

Lompoc Cemetery District

AN AGENCY OF SANTA BARBARA COUNTY

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July 27, 2011
Hon. Arthur A. Garcia
Assistant Presiding Judge
Santa Barbara Superior Court
312 East Cook Street
P.O. Box 5369
Santa Maria, CA 93456-5369

Response of the Lompoc Cemetery District to the Santa Barbara County Grand Jury Findings and Recommendations.

Dear Santa Barbara County Civil Grand Jury:

During its regular meeting of July 27, 2011 the Board of Directors of Lompoc Cemetery District (the "District") adopted the following responses to the Grand Jury recommendations contained in the report entitled: Local Government Post Employment Benefits. The Board of Directors thanks the Grand Jury for its time and attention to these important matters.

RESPONSES TO FINDINGS AND RECOMMENDATIONS

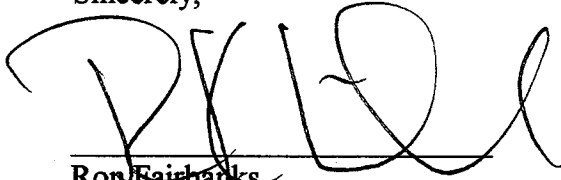
Finding 3: As of June, 2010, public agencies in Santa Barbara County had a total liability for compensated absences of nearly \$61,000,000.

The Lompoc Cemetery District agrees with the finding.

Recommendation 3: That, no later than January 1, 2012, in the best interest of ratepayers and taxpayers, each government agency that has compensated absences liabilities, adopt an implementation plan to reduce each agency's compensated absences liability.

Response: The recommendation will not be implemented. The District's compensated absences liability is very low as compared to other Special Districts' liability. The current policy is sufficient.

Sincerely,

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

Ron Fairbanks,
Board Chairman