye. Motion is passed 2-1 with two abstentions.

The District Manager read the Resolution aloud.

10. 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

Trustee Thome made a motion to approve Vice-Chair Leary seconded the motion. Item is passed 5-0-0.

The District Manager read the Resolution aloud.

11. 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

Questions related to items of software needs, marketing, postage, capital improvements and pre-needs were addressed. Trustee Mead made a motion to adopt the annual operating budget. Vice-Chair Leary seconded the motion. Item is adopted 5-0-0

The District Manager read the Resolution aloud.

12. Report and Possible Approval, RE: Committee Report and Possible Adoption of a District Personnel Policy Manual

This item was sent to committee during the September 2014 regular meeting.

Trustee Thome questioned the "At Will" provision of the policy as well as language related to grievance procedures and causes for discipline and progression. After further discussion a motion to approve was made by Trustee Mead and seconded by Trustee Pantoja. The item did not have unanimous approval and pursuant to the California Government Code a poll of the Boards vote was taken with the following results: Chairman Neeley-Aye; Vice-Chair Leary-Aye; Trustee Pantoja-Aye, Trustee Thome-Nay. Trustee Mead-Aye. Item is adopted 4-1-0.

13. District Manager Report:

None

14. Committee Report:

None

15. Board Member Comments:

Trustee Thome thanked the budget committee and expressed a desire to move the closed sessions to the first portion of the meeting.

Chairman Neeley thanked Trustee Mead for her hard work on several committees.

Vice-Chair Leary inquired about DMV reports and sprinkler maintenance.

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

Meeting adjourned at 8:14 PM

Respectfully Submitted,

Danny Brown
District Manager

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

	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	Feb 15	Mar 15	Apr 15	May 15	June 15	TOTAL	BUDGET	%
Income Pre-Head to At-Head															
1130 - Interest Earned Acct#1130	0.71	0.73	0.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$32,218.67	\$32,218.67	100%
1820 - Bank Interest Income Acct#1820	1.20	1.24	1.12	1.75	1.82	1.43	1.40	0.00	1.40	0.00	0.00	0.00	\$	\$	12.51
2010 - Discounts	0.00	0.00	0.00	-10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$	\$	(10.00)
30300 - At Head Sales															
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	\$ 3,720.00	\$33,480.00	\$33,480.00	100%
30320 - OpenCloses	2,480.00	5,070.00	3,430.00	2,480.00	1,410.00	3,665.00	4,700.00	2,020.00	3,880.00	\$ 2,350.00	\$ 2,105.00	\$ 5,885.00	\$9,545.00	\$9,545.00	100%
30330 - Installing Memorials	1,650.00	2,475.00	1,925.00	1,275.00	2,200.00	2,200.00	1,900.00	1,900.00	1,925.00	\$ 1,725.00	\$ 3,575.00	\$ 3,575.00	\$2,475.00	\$2,475.00	100%
30340 - Handling Fee	1,025.00	1,645.00	1,435.00	1,025.00	815.00	2,650.00	820.00	820.00	1,400.00	\$ 1,230.00	\$ 1,025.00	\$ 2,885.00	\$7,015.00	\$7,015.00	100%
30350 - Equipment Services	1,500.00	2,700.00	2,100.00	1,500.00	800.00	2,400.00	2,700.00	1,200.00	2,400.00	\$ 1,500.00	\$ 1,500.00	\$ 3,800.00	\$4,300.00	\$4,300.00	100%
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	\$ 6,035.00	\$5,770.00	\$5,770.00	100%
30370 - Endowment Fund	1,280.00	2,880.00	3,240.00	1,800.00	1,800.00	3,080.00	2,520.00	1,440.00	1,880.00	\$ 1,880.00	\$ 1,620.00	\$ 3,240.00	\$28,500.00	\$28,500.00	100%
30371 - Columbarium Niche	1,445.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$	\$	2890.00
30390 - Out of District	0.00	0.00	0.00	0.00	0.00	300.00	300.00	0.00	300.00	\$ 300.00	\$ 300.00	0.00	\$	\$	1200.00
30300 - At Head Sales - Other	230.00	2,480.00	2,810.00	2,185.00	2,810.00	1,280.00	1,830.00	0.00	2,130.00	\$ 320.00	\$ 320.00	\$ 16,025.00	\$16,025.00	\$16,025.00	100%
Total 30300 - At Head Sales	13,391.81	28,101.87	22,871.84	14,801.75	10,488.82	28,428.43	24,648.40	10,880.00	20,751.40	\$ 12,940.00	\$ 11,885.80	\$ 60,220.00	\$287,183.34	\$287,183.34	111.80%
30400 - Pre Need Sales															
30405 - Contract Changes	60.00	20.00	100.00	80.00	40.00	40.00	20.00	40.00	80.00				\$ 140.00	\$ 460.00	100%
30420 - OpenCloses	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			\$ 550.00	\$ 620.00	100%
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	\$ 1,740.00	\$ 2,520.00	\$4,800.00	\$4,800.00	100%
30460 - Burial Rights	4,340.00	820.00	3,700.00	3,720.00	1,240.00	970.00	1,340.00	2,480.00	5,580.00	\$ 2,480.00	\$ 820.00	\$ 7,440.00	\$4,430.00	\$4,430.00	100%
30470 - Niche Sales	0.00	0.00	-75.00	0.00	0.00	0.00	0.00	0.00	0.00				\$	\$	(75.00)
30475 - Niche Plaque Etching	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				\$	\$	0.00
30470 - Niche Sales - Other	0.00	0.00	0.00	0.00	0.00	1,030.00	0.00	0.00	0.00				\$	\$	0.00
Total 30400 - Pre Need Sales - Other	0.00	275.00	850.00	0.00	0.00	0.00	1,080.00	0.00	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,030.00	\$ 2,600.00	41.20%
Total 30000 - Pre Need Sales	\$ 8,065.00	1,035.00	7,400.00	5,880.00	2,000.00	0.00	1,880.00	3,580.00	7,800.00	\$ 4,745.00	\$ 620.00	\$ 10,850.00	\$4,598.00	\$78,000.00	73.33%
3015 - Interest from Other Sources	0.00	5.77	0.00	1.75	0.00	0.00	0.00	8.88	379.78	\$ 34.94	\$ 809.83	\$ 1,240.73	\$	\$	120.00
4300 - Fiscal Year Tax Apportionment															
3005 - Current Secured	189.78	-82.67	-7.75	2,505.88	1,052.81	43,588.13	787.88	2,782.46	1,286.48	\$ 38,238.21	\$ 2,055.89	\$ 3,143.80	\$5,841.35	\$5,841.35	100%
3007 - Supplemental Prop Tax Current	689.78	238.89	-12.71	-284.45	-301.73	354.46	819.25	82.80	82.80				\$ 1,441.18	\$ 1,441.18	100%
3010 - Current Unsecured	67.01	4,591.32	5,500.82	1,981.32	4.42	-77.48	38.72	22.46	55.26				\$ 6,028.97	\$ 6,028.97	100%
3014 - Prop Tax Current Unsec Suppl	1.77	6.58	2.46	8.82	0.75	1.72	12.88	3.30	1.16				\$ 36.48	\$ 36.48	100%
3017 - Supplemental Prop Tax-Prior	14.08	18.21	8.80	-0.97	1.80	18.78	15.48	0.48	3.22				\$ 77.84	\$ 77.84	100%
3025 - Property Taxes-Prior Unsecured	-34.28	11.50	5.34	5.03	0.52	-6.15	-7.95	-1.98	0.93				\$ (28.70)	\$ (28.70)	100%
3065 - Penalties & Costs	11.31	3.87	2.70	4.18	0.97	11.88	11.71	0.74	2.41				\$ 43.57	\$ 43.57	100%
3005 - Interest On Bank Dep & Invest	211.88	0.00	0.00	201.42	0.00	0.00	228.01	0.00	-251.25				\$ 391.04	\$ 391.04	100%
3045 - State-Aid Homeowner Prop TX RL	0.00	0.00	0.00	0.00	0.00	-107.88	0.00	0.00	0.00				\$ 107.88	\$ 107.88	100%
4200 - Other In Lieu Taxes	18.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				\$	\$	18.10
4300 - Fiscal Year Tax Apportionment	1,158.83	679.27	5,488.78	4,980.79	788.34	44,008.12	1,694.77	-2,842.35	1,181.14	\$ 38,611.87	\$ 2,055.89	\$ 3,803.28	\$9,508.88	\$112,000.00	88.29%
Total 30000 - Fiscal Year Tax Apportionment	0.00	221.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 221.43	\$ 221.43	100%
4500 - Donations (Land Donations)	0.00	0.00	0.00	0.00	0.00	255.00	0.00	0.00	0.00				\$ 1,900.00	\$ 2,055.00	100%
4510 - Non Taxable Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				\$	\$	0.00
Total Income	23,117.85	28,945.41	35,873.44	25,246.04	13,247.58	67,880.88	28,312.57	12,386.53	20,751.40	\$ 57,702.87	\$ 14,355.83	\$ 74,823.78	\$2,077,864.88	\$2,077,864.88	87.73%
Gross Profit	23,117.85	28,945.41	35,873.44	25,246.04	13,247.58	67,880.88	28,312.57	12,386.53	20,751.40	\$ 57,702.87	\$ 14,355.83	\$ 74,823.78	\$2,077,864.88	\$2,077,864.88	87.73%
EXPENSE															
Taxes Service Charges	0.00	6.80	7.60	0.00	2.29	0.00	0.00	0.00	3.20	\$ 727.80			\$ 748.00	\$ 748.00	100%
4301 - Summer Expenses(CE)	0.00	18.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00				\$	\$	18.32
50000 - Salaries, Wages & Payroll Expn	4,087.89	4,615.38	6,823.07	2,307.89	6,823.07	6,823.08	4,615.38	4,615.38	5,780.20	\$ 2,307.88	\$ 4,615.38	\$ 5,488.20	\$9,182.12	\$9,000.00	98.84%
51000 - Administrative Assistan	2,701.50	2,684.60	4,328.90	1,442.30	4,328.90	4,328.92	2,684.64	3,658.88	3,658.88	\$ 1,442.32	\$ 2,684.64	\$ 3,605.80	\$7,371.05	\$7,500.00	98.68%
51000 - Grounds Crew 1(Abel)	2,621.80	2,704.80	4,032.00	1,344.00	4,032.00	4,032.00	2,704.80	2,888.00	3,441.80	\$ 1,359.12	\$ 2,700.80	\$ 3,460.80	\$5,117.42	\$5,000.00	100.34%
51100 - Grounds Crew 3	0.00	0.00	1,525.00	585.00	1,885.00	1,481.00	1,130.85	978.00	1,357.00	\$ 557.00	\$ 1,078.80	\$ 1,428.20	\$1,177.88	\$1,040.00	78.28%
51400 - Grounds Crew 2 (Devell)	2,284.80	2,334.50	3,489.00	1,180.00	3,487.00	2,323.70	2,323.70	2,323.00	2,978.89	\$ 1,180.00	\$ 2,330.88	\$ 2,987.00	\$3,307.87	\$3,500.00	93.47%
51900 - Payroll Taxes FICA, SSI, UI (Payroll Expn)	835.85	1,003.24	1,565.84	559.90	1,613.70	2,129.83	2,038.34	1,674.80	1,497.43	\$ 587.78	\$ 1,158.00	\$ 1,892.55	\$16,485.24	\$12,000.00	137.21%

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

	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	Feb 15	Mar 15	Apr 15	May 15	June 15	TOTAL	BUDGET	%
51900 - Unemployment Insurance (U)	0.00	0.00	0.00	0.00	0.00	0.00	197.84	0.00	197.84	\$ 1,461.67	\$ 2,500.00	96.27%	\$ 1,461.67	\$ 2,500.00	58.47%
Total 60000 - Salaries, Wages & Payroll	12,591.24	13,598.44	21,890.51	7,370.80	22,161.98	22,269.97	19,971.40	16,500.00	19,899.97	\$ 14,799.23	\$ 18,870.00	\$ 19,250.00	\$ 197,244.00	\$ 1,000,000.00	19.72%
51700 - Board of Trustees Meetings	250.00	150.00	100.00	300.00	200.00	200.00	200.00	200.00	250.00	\$ 250.00	\$ 281.46	\$ 250.00	\$ 2,831.46	\$ 3,000.00	87.7%
60000 - Maintenance and Grounds															
62000 - Buildings & Grounds Outlay															
61000 - Fuel & Oil	57.24	0.00	57.92	343.88	114.39	100.55	228.51	162.88	164.08	\$ 224.52	\$ 1,461.67	\$ 2,500.00	\$ 1,461.67	\$ 2,500.00	58.47%
61100 - Tree Maintenance	0.00	0.00	0.00	0.00	5,650.00	800.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ 6,850.00	\$ 7,000.00	97.86%
61200 - Mower Equipment and Repair	480.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,100.00	0.00	0.00	0.00	\$ 1,880.63	\$ 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	782.11	0.00	10.72	\$ 1,485.61	\$ 2,000.00	74.78%	
62100 - Office Improvements	0.00	0.00	221.58	178.68	0.00	0.00	282.50	0.00	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	0.00	100.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ 100.44	0.00	
62300 - Equipment Repair / Maintenance	45.78	0.00	2,546.81	562.32	308.67	1,974.12	678.64	243.24	1,248.12	\$ 132.90	\$ 1,379.03	\$ 5,000.00	\$ 1,379.03	\$ 5,000.00	130.28%
62800 - Buildings and Grounds Improvement	0.00	0.00	97.41	0.00	0.00	33.32	0.00	0.00	0.00	0.00	0.00	0.00	\$ 264.47	0.00	
62800 - Front gate Repair	0.00	0.00	294.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ 294.47	0.00	
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	0.00	\$ 350.00	0.00	
62800 - Mowers Expenses	0.00	0.00	0.00	135.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ 135.24	0.00	
62000 - Buildings & Grounds Outlay	978.47	598.12	174.12	0.00	1,453.64	301.30	525.52	893.44	3,203.81	\$ 607.88	\$ 305.88	\$ 8,734.08	\$ 19,000.00	\$ 44,871.00	44.87%
Total 60000 - Buildings & Grounds Outlay	1,890.12	698.12	3,742.83	1,413.87	7,227.80	3,208.29	5,988.67	1,890.88	4,246.77	\$ 2,807.08	\$ 1,728.88	\$ 9,958.58	\$ 30,898.89	\$ 43,998.89	73.65%
64000 - Large Tools Replacement															
64100 - Wheel Editor-Edger	0.00	0.00	0.00	55.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ 55.88	0.00	
Total 64000 - Large Tools Replacement	0.00	0.00	0.00	55.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ 55.88	0.00	
65000 - Small Tools Replacement	0.00	38.59	48.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ 86.75	\$ 100.00	18.31%
67000 - Equipment/Tool Rentals	0.00	0.00	0.00	0.00	107.50	0.00	263.76	45.57	0.00	0.00	0.00	0.00	\$ 416.63	\$ 1,500.00	27.79%
68000 - Vehicle Replacement															
68100 - 1999 Truck, Chevrolet 1500	0.00	0.00	0.00	0.00	0.00	0.00	-4,324.38	0.00	0.00	0.00	0.00	0.00	\$ (4,324.38)	0.00	
68500 - Grass Hogger Mower 7250	0.00	0.00	0.00	103.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ 103.08	0.00	
68900 - John Deere Mower 1445	0.00	0.00	90.17	161.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ 251.32	0.00	
Total 68000 - Vehicle Replacement	0.00	0.00	38.59	138.91	264.21	107.50	-4,960.82	45.57	0.00	0.00	0.00	0.00	\$ (4,684.64)	\$ 10,000.00	-34.87%
69000 - Equipment Replacement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65.00	0.00	0.00	0.00	0.00	\$ 1,420.00	\$ 15,000.00	9.47%
Total 69000 - Equipment Replacement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65.00	0.00	0.00	0.00	0.00	\$ 1,420.00	\$ 15,000.00	9.47%
70000 - Maintenance and Grounds	1,690.12	892.28	3,007.68	1,733.78	7,082.80	3,618.25	-2,108.39	2,898.97	9,097.74	\$ 1,227.74	\$ 90.78	\$ (6,898.87)	\$ 30,898.89	\$ 43,998.89	-64.71%
60410 - Credit Card processing Fees	63.80	112.34	144.71	0.00	113.54	72.42	134.22	58.88	90.91	\$ 31.95	\$ 72.86	\$ 782.85	\$ 800.00	\$ 80.11%	
66900 - Reconciliation Discrepancies	703.00	0.00	0.00	0.00	-0.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ 702.65	0.00	
70000 - Administration Expenses															
70010 - County of Kern Adm. Fees	24.16	0.00	0.00	231.13	94.55	0.00	177.00	0.00	0.00	0.00	0.00	0.00	\$ 746.64	\$ 1,000.00	74.66%
70210 - Retirement-PERS	-300.56	-300.56	1,982.63	-150.28	428.40	1,155.18	-820.46	2,494.88	516.79	\$ 1,957.00	\$ 1,147.34	\$ 730.01	\$ 6,248.17	\$ 10,000.00	58.65%
71000 - Insurance: Property/Liability	0.00	0.00	1,591.22	0.00	1,591.22	0.00	0.00	0.00	1,581.65	\$ 1,982.50	\$ 6,746.58	\$ 8,000.00	\$ 84.33%		
71200 - Insurance: Workers Comp	0.00	0.00	2,288.25	0.00	0.00	2,288.67	0.00	0.00	2,288.67	\$ 2,803.50	\$ 9,583.08	\$ 10,000.00	\$ 95.83%		
73000 - Vests and Liners	5,730.00	0.00	0.00	0.00	4,940.00	0.00	3,040.00	0.00	0.00	\$ 5,070.00	\$ 18,720.00	\$ 23,000.00	\$ 81.45%		
73010 - Vase	0.00	0.00	50.00	734.44	0.00	0.00	0.00	0.00	0.00	\$ 753.97	\$ 1,538.41	\$ 1,370.00	\$ 2,000.00	68.50%	
74000 - Memberships	0.00	25.00	0.00	897.00	360.00	88.80	0.00	0.00	0.00	0.00	0.00	0.00	\$ 1,370.00	\$ 2,000.00	68.50%
74100 - Alarm System	3,100.67	30.00	516.00	30.00	30.00	30.00	30.00	30.00	78.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	100.00%
74200 - Office Supplies	281.61	148.32	84.67	285.87	259.18	423.53	118.70	75.84	74.85	\$ 97.12	\$ 185.24	\$ 23.89	\$ 2,050.00	\$ 1,500.00	136.67%
74230 - Post Office	103.70	0.00	0.00	1.82	0.00	51.03	0.00	0.00	0.00	\$ 88.00	\$ 5.95	\$ 78.84	\$ 424.13	\$ 750.00	58.53%
74230 - Postage	0.00	0.00	0.00	0.00	117.15	0.00	0.00	98.00	44.84	\$ 45.81	\$ 81.43	\$ 78.84	\$ 424.13	\$ 750.00	58.53%
74240 - Bottled Water	0.00	0.00	0.00	44.01	43.97	55.45	28.88	0.00	0.00	0.00	0.00	0.00	\$ 176.86	\$ 174.12	101.52%
74250 - Lemont Sanitation	0.00	0.00	0.00	174.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ 174.12	\$ 1,000.00	17.41%
74300 - PG&E Electric Services	839.46	2,132.10	785.94	850.07	730.75	289.17	525.85	18.89	376.19	\$ 497.65	\$ 657.20	\$ 670.00	\$ 8,411.74	\$ 10,000.00	84.12%
74310 - Computer, Printer, Software	0.00	-247.48	18.99	18.99	18.99	697.98	0.00	0.00	153.21	\$ 468.89	\$ 19.89	\$ 19.89	\$ 1,162.64	\$ 2,000.00	58.13%
74400 - Internet Services	153.08	75.54	101.24	408.00	79.00	79.00	79.00	79.00	78.00	\$ 78.00	\$ 78.00	\$ 78.00	\$ 1,389.88	\$ 960.00	142.89%
74500 - 1-877 Telephone Services	0.00	413.87	208.71	224.11	224.08	135.54	135.54	38.50	167.55	\$ 167.55	\$ 2,100.00	\$ 92.53%			
74510 - Uniforms	110.65	218.89	105.72	132.15	287.28	654.25	201.17	115.24	115.24	\$ 178.97	\$ 116.28	\$ 138.35	\$ 2,381.20	\$ 2,500.00	95.25%
74511 - Safety Equipment	0.00	35.00	0.00	0.00	0.00	35.00	0.00	0.00	0.00	\$ 65.20	\$ 500.00	\$ 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	\$ 50.00	\$ 50.00	\$ 800.00	\$ 104.17%	
74600 - Sanitation	0.00	0.00	0.00	0.00	0.00	174.12	174.12	174.12	174.12	\$ 174.12	\$ 174.12	\$ 1,218.84	\$ 1,500.00	105.59%	
75000 - Board of Trustees Per-Diem	0.00	0.00	383.84	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ 1,583.84	\$ 1,500.00	105.59%
75300 - Employee Per-Diem	0.00	0.00	300.00	150.00	0.00	0.00	0.00	0.00	0.00	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	\$ 2,400.00	\$ 2,400.00	100.00%	
78000 - Professional Services; Legal	0.00	0.00	218.58	120.00	0.00	0.00	191.88	38.88	385.68	\$ 591.60	\$ 240.00	\$ 38.00	\$ 1,821.82	\$ 8,000.00	22.77%

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

	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	Feb 15	Mar 15	Apr 15	May 15	June 15	TOTAL	BUDGET	%
76100 - Marketing and Advertising	12.80	0.00	0.00	0.00	0.00	110.00	130.38	215.00			\$ 151.43	\$ 100.00	\$ 1,000.00	\$ 728.61	48.37%
76200 - Professional Services; Audit	0.00	15,292.27	0.00	0.00	0.00	15,292.15	108.50	0.00			\$ 5,000.00	\$ 30,882.92	\$ 7,000.00	\$ 437.80%	
76400 - Travel and Training; Board	38.08	38.08	875.44	2,090.64	697.48	-771.15	39.10	1,582.38	38.10	\$ 1,595.72	\$ 50.80	\$ 66.80	\$ 6,602.37	\$ 8,000.00	132.05%
76500 - Travel and Training; Employees	-625.00	518.30	565.00	889.63	0.00	0.00	637.84			\$ 598.17	\$ 625.00	\$ 208.15	\$ 3,417.08	\$ 5,000.00	68.34%
Total Profit - Administration Expenses	10,660.85	18,794.87	16,144.84	7,823.10	8,884.11	22,108.09	2,246.87	10,873.87	6,208.79	\$ 7,382.46	\$ 14,472.51	\$ 8,072.87	\$ 328,280.81	\$ 144,710.00	143.85%
72000 - Insurance Expense															
72001 - Health Insurance	0.00	1,488.19	4,870.85	1,516.41	1,514.41	1,516.41	1,516.41	1,516.41	1,501.41	\$ 1,510.41	\$ 1,516.41	\$ 1,516.41	\$ 18,343.42	\$ 18,800.00	98.15%
72002 - Vision Insurance (Vision Insurance)	0.00	335.72	111.88	111.88	111.82	111.82	111.82	111.82	111.82	\$ 111.82	\$ 111.82	\$ 111.82	\$ 1,343.12	\$ 1,500.00	89.54%
72003 - Dental Insurance (Dental Insurance)	0.00	1,538.12	513.04	513.04	513.04	513.04	513.04	513.00	513.04	\$ 513.04	\$ 513.04	\$ 513.04	\$ 6,156.44	\$ 7,000.00	82.00%
72004 - Insurance; Life	33.00	0.00	34.50	34.50	37.75	35.75	35.75	38.75	38.75	\$ 38.75	\$ 38.75	\$ 38.75	\$ 386.25	\$ 900.00	73.25%
72005 - Insurance; Fire Elect (\$100)	500.00	300.00	500.00	300.00	300.00	800.00	400.00	400.00	300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 4,700.00	\$ 3,000.00	156.67%
Total 72000 - Insurance Expense	833.00	3,677.03	6,530.46	2,478.91	2,477.12	2,877.12	2,877.12	2,877.09	2,826.13	\$ 1,888.10	\$ 2,481.10	\$ 824.86	\$ 31,834.18	\$ 37,800.00	108.70%
79000 - Payroll Fee (Payroll Fee)	0.00	0.00	0.00	0.00	0.00	0.00	118.64	78.14	54.20	\$ 78.14	\$ 80.18	\$ 407.30	\$ 407.30	\$ 407.30	100.00%
Total Expense	28,242.11	37,448.70	41,990.17	18,513.28	41,764.47	51,273.72	18,038.88	38,879.82	31,879.97	\$ 33,881.15	\$ 28,413.89	\$ 28,411.89	\$ 378,381.27	\$ 484,700.00	80.16%
Other Income/Not Returned	0.00	0.00	0.00	0.00	0.00	-834.88	0.00	0.00	863.04				\$ 166.50		
43950 - Interest on Investment #43900	0.00	108.30	0.00	48.50	0.00	0.00	0.00	0.00	0.00				\$ 28.30		
90110 - Recycling (Recycling Item)	0.00	105.30	0.00	48.50	0.00	-834.88	0.00	0.00	863.04				\$ 166.50		
Total Other Income	0.00	223.60	0.00	97.00	0.00	-834.88	0.00	0.00	863.04				\$ 223.60		
Other Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				\$ 0.00		
43970 - Morgan Stanley Acc. Charge	0.00	0.00	0.00	0.00	0.00	13,771.63	0.00	0.00					\$ 13,771.63		
TOTAL REVENUE	\$ 23,117.65	\$ 28,848.41	\$ 56,673.44	\$ 28,248.04	\$ 13,247.28	\$ 87,280.08	\$ 28,312.87	\$ 12,388.23	\$ 28,732.54	\$ 53,702.87	\$ 14,998.43	\$ 74,823.25	\$ 407,024.89		
TOTAL EXPENSE	\$ 28,242.11	\$ 37,448.70	\$ 41,990.17	\$ 18,513.28	\$ 41,764.47	\$ 51,273.72	\$ 18,038.88	\$ 38,879.82	\$ 31,879.97	\$ 33,881.15	\$ 28,413.89	\$ 28,411.89	\$ 378,381.27		
PROFIT (LOSS)	\$ (5,124.46)	\$ (8,600.29)	\$ (14,916.73)	\$ (10,265.24)	\$ (18,517.19)	\$ 35,907.36	\$ (5,725.91)	\$ (16,491.59)	\$ (3,147.43)	\$ 19,821.72	\$ (18,882.72)	\$ 46,411.36	\$ 128,643.62		92.30%

Investment Account

	7/2014	8/2014	9/2014	10/2014	11/2014	12/2014	1/2015	2/2015	3/2015	4/2015	5/2015	6/2015		
Opening Valuation	\$ 335,903.64	\$ 334,030.91	\$ 334,031.03	\$ 333,519.12	\$ 334,420.85	\$ 332,335.08	\$ 332,335.08	\$ 332,335.08	\$ 333,629.84	\$ 333,629.84	\$ 333,061.75	\$ 333,924.79	\$ 333,364.43	\$ 333,289.43
Credit/Debits/Transfers	\$ (923.66)	\$ (954.45)	\$ (954.45)	\$ (892.61)	\$ (952.79)	\$ (892.61)	\$ (892.61)	\$ (892.61)	\$ 826.54	\$ 836.56	\$ 863.04	\$ 844.29	\$ 841.43	\$ 809.63
Change in Value	\$ (949.07)	\$ 954.57	\$ (511.91)	\$ (511.91)	\$ 1,794.34	\$ 363.17	\$ 468.22	\$ (1,404.65)	\$ (1,404.65)	\$ (1,404.65)	\$ (1,404.65)	\$ (1,404.65)	\$ (936.43)	\$ (1,408.26)
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	\$ 333,289.43	\$ 332,670.80	\$ 332,670.80	\$ 332,670.80

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	\$ 75,163.14
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	\$ 82,107.98
Special Projects	1130	\$ 42,390.14	\$ 43,314.53	\$ 44,289.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cash On Hand		\$ 208,551.81	\$ 229,738.39	\$ 223,015.99	\$ 212,602.62	\$ 212,518.51	\$ 201,778.47	\$ 190,524.98	\$ 162,971.73	\$ 187,326.85	\$ 177,589.33	\$ 166,269.37	\$ 157,271.12

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	\$ 84,796.46
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	\$ 73,333.30
Land Purchase/Development	42004	\$ 960.64	\$ 960.64	\$ 960.64	\$ 961.43	\$ 961.43	\$ 961.43	\$ 962.33	\$ 962.33	\$ 962.33	\$ 963.67	\$ 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	\$ 156,528.90
Total		\$ 243,283.45	\$ 239,292.56	\$ 230,101.01	\$ 239,145.98	\$ 234,849.80	\$ 274,011.14	\$ 275,321.07	\$ 273,278.72	\$ 274,092.86	\$ 310,710.83	\$ 312,530.06	\$ 347,722.33
Total All Cash Accounts		\$ 785,866.17	\$ 803,162.98	\$ 788,636.92	\$ 788,169.43	\$ 781,159.34	\$ 808,124.89	\$ 799,475.86	\$ 789,312.20	\$ 795,344.50	\$ 827,664.59	\$ 812,058.86	\$ 837,864.25

South Kern Cemetery District
 15543 South Vineland Road
 Bakersfield, CA 93307

Aged Receivables [Summary]

7/17/2015

7/17/2015
10:21:16 AM

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Name	Total Due	0 - 90	91 - 180	181 - 360	360+
Agustin C. Munoz & Olivia	\$1,540.00	\$1,540.00	\$0.00	\$0.00	\$0.00
Agustin Calderon Mendez	\$150.00	\$0.00	\$0.00	\$150.00	\$0.00
Antonia Lopez Calderon	\$637.00	\$0.00	\$637.00	\$0.00	\$0.00
Araceli Duran	\$936.76	\$0.00	\$0.00	\$936.76	\$0.00
Arbie Darlene Upton	\$359.00	\$0.00	\$359.00	\$0.00	\$0.00
Byron David Fleming	\$53.75	\$0.00	\$0.00	\$53.75	\$0.00
Carlos Alejandro Larios	\$820.00	\$0.00	\$0.00	\$820.00	\$0.00
Caryn Diane Claiborne	\$380.00	\$0.00	\$0.00	\$380.00	\$0.00
Cecilia Mendoza	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00
Cesar & Norma Moreno	\$1,400.00	\$0.00	\$1,400.00	\$0.00	\$0.00
Cruz Gonzalo Elizabeth Co	\$417.38	\$0.00	\$0.00	\$417.38	\$0.00
Eduardo Ortiz De La Rosa	\$1,125.00	\$1,125.00	\$0.00	\$0.00	\$0.00
Elizabeth Ochoa	\$260.00	\$0.00	\$0.00	\$260.00	\$0.00
Elizabeth Salinas	\$1,310.83	\$1,310.83	\$0.00	\$0.00	\$0.00
Fernando Hernandez Alvar	\$770.00	\$770.00	\$0.00	\$0.00	\$0.00
Francisco Javier Marroquin	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00
Guadalupe J. Corona	\$407.00	\$407.00	\$0.00	\$0.00	\$0.00
Herminia Gomez	\$540.00	\$0.00	\$0.00	\$540.00	\$0.00
Jaime Calderon Mendez	\$279.00	\$0.00	\$0.00	\$279.00	\$0.00
Liliana Martinez	\$527.63	\$527.63	\$0.00	\$0.00	\$0.00
Lorena Moreno	\$450.00	\$0.00	\$0.00	\$450.00	\$0.00
Luis Benavides	\$2,380.00	\$0.00	\$0.00	\$2,380.00	\$0.00
Manuel & Everardo, Pantoj	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00
Margarita G. Hernandez	\$1,680.00	\$0.00	\$1,680.00	\$0.00	\$0.00
Marisol G. Cardenas	\$550.00	\$0.00	\$0.00	\$550.00	\$0.00
Miguel Morales	\$710.00	\$0.00	\$0.00	\$710.00	\$0.00
Olga Ortiz DelaRosa	\$1,125.00	\$1,125.00	\$0.00	\$0.00	\$0.00
Patricia Amador	\$882.36	\$0.00	\$0.00	\$882.36	\$0.00
Ramon Moreno Garcia	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00
Ramona Sierra	\$182.61	\$0.00	\$0.00	\$182.61	\$0.00
Refugio & Guadalupe Zava	\$490.00	\$490.00	\$0.00	\$0.00	\$0.00
Rodolfo Gonzalez Zuniga	\$510.00	\$510.00	\$0.00	\$0.00	\$0.00
Rosario Zavala	\$510.00	\$510.00	\$0.00	\$0.00	\$0.00
Salvador & Emelina Herna	\$566.68	\$0.00	\$566.68	\$0.00	\$0.00
Sauseda Conrado Rodrigu	\$1,404.68	\$0.00	\$0.00	\$1,404.68	\$0.00
Steven Edward Ward	\$1,540.00	\$1,540.00	\$0.00	\$0.00	\$0.00
Susana Gonzalez	\$708.34	\$0.00	\$0.00	\$708.34	\$0.00
Total:	\$27,403.02	\$9,855.46	\$5,142.68	\$12,404.88	\$0.00
Aging Percent:		36.0%	18.8%	45.3%	0.0%



South Kern Cemetery District

15543 South Vineland Road

Bakersfield, CA 93307

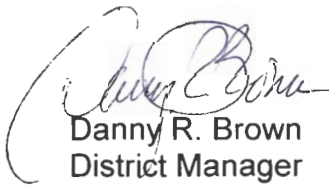
(661) 845-2540

Date: July 17, 2015

To: Board of Trustees

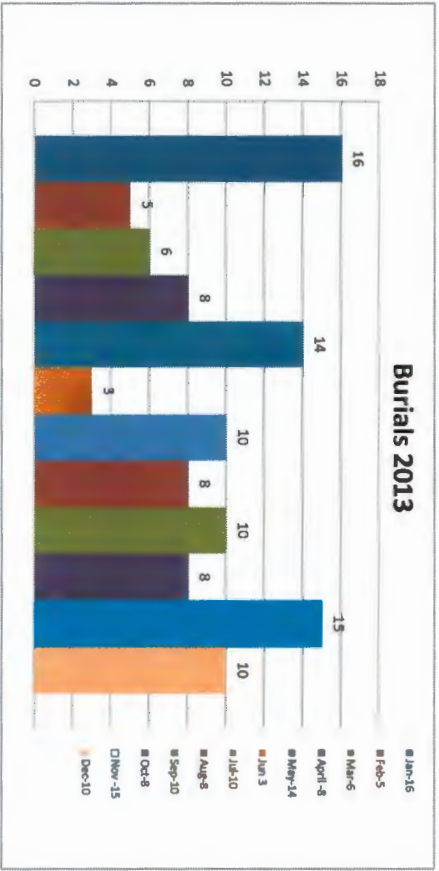
RE: Accounts Receivable Delinquent Accounts

<u>Name</u>	<u>Contract</u>	<u>Amount Due</u>	<u>Status</u>	<u>Remarks</u>
Araceli Duran	605	\$936.76	First Notice	
Conrado Rodriguez	572	\$1,404.68	2 nd Notice	Awaiting Legal
Dora Perez	336	\$1,312.96	2 nd Notice	Awaiting Legal
Guadalupe Navarro	353	\$1,479.50	2 nd Notice	Awaiting Legal
Luis Benavides	563	\$2,480.00	2 nd Notice	Awaiting Legal
Manuel/Everado Pantoja	492	\$1,000.00	First Notice	
Patricia Amador	488	\$882.36	2 nd Notice	Awaiting Legal
Maria Trinidad Martinez	596	\$265.00	2 nd Notice	Awaiting Legal
Total		\$9,760.39		



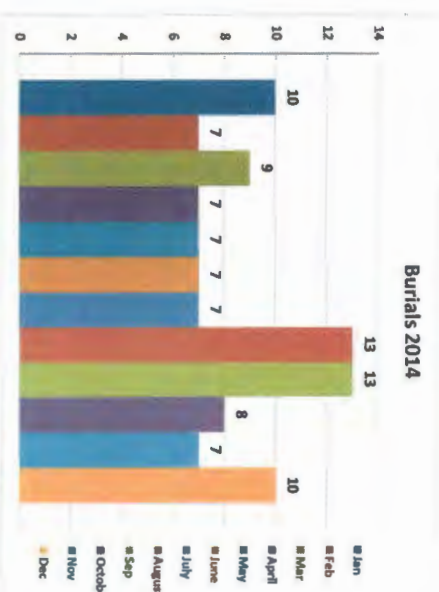
Danny R. Brown
District Manager

South Kern Cemetery District Arvin



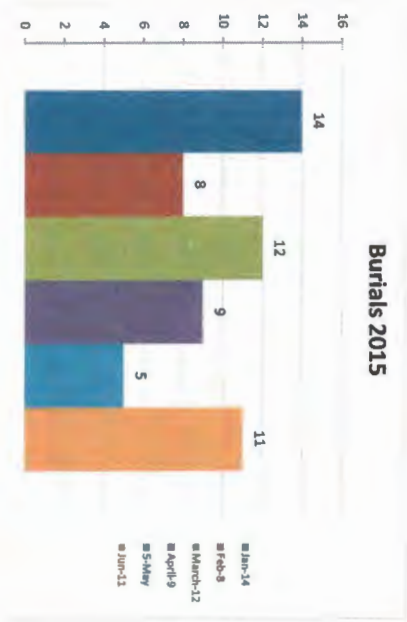
Burials 2013

- 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 32
- YT- Double 15
- YT- Cremation 8
- YT- Retirement 8
- YT- Babes 2
- YT- Niche 2
- Total 59**

	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	9	8
May	10	8	6	7	14	7	5	8
June	15	10	11	9	3	7	11	8
July	11	9	9	3	10	7	8	8
August	12	8	12	8	8	13	10	10
September	12	8	14	19	11	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
Total	116	104	121	110	118	105	90	9

Registration Form
"Public Cemetery District
Annual Education Seminar & Area Meeting"
Friday, October 9, & Saturday, October 10, 2015

Name _____ Position _____

District _____

Address _____

City/State/Zip _____

Telephone _____ Fax _____

First time attendee at CAPC event, Yes _____ No _____

Guest _____

Friday, October 9, 2015

Education Seminar Registration Fee. . . .

CAPC Members \$119.00 / Non-Members \$169.00 \$ _____

(Includes Friday Breakfast Buffet for registered attendees and Plated Ciabatta Turkey Sandwich for Lunch)

*Special Need: _____ Vegetarian Lunch

____ Guest Breakfast Buffet @ \$27.48 each \$ _____

____ Guest Plated Lunch @ \$31.41 each \$ _____

Saturday, October 10, 2015

Area Meeting Registration Fee. . . .

CAPC Members \$125.00 / Non-Members \$175.00 \$ _____

(Includes Saturday Breakfast Buffet for registered attendees and Plated Caesar Salad/Lemon Pepper Baked Red Snapper & Lemon Raspberry Cake for Lunch)

*Special Need: _____ Vegetarian Lunch

____ Guest Breakfast Buffet @ \$28.79 each \$ _____

____ Guest Plated Lunch @ \$35.34 each \$ _____

Total Enclosed: \$ _____

Please complete separate registration for each attendee and return with payment no later than Friday, September 11, 2015.

To: CAPC
P.O. Box 119
San Jacinto, CA 92581
Telephone: (951) 344-9858
Fax: (951) 652-3643

**No refunds for cancellations received after September 18, 2015.
Grant Applications to attend the seminar are being accepted from CAPC member districts until Tuesday, August 18, 2015.**