

MEETING NOTICE AND AGENDA
KERN COUNTY CEMETERY DISTRICT
TELECONFERENCE
REGULAR BOARD MEETING

SHAFTER MEMORIAL PARK OFFICE
18662 SANTA FE WAY, SHAFTER, CA
April 16, 2020

Important Notice

Due to the coronavirus (COVID-19) pandemic, we are requesting that members of the public not attend this meeting. If you wish to attend or have a public comment, please contact the office and the teleconference information will be given. If you wish to make a public comment, please fax to 661-746-0310 or text to 661-332-3252 or email support@kccemetery.com prior to the meeting and they will be read at the public comment time.

Flag Salute and Invocation: BRAUN

Call to Order: 12:00 PM

Roll Call: BARRY BRAUN, CHAIRMAN; BELTON BANKS, VICE-CHAIR; JERRY EZELL, BOARD SECRETARY

Public Comment: MEMBERS OF THE PUBLIC MAY SUBMIT COMMENTS FAX TO 661-746-0310 OR TEXT TO 661-332-3252 OR EMAIL TUNRUH@KCCEMETERY.COM PRIOR TO THE MEETING – EACH SPEAKER IS LIMITED TO 3 MINUTES

Consent Calendar:

- A. ADOPT AGENDA FOR CURRENT MEETING
- B. MINUTES FROM MARCH 2020 REGULAR MEETING
- C. PAYROLL WARRANTS - 20/06 THRU 20/07; PAYROLL CHECKS 340 - _____
- D. VOUCHERS: 935 - _____ & CHECKS: 11952 - _____
- E. FINANCIAL STATEMENTS FOR MARCH 2020.

BOARD ITEMS

I.	MANAGER'S REPORT	7
	1. Burials for March 2020	7
	2. CSDA Legislation Days	7
II.	1 ST QUARTER REVIEW OF INVESTMENTS	8
	1. Letter to Board of Trustees.....	8
	2. Attachment of Portfolio for Quarter Ending March 2020	8
	3. Action - Receive and File.....	8
III.	REINVESTMENT OF ENDOWMENT CARE PRINCIPAL	12
	1. Endowment Care Fund.....	12
	2. Recommendation from Stifel	12
	3. Discussion and Possible Action	12
IV.	ADMINISTRATIVE POLICY CHANGES	14
	1. Policy Handout.....	14
	2. Action.....	14
V.	MEMORIAL DAY EVENT	15
	1. Discussion	15
	2. Possible Action.....	15
VI.	TRUSTEE REPORTS AND COMMENT.....	16
	1. Discussion – No Action.....	16

Adjournment: THE NEXT REGULAR MEETING IS SCHEDULED FOR MAY 21, 2020.

For the Boards information on the format of any Public Comment time:

KERN COUNTY CEMETERY DISTRICT REGULAR BOARD MEETING

PUBLIC COMMENT

Welcome to the Kern County Cemetery District regular board meeting. We value any input and direction you may have to offer our Board of Trustees and in order to give an equal time to each individual, we ask that a few rules be followed in addressing the board.

The Public Comment Period is set aside as the time you may speak. The Chairperson will open this time period and each individual will be called on one at a time. To speak for, against or make any comment, the individual may voluntarily give their name and address.

After being recognized, the board requests that the individual:

1. Make statements no longer than three (3) minutes in length.
2. Address all comments to the Chairperson and the board.
3. If you are repeating what had been said earlier, you may state that you agree with what had been said and the board will note your agreement. Each topic will have a thirty (30) minute limit for all speakers.
4. Understand that if your request needs action the board is unable to do so unless it is on the agenda. You may request a matter be addressed if it is an emergency situation. If it is not deemed an emergency as defined in the California Government Code §54956.5, the matter may be clarified and referred to staff or placed on the agenda for the next meeting.

ACCOMODATIONS

Disabled individuals who need special assistance to attend or participate in a meeting of the Kern County Cemetery District may request assistance at the main office on 18662 Santa Fe Way, Shafter, or by calling 661-746-3921. Every effort will be made to reasonably accommodate individuals with disabilities by making meeting materials available in alternative formats. Requests for assistance should be made at least three (3) working days in advance whenever possible.

AVAILABILITY OF AGENDA DOCUMENTS

All supporting documentation for agenda items will be available for public review at the District's Shafter Memorial Park Office, 18662 Santa Fe Way, Shafter, during regular business hours, 8:00 am – 5:00 pm. Monday through Friday, following the posting of the agenda. Any supporting documentation that relates to an agenda item for an open session of any regular meeting, that is distributed less than 72 hours prior to that meeting, will also be available for review at that location.

Kern County Cemetery District

Minutes for

March 19, 2020

Regular Board Meeting
Shafter Memorial Park Office
18662 Santa Fe Way, Shafter, CA

Call to Order: Call to Order at 12:00pm by Chairman Braun, Chairman Braun led flag salute and invocation.

Roll Call: In attendance was Barry Braun, Chairman of the Board; Belton Banks, Vice-Chair; Jerry Ezell, Secretary of the Board was absent due to illness.

Employees and Visitors: Timothy W. Unruh, District Manager; Eliza Caudillo, District Secretary; Denton Carender, District Superintendent.

Public Comment: None

Consent Calendar: Includes the approval of the agenda for the current meeting and minutes of the regular board meeting for February 2020 as approved. The payroll warrants for 20-03 through 20-04 were approved. Vouchers, checks, and financial reports for February 2020 were approved. This was done by approval of the consent calendar by motion of Trustee Banks and seconded by Trustee Braun; 2 ayes, unanimous

Management Update

- We had 17 services in Shafter and 2 services in Wasco for the month of February 2020. This gives us 158 for the fiscal year-to-date.
- The manager brought up the website changes that will be made soon.
- The manager and board discussed the COVID-19 (Corona Virus) situation. It was discussed how fluid it is right now, and the manager will be continuing to monitor it. The board felt that the wish to keep the meetings monthly and not change the venue at this time.

Capital Needs for 2020-2021 Budget

The manager brought multiple items to the attention of the board. First is the need to include the replacement of small equipment for \$4,500, second is the need for a new utility cart for the Shafter Cemetery for \$13,000, also the inclusion of development money for the new section to be opened this next year for \$15,000. Lastly, the need to integrate the Wasco cemetery into a new irrigation controller and replace the controller at Shafter. No cost is available at this time for this and it will be brought back next month for review. No action taken.

Administrative Policy Change

The board reviewed the changes to the current Administrative Policy and made changes in the wording and correction in syntax. These changes will be brought back at the next meeting for final review. No action taken.

Adjournment

The meeting was adjourned at 1:25 by Chairman Braun. The next regular meeting is scheduled for April 16, 2020.

Signed,

Timothy W. Unruh
District Manager

Kern County Cemetery District

Minutes for

March 27, 2020

Emergency Board Meeting
Shafter Memorial Park Office
18662 Santa Fe Way, Shafter, CA

Call to Order: Call to Order at 10:00am by Chairman Braun, Chairman Braun led flag salute and invocation.

Roll Call: In attendance was Barry Braun, Chairman of the Board (attended via phone); Belton Banks, Vice-Chair; Jerry Ezell, Secretary of the Board (absent due to illness).

Employees and Visitors: Timothy W. Unruh, District Manager; Eliza Caudillo, District.

Public Comment: None

Coronavirus (COVID-19) Update

Manager Unruh reviewed the requirements that the district is imposing during this time. The State and Federal guidelines are vague as to how we should allow the services at the graveside. The County has issued a request for Funeral Homes in our area, but their request doesn't fit with the needs for the families.

The manager explained the current best practices and processes that we are requiring at this time during this outbreak. The district is allowing 10 immediate family members to be at the graveside and an additional 40 to be 20 feet away. They are expected to use the social distancing that has been designated by the Federal Government. We do not set up chairs, canopy or allow dirt or flower petals at the graveside. Music allowed is only the music brought by the mortuary. The grounds men are required to use latex gloves when completing the committal of the service which requires that they touch the casket and flowers. They will be sanitizing the lowering device after each service as well.

The offices are closed and all discussions with the family are with the use of telephones. All services are being scheduled by telephone and payment is with credit card or the mortuary is guaranteeing. The bathrooms are locked. Any in person discussion with the family is through the window to keep the social distance necessary.

Chairman Braun discussed his thoughts on the need to review an implementation of a virus policy that would be a part of our policy. He felt that this is a once in a lifetime issue and it may not be necessary. Manager Unruh thought that it might be appropriate to put a Disaster Policy in place to outline steps that should be considered in time of an emergency or disaster.

A resolution was presented that allows the manager to make the necessary changes that are being required by the City, County, State and Federal agencies. It allows the manager to adopt and/or implement any discretionary measures recommended by the City, County, State and Federal agencies for the containment of COVID-19. These measures are to be for the protection of the public and employees. The manager will be reporting to the Trustees changes at the next meeting.

Chairman Braun delegated the signature for this resolution to Vice-chairman Banks insofar as he was the only Trustee in attendance.

The motion was made by Trustee Banks and seconded by Trustee Braun to pass resolution 2019-20-1 that will allow the District Manager to adopt and/or implement any discretionary measures recommended by any City, County, State or Federal Department or Agency. These changes are to allow the manager to mitigate and/or abate the transmission of the Coronavirus (COVID-19); Roll call vote; Chairman

Braun-aye, Vice-chairman Banks-aye, Trustee Ezell-absent, unanimous with 1 absent.

Trustee Reports

None

Adjournment

The meeting was adjourned at 10:21 by Chairman Braun. The next regular meeting is scheduled for April 16, 2020.

Signed,

Timothy W. Unruh
District Manager

I. **Manager's Report**

1. Burials for March 2020

We have had 11 services in Shafter and 6 services in Wasco. This gives us 175 total services for the fiscal year to date. For this fiscal year we have had 28 cremation services in Shafter and 7 in Wasco for a total of 35 cremation services. This currently gives us a 20% cremation rate.

2. CSDA Legislation Days

CSDA Legislation Days has been cancelled. They are looking to set up a couple of webinars to promote State leadership and a legislative action briefing. As more information is forthcoming, I will be in contact with the board.

II. 1st Quarter Review of Investments

1. Letter to Board of Trustees
2. Attachment of Portfolio for Quarter Ending March 2020
3. Action - Receive and File

Summary

It is the recommendation of the investment manager, that the Board of Trustee's make a motion to receive and file the 1st quarter investment review from January 1, 2020 to March 31, 2020. The Investment Manager is stating that the district has the liquidity needed for the next 6 months of operation. This statement is required by California Government Code Section 53646 (b) (2).

History

The Investment Manager is required to bring a summary of the cemetery district's investments in the form of a quarterly report. This form is to adhere to certain guidelines as required by Statement No. 31 of the Governmental Accounting Standards Board (GASB) and California Government Code Section 53646. Under our current Investment Policy, the District Manager is the Investment Manager and is required to allocate the funds for investment and give the board the investment information. The only exceptions to this report, is for funds invested in the Local Agency Investment Fund (LAIF) or insured deposits of \$100,000 or less per institution.

Letter to Board of Trustees

The Kern County Cemetery District has money invested in three areas with a total combined investment of \$4,435,712. Our primary investment is with the County of Kern. This money with the county is in four accounts that consist of our Maintenance and Operation or General Fund, Endowment Care Principle, Contracts Payable, and Contingency Reserve Funds. Interest apportionment of the District's pooled money investment program with the County of Kern for the quarter ended March 31, 2020, was \$5,460; this interest earning represented a net annualized yield of 2.13% on our total investment. The county accounts combined have a total final balance of \$3,227,738.

The second investment area is with Stifel which consists of Endowment Care Fund principle. At the time of this report, the attached Stifel portion of our pooled asset portfolio consists of various investments, and they gave an average yield of 2.35% with a market value balance of \$961,620.

Our last area of cash holdings is the two WestAmerica Bank accounts which is our

local bank account that is used to pay our monthly bills and transfer money into our four county funds on a monthly basis. It also includes a second account used for payroll. These bank checking accounts have a yield of .01% for the cash on hand. As of the date of this report, both WestAmerica accounts have a combined balance of \$246,354. To review a complete pooled asset overview, a comparable statement of interest earnings and certain relevant statistical data is attached.

As requested at the last meeting the account breakdown of our money is as follows:

• Maintenance and Operation (M&O)	\$490,482
• Endowment Care	\$829,084
• Contracts	\$1,606,147
• Reserve	\$302,024
• Stifel	\$961,620
• WestAmerica Bank	\$246,354

As a message of disclosure and a disclaimer, please note that the attached District Comparable Statement of interest earnings analysis for the quarter ending March 31, 2020 is presented at fair market value in accordance with Statement No. 31 of the Governmental Accounting Standards Board (GASB) Accounting and Financial Reporting for Certain Investments and for External Pools. The reporting at fair market value is for compliance with GASB 31 and not to be used for budgetary purposes, since the actual fund value and interest allocated in the Treasurer's Pool are on an accrued accounting basis as accorded by generally accepted principles.

California Government Code Section 53646 (b) (1) requires disclosure of securities "under management of any outside party that is not also a local agency or the State of California Local Agency Investment Fund..." Kern County Cemetery District holds securities in various trust accounts held in custody by third parties. These trusts were created through debt issuance and serve to protect the District and the bondholders.

California Government Code Section 53646 (b) (2) requires a report of "compliance with the statement of investment policy, or manner in which the portfolio is not in compliance". At the time of this report, all investments follow State law and our District's Investment Policy.

California Government Code Section 53646 (b) (3) requires a "statement denoting the ability of the local agency to meet its pool's expenditure requirements for the next six months, ..." To the best of my knowledge with what is being shown in this review the District's Cash Portfolio has ample liquidity to meet its obligations for the next six

months.

In the capacity of Investment Manager, I hereby certify that the investments herein are made in accordance with California Government Code Section 53635 and the Investment Policy of the Kern County Cemetery District as filed with the Board of Trustees.

Kern County Cemetery District Quarterly Pooled Assets Portfolio as of 3/31/2020

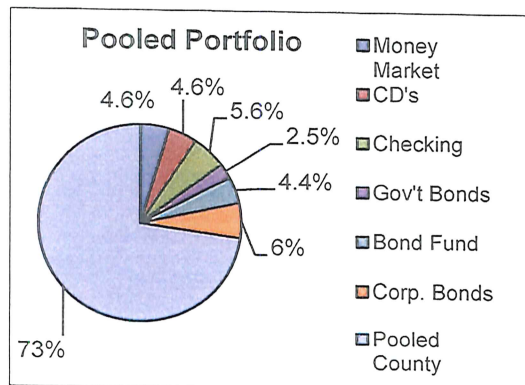
Attachment A

STIFEL	Par Value	Current Market Value	Est. Annual Interest Earned	Est. Annual Yield	% of Stifel Portfolio	% of Inv Limit
Stifel Money Market		\$202,112	\$20	0.01%	21.02%	
Certificate of Deposit					21.35%	30%
Morgan Stanley - 8/27/20	\$50,000	\$50,439	\$875	1.735%	5.25%	
Synchrony Bank - 6/7/21	\$50,000	\$50,800	\$1,325	2.608%	5.28%	
Capital One - 9/27/22	\$50,000	\$51,103	\$1,150	2.250%	5.31%	
Discover Bank - 7/18/23	\$50,000	\$52,947	\$1,650	3.116%	5.51%	
Corporate Bonds			\$3		26.04%	30%
John Deere - 09/11/20	\$50,000	\$49,876	\$1,225	2.456%	5.19%	
Caterpillar - 08/09/21	\$50,000	\$49,912	\$850	1.703%	5.19%	
US Bancorp - 7/15/22	\$50,000	\$50,537	\$1,475	2.919%	5.26%	
JP Morgan - 9/23/22	\$50,000	\$51,566	\$1,625	3.151%	5.36%	
Wells Fargo -7/30/24	\$50,000	\$48,554	\$1,250	2.574%	5.05%	
Government Bonds					5.21%	20%
FNMA - 3136G32B0	\$50,000	\$50,072	\$675	1.348%	5.21%	
FHLB - 313378CR0	\$50,000	\$51,819	\$1,125	2.171%	5.39%	
Government Backed Securities - Pass Through (CMO)					0.81%	20%
GNMA - 610207	\$45,000	\$897	\$55	6.179%	0.09%	
GNMA - 550725	\$55,000	\$5,123	\$266	5.195%	0.53%	
FHLMC - 3540 TB	\$20,000	\$1,810	\$79	4.375%	0.19%	
Bond Fund of America	\$12,800	\$194,055	\$4,196	2.162%	20.18%	20%
Subtotal		\$961,620	\$17,845		94.61%	

TOTAL EARNINGS

Stifel Effective Rate of Return	2.35%
K.C. Effective Rate of Return	2.13%

	CASH	INTEREST	
WestAmerica	\$246,354	\$12	0.020%
Pooled Funds at County	\$3,227,738	\$16,381	2.030%
Total Cash and Investments	\$4,435,712	\$34,238	



III. Reinvestment of Endowment Care Principal

1. Endowment Care Fund
2. Recommendation from Stifel
3. Discussion and Possible Action

Summary

It is the recommendation of the Investment Manager to pick up a Municipal Bond with the Hawaii State and the Ontario Airport with a Y-T-M of 1.512% and 1.365% respectively. It is the recommendation of the Investment Manager to pick up the Philip Morris Corporate Bond with a yield of 1.80% and the Sallie Mae Bank with a YTM of 1.4%. These offerings are a week old and it is understood that the Investment Manager will get the closest investments to match the board action.

History

Under current law, the Kern County Cemetery, as a public cemetery, must maintain an Endowment Care Fund account that consists solely of money that is collected with each sale or use of burial plots. The Health and Safety Code §9065 requires an Endowment Care Fund for all Public Cemetery Districts and this investment is money placed in 'trust' that allows only the interest to be spent for the ongoing maintenance and care of the cemetery. A payment is made into this fund with the sale of any new plot or use of a grave that previously did not have Endowment Care paid.

Currently the District uses Stifel, with Sandra Wheeler, to help direct and make recommendations for this fund. The Health and Safety Code §9065, the Government Code §53601 and the Districts Investment Policy outline the type of investments and percentages that are allowed for the permitted indebtedness.

It is the recommendation of the Investment Manager that the Board of Trustees, to make the next Endowment Care principal investment in the ladder method with a Certificate of Deposit as well as a Government Bond.

Overview

This March we had three \$50,000 investments that mature or were called this past month which are part of our Stifel investment and are available for reinvestment. Two were Certificate of Deposits and the one was a Government bond that was called. We also have \$50,000 in interest that has collected in our money market fund to reinvest. Our Investment Policy requires that we diversify our investments as much as possible within the confines of the law. Currently, this will require that the District reinvest this money between a Corporate Bond, Government Bond, Agency or a Certificate of

Deposit.

Our Stifel advisor has recommended that we continue the yearly investment ladder as we have done in the past. By keeping our income-based investments in a laddered maturity basis will allow the District the opportunity to reinvest as the market firms up and starts the anticipated increase in returns. As we ladder, we are keeping these investments short as possible because of the low interest rate that we are currently experiencing.

With that in mind the following recommendations are an example of the returns that we can expect for different investment options. It cannot be guaranteed that these exact investments will still be available when this decision is finalized, but it will be very close. By keeping our income-based investments at an intermediate maturity or shorter will allow us the opportunity to reinvest when the market firms up and starts this anticipated increase in return.

Corporate Bonds

Description	Rating	Coupon	Call	Maturity	Y-T-M
Philip Morris	A2/A	2.625%	1/22	2/22	1.80%

Municipal

Description	Rating	Coupon	Call	Maturity	Y-T-M
Ontario Airport	-/AA	2.484%	-	05/22	1.365%
Hawaii State	Aa/AA+	2.680%	-	04/23	1.512%

Agency

Description	Rating	Coupon	Call	Maturity	Y-T-M
Federal National Mort	Aaa/AA+	2.00%	-	10/22	.534%

Certificate of Deposit

Description	Rating	Coupon	Call	Maturity	Y-T-M
Sallie Mae Bank	-	1.40%	-	10/23	1.40%

IV. Administrative Policy Changes

1. Policy Handout
2. Action

Summary

Final action is to be taken on these changes at this time. It is the recommendation of the manager that the Board of Trustee's accept the changes in the Administrative Policy.

Review

Attached is the final outline for review on the Administrative Policy. These policies are used to follow the flow of records and payments for burials. Our auditor reviews them on an annual basis, and we need them to fulfill part of the requirements for our District of Distinction Award.

V. Memorial Day Event

1. Discussion
2. Possible Action

Summary

Due to the Coronavirus (COVID)-19 and its impact in our public and staff. It is the recommendation of the Manager that the Board of Trustee's authorize the cancellation of the Shafter and Wasco Memorial Parks Memorial Day Event normally schedule the last Monday of May.

Discussion

With the ingoing uncertainty of the infectious COVIC-19 virus and the Federal Government pushing the stay at home until April 30th. I am looking to the board to reconsider the annual Memorial Day Event for Shafter and Wasco Memorial Parks. At this time all local and state events that have surround this time period have been cancelled. It would be best for all involved that we cancel as well. My understanding is that Madera, Tehachapi, South Kern and San Jacinto have cancelled; West Side and Orange County are discussing the cancellation at their next meeting.

It is understood that the attendees for this event are the older 'at risk' age group from our community and to have an event that they most likely will not be able to attend may not make sense.

Another factor is that we usually use volunteer help at each location and to allow these volunteers to touch the large flag poles and crosses and then have families attend an event where they might contract the virus is another concern.

Lastly, we are still working with a full crew and they are concerned that Memorial Day will bring out folks who will possibly impact their health as they interact with them. Not to mention that the attendees will be leaving flowers that may be infected we will then remove flowers to clean up and work on their vases, thus creating a point of infection.

If we do choose to cancel the event, staff feels that our grounds men can do the normal high maintenance to have the cemeteries looking superb and we will place the small American flags at each of the veteran's markers. We will not be placing the large flags or the crosses at Wasco. We will not be allowing any volunteer staff to assist in the placing of flags.

VI. Trustee Reports and Comment

1. Discussion – No Action

History

III. ADMINSTRATIVE POLICIES

OFFICE RECORDS

Burial Records

1. All burial receipts and records must be forwarded to the district office in a timely manner.
2. For accounting purposes, the district makes a distinction between the at-need and a pre-need sale of burial lots and services. Additional information of these types of sales is given in this policy.
 - a. The term at-need refers to burial property and services purchased for a deceased person to be used in the near future.
 - b. The term pre-need refers to burial property and services purchased for a person not yet deceased, which may include burial lot, opening & closing, outer burial container, setting fees, use of equipment, and non-resident fees.
3. District Burial Tracking

To comply with directions from the Board of Trustees to safeguard and centralize records, the district office shall use a computer system to track records of interments and preneeds.

The paper burial records will be maintained as allowed by the District Records Retention Policy.

Each transaction must have a unique number for identification. Each property or service transaction must be recorded in the burial book and computer system at the specific lot location.

Distribution of Receipts:

<u>Original</u>	Cemetery Office
<u>Copy</u>	Given to purchaser

The customer name and address must be added to all transactions, including the city and state.

Deposit of Cash Receipts

1. The Bookkeeper will log in all receipts on the deposit slip in duplicate. Deposits are then made at the district bank.
 - a. The Bookkeeper will fill out a deposit slip, including date and the total cash and check amounts being deposited. Each deposit will have a duplicate deposit slip made at the same time.
 - b. The deposit will be taken to the bank by an employee other than the bookkeeper. The duplicate copy will be stamped to confirm the amount and the deposit will be added to the bank book. This transaction will be taken back to the bookkeeper for processing.

- c. The deposits will be recorded in the District accounting program.
2. Once a month all transactions are reconciled by form from the County of Kern separating each of the accounts kept at the County of Kern.
 - a. The separate County maintained accounts are as follows:
 - i. 42035 Maintenance and Operation (M& O) Fund
 - ii. 42036 Endowment Care Fund
 - iii. 42037 Contract Sales Fund (Pre-need)
 - iv. 42038 Land Purchase and Reserve Fund
3. At beginning of each month, a total of each fund transactions are transferred from the previous month are electronically entered into the County of Kern Electronic Record of Deposit (EROD) website, after which the County sweeps from the district bank account into the proper County account.
4. The District Manager or his designee will, at the end of each month, match the deposit orders to the revenue report totals and enter them into the District accounting program.

Cash Receipts

It is the policy of the District that cash should not be kept in the vault for an extended length of time. Deposits must be made in a timely manner to reduce risk of loss in case of a fire or theft.

1. Cash shall always be kept in a secure place such as the safe or locking file cabinet until it is deposited directly into the bank.
2. Cash is not to be placed in desks or any locations that are not secure.
3. When cash is transported from the Wasco Cemetery location to Shafter, it must be counted for accuracy prior to leaving the Wasco location.
4. Money Orders and checks shall be kept in a locked safe.

Customer Use of Credit Cards

In an effort to accommodate the public, the Kern County Cemetery District has entered into a credit card agreement for the use of credit cards.

Resolution 98/99-1 authorizes that use of credit cards for payment of burial services. These receipts are to be treated as cash and must be accounted for in the same manner.

All credit card information is to be kept confidential to reduce identity theft as required by law.

Vendor Invoices and Petty Cash Receipts

Invoices

All invoices will be signed and submitted to the Shafter office for items received from various vendors. Each invoice will have the location and the equipment or need listed on the invoice prior to submission.

Petty Cash Receipts

The office and the recipient must sign for all petty cash taken from the office. When the difference is returned, a store receipt must be attached with the petty cash receipt for the proper amount.

Invoices

Invoices must be dated and submitted within one year of the time the service was performed. The Board of Trustees, at its sole discretion, may approve payment of an invoice that exceeds the one-year time limit if sufficient justification is provided.

Invoices will be paid twice a month in the first and third week. Statements received at the end of the prior month will be paid in the first week. Statements will be checked to invoices prior to paying and any statement without an invoice will be subject to inquiry by the Bookkeeper and payment will only be made upon receipt of invoice or sufficient justification. The District has authority to write checks from the district's bank account by discretion of the District Manager. All invoices not paid by check will be submitted to the County of Kern Auditor/Controller for payment from the M&O Account by warrant. All checks and warrant requests require two signatures, including at least one District Trustee.

All paid invoices will be itemized by check, subject to review and approval by the Board of Trustees.

Petty Cash

The petty cash is to be used for small purchases and for change needed for payments made to the District.

The District Manager is to replenish the petty cash on an as needed basis.

Bank Statement Reconciliations

The District is to document all bank reconciliations.

The Bookkeeper receives the monthly statement from our district's bank and compares the deposits and withdrawals (checks written on account) with the record of activity kept at the District office.

The bank service fees and interest earned is recorded and the account is balanced.

Cash Disbursements Procedure

Payment made from the district bank account:

1. Bookkeeper reviews statements from vendors daily.
2. If applicable, bookkeeper will proof math on invoice and attach the receipts. Any missing receipts will be requested from the vendor prior to paying the invoice.
3. Bookkeeper enters the invoice in the computer accounting program and is coded to the appropriate expense account. If account coding is unknown, the manager will be asked for correct account number. Invoice number and other pertinent information are included on the memo line.

4. The check is printed. The check stub is stapled to the top of invoice/statement and filed in current month's paid check file in vault.
5. The check is held for the upcoming regular board meeting to be signed by the board. If a board member visits the office prior to the regular board meeting, they may be asked to sign any available checks. After the regular board meeting, the checks are held until a call is warranted to a board member for signature (once a week at most).
6. Steps 4 & 5 are performed by the bookkeeper prior to the regular scheduled board meeting. All invoices received prior to the regular scheduled board meeting will have checks written and be available for signature prior to the board meeting. This process must again be followed after the regular board meeting to have late invoices paid prior to the end of the month.
7. Two signatures are required on each check. This may be one board member and the manager or two board members. If either signer has a question about the payment, the invoice is pulled and shown to them.
8. Once the check has two signatures, the bookkeeper mails the check. The check may be mailed prior to formal board approval at the board meeting, this is due to the fact that bills could be delinquent if the District waited for full board approval and late fees would be incurred.
9. Board members are given a monthly Check Disbursements Register in their board packet at each meeting. If board members have questions about an invoice, they may request that the invoice is pulled during the board meeting.
10. At the end of each month, the bookkeeper reconciles the disbursements to the bank statement.

Payment made from the County of Kern:

1. Occasionally, the District will pay vendors directly from the Maintenance and Operation account through an account with the County of Kern. This is typically only for larger disbursements using the system as follows:
2. The decision to pay directly from the county account rests with the manager.
3. To initiate the disbursement, a payment request form known as a 'voucher' is prepared showing Kern County Cemetery District No. 1, Dept. No. 0986. Two signatures are required for each voucher from the manager or trustee or two trustees. The voucher number, description, computer account number, purpose and amount are also typed on the request form.
4. The voucher form and the invoice are sent to the County of Kern for payment and a copy is put in "Voucher" file with a copy of the invoice.
5. When the County pays the request, the district will receive a "Claims Payable Register" from the county which is filed in "Claims Register" file.
6. At the end of each month, the bookkeeper reconciles the county disbursements to the county statement. This report is downloaded by the manager and condensed on the first page of the county report.

At-Need and Pre-Need Sales Procedure

At-Need Sales (death has occurred):

1. A sale is typically initiated by a phone call from a funeral home or family. An "Interment Work Form" is started with a pre-printed order number. The order number is used to track this sale through completion.
2. The secretary or manager meets with the family or loved ones and completes the Interment Work Form. Costs, lots, burial options, etc. are discussed at this meeting. The date and time of the burial and method of payment is decided.
3. Once the decisions have been made with the family on the Interment Work Form, the information is entered into the burial database program. The work form number is also entered as well. Payment is received and entered in the database. A final "Interment Form" with all the above information is printed and a copy is given to the client.
4. Certificate of Burial Rights is generated with the computer program. This certificate identifies burial information, order number and owner of the lot. The certificate is printed in duplicate, signed by manager or the manager's representative and the original is given to the client.
5. An Interment Order is generated by the computer program identifying burial information, lot, time of burial and other information. The Interment Order is printed, signed by responsible family member or loved one and a copy is given to client.
6. Information is given to the client regarding regulations on casket lowering and no open caskets at graveside. The flower policy is discussed as well as marker information.
7. Payment received is entered into the computer as a receipt with a breakdown of all relevant revenue items posted to the appropriate general ledger accounts. Burials are not permitted until balance is paid in full.
8. An entry is made in the plot book identifying to whom the lot is sold, date sold, who is buried and the order number.
9. A Work Order card is filled out with relevant burial information for the grounds crew. This card is given to grounds crew so they know when and where to prepare for the burial.
10. The "Permit for Disposition" must be received from the mortuary along with the body for the District to allow the burial to take place. If there is no permit, we will not complete the burial and the casket and body must be taken back to the mortuary until the permit is in the district office.

Pre-Need Sale (death has not occurred):

1. A customer initiates the sale by meeting with the district and identifying the lot and or burial services they desire to purchase.
2. A contract is completed identifying the lot and/or services being purchased.

3. Entries are made into the computer accounting program and the sale is entered in the program. This process generates the accounts receivable entry for the balance owed by the customer and records revenue to the appropriate general ledger accounts.
4. If the contract is not paid in full, the customer then makes payments. A complete payment may be made at the signing of the contract or installments may be made with a down payment. If monthly installments are chosen by the customer, a service charge is added to the contract in lieu of any interest charges during the installment process. A \$5 late fee is assessed for any month the customer pays late or fails to pay or is not current for the month.
5. When the payment is made in full, a down payment, or a monthly payment is received, it is applied to the customer's accounts receivable balance.
- 6.
7. A copy of the completed and signed contract is given to the customer. If installment payments are requested, a payment booklet is also prepared for the customer. No additional monthly reminders (i.e. monthly billing) will be provided to the customer; however, the customer will be contacted if they fail to make required payments.
8. Contracts are filed numerically by contract number and stored for future reference.
9. Once the contract is completely paid, the customer can either use the contract, or the contract can be canceled.
10. Used upon death – When the contract is paid in full it may be used for a burial, the District is obligated to provide the lot and/or services specified in the contract. The process follows the process for an at-need burial showing the contracted portion being paid. If the burial requires additional fees, i.e. Weekend or Holiday service or a change in burial location, etc., these fees must be paid prior to the completion of the service.
11. If a contract is to be used and the family wishes to change any of the prepaid obligations, the district will accommodate the family. Any changes in contracted obligations will be charged at the current rate with the original prepaid fees deducted.
12. Contract canceled – the customer may cancel their contract at any time. When a contract is canceled, the customer is refunded all paid fees except for the endowment care fees. If the contract was paid in installments, the service charge and any late fees paid will not be refunded.
13. The District may cancel a contract due to lack of payment as outlined in the contract.

Budget Transfers

Budget transfers from the M&O fund to the general operating fund (bank account) allows the District Manager to make expenditure adjustments to the budget within specific categories for the purpose of balancing the budget, providing such adjustments do not exceed the total budget approved by the Board of Trustees.

If the District Manager determines that such an adjustment is needed, the request will be made to the Kern County Auditor/Controller.

The District Bookkeeper will confirm the journal entry with the Auditor/Controller monthly financial report. The adjustment will be reflected on the District's monthly management report.

Kern County Cemetery Dist #1

P. O. Box 354
Shafter, Ca 93263

Balance Sheet

As of March 2020

4/9/2020
08:37:42 AM

Assets

CASH

Cash in Bank Transfer	\$99,786.19
WestAM - Payroll Acct	\$74,048.33
Cash on Deposit - M&O	\$490,482.10
Cash on Deposit - Endowment	\$829,083.85
Cash on Deposit - Contracts	\$1,606,147.47
Cash on Deposit - Capital Proj	\$302,024.43
Petty Cash - Imprest Fund	\$650.00

Total CASH

\$3,402,222.37

STIFEL

GLMN SACHS CD 2.1% 08/21/2024	\$7.00
State Bnk of India CD	\$14.00
Capital One CD-9/27/2022 2/3%	\$49,946.00
Discover Bank CD-3.% 7/18/2023	\$51,423.50
Goldmn Sach CD 1.8% 8/22/2017	\$50,000.00
Synchrony Bnk 2.65% 6/7/2021	\$50,406.00
Goldman SachCD 1.55% 3/23/2020	(\$173.00)
FHLMC 5%-3/15/39	\$1,757.58
FFCB Bond 2.73% 2/10/2025	(\$57.50)
Fed.HomBond 2.125% - 9/2/2026	(\$508.00)
FedFarmBnkbond1.83% - 12/14/20	(\$16.00)
Wells Fargo Co 2.5% 07/30/24	\$50,000.00
CaterPllar Ser. 1.7% 8/9/2021	\$49,458.00
Fed Nat Mtg 1.35% 8/24/2021	\$49,546.50
Bond of America 1333-518	\$186,203.13
Morgan St. Bond 2.375 7/23/19	(\$2.50)
JPMorgan Corp	\$51,347.00
GE Bank CD 1.70% 10/22/2014	\$51,437.22
US BanCorp. 7/15/2022 - 2.95%	\$50,995.00
Cash/Money Mkt 3869-4682	\$202,111.70
GNMA 6.5% 5/15/2023	\$900.66
JD Cap - 2.45% 9/11/2020	\$50,133.50
GNMA 6.0% Due 11/15/35	\$5,081.22

Total STIFEL

\$950,011.01

Installment Sales Receivables

\$122,881.00

Crypts, Vaults-Inventory

\$220,598.00

OTHER REVENUE

Total Assets

\$4,695,712.38

Liabilities

CURRENT LIABILITIES

Accounts Payable	\$35,221.92
PERS Payable	\$20,731.42
Payroll Withholdings	\$344.06

Total CURRENT LIABILITIES

\$56,297.40

OTHER LIABILITIES

Deferred Revenue	\$1,363,943.00
------------------	----------------

Total Liabilities

\$1,420,240.40

FUND BALANCE

CURRENT FUND BALANCE

M & O Transfer Account	\$6,000.00
M & O Imprest Account	\$650.00
Endowment Fund - NonExpendable	\$1,244,763.11
Endowment Fund - Expendable	\$106,158.12
Land Purchase & Development	\$121,045.39
Contract Sales Fund	(\$427,097.50)
M & O Unrestricted	\$690,803.72
Retained Earnings	\$1,313,515.02
Current Earnings	\$219,634.12

Total FUND BALANCE

\$3,275,471.98

Total Liability & Equity

\$4,695,712.38

Kern County Cemetery Dist #1
P. O. Box 354
Shafter, Ca 93263

Profit & Loss [With Year to Date]

March 2020

4/9/2020
08:38:25 AM

	Selected Period	% of Sales	Year to Date	% of YTD Sales
INCOME				
AT-NEED/BURIALS				
Lot - Burial	\$3,600.00	7.6%	\$35,452.00	8.0%
Niche	\$716.00	1.5%	\$3,580.00	0.8%
Liner	\$0.00	0.0%	\$375.00	0.1%
Crypt	\$2,550.00	5.4%	\$21,250.00	4.8%
OS/Vault	\$525.00	1.1%	\$525.00	0.1%
Handling Fee	\$2,335.00	4.9%	\$16,655.00	3.8%
Open/Close Grave	\$8,180.00	17.3%	\$57,835.00	13.1%
Marker Placement	\$2,175.00	4.6%	\$17,160.00	3.9%
Memorialization	\$0.00	0.0%	\$100.00	0.0%
Bench Placement	\$0.00	0.0%	\$2,000.00	0.5%
Use of Equipment	\$1,125.00	2.4%	\$8,775.00	2.0%
Non-Resident	\$2,000.00	4.2%	\$14,900.00	3.4%
Saturday/Holiday Service	\$3,200.00	6.8%	\$24,000.00	5.4%
Lot Transfer	\$20.00	0.0%	\$540.00	0.1%
Cremation Vault	\$90.00	0.2%	\$1,810.00	0.4%
Special Baby	\$0.00	0.0%	\$500.00	0.1%
Double Depth Crypt	\$3,800.00	8.0%	\$19,000.00	4.3%
Pre-installed Companion Crypt	\$0.00	0.0%	\$3,400.00	0.8%
Monticello	\$0.00	0.0%	\$925.00	0.2%
Burial Over-Time	\$0.00	0.0%	\$110.00	0.0%
Disinter	\$0.00	0.0%	\$5,475.00	1.2%
Miscellaneous	\$17.00	0.0%	\$85.00	0.0%
Total AT-NEED/BURIALS	\$30,333.00	64.0%	\$234,452.00	53.0%
PRE-NEED CONTRACTS				
Lot-Preneed	\$4,750.00	10.0%	\$39,930.00	9.0%
Pre-Installed lot	\$50.00	0.1%	\$3,100.00	0.7%
Niche	\$0.00	0.0%	\$5,175.00	1.2%
Crypt	\$1,275.00	2.7%	\$8,650.00	2.0%
Vault	\$0.00	0.0%	(\$500.00)	(0.1%)
Handling Fee	\$730.00	1.5%	\$9,010.00	2.0%
Open/Close Grave	\$2,720.00	5.7%	\$41,970.00	9.5%
Marker Placement	\$750.00	1.6%	\$12,305.00	2.8%
Use of Equipment	\$325.00	0.7%	\$6,180.00	1.4%
Non-Resident	\$0.00	0.0%	\$6,655.00	1.5%
Service Charge	\$162.00	0.3%	\$1,278.00	0.3%
Cremation Vault	\$0.00	0.0%	\$310.00	0.1%
Late Fee	\$110.00	0.2%	\$985.00	0.2%
Double Depth Crypt	\$400.00	0.8%	\$16,325.00	3.7%
Pre-Installed Double Depth	\$300.00	0.6%	\$4,000.00	0.9%
Total PRE-NEED CONTRACTS	\$11,572.00	24.4%	\$155,373.00	35.1%
OTHER INCOME				
Endowment	\$4,400.00	9.3%	\$42,720.00	9.7%
Land Reserve	\$1,079.00	2.3%	\$9,773.00	2.2%
Donations Received	\$0.00	0.0%	\$180.00	0.0%
Total OTHER INCOME	\$5,479.00	11.6%	\$52,673.00	11.9%
Total INCOME	\$47,384.00	100.0%	\$442,498.00	100.0%
Cost Of Sales				
INVENTORY				
Liner	\$0.00	0.0%	\$146.00	0.0%
Crypt-30x86x25"	\$5,916.00	12.5%	\$15,504.00	3.5%
O/S Crypt-36x96x27"	\$856.00	1.8%	\$856.00	0.2%
Vault	\$0.00	0.0%	\$1,880.00	0.4%
Double Depth Crypt	\$6,103.00	12.9%	\$13,283.00	3.0%
Monticello	\$732.00	1.5%	\$732.00	0.2%
Special Baby-14x31x13"	\$0.00	0.0%	\$484.00	0.1%
Baby Liner-16x37"	\$74.34	0.2%	\$74.34	0.0%
Beige Fibrelyte Urn U813	\$900.00	1.9%	\$1,800.00	0.4%
Gray Fibrelyte Urn U7108	\$354.00	0.7%	\$1,599.80	0.4%
Vases	\$0.00	0.0%	\$3,196.26	0.7%
Freight	\$708.00	1.5%	\$2,124.00	0.5%
Total INVENTORY	\$15,643.34	33.0%	\$41,679.40	9.4%
OTHER DIRECT EXPENSES				
Equipment Opr.-Gas,Oil, etc.	\$879.54	1.9%	\$10,034.66	2.3%
Equipment Repair	\$1,413.13	3.0%	\$13,822.61	3.1%

Kern County Cemetery Dist #1

Profit & Loss [With Year to Date]

March 2020

4/9/2020
08:38:25 AM

	Selected Period	% of Sales	Year to Date	% of YTD Sales
Landscape Maintenance	\$35.97	0.1%	\$11,057.57	2.5%
Miscellaneous Maintenance	\$0.00	0.0%	\$435.00	0.1%
Operating Supplies	\$1,490.82	3.1%	\$6,025.53	1.4%
Opr.Expense/Herbicides	\$0.00	0.0%	\$60.00	0.0%
Squirrels/Ducks - 2012	\$27.67	0.1%	\$27.67	0.0%
Rental Repair	\$0.00	0.0%	\$2,941.77	0.7%
Rental-Propane	\$351.30	0.7%	\$1,599.61	0.4%
Wasco-SWID 9.3-15S	\$75.90	0.2%	\$2,545.90	0.6%
Shafter Outlet 1.5-1.0-6-A	\$0.00	0.0%	\$360.00	0.1%
Salaries & Wages	\$20,112.42	42.4%	\$179,801.05	40.6%
Small Equipment Purchase	\$0.00	0.0%	\$2,891.46	0.7%
Small Tool Purchase	\$63.81	0.1%	\$968.97	0.2%
Uniform Expense	\$0.00	0.0%	\$1,204.84	0.3%
Utilities/Pump	\$1,945.11	4.1%	\$17,497.04	4.0%
Utilities/Water Meter	\$0.00	0.0%	\$2,485.60	0.6%
Truck Repair	\$49.98	0.1%	\$126.35	0.0%
CAPITAL EXPENDITURES				
Outside Equipment Purchase	\$11,452.16	24.2%	\$11,452.16	2.6%
Shafter Vet. Wall Expense	\$0.00	0.0%	\$87.86	0.0%
Wasco Niche Wall/Features	\$0.00	0.0%	\$22,981.19	5.2%
Total CAPITAL EXPENDITURES	\$11,452.16	24.2%	\$34,521.21	7.8%
Total Cost Of Sales	\$53,541.15	113.0%	\$330,086.24	74.6%
Gross Profit	(\$6,157.15)	(13.0%)	\$112,411.76	25.4%
ADMINISTRATION & GEN EXPENSE				
EXPENSE				
County of Kern-Finance Charge	\$30.79	0.1%	\$366.66	0.1%
Salaries & Wages	\$12,468.80	26.3%	\$113,988.04	25.8%
Office Supplies	\$1,052.57	2.2%	\$4,707.49	1.1%
Other Office	\$128.44	0.3%	\$20,231.95	4.6%
Postage	\$0.00	0.0%	\$422.00	0.1%
Audit	\$98.00	0.2%	\$13,062.50	3.0%
Professional Services	\$0.00	0.0%	\$420.00	0.1%
Telephone	\$180.48	0.4%	\$1,965.34	0.4%
First Aid Supplies	\$0.00	0.0%	\$133.56	0.0%
Cellular Phone	\$153.34	0.3%	\$2,043.67	0.5%
Travel	\$0.00	0.0%	\$1,980.06	0.4%
Utilities	\$892.04	1.9%	\$8,874.55	2.0%
Vehicle Allowance	\$500.00	1.1%	\$4,500.00	1.0%
Bldg. Maintenance	\$0.00	0.0%	\$2,361.31	0.5%
Landscape Maintenance	\$0.00	0.0%	\$454.65	0.1%
Janitorial Expense	\$0.00	0.0%	\$1,440.00	0.3%
Lease Agreements	\$450.00	0.9%	\$4,778.53	1.1%
Internet/Computer Software	\$0.00	0.0%	\$8,673.58	2.0%
Merchant Bnkcd	\$230.26	0.5%	\$2,465.11	0.6%
NON-OPERATING				
Employee Health Insurance	\$0.00	0.0%	\$108,679.81	24.6%
Employee - PERS	\$7,846.71	16.6%	\$52,149.27	11.8%
PERS - UAL	\$0.00	0.0%	\$70,625.00	16.0%
Payroll Taxes	\$2,560.80	5.4%	\$23,519.71	5.3%
Workers' Compensation Ins.	\$0.00	0.0%	\$18,132.75	4.1%
Property Insurance Premium	\$0.00	0.0%	\$12,501.44	2.8%
OTHER OPERATING				
Directors Fee	\$200.00	0.4%	\$2,600.00	0.6%
Taxes/Assessments	\$1,490.00	3.1%	\$11,693.06	2.6%
Total ADMINISTRATION & GEN EXPENSE	\$28,282.23	59.7%	\$492,770.04	111.4%
Operating Profit	(\$34,439.38)	(72.7%)	(\$380,358.28)	(86.0%)
OTHER INCOME				
OTHER REVENUE-A				
Interest - M & O Fund	\$13.69	0.0%	\$4,992.10	1.1%
Interest - Endowment Fund	\$3,929.65	8.3%	\$28,398.50	6.4%
Interest - Contract Sales Fund	\$0.00	0.0%	\$13,665.06	3.1%
Interest - Land Reserve Fund	\$0.00	0.0%	\$3,735.79	0.8%
Interest - WestAmerica-Cking	\$2.44	0.0%	\$23.51	0.0%
Total OTHER REVENUE-A	\$3,945.78	8.3%	\$50,814.96	11.5%
OTHER REVENUE - B				

Kern County Cemetery Dist #1

Profit & Loss [With Year to Date]

March 2020

4/9/2020
08:38:25 AM

	Selected Period	% of Sales	Year to Date	% of YTD Sales
Miscellaneous	\$0.00	0.0%	\$1,047.53	0.2%
House Rental	\$700.00	1.5%	\$6,300.00	1.4%
Wasco Land Rent	\$0.00	0.0%	\$2,400.00	0.5%
Revenue - Property Taxes	\$9,095.44	19.2%	\$539,429.91	121.9%
Total OTHER REVENUE - B	<u>\$9,795.44</u>	<u>20.7%</u>	<u>\$549,177.44</u>	<u>124.1%</u>
Total OTHER INCOME	<u>\$13,741.22</u>	<u>29.0%</u>	<u>\$599,992.40</u>	<u>135.6%</u>
Temporary Distribution	(\$792.16)	(1.7%)	\$0.00	0.0%
Total	<u>(\$792.16)</u>	<u>(1.7%)</u>	<u>\$0.00</u>	<u>0.0%</u>
Net Profit/(Loss)	<u>(\$19,906.00)</u>	<u>(42.0%)</u>	<u>\$219,634.12</u>	<u>49.6%</u>

Kern County Cemetery Dist #1
P. O. Box 354
Shafter, Ca 93263

Cash Disbursements Journal
3/19/2020 To 4/9/2020

		ID#	Acct#	Account Name	Debit	Credit
CD	27-Mar-20	Pacific Gas & Elec				
		11952	1-1100	Cash in Bank Transfer		\$872.19
		11952	2-2000	Accounts Payable	\$872.19	
CD	27-Mar-20	Shafter Wasco Pu				
		11953	1-1100	Cash in Bank Transfer		\$98.00
		11953	2-2000	Accounts Payable	\$49.00	
		11953	2-2000	Accounts Payable	\$49.00	
CD	27-Mar-20	Suburban Propane				
		11954	1-1100	Cash in Bank Transfer		\$351.30
		11954	2-2000	Accounts Payable	\$55.00	
		11954	2-2000	Accounts Payable	\$296.30	
CD	27-Mar-20	Lomeli, Paul C. or				
		11955	1-1100	Cash in Bank Transfer		\$5.00
		11955	1-3100	Installment Sales Receivables	\$5.00	
CD	31-Mar-20	Merchant BnkCD,				
		BNKCD	1-1100	Cash in Bank Transfer		\$230.26
		BNKCD	6-1400	Merchant Bnkcd	\$39.59	
		BNKCD	6-1400	Merchant Bnkcd	\$157.56	
		BNKCD	6-1400	Merchant Bnkcd	\$28.38	
		BNKCD	6-1400	Merchant Bnkcd	\$4.73	
CD	3-Apr-20	Kern Co. Treasure				
		EROD	1-1100	Cash in Bank Transfer		\$18,943.00
		EROD	1-1300	Cash on Deposit - Endowment	\$4,400.00	
		EROD	1-1400	Cash on Deposit - Contracts	\$13,464.00	
		EROD	1-1500	Cash on Deposit - Capital Proj	\$1,079.00	
CD	7-Apr-20	Forte Pymt System				
		FORTE	1-1110	WestAM - Payroll Acct		\$33.76
		FORTE	6-1010	County of Kern-Finance Charge	\$33.76	
CD	8-Apr-20	Timothy W. Unruh				
		11956	1-1100	Cash in Bank Transfer		\$450.00
		11956	2-2000	Accounts Payable	\$450.00	
CD	8-Apr-20	Caudillo, Eliza				
		11957	1-1100	Cash in Bank Transfer		\$50.00
		11957	2-2000	Accounts Payable	\$50.00	

CD	8-Apr-20	Lorenzo Rodrigue;				
		11958	1-1100	Cash in Bank Transfer		\$200.00
		11958	4-1075	Bench Placement	\$200.00	
CD	8-Apr-20	American Refuse				
		11959	1-1100	Cash in Bank Transfer		\$231.32
		11959	2-2000	Accounts Payable	\$231.32	
CD	8-Apr-20	AT&T - CalNET 3				
		11960	1-1100	Cash in Bank Transfer		\$180.48
		11960	2-2000	Accounts Payable	\$180.48	
CD	8-Apr-20	Christy Vault Co.,				
		11961	1-1100	Cash in Bank Transfer		\$15,569.00
		11961	2-2000	Accounts Payable	\$5,554.00	
		11961	2-2000	Accounts Payable	\$5,173.00	
		11961	2-2000	Accounts Payable	\$4,842.00	
CD	8-Apr-20	Hitchcock Auto Pa				
		11962	1-1100	Cash in Bank Transfer		\$96.46
		11962	2-2000	Accounts Payable	\$96.46	
CD	8-Apr-20	Holland Supply Inc				
		11963	1-1100	Cash in Bank Transfer		\$293.40
		11963	2-2000	Accounts Payable	\$293.40	
CD	8-Apr-20	Jeffries Bros., Inc.				
		11964	1-1100	Cash in Bank Transfer		\$783.08
		11964	2-2000	Accounts Payable	\$783.08	
CD	8-Apr-20	Larry Cross Tire R				
		11965	1-1100	Cash in Bank Transfer		\$49.00
		11965	2-2000	Accounts Payable	\$49.00	
CD	8-Apr-20	M&S Security Sen				
		11966	1-1100	Cash in Bank Transfer		\$450.00
		11966	2-2000	Accounts Payable	\$450.00	
CD	8-Apr-20	City of Shafter				
		11967	1-1100	Cash in Bank Transfer		\$54.45
		11967	2-2000	Accounts Payable	\$54.45	
CD	8-Apr-20	Shafter True Value				
		11968	1-1100	Cash in Bank Transfer		\$118.28
		11968	2-2000	Accounts Payable	\$50.70	
		11968	2-2000	Accounts Payable	\$8.03	
		11968	2-2000	Accounts Payable	\$33.83	
		11968	2-2000	Accounts Payable	\$25.72	

CD	8-Apr-20	Peterson's Auto Si				
		11969	1-1100	Cash in Bank Transfer		\$1,575.98
		11969	2-2000	Accounts Payable	\$25.95	
		11969	2-2000	Accounts Payable	\$25.55	
		11969	2-2000	Accounts Payable	\$515.44	
		11969	2-2000	Accounts Payable	\$31.39	
		11969	2-2000	Accounts Payable	\$61.69	
		11969	2-2000	Accounts Payable	\$315.55	
		11969	2-2000	Accounts Payable	\$12.88	
		11969	2-2000	Accounts Payable	\$321.31	
		11969	2-2000	Accounts Payable	\$26.85	
		11969	2-2000	Accounts Payable	\$63.81	
		11969	2-2000	Accounts Payable	\$37.10	
		11969	2-2000	Accounts Payable	\$2.11	
		11969	2-2000	Accounts Payable	\$136.35	
CD	8-Apr-20	Sparkletts				
		11970	1-1100	Cash in Bank Transfer		\$27.53
		11970	2-2000	Accounts Payable	\$27.53	
CD	8-Apr-20	State Board of Equ				
		11971	1-1100	Cash in Bank Transfer		\$1,490.00
		11971	2-2000	Accounts Payable	\$1,490.00	
CD	8-Apr-20	UMPQUA Bank				
		11972	1-1100	Cash in Bank Transfer		\$13,089.78
		11972	2-2000	Accounts Payable	\$48.90 Abate-a-Weed Hydro Filter	
		11972	2-2000	Accounts Payable	\$195.58 Abate-a-Weed Hydro Filter	
		11972	2-2000	Accounts Payable	\$216.00 Wix	
		11972	2-2000	Accounts Payable	\$23.45 Office Depot	
		11972	2-2000	Accounts Payable	\$57.58 Office Depot	
		11972	2-2000	Accounts Payable	\$51.48 Pesticide Book	
		11972	2-2000	Accounts Payable	\$74.34 Clorox Bleach	
		11972	2-2000	Accounts Payable	\$533.00 Respirators	
		11972	2-2000	Accounts Payable	\$69.16 Apple Market - Luncheon	
		11972	2-2000	Accounts Payable	\$7.80 Generals - Tea	
		11972	2-2000	Accounts Payable	\$126.81 Germicidal Wipes	
		11972	2-2000	Accounts Payable	\$28.51 Germicide refills	
		11972	2-2000	Accounts Payable	\$14.31 Office Depot	
		11972	2-2000	Accounts Payable	\$11,452.16 Abate-A-Weed Lazer 60" Deck	
		11972	2-2000	Accounts Payable	\$70.09 Heavy Duty Trash Bags & Disinfectant	
		11972	2-2000	Accounts Payable	\$12.61 Sprayers	
		11972	2-2000	Accounts Payable	\$108.00 Latex Gloves	
CD	8-Apr-20	unWired Broadbar				
		11973	1-1100	Cash in Bank Transfer		\$350.97
		11973	2-2000	Accounts Payable	\$350.97	
CD	8-Apr-20	US Bank Equipme				
		11974	1-1100	Cash in Bank Transfer		\$235.24
		11974	2-2000	Accounts Payable	\$235.24	
CD	8-Apr-20	City of Wasco				
		11975	1-1100	Cash in Bank Transfer		\$312.39
		11975	2-2000	Accounts Payable	\$312.39	

CD	8-Apr-20	Wasco Hardware				
		11976	1-1100	Cash in Bank Transfer		\$469.43
		11976	2-2000	Accounts Payable	\$200.78	
		11976	2-2000	Accounts Payable	\$55.79	
		11976	2-2000	Accounts Payable	\$27.87	
		11976	2-2000	Accounts Payable	\$29.08	
		11976	2-2000	Accounts Payable	\$25.66	
		11976	2-2000	Accounts Payable	\$102.58	
		11976	2-2000	Accounts Payable	\$18.38	
		11976	2-2000	Accounts Payable	\$9.29	