



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 200 CAMPUS DRIVE, ARVIN, CA TUESDAY AUGUST 16, 2016 AT 5:30 PM

1. **Call To Order:**
2. **Pledge of Allegiance:**
3. **Roll Call:**
4. **Public Comments and Communication:** This portion of the meeting is reserved for members of the public desiring to address the Board on any matter not on the agenda and over which the Board has jurisdiction. The Board will receive comments but will not respond or take any action. Any matter may be referred to staff for further review or disposition. The person addressing the Board is asked to state their name and address for the record. Each member addressing the public should limit their comments to two minutes in duration.
5. **Consent Calendar:** These items are routine and non-controversial. These items are approved in one motion unless a Board member or member of the public removes a particular item.
 - a. Approval of the Bill Paying List for July 2016: \$15,220.10
 - b. Approval and acceptance of minutes:
July 19, 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 0801 approving endowment and pre-need transfers
 - h. Acknowledge receipt of all correspondence

Board Business

6. **Report, Discussion and Direction, RE: Strategic Plan Capital Improvement Plan (CIP) for the district.**
7. **District Manager Report:**
8. **Board Member Comments:**

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

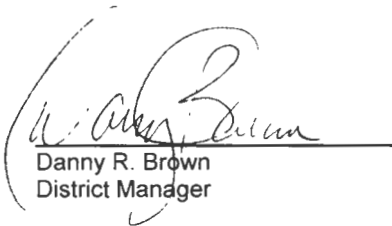
10. Reconvene in Open Session:

11. Report from Closed Session:

12. Adjournment:

Next regular scheduled meeting will be at 5:30PM on September 20, 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 August 12, 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

15543 South Vineland Road

Bakersfield, CA 93307

Bill Transaction

July 2016

Check	Vendors	Amount Paid
3254	Lamont Sanitation	\$176.68
3248	Office Depot	\$112.08
3249	Applied Technology Group Inc.	\$79.00
3250	Blackburn Oil	\$114.29
3251	Mission Linen Supply	\$242.53
3252	A1 Battery	\$45.90
3253	Edison Sand Gravel Inc.	\$108.53
3246	Lamont General Store	\$71.34
2960	PA Security and Video	\$30.00
3256	United Health Care	\$732.56
3257	Kaiser Permanente	\$2,408.17
3258	PG&E	\$943.49
3259	AT&T	\$188.94
3260	Kern Turf Supply Inc.	\$101.50
3261	Bank of America Business Card	\$108.99
3271	Chandra Mead	\$86.72
3268	Farrell Neeley	\$50.00
3269	Linda Leary	\$50.00
3270	Lowell Edward Chalk, Jr.	\$50.00
3262	Ready Refresh	\$129.20
3263	Kirk & Simas	\$1,341.20
3264	California Valley V. Co.	\$6,617.00
3247	S.A. Camp	\$350.50
3265	Asco Pacific In.	\$755.75
3266	Tyack Tires Inc.	\$100.23
3267	Arvin Flower & Gift	\$225.50

Total

\$15,220.10



**MINUTES
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:** 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 and Chalk. Trustee Pantoja absent.
4. **Public Comments and Communication:** This portion of the meeting is reserved for members of the public desiring to address the Board on any matter not on the agenda and over which the Board has jurisdiction. The Board will receive comments but will not respond or take any action. Any matter may be referred to staff for further review or disposition. The person addressing the Board is asked to state their name and address for the record. Each member addressing the public should limit their comments to two minutes in duration.

None

5. **Consent Calendar:** These items are routine and non-controversial. These items are approved in one motion unless a Board member or member of the public removes a particular item.
 - a. Approval of the Bill Paying List for 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

Trustee Chalk made a motion to approve the consent calendar. Trustee Leary seconded the motion. Item is passed 4-0-1.

Board Business

6. Report and Possible Approval, RE: Fiscal Year 2015/16 Audit engagement letter and authorize the chairman to sign the agreement

Vice-chair Mead made a motion to approve the consent calendar. Trustee Chalk seconded the motion. Item is passed 4-0-1.

7. District Manager Report:

- a. CAPC Winter Conference/October 7-8th
- b. Policy Scheduling
- c. Capital Improvements for FY 2016/17
- d. Tractor work

The District Manager was directed to assemble a Capital Improvement Program tentative list and report back to the Board.

8. Board Member Comments:

Vice-Chair Mead inquired of the water wells condition, roadway parking during events, and expressed a desire to hold one meeting annually in Frazier Park.

Trustee Leary stated that with the most recent board reappointments, all appointments are up to date.

Chairman Neeley reminded the board of the evaluation pending for the August meeting.

Trustee Chalk stated that the Memorial Day planning and execution of the program went well.

9. Closed Session: None

10. Adjournment:

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

Meeting adjourned at 5:38 PM

Respectfully Submitted,

Danny R. Brown
District Manager

South Kern Cemetery District
Profit & Loss by Month

	July	August	September	October	November	December	January	February	March	April	May	June	TOTAL	BUDGET
Cleaning/Paper Supplies													\$ -	
Large Tool Replacement	71.00												\$ 71.00	
Small Tool Replacement													\$ -	
Equipment Rental													\$ -	
Equipment Repairs and Maintenance	100.00												\$ 100.00	
Headstone Base													\$ -	
Liners	6,617.00												\$ 6,617.00	
Vase	756.00												\$ 756.00	
Insecticides and Herbicides	102.00												\$ 102.00	
Maintenance and Grounds	504.00												\$ 504.00	
Marker Equipment, Repair													\$ -	
Maintenance and Grounds Subtotal	\$ 8,284.00												\$ 8,284.00	\$ 43,800.00
Administration													\$ -	\$ 13,875.00
Postage	94.00												\$ 94.00	
Office Supplies	112.00												\$ 112.00	
Memberships													\$ -	
County of Kern Admin Fees	23.00												\$ 23.00	
Professional Services-Audit													\$ -	
Professional Services-Legal	1,341.00												\$ 1,341.00	
Software/Computers	15.00												\$ 15.00	
Marketing/Ads													\$ -	
Bank Fee													\$ -	
Credit Card Processing Fee													\$ -	
Sales Tax													\$ -	
Payroll Tax-SS/IFCA	1,426.00												\$ 1,426.00	
Insurance-Property Liability													\$ -	
Insurance-Workers Comp													\$ -	
Insurance-Unemployment													\$ -	
Memorial Day Services	226.00												\$ 226.00	
Payroll Processing Fee	134.00												\$ 134.00	
Administration Subtotal	\$ 3,871.00												\$ 3,871.00	\$ 70,000.00
Utilities													\$ -	\$ 4,815.00
A/E/T	189.00												\$ 189.00	
PG&E	943.00												\$ 943.00	
Alarm Services	30.00												\$ 30.00	
Internet Service	79.00												\$ 79.00	
Drinking Water	129.00												\$ 129.00	
Returned Lots													\$ -	
Sanitation Service	177.00												\$ 177.00	
Utilities Subtotal	\$ 1,847.00												\$ 1,847.00	\$ 15,940.00
Capital Outlay													\$ -	\$ 3,715.00
Grounds/Irrigation													\$ -	
Buildings													\$ -	
Equipment													\$ -	
Vehicle													\$ -	
Expenses Total	\$ 37,193.44												\$ 37,193.44	\$ 466,500.00
TOTAL EXPENSE	\$ 37,193.44												\$ 37,193.44	7.97%
TOTAL INCOME	\$ 16,426.75												\$ 16,426.75	
PROFIT (LOSS)	\$ (21,766.69)												\$ (21,766.69)	
													Total Expense YTD	\$ 37,193.44
													Total Income YTD	\$ 16,426.75
													P&L Total YTD	\$ (21,766.69)

Investment Account

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

2015-16

Operating Valuation \$ 333,488.27 \$ 333,333.05 \$ 333,175.12 \$ 332,544.84 \$ 331,351.44 \$ 331,057.17 \$ 331,708.24 \$ 331,877.13 \$ 332,088.16 \$ 494,822.55 \$ 489,510.93 \$ 492,845.06

Credit/Debits/Transfers \$ 788.42 \$ 788.08 \$ 792.30 \$ 707.64 \$ (1,901.04) \$ 648.07 \$ (170.88) \$ 151.03 \$ 164,558.81 \$ \$ \$ 6,355.06

Change in Value \$ (943.84) \$ (946.01) \$ (1,422.58) \$ (1,901.04) \$ (294.27) \$ 648.07 \$ (170.88) \$ 151.03 \$ (1,804.42) \$ (5,311.62) \$ 3,334.13 \$ (776.40)

Closing Valuation \$ 333,343.05 \$ 333,175.12 \$ 332,544.84 \$ 331,351.44 \$ 331,057.17 \$ 331,708.24 \$ 331,877.13 \$ 332,088.16 \$ 494,822.55 \$ 489,510.93 \$ 492,845.06 \$ 488,428.72

Bank of America Account

Checking Account 2687 \$ 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 \$ 35,130.84

Credit Card Received 1820 \$ 49,923.17 \$ 49,923.99 \$ 49,924.84 \$ 49,925.66 \$ 49,928.51 \$ 49,927.36 \$ 49,928.15 \$ 49,929.00 \$ 49,929.82 \$ 24,930.38 \$ 24,903.79 \$ 12,931.01

Special Projects 1130 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -

Total Cash On Hand \$ 153,592.71 \$ 157,285.48 \$ 145,904.53 \$ 125,975.19 \$ 107,133.07 \$ 103,941.36 \$ 86,066.79 \$ 72,979.28 \$ 64,421.81 \$ 40,400.85 \$ 26,543.82 \$ 48,061.85

County Funds

Tax Account Funds 42000 \$ 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 \$ 77,473.01

Endowment Care 42002 \$ 72,422.13 \$ 73,433.13 \$ 73,540.34 \$ 73,540.34 \$ 73,540.34 \$ 73,540.34 \$ 73,540.34 \$ 73,540.34 \$ 73,540.34 \$ 73,540.34 \$ 73,540.34 \$ 73,540.34

Land Purchase/Development 42004 \$ 964.98 \$ 964.98 \$ 966.39 \$ 966.39 \$ 966.39 \$ 967.95 \$ 967.95 \$ 967.95 \$ 969.71 \$ 969.71 \$ 969.71 \$ 969.91

Pre-Need Sales 42005 \$ 124,406.89 \$ 124,406.89 \$ 124,606.82 \$ 124,606.82 \$ 124,606.82 \$ 124,807.54 \$ 124,807.54 \$ 124,807.54 \$ 119,750.54 \$ 119,750.54 \$ 119,750.54 \$ 109,846.72

Total \$ 283,242.40 \$ 291,400.95 \$ 294,554.53 \$ 297,737.08 \$ 342,567.05 \$ 345,065.34 \$ 347,707.56 \$ 350,301.45 \$ 216,246.39 \$ 221,030.09 \$ 224,366.06 \$ 189,331.75

Total All Cash Accounts \$ 770,168.16 \$ 761,811.85 \$ 773,004.00 \$ 758,002.80 \$ 780,785.29 \$ 780,712.04 \$ 785,881.27 \$ 765,248.89 \$ 777,490.85 \$ 760,841.80 \$ 745,738.84 \$ 735,908.32

South Kern Cemetery District

15543 South Vineland Road
Bakersfield, CA 93307

Aged Receivables [Summary]

8/11/2016

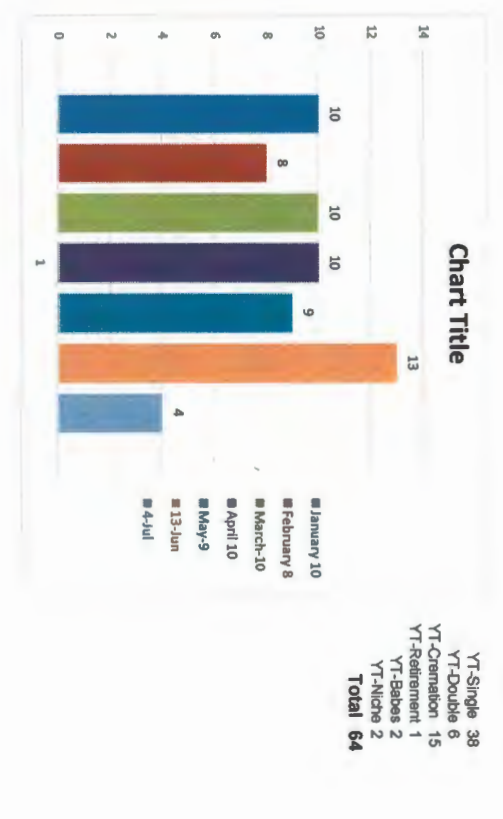
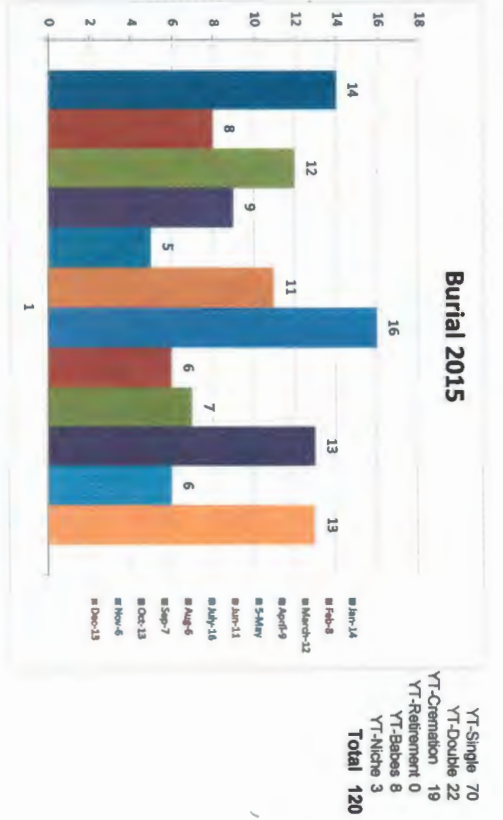
8/11/2016

11:54:49 AM

Page 1

Name	Total Due	0 - 90	91 - 180	181 - 360	360+
Arbie Darlene Upton	\$49.00	\$0.00	\$0.00	\$0.00	\$49.00
Maricarmen Arroyo	\$800.00	\$0.00	\$0.00	\$800.00	\$0.00
Olivas Benigno	\$525.00	\$525.00	\$0.00	\$0.00	\$0.00
Byron David Fleming	\$53.75	\$0.00	\$0.00	\$0.00	\$53.75
Carlos Alejandro Larios	\$820.00	\$0.00	\$0.00	\$0.00	\$820.00
Maria Del Rosario Castro	\$652.50	\$0.00	\$652.50	\$0.00	\$0.00
Araceli Cervantes Ochoa	\$72.50	\$0.00	\$0.00	\$0.00	\$72.50
Cesar & Norma Moreno	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
Calvin R. and Maylen Clab	\$833.34	\$0.00	\$833.34	\$0.00	\$0.00
Dora Perez	\$1,312.96	\$0.00	\$0.00	\$0.00	\$1,312.96
Eliseo Raya Reyes	\$1,100.00	\$1,100.00	\$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
Flowers	\$4,664.50	\$4,664.50	\$0.00	\$0.00	\$0.00
Guadalupe Gomez	\$500.00	\$0.00	\$0.00	\$500.00	\$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	\$916.67	\$916.67	\$0.00	\$0.00	\$0.00
Margarita G. Hernandez	\$1,680.00	\$0.00	\$0.00	\$0.00	\$1,680.00
Maria Carrera	\$360.00	\$0.00	\$360.00	\$0.00	\$0.00
Miguel Morales	\$600.00	\$0.00	\$0.00	\$0.00	\$600.00
Harold & Patsy Newton	\$750.01	\$0.00	\$750.01	\$0.00	\$0.00
Juan C. Parra	\$425.00	\$0.00	\$425.00	\$0.00	\$0.00
Patricia Amador	\$882.36	\$0.00	\$0.00	\$0.00	\$882.36
Maria Penaloza	\$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	\$1,115.00	\$0.00	\$0.00	\$1,115.00	\$0.00
Oscar Rendon	\$310.00	\$0.00	\$310.00	\$0.00	\$0.00
Antonio & Anita Rivera	\$1,146.72	\$0.00	\$1,146.72	\$0.00	\$0.00
Brenda Rivera	\$2,804.13	\$2,804.13	\$0.00	\$0.00	\$0.00
Agustina Rodriguez	\$209.50	\$0.00	\$0.00	\$209.50	\$0.00
Ronald David Calley	\$85.00	\$0.00	\$0.00	\$0.00	\$85.00
Sauseda Conrado Rodrigu	\$1,404.68	\$0.00	\$0.00	\$0.00	\$1,404.68
Steven Edward Ward	\$68.34	\$0.00	\$0.00	\$0.00	\$68.34
Susana Gonzalez	\$708.34	\$0.00	\$0.00	\$0.00	\$708.34
Emma Vasquez	\$50.00	\$0.00	\$0.00	\$50.00	\$0.00
Total:	\$31,839.46	\$11,010.30	\$7,125.07	\$3,586.00	\$10,118.09
Aging Percent:		34.6%	22.4%	11.3%	31.8%

South Kern Cemetery District Arvin



	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	8	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	13	10
July	11	9	9	3	10	7	16	4	9
August	12	8	12	6	8	13	6	9	9
September	12	8	14	19	11	13	7	12	12
October	2	8	5	10	7	8	13	8	8
November	11	6	11	15	15	7	6	10	10
December	9	8	11	9	10	10	13	10	10
Total	116	104	121	115	113	105	120	64	9

RESOLUTION No. 2016-0801

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

-o0o-

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

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

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

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

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

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

NOW THEREFORE BE IT RESOLVED by the Board of Trustees for the South Kern Cemetery District do hereby authorize the below identified funds up to and including July 31, 2016.

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

July 1, 2016 to July 31, 2016 Endowment	<u>\$2,160.00</u>
Total Endowment Transfer	\$2,160.00

July 1, 2016 to July 31, 2016 Pre-Need to At-Need transfers	<u>\$ 640.00</u>
Total Pre-Need 42005 to At-Need Bank of America	\$ 640.00

PASSED AND ADOPTED by the Board of Trustees for the South Kern Cemetery District on this 16th Day of August, 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

MEMORANDUM

ITEM 6

SOUTH KERN CEMETERY DISTRICT

TO: Honorable Chairman and Board Members

FROM: Danny Brown, District Manager

DATE: August 16, 2016

RE: **Report, Discussion and Direction, RE: Strategic Plan Capital Improvement Plan (CIP) for the district.**

Background: Staff has been directed to assemble a short range and intermediate plan regarding Capital Improvement Plan items in need of addressing in some form over the next few years. This plan would aid in the financial planning and budgeting for the next several years, similar to a strategic plan. Any direction could then explore funding mechanisms as well as grant/debt service options related to a prioritized list of actionable items.

Summary: With regard to items addressed, a staff meeting was set to discuss all employees concerns and ideas so that internal stakeholders could be a part of the process. Staff then assembled the discussion onto the attached spreadsheet using estimations for the projected costs. These are merely projections and can fluctuate once the plan is put into action and/or returned to the board for additional discussion, clarification, or adoption.

Budget Impact: TBD

Discussion: Staff requests board direction regarding this plan

Capital Improvement Program

South Kern Cemetery District



Project	Category	Est. Duration	Est. Cost	Notes
Tree Maintenance	Category 1	1 month	\$4,000.00	
Light Poles	Category 1	6 months	\$3,000.00	
Heavy Gravel surface at Yard	Category 1	1 week	\$1,000.00	
French Drains at yard	Category 1	1 month	\$3,000.00	
Road seal and repair	Category 1	1 month	\$8,000.00	
Web Rebuild	Category 1	2 month	\$2,400.00	
Headstone concrete forms/frame	Category 1	2 month	\$1,000.00	
Paging/PA system for the property	Category 2	2 month	\$750.00	
Sliding Gate at Yard	Category 2	2 weeks	\$2,000.00	
Yard Parking Canopy	Category 2	1 month	\$5,000.00	
Break Area Canopy	Category 2	1 month	\$1,500.00	
Water well additional depth	Category 2	6 months	\$25,000.00	
Chapel Roof and Parapet Rebuild	Category 2	1 month	\$3,500.00	
Electrical Panel upgrade	Category 5	1 month	\$4,000.00	
Equipment-Tractor and Disc	Category 5		\$20,000.00	
Water well filtration	Category 5	3 months	\$30,000.00	
Road paving	Category 5	6 months	\$150,000.00	
Equipment-Excavator	Category 5		\$35,000.00	