

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 TUESDAY FEBRUARY 18, 2014 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 2014: \$9557.05
 - b) Approval and acceptance of minutes:
 - January 21, 2014 Regular Meeting
 - January 29, 2014 Emergency Meeting
 - c) Acknowledge receipt of correspondence RE: LAFCo Appointment
 - d) Acknowledge receipt of correspondence RE: CAPC Board of Directors
 - e) YTD Budget Report
 - f) Morgan Stanley Investment Account Report
 - g) Accounts Receivable Aging Report
 - d) Approve the reading of all resolutions by title only

Board Business:

6. Report, Discussion and Possible Determination, RE: Girl Scout Troop donation of \$168.98 for potentially placing a fountain adjacent to Baby Land.
7. Report, Discussion, and Possible Approval, RE: Non-profit and for profit sales policy on agency owned property and potentially directing staff to develop a policy regarding board action.

8. District Manager Report:

- a. Pond Update
- b. Sonitrol Update
- c. Audit Update
- d. Water Pump and Tank Update
- e. Plans, Bylaws, and Policy Updates
- f. QuickBooks and Accounting Update
- g. Asset Protection and Safe Update
- h. Office Improvement Update
- i. Grand Jury Visit
- j. PG&E Connection Repair
- k. Computer Software Update

9. Committee Report:

None

10. Board Member Comments:

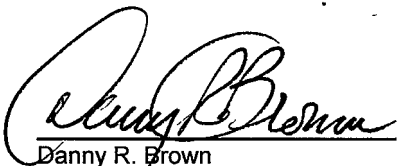
- a. Dr. Neeley: Restroom Door Modification Update

11. Closed Session:

None

12. Adjournment

This is to certify that this agenda was posted at The South Kern Cemetery District Office, 15543 South Vineland Road Bakersfield, CA on February 14, 2014.



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.

Consent Calendar

MELVIN McLAUGHLIN

**2640 APPLETREE LANE
WASCO, CA 93263**

February 5, 2014

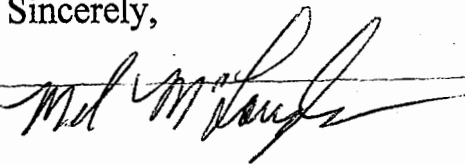
To the Board of Directors and District Manager:

My name is Melvin McLaughlin and I am the incumbent running to be your Independent Special District Representative on Kern County LAFCo. Shortly your board will receive a mail-in ballot to vote for a representative and I would appreciate your consideration of my name to continue representing you on the LAFCo Board.

I believe I have the experience and expertise with Special Districts and LAFCo affairs to provide the representation you and your district deserve. During my 14 years of representing special districts on the Kern County LAFCo board, it has been my pleasure to work with water districts, community service districts, fire protection districts, cemetery districts, park districts and other boards and commissions.

I have always and will continue to consider it an obligation and a privilege to represent those who have elected me to serve. I can assure you that with each issue I have kept the independent special districts in mind.

Sincerely,

A handwritten signature in black ink, appearing to read 'Melvin McLaughlin', written over a horizontal line.

Melvin McLaughlin

18151 Charter Rd
Villa Park, CA 92861
January 25, 2014

Board of Trustees
South Kern Cemetery District
15543 So. Vineland Road
Bakersfield, CA 93307-9283

Dear Board of Trustees,

I am writing to respectfully ask for your vote to re-elect me to the California Association of Public Cemeteries (CAPC) Board of Directors. I am seeking re-election to the CAPC Board so I may continue to serve the CAPC membership and ensure that CAPC continues to provide legislative and educational benefits to its members.

I have had the privilege and honor of serving the cemetery industry as a Trustee of the Orange County Cemetery District for more than ten years. In addition to my service at CAPC I also serve on the Board of Directors of the California Special Districts Association and am currently the Treasurer.

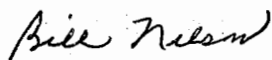
I am eager to serve your district and the entire CAPC membership and believe that my experience, knowledge and personal commitment will allow me to do so effectively for another term. It would be my honor to earn the support of your district and receive your vote in re-electing me to the CAPC Board of Directors.

Please consider my email (bill622@aol.com), the above address or phone (714) 809-4463 as an open line of communication to let us know what we're doing right and what we can do to continue to improve CAPC.

Voting for Directors will take place at the CAPC 56th Annual Conference in Oxnard, California on March 20 through March 22, 2014. I hope that some of you plan to attend the Conference and that I can count on your vote.

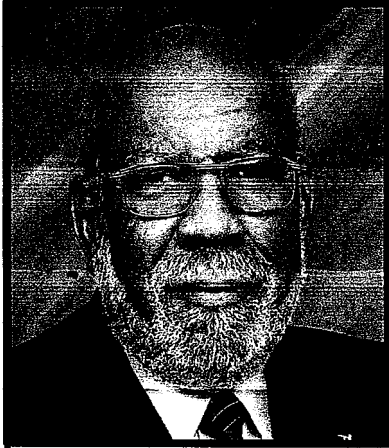
I have enclosed a bio to provide you information on my background. I look forward to seeing each of you at the Conference.

Sincerely,



Bill Nelson
Director
California Association of Public Cemeteries

Re-Elect Bill Nelson CAPC Board of Directors



PROVEN EXPERIENCE LEADING SPECIAL DISTRICTS

I am committed to building on CAPC's present foundation of educational programs and public outreach. My enthusiasm, commitment and comprehensive knowledge of special districts bring years of experience to the CAPC Board. It would be an honor to continue serving on the CAPC Board.

✓ **EXPERIENCED LEADER**

✓ **COMMITTED TO SPECIAL DISTRICTS**

✓ **FISCALLY RESPONSIBLE**

✓ **DEDICATED**

CAPC EXPERIENCE

- ❖ Served on Board since 2008
- ❖ Served on and Chaired various committees

DISTRICT EXPERIENCE

- ❖ Appointed to Board of Trustees Orange County Cemetery District in 2003
- ❖ Chair of the Board 2006, 2010 & 2014
- ❖ Chair of Finance Committee 2004 to present
 - Developed an investment strategy that yielded additional \$1 million interest income

OTHER LEADERSHIP EXPERIENCE

- ❖ Board of Directors – California Special Districts Association since 2011
 - Elected Treasurer for 2014
- ❖ Board of Directors - Pacific West Association of Realtors - 2004 to 2012
 - President 2007, Treasurer 2005, 2009 & 2011
- ❖ Board of Directors - California Association of Realtors – 2004-2012
 - Served on and Chaired several committees
- ❖ Board of Directors - National Association of Realtors – 2007-2009 & 2011-2012

COMMUNITY INVOLVEMENT

- ❖ Orange County Grand Jury 2002-2003
- ❖ Board of Directors - Orange County Grand Jurors Association 2005 to 2011
- ❖ City of Villa Park Investment Advisory Committee- 2008 to present – Chair past three years
- ❖ Villa Park Community Services Foundation – Treasurer – 2010 to present

BUSINESS EXPERIENCE

- ❖ Financial Executive for 25 years with Atlantic Richfield Company (ARCO) & Southern Calif. Gas Co.

EDUCATION

- ❖ MBA Finance University of Southern California
- ❖ BA Economics California State University Dominguez Hills

Bill Pay List and Financials

South Kern Cemetery
Transaction List by Vendor
January 18 through February 18, 2014

Trans #	Type	Check #	Num	Memo	Account	Split	Credit
AAA Quality Services Inc	7116	Bill	116527	Annual F/E Inspection & 6 year F/E teardown service	Accounts Payable	62000 · Buildings & Grounds Outlay	81.23
	7126	Bill Pmt -Check	2435	Annual F/E Inspection & 6 year F/E teardown service	43000 · Check Account #2687 (Bank Of America)	Accounts Payable	<u>81.23</u>
Anthem Blue Cross	7123	Bill	0201402501017	Monthly Statement	Accounts Payable	71210 · Life Insurance	16.50
	7127	Bill Pmt -Check	2436	270239	43000 · Check Account #2687 (Bank Of America)	Accounts Payable	<u>16.50</u>
Arrowhead	7113	Bill	04A0026837088	Billing Period 12/27/13-01/26/2014	Accounts Payable	74200 · Office Supplies	38.65
	7128	Bill Pmt -Check	2437	0026837088	43000 · Check Account #2687 (Bank Of America)	Accounts Payable	<u>38.65</u>
AT&T	7111	Bill	01/22 - 02/21	Monthly Service - Jan 22 thru Feb 21	Accounts Payable	74500 · Telephone/Fax	180.37
	7129	Bill Pmt -Check	2438	Monthly Service - Jan 22 thru Feb 21	43000 · Check Account #2687 (Bank Of America)	Accounts Payable	<u>180.37</u>
Bank of America Business Card	7100	Check	2433	Harbor Freight Tools	43000 · Check Account #2687 (Bank Of America)	Bank of America Business Card (Shouth Kern Cemetery Bissness)	<u>185.12</u>
	7098	Credit Card Charge	098681		Bank of America Business Card (Shouth Kern Cemetery Bissness)		
Blackburn Oil	7115	Bill	21287,21674		Accounts Payable	61000 · Fuel & Oil	146.96
	7130	Bill Pmt -Check	2439	2107	43000 · Check Account #2687 (Bank Of America)	Accounts Payable	<u>146.96</u>
California Special District Ass.	7112	Bill	2014 Membership	2014 Membership	Accounts Payable	74000 · Professional Memberships	834.00
	7131	Bill Pmt -Check	2440	2014 Membership	43000 · Check Account #2687 (Bank Of America)	Accounts Payable	<u>834.00</u>
California Association of Cemeteries	7101	Bill	824	2013 Guide to Public Cemetery Operations Disk.	Accounts Payable	74000 · Professional Memberships	20.00

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Trans #	Type	Check #	Num	Memo	Account	Split	Credit
						74000 · Professional Memberships	
	7107 Bill		825		Accounts Payable		210.00
	7132 Bill Pmt -Check	2441			43000 · Check Account #2687 (Bank Of America)	Accounts Payable	<u>230.00</u>
Chandra Mead	7049 Bill		12/17/13, 01/21/14	Regular Board Meeting Attended on 12/17/2013 and 01/21/14	Accounts Payable	75000 · Travel Expense (Business-related travel expenses including airline tickets, taxi fares, hotel and other travel expenses)	100.00
	7108 Bill		01/21/2014	Meeting of SKCD Board of Trustees on 01/21/2014	Accounts Payable	75000 · Travel Expense (Business-related travel expenses including airline tickets, taxi fares, hotel and other travel expenses)	38.08
	7133 Bill Pmt -Check	2442			43000 · Check Account #2687 (Bank Of America)	Accounts Payable	<u>138.08</u>
Cynthia Mae Nicholson, Thome	7051 Bill		12/17/13, 1/21/14	Regular Board Meeting Attended on 12/17/13 and 01/21/14	Accounts Payable	75000 · Travel Expense (Business-related travel expenses including airline tickets, taxi fares, hotel and other travel expenses)	100.00
	7134 Bill Pmt -Check	2443		Regular Board Meeting Attended on 12/17/13 and 01/21/14	43000 · Check Account #2687 (Bank Of America)	Accounts Payable	<u>100.00</u>
Elite Site Services	7109 Bill		A-13438	Portable Toilet , Hand wash station, Standard with sink	Accounts Payable	67000 · Equipment/ Tool Rentals	318.76
	7135 Bill Pmt -Check	2444		Portable Toilet , Hand wash station, Standard with sink	43000 · Check Account #2687 (Bank Of America)	Accounts Payable	<u>318.76</u>
Farrell Neeley	7048 Bill		12/17/2013, 1/21/14	Regular Board Meeting Attended on 12/17/2013 and 01/21/14	Accounts Payable	75000 · Travel Expense (Business-related travel expenses including airline tickets, taxi fares, hotel and other travel expenses)	100.00
	7136 Bill Pmt -Check	2445		Regular Board Meeting Attended on 12/17/2013 and 01/21/14	43000 · Check Account #2687 (Bank Of America)	Accounts Payable	<u>100.00</u>
Golden State Risk Management	7137 Bill Pmt -Check	2446			43000 · Check Account #2687 (Bank Of America)	Accounts Payable	<u>3,618.00</u>

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Trans #	Type	Check #	Num	Memo	Account	Split	Credit
Hughes Network	7121 Bill		B1-275589486	Monthly Statement	Accounts Payable 43000 · Check Account #2687	74400 · Internet	76.54
	7138 Bill Pmt -Check	2447		Monthly Statement	(Bank Of America)	Accounts Payable	<u>76.54</u>
Kern Machinery	7106 Bill		01/31/2014		Accounts Payable 43000 · Check Account #2687	-SPLIT-	733.79
	7139 Bill Pmt -Check	2448			(Bank Of America)	Accounts Payable	<u>733.79</u>
Kern River Power Equipment	7117 Bill		38251	Repairs, Safety lever & gear oil and seal top plate	Accounts Payable 43000 · Check Account #2687	64150 · Sod Cutter	107.00
	7140 Bill Pmt -Check	2449		Repairs, Safety lever & gear oil and seal top plate	(Bank Of America)	Accounts Payable	<u>107.00</u>
Lamont General Store	7152 Bill		149210,149506,	Monthly Statement	Accounts Payable 43000 · Check Account #2687	-SPLIT-	107.00
	7153 Bill Pmt -Check	2461		Monthly Statement	(Bank Of America)	Accounts Payable	<u>107.00</u>
Lamont Sanitation	7114 Bill		Feb-14	Feb-14 Statement	Accounts Payable 43000 · Check Account #2687	62000 · Buildings & Grounds Outlay	174.12
	7141 Bill Pmt -Check	2450		Feb-14 Statement	(Bank Of America)	Accounts Payable	<u>174.12</u>
Linda Leary	7050 Bill		12/17/13 and 1/21/14	Regular Board Meeting Attended on 12/17/13 and 01/21/14	Accounts Payable 43000 · Check Account #2687	75000 · Travel Expense (Business-related travel expenses including airline tickets, taxi fares, hotel and other travel expenses)	100.00
	7142 Bill Pmt -Check	2451		Regular Board Meeting Attended on 12/17/13 and 01/21/14	(Bank Of America)	Accounts Payable	<u>100.00</u>
Lowes	7124 Bill		902297,902365,66,64	January Statement	Accounts Payable 43000 · Check Account #2687	62100 · Office Improvements	721.61
	7143 Bill Pmt -Check	2452		January Statement	(Bank Of America)	Accounts Payable	<u>721.61</u>
Manuel Pantoja							

South Kern Cemetery
Transaction List by Vendor
January 18 through February 18, 2014

Trans #	Type	Check #	Num	Memo	Account	Split	Credit
7052	Bill		2/17/13, 01/21/14	Regular Board Metting Attended on 12/17/13 and 01/21/14	Accounts Payable	75000 · Travel Expense (Business-related travel expenses including airline tickets, taxi fares, hotel and other travel expenses)	100.00
7144	Bill Pmt -Check	2453		Regular Board Metting Attended on 12/17/13 and 01/21/14	43000 · Check Account #2687 (Bank Of America)	Accounts Payable	<u>100.00</u>
Melo's Gas & Gear							
7096	Bill		560184, 560202	Refills for Oxy-acet, Cutting torch Set and Shop torch set, gate track repairs (replacement tip ...	Accounts Payable	-SPLIT-	112.84
7145	Bill Pmt -Check	2454		Refills for Oxy-acet, Cutting torch Set and Shop torch set, gate track repairs (replacement tip ...	43000 · Check Account #2687 (Bank Of America)	Accounts Payable	<u>112.84</u>
Mission Line Supply							
7120	Bill		01/31/2014	January Statement	Accounts Payable	74510 · Uniforms	134.35
7146	Bill Pmt -Check	2455		January Statement	43000 · Check Account #2687 (Bank Of America)	Accounts Payable	<u>134.35</u>
Pioneer Equipment/CNH							
7105	Bill		DP02935	Repleced broken wore out cutting, broken hood spring	Accounts Payable	68200 · Case Backhoe 580Mseries2	471.27
7147	Bill Pmt -Check	2456		Repleced broken wore out cutting, broken hood spring	43000 · Check Account #2687 (Bank Of America)	Accounts Payable	<u>471.27</u>
S & H Plastics Inc.							
7118	Bill		0003654	Office Counter top	Accounts Payable	62100 · Office Improvements	120.00
7148	Bill Pmt -Check	2457		Office Counter top	43000 · Check Account #2687 (Bank Of America)	Accounts Payable	<u>120.00</u>
Sonitrol							
7119	Bill		1243530-IN	1st quarterly Monitoring System	Accounts Payable	74100 · Security and Alarm	276.00
7149	Bill Pmt -Check	2458		1st quarterly Monitoring System	43000 · Check Account #2687 (Bank Of America)	Accounts Payable	<u>276.00</u>
Tyack's Tires Inc							
7102	Bill		34424, 34520		Accounts Payable	-SPLIT-	259.86
7150	Bill Pmt -Check	2459			43000 · Check Account #2687 (Bank Of America)	Accounts Payable	<u>259.86</u>
Williams Monument							
7097	Bill		14-01	Ingraving of Kelley Obadiah & Nancy	Accounts Payable	Niche Plaque Etching	75.00
7151	Bill Pmt -Check	2460		Ingraving of Kelley Obadiah & Nancy	43000 · Check Account #2687 (Bank Of America)	Accounts Payable	<u>75.00</u>

South Kern Cemetery
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January 18 through February 18, 2014

<u>Trans #</u>	<u>Type</u>	<u>Check #</u>	<u>Num</u>	<u>Memo</u>	<u>Account</u>	<u>Split</u>	<u>Credit</u>
							Total: <u>9,557.05</u>

Budget 2013-2014

	BUDGET	Remaining	YTD	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
	2013-2014			2013	2013	2013	2013	2013	2013
SOURCES:									
Property Taxes	\$ 100,800	\$ 44,837.28	\$ 55,962.72	\$ 474.46	\$ 467.43	\$ 4,791.30	\$ 5,777.34	\$ 1,145.63	\$ 43,306.56
Interest	\$ 3,000	\$ 3,000.00	\$ -						
At Need Sales	\$ 184,000	\$ 45,195.53	\$ 138,804.47	\$ 15,762.13	\$ 14,817.40	\$ 16,118.29	\$ 21,742.88	\$ 19,389.83	\$ 24,037.63
Special Event Income/Interest	\$ -	\$ -	\$ 2,805.54	\$ 402.10	\$ 293.15	\$ 288.66	\$ 506.84	\$ 370.91	\$ 430.75
Pre-Need Sales	\$ 82,000	\$ 54,916.65	\$ 27,083.35	\$ 3,079.23	\$ 3,193.28	\$ 3,374.19	\$ 5,634.65	\$ 1,372.82	\$ 2,179.70
Niche Sales and Late Fee Received	\$ -	\$ (3,536.71)	\$ 3,536.71	\$ 374.87	\$ 2,640.26	\$ 172.79	\$ 172.79	\$ 176.00	\$ 22,792.27
Other Revenue and Carryover	\$ 9,800	\$ 9,800.00	\$ -						
Transfer in from Pre-Need & Endowment Interest	\$ 20,400	\$ 20,400.00	\$ -						
TOTAL AVAILABLE FINANCING	\$ 400,000.00	\$ 171,807.21	\$ 228,192.79	\$ 20,092.79	\$ 21,411.52	\$ 24,745.23	\$ 33,834.50	\$ 22,455.19	\$ 69,954.64
LESS RESERVES									
Sick leave Payable	\$ 1,000								
Lot/Services Buy Backs	\$ 3,200								
Endowment Proceeds	\$ 10,474								
Contingency Reserves	\$ 15,000								
TOTAL RESERVES	\$ 29,674								
NET AVAILABLE FINANCING	\$ 370,326.00			\$ 20,092.79	\$ 21,411.52	\$ 24,745.23	\$ 33,834.50	\$ 22,455.19	\$ 69,954.64
EXPENSES:									
SALARIES & BENEFITS:									
District Manager Wages	\$ 45,760	\$ 45,760.00	\$ -						
Groundsman 1 Wages	\$ 30,680	\$ 14,144.80	\$ 16,535.20	\$ 2,247.00	\$ 2,247.00	\$ 2,240.00	\$ 4,635.00	\$ 2,611.00	
Groundsman 2 Wages	\$ 26,520	\$ 12,241.40	\$ 14,278.60	\$ 2,006.00	\$ 2,006.00	\$ 2,000.00	\$ 3,840.00	\$ 2,217.00	
Foreman Wages	\$ 37,440	\$ 10,540.00	\$ 26,900.00	\$ 3,894.00	\$ 3,729.00	\$ 4,862.00	\$ 6,726.00	\$ 4,169.00	
Overtime	\$ -								
Extra Help/Grounds	\$ -								
Office Assistant Wages	\$ 28,080	\$ 12,016.80	\$ 16,063.20	\$ 2,107.00	\$ 2,052.00	\$ 2,367.00	\$ 4,676.00	\$ 2,522.00	
Retirement (PERS)	\$ 15,000	\$ 11,009.39	\$ 3,990.61	\$ 3,101.31	\$ (492.84)	\$ (492.84)	\$ (739.26)	\$ 519.46	\$ 2,094.78
H. & A. & Dental Insurance	\$ 15,800	\$ 12,306.71	\$ 3,493.29	\$ 428.97	\$ 2,136.67	\$ 551.62	\$ 326.53	\$ 16.50	\$ 16.50
Uniforms	\$ 1,300	\$ (469.96)	\$ 1,769.96		\$ 41.00	\$ 916.48	\$ 98.92	\$ 347.49	\$ 265.01
SUB-TOTAL SALARIES & EMPLOYEE BENEF	\$ 200,580	\$ 117,549.14	\$ 83,030.86	\$ 13,784.28	\$ 11,718.83	\$ 12,444.26	\$ 19,563.19	\$ 12,402.45	\$ 2,376.29
SERVICES & SUPPLIES:									
County Administration Fees	\$ 800	\$ 494.98	\$ 305.02	\$ 151.44				\$ 153.58	
Gas & Oil	\$ 6,752	\$ 4,905.26	\$ 1,846.74		\$ 127.30	\$ 139.35	\$ 1,364.20		\$ 171.58
Insurance: P.L., P.D. & D. & O.	\$ 6,394	\$ 4,831.50	\$ 1,562.50				\$ 1,562.50		
Insurance: Workers Comp.	\$ 8,337	\$ 6,272.50	\$ 2,064.50				\$ 2,064.50		
Liners Purchased	\$ 20,000	\$ 7,223.00	\$ 12,777.00		\$ 3,648.00			\$ 9,129.00	
Maintenance -Buildings & Grounds	\$ 15,000	\$ 5,303.79	\$ 9,696.21	\$ 2,851.20	\$ 1,575.36	\$ 639.12	\$ 855.63	\$ 921.57	\$ 1,869.70
Maintenance -Equipment	\$ 12,000	\$ 3,809.24	\$ 8,190.76	\$ 204.63	\$ 33.91	\$ 490.85	\$ 120.49	\$ 6,791.97	\$ 548.91
Memberships	\$ 1,094	\$ 734.00	\$ 360.00						\$ 360.00
Miscellaneous Expense	\$ 1,500	\$ 314.01	\$ 1,185.99		\$ 277.06	\$ 800.00	\$ 108.93		
Office (includes postage)	\$ 5,730	\$ 295.44	\$ 5,434.56	\$ 205.12	\$ 424.38	\$ 510.62	\$ 332.41	\$ 447.55	\$ 345.44
Payroll Taxes: FICA, SUI	\$ 10,032	\$ 4,125.49	\$ 5,906.51	\$ 1,061.02	\$ 767.60	\$ 877.60	\$ 1,474.65	\$ 881.18	\$ 844.46
Travel and Expenses - Trustees and Manager	\$ 5,000	\$ 2,292.23	\$ 2,707.77	\$ 238.42	\$ 238.42	\$ 1,027.78	\$ 367.24	\$ 482.23	\$ 276.84
Professional Fee	\$ 7,000	\$ 4,092.80	\$ 2,907.20	\$ 801.60	\$ 31.40		\$ 83.50	\$ 1,490.70	\$ 500.00
Security System	\$ 3,000	\$ 2,448.00	\$ 552.00		\$ 276.00			\$ 276.00	
Large Tools	\$ 7,500	\$ 7,443.86	\$ 56.14						
Small Tools	\$ 4,200	\$ 3,747.22	\$ 452.78			\$ 178.15		\$ 242.65	
Taxes & Assessments	\$ 400	\$ 400.00	\$ -						
Utilities: Etec, Internet Phone	\$ 11,000	\$ 2,690.30	\$ 8,309.70	\$ 94.77	\$ 1,638.00	\$ 1,714.96	\$ 3,017.52	\$ 697.94	\$ 788.50
Credit Card Processing		\$ (567.96)	\$ 567.96	\$ 100.14	\$ 89.66	\$ 73.75		\$ 88.98	\$ 118.43
Bank Fees		\$ 50.00	\$ (50.00)						
Advertising	\$ 3,000	\$ 1,690.45	\$ 1,309.55		\$ 9.97	\$ 32.25	\$ 214.50	\$ 903.83	
Memorial Day	\$ 1,500	\$ 1,500.00	\$ -						
Capital Outlay - Water Tank/Irrigation/Mower	\$ 40,000	\$ 29,932.14	\$ 10,067.86					\$ 2,289.22	\$ 7,778.64
SUBTOTAL SERVICES & SUPPLIES	\$ 170,239.00	\$ 94,333.27	\$ 75,905.73	\$ 5,708.34	\$ 9,137.06	\$ 6,484.43	\$ 11,566.07	\$ 24,796.40	\$ 13,602.50
TOTAL EXPENSES:	\$ 400,000.00	\$ 241,063.41	\$ 158,936.59	\$ 19,492.62	\$ 20,855.89	\$ 18,928.69	\$ 31,129.26	\$ 37,198.85	\$ 15,978.79
GAIN OR LOSS FOR PERIOD:			\$ 69,256.20	\$ 600.17	\$ 555.63	\$ 5,816.54	\$ 2,705.24	\$(14,743.66)	\$ 53,975.85

Morgan Stanley Investment Account

FY 2013-14

Opening Valuation	\$342,552.23	\$341,615.93	\$338,806.75	\$340,211.51	\$339,743.42	\$339,180.32	\$336,371.16
Credit/Debits/Transfers	(\$842.75)	(\$870.84)	(\$870.84)	(\$842.75)	(\$1,003.59)	(\$2,332.97)	(\$954.44)
Change in Value	(\$93.55)	(\$1,938.34)	\$2,275.60	\$374.66	\$440.49	(\$476.19)	\$1,890.99

Closing Valuation	\$341,615.93	\$338,806.75	\$340,211.51	\$339,743.42	\$339,180.32	\$336,371.16	\$337,307.71
Percentage YTD Returned							
Avg current Market Return							

Market Dispersion

Mutual Funds (ECGOX)	<i>Yield 3% annual avg.</i>	95.90%	95.90%	95.90%	95.90%	95.90%	95.90%	95.90%
Cash/MMF (Liquid)	<i>Yield 3% annual avg.</i>	4.10%	4.10%	4.10%	4.10%	4.10%	4.10%	4.10%

Morgan Stanley Finance Charges 2.87% annually

Cash Value =\$9,758.00

Bank of America Account

Checking Account	2687	\$76,691.46
Credit Card Received	1820	\$52,042.68
Special Projects	1130	\$36,609.24
Total Cash On Hand		\$165,343.38

County Funds

Tax Account Funds	42000	\$19,037.23
Endowment Care	42002	\$72,976.76
Land Purchase/Developme	42004	\$958.97
Pre-Need Sales	42005	\$185,036.68
Total		\$278,009.64

South Kern Cemetery A/R Aging Summary As of February 14, 2014

	<u>Current</u>	<u>1 - 90</u>	<u>91 - 180</u>	<u>181 - 270</u>	<u>271 - 360</u>	<u>> 360</u>	<u>TOTAL</u>
Andrea M. Alvarado	0.00	1,558.00	0.00	0.00	0.00	0.00	1,558.00
Andres & Lorena Perez	2,885.38	0.00	0.00	0.00	0.00	0.00	2,885.38
Antonio Sandoval	0.00	0.00	1,503.34	0.00	0.00	0.00	1,503.34
Araceli Duran	0.00	2,640.25	0.00	0.00	0.00	0.00	2,640.25
Betty J. Straw Amos	0.00	0.00	1,296.00	0.00	0.00	0.00	1,296.00
Carlota E. Ramirez	0.00	0.00	1,710.25	0.00	0.00	0.00	1,710.25
Conrado Rodriguez, Sauseda	0.00	0.00	0.00	1,404.68	0.00	0.00	1,404.68
Cynthia Garcia	0.00	408.00	0.00	0.00	0.00	0.00	408.00
Enrique Hernandez	0.00	0.00	0.00	1,005.00	0.00	0.00	1,005.00
Euerette Claiborne	0.00	0.00	0.00	479.00	0.00	0.00	479.00
Javier Calderon	0.00	0.00	0.00	551.68	0.00	0.00	551.68
Jesus R. & Manuela Martinez	0.00	1,449.00	0.00	0.00	0.00	0.00	1,449.00
Juan Carlos Parra	0.00	0.00	0.00	475.00	0.00	0.00	475.00
Kern County Corner Office	0.00	0.00	950.00	0.00	0.00	0.00	950.00
Liza Yasania	0.00	1,385.00	0.00	0.00	0.00	0.00	1,385.00
Luis Benavides	0.00	0.00	0.00	0.00	2,906.00	0.00	2,906.00
Manuel Parra Gonzalez	0.00	1,640.00	0.00	0.00	0.00	0.00	1,640.00
Marcelina Thelma Leon	0.00	0.00	0.00	206.81	0.00	0.00	206.81
Maria Carrera	0.00	0.00	0.00	2,745.75	0.00	0.00	2,745.75
Maria Elsa Ayon	0.00	0.00	779.00	0.00	0.00	0.00	779.00
Maria Quiros	0.00	0.00	0.00	993.75	0.00	0.00	993.75
Maria Soledad Velazquez, Aceves	0.00	570.00	-18.00	0.00	0.00	0.00	552.00
Melba Brogdon	0.00	0.00	0.00	53.75	0.00	0.00	53.75
Miguel Calderon	0.00	2,155.38	0.00	0.00	0.00	0.00	2,155.38
Mildred Ward	0.00	0.00	0.00	0.00	0.00	510.00	510.00
Narciso Rosales	0.00	0.00	945.00	0.00	0.00	0.00	945.00
Ramiro Iniguez	0.00	0.00	0.00	0.00	170.46	0.00	170.46
Salvador & Emelina Hernandez	0.00	2,290.00	0.00	0.00	0.00	0.00	2,290.00
Sara Cavazos Pulido	0.00	0.00	0.00	0.00	205.00	0.00	205.00
Shellie Ann Terrazas	0.00	670.00	0.00	0.00	0.00	0.00	670.00
Vicky Marmolejo	0.00	0.00	0.00	0.00	0.00	349.81	349.81
Virginia Bivins	0.00	2,883.00	0.00	0.00	0.00	0.00	2,883.00
TOTAL	<u><u>2,885.38</u></u>	<u><u>17,648.63</u></u>	<u><u>7,165.59</u></u>	<u><u>7,915.42</u></u>	<u><u>3,281.46</u></u>	<u><u>859.81</u></u>	<u><u>39,756.29</u></u>

Public Hearing Items

MEMORANDUM

ITEM 6

SOUTH KERN CEMETERY DISTRICT

TO: Honorable Chairman and Board Members

FROM: Danny Brown, District Manager

DATE: February 18, 2014

RE: Report, Discussion and Possible Determination, RE: Girl Scout Troop donation of \$168.98 for potentially placing a fountain adjacent to Baby Land.

Background: After last year's Memorial Day service the local Girl Scout Troop donated to the district \$168.98 for use in erecting a fountain water feature or other memorial in the new baby land area to the south of the chapel. There is no real direction as to how to purpose this money and staff therefore requests direction and guidance. No capital plan exists with regard to any new building projects and a need to complete long term budgeting and planning can be developed for the future should the Trustees require.

Summary: The identification of funding needs to take place and policy development needs to occur if there is a shift in infrastructure or an impact to funding mechanisms. Staff can assemble whatever items are necessary should a capital plan be adopted or abandon any new water related aesthetic features altogether.

Budget Impact: To Be Determined

Discussion: Staff requests direction on this item.

MEMORANDUM

ITEM 7

SOUTH KERN CEMETERY DISTRICT

TO: Honorable Chairman and Board Members

FROM: Danny Brown, District Manager

DATE: February 18, 2014

RE: Report, Discussion, and Possible Approval, RE: Non-profit and for profit sales policy on agency owned property and potentially directing staff to develop a policy regarding board action.

Background: Staff requests additional direction with regard to a possible district policy either allowing for sales of items on agency property or disallowing any retail sales in their entirety. Risk management has been consulted and if a plan is adopted their needs to be a certificate of insurance on file for any vendor with a minimum liability of \$1,000,000 per claim as well as indemnifications for the agency, public trustees, and employees. Other items also need to be addressed such as food handler certificates or retail resale licensure. Risk transfers are required by the districts insurance carrier as well as specific language protecting the districts interests.

Summary: Staff has contacted other county special districts and none allow for outside sales due to potential conflict of interest claims and other legalities related to sales on publicly held properties. Another reason is that to allow one entity but to disallow another could be viewed as preferential and discriminatory. No doubt limitations do need to exist but what parameters does the board wish to impose? One school of thought is a restriction to non-profits that only accept donations and have no set pricing on items, therefore eliminating certain provisions. No requirement to pay for items must also be simultaneously instituted.

Budget Impact: To Be Determined

Discussion: Staff requests direction on this item.

**District Manager
Report Items**

District Managers Report Topics

- Internments For January
- Grand Jury visitation on March 4
- Form 700's are due
- 2013 Guide to Public Cemeteries are here
- Pond Update
- Sonitrol Update
- Audit Update
- Water Pump and Tank Update
- Plans, Bylaws, and Policy Updates
- QuickBooks and Accounting Update
- Asset Protection and Safe Update
- Office Improvement Update
- PG&E Connection Repair
- Computer Software Update
- Board and Managers Q&A with GSRMA Attorney Feb. 21 in Taft

**Dr. Neeley's
Report Regarding the
Restroom Door
Modifications**



2741 LANDCO DRIVE • BAKERSFIELD, CA 93308
P.O. BOX 2265 • BAKERSFIELD, CA 93303
PHONE: (661) 325-5878 • FAX (661) 325-2032

Fine Doors, Windows & Mouldings

4226558 CHECK TICKET 12/30/13 14:54 010

CASH SALE #3

SHIP NEELEY CONSTRUCTION
TO:

S 1
P 15
A 1
W 11
C 5
P 3

CUST#: 3.0000 DEL DATE: 12/27/13
661-374-2634

OUR PO: 01702
TERMS: NET 30

FROM: 0 4226558

LB	QTY	DESCRIPTION	ITEM #	UNITS	PRICE	*****
4	2	H.M. FRAME 3-0 6-8 6-3/4 WELDED	19010091E	2	240.00 EA	ORDER
5		PUNCH & DIMPLE, SLEEVE ANCHORS				ORDER
6		ASA STRIKE PA CL. PREP 1-LH 1-RH				ORDER
7	2	H.M. DOOR 3-0 6-8 18GA 161 PREP	19010091E	2	295.00 EA	ORDER
8		1-LH, 1-RH				ORDER
9	6	4 1/2 U26D 50 88 HINGE 881279NRP	32011082A	6	14.16 EA	ORDER
10	2	NORTON 2501 AL DOOR CLOSER	32070036A	2	118.40 EA	ORDER
11	2	DOORMERICA L8V33 SAT 26D KEY	35100030A	2	57.05 EA	ORDER
12	2	2-1/8 X 6 55 LATCH PROT CLP106	32080096A	2	18.82 EA	ORDER
13	2	10 X 34 55 KICKPLATE	32090100A	2	33.62 EA	ORDER
14	2	MILL 1/2 THRESHOLD 276-0-36	37030045A	2	14.58 EA	ORDER
15	2	PEMKO 307AV ALUM DOOR SWEEP 36"	37090270A	2	5.31 EA	ORDER
16	1	RND WOMEN ADA DOOR SIGN 503101	31070050A	1	13.51 EA	ORDER
17	1	TRIANG MEN ADA DOOR SIGN 503201	31070040A	1	13.51 EA	ORDER
18	2	MILL JAMB UP SET 320-0-36X60	37030019A	2	12.62 EA	ORDER

Copy

EBT/DIS DEPOSIT: 1600.00 DEPOSIT: 834.34 BALANCE: .80

TD BY: Check 834.34 Deposit 834.34

THANK YOU FOR YOUR ORDER.

SUBTOTAL 1706.36
D STATE SALES TAX 127.98
TOTAL 1834.34

ADDITIONAL SALES AGREEMENT: Title to all above enumerated property shall remain wholly in G. H. SLACK and SON COMPANY until fully paid for and vendee shall surrender same on demand if in default on payment. It is also agreed that if collection is made by suit or otherwise, I/we agree to pay a service charge until fully paid, at the rate of 1 1/2% per month which is an annual rate of 18% after 30 days, also collector costs, including attorney's fees as may be adjudged by court and waive all right to any claims exempted under State Laws, and will not remove property without written consent of G. H. SLACK and SON COMPANY from original place of delivery.

X
Customer Signature

06/10/2008 01:24

6615879595

Development Services Agency

Phone (661) 862-8800
Fax (661) 862-8801

2700 'M' Street
Bakersfield, Ca. 93301

For Building Inspection:
(661) 862-8681

Transaction ID 204490 Transaction Date 12/23/2013 Transaction Time 11:19 AM Cashier ES

Customer Name NEELEY CONSTRUCTION & ENGINEERING Zone Map or Area RA

Permit Number/ Description K201308030 Tracts or Parcel Maps 62-0
Lot or Parcel #

Fee Code	Price	Quantity	Description	Cost
B1	\$90.00	1	3200 BUILDING	\$90.00
COP003	\$35.00	1	3330 SITE PLAN REVIEW	\$35.00
FD31	\$115.00	1	3160 FIRE DEPT - COMM. PLAN FEE	\$115.00
FD33	\$90.00	1	3160 FIRE DEPT - FINAL INSP	\$90.00
B7	\$1.00	1	5730 BLDG STDS ADMIN TRUST	\$1.00
Total				\$331.00

Amount	Type	Check No.	Description
\$331.00	Check	6816	
\$331.00	Total Payment		

Amount Due	\$331.00
Amount Collected	\$331.00
Change	\$0.00

Payment of fees may be subject to:
California Government Code Section 66020 (d)(1)

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