

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 FEBRUARY 17, 2014 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 January 2015: \$7,539.43
 - b. Approval and acceptance of minutes:
January 20, 2015 Regular Meeting
 - c. YTD budget report
 - d. Investment, banking, and tax accounts report
 - e. Accounts receivable aging report
 - f. Burial activity report
 - g. Accountant/Auditor Report
 - h. Reading of all resolutions by title only
 - i. Acknowledge receipt of all correspondence
6. Report, and Possible Approval, RE: A RESOLUTION OF THE SOUTH KERN CEMETERY DISTRICT APPROVING AND REQUIRING THE TRANSFER OF LEGAL DOCUMENTS TO THE DISTRICTS LEGAL COUNSEL, KIRK & SIMAS, PLC
7. **District Manager Report:**
 1. Grounds Renovation
 2. AR Update
8. **Committee Report:**

9. Board Member Comments:

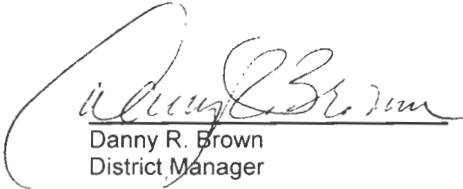
10. Closed Session:

None

11. Adjournment:

Next regular scheduled meeting will be at 5:30PM on March 17, 2015

This is to certify that this agenda was posted at The South Kern Cemetery District Office, 15543 South Vineland Road Bakersfield, CA on February 13, 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
Expenses by Vendor Summary
January 2015

Check	Customer	Jan 15
	Acclivity	648.00
	Adobe Systems, Inc.	19.00
	City Neon Sign Systems	136.38
	Enterprise Rent-A-Car Company	263.76
2764	Bank of America Credit Card	914.97
2763	Petty Cash	150
2766	Anthem Blue Cross	1,552.16
2767	Applied Technology Group, Inc.	79.00
2768	Arrowhead	28.88
2769	AT&T	135.54
2770	Blackburn Oil	226.51
2772	Chandra Mead	89.10
2771	CAPC	1,568.00
2773	Cynthia Mae Nicholson, Thome	50.00
2774	Farrell Neeley	50.00
2775	Kern Machinery	514.53
2776	Kern River Power Equipment	114.41
2777	Kern Turf Supply, Inc	488.20
2778	Kirk & Simas	300.38
2779	Lamont General Store	37.32
2780	Lamont Sanitation	174.12
2781	Linda Leary	50.00
2782	Manuel Pantoja	50.00
2783	Mission Linen Supply	201.17
2784	Office Depot	119.70
2785	PA Security and Video	30.00
2786	PG&E	592.95
2787	Trent Systems, LLC	262.50
2788	Tyack's Tires Inc	50.00
2789	UnitedHealthCare	624.96
TOTAL		<u>7,539.43</u>

South Kern Cemetery District

15543 South Vineland Road

Bakersfield, CA 93307

(661) 845-2540

MINUTES BOARD OF TRUSTEES MEETING OF THE SOUTH KERN CEMETERY DISTRICT ARVIN LIBRARY BOARD ROOM 201 CAMPUS DRIVE ARVIN, CA TUESDAY JANUARY 20, 2015

1. **Call To Order:** Chairman Pantoja called the meeting to order at 5:30 PM
2. **Pledge of Allegiance:** Vice-Chairman Neeley led the Pledge of Allegiance
3. **Roll Call:** Chairman Pantoja, Vice-Chairman Neeley, and Trustees Leary and Thome. Trustee Mead absent.
4. **Closed Session: Vice-Chairman Neeley announced the closed session at 5:35 PM with Karen O'Neil, District Counsel.**

CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION
(Government Code Section 54956.9(d)(4)) Number of cases: Two (2)

Trustee Mead arrived at 5:45 PM

Closed session adjourned at 6:00 PM

No reportable action announced by Vice-Chairman Neeley

5. **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

6. **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 December 2014: \$28,398.72
 - b. Approval and acceptance of minutes:
December 16, 2014 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

Trustee Thome asked to have item “e” pulled for discussion.

Trustee Thome made a motion to approve the remainder of the consent calendar. Trustee Leary seconded the motion. Item is approved 5-0-0

Trustee Thome inquired as to the status of the accounts receivable list and the aging summary. Aging of over 360 days was noted and frequency as well as amounts of payments received were reviewed.

Trustee Thome made a motion to approve item “e” of the consent calendar. Trustee Mead seconded the motion. Item is approved 5-0-0

7. Nominations and Appointment of Officers:

- a. Chairman: Trustee Mead nominated Trustee Neeley, nomination seconded by Trustee Thome.
- b. Vice-Chairman: Trustee Neeley nominated Trustee Leary, nomination seconded by Trustee Mead.
- c. Secretary: Trustee Thome nominated Trustee Mead, nomination seconded by Trustee Neeley.

A vote was called to approve all nominations. All nominations were approved by a vote of 5-0-0.

8. Board Business:

None

9. District Manager Report:

- a. CAPC Conference Registration
- b. Form 700 Updates
- c. Annual Statement of Facts Filing
- d. Audit Completed/Financial Statement Distributed
- e. GRSMA Education Seminar in Taft, Feb. 24
- f. LAFCO Nominations

10. Committee Report:

None

11. Board Member Comments:

Chairman Neeley expressed frustration with ongoing legal issues.

Trustee Thome expressed the same concerns.

12. Adjournment: Trustee Pantoja made a motion to adjourn. A second was made by Trustee Mead. 5-0-0 was the vote.

Meeting adjourned at 6:27 PM

Respectfully Submitted,

Danny Brown
District Manager

**South Kern Cemetery District
Profit & Loss by Class
July 1, 2014 through January 1, 2015**

	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	TOTAL	BUDGET	%
74100 - Alarm System	\$ 3,082.47	\$ 38.50	\$ 518.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 80.00	\$ 3,708.97		
74200 - Office Supplies	\$ 107.03	\$ 291.81	\$ 148.32	\$ 84.67	\$ 265.97	\$ 259.16	\$ 543.23	\$ 1,156.86		
74220 - Post Office	\$ 103.70	\$ -	\$ -	\$ 1.82	\$ -	\$ -	\$ -	\$ 105.52		
74230 - Postage	\$ -	\$ -	\$ -	\$ -	\$ 117.15	\$ -	\$ -	\$ 117.15		
74240 - Bottled Water	\$ -	\$ -	\$ -	\$ -	\$ 44.01	\$ 43.97	\$ 84.33	\$ 87.98		
74250 - Lamon Sanitation	\$ -	\$ -	\$ -	\$ -	\$ 174.12	\$ -	\$ -	\$ 174.12		
74300 - PG&E Electric Services	\$ 839.46	\$ 2,132.10	\$ -	\$ 765.94	\$ 1,580.82	\$ -	\$ 892.12	\$ 5,318.32		
74310 - Computer, Printer, Software	\$ -	\$ (247.48)	\$ 19.99	\$ 19.99	\$ 19.99	\$ -	\$ 667.99	\$ (187.51)		
74400 - Internet Services	\$ 76.54	\$ 76.54	\$ 75.54	\$ 430.24	\$ 79.00	\$ 79.00	\$ 158.00	\$ 816.86		
74500 - AT & T Telephone Service	\$ 172.37	\$ 413.87	\$ -	\$ 208.71	\$ 448.17	\$ -	\$ 359.54	\$ 1,243.12		
74510 - Uniforms	\$ 133.80	\$ 110.65	\$ 216.89	\$ 105.72	\$ 132.15	\$ 297.29	\$ 451.77	\$ 996.50		
74511 - Safety Equipment	\$ -	\$ 35.00	\$ -	\$ -	\$ -	\$ -	\$ 35.00	\$ 35.00		
74550 - Cell Phone Allowance	\$ 75.00	\$ -	\$ 75.00	\$ -	\$ 50.00	\$ -	\$ 250.00	\$ 200.00		
74600 - Sanitation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 174.12	\$ 348.24	\$ 174.12		
75200 - Board of Trustees Per-Diem	\$ -	\$ -	\$ 383.84	\$ -	\$ 300.00	\$ -	\$ -	\$ 683.84		
75300 - Employee Per-Diem	\$ -	\$ -	\$ 300.00	\$ 650.00	\$ 575.00	\$ 550.00	\$ -	\$ 2,075.00		
76000 - Professional Services; Legal	\$ -	\$ -	\$ 216.58	\$ -	\$ 120.00	\$ -	\$ 191.88	\$ 336.58		
76100 - Marketing and Advertising	\$ 112.80	\$ 12.80	\$ -	\$ -	\$ -	\$ -	\$ 136.38	\$ 125.60		
76200 - Professional Services; Audit	\$ -	\$ -	\$ 15,292.27	\$ -	\$ -	\$ -	\$ 15,390.85	\$ 15,292.27		
76400 - Travel and Training, Board of T	\$ 38.08	\$ 38.08	\$ 875.44	\$ 1,328.70	\$ 1,461.72	\$ -	\$ 1,254.20	\$ 3,740.02		
76500 - Travel and Training, Employees	\$ (625.00)	\$ 518.30	\$ 585.00	\$ 899.63	\$ 117.80	\$ -	\$ 392.00	\$ 1,495.53		
Total 70000 - Administration Expenditures	\$ 10,504.52	\$ 3,119.61	\$ 20,864.50	\$ 8,230.81	\$ 7,901.22	\$ 6,432.98	\$ 24,799.42	\$ 56,853.44		
72000 - Insurance Expense										
72001 - Health Insurance	\$ -	\$ 1,488.19	\$ 3,154.54	\$ 1,518.41	\$ 1,516.41	\$ 1,514.41	\$ 3,032.82	\$ 9,199.96		
72002 - Vision Insurance (Vision Insurance)	\$ -	\$ 111.88	\$ 223.84	\$ 111.88	\$ 111.98	\$ 111.92	\$ 223.84	\$ 671.56		
72003 - Dental Insurance (Dental Insurance)	\$ -	\$ 513.04	\$ 1,026.08	\$ 513.04	\$ 513.04	\$ 513.04	\$ 1,026.08	\$ 3,078.24		
72004 - Insurance; Life	\$ 16.50	\$ 16.50	\$ -	\$ 34.50	\$ 34.50	\$ 37.75	\$ 71.50	\$ 139.75		
72005 - Insurance; Flex Elect (\$100)	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ 100.00	\$ 1,000.00		
Total 72000 - Insurance Expense	\$ 516.50	\$ 2,139.61	\$ 4,904.46	\$ 2,175.91	\$ 2,175.91	\$ 2,177.12	\$ 4,454.24	\$ 14,080.51		
Total Expense	24,224.29	21,452.32	48,787.13	21,057.85	35,278.91	32,230.63	37,844.23	183,028.16	\$424,700.00	43.10%
Total Income								\$ 214,693.71		
Total Expense								\$ 183,029.16		
Profit (Loss)								\$ 31,664.55		

South Kern Cemetery District
Profit & Loss by Class
July 1, 2014 through January 1, 2015

	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	TOTAL	BUDGET	%
Income										
30300 - At Need Sales										
30310 - Burial Rights	\$ 1,941.86	\$ 3,195.07	\$ 3,874.84	\$ 2,879.14	\$ 652.17	\$ 4,185.00	\$ 5,208.00	\$ 16,527.88		
30320 - Open/Close	\$ 2,594.35	\$ 5,633.49	\$ 3,430.00	\$ 2,664.82	\$ 1,410.00	\$ 2,575.00	\$ 5,780.00	\$ 18,307.46		
30330 - Installing Memorials	\$ 1,390.88	\$ 3,063.03	\$ 1,925.00	\$ 1,450.84	\$ 1,275.00	\$ 1,650.00	\$ 3,025.00	\$ 10,784.75		
30340 - Handling Fee	\$ 1,062.41	\$ 2,081.70	\$ 1,435.00	\$ 1,088.19	\$ 615.00	\$ 1,230.00	\$ 2,480.00	\$ 7,512.30		
30350 - Equipment Services	\$ 1,551.50	\$ 3,045.96	\$ 2,100.00	\$ 1,591.63	\$ 900.00	\$ 1,800.00	\$ 3,300.00	\$ 10,989.09		
30360 - Liner	\$ 2,632.90	\$ 6,104.63	\$ 3,390.00	\$ 2,257.57	\$ 435.00	\$ 2,425.00	\$ 5,565.00	\$ 17,245.10		
30370 - Endowment Fund	\$ 1,674.21	\$ 2,962.29	\$ 3,212.87	\$ 2,053.09	\$ 1,549.99	\$ 2,430.00	\$ 3,384.00	\$ 13,882.45		
30371 - Columbarium Niche -	\$ 1,543.75	\$ 78.01	\$ -	\$ -	\$ -	\$ -	\$ 600.00	\$ 1,621.76		
30300 - At Need Sales - Other	\$ 253.57	\$ 2,631.24	\$ 3,677.06	\$ 2,604.65	\$ 1,910.01	\$ 2,565.39	\$ 1,853.57	\$ 13,641.92		
Total 30300 - At Need Sales	\$14,645.23	\$28,795.42	\$23,044.77	\$16,369.73	\$ 8,747.17	\$18,860.39	\$ 31,175.57	\$110,482.71	\$225,000.00	49.10%
30400 - Pre Need Sales										
30405 - Contract Charges	\$ 74.46	\$ 92.10	\$ 52.62	\$ 63.86	\$ 40.73	\$ 52.62	\$ 64.27	\$ 376.39		
30420 - Open/Close	\$ 704.83	\$ 331.88	\$ 394.66	\$ 149.99	\$ 188.42	\$ (80.13)	\$ 287.57	\$ 1,689.65		
30425 - Liner	\$ 681.76	\$ 353.61	\$ 489.12	\$ 160.34	\$ 203.46	\$ (26.87)	\$ 304.51	\$ 1,641.42		
30430 - Memorial Setting Fee	\$ 388.73	\$ 159.17	\$ 447.81	\$ 71.78	\$ 89.41	\$ 175.73	\$ 121.69	\$ 1,332.63		
30440 - Handling Fee	\$ 298.79	\$ 135.16	\$ 146.79	\$ 61.22	\$ 75.15	\$ (96.26)	\$ 102.05	\$ 621.85		
30445 - Equipment Services	\$ 523.34	\$ 513.68	\$ 589.63	\$ 199.50	\$ 150.99	\$ 112.57	\$ 255.46	\$ 2,089.91		
30455 - Endowment	\$ 2,774.13	\$ 1,959.92	\$ 2,130.57	\$ 1,798.01	\$ 1,244.41	\$ 2,129.54	\$ 1,810.06	\$ 12,036.58		
30460 - Burial Rights	\$ 4,539.19	\$ 2,334.93	\$ 2,892.87	\$ 2,633.42	\$ 2,015.56	\$ 2,281.56	\$ 2,483.48	\$ 16,697.53		
30470 - Niche Sales	\$ -	\$ -	\$ (75.00)	\$ -	\$ -	\$ -	\$ -	\$ (75.00)		
30475 - Niche Plaque Etching	\$ 171.85	\$ 171.86	\$ 96.85	\$ 343.70	\$ -	\$ 297.46	\$ 400.79	\$ 1,081.72		
30470 - Niche Sales - Other	\$ 171.85	\$ 171.86	\$ 21.85	\$ 343.70	\$ -	\$ 297.46	\$ 400.79	\$ 1,006.72		
Total 30400 - Pre Need Sales	\$ 625.30	\$ 1,492.12	\$ 1,331.60	\$ 840.28	\$ 387.03	\$ 910.17	\$ 635.46	\$ 5,586.50		
Total 30400 - Pre Need Sales	\$10,783.38	\$ 7,544.43	\$ 8,477.72	\$ 6,322.10	\$ 4,395.16	\$ 5,756.39	\$ 6,445.34	\$ 43,279.18	\$ 77,500.00	57.14%
Dividend from Investment	\$ -	\$ 928.23	\$ 954.45	\$ 11.04	\$ 892.61	\$ 952.79	\$ -	\$ 3,739.72	\$ 10,200.00	36.66%
42000 - Fiscal Year Tax Apportionment										
3005 - Current Secured	\$ 199.78	\$ (62.67)	\$ (7.75)	\$ 2,505.89	\$ 1,052.61	\$ 43,599.13	\$ 787.89	\$ 47,286.99		
3007 - Supplemental Prop Tax Current	\$ 668.78	\$ 239.69	\$ (12.71)	\$ (284.45)	\$ (301.73)	\$ 354.48	\$ 619.25	\$ 655.06		
3010 - Current Unsecured	\$ 67.01	\$ 456.32	\$ 5,500.92	\$ 1,981.32	\$ 4.42	\$ (77.48)	\$ 36.72	\$ 7,912.61		
3014 - Prop Tax Current Unsec Suppl	\$ 1.17	\$ 6.58	\$ 2.46	\$ 6.62	\$ 0.75	\$ 1.72	\$ 12.68	\$ 19.30		
3017 - Supplemental Prop Tax-Prior	\$ 14.08	\$ 18.21	\$ 8.80	\$ (0.97)	\$ 1.80	\$ 16.78	\$ 15.46	\$ 58.68		
3025 - Property Taxes-Prior Unsecured	\$ (34.28)	\$ 11.50	\$ 5.34	\$ 5.03	\$ 0.52	\$ (6.15)	\$ (7.95)	\$ (18.02)		
3565 - Penalties & Coats	\$ 11.31	\$ 3.87	\$ 2.70	\$ 4.18	\$ 0.97	\$ 11.88	\$ -	\$ 34.71		
3605 - Interest On Bank Dep & Invest	\$ 211.86	\$ -	\$ -	\$ 201.42	\$ -	\$ -	\$ 214.40	\$ 413.28		
3945 - State-Aid Homeowner Prop TX RL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107.98	\$ -	\$ 107.98		
4200 - Other In Lieu Taxes	\$ 18.10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18.10		
Total 42000 - Fiscal Year Tax Apportionment	\$ 1,158.83	\$ 673.50	\$ 5,499.76	\$ 4,389.04	\$ 759.34	\$44,008.12	\$ 1,658.45	\$ 66,488.69	\$112,000.00	50.44%
4500 - Donations (Land Donations)	\$ -	\$ 221.43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 221.43		
4510 - Non Taxable Sales	\$ 82.15	\$ 41.35	\$ 36.27	\$ 26.54	\$ 16.69	\$ 277.08	\$ -	\$ 482.08		
Total Income	\$26,669.59	\$38,204.96	\$38,012.97	\$27,138.45	\$14,812.97	\$69,854.77	\$ 39,279.36	\$ 214,693.71	\$424,700.00	50.55%
Expense										
Gross Profit	\$26,669.59	\$38,204.96	\$38,012.97	\$27,138.45	\$14,812.97	\$69,854.77	\$ 39,279.36	\$ 214,693.71	\$424,700.00	50.55%

South Kern Cemetery District
Profit & Loss by Class
July 1, 2014 through January 1, 2015

	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	TOTAL	BUDGET	%
Bank Serv. Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
43501 - Summer Expense(CE)	\$ -	\$ 19.32	\$ -	\$ -	\$ (52.81)	\$ -	\$ -	\$ (32.49)	\$ (52.81)	
50000 - Salaries, Wages & Payroll Expn	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19.32	
51000 - District Manager	\$ 4,067.69	\$ 4,890.38	\$ 6,923.07	\$ 2,307.69	\$ 7,173.07	\$ 4,865.38	\$ 2,307.68	\$ 30,227.28	\$ 30,227.28	
51200 - Administrative Assistant	\$ 2,701.50	\$ 2,984.60	\$ 4,326.90	\$ 1,442.30	\$ 4,426.90	\$ 2,984.60	\$ 1,442.32	\$ 18,866.80	\$ 18,866.80	
51300 - Grounds Crew 1 (Abel)	\$ 2,621.60	\$ 2,804.80	\$ 4,032.00	\$ 1,344.00	\$ 4,132.00	\$ 2,788.00	\$ 1,356.60	\$ 17,722.40	\$ 17,722.40	
51310 - Grounds Crew 3	\$ -	\$ -	\$ 1,525.00	\$ 565.00	\$ 1,695.00	\$ 931.00	\$ 580.95	\$ 4,716.00	\$ 4,716.00	
51400 - Grounds Crew 2 (David)	\$ 2,264.80	\$ 2,434.50	\$ 3,480.00	\$ 1,160.00	\$ 3,667.00	\$ 2,420.00	\$ 1,163.70	\$ 15,426.30	\$ 15,426.30	
51800 - Payroll Taxes FICA, SSI, UI (Payroll Expenses)	\$ 935.65	\$ 1,003.24	\$ 1,595.94	\$ 559.90	\$ 1,613.70	\$ 1,070.16	\$ 1,048.07	\$ 6,778.59	\$ 6,778.59	
Total 50000 - Salaries, Wages & Payroll Expn	\$12,591.24	\$14,117.52	\$21,882.91	\$7,378.89	\$22,707.67	\$15,059.14	\$7,899.32	\$93,737.37	\$93,737.37	
51700 - Board of Trustee Meetings	\$ 250.00	\$ 150.00	\$ 100.00	\$ 150.00	\$ 350.00	\$ 200.00	\$ 300.00	\$ 1,200.00	\$ 1,200.00	
60000 - Maintenance and Grounds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
62000 - Buildings & Grounds Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
61000 - Fuel & Oil	\$ -	\$ 57.24	\$ -	\$ 57.92	\$ 343.98	\$ 114.39	\$ 327.05	\$ 673.53	\$ 673.53	
61100 - Tree Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,650.00	\$ -	\$ 6,650.00	\$ 6,650.00	
61200 - Marker Equipment and Repair	\$ -	\$ 480.63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 480.63	\$ 480.63	
61400 - Chemical, Insecticide/Herbicide	\$ -	\$ -	\$ -	\$ -	\$ 72.03	\$ -	\$ -	\$ 72.03	\$ 72.03	
62100 - Office Improvements	\$ -	\$ -	\$ -	\$ 221.58	\$ 179.66	\$ -	\$ 262.50	\$ 401.24	\$ 401.24	
62200 - Shop, Maintenance, Improvement	\$ -	\$ -	\$ -	\$ -	\$ 100.44	\$ -	\$ -	\$ 100.44	\$ 100.44	
62300 - Equipment Repair / Maintenance	\$ -	\$ 45.78	\$ -	\$ 2,546.81	\$ 892.19	\$ -	\$ 2,653.06	\$ 3,484.78	\$ 3,484.78	
62500 - Buildings and Grounds Improvement	\$ -	\$ -	\$ -	\$ 65.54	\$ 31.87	\$ -	\$ -	\$ 97.41	\$ 97.41	
62600 - Front gate Repair	\$ -	\$ -	\$ -	\$ 284.47	\$ -	\$ -	\$ -	\$ 284.47	\$ 284.47	
62700 - Office Gate	\$ -	\$ -	\$ -	\$ 350.00	\$ -	\$ -	\$ -	\$ 350.00	\$ 350.00	
62900 - Markers Expenses	\$ -	\$ -	\$ -	\$ -	\$ 135.24	\$ -	\$ -	\$ 135.24	\$ 135.24	
62000 - Buildings & Grounds Outlay - Other	\$ 255.00	\$ 1,146.47	\$ 174.12	\$ 174.12	\$ -	\$ 1,453.54	\$ 826.82	\$ 3,203.25	\$ 3,203.25	
Total 62000 - Buildings & Grounds Outlay	\$ 255.00	\$ 1,730.12	\$ 854.13	\$ 3,032.30	\$ 1,723.54	\$ 8,217.93	\$ 4,089.44	\$ 15,813.02	\$ 15,813.02	
64000 - Large Tools Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
64100 - Weed Eater/Edger	\$ -	\$ -	\$ -	\$ -	\$ 55.88	\$ -	\$ -	\$ 55.88	\$ 55.88	
Total 64000 - Large Tools Replacement	\$ -	\$ -	\$ -	\$ -	\$ 55.88	\$ -	\$ -	\$ 55.88	\$ 55.88	
65000 - Small Tools Replacement	\$ -	\$ -	\$ 86.33	\$ -	\$ -	\$ -	\$ -	\$ 86.33	\$ 86.33	
67000 - Equipment/Tool Rentals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107.50	\$ 263.76	\$ 107.50	\$ 107.50	
68000 - Vehicle Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
68600 - Grass Hopper Mower 7250	\$ -	\$ -	\$ -	\$ -	\$ 103.06	\$ -	\$ -	\$ 103.06	\$ 103.06	
68600 - John Deere Mower 1445	\$ -	\$ -	\$ -	\$ 90.17	\$ 161.15	\$ -	\$ -	\$ 251.32	\$ 251.32	
Total 68000 - Vehicle Replacement	\$ -	\$ -	\$ -	\$ 90.17	\$ 264.21	\$ -	\$ (4,324.39)	\$ 354.38	\$ 354.38	
60000 - Maintenance and Grounds - Other	\$ -	\$ -	\$ 180.09	\$ -	\$ -	\$ -	\$ -	\$ 180.09	\$ 180.09	
Total 60000 - Maintenance and Grounds	\$ 255.00	\$ 1,730.12	\$ 1,120.56	\$ 3,122.47	\$ 2,043.63	\$ 8,325.43	\$ 309.78	\$ 16,597.20	\$ 16,597.20	
60410 - Credit Card processing Fees	\$ 107.03	\$ 176.14	\$ 114.71	\$ -	\$ 151.29	\$ 35.96	\$ 81.47	\$ 585.13	\$ 585.13	
70000 - Administration Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
70010 - County of Kern Adm. Fees	\$ 244.16	\$ -	\$ -	\$ -	\$ 325.68	\$ -	\$ 177.00	\$ 569.84	\$ 569.84	
70210 - Retirement-PERS	\$ (300.56)	\$ (300.56)	\$ 1,882.63	\$ (150.28)	\$ 428.40	\$ (300.56)	\$ (410.80)	\$ 1,259.07	\$ 1,259.07	
71000 - Insurance: Property/Liability (GSRMA)	\$ -	\$ -	\$ -	\$ 1,581.22	\$ -	\$ -	\$ 1,581.22	\$ 1,581.22	\$ 1,581.22	
71200 - Insurance: Workers Comp	\$ -	\$ -	\$ -	\$ 2,266.25	\$ -	\$ -	\$ 2,256.67	\$ 2,266.25	\$ 2,266.25	
73000 - Vaults and Liners	\$ 5,730.00	\$ -	\$ -	\$ -	\$ -	\$ 4,940.00	\$ -	\$ 10,670.00	\$ 10,670.00	
73010 - Vase	\$ 734.67	\$ -	\$ 50.00	\$ -	\$ 734.44	\$ -	\$ -	\$ 1,519.11	\$ 1,519.11	
74000 - Memberships	\$ -	\$ -	\$ 25.00	\$ -	\$ 897.00	\$ 360.00	\$ -	\$ 1,282.00	\$ 1,282.00	

	4/2014	5/2014	6/2014	7/2014	8/2014	9/2014	10/2014	11/2014	12/2014	1/2015
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Investment Account

Opening Valuation	\$ 336,371.50	\$ 336,371.63	\$ 337,308.18	\$ 335,903.64	\$ 334,030.91	\$ 334,031.03	\$ 333,519.12	\$ 334,420.85	\$ 332,335.06	\$ 332,335.06
Credit/Debits/Transfers	\$ (954.44)	\$ (323.66)	\$ (954.44)	\$ (923.66)	\$ (954.45)	\$ (954.45)	\$ (892.61)	\$ (952.79)	\$	\$
Change in Value	\$ 954.57	\$ 1,860.21	\$ (450.10)	\$ (949.07)	\$ 954.57	\$ (511.91)	\$ 1,794.34	\$ 363.17	\$	\$
Ending Valuation	\$ 336,371.50	\$ 337,308.18	\$ 336,358.08	\$ 334,958.97	\$ 333,519.12	\$ 332,507.06	\$ 334,311.46	\$ 335,074.63	\$ 332,335.06	\$ 332,335.06

Bank of America Account

Checking Account	2687	\$ 91,176.17	\$ 62,623.12	\$ 69,771.21	\$ 94,786.28	\$ 110,235.68	\$ 108,207.77	\$ 111,965.44	\$ 121,023.21	\$ 119,466.95	\$ 108,264.01
Credit Card Received	1820	\$ 56,166.69	\$ 64,583.78	\$ 70,038.34	\$ 71,375.39	\$ 76,189.18	\$ 70,538.52	\$ 100,637.18	\$ 91,495.30	\$ 82,291.52	\$ 82,260.97
Special Projects	1130	\$ 39,555.04	\$ 40,510.66	\$ 41,434.99	\$ 42,390.14	\$ 43,314.53	\$ 44,269.70	\$	\$	\$	\$
Cash On Hand		\$ 106,897.90	\$ 167,717.56	\$ 181,244.54	\$ 208,551.81	\$ 226,739.39	\$ 222,015.99	\$ 212,602.62	\$ 212,518.51	\$ 201,778.47	\$ 190,524.98

County Funds

Tax Account Funds	42000	\$ 33,118.71	\$ 20,442.02	\$ 12,047.40	\$ 13,302.39	\$ 9,411.50	\$ 120.75	\$ 8,972.77	\$ 4,676.41	\$ 43,837.95	\$ 44,933.48
Endowment Care	42002	\$ 73,042.04	\$ 73,042.04	\$ 73,042.04	\$ 73,103.79	\$ 73,103.79	\$ 73,103.79	\$ 73,163.56	\$ 73,163.56	\$ 73,163.56	\$ 73,231.71
Land Purchase/Developm	42004	\$ 959.83	\$ 959.83	\$ 959.83	\$ 960.64	\$ 960.64	\$ 960.64	\$ 961.43	\$ 961.43	\$ 961.43	\$ 962.33
Pre-Need Sales	42005	\$ 175,767.33	\$ 175,767.33	\$ 175,767.33	\$ 155,916.63	\$ 155,916.63	\$ 155,916.63	\$ 156,048.20	\$ 156,048.20	\$ 156,048.20	\$ 156,193.55
Total		\$ 202,887.91	\$ 270,211.22	\$ 261,616.50	\$ 243,283.45	\$ 239,332.98	\$ 230,016.81	\$ 230,140.96	\$ 224,640.90	\$ 224,011.14	\$ 223,522.07

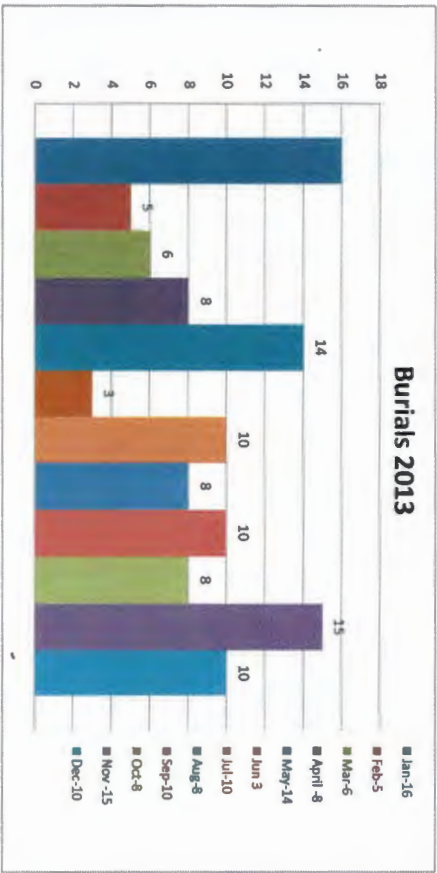
Total All Cash Accounts

	\$ 806,167.44	\$ 775,236.96	\$ 778,964.78	\$ 785,866.17	\$ 803,162.98	\$ 786,636.92	\$ 786,169.43	\$ 781,199.34	\$ 808,124.69	\$ 799,475.89
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South Kern Cemetery District A/R Aging Summary As of February 13, 2015

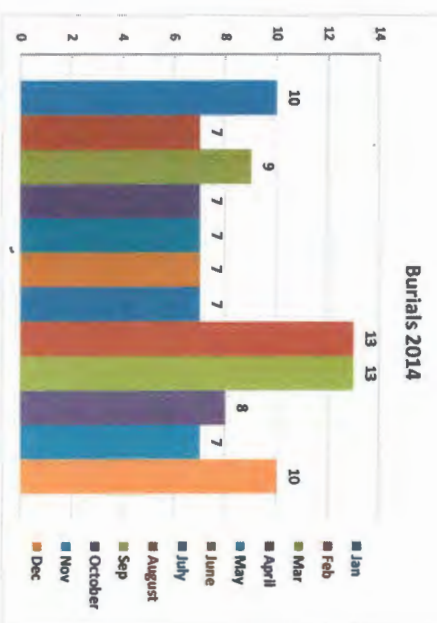
	<u>Current</u>	<u>1 - 90</u>	<u>91 - 180</u>	<u>181 - 270</u>	<u>271 - 360</u>	<u>361 - 380</u>	<u>> 380</u>	<u>TOTAL</u>
Adoracion Gonzales Barron	0.00	0.00	200.00	0.00	0.00	0.00	0.00	200.00
Agustin Calderon Mendez	0.00	0.00	650.00	0.00	0.00	0.00	0.00	650.00
Araceli Duran	0.00	0.00	0.00	0.00	936.76	0.00	0.00	936.76
Arbie Darlene Upton	0.00	540.00	0.00	0.00	0.00	0.00	0.00	540.00
Aurelio Cortez	0.00	0.00	0.00	0.00	0.00	905.00	0.00	905.00
Byron David Fleming	0.00	0.00	0.00	53.75	0.00	0.00	0.00	53.75
Carlos Alejandro Larios	0.00	0.00	0.00	820.00	0.00	0.00	0.00	820.00
Carrie Anderson	0.00	0.00	0.00	0.00	603.45	0.00	0.00	603.45
Caryn Diane Claiborne	0.00	980.00	0.00	0.00	0.00	0.00	0.00	980.00
Cecilia Mendoza	0.00	0.00	600.00	0.00	0.00	0.00	0.00	600.00
Celia Medina Bonilla	0.00	0.00	0.00	0.00	806.00	0.00	0.00	806.00
Conrado Rodriguez, Sauseda	0.00	0.00	0.00	0.00	0.00	0.00	1,404.68	1,404.68
Cruz Gonzalo Elizabeth Contreras	0.00	0.00	0.00	0.00	1,417.38	0.00	0.00	1,417.38
Dominga Valdovinos Penaloza	0.00	0.00	550.00	0.00	0.00	0.00	0.00	550.00
Dora Perez	0.00	0.00	0.00	0.00	0.00	0.00	1,312.96	1,312.96
Edward Browne	0.00	0.00	0.00	0.00	0.00	0.00	1,265.24	1,265.24
Eliseo Raya Reyes	0.00	0.00	508.00	0.00	0.00	0.00	0.00	508.00
Elizabeth Ochoa	0.00	0.00	1,300.00	0.00	0.00	0.00	0.00	1,300.00
Guadalupe Navarro	0.00	0.00	0.00	0.00	0.00	0.00	1,479.50	1,479.50
Herminia Gomez	0.00	0.00	540.00	0.00	0.00	0.00	0.00	540.00
Jaime Calderon mendez	0.00	0.00	579.00	0.00	0.00	0.00	0.00	579.00
Lorena Moreno	0.00	0.00	850.00	0.00	0.00	0.00	0.00	850.00
Luis Benavides	0.00	0.00	0.00	0.00	0.00	0.00	2,630.00	2,630.00
Manuel & Everardo, Pantoja	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00
Margarita G Hernandez	0.00	1,680.00	0.00	0.00	0.00	0.00	0.00	1,680.00
Maria Carrera	0.00	0.00	0.00	0.00	0.00	0.00	585.75	585.75
Maria Trinidad, Martinez	0.00	0.00	0.00	0.00	485.00	0.00	0.00	485.00
Marisol G. Cardenas	0.00	0.00	0.00	0.00	1,450.25	0.00	0.00	1,450.25
Marlene Diane Baughman	0.00	0.00	0.00	0.00	1,100.00	0.00	0.00	1,100.00
Miguel Morales	0.00	0.00	850.00	0.00	0.00	0.00	0.00	850.00
Mildred Ward	0.00	0.00	0.00	0.00	0.00	0.00	510.00	510.00
Patricia Amador	0.00	0.00	0.00	0.00	0.00	0.00	882.36	882.36
Petra Samaniego	0.00	0.00	0.00	0.00	0.00	0.00	480.00	480.00
Ramon Moreno Garcia	0.00	650.00	0.00	0.00	0.00	0.00	0.00	650.00
Ramona Sierra	0.00	0.00	0.00	0.00	0.00	0.00	232.61	232.61
Rosa Calderon	0.00	0.00	420.00	0.00	0.00	0.00	0.00	420.00
Rosa Fernandez Banda	0.00	0.00	0.00	0.00	0.00	0.00	63.13	63.13
Rosalie Dela Rosa	0.00	0.00	450.00	0.00	0.00	0.00	0.00	450.00
Ruben Ray Marmolejo	0.00	0.00	0.00	0.00	1,400.00	0.00	0.00	1,400.00
Sandra Valdez	0.00	0.00	0.00	0.00	0.00	0.00	221.13	221.13
Shirley Ann Johnson	0.00	0.00	0.00	466.04	0.00	0.00	0.00	466.04
Susana Gonzales	0.00	0.00	708.34	0.00	0.00	0.00	0.00	708.34
TOTAL	0.00	3,850.00	8,205.34	3,339.79	8,198.84	905.00	11,067.36	35,566.33

South Kern Cemetery District Arvin



Burials 2013

- YT-Single 49
- YT-Double 34
- YT-Cremation 21
- YT-Retirement 1
- YT-Babies 5
- YT-Niche 3
- Total 113**



Burials 2014

- YT-Single 53
- YT-Double 34
- YT-Cremation 15
- YT-Retirement 0
- YT-Babies 1
- YT-Niche 2
- Total 105**

	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
March	8	17	6	9	6	9		9
April	8	8	12	6	8	7		8
May	10	8	6	7	14	7		9
June	15	10	11	9	3	7		9
July	11	9	9	3	10	7		8
August	12	8	12	6	8	13		10
September	12	8	14	19	11	13		13
October	2	8	5	10	7	8		7
November	11	6	11	15	15	7		11
December	9	8	11	9	10	10		10
Total	118	110	141	115	115	105	14	9



South Kern Cemetery District

15543 South Vineland Road

Bakersfield, CA 93307

(661) 845-2540

Date: February 12, 2015

To: Board of Trustees
South Kern Cemetery District

RE: Report to the Board of Trustees
Accounting Integration and Financial Statement

The financial statement development and audit has been completed and copies distributed accordingly. There were numerous delays due to a variety of issues that arose most glaringly because of issues with the accounting program. Existing problems are being resolved with the decision to move forward with the transition to a newer, more appropriate accounting system along with training on this program.

District Trustees have secured services to assist with the development of a chart of accounts and to aid staff in the integration and development of the new accounting program database. We chose Account Edge for its familiarity and ease of integration. Several other sized and missioned districts in the region are also using this program as well.

Additionally, the ability to amend internal practices from past missteps have proven difficult with the existing program. It is anticipated that all integration and transfers will be completed by the end of February and that the new program will be used exclusively from that point forward. A balancing of accounts from the first of the year to that point will take place to assure a seamless and accurate transition. Since the first of the year, dual systems have been used to track all transactions and revenue streams in order to assure staff knowledge and familiarity.

Albert and Associates will remain available to assist with any questions and problems that may arise and assurances of accuracy are communicated going forward. The expectation of accuracy and ease of audit will be realized going forward with an ability to reconcile accounts and check entries in a timelier manner. Details of cursory audits and management checks will also be aided with this integration.

All aspects of the letter of engagement will be fulfilled at months end. This doesn't mean that accounting staff will not be available for consultation, but that all parties will continue to work collectively to assure financial accuracy and fiscal integrity of the system is maintained.

Danny R. Brown
District Manager

MEMORANDUM

ITEM 6

SOUTH KERN CEMETERY DISTRICT

TO: Honorable Chairman and Board Members

FROM: Danny Brown, District Manager

DATE: February 17, 2015

RE: Report, and Possible Approval. RE: A RESOLUTION OF THE SOUTH KERN CEMETERY DISTRICT APPROVING AND REQUIRING THE TRANSFER OF LEGAL DOCUMENTS TO THE DISTRICTS LEGAL COUNSEL, KIRK & SIMAS, PLC

Background: The district made the determination in August to change the legal representative from Kern County Counsel to Karen O'Neil of Kirk & Simas. Transmissions of this action was communicated to county counsel relevant to the trustee's decision.

Summary: To date, county counsel has not turned over requested files that are currently being reviewed. As such, county counsel is requesting a determination of such an action. Kirk & Simas requested the notification come in the form of a formal board resolution.

Budget Impact: None

Discussion: Staff recommends approval of the resolution with Karen O'Neil of Kirk Simas as the district's legal counsel and to approve the transmittal to Kern County Counsel.

RESOLUTION No. 2015-0201

A RESOLUTION OF THE SOUTH KERN CEMETERY DISTRICT
APPROVING AND REQUIRING THE TRANSFER OF LEGAL DOCUMENTS
TO THE DISTRICTS LEGAL COUNSEL, KIRK & SIMAS, PLC

-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 delegate and authorize the law firm of Kirk and Simas to represent the district on any and all matters, and;

WHEREAS, the Board of Trustees has directed the District Manager to carry out the agreement with Kirk and Simas, and;

WHEREAS, it is necessary to address contingency plans to assure the appropriate delivery of legal services will be provided for the long term operational health of the agency, and;

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

NOW THEREFORE BE IT RESOLVED by the Board of Trustees for the South Kern Cemetery District do hereby require the transfer of documents relative to the ongoing legal representation of the district to Kirk & Simas, PLC as they may directly request.

PASSED AND ADOPTED by the Board of Trustees for the South Kern Cemetery District on this 17th Day of February, 2015 by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

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

ATTEST:

Chandra Mead
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 19, 2014

RE: Report, Discussion and Possible Approval, RE: An agreement with Karen O'Neil of Kirk Simas to provide legal counsel to the District.

Background: The district has always relied upon the County Counsel's office to provide legal services on a variety of matters related to special district as well as cemeteries. The wide area approach to representation has never seemed to be an issue since litigation has not been an issue. In this litigious environment public agencies are being required to be more aware of actions and regulations often without a grounded basis or platform of reference.

Summary: Staff has been experiencing many delays in replies, if at all, from counsel. Many times there is an immediate need for direction regarding any number of issues that may arise from the operation. Staff has not been able to secure this direction. The reverberation is beginning to show and as the governing body, you are also not able to receive sound and timely legal advice regarding several requested items. Staff recommends a change in counsel in order to avoid further legal delays as well as to better serve the district's needs.

Budget Impact: About \$12,000 in legal expenditures just in the past fiscal year

Discussion: Staff recommends approval of the agreement with Karen O'Neil of Kirk Simas as the district's legal counsel.

OFFICE OF THE
COUNTY COUNSEL
COUNTY OF KERN

THERESA A. GOLDNER
COUNTY COUNSEL

MARK L. NATIONS
ASSISTANT COUNTY COUNSEL

CHIEF DEPUTIES

MARGO A. RAISON
KAREN S. BARNES
CHARLES F. COLLINS
GURUJODHA S. KHALSA

DEPUTIES

KELLEY D. SCOTT
THOMAS G. MORGAN
ELIZABETH M. GIESICK
JERRI S. BRADLEY
KELLI R. FALK
KENDRA L. GRAHAM
ANDREW C. THOMSON
DAVID T. UNGAR*
JEFFREY N. ESTEY*
JUDITH M. DENNY
JENNIFER E. FEIGE
MARSHALL S. FONTES
NICOLE M. MISNER
BRIAN VAN WYK
BRYAN E. ALBA
PHILLIP W. HALL
BRYAN C. WALTERS+
GILLIAN GREENFELD
AMANDA LEBARON
JAMES L. BRANNEN
SHANNON HOCHSTEIN
EMILY WATTS BLENNER
KATHLEEN RIVERA

*Certified Workers' Compensation Law Specialist
The State Bar of California
Board of Legal Specialization

+Certified Child Welfare Law Specialist
The National Association of
Counselors for Children

Administrative Center
1115 Truxtun Avenue, Fourth Floor
Bakersfield, California 93301

Phone: (661) 868-3800
Fax: (661) 868-3805
TTY Relay: (800) 735-2929

February 3, 2015

Karen A. O'Neil
Kirk & Simas
2550 Professional Parkway
Santa Maria, CA 93455

Re: South Kern Cemetery District
File #14030.02

Dear Ms. O'Neil:

We received your request asking that our files related to the South Kern Cemetery District be forwarded to your office. Unfortunately, I cannot fulfill that request as presented.

In order to receive access to the files, we will need proof that the District's Board has properly authorized such access.

If you have any questions or concerns please feel free to contact me.

Sincerely,

THERESA A. GOLDNER


PHILLIP W. HALL
DEPUTY COUNTY COUNSEL

#21Y7108