



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 OCTOBER 18, 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 September 2016: \$12,703.23
 - b. Approval and acceptance of minutes:
September 20, 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 1001 approving endowment and pre-need transfers
 - h. Acknowledge receipt of all correspondence

Board Business

6. **None**
7. **District Manager Report:**
 - a. CAPC Training Report
 - b. SB-1179 Signed by the Governor (Succession of Interment Rights)
 - c. Next CAPC Conference Feb 23-25 in Oxnard

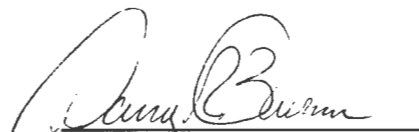
8. Board Member Comments:

9. Closed Session:

10. Adjournment:

Next regular scheduled meeting will be at 5:30PM on November 15, 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 October 14, 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*

Bills Transaction

9/1/2016

Check #		Amount Applied
3298	Abel Sanchez	\$ 216.48
3299	David Sanchez	\$ 75.00
3300	Michael Reyes	\$ 75.00
3301	Floyds General Store	\$ 92.28
3302	Reed Print, Inc	\$ 56.00
3303	Lamont General Store	\$ 40.35
3304	Kirk & Simas	\$ 215.00
3305	Kern River Power Equipment Inc.	\$ 1,333.22
3326	Lamont Sanitation	\$ 176.68
3307	United Health Care	\$ 696.64
3308	Blackburn Oil	\$ 113.74
3309	Tyack's Tires Inc	\$ 179.70
3310	PA Security and Video	\$ 30.00
3311	Mission Linen Supply	\$ 127.40
3312	Office Depot	\$ 70.26
3313	Kaiser Permanente	\$ 2,408.17
3314	The Mountain Enterprise	\$ 108.00
3315	Ready Fresh By Nestle	\$ 128.34
3316	Applied Technology Group Inc.	\$ 79.00
3317	PG&E	\$ 1,147.36
3318	AT&T	\$ 190.59
3319	Bank of America Business Card	\$ 79.48
3320	Golden State Risk Management	\$ 4,777.82
3321	Lowell Edward Chalk Jr.	\$ 50.00
3322	Chandra Mead	\$ 86.72
3323	Manuel Pantoja	\$ 50.00
3324	Linda Leary	\$ 50.00
3325	Farrell Neeley	\$ 50.00
Total		\$12,703.23



**MINUTES
BOARD OF TRUSTEES MEETING
OF THE SOUTH KERN CEMETERY DISTRICT
ARVIN LIBRARY BOARD ROOM
200 CAMPUS DRIVE, ARVIN, CA
TUESDAY SEPTEMBER 20, 2016 AT 5:30 PM**

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 Mead, Trustees Leary, Pantoja, and Chalk. 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 August 2016: \$5,904.93
 - b. Approval and acceptance of minutes:
August 16, 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 0901 approving endowment and pre-need transfers
 - h. Updated CIP Plan
 - i. Acknowledge receipt of all correspondence

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

Board Business

6. None

7. Recess to Closed Session: At 5:35 PM. CONFERENCE WITH LEGAL COUNSEL- ANTICIPATED LITIGATION (Government Code Section 54956.9(d)(2)(e)(1)) Number of cases: One (1) Significant exposure to litigation in the opinion of the District and on the advice of legal counsel, based on: Facts and circumstances that might result in litigation against the District, the District believes are not yet known to a potential plaintiff or plaintiffs, which facts and circumstances need not be disclosed.

8. Reconvene in Open Session: At 5:54 PM

9. Report from Closed Session: A roll call vote for items presented in closed session resulted in the following votes:

1. Moratorium placed on all benches for the South Kern Cemetery District for a period of two years.

Chairman Neeley-Aye; Vice-Chair Mead-Aye; Trustee Leary-Aye; Trustee Pantoja-Aye; and Trustee Chalk-Aye. Item is passed 5-0-0.

2. Refund setting fees collected for two (2) proposed benches to the customers.

Chairman Neeley-Aye; Vice-Chair Mead-Aye; Trustee Leary-Aye; Trustee Pantoja-Aye; and Trustee Chalk-Aye. Item is passed 5-0-0.

3. Allow a previously fully paid for bench to be placed at its designated location.

Due to a conflict of interest, Chairman Neeley disclosed that he had purchased the bench at issue, he recused himself and left the meeting room. Vice-Chair Mead presided over the item. Neeley had recused himself in both the closed session and the open session during discussion of this item.

Chairman Neeley-Recused; Vice-Chair Mead-Aye; Trustee Leary-Aye; Trustee Pantoja-Aye; and Trustee Chalk-Aye. Item is passed 4-0-1 (Neeley recused).

Direction for a written response was given to counsel.

10. District Manager Report:

- a. Marketing advertisements placed
- b. Staff training in October
- c. Cemetery Mosquito and Vector Control Update
- d. LAFCO seat for special districts available

11. Board Member Comments:

Trustee Leary asked about the weeding of headstones and scheduling as well as items related to workload of employees when the heat plan is activated.

12. Adjournment:

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

Meeting adjourned at 6:37 PM

Respectfully Submitted,

Danny R. Brown
District Manager

South Kern Cemetery District
 Profit Loss By Month
 July 2016 through June 2017

	July	August	September	October	November	December	January	February	March	April	May	June	TOTAL	BUDGET
Cleaning/Paper Supplies													\$ -	\$ -
Large Tool Replacement	71.00												\$ 71.00	\$ -
Small Tool Replacement		34.48											\$ 74.81	\$ -
Equipment Rental			82.28										\$ 92.28	\$ -
Equipment Repairs and Maintenance	100.00	291.90	1,512.92										\$ 1,904.82	\$ -
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	83.52											\$ 587.52	\$ -
Marker Equipment, Repair													\$ -	\$ -
Maintenance and Grounds Subtotal	\$ 8,254.00	\$ 389.92	\$ 1,595.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,509.12	\$ 11,800.00
Administration													\$ -	\$ -
Postage	94.00												\$ 94.00	\$ -
Office Supplies	112.00	52.66	70.25										\$ 234.91	\$ -
Memberships													\$ -	\$ -
County of Kern Admin Fees	23.00												\$ 23.00	\$ -
Professional Services-Audit													\$ -	\$ -
Professional Services-Legal	1,341.00		215.00										\$ 1,556.00	\$ -
Software/Computers	15.00	109.89	79.48										\$ 204.47	\$ -
Marketing/Ads		56.00	164.00										\$ 220.00	\$ -
Bank Fee		0.80											\$ 0.80	\$ -
Credit Card Processing Fee		79.81	81.13										\$ 160.94	\$ -
Sales Tax													\$ -	\$ -
Payroll Tax-SS/FICA	1,428.00	1,142.81	1,142.55										\$ 3,711.36	\$ -
Insurance-Property Liability			2,359.32										\$ 2,359.32	\$ -
Insurance-Workers Comp			2,418.50										\$ 2,418.50	\$ -
Insurance-Unemployment													\$ -	\$ -
Memorial Day Services	228.00												\$ 228.00	\$ -
Payroll Processing Fee	134.00	124.16	124.16										\$ 382.32	\$ -
Administration Subtotal	\$ 3,371.00	\$ 1,367.25	\$ 5,341.41	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,259.66	\$ 10,050.00
Utilities													\$ -	\$ -
AT&T	169.00	191.95	193.65										\$ 571.54	\$ -
PG&E	943.00	972.42	1,147.36										\$ 3,062.78	\$ -
Alarm Services	30.00	30.00	30.00										\$ 90.00	\$ -
Internet Service	79.00	79.00	79.00										\$ 237.00	\$ -
Drinking Water	129.00	17.39	128.34										\$ 274.73	\$ -
Returned Lots													\$ -	\$ -
Sanitation Service	177.00	176.88	176.88										\$ 529.76	\$ -
Utilities Subtotal	\$ 1,507.00	\$ 1,467.64	\$ 1,751.97	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,726.41	\$ 19,840.00
Capital Outlay													\$ -	\$ -
Grounds/Irrigation													\$ -	\$ -
Buildings													\$ -	\$ -
Equipment													\$ -	\$ -
Vehicles													\$ -	\$ -
Outlay Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,200.00
													\$ -	0.00%
Expenses Total	\$ 37,193.44	\$ 25,822.12	\$ 32,865.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,881.46	\$ 466,500.00
TOTAL EXPENSE	\$ 37,193.44	\$ 25,822.12	\$ 32,865.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,881.46	\$ 466,500.00
TOTAL INCOME	\$ 16,428.76	\$ 19,261.98	\$ 33,948.31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,539.04	\$ 68,539.04
PROFIT (LOSS)	\$ (21,764.68)	\$ (7,560.14)	\$ (1,082.41)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (28,342.42)	\$ (28,342.42)

Investment Account

	10/2015	11/2015	12/2015	1/2016	2/2016	3/2016	4/2016	5/2016	6/2016	7/2016	8/2016	9/2015
Opening Valuation	\$ 333,175.12	\$ 332,544.84	\$ 331,351.44	\$ 331,057.17	\$ 331,706.24	\$ 331,877.13	\$ 332,068.16	\$ 494,822.55	\$ 489,510.93	\$ 492,845.06	\$ 499,898.66	\$ 499,902.17
Credit/Debit/Transfers	\$ 792.30	\$ 707.64	\$ -	\$ -	\$ -	\$ -	\$ 164,568.81	\$ -	\$ -	\$ 7,131.46	\$ 879.57	\$ -
Change in Value	\$ (1,422.58)	\$ (1,901.04)	\$ (294.27)	\$ (294.27)	\$ 649.07	\$ 170.89	\$ 191.03	\$ (5,311.62)	\$ 3,334.13	\$ (77.86)	\$ (876.05)	\$ 932.83
Closing Valuation	\$ 332,544.84	\$ 331,351.44	\$ 331,057.17	\$ 331,706.24	\$ 331,877.13	\$ 332,068.16	\$ 494,822.55	\$ 489,510.93	\$ 492,845.06	\$ 499,898.66	\$ 499,902.17	\$ 600,835.00

Bank of America Account

Checking Account	2687	\$ 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	\$ 16,558.04	\$ 24,536.50
Credit Card Received	1820	\$ 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	\$ 12,931.01	\$ 2,931.20	\$ 2,931.25
Special Projects	1130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cash On Hand		\$ 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	\$ 48,061.85	\$ 19,589.24	\$ 27,467.75

County Funds

Tax Account Funds	42000	\$ 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	\$ 77,828.25	\$ 84,796.81
Endowment Care	42002	\$ 73,540.34	\$ 73,540.34	\$ 73,540.34	\$ 73,540.34	\$ 73,540.34	\$ 73,540.34	\$ 1,133.60	\$ 1,133.60	\$ 1,133.60	\$ 1,132.11	\$ 1,170.26	\$ 1,170.26
Land Purchase/Development	42004	\$ 966.39	\$ 966.39	\$ 966.39	\$ 967.95	\$ 967.95	\$ 967.95	\$ 969.71	\$ 969.71	\$ 963.71	\$ 969.91	\$ 971.74	\$ 971.74
Pre-Need Sales	42005	\$ 124,606.82	\$ 124,606.82	\$ 124,606.82	\$ 124,807.54	\$ 124,807.54	\$ 124,807.54	\$ 119,750.64	\$ 119,750.64	\$ 119,750.64	\$ 109,846.72	\$ 110,074.64	\$ 142,293.31
Total		\$ 294,594.63	\$ 297,737.06	\$ 392,060.06	\$ 393,995.74	\$ 396,897.96	\$ 396,014.48	\$ 219,245.39	\$ 221,050.09	\$ 224,380.06	\$ 189,421.76	\$ 190,044.89	\$ 229,232.12
Total All Cash Accounts		\$ 773,004.00	\$ 755,093.89	\$ 780,765.39	\$ 780,712.94	\$ 785,051.27	\$ 755,248.98	\$ 777,490.85	\$ 750,941.90	\$ 743,738.84	\$ 737,392.26	\$ 709,538.30	\$ 757,534.87

South Kern Cemetery District

15543 South Vineland Road
Bakersfield, CA 93307

Aged Receivables [Summary]

10/13/2016

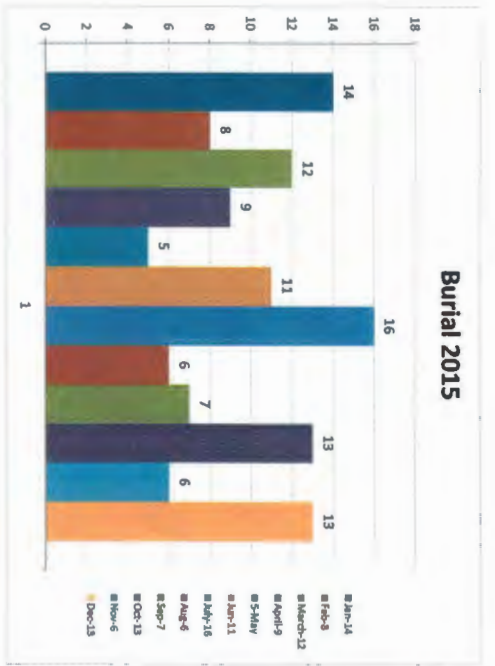
10/13/2016

10:03:42 AM

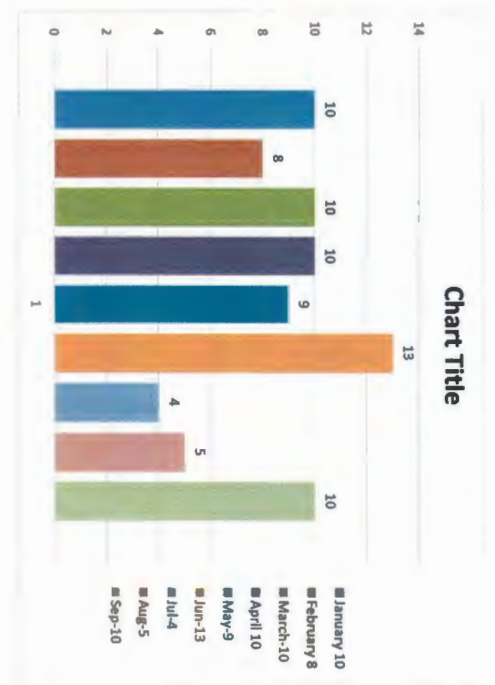
Page 1

Name	Total Due	0 - 90	91 - 180	181 - 360	360+
Maricarmen Arroyo	\$700.00	\$0.00	\$0.00	\$700.00	\$0.00
Olivas Benigno	\$325.00	\$325.00	\$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	\$507.50	\$0.00	\$507.50	\$0.00	\$0.00
Araceli Cervantes Ochoa	\$811.25	\$811.25	\$0.00	\$0.00	\$0.00
Cesar & Norma Moreno	\$800.00	\$0.00	\$800.00	\$0.00	\$0.00
Calvin R. and Maylen Clab	\$666.68	\$0.00	\$666.68	\$0.00	\$0.00
Dora Perez	\$1,312.96	\$0.00	\$0.00	\$0.00	\$1,312.96
Eliseo Raya Reyes	\$900.00	\$0.00	\$900.00	\$0.00	\$0.00
Elizabeth Salinas	\$120.83	\$0.00	\$0.00	\$0.00	\$120.83
Epifania De La Rosa	\$217.50	\$0.00	\$0.00	\$217.50	\$0.00
Esmeralda Moreno	\$300.50	\$0.00	\$0.00	\$300.50	\$0.00
Cesar Flores	\$525.00	\$525.00	\$0.00	\$0.00	\$0.00
Celinda Garcia	\$1,750.00	\$1,750.00	\$0.00	\$0.00	\$0.00
Guadalupe Gomez	\$250.00	\$0.00	\$0.00	\$250.00	\$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	\$160.00	\$0.00	\$0.00	\$160.00	\$0.00
Hoffer Hoffer	\$30.00	\$30.00	\$0.00	\$0.00	\$0.00
Amparo Juarez	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00
Juana E. Lopez Hernandez	\$733.34	\$0.00	\$733.34	\$0.00	\$0.00
Margarita G. Hernandez	\$1,680.00	\$0.00	\$0.00	\$0.00	\$1,680.00
Maria Carrera	\$260.00	\$0.00	\$0.00	\$260.00	\$0.00
Miguel Morales	\$550.00	\$0.00	\$0.00	\$0.00	\$550.00
Enrique Moreno	\$525.00	\$525.00	\$0.00	\$0.00	\$0.00
Harold & Patsy Newton	\$666.68	\$0.00	\$666.68	\$0.00	\$0.00
Juan C. Parra	\$340.00	\$0.00	\$340.00	\$0.00	\$0.00
Patricia Amador	\$882.36	\$0.00	\$0.00	\$0.00	\$882.36
Maria Penaloza	\$1,127.50	\$0.00	\$0.00	\$1,127.50	\$0.00
Margarita Perez	\$680.00	\$0.00	\$0.00	\$680.00	\$0.00
Ricardo & Margarita Perez	\$515.00	\$0.00	\$0.00	\$515.00	\$0.00
Oscar Rendon	\$210.00	\$0.00	\$0.00	\$210.00	\$0.00
Antonio & Anita Rivera	\$860.08	\$0.00	\$0.00	\$860.08	\$0.00
Agustina Rodriguez	\$82.00	\$0.00	\$0.00	\$82.00	\$0.00
Sauseda Conrado Rodrigu	\$1,404.68	\$0.00	\$0.00	\$0.00	\$1,404.68
Juana Segoviano	\$475.00	\$475.00	\$0.00	\$0.00	\$0.00
Susana Gonzalez	\$708.34	\$0.00	\$0.00	\$0.00	\$708.34
Total:	\$24,220.45	\$4,441.25	\$4,614.20	\$5,612.58	\$9,552.42
Aging Percent:		18.3%	19.1%	23.2%	39.4%

South Kern Cemetery District Arvin



YT-Single 70
 YT-Double 22
 YT-Cremation 19
 YT-Retirement 0
 YT-Basins 8
 YT-Niche 3
Total 120



YT-Single 51
 YT-Double 8
 YT-Cremation 15
 YT-Retirement 1
 YT-Basins 2
 YT-Niche 2
Total 79

	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	13	10
July	11	9	9	3	10	7	16	4	9
August	12	8	12	6	8	13	6	5	9
September	12	8	14	19	11	13	7	10	12
October	2	8	5	10	7	8	13	8	8
November	11	11	11	15	15	7	6	10	10
December	9	8	11	9	10	10	13	10	10
Totals	119	104	121	115	113	105	120	79	9

RESOLUTION No. 2016-1001

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 September 30, 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 September 30, 2016 At-Need Endowment	\$ 5,760.00
<u>July 1, 2016 to September 30, 2016 Pre-Need Endowment</u>	<u>\$ 2,160.00</u>
Total Endowment Transfer	\$ 7,920.00
Current Fiscal Year Pre-Need received	\$ 5,895.00
<u>Current Fiscal Year Pre-Need to At-Need transfers</u>	<u>\$ 9,077.39</u>
Total Pre-Need 42005 to At-Need Bank of America	\$ 3,182.39

PASSED AND ADOPTED by the Board of Trustees for the South Kern Cemetery District on this 18th Day of September, 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