

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 NOVEMBER 18, 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 October 2014: \$11,413.84
 - b) Approval of Accounts Receivable Refunds: \$297.45
 - c) Approval and acceptance of minutes:
October 21, 2014 Regular Meeting
 - d) YTD budget report
 - e) Investment, banking, and tax accounts report
 - f) Accounts receivable aging report
 - g) Burial activity report
 - h) Acknowledge receipt of all correspondence

Board Business:

6. Report, Discussion and Possible Approval, RE: Professional Tree Service engagement to trim pine trees and complete removal of nuisance cypress trees.
7. Report, Discussion, and Possible Action, RE: Severing Payroll, Personnel, and Financial Services from the Kern County Auditor-Controller's Office.

- 8. District Manager Report:**
1. Alarm Report
 2. Marker Setting Changes
 3. SDLA Academy January 23rd-26th

- 9. Committee Report:**
- a. Item 7 effect on personnel operations.

10. Board Member Comments:

- 11. Closed Session:**
- None

- 12. Adjournment:**
- Next regular scheduled meeting will be at 5:30PM on December 16, 2014

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

South Kern Cemetery District Expenses by Vendor Summary

	October 2014	Check#
	<u>Oct 14</u>	
Abel Sanchez	221.72	2669
Anthem Blue Cross	1,550.91	2693
Arrowhead	44.01	2691
Applied Technology Group, Inc.	79.00	2692
Asco Pacific	734.44	2690
AT&T	224.11	2672
Blackburn Oil	343.98	2689
California Special District Ass.	897.00	2688
California Special District Ass.	650.00	2673
Chandra Mead	414.24	2674
Cynthia Mae Nicholson, Thome	50.00	2697
David, Sanchez	75.00	2670
Farrell Neeley	50.00	2696
Kern Machinery	161.15	2687
Kern River Power Equipment	55.88	2686
Kern Turf Supply, Inc	834.01	2685
Kirk & Simas	120.00	2684
Lamont General Store	100.44	2683
Lamont Sanitation	174.12	2682
Linda Leary	50.00	2695
Lowes	135.24	2681
Manuel Pantoja	50.00	2694
Mission Linen Supply	132.15	2680
NAPA Auto Parts	103.06	2679
Office Depot	265.97	2678
PA Security and Video	30.00	2677
PG&E	850.07	2675
UnitedHealthCare	625.00	2676
Applied Technology Group, Inc.	329.00	
Adobe Systems, Inc.	19.99	
Lake Tahoe Resort Hote	2,041.53	
USPS	1.82	
Bank of America Business Card	2,392.34	
TOTAL	<u>11,413.84</u>	

South Kern Cemetery District A/R Aging Summary

As of October 1, 2014

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Dennis W Eddy	0.00	0.00	0.00	0.00	-4.15	-4.15
Donna Fatherree	0.00	0.00	0.00	0.00	-5.00	-5.00
Evangelina Cortez	0.00	0.00	0.00	0.00	-1.07	-1.07
Francisco Cruz	0.00	0.00	0.00	0.00	-6.00	-6.00
Joan Thomas	0.00	0.00	0.00	0.00	-100.00	-100.00
Juan Izquierdo	0.00	0.00	0.00	0.00	-4.14	-4.14
Juan M. & Elma N. Romero	0.00	0.00	0.00	0.00	-150.00	-150.00
Juan Manuel Pimentel	0.00	0.00	0.00	0.00	-3.00	-3.00
Juanita Cantu	0.00	0.00	0.00	0.00	-7.12	-7.12
Laura Heraldez	0.00	0.00	0.00	0.00	-3.00	-3.00
Teresa Leary	0.00	0.00	0.00	0.00	-5.00	-5.00
Mike Havens	0.00	0.00	0.00	0.00	-5.62	-5.62
Viola Florence Shadden	0.00	0.00	0.00	0.00	-3.35	-3.35
TOTAL	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>-297.45</u></u>	<u><u>-297.45</u></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 OCTOBER 21, 2014

1. **Call To Order:** Chairman Pantoja called the meeting to order at 5:31 PM
2. **Pledge of Allegiance:** Chairman Pantoja led the Pledge of Allegiance
3. **Roll Call:** Present were Chairman Pantoja, Vice-Chairman Neeley, Secretary Mead, and Trustee Leary. Trustee Thome absent.
4. **Public Comments and Communication:** None
5. **Consent Calendar:**
 - a. Approval of the Bill Paying List for September 2014: \$10,783.45
 - b. Approval and acceptance of minutes:
September 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. Special Project Account closure
 - h. Acknowledge receipt of all correspondence

A review of the Accounts receivable was conducted along with delinquent payment details.

Vice-Chairman Neeley made a motion to approve the consent calendar. Trustee Mead seconded the motion. Item is approved 4-0-1 (Thome absent).

Board Business:

6. Report, Discussion and Possible Approval, RE: An agreement with Wells Fargo Advisors, LLC as the investment account advisors and fund managers for the District.

Vice-Chairman Neeley commented on the need to amend investments and his desire to secure greater returns on districts investments.

Vice-Chairman Neeley made the motion to adopt the agreement. Trustee Mead seconded the motion. Agreement is approved 4-0-1 (Thome absent).

7. District Manager Report:

- a. CAPC Meeting Recap: Attendance at the training was valuable and the trustees and district manager came back with a greater understanding of HR laws as they pertain to special districts.
- b. November 2 visitations: Arrangements have been made to accommodate visitations on Sunday, November 2nd with regard to day of the dead participants.
- c. Seal Inquiry: The district manager presented the updated seal design with changes the board requested. Implementation and use will follow unless further amendment was required where none was noted.

8. Committee Report: None

Personnel Policy Committee: Amendments being reviewed with the recent changes in HR law and pending changes with the state and county.

- 9. Board Member Comments:** Trustee Mead stated that an article was submitted to the *Mountain Enterprise* Newspaper and that it would be published the following week. (Trustee Thome arrived at 6:01 PM)

10. Closed Session: None

- 11. Adjournment:** Vice-Chairman Neeley motioned to adjourn and Trustee Mead seconded the motion, 5-0-0. The meeting was adjourned at 6:03 PM.

Respectfully Submitted,

Chandra Mead
Secretary of the Board

	Oct-Nov 14	Fiscal YTD	Remaining	Budget	% Remain
Income					
At Need Sales	\$ 24,235.00	\$ 86,355.00	\$ 138,645.00	\$ 225,000.00	62%
Pre Need Sales	\$ 7,960.00	\$ 25,525.00	\$ 51,975.00	\$ 77,500.00	67%
Fiscal Year Tax Apportionment	\$ 5,056.00	\$ 12,388.00	\$ 99,612.00	\$ 112,000.00	89%
Endowment and Investment Interest	\$ 892.61	\$ 2,771.00	\$ 7,429.00	\$ 10,200.00	73%
Gross Profit	\$ 38,143.61	\$ 127,039.00	\$ 297,661.00	\$ 424,700.00	70%

Expenditures

Personnel & Operations	\$ 15,907.00	\$ 75,221.00	\$ 187,419.00	\$ 262,640.00	71%
Maintenance and Grounds	\$ 3,410.00	\$ 13,107.00	\$ 81,493.00	\$ 94,600.00	86%
Administration Expenditures	\$ 7,867.00	\$ 42,174.00	\$ 25,286.00	\$ 67,460.00	37%
Total Expense	\$ 27,184.00	\$ 130,502.00	\$ 294,198.00	\$ 424,700.00	69%

Morgan Stanley Investment Account
2014

	1/2014	2/2014	3/2014	4/2014	5/2014	6/2014	7/2014	8/2014	9/2014	10/2014
Opening Valuation	\$ 336,371.16	\$ 337,307.71	\$ 337,307.82	\$ 336,371.50	\$ 336,371.63	\$ 337,308.18	\$ 335,903.64	\$ 334,030.91	\$ 334,031.03	\$ 333,519.12
Credit/Debits/Transfers	\$ (954.44)	\$ (954.45)	\$ (862.08)	\$ (954.44)	\$ (923.66)	\$ (954.44)	\$ (923.66)	\$ (954.45)	\$ (954.45)	\$ (892.61)
Change in Value	\$ 1,890.99	\$ 954.56	\$ (74.24)	\$ 954.57	\$ 1,880.21	\$ (450.10)	\$ (949.07)	\$ 954.57	\$ (511.91)	\$ 1,794.34
Closing Valuation	\$ 337,307.71	\$ 337,307.82	\$ 336,371.50	\$ 336,371.63	\$ 337,308.18	\$ 336,903.64	\$ 334,030.91	\$ 334,031.03	\$ 333,519.12	\$ 334,420.85

Bank of America Account

Checking Account	2687	\$ 76,691.46	\$ 92,243.18	\$ 87,994.49	\$ 91,176.17	\$ 62,623.12	\$ 69,771.21	\$ 94,786.28	\$ 110,235.68	\$ 108,207.77	\$ 111,965.44
Credit Card Received	1820	\$ 52,042.68	\$ 58,466.72	\$ 52,357.01	\$ 56,166.69	\$ 64,583.78	\$ 70,038.34	\$ 71,375.39	\$ 76,189.18	\$ 70,538.52	\$ 100,637.18
Special Projects	1130	\$ 36,609.24	\$ 37,554.24	\$ 36,692.32	\$ 39,555.04	\$ 40,510.66	\$ 41,434.99	\$ 42,380.14	\$ 43,314.53	\$ 44,269.70	\$ -
Total Cash On Hand		\$ 185,343.38	\$ 188,274.14	\$ 179,043.82	\$ 186,897.90	\$ 167,717.56	\$ 181,244.54	\$ 208,551.81	\$ 229,739.39	\$ 223,015.99	\$ 212,602.62

County Funds

Tax Account Funds	42000	\$ 19,037.23	\$ 24,010.24	\$ 4,414.74	\$ 33,118.71	\$ 20,442.02	\$ 12,047.40	\$ 13,302.39	\$ 9,411.50	\$ 120.75	\$ 8,972.77
Endowment Care	42002	\$ 72,976.76	\$ 72,976.76	\$ 72,976.76	\$ 73,042.04	\$ 73,042.04	\$ 73,042.04	\$ 73,103.79	\$ 73,103.79	\$ 73,103.79	\$ 73,163.56
Land Purchase/Developm	42004	\$ 958.97	\$ 958.97	\$ 958.97	\$ 959.83	\$ 959.83	\$ 959.83	\$ 960.64	\$ 960.64	\$ 960.64	\$ 961.43
Pre-Need Sales	42005	\$ 185,036.68	\$ 185,036.68	\$ 185,036.68	\$ 175,767.33	\$ 175,767.33	\$ 175,767.33	\$ 155,916.63	\$ 155,916.63	\$ 155,916.63	\$ 156,048.20
Total		\$ 278,009.64	\$ 282,002.65	\$ 263,507.18	\$ 282,807.52	\$ 276,214.22	\$ 281,166.80	\$ 243,282.45	\$ 249,335.75	\$ 240,101.91	\$ 238,755.86

Total All Cash Accounts		\$ 780,680.73	\$ 808,564.61	\$ 778,802.47	\$ 806,157.44	\$ 775,236.96	\$ 778,964.76	\$ 785,866.17	\$ 803,162.98	\$ 788,636.92	\$ 786,169.43
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South Kern Cemetery District

A/R Aging Summary

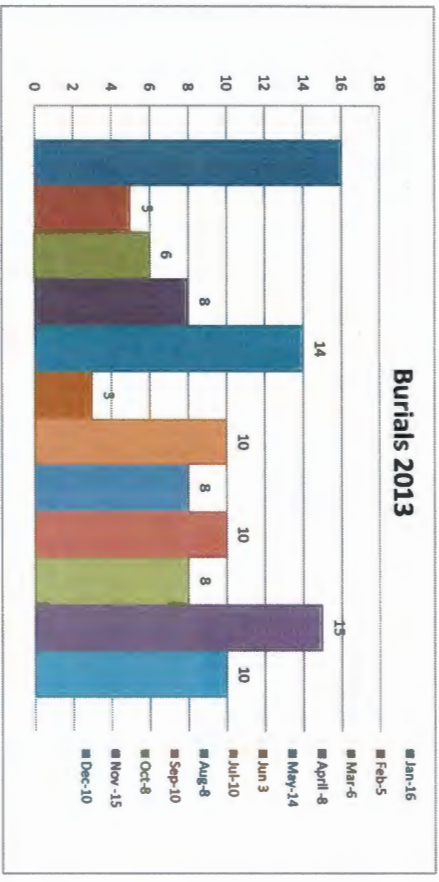
As of November 14, 2014

	<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>
Adoracion Gonzales Barron	0.00	275.00	0.00	0.00	0.00	0.00	275.00
Agustin Calderon Mendez	0.00	850.00	0.00	0.00	0.00	0.00	850.00
Antonio Sandoval	0.00	0.00	0.00	0.00	0.00	251.68	251.68
Araceli Duran	0.00	0.00	0.00	1,053.84	0.00	0.00	1,053.84
Aurelio Cortez	0.00	0.00	0.00	0.00	905.00	0.00	905.00
Byron David Fleming	0.00	0.00	53.75	0.00	0.00	0.00	53.75
Carlos Alejandro Larios	0.00	0.00	820.00	0.00	0.00	0.00	820.00
Carrie Anderson	0.00	0.00	0.00	1,205.15	0.00	0.00	1,205.15
Cecilia Mendoza	0.00	842.00	0.00	0.00	0.00	0.00	842.00
Celia Medina Bonilla	0.00	0.00	0.00	1,886.00	0.00	0.00	1,886.00
Conrado Rodriguez, Sauseda	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	2,017.38	0.00	0.00	2,017.38
Dominga Valdovinos Penalzoa	0.00	850.00	0.00	0.00	0.00	0.00	850.00
Dora Perez	0.00	0.00	0.00	0.00	0.00	1,312.96	1,312.96
Edward Brownen	0.00	0.00	0.00	0.00	0.00	1,265.24	1,265.24
Eliseo Raya Reyes	0.00	850.00	0.00	0.00	0.00	0.00	850.00
Elizabeth Ochoa	0.00	1,520.00	0.00	0.00	0.00	0.00	1,520.00
Enrique Hernandez	0.00	0.00	0.00	0.00	0.00	705.00	705.00
Guadalupe Navarro	0.00	0.00	0.00	0.00	0.00	1,479.50	1,479.50
Herminia Gomez	0.00	540.00	0.00	0.00	0.00	0.00	540.00
Jaime Calderon mendez	0.00	779.00	0.00	0.00	0.00	0.00	779.00
Jesus R. & Manuela Martinez	0.00	0.00	0.00	0.00	769.00	0.00	769.00
Jesus Sosa	0.00	0.00	0.00	0.00	0.00	5.07	5.07
Joaquin Trigueros Gonzalez	0.00	0.00	0.00	280.00	0.00	0.00	280.00
Lorena Moreno	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	2,730.00	2,730.00
Manuel & Everardo, Pantoja	0.00	0.00	3,640.38	0.00	0.00	0.00	3,640.38
Manuel Parra Gonzalez	0.00	0.00	0.00	0.00	200.00	0.00	200.00
Maria Carrera	0.00	0.00	0.00	0.00	0.00	885.75	885.75
Maria Soledad Velazquez, Aceves	0.00	0.00	0.00	0.00	52.00	0.00	52.00
Maria Trinidad, Martinez	0.00	0.00	0.00	635.00	0.00	0.00	635.00
Marisol G. Cardenas	0.00	0.00	0.00	2,230.25	0.00	0.00	2,230.25
Marlene Diane Baughman	0.00	0.00	0.00	1,665.00	0.00	0.00	1,665.00
Miguel Morales	0.00	3,547.63	0.00	0.00	0.00	0.00	3,547.63
Mildred Ward	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	882.36	882.36
Petra Samaniego	0.00	0.00	0.00	0.00	0.00	480.00	480.00
Ramona Sierra	0.00	0.00	0.00	0.00	0.00	232.61	232.61
Richard & Linda Leary	0.00	0.00	1,600.00	0.00	0.00	0.00	1,600.00
Robert Bartlett	0.00	2,685.00	0.00	0.00	0.00	0.00	2,685.00
Rosa Calderon	0.00	720.00	0.00	0.00	0.00	0.00	720.00
Rosa Fernandez Banda	0.00	0.00	0.00	0.00	0.00	63.13	63.13
Rosalie Dela Rosa	0.00	750.00	0.00	0.00	0.00	0.00	750.00
Ruben Ray Marmolejo	0.00	0.00	0.00	1,710.00	0.00	0.00	1,710.00
Sandra Valdez	0.00	0.00	0.00	0.00	0.00	221.13	221.13
Shirley Ann Johnson	0.00	0.00	1,041.38	0.00	0.00	0.00	1,041.38
Susana Gonzales	0.00	779.17	0.00	0.00	0.00	0.00	779.17
Unknown	0.00	0.00	0.00	0.00	0.00	5,616.71	5,616.71

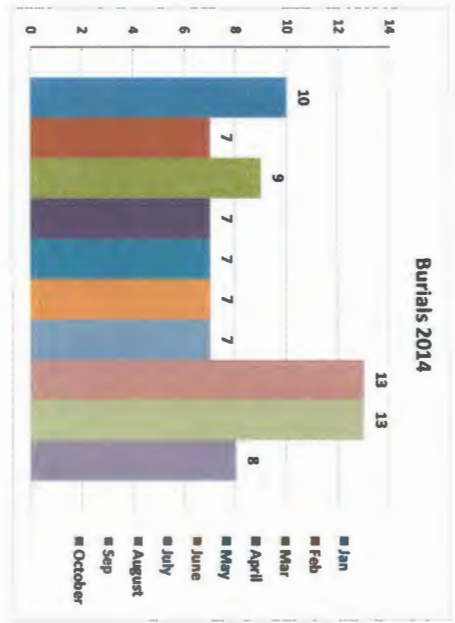
South Kern Cemetery District
A/R Aging Summary
As of November 14, 2014

	<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>
Virginia Bivins	0.00	0.00	0.00	0.00	720.55	0.00	720.55
TOTAL	<u>0.00</u>	<u>15,837.80</u>	<u>7,155.51</u>	<u>12,682.62</u>	<u>2,646.55</u>	<u>18,045.82</u>	<u>56,368.30</u>

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 44
 YT-Double 30
 YT-Cremation 12
 YT-Retirement 0
 YT-Babies 1
 YT-Niche 1
Total 88

	2009	2010	2011	2012	2013	2014	Average
January	9	7	16	13	15	10	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	8	12
December	9	8	11	9	10	9	9
Total	116	104	121	115	113	88	9

MEMORANDUM

ITEM 6

SOUTH KERN CEMETERY DISTRICT

TO: Honorable Chairman and Board Members

FROM: Danny Brown, District Manager

DATE: November 18, 2014

RE: Report, Discussion and Possible Approval, RE: Professional Tree Service engagement to trim pine trees and complete removal of nuisance cypress trees.

Background: The adopted budget included a new line item for professional tree services in order to properly maintain and care for the trees located throughout the property. Staff has assembled bids from professional tree services that currently provide public works services to public agencies as well as schools in Kern County. The level of service requested from each was identical so bids would be comparable in the level of service requested.

Summary: All licensure and insurance has been verified and payrolls must be completed and retained by the successful company. Adopted budget includes \$7000 for tree maintenance. All bids received are listed as follows:

Johnny's Tree Service	\$5850
General Tree Service	\$5600
Alspaw Tree Service	\$9125

Budget Impact: Budgeted Item

Discussion: All pines and deciduous trees over 20' will be thinned and shaped and cypress trees over the shop and fences will be removed and replaced with a more appropriate tree species. Water lines that have become bound in the root systems have already been vacated and rerouted in preparation for this task. Staff requests approval



10811 Polo Drive • Bakersfield, CA 93312 • Lic. # 988038 • Free Estimates • 24 Hr. Service

Date 11-5-14

Name: SOUTH KERN CEMETERY

Address: _____

Quantity	Description	Amount
14	PINES TRIM	
4	CYPRESS REMOVE & GRIND	
4	JUNIPERS REMOVE & GRIND	
1-	JUNIPER STUMP REMOVE ^{GRIND}	
1-	CYPRESS STUMP REMOVE-GRIND	

Comments:

Sub-Total _____
 Tax _____
 Total \$58.50

GENERAL TREE, Inc.

4811 Kimber Avenue, Bakersfield, CA 93307

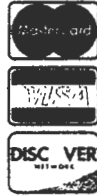
FULLY INSURED - WORKER'S COMP
CONTRACTORS LIC. #973642

(661) 323-3155
FAX (661) 323-2218

24 HOUR SERVICE
ON EMERGENCY SERVICE

JOB SITES: South Kern County
15343 S Vinland

REQUESTED BY: DW
WRITTEN BY: Arny



YOUR ORDER NO. _____ INVOICE NO. 42452 DATE 11/6/14

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
<u>5</u>	<u>Suniper - Remove (inc stump)</u>		<u>900</u>
<u>4</u>	<u>Italian Cypress - Remove</u>		<u>1200</u>
<u>14</u>	<u>Pine - thin & shape</u>		<u>3500</u>
	<u>clean & haul</u>		

NOT RESPONSIBLE FOR ANY UNDERGROUND LINES
DURING REMOVAL
PAYMENT IN FULL UPON COMPLETION OF WORK,
UNLESS OTHER ARRANGEMENTS HAVE BEEN
MADE IN ADVANCE.

SUB TOTAL _____
TAX _____
TOTAL 5600

PAYMENT CAN BE MADE OVER THE PHONE.

CUSTOMER SIGNATURE APPROVING WORK _____

WHITE-QUOTE

YELLOW-INVOICE

PINK-OFFICE

ALSPAW TREE SERVICE, LLC

PO BOX 20129
BAKERSFIELD, CA 93390
(661)393-5131

ESTIMATE

ADDRESS
SOUTH KERN CEMETERY
DISTRICT
15543 S. VINELAND
BAKERSFIELD, CA 93307

ESTIMATE NO. 1258
DATE 11/11/2014
EXPIRATION DATE

DESCRIPTION	AMOUNT
TREE SERVICE	9,125.00
REMOVE:	
01 H. CYPRESS \$375	
04 I. CYPRESS \$850	
04 CYPRESS INSIDE FENCED AREA \$850	
THIN 14 M. PINE AROUND PROPERTY \$6900	
REMOVE 02 STUMPS BY OFFICE \$150	
<hr/>	
TOTAL	\$9,125.00

Accepted By

Accepted Date

MEMORANDUM

ITEM 7

SOUTH KERN CEMETERY DISTRICT

TO: Honorable Chairman and Board Members

FROM: Danny Brown, District Manager

DATE: November 18, 2014

RE: Report, Discussion and Possible Approval, RE: Severing Payroll, Personnel, and Financial Services from the Kern County Auditor-Controller's Office.

Background: On November 3rd the district was notified that the Kern County Auditor-Controller will be eliminating a large sector of services that have been traditionally allotted for at a fee. Personnel, payroll, vouchers, insurance, 1099 and W-2 processing, and purchasing will be eliminated with the New Year due in large part to the reporting requirements of the Affordable Care Act.

Summary: The district has already taken steps to mitigate this impact and are working to gather proposals to meet our needs going forward. This provides staff with a unique opportunity to operate more in line with private industry than governmental operations. Vouchers and insurance already has been outsourced and internal HR operations are handled by the managers in consultation with Kirk Simas, LLP.

Budget Impact: TBD- Budgeted Item and initial review has shown similar rates on the private market for the same services we are currently receiving.

Discussion: Staff is assembling proposals from potential service providers at this time. South Kern Cemetery has also organized a county wide seminar for providers to meet in one location with all 130 affected districts in Kern County. This event is on Thursday November 20th. More information will be provided at that time to managers and a contract for services will be presented to the board at that time.



Mary B. Bedard, CPA
Auditor-Controller-County Clerk

KERN COUNTY AUDITOR-CONTROLLER-COUNTY CLERK

1115 Truxtun Avenue, 1st and 2nd Floor • Bakersfield, CA 93301-4639

November 3, 2014

Special Districts and Courts:

Due to a variety of circumstances, including the implementation of the Affordable Care Act, we will have to make changes to the processing of payroll for Special Districts and the Courts. Beginning January 1, 2015 we will no longer be able to report special district and court payroll taxes to the IRS and Social Security under the county's tax ID. With the implementation of the Affordable Care Act, you must be reported under your own tax IDs. To do otherwise could result in penalties to the county, the district, or both for failure to provide appropriate health insurance to employees. In addition, we have been advised by our attorney that we should not handle the districts/court payroll taxes as this is the employer's responsibility.

For any districts still using the county's payroll system after January 1, 2015 we will need to enter into agreements defining each party's responsibilities and providing indemnification to the county. In addition, we anticipate the cost of processing district payrolls will increase significantly due to the required changes.

We will be contacting you soon to set up meetings to discuss your options regarding payroll processing beginning January 1, 2015. If you have any questions prior to that time please contact Shawn DeSchutter at (661) 868-3510 or deschus@co.kern.ca.us.

Sincerely,

A handwritten signature in black ink that reads "Mary B. Bedard". The signature is written in a cursive, flowing style.

Mary B. Bedard, CPA
Auditor-Controller-County Clerk

Payroll Processing and Human Resource Management Outreach Resource Fair

Thursday November 20, 2014

9:00 AM to 1:00 PM

At the North of the River Veteran's Hall
400 Norris Road Bakersfield

Due to recent events and changes requested by the Kern County Auditor-Controller's office this forum has been created to help Special Districts in making an informed decision regarding the changes.

- Payroll Specialists
- Insurance Carriers
- Risk Management Professionals
- Health Care Insurance Professionals
- Best Practice Professionals
- Special District Legal Professionals

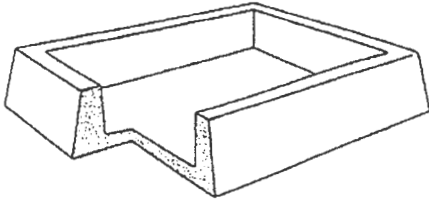
Contact for more information

Tim Unruh 661-746-3921

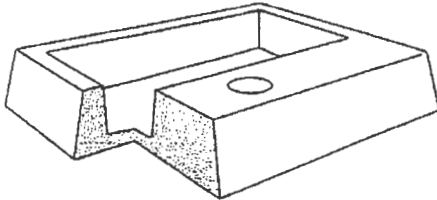
Danny Brown 661-845-2540

Special Thanks to the North of the River Recreation and Park District

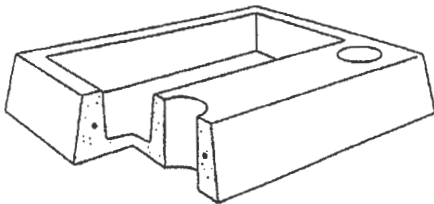
Granite Marker Foundations



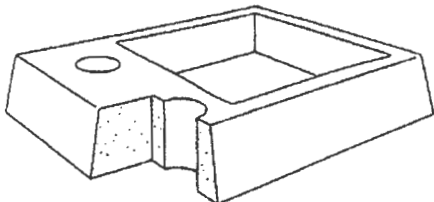
	<u>Top Dimensions</u>	<u>Vase</u>
G2412NV	18 $\frac{1}{4}$ " x 29 $\frac{1}{4}$ "	-



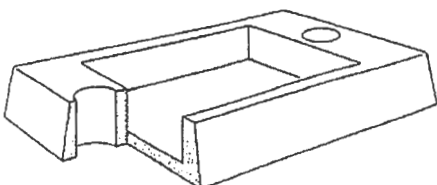
	<u>Top Dimensions</u>	<u>Vase</u>
G1810V1-4	18 $\frac{1}{2}$ " x 22 $\frac{1}{2}$ "	4"
G2412V1-4	22 $\frac{1}{2}$ " x 29 $\frac{1}{2}$ "	4"
G2412V1-5	22 $\frac{1}{2}$ " x 29 $\frac{1}{2}$ "	5"



	<u>Top Dimensions</u>	<u>Vase</u>
G1814V2-3.75	26 $\frac{3}{4}$ " x 26 $\frac{1}{2}$ "	3 $\frac{3}{4}$ "
G2412V2-3.75	21 $\frac{3}{4}$ " x 29"	3 $\frac{3}{4}$ "
G2412V2-4	21 $\frac{3}{4}$ " x 29"	4"



	<u>Top Dimensions</u>	<u>Vase</u>
G1814SV2-3.75	23 $\frac{1}{4}$ " x 27"	3 $\frac{3}{4}$ "



	<u>Top Dimensions</u>	<u>Vase</u>
G2412SV-4	17" x 34 $\frac{3}{4}$ "	4"