

Kern River Valley Public Cemetery District
Minutes of the Special Board of Trustees Meeting – Tuesday, June 15th, 2021 @ 1:00 PM

KERN RIVER VALLEY PUBLIC CEMETERY DISTRICT
MINUTES OF THE SPECIAL BOARD OF TRUSTEES MEETING

Tuesday June 15th, 2021 @ 1:00 PM

District Office: 8441 Burlando Road Wofford Heights, CA 93285 County of Kern

Present: Harry Schustz, Chairperson/President, Board of Trustees
Mark Montgomery, Vice Chair/Vice President, Board of Trustees
John Blythe, Member, Board of Trustees
Gerald Wenstrand, Member, Board of Trustees (*via phone*)
Randy Kyt, District Manager
Laura Kyt, District Secretary/Clerk of the Board
Absent: Esteban Olivares, Member, Board of Trustees

- A. CALL TO ORDER: Meeting was called to order by Chairperson Schustz at 1:08 PM
- B. ROLL CALL ROLL CALL – QUORUM PRESENT (4 Trustees Present; 1 Absent)
- C. PLEDGE OF ALLEGIANCE AND INVOCATION: Manager Kyt gave the Pledge of Allegiance and Invocation.
- D. PUBLIC COMMENT, REQUESTS AND PRESENTATIONS: None
- E. NEW BUSINESS: Laura Kyt, Secretary
1. Fiscal Year 2020-2021 Pre-Need Funds Annual Recoupment: Secretary Kyt presented pre-need contract payment services executed as of May 31, 2021 and release of interests performed as of May 31, 2021. Until Pre-Need monies borrowed are repaid by recoupment no transfers will occur from Pre-Need unless there is a release of interest. Trustee Blythe moved to authorize FY 2021-2021 recoupment to be applied to reduce in house liability created to pay off CalPERS; second by Trustee Montgomery and passed.
 2. Review Fiscal Year 2020-2021 Operation Budget as of May 31, 2021: Board discussed and reviewed operations budget for FY 2020-2021.
 3. Review Projected Fiscal Year 2020-2021 Operation Budget Component: Board discussed and reviewed operation budget components for FY 2021-2022. Need to prices to finish final list and remove other sources of financing for the CalPERS liability.
 4. Adopt District's Fiscal Year 2021-2022 Operation Budget: Trustee Montgomery moved to adopt; second by Trustee Blythe and passed.
 5. Review Fiscal Year 2020-2021 General Fund Budget as of May 31st, 2021: Board discussed and reviewed FY 2020-2021 General Fund.
 6. Review and Adopt Fiscal Year 2021-2022 General Fund Budget: Trustee Blythe moved to adopt FY 2021-2022 budget as presented; second by Trustee Montgomery and passed.
 7. Review FY 2020-2021 Endowment Fund Budget: Board discussed and reviewed FY 2020-2021 Endowment Fund.
 8. Review and Adopt Fiscal Year 2021-2022 Endowment Fund: Trustee Montgomery moved to adopt; second by Trustee Blythe and passed.
 9. Review Fiscal Year 2020-2021 Pre Need Fund: Board discussed and reviewed FY 2020-2021 Pre-Need Fund.
 10. Review and Adopted Fiscal Year 2021-2022 Pre-Need Fund: Trustee Blythe moved to adopt; second by Trustee Montgomery and passed.

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11. Review Fiscal Year 2020-2021 Deferred Maintenance Fund: Board discussed and reviewed FY 2020-2021 Deferred Maintenance Fund.
12. Review and Adopt Fiscal Year 2021-2022 Deferred Maintenance Fund: Trustee Montgomery moved to adopt; second by Trustee Blythe and passed.
13. Scope of Trustees' Compensation for attending this meeting: Stipend paid – allocation planned in FY 2020-2021 budget for this special budget meeting.

F. NEXT REGULARLY SCHEDULED MEETING: Tuesday July 13th, 2021 at 1:00PM

G. MOTION TO ADJOURN: Meeting was adjourned at 2:26 PM by Trustee Blythe; second by Trustee Montgomery and passed.

Respectfully submitted by

John Blythe

John Blythe
District Administrative Assistant

(These minutes were officially transcribed on June 27, 2024 for public record from meeting notes that were on file/available.)

Addendums:

- | | |
|---|---------|
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| 2. Fiscal Year 2021-2022 Operations Budget | Page 4 |
| 3. Fiscal Year 2020-2021 Operation and Maintenance Expense Report | Page 5 |
| 4. Fiscal Year 2020-2021 Resale Materials, Contracts Lease & Agreements | Page 6 |
| 5. Fiscal Year 2020-2021 Pre-Need Internment Services | Page 7 |
| 6. Fiscal Years 2020-2021 and 2021-2022 Deferred Maintenance | Page 8 |
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KERN RIVER VALLEY PUBLIC CEMETERY DISTRICT
Fiscal Year 2020-2021 Operations Budget Eleventh Month Review
and Fiscal Year 2021-2022 Preliminary Budget

SOURCES OF REVENUES AND PROPERTY TAX APPROPRIATION	Adopted Budget FY 2020-2021	%	ACTUAL FYE 2021 as of May 31, 2021	%	Preliminary Budget FY 2021-2022	%
Services Executed Revenues						
Tax Appr. Based on (FY 2019-2020) Appropriations	\$ 84,000.00	38.9%	\$ 69,194.68	28.6%	\$ 77,500.00	37.6%
Total Revenues and Tax Appropriations	\$ 100,000.00	43.9%	\$ 110,893.21	47.4%	\$ 110,000.00	53.4%
INTEREST INCOME TRANSFERS IN	\$ 184,000.00	80.7%	\$ 180,087.89	76.9%	\$ 187,500.00	91.0%
Stifel, Nicholas, and Company, Inc. (Endowment & PreNeed)						
County of Kern Auditor Controller: EOY Fund #42010; #42011; #42012	\$ 10,000.00	4.4%	\$ 18,859.18	8.1%	\$ 15,000.00	7.3%
Interest Income for Fiscal Year 2019-2020	\$ 3,500.00	1.5%	\$ 3,997.95	1.7%	\$ 3,500.00	1.7%
MISCELLANEOUS INCOME RECEIVED & TRANSFER IN	\$ 13,500.00	5.9%	\$ 22,857.13	9.8%	\$ 18,500.00	9.0%
Miscellaneous Income: Donations						
Miscellaneous Income: GSRMA (Conference Grant)	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Fund #42013 Transfer: after FEMA closeout is complete (Winter Storm 2017)	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Miscellaneous Income for Fiscal Year 2019-2020	\$ 30,400.00	13.3%	\$ 31,144.89	13.3%	\$ -	0.0%
TRANSFER IN RESERVES FROM FUND #42010	\$ 30,400.00	13.3%	\$ 31,144.89	13.3%	\$ -	0.0%
TRANSFER IN RESERVES FROM FUND #42010	\$ -	0.0%		0.0%	\$ -	0.0%
PROJECTED END OF FISCAL YEAR RECOUP 2019-2020 TRANSFERS						
Total Recoup of Accounts Receivable (cash distribution only)	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
<i>(Recoup is drawn from previous year interest services executed, contracts paid in full & refunded release of interest in plots)</i>						
TOTAL ACTUAL & PROJECTED UNRESTRICTED REVENUES =	\$ 227,900.00	100.0%	\$ 234,089.91	100.0%	\$ 206,000.00	100.0%

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KERN RIVER VALLEY PUBLIC CEMETERY DISTRICT
Fiscal Year 2020-2021 Operations Budget Eleventh Month Review
and Fiscal Year 2021-2022 Preliminary Budget

SALARIES and WAGES with EMPLOYEE RELATED TAXES & BENEFITS	Adopted Budget FY 2020-2021	%	ACTUAL FYE 2021 as of May 31, 2021	%	Preliminary Budget FY 2021-2022	%
Total Salaries, Wages, Taxes, and Benefits Expense Distribution (page 2)	\$ 124,786.00	63.6%	\$ 91,203.88	67.6%	\$ 128,317.42	63.5%
CalPERS: Annual Unfunded Accrued Liability (due July)	\$ 7,943.00	4.0%	\$ 7,678.00	5.7%	\$ 9,600.00	4.7%
Total Salaries, Wages, Taxes, and Benefits Expense Distribution & CalPERS Accrued Liabilities	\$ 132,729.00	67.6%	\$ 98,881.88	73.3%	\$ 137,917.42	68.2%
OPERATION and MAINTENANCE EXPENSE						
Total Operation and Maintenance Expense Distribution (page 3)	\$ 49,500.00	25.2%	\$ 28,747.54	21.3%	\$ 49,500.00	24.5%
COST OF RESALE MATERIALS						
Resale Materials Expense Distribution (page 4) includes poly vaults	\$ 9,800.00	5.0%	\$ 2,397.05	1.8%	\$ 9,800.00	4.8%
CONTRACTS, LEASES, AGREEMENTS AND/OR CONTINGENCY						
Contingency: just under .5% of projected gross (calc est \$228k x .1% = \$2,280)	\$ 2,300.00	1.2%	\$ 2,280.00	1.7%	\$ 2,336.00	1.2%
FEMA and CalOES Contracts (Winter Storm January 2017) (8.25% of \$30,891 =)	\$ 1,931.00	1.0%	\$ 2,608.00	1.9%	\$ 2,608.00	1.3%
TOTAL PROJECTED OPERATION EXPENDITURES =	\$ 196,260.00	100.0%	\$ 134,914.47	100.0%	\$ 202,161.42	100.0%

Note: Each category of the total projected operations and expenditures was divided into the total projected expenses to determine %

Excess (deficient) of Revenues over (under) Expenditures =	\$ 31,640.00	\$ 99,175.44	\$ 3,838.58
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CAPITAL OUTLAY & EXPENDITURES	Adopted Budget FY 2020-2021	%	ACTUAL FYE 2021 as of May 31, 2021	%	Preliminary Budget FY 2021-2022	%
Capital Outlay & Expenditures - Rose Garden Improvements (\$1,000 Donation)	\$ 200.00	3.5%	\$ 200.00	34.6%	\$ -	0.0%
Capital Outlay & Expenditures - Rose Garden "Life is Eternal" Plaque (Fund #42010)	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Capital Outlay & Expenditures - Utility Vehicle (Fund #42010)	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Capital Outlay & Expenditures - Improvements - Upgrades to Office & Structure	\$ 4,000.00	70.2%	\$ 378.83	65.4%	\$ 2,000.00	57.1%
Capital Outlay & Expenditures - Improvements - Block Markers	\$ 1,500.00	26.3%	\$ -	0.0%	\$ 1,500.00	42.9%
Capital Outlay & Expenditures - Transition Driveway Asphalt Repair	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
TOTAL PROJECTED CAPITAL OUTLAY EXPENDITURES =	\$ 5,700.00	100.0%	\$ 578.83	100.0%	\$ 3,500.00	100.0%

Excess (Deficient) of Revenues over (under) Operation and Capital Outlay Expenditures =	\$ 25,940.00	\$ 98,596.61	\$ 338.58
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KERN RIVER VALLEY PUBLIC CEMETERY DISTRICT
Fiscal Year 2020-2021 Operation and Maintenance Expense Distribution Budget
Eleventh Month Review

Acct #	Description	Budget 2019-2020	Budget 2020-2021	%	FY 2020-2021 As of May 31st	Excess / Deficit 2020-2021	Mgr's 2020-2021 Reallocation	Budget 2021-2022
5050	* Budget allocation changes restricted by Board							
5100	Clothing/Uniforms	200.00	200.00	0.4%	-	200.00		400.00
5100	* Insurance - Commercial	4,431.00	4,431.00	9.0%	5,231.02	(800.02)	800.02	5,895.00
5101	* Commercial includes - Vehicle 2008 Ford Escape	Included Above	Included Above					Included Above
5120	* Insurance - Workers Comp	4,605.00	4,605.00	9.3%	4,294.81	310.19	(310.19)	4,600.00
5130	Maintenance - Equipment (Repairs)	2,500.00	2,500.00	5.1%	585.66	1,914.34	(489.83)	2,500.00
5131	Maintenance - Grounds	1,000.00	1,000.00	2.0%	1,430.41	(430.41)	430.41	1,500.00
5132	Maintenance - Structures	400.00	400.00	0.8%	27.26	372.74		400.00
5135	Maintenance - Well	1,500.00	1,500.00	3.0%	929.00	571.00		1,500.00
5150	Maintenance - Gardens	300.00	300.00	0.6%	-	300.00		300.00
5154	Memberships: CAPC and CSDA	700.00	700.00	1.4%	584.00	116.00		700.00
5154	Advertising	0.00	0.00	0.0%	-	0.00		0.00
5155	Subscriptions	100.00	100.00	0.2%	44.00	56.00		100.00
5164	Improvements (beautification donation balance)	0.00	0.00	0.0%	-	0.00		0.00
5165	Interest Expense: GSRMA insurance paid quarterly	80.00	80.00	0.2%	35.72	44.28		80.00
5170	Office Supplies: Secretary	1,160.00	1,160.00	2.3%	422.32	737.68	(430.41)	1,200.00
5171	Office Supplies: General Supplies	500.00	500.00	1.0%	411.98	88.02		500.00
5180	Professional Services:	see below	see below					see below
5181	Professional Services: 5 Trustees (8 meetings = \$2,000)	2,100.00	2,100.00	4.2%	1,550.00	550.00		2,100.00
5182	Professional Services: Bank Statement Fees	0.00	0.00	0.0%	48.00	(48.00)	48.00	50.00
5183	Professional Services - County Admin	2,000.00	2,000.00	4.0%	1,528.80	471.20	(48.00)	2,000.00
5184	Pro Serv. Intern (CemOffice) \$650. Maint. & Tech Support	1,000.00	1,000.00	2.0%	-	1,000.00		1,000.00
5185	Pro Serv. Protection One (alarm) min. \$60 x 12 mo = \$720	800.00	800.00	1.6%	722.59	77.41		800.00
5186	Pro Serv. Attorney Fees	300.00	300.00	0.6%	-	300.00		300.00
5187	Pro Serv. CPA Auditor (FY 2016/17-17/18, 18/19, 19/20)	12,500.00	12,500.00	25.3%	-	12,500.00	(1,432.50)	8,000.00
5188	Pro Serv. Other (N-Memorials)	750.00	750.00	1.5%	2,182.50	(1,432.50)	1,432.50	2,500.00
5189	Pro Serv. Other (Surveyor Services)	999.00	999.00	2.0%	-	999.00		999.00
5190	Pro Serv. Internet Server & AOL online service	900.00	900.00	1.8%	1,063.33	(163.33)		900.00
5191	Pro Serv. CalPERS GASB 68 & FEE 218 (Annual Fee)	650.00	650.00	1.3%	550.00	100.00		650.00
5191	Pro Serv. Payroll Service (Paychex)	1,200.00	1,200.00	2.4%	996.32	203.68		1,200.00
5210	Rents/Leases of Equipment (Post Office Box)	60.00	60.00	0.1%	64.00	(4.00)	4.00	70.00
5220	Small Tools & Supplies (under \$100)	500.00	500.00	1.0%	180.09	319.91	(4.00)	650.00
5222	Large Tools & Equipment (over \$100 under \$499)	500.00	500.00	1.0%	-	500.00		650.00
5249	Fuel: All Equipment includes Ford Escape	1,000.00	1,000.00	2.0%	553.63	(53.63)	53.63	1,000.00
5250	Travel/Transportation/Mileage	100.00	100.00	0.2%	851.66	148.34		100.00
5251	Conference, Workshop, Meeting (apply for GSRMA \$1,000 grant)	500.00	500.00	1.0%	-	500.00	(53.63)	500.00
5260	Utilities (electricity, phones, and refuse)	5,000.00	5,000.00	10.1%	3,810.44	1,189.56		5,000.00
5340	State Board of Equalization (Sales Tax)	665.00	665.00	1.3%	650.00	15.00		706.00
	TOTALS	49,500.00	49,500.00	100.0%	28,747.54	20,752.46	0.00	49,500.00

Ten Month Review - Budget FY 2020-2021.xls as of April 30, 2021
Eleventh Month Review as of May 31, 2021

Page #3 FY 2020-2021 (May)

Budget Adopted: 06-18-20

Kern River Valley Public Cemetery District
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**KERN RIVER VALLEY PUBLIC CEMETERY DISTRICT
RESALE MATERIALS LIST and CONTRACTS, LEASES, and AGREEMENTS
Budget Fiscal Year 2020-2021 Eleventh Month Review**

RESALE MATERIALS LIST					
Acct #	Description	Budget 2020-2021	As of 31-May-21	Excess / Deficit 2020-2021	Notes
5230	Liners - Singles (24 X \$230 ea.)	5,520.00	-	5,520.00	May 31, 2021 inventory (10 vault)
5230	Liners - Singles Polyvault (6 x \$270 ea.)	?	-	-	May 31, 2021 inventory (2 vaults)
5230	Liners - Companions/Doubles (0 x \$450 ea.)	-	-	-	February 2, 2021 inventory (45 pre-set vaults)
5231	Bronze Death Date Plates & Plaque Scrolls	1,450.00	1,250.00	200.00	Matthews & Eagle Foundry
5232	Tile Etching Stencils & Sandblasting Services	see pg 7 - prof serv Acct#5188	see pg 7 - prof serv Acct#5188		VJ Memorial
5233	Cremation Bronze Casing Urns (48 x \$42 ea. +s/h)	✓ 1,872.00	535.24	1,336.76	May 31, 2021 inventory (9 bronze urns)
5233	Cremation Poly Vaults (Qty 9 x \$43.50 ea.)	✓ 395.00	-	395.00	May 31, 2021 inventory (3 single 1 double vaults)
5234	Headstone Vase Cups (\$6.00 each)	-	-	-	May 30, 2021 inventory (82 plastic vase cups)
5234	Headstone Vase Cups (\$12.50 each)	✓ 360.00	318.53	41.47	May 31, 2021 inventory (30 galvanized vase cups)
5235	Sand/Gravel for Headstone Foundations	-	-	-	Randy buys "Redi-Mix" concrete
5235	Concrete for Headstone Foundations & Misc.	✓ 203.00	293.28	(90.28)	Various Hardware Stores
	TOTAL RESALE MATERIALS =	\$ 9,800.00	\$ 2,397.05		
CONTRACTS, LEASES, & AGREEMENTS					
Acct #	Description	Budget 2020-2021	As of 31-May-21		Notes
5340	None	-	-	-	
	TOTAL \$	-	\$ -		

X10

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Kern River Valley Public Cemetery District
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Save
PRE-NEED INTERMENT SERVICES PERFORMED
Fiscal Year 2019-2020 Recoupment *2020-2021*
(Apply to CalPERS side fund liability)

#	Interment Month	LAST NAME	FIRST NAME	Cemetery Location	Date of Purchase	PURCHASE RECEIPT NUMBER	INTERMENT ORDER #	Recoup Amount Posted to PreNeed
	2020-2021							
1	June	Pool	Steven	III-B	05/31/09	10393	12949	1,545.00
2	July	Thompson	Ronald	III-C	05/31/11	11148	12961	715.00
3	July	Bierend	Vera	III-B	04/30/14	11972	12962	425.00
4	August	Harrington	Mark	III-C	01/31/11	k#295	12975	1,795.00
5	September	Dumas	Julia	III-C	04/30/16	k#285	12981	868.00
6	October	Gryde	Louise	III-A	01/21/97	5807	12993	294.00
7	October	Greenwood	Roberta	UB5	02/04/93	4428	12995	85.50
8	October	Waldrop	Karen	III-B	10/31/11	k#252	12997	1,453.00
9	November	Ried	Gergetta	RG	07/31/07	9781	13004	225.00
10	November	Dean	Colleen	UB9	12/12/20	7197	13005	124.00
11	December	Krist	Mary	III-B	10/31/09	10532	13012	665.00
12	December	Sanders	Nora	His Cem	03/31/09	7233	13016	652.00
13	January	Norris	Diane	II	09/21/89	6043	13026	294.00
14	February	Trotter	Loisell	II	03/29/90	k#95	13034	472.00
15	March	Richardson	Ethel	III-B	09/10/02	7847	13038	424.00
16	March	Rice	Dorothy	III-B	08/28/06	9406	13039	249.00
17	March	Witt	Helen	II	11/19/98	k#151	13040	652.00
18	March	Gibson	Andrew	RG	04/30/09	10362	13046	550.00
19	March	Perkins	John	II	06/30/07	9742	13048	653.00
20	May	Washburn	Cathy	I	06/30/07	9743	13049	373.00
21	May	Houldson	Joann	III-B	04/18/96	5564	13063	225.75
					02/15/05	8788	12943	475.00
TOTAL RECOUP								\$ 13,214.25

Kern River Valley Public Cemetery District
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Fund #42013

KERN RIVER VALLEY PUBLIC CEMETERY DISTRICT
Deferred Maintenance Fund #42013 Fiscal Year 2020-2021 Eleventh Month Budget Review

	Budget FYE 2021
Deferred Maintenance Fund #42013 Beginning Balance (April 1, 2019) =	\$ -
Total Transfers into Fund #42013 =	\$ 31,183.00
Total County Interest Earned on Fund #42013 =	\$ 960.89
Total Transfer out of Fund #42013 =	\$ (999.00)
Excess (Deficient) for Fund #42013 Balance =	\$ 31,144.89

List of Capital Outlay & Expenditures	Budget FYE 2017	Budget FYE 2020	Transferred to Fund #42010
Capital Outlay: DG Delivery (February 22, 2017 Check #5987 Brian Sellman)	\$ 150.00	\$ -	\$ -
Capital Outlay: Engineer Report (May 31, 2017 Check #6020 WZI Engineers)	\$ 999.00	\$ -	\$ 999.00
Capital Outlay: Tree Service (May 15, 2017 Check #6045 Western Tree Care)	\$ 3,375.00	\$ -	\$ -
Capital Outlay: DG & Rock Delivery (July 19, 2019 Check #6503 Tim Connor)	\$ -	\$ 2,100.00	\$ -
Capital Outlay: DG & Rock Delivery (July 19, 2019 Check #6512 Tim Connor)	\$ -	\$ 600.00	\$ -
Capital Outlay: Asphalt Project (May 15, 2020 Check #6542 Kern Asphalt)	\$ -	\$ 9,654.40	\$ -
Total Capital Outlay & Expenditures =	\$ 4,524.00	\$ 12,354.40	\$ 999.00

16,878.40

Deferred Maintenance Fund #42013 Ending Balance (May 31, 2021) =	\$ 31,144.89
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*Reserve
Support
bond*

DEFERRED MAINTENANCE FUND #42013 Fiscal Year 2021-2022 Budget

	Budget FYE 2021	Est. Interest FYE 2022	Budget FYE 2022
Deferred Maintenance Fund #42013 Beginning Balance (April 1, 2019) =	\$ -	\$ -	\$ -
Total Transfers into Fund #42013 =	\$ 31,183.00	\$ -	\$ 31,183.00
Total County Interest Earned on Fund #42013 =	\$ 960.89	\$ 400.00	\$ 1,360.89
Total Transfer out of Fund #42013 =	\$ (999.00)	\$ -	\$ (999.00)
Excess (Deficient) for Fund #42013 Balance =	\$ 31,144.89	\$ 400.00	\$ 31,544.89

List of Capital Outlay & Expenditures	Budget FYE 2017	Budget FYE 2020	Transferred to Fund #42010
Capital Outlay: See FYE 2021 Budget above	\$ 4,524.00	\$ 12,354.40	\$ 999.00
Total Capital Outlay & Expenditures =	\$ -	\$ -	\$ -

Est. Deferred Maintenance Fund #42013 Ending Balance (FYE 2022) =	\$ 31,544.89
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KERN RIVER VALLEY PUBLIC CEMETERY DISTRICT
General Fund #42010 Fiscal Year 2020-2021 Eleventh Month Budget Review

GENERAL FUND #42010 Fiscal Year 2021-2022 Budget				
General Fund #42010 Beginning Balance (as of May 31, 2021) =			\$	205,680.64
Estimated Transfers & Tax Appropriation Collections into Fund #42010 =			\$	215,000.00
Estimated General Fund #42010 Transfers Out for District Operations =			\$	(206,000.00)
Estimated General Fund #42010 Ending Balance (May 31, 2022) =			\$	214,680.64
General Fund #42010 Restriction (Six Month Operating Reserve) =				(103,000.00)
<div>Ask CPA fund Can a for have capital outlay?</div>				
List of Capital Outlay & Expenditures		Budget	Spent	
Capital Outlay: Utility Vehicle		\$ 15,000.00	\$ -	(15,000.00)
Approved Expenditures: Auditor CPA Robert Dennis (5 audits x \$4250)		\$ 21,250.00	\$ -	(21,250.00)
Total Capital Outlay & Expenditures =			\$	(36,250.00)
Estimated General Fund #42010 Ending Balance =			\$	75,430.64
				as of May 2022

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Fund #42012

KERN RIVER VALLEY PUBLIC CEMETERY DISTRICT
Pre-Need Fund #42012 Fiscal Year 2020-2021 Eleventh Month Budget Review

PRE-NEED FUND #42012 TRANSFERS IN	Transfers to County Treasurer	County Interest	Transfers into Fund #42012	Transfers Out Fund #42012	Total Transfers
July 2020 Pre-Need Receipts + County Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Aug. 2020 Pre-Need Receipts + County Interest	\$ -	\$ 23.06	\$ -	\$ -	\$ 23.06
Sept. 2020 Pre-Need Receipts + County Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Oct. 2020 Pre-Need Receipts + County Interest	\$ -	\$ 39.70	\$ -	\$ -	\$ 39.70
Nov. 2020 Pre-Need Receipts + County Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Dec. 2020 Pre-Need Receipts + County Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Jan. 2021 Pre-Need Receipts + County Interest	\$ -	\$ 24.25	\$ -	\$ -	\$ 24.25
Feb. 2021 Pre-Need Receipts + County Interest	\$ -	\$ 33.66	\$ -	\$ -	\$ 33.66
Mar. 2021 Pre-Need Receipts + County Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Apr. 2021 Pre-Need Receipts + County Interest	\$ -	\$ 23.70	\$ -	\$ -	\$ 23.70
May 2021 Pre-Need Receipts + County Interest	\$ -	\$ 6.75	\$ -	\$ -	\$ 6.75
June 2021 Pre-Need Receipts + County Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers into Fund #42012 =	\$ -	\$ 151.12	\$ -	\$ -	\$ 151.12

151.12

PRE-NEED FUND #42012 TRANSFERS OUT	Annual Interest	Release of Interest & Refund	Transferred to Fund #42010
There were no transfers out of Pre-Need in FY 2020-2021	\$ -	\$ -	\$ -
Total Pre-Need Fund #42012 Transfers Out into Fund #42010 =	\$ -	\$ -	\$ -

BUDGETS BELOW:

Fiscal Year 2020-2021 Eleventh Month Budget Review	Budget FYE 2021
Pre-Need Fund #42012 Beginning Balance (June 30, 2020) =	\$ 11,416.45
Total Transfers into Fund #42012 =	\$ -
Total County Interest Earned on Fund #42012 =	\$ 151.12
Total Transfer out of Fund #42012 =	\$ -
Pre-Need Fund #42012 Ending Balance =	\$ 11,567.57

*Break
Dividend
\$17,160.75*

PRE-NEED FUND #42012 Fiscal Year 2021-2022 Budget	Budget FYE 2022
Fiscal Year 2021-2022 Budget Review	
Pre-Need Fund #42012 Beginning Balance (May 31, 2021) =	\$ 11,567.57
Estimated Transfers into Fund #42012 =	\$ -
Estimated County Interest Earned on Fund #42012 =	\$ 150.00
Estimated Pre-Need Fund #42012 Ending Balance (May 31, 2022) =	\$ 11,717.57

Kern River Valley Public Cemetery District
Minutes of the Special Board of Trustees Meeting – Tuesday, June 15th, 2021 @ 1:00 PM

Fund #42011

KERN RIVER VALLEY PUBLIC CEMETERY DISTRICT
Endowment Fund #42011 Fiscal Year 2020-2021 Eleventh Month Budget Review

ENDOWMENT FUND #42011 TRANSFERS IN				Transfers into Fund #42011		Transfers Out of Fund #42011		Total Transfers
				Transfers to County Treasurer	County Interest			
July 2020 Endowment Receipts + County Interest	\$	1,575.00	\$	-	\$	-	\$	1,575.00
Aug. 2020 Endowment Receipts + County Interest	\$	950.00	\$	278.50	\$	-	\$	1,228.50
Sept. 2020 Endowment Receipts + County Interest	\$	975.00	\$	-	\$	-	\$	975.00
Oct. 2020 Endowment Receipts + County Interest	\$	1,200.00	\$	488.45	\$	-	\$	1,688.45
Nov. 2020 Endowment Receipts + County Interest	\$	550.00	\$	-	\$	-	\$	550.00
Dec. 2020 Endowment Receipts + County Interest	\$	-	\$	-	\$	-	\$	-
Jan. 2021 Endowment Receipts + County Interest	\$	3,100.00	\$	309.54	\$	-	\$	3,409.54
Feb 2021 Endowment Receipts + County Interest	\$	1,350.00	\$	441.08	\$	-	\$	1,791.08
Mar. 2021 Endowment Receipts + County Interest	\$	2,400.00	\$	-	\$	-	\$	2,400.00
Apr. 2021 Endowment Receipts + County Interest	\$	1,500.00	\$	316.68	\$	-	\$	1,816.68
May 2021 Endowment Receipts + County Interest	\$	1,025.00	\$	90.07	\$	-	\$	1,115.07
May 2021 Endowment Receipts + County Interest	\$	-	\$	-	\$	-	\$	-
Total Transfers into Fund #42011 =				\$ 14,625.00	\$ 1,924.32	\$ -	\$ -	\$ 16,549.32

16,549.32

ENDOWMENT FUND #42011 TRANSFERS OUT				Annual Interest	Transferred to Fund #42010
There were no transfers out of Endowment in FY 2020-2021 as of May 31, 2021				\$ -	\$ -
Total Endowment Fund #42011 Transfers Out into Fund #42010 =				\$ -	\$ -

BUDGETS BELOW:

Fiscal Year 2020-2021 Eleventh Month Budget Review				Budget FYE 2021
Endowment Fund #42011 Beginning Balance (June 30, 2020) =				\$ 142,865.23
Add back				
Subtract Deposit (June Revenue Check #294) =				\$ 2,925.00
Total Transfers into Fund #42011 =				\$ 14,625.00
✓ Deposit in Transit (May 2021) =				\$ (1,025.00)
✓ Total County Interest Earned on Fund #42011 =				\$ 1,924.32
Endowment Fund #42011 Ending Balance =				\$ 161,314.55

Break out Dividends
Add restriction

ENDOWMENT FUND #42011 Fiscal Year 2021-2022 Budget				Budget FYE 2022
Fiscal Year 2021-2022 Budget Review				
Endowment Fund #42011 Beginning Balance (May 31, 2021) =				\$ 161,314.55
Estimated Transfers into Fund #42011 =				\$ 10,000.00
Estimated County Interest Earned on Fund #42011 =				\$ 1,500.00
Estimated Endowment Fund #42011 Ending Balance (May 31, 2022) =				\$ 172,814.55