

## Mysti Lingenfelter

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**From:** Haines, Joanne <joanne.haines@fema.dhs.gov>  
**Sent:** Wednesday, January 3, 2024 10:48 AM  
**To:** Mysti Lingenfelter  
**Cc:** Salgado, Juan; George.Seabron@CalOES.ca.gov  
**Subject:** FEMA update - 4683DR-CA (4683DR) Fair Oaks Cemetery District (067-UEI83-00)

Hello Mysti – and Happy New Year!

I hope you had a nice holiday. I'm just checking in to let you know where things stand. The project 713771 is to be reviewed by FEMA leadership for the Determination Memo to be officially issued. Since the other two projects have been obligated, I'm going to go ahead and formulate the project for your CAT Z Management Costs. If you're in agreement, I'll set it up as an Estimated Cost project for up to 5% of the total of your projects. You won't need to provide documentation until you go to final closeout with the State. At that time, you'll provide back up documentation showing the costs for actual time spent on the grant application (meetings, calls, Site Inspection, gathering documentation, etc.). This will allow for you to include the time spent on the appeals process. I will go ahead and submit the project to the CRC, but it may not be accepted until the DM/Appeal process is complete.. I will set up the CAT Z unless you want to hold off for some reason, in which case just let me know. Reach out if you have any questions.

Regards,  
Annie

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**FEMA**



# FAIR OAKS CEMETERY DISTRICT

Guillermo Barron  
District Manager  
Mysti Lingenfelter  
~~Admin Assist~~Office  
Manager  
Gonzalo Vega  
District Foreman

7780 Olive Street Fair Oaks, CA 95628

Phone (916) 966-1613 Fax (916) 966-8921 email: info.focd@gmail.com

www.fairoakscemetery.com

ESTABLISHED 1902

**"It is our mission to partner with our community to  
preserve our past & memorialize our future."**

**BOARD OF TRUSTEES**  
Robert Clouse-Chairman  
Carolyn Flood-Vice Chairman  
Patricia Vogel  
Albert D. Neufeld  
Peter Schroeder

Established 1902

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## Fair Oaks Cemetery District Policies & Procedures

### Adopted:

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\* Red Text+ indicates changes proposed.

# General Provisions and Government

## General

### 1. Formation

The Fair Oaks Public Cemetery District is a public cemetery district formed on August 26, 1926, by resolution of the Sacramento County Board of Supervisors and existing under the provisions of the laws of the State of California.

### 2. Purpose

The provisions of these Bylaws ("Bylaws") and Policies and Procedures ("Policies") and Rules and Regulations ("Rules") enacted by the Board of Trustees of the Fair Oaks Public Cemetery District ("District") are to assist the Board of Trustees of the District as it sets policy and conducts the business and affairs of the District. It is the intent and purpose of these Policies to help clarify and define the responsibilities of the officials of the District. The purpose of these Bylaws is to supplement state law and to provide more specific guidelines for the actions of the Board of Trustees of the District by means which are fair, fiscally responsible, and protective of the interests of the people of the District. These Bylaws express the consensus of the Board as to policy matters covered but are not intended to be exhaustive nor are they intended to restrict the otherwise lawful authority of the Board. Notwithstanding any other term, provision or condition of these Bylaws, no otherwise lawful act of the Board or the officers of the District shall be invalidated by reason of any term, provision, or condition of these Bylaws.

### 3. Roster of Public Agencies

Pursuant to Government Code § 53051, each time a change is made in the name of the District, the address of the District, or a change in the members of the governing board, a statement of facts will be filed with the Secretary of State and the Sacramento County Clerk within ten (10) days of the change.

### 4. Applicable Law



That which is contained in the applicable provisions of the California Health and Safety Code and applicable provisions of the California Government Code governs the actions of the District and its Board of Trustees.

## Organization

### 1. Board of Trustees

The District is governed by a Board of Trustees consisting of five (5) members appointed by the Sacramento County Board of Supervisors. The Trustees shall hold office for four (4) years and until their reappointment or appointment of their successors. All Trustees' terms shall commence at noon on the first Monday in January following the appointment and end on the first Monday in January four years later. To the extent possible, Trustees' terms shall be staggered so that no more than two (2) Trustees' terms expire in the same calendar year.

### 2. Oath

Each Trustee shall accomplish an "Oath or Affirmation of Allegiance and Affidavit of Citizenship." Two copies of the form will be mailed to the Trustees by the Sacramento County Board of Supervisors upon his or her appointment. One copy of the executed Oath will be forwarded to the County Clerk and one copy will be kept on file in the District Office.

### 3. Officers

The officers of the Board of Trustees shall be Chairperson and Vice Chairperson. The Board may also appoint a Secretary and, in the event any of the District's funds are withdrawn from the County and managed by the District, the Board shall also appoint a Treasurer, whose person shall be bonded.

### 4. Election of Officers

At the first meeting in January of each year the Board shall elect a Chairperson and a Vice Chairperson to serve terms of one year and may be re-elected to any number of consecutive terms by voting members of the Board. Upon the occurrence of a vacancy in one or more of the officer positions, the Board shall fill such vacancies in accordance with the law. An interim election for Board Officers may be held upon the written request of the majority of the trustees on the Board at the time.



The office of a member of the Board of Trustees shall become vacant upon:

- a. The death of the incumbent.
- b. The resignation of the incumbent.
- c. The Trustee's ceasing to discharge the duties of his or her office for the period of three (3) consecutive months, except when prevented by sickness.
- d. The physical or mental incapacitation of the incumbent due to disease, illness, or accident for a period of six (6) months or more where the remaining Board members have reasonable cause to believe that the incumbent will not be able to perform the duties of his or her office for the remainder of his or her term.
- e. His or her conviction of a felony or of any offense involving a violation of his or her official duties; or
- f. His or her refusal or neglect to file his or her required oath or required Statement of Financial Interests within the time prescribed.

## **5. Duties of Trustees - General**

The Trustees' duties shall be legislative in nature. They shall formulate and adopt policy, rules and regulations for the operation and management of the District.

- a. Open Meetings. The Trustees shall conduct their business for the public benefit, abiding by the California "Open Meeting Law" (Govt. Code §§ 54950 *et seq.*) as interpreted by court decisions and Attorney General opinions, concerning the requirements for open meetings of governmental agencies in California.
- b. Sound Judgment. They shall exercise sound and prudent judgment in conducting the business of the District and shall deal always in an ethical, honest, straight-forward, open and above- board manner with the community, the District Manager, and the staff.
- c. Finances and Budgets. They shall in all ways prudently manage, preserve and account for the District's financial resources. They shall review and approve a budget annually. They shall provide, within applicable budget limitations, adequate personnel, equipment and material for the operation and maintenance of the Fair Oaks Public Cemetery.
- d. Personnel. The Board shall establish Personnel Policies which shall provide for the recruitment, selection, retention, evaluation, discipline, and termination of District employees.

e. District Manager. They shall employ a qualified, competent person as District Manager who will manage, administer, and supervise the District under the direction of the Board. The Manager shall serve at the will and pleasure of the Board. The Board shall conduct at least annual formal job appraisal reviews of the District Manager pursuant to a formal review process which will be developed and documented.

f. Board Studies. -They shall study ways of improving the District and the services the District provides.

g. Collective Action. They shall act collectively, and they will not individually involve themselves in the day-to-day operation of the District. They shall function as a Board rather than as individuals to adopt public policies and Board procedures for guidance of the Board and staff.

h. Community Relations. They shall keep the District Manager informed of community reaction to the District's services and assist in building positive community relations.

i. Official Functions. They shall represent the District at official functions that pertain to the District as required.

j. Litigation. They shall initiate legal action when appropriate, and vigorously defend the District. against unwarranted claims or demands.

k. Workshop Meetings. It is the duty of the Chairperson to call a workshop meeting upon the appointment of any new Board Member. This is to benefit the newly appointed Trustees and acquaint them with the law governing public cemetery districts, District Bylaws, Policies and Procedures, Rules and Regulations, the Brown Act (Open Meeting Laws), the District's annual budget, and current issues under study by the Board of Trustees.

## **6. Clerk of the Board**

The Clerk of the Board shall be the person selected by the Board and shall attend each regular meeting of the Board and maintain a record of all proceedings thereof as required by law. If the Clerk of the Board cannot attend a meeting, the Chairperson or the District



Manager shall make arrangements to have someone in attendance to properly record the Board's proceedings.

It shall be the duty of the Clerk of the Board to attest to all District Resolutions. The Clerk of the Board shall attend closed sessions of the Board as directed by the Board Chairperson, and as provided for in Government Code § 54957.2(a). The Clerk of the Board shall also keep a record of Board Agendas and Board Action Synopses. The Clerk is responsible for signing all legal documents and affixing the District Seal as required. The Clerk is responsible for the publication of legal notices, appropriate action and certification and filing of documents, e.g., budgets, election reports, audits, resolutions, other legal documents. The Clerk is responsible for receiving and answering all official Board correspondence, after appropriate consideration is given to the correspondence by the Board acting collectively.

## Meetings

### 1. Regular Meetings

The regular meetings of the Board of Trustees shall normally be held on the second Wednesday of each month and shall normally commence at the hour of 9:15 a.m. at the District Offices, virtually, or via phone conference. Notwithstanding the foregoing, the starting time of the meeting may be adjusted by order of the Chairperson to accommodate expected business.

### 2. Special Meetings

Special Meetings may be called at any time by the Board's Chairperson, or by a majority of the Trustees, by delivering personally or by mail, written notice of such meeting to each Trustee and by posting notice and agenda of the meeting at least 24 hours before the time of such meeting. The call and notice shall specify the time and place of the special meeting and the business to be transacted. No other business shall be considered.

### 3. Emergency Meetings

Emergency Meetings may be called without compliance with the 24- hour notice requirement in the case of any emergency involving matters upon which prompt action is necessary as set forth in Government Code § 54956.5.

### 4. Closed Sessions

Closed sessions may be called during a regular or special meeting. The general reason for a closed session must be made public ~~either before or after~~ the closed session of a regular meeting, and in advance notice of a special meeting. Closed sessions not expressly authorized by the Brown Act are prohibited. Following a closed session, the Chairperson shall announce any action taken by the Board during such closed session to the extent such action does not breach any person's right to privacy.

### 5. Quorums

A quorum is established as a majority of the total membership of the District Board. The



District Board, which has a total membership of five (5) members, requires three (3) members to conduct a meeting and requires three (3) votes in agreement to pass a motion, resolution, or ordinance.

**6. Meeting Attendance**

Each member shall be in his or her respective seat, or present by virtual attendance or phone conference, at the hour set for each regular meeting and at the time set for any adjourned or special meeting. Any member not present when the board is called to order shall be designated in the minutes as absent. If a member arrives after a meeting commences, the recording clerk shall note his or her arrival in the minutes.

**6.7. Meeting Procedures**

The Chairperson, when present, shall preside at all meetings of the Board, shall take the chair at the hour appointed for every board meeting and immediately call the members to order and proceed with the business of the Board. The proceedings of the Board shall be conducted in accordance with the provisions of law applicable thereto and generally accepted rules of order and parliamentary procedure, except as otherwise expressly established from time to time by a majority of the total membership of the Board. Except as they conflict with the California Government Code, Robert's Rules of Order (Newly Revised) shall govern all questions of procedures.

**8. Required Staff Attendance**

The District Manager or a representative designated by such the District Manager shall attend all regular and special meetings of the Board unless otherwise specified by the Board. Only those staff members specifically instructed to attend by the District Manager shall be deemed to be "required to attend" within the meaning of this section.

**7. Meeting Attendance**

Each member shall be in his or her respective seat at the hour set for each regular meeting and at the time set for any adjourned or special meeting. Any member not present when the board is called to order shall be designated in the minutes as absent. If a member arrives after a meeting commences, the recording clerk shall note his or her arrival in the minutes.

**9. Agenda Contents**

The agenda shall include those matters designated by the Chairperson or any Trustee, complete with all appropriate papers and reports relating to each matter addressed to the Board for action. The agenda shall list the items for the Board's consideration by number with a brief statement of the subject matter sufficiently defined to apprise the public of the matter to be considered for each of the items. The agenda may include suggested actions or recommendations. All people having agenda items shall use their best efforts to have all necessary materials to the Clerk of the Board on or before 12:00 noon on the fifth (5th) business day before the day of the regular meeting.

**8.10. Agenda OrganizationOrganization**

The business of each regular meeting of the Board shall be in order as printed on the agenda or as directed by the Chairperson of the Board. Generally, this shall be as follows:

- a) Call to Order
- b) Pledge ~~to Flag of Allegiance~~
- c) Roll Call of Board
- d) Public Comment & Opportunity to Discuss Matters ~~Not on the Agenda but~~ Within District Jurisdiction.

e) Information Items

i) District Foreman Report

- (1) Safety Report
- (2) Unusual Activities

ii) District Manager Report

- (1) Sales
- (2) Interments
- (3) Attendance
- (4) Website Contacts
- (5) Major Purchases or Extraordinary Expenditures
- (6) Incidents
- (7) Correspondence
- (8) Upcoming Events, Conferences, and Trainings.

iii) Committee Reports

- (1) Finance Committee
- (2) Investment Committee
- (3) Other Committee Reports

e) Unfinished Business

f) ~~Finance Committee Report~~ Unfinished Business

g) ~~Consent Agenda~~ New Business

~~g)~~ (i) Consent Calendar

- (1) Approval of minutes from last board meeting
- (2) Approval of claims
- ~~(2)~~ (3) Any new possible action items

h) ~~Information Items~~

- ~~(1) District Foreman's Report (Safety & Incidents)~~
- ~~(2) District Manager's Report~~



- ~~(3) Sales, Burials, Major Purchases & Attendance~~
- ~~(4) Web Site Hits~~
- ~~(5) Correspondence~~
- ~~i) Committee Reports~~
- ~~(1) Investment Committee~~
- ~~(2) Other Committees~~
- ~~j) Discussion & Possible Action Items~~
- ~~k)h) Recess to Closed Session~~
- ~~h)i) Reconvene to Open Session / Closed Session Report~~
- ~~m)j) Trustee Questions & Comments~~
- ~~n)k) Adjournment~~

## **11. Agenda Preparation**

The Chairperson of the Board shall direct the preparation of the agenda by the Clerk of the Board for the regular monthly meetings for delivery and posting no later than three.

(3) days prior to the date of the meeting (Government Code§ 54954.2) or as required by the Board.

## **12. Agenda Distribution**

Any written material given to a majority of the Board must be made available to the general public so long as those writings are public records. If these writings are distributed to members of the Board before the meeting, such writings must be made available to the public before the meeting. By the same token, any writings distributed to the Board during the course of the meeting must also be made available to the public at that time and will comply with section 54957.5 of the Government Code. The major exceptions to the obligation to provide the public with access to any writings distributed to members of the Board are those that deal with matters properly discussed in closed sessions or protected under Government Code section 6250 *et. seq.* which are to remain confidential. The Board has adopted a Public Records Policy and has established a reasonable fee schedule for copies of public records pursuant to Government Code section 6257.

## **9.13. Materials for Non-Agenda Items**

Any member intending to introduce a special item not contained in the agenda shall deliver copies of such items, if possible, to each Board member and to the public before the opening of the meeting.

## **10.14. Board Discussions**

When any Board member wishes to speak, the Board member shall address the Chairperson. The Chairperson shall name the member who is first to speak, and speakers shall confine their remarks to the questions under debate and avoid disparaging personal attacks or comments. The Chairperson may elect not to recognize a Board member to speak again until all other members have had an opportunity to be heard.



**11.15. Motions and Seconds**

Each motion made by any member of the Board shall require a Second. Motions and Seconds may be made by any member of the Board, including the Chairperson.

**12.16. Roll Call Procedure for Voting**

Roll call will be called in voting upon all resolutions and ordinances which govern the District, while a voice vote may be had on routine motions not affecting the Policies & Procedure, Rules & Regulations, or finances of the District.

**13. — Requires Staff Attendance**

~~The District Manager or a representative designated by such the District Manager shall attend all regular and special meetings of the Board unless otherwise specified by the Board. Only those staff members specifically instructed to attend by the District Manager shall be deemed to be "required to attend" within the meaning of this section.~~

**14. — Agenda Preparation**

~~The Chairperson of the Board shall direct the preparation of the agenda by the Clerk of the Board for the regular monthly meetings for delivery and posting no later than three~~

~~(3) days prior to the date of the meeting (Government Code § 54954.2) or as required by the Board.~~

**15. — Agenda Contents**

~~The agenda shall include those matters designated by the Chairperson or any Trustee, complete with all appropriate papers and reports relating to each matter addressed to the Board for action. The agenda shall list the items for the Board's consideration by number with a brief statement of the subject matter sufficiently defined to apprise the public of the matter to be considered for each of the items. The agenda may include suggested actions or recommendations. All people having agenda items shall use their best efforts to have all necessary materials to the Clerk of the Board on or before 12:00 noon on the fifth (5th) business day before the day of the regular meeting.~~

**16. — Agenda Distribution**

~~Any written material given to a majority of the Board must be made available to the general public so long as those writings are public records. If these writings are distributed to members of the Board before the meeting, such writings must be made available to the public before the meeting. By the same token, any writings distributed to the Board during the course of the meeting must also be made available to the public at that time and will comply with section 54957.5 of the Government Code. The major exceptions to the obligation to provide the public with access to any writings distributed to members of the Board are those that deal with matters properly discussed in closed sessions or protected under Government Code section 6250 *et. seq.* which are to remain confidential. The Board has adopted a Public~~

~~Records Policy and has established a reasonable fee schedule for copies of public records pursuant to Government Code section 6257.~~

## **17. Yearly Calendar Guidelines**

### **a.) January –**

- i. Elect Board Officers**
- ii. Mid-year Budget Review**
- iii. District Manager Evaluation**

### **b. February**

### **c. March**

- i. Begin Audit for Last Fiscal Year**

### **d. April**

- i. Memorial Day Preparation & Planning**

### **e. May**

- i. Preliminary Budget Planning**
- ii. Review Price Sheets**

### **f. June**

- i. Finalize Preliminary Budget**
- ii. Pre-view Annual Audit**

### **g. July**

- i. Finalize Budget for County Approval.**
- ii. Finalize Annual Audit**

### **h. August**

### **i. September**

- i. Review Client Rules and Regulations**

### **j. October**

- i. Review Employee Handbook**

### **k. November**

### **l. December**

- i. Review Policy & Procedure Manual**

## **17.18. Audience Comment and Seating**

Any member of the public wishing to address the Board shall first identify himself or herself. Unless addressing the Board or entering or leaving the boardroom, all persons in the audience shall remain seated in the seats provided. It is the Board's intent to accommodate all people who wish to attend open public meetings.

## **18.19. Demonstrations Prohibited**

All demonstrations during meetings, including cheering, yelling, whistling, hand clapping, and foot stomping, are prohibited.

## **19.20. Meeting Disruptions**

The exception to the right of the public to attend all meetings of the Board applies to those who attempt to disrupt the conduct of the meeting. If any meeting is willfully disrupted, by a group or



groups of persons, to render the orderly conduct of such meeting unfeasible and order cannot be restored by the removal of the individuals who are willingly interrupting the meeting, the Board may order the meeting room cleared and continue in session. However, only matters appearing on the agenda may be considered in such a session. Duly accredited representatives of the press and other news media, except those participating in the disturbance, shall be allowed to attend any session held pursuant to this exception. (Government Code§ 54957.9.).

a)(1) In addition to authority exercised pursuant to Sections 54954.3 and 54957.9, the presiding member of the legislative body conducting a meeting or their designee may remove, or cause the removal of, an individual for disrupting the meeting.

(2) Prior to removing an individual, the presiding member or their designee shall warn the individual that their behavior is disrupting the meeting and that their failure to cease their behavior may result in their removal. The presiding member or their designee may then remove the individual if they do not promptly cease their disruptive behavior. This paragraph does not apply to any behavior described in subparagraph (B) of paragraph (1) of subdivision (b).

(b) As used in this section:

(1) “Disrupting” means engaging in behavior during a meeting of a legislative body that actually disrupts, disturbs, impedes, or renders infeasible the orderly conduct of the meeting and includes, but is not limited to, one of the following:

(A) A failure to comply with reasonable and lawful regulations adopted by a legislative body pursuant to Section 54954.3 or any other law.

(B) Engaging in behavior that constitutes use of force or a true threat of force.

(2) “True threat of force” means a threat that has sufficient indicia of intent and seriousness, that a reasonable observer would perceive it to be an actual threat to use force by the person making the threat.

## **Powers, Duties, and Compensation**

### **1. Chairperson**

The Chairperson shall possess the powers and perform the duties prescribed as follows:

- a. General Direction. Have general direction over the Board room and assign seats for the use of the Board members of the staff, if required.



- b. Management and Supervision. The Chairperson shall supervise the day-to-day activities of the District's management employee(s). No other Trustee shall supervise or direct any employee of the District without delegation by the Chairperson or the Board. The Chairperson shall be responsible for responding to and taking or directing others to take appropriate action necessary because of events or occurrences which do not require action by the Board, but which are beyond the authority of the staff, or for which the staff seeks or requires assistance.
- c. Order and Decorum. Preserve order and decorum; prevent demonstrations; and, in accord with law, order removal from the Board room any person whose conduct is deemed objectionable; and order the Board room cleared whenever deemed necessary. (Government Code § 54957.9.).
- d. Length of Time for Public Discussion. Allocate the length of time for public discussion of any matter in advance of such discussion with the concurrence of the Board. (Government Code section 54954.3.).
- e. Other Powers. Other powers as may be prescribed by the Board.
- f. Official Spokesperson. Shall be the official spokesperson for the Board, and the principal contact with other governmental agencies, legal counsel, and the press, unless the Board delegates this authority to another.

## 2. Vice-Chairperson

In the absence or unavailability of the Chairperson to act, the Vice-Chairperson shall act as Chairperson.

## 3. Treasurer

If funds are withdrawn from the county's custody, and controlled by the District, a treasurer shall be appointed and shall be bonded. The treasurer will be responsible for accounting for all funds and for regularly preparing and making reports to the Board regarding District's finances.

## 4. Trustees

Each Trustee shall be entitled to request information, assistance, and financial or legal advice regarding matters involving the affairs of the District.

## 5. Board Committees

It shall be the responsibility of each member of a committee appointed by the Board to be fully informed concerning the business assigned to it by the Board. It shall be the responsibility of each committee to meet as needed, promptly perform tasks assigned to it, and report to the Board such information and recommendations as shall be necessary or

proper. Each standing committee chairperson or designee shall report on the committee's activities at least once a month at a Regular Board meeting with a brief oral summary.

#### **6. Board Compensation**

The Trustees of the Board shall receive one hundred dollars (\$100) for each meeting the Board of Trustees attends, ~~and if~~ For any required training attended, the Board of Trustees shall also receive one hundred dollars (\$100). not to exceed a total of four hundred dollars (\$400) in any calendar month. Trustees shall be allowed actual and necessary traveling and incidental expenses incurred in the performance of official business of the District, as approved by the Board. (Health and Safety Code§ 9031.).

#### **7. Notification of Impending Absence**

If any member of the Board is unable to attend a meeting, the Board member shall, if possible, notify the Board Chairperson, the District Manager, or Clerk of the Board or designated representative prior to the meeting.

### **Public Hearing Procedure**

Procedures at public hearings shall be as follows:

1. Staff presentation/recommendations.
2. Questions of the staff.
3. Individuals speaking in support.
4. Questions of individuals speaking in support.
5. Individuals speaking in opposition.
6. Questions of individuals speaking in opposition.
7. Rebuttal (if any).
8. Public input (if any).
9. Board questions, discussion, and disposition (Vote).

### **District Expenditure Policy**

Expenditures of the District shall be made only in accordance with the District's Expenditure Policy as adopted by the Board. Such Expenditure Policy shall include, at a minimum, a contracting, purchasing and disposition of property policy.

### **Bylaws and Policy Amendments**

The bylaws and all policies of the Fair Oaks Public Cemetery District shall be reviewed bi-annually.

Except as otherwise provided by law, any policy guideline contained herein may be suspended or amended at any time, without notice, by action of the Board.



## FAIR OAKS CEMETERY DISTRICT CONFLICT-OF-INTEREST CODE

Adopted January 10, 2018

The Political Reform Act (Government Code Section 81000, et seq.) requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted a regulation (2 Cal. Code of Regs. Sec 18730) which contains the terms of a standard conflict of interest code, which contains the terms of a standard conflict of interest code, which can be incorporated by reference in an agency's code. After public notice and hearing, the regulation may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act.

Therefore, the terms of 2 California Code of Regulations Section 18730, and any amendments to it duly adopted by the Fair Political Practices Commission, are hereby incorporated herein by reference. This regulation and the attached Appendix designating officials and employees and establishing disclosure categories shall constitute the conflict-of-interest code of the Fair Oaks Cemetery District.

Designated officers/employees shall file their statements with the Fair Oaks Cemetery District which will make the statements available for public inspection and reproduction. {Government Code 81008) Upon receipt of the statements, the Fair Oaks Cemetery District shall make and retain a copy and forward the originals to the Fair Political Practices Commission.

### PUBLIC OFFICIALS WHO MANAGE PUBLIC INVESTMENTS

Persons holding the following positions are NOT subject to this code because they must file statements under Government code 87200, and therefore are listed for informational purposes only:

- Members of the Board of Trustees

An individual holding one of the above-listed positions may contact the fair Political Practices Commission for assistance or written advice regarding their filing obligation if they believe that their position has been categorized incorrectly. The Fair Political Practices Commission makes the final determination whether a position is covered by Section 87200.

### Appendix

**Designated Positions****Disclosure Category**

District Manager

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Consultants \*

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\*Consultants shall be included in the list of designated employees and shall disclosure pursuant to the broadcast disclosure category in the code subject to the following limitations: The District Manager may determine in writing that a particular consultant, although, a "designated position", is hired to perform a range of duties that is limited in scope and thus is not required to comply fully with the disclosure requirements described in this section. Such a determination shall include a description of the consultant's duties and based upon that description, a statement of the extent of disclosure requirements. The District Manager's determination is a public record and shall be retained for public inspection in the same manner and location as this conflict-of-interest code.



## JOB DESCRIPTION

### DISTRICT MANAGER

#### A. DEFINITION

The District Manager is the sole manager and Human Resources Designee of the Fair Oaks Cemetery District. The District Manager is directly responsible for the Board of Trustees for implementation and adherence to Board policy and rules and regulations. The District Manager will receive an annual evaluation (~~During the anniversary~~ during the anniversary month of employment) by the Board of Trustees. The evaluation will be held in a closed session meeting pursuant to Health and Safety Code 54957.

#### B. DUTIES

1. Supervises the overall program of maintenance, construction and beautification of the District grounds and facilities.
2. Supervises all activities involved in sales and services including financial and clerical procedures.
3. Supervises the personnel program for the District, including the administration, review and recommended revision of personnel policies and procedures to the Board of Trustees. Evaluates personnel annually, in writing, and maintains all personnel files.
4. Recruits, employs, trains, ~~disciplines~~ disciplines, and terminates personnel, as needed, for the successful operation of the District, subject to the personnel policies of the District.
5. Analyzes the classification and salary and fringe benefit program and presents recommendations to the Board of Trustees for updating annually.
6. Prepares annual District budget and exercises budgetary controls and supervision to insure proper expenditure of funds through the year.
7. Prepares Board meeting agenda and monthly reports of District activities.
8. Conducts studies and makes recommendations to the Board of Trustees involving District policy and procedures.
9. Investigates complaints and inquiries concerning the District.
10. Develops training and safety programs.

11. Designs, prepares plans and supervises the installation of irrigation systems.
12. Supervises and participates in the design and preparation of specifications for construction of District buildings and other facilities.
13. Attends all Board of Trustee meetings, unless otherwise excused. Prepares and presents oral and written reports to the Board of Trustees regarding District activities.
14. Other duties as assigned by the Board of Trustees.
15. Advocates for Fair Oaks Cemetery District.
  - Participates in various associations such as P.C.A, and C.A.P.C. with the support, freedom, and financial support to hold board or officer positions with the various groups.
  - Participates in activities with the local Supervisors, such as morning breakfasts, activities with our local Assembly and Senatorial individuals that include lunches, dinners, and breakfasts to keep track of political areas that influence the public cemetery.
16. Public Relation Representative for the Fair Oaks Cemetery District within the Sacramento County community.
  - Participates in the Fair Oaks Chamber of Commerce with lunches and activities.
  - Helps service clubs such as Rotary, Lions, V.F.W., Historical Society, Boy, or Girl Scouts.
  - Coordinates activities between local public agencies

### C. EMPLOYMENT STANDARDS

1. Knowledge of:
  - a. Principles, problems, and methods of public administration including organization, personnel, and fiscal management.
  - b. Office management principles, methods, and procedures.
  - c. State and local laws and regulations relating to the operation of a public cemetery district.
  - d. Engineering principles and practices as applied to the field of public cemetery district operations, including design and construction and operation and maintenance.
  - e. Methods of preparing designs, plans, specifications, estimates, reports, and recommendations relating to the proposed beautification of grounds and construction of buildings and other facilities.
  - f. Principles of employee supervision and training.



## 2. Ability to:

- a. Plan, lay-out, coordinate and control through subordinates the maintenance and operation of a cemetery district.
- b. Analyze and solve problems of organization and management.
- c. Prepare reports and make recommendations on the setting of District policies.
- d. Train and supervise the work of subordinate personnel.
- e. Establish cooperative and effective working relations with subordinates, public groups and organizations, District Trustees and other governing mental agencies.
- f. Analyze and interpret fiscal and accounting records and data and prepare reports.
- g. Devise and implement new and improved accounting and record-keeping procedures.
- h. Speak and write effectively.

## **D. REQUIREMENTS**

1. Must be bondable.
2. Must possess and maintain a current, unrestricted, and valid California Driver's license.

## **E. PHYSICAL REQUIREMENTS**

Must be capable of lifting heavy objects up to seventy-five pounds (75 lbs.) and of working in a variety of weather conditions.

## **F. MINIMUM EDUCATION**

Requires successful completion of four (4) years of college level courses or any combination of course work and experience where two (2) years of experience in a supervisory position in the cemetery industry is substituted for one (1) year of course work.

## **G. THE DISTRICT MANAGER**

Serves at the will of the Board, subject to the provisions set forth in this manual and state

and local law.



## JOB DESCRIPTION

### ADMINISTRATIVE ASSISTANT OFFICE MANAGER

#### A. DEFINITION

Under the District Manager's direction, to perform secretarial, accounting, and general office work in accordance with the established policies; and to do related work, as required.

#### B. DUTIES

1. Performs District secretarial work, including typing of letters, memorandums, reports, and other materials.
2. Composes and types of correspondence, applying knowledge of District operation and regulations.
3. Maintains general office files.
4. Has responsibility for accounting function of District and knowledge of District and knowledge of District and knowledge of District and knowledge of District and knowledge of specialized accounting techniques.
5. Makes decisions with respect to the classification of source documents.
6. Participates in maintaining a variety of financial records and reports.
7. Analyzes and interprets accounts and prepares warrants for same.
8. Participates in posting and encumbrance procedures.
9. Maintains special cost accounts and prepares special financial reports.
10. Makes adjusting and closing entries and makes trial balances.
11. Makes arrangements for funeral services with general public and funeral directors.
12. Maintains records and maps in connection with funeral services, sale of plots and other District services.
13. Prepares certificates of burial rights.
14. Receives cash for sales and services, maintaining accurate records and prepares deposits.
15. Handles petty cash transactions.
16. Serves as Secretary to the Board of Trustees and keeps all minutes of all Board meetings.
17. Serves as Acting District Manager in the District Manager's absence.
18. Other duties as assigned.

#### C. EMPLOYMENT STANDARDS

1. Knowledge of:
  - a. Methods, practices, and terminology used in financial and budgetary work.

- b. Office practices and procedures.
- c. District operation and established policies
- d. Office computer, machines, and equipment

2. Ability to:

- a. Prepare ledger and journal entries affecting revenue and expenditure accounts.
- b. Prepare and make employee payroll.
- c. Analyze and interpret fiscal and accounting records and data and prepare reports
- d. Perform diffieult-complex financial clerical work requiring the use of independent judgment and initiative.
- e. Operate computer, calculating, adding, and duplicating machines.
- f. Perform responsible and diffieult-complex secretarial and clerical work involving the use of independent judgment and requiring accuracy and speed.
- g. Conduct correspondence without review, using good grammar, spelling, and vocabulary.
- h. Analyze situations accurately and adopt an effective course of action.
- i. Deal effectively with a wide variety of personalities and situations requiring diplomacy, friendliness, poise, and firmness.
- j. Maintain records and files.

**D. PHYSICAL REQUIREMENTS**

- 1. Occasionally lift and move items weighing up to twenty -five pounds (25 lbs.).
- 2. Ability to sit for long periods of time.

**E. MINIMUM EDUCATION**

Requires successful completion of two (2) years of college level courses with specialization in accounting and financial management; or a combination of education and professional experience at the rate of two (2) years' experience equivalent to one (1)



year of course work. Must possess and maintain a current, unrestricted, and valid California Driver's license.

## **JOB DESCRIPTION**

### **CEMETERY FOREMAN**

#### **A. DEFINITION**

Under general supervision of the District Manager, to supervise and perform the duties in effecting an efficient day-to-day operation of the cemetery.

#### **B. DUTIES**

1. Supervises and participates in the maintenance and upkeep of the lawns, shrubs, trees, streets, and buildings.
2. Supervises and participates in the digging of graves and setting up of equipment for funeral services.
3. Sells burial plots and maintains maps and records of same.
4. Keeps employee time records.
5. Picks up supplies.
6. Maintains and makes minor repairs to equipment.
7. Makes work assignments, inspects work in progress and upon completion.
8. Keeps District Manager informed of cemetery operations, including status of projects and problems.

#### **C. EMPLOYMENT STANDARDS**

1. Knowledge of:
  - a. Full and comprehensive knowledge of the cemetery laws as outlined in the California Health and Safety Code.
  - b. Cemetery District rules and regulations.
  - c. Proper methods of planting, cultivating, and caring for trees, shrubs, flowers, and grasses.
  - d. Cement work and general maintenance of buildings and grounds.
  - e. Materials, equipment, and practices involved in grave layout, opening and closing.
  - f. Basic equipment maintenance methods and terminology
  - g. Safe work practices.

2. Ability to:

- a. Recognize and take proper precautions against plant and insect diseases and pests.
- b. Operate and supervise the operation of all types of ground maintenance and cemetery equipment.
- c. Read and maintain cemetery plot maps, card files and other cemetery records.
- d. Plan and supervise the work of others.
- e. Understand and carry out oral and written instructions.
- f. Establish and maintain good public relations.

**D. REQUIREMENTS**

- ~~1. Must possess valid California-certified applicators license for turf and ornamental.~~
- ~~2. Must possess a current, unrestricted, and valid California driver's license.~~

**E. PHYSICAL REQUIREMENTS**

Must be capable of lifting heavy objects up to seventy-five pounds (~~75~~ lbs.) and of working in a variety of weather conditions.

**F. MINIMUM EDUCATION**

High School graduate possessing and maintaining a valid California driver's license and a good driving record.



## **JOB DESCRIPTION**

### **GROUNDSPERSON**

#### **A. DEFINITION**

Under general supervision of the Cemetery Foreman to perform a variety of semi-skilled and skilled tasks in the maintenance, construction and beautification of cemetery grounds, buildings and other facilities and equipment, open and close graves; and to do related work as required.

#### **B. DUTIES AND RESPONSIBILITIES**

1. Plants, transplants, removes, fertilizes, waters, cultivates, and ~~sprays-prunes~~ flowers, shrubs and trees; mows, trims, waters, fertilizes lawns.
- ~~2.~~ ~~Prunes and sprays trees.~~
- ~~3.~~2. Operates and maintains all types of mowers and turf maintenance equipment.
- ~~4.~~3. Cleans and performs minor repairs to District buildings and related facilities.
- ~~5.~~4. Operates trucks and other construction, maintenance and beautification equipment used in cemetery operation.
- ~~6.~~5. Keeps tools and equipment in clean and safe working condition.
- ~~7.~~6. Installs and repairs sprinkler systems.
- ~~8.~~7. Does all kinds of concrete work, including setting of markers and monuments.
- ~~9.~~8. Operates backhoe, jackhammer and compressor, small and large tractors, dirt trailers, vault- mobile and a variety of hand tools used in the opening and closing of graves.
- ~~10.~~9. Install concrete grave crypts and vaults.
- ~~11.~~10. Sets up lowering device, chairs, and ~~chapel settings~~ for funeral services.
- ~~12.~~11. Assists in the location and makes grave layouts.

#### **C. EMPLOYMENT STANDARDS**

1. Knowledge of:
  - a. Construction and maintenance material, procedures, and equipment with particular references to cemetery operations.
  - b. Methods, tools, techniques and supplies in gardening and cemetery maintenance work.
  - c. Methods, tools, techniques, and supplies used in the opening and closing of graves.
  - d. Basic characteristics of plant pests and disease and techniques for their control.
  - e. Safe work practices
2. Ability to:
  - a. Perform semi-skilled or skilled tasks in the maintenance, construction and

beautification of cemetery district grounds, buildings, and other facilities.

- b. Operate service and maintain a variety of ground maintenance and construction equipment.
- c. Perform heavy (Over 75 lbs.) manual labor.
- d. Understand and. carry out oral and written directions.
- e. Work cooperatively with others.

**D. REQUIREMENTS**

Must maintain a current, unrestricted, and valid California driver's license.

**E. PHYSICAL REOQUIREMENTS**

Must be capable of lifting heavy objects up to seventy-five pounds (75 lbs.) and of. working in a variety of weather conditions.

**F. MINIMUM EDUCATION**

High school graduate possessing and maintaining a valid California driver's license and a good driving record.

## NEPOTISM POLICY

**Adopted April 12, 2017**

The employment of relatives can cause various problems including but not limited to charges of favoritism, conflicts of interest, family discord and scheduling conflicts that may work to the disadvantage of both the Fair Oaks Cemetery District and its employees.

For the purposes of this policy the term "relative" shall include the following relationships: relationships established by blood, marriage, or legal action. Examples include the employee's: spouse, mother, father, son, daughter, sister, brother, mother-in-law, father-in-law, sister-in-law, -brother-in-law, son-in-law, daughter-in-law, stepparent, stepchild, aunt, uncle, nephew, niece; grandparent, grandson, or cousin. The term also includes domestic partners (a person with whom the employee's life is interdependent and who shares a common residence) and a daughter or son of an employee's domestic partner.

It is the goal of the Fair Oaks Cemetery District to avoid creating or maintaining circumstances in which the appearance or possibility of favoritism, conflicts or management disruptions exist. The Fair Oaks Cemetery District may allow existing personal relationships to be maintained or employ individuals with personal relationships to current employees under the following circumstances:

- Individuals may not work under the supervision of the same manager.
- They may not create a supervisor/subordinate relationship with a family member.
- They may not supervise or evaluate a family member.
- The relationship will not create an adverse impact on work productivity or performance.
- The relationship may not create an actual or perceived conflict-of-interest.
- They may not audit or review in any manner the individual's work.
- They may not be employed if a member of the employee's immediate family (spouse, children, parents, grandparents, brothers, sisters, step family members, in-law family members) serves on the Fair Oaks Cemetery District's Board or any Committee or Council which has authority to review or order personnel actions or wage and salary adjustments which could affect his/her job.

No personal employee relationship covered by this policy will be allowed to be maintained, regardless of the positions involved, if it creates a disruption or potential disruption in the work environment, creates an actual or perceived conflict of interest or is prohibited by any legal or regulatory mandate.

This policy must be considered when hiring, promoting, or transferring any employee.

Should relationships addressed within this policy be identified with either candidates for employment or, current employees the matter should be immediately reported to the Director of Human Resources and the following policies and procedures will be followed:



- A determination will be made whether the relationship is subject to the Fair Oaks Cemetery District's Nepotism policy based on the conditions described above.
- If the relationship is determined to fall within one or more of the conditions described in this policy the HR Director in consultation with the affected employees and the Fair Oaks Cemetery District's ED/CEO will attempt will to resolve the situation through the transfer of one employee to a new position or identifying some other action (e.g., Supervisory reassignment) which will correct the conflict or issue identified.
- If accommodation is not feasible then, with affected employee suggestions, the HR Director in consultation with the Fair Oaks Cemetery District's ED/CEO shall determine which employee must resign to resolve the situation.

The Fair Oaks Cemetery District reserves the right to exercise appropriate managerial judgment to take such actions as may be necessary to achieve the intent of this policy. The Fair Oaks Cemetery District reserves the right to vary from the guidelines outlined in this policy to address unusual circumstances on a case-by-case basis.

It is the responsibility of every employee to identify to the Fair Oaks Cemetery District's HR Director any potential or existing personal relationship which falls under the definitions provided in this policy. Employees who fail to disclose personal relationships covered by this policy will be subject to disciplinary action up to and including the termination of employment.

## FAIR OAKS CEMETERY DISTRICT

## DOCUMENT RETENTION AND DESTRUCTION POLICY

Adopted June 14, 2017

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**NOTE ON THE SCOPE OF THIS MATERIAL****GOVERNMENT CODE-GOV****CHAPTER 7. Destruction of Records of Special Districts [60200 - 60204]****60201.**

(a) For purposes of this section, "record" means any record consisting of "a writing" as defined by subdivision (f) of Section 6252.

(b) The legislative body of a district may destroy or dispose of any record that is not expressly required by law to be filed and preserved through either of the following procedures:

(1) The legislative body may authorize the destruction or disposition of any category of records if it does both of the following:

(A) Adopts a resolution finding that destruction or disposition of this category of records will not adversely affect any interest of the district or of the public.

(B) Maintains a list, by category, of the types of records destroyed or disposed of that reasonably identifies the information contained in the records in each category.

(2) The legislative body may, by resolution, adopt and comply with a record retention schedule that complies with guidelines provided by the Secretary of State pursuant to Section 12236, that classifies all the district's records by category, and that establishes a standard protocol for destruction or disposition of records.

(c) A district is not required to photograph, reproduce, microfilm, or make a copy of any record that is destroyed or disposed of pursuant to this section.

(d) Notwithstanding any other provision of this section or other provision of law, a district may not destroy or dispose of any record that is any of the following:

(1) Relates to formation, change of organization, or reorganization of the district.

(2) An ordinance adopted by the district. However, an ordinance that has been repealed or is otherwise invalid or unenforceable may be destroyed or disposed of pursuant to this section five years after it was repealed or became invalid or unenforceable.

(3) Minutes of any meeting of the legislative body of the district.

(4) Relates to any pending claim or litigation or any settlement or other disposition of litigation within the past two years.

(5) Is the subject of any pending request made pursuant to the California Public Records Act (Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1), whether or not the district maintains that the record is exempt from disclosure, until the request has been granted or two years have elapsed since the district provided written notice to the requester that the request has been denied.



- (6) Relates to any pending construction that the district has not accepted or as to which a stop notice claim legally may be presented.
  - (7) Relates to any non-discharged debt of the district.
  - (8) Relates to the title to real property in which the district has an interest.
  - (9) Relates to any non-discharged contract to which the district is a party.
  - (10) Has not fulfilled the administrative, fiscal, or legal purpose for which it was created or received.
  - (11) Is an unaccepted bid or proposal, which is less than two years old, for the construction or installation of any building, structure, or other public work.
  - (12) Specifies the amount of compensation paid to district employees or officers or to independent contractors providing personal or professional services to the district or relates to expense reimbursement to district officers or employees or to the use of district paid with credit cards or any travel compensation mechanism. However, a record described in this paragraph may be destroyed or disposed of pursuant to this section seven years after the date of payment.
- (Amended by Stats. 2004, Ch. 362, Sec. 1. Effective January 1, 2005.)*

Notwithstanding Section 60201, the legislative body of a district may authorize the destruction of any record, paper, or document that is not expressly required by law to be filed and preserved if all of the following conditions are complied with:

- (1) The record, paper, or document is photographed, micro-photographed, reproduced by electronically recorded video images on magnetic surfaces, recorded in the electronic data processing system, recorded on optical disk, reproduced on film or any other medium that is a trusted system and that does not permit additions, deletions, or changes to the original document in compliance with Section 12168.7 for recording of permanent records or nonpermanent records.
  - (2) The device used to reproduce the record, paper, or document on film, optical disk, or any other medium is one that accurately reproduces the original thereof in all details and that does not permit additions, deletions, or changes to the original document images.
  - (3) The photographs, microphotographs, or other reproductions on film, optical disk, or any other medium are placed in conveniently accessible files and provision is made for preserving, examining, and using the files.
- (b) For the purposes of this section, every reproduction shall be deemed to be an original record and a transcript, exemplification, or certified copy of any reproduction shall be deemed to be a transcript, exemplification, or certified copy of the original. - See more at: <http://codes.findlaw.com/ca/government-code/gov-sect-60203.html#sthash.8kEs6Nwi.dpuf>



## DOCUMENT RETENTION AND DESTRUCTION POLICY

### 1. Policy and Purposes

This Policy represents the policy of Fair Oaks Cemetery District (the "organization") with respect to the retention and destruction of documents and other records, both in hard copy and electronic media (which may merely be referred to as "documents" in this Policy). Purposes of the Policy include (a) retention and maintenance of documents necessary for the proper functioning of Fair Oaks Cemetery District as well as to comply with applicable legal requirements; (b) destruction of documents which no longer need to be retained, and (c) guidance for the Board of Directors, officers, staff, and other constituencies with respect to their responsibilities concerning document retention and destruction. Notwithstanding the foregoing, Fair Oaks Cemetery District reserves the right to revise or revoke this Policy at any time.

### 2. Administration

**2.1 Responsibilities of the Administrator.** Fair Oaks Cemetery District's Administrator shall be the District Manager in charge of the administration of this Policy. The District Manager's responsibilities shall include supervising and coordinating the retention and destruction of documents pursuant to this Policy and particularly the Document Retention Schedule included below. The District Manager shall also be responsible for documenting the actions taken to maintain and/or destroy organization documents and retaining such documentation. The District Manager may also modify the Document Retention Schedule from time to time as necessary to comply with law and/or to include additional or revised document categories as may be appropriate to reflect organizational policies and procedures. The District Manager is also authorized to periodically review this Policy and Policy compliance with legal counsel and to report to the Board of Trustees as to compliance. The District Manager may also appoint one or more assistants to assist in carrying out the District Manager's responsibilities, with the District Manager, however, retaining ultimate responsibility for administration of this Policy.

**2.2 Responsibilities of Constituencies.** This Policy also relates to the responsibilities of board members, staff, volunteers, and outsiders with respect to maintaining and documenting the storage and destruction of Fair Oaks Cemetery District's documents. The District Manager shall report to the Board of Directors (the board members acting as a body), which maintains the ultimate direction of management. Fair Oaks Cemetery District's staff shall be familiar with this Policy, shall act in accordance therewith, and shall assist the District Manager and/or Office Manager, as requested, in implementing it. The responsibility of volunteers with respect to this Policy shall be to produce specifically identified documents upon request of management if the volunteer still retains such documents. In that regard, after each project in which a volunteer has been involved, or each term which the volunteer has served, it shall be the responsibility of the District Manager to confirm whatever types of documents the volunteer retained and to request

any such documents which the District Manager feels will be necessary for retention by Fair Oaks Cemetery District (not by the volunteer). Outsiders may include vendors or other service providers. Depending upon the sensitivity of the documents involved with the particular outsider relationship, Fair Oaks Cemetery District, through the District Manager, shall share this Policy with the outsider, requesting compliance. In particular instances, the District Manager may require that the contract with the outsider specifies the particular responsibilities of the outsider with respect to this Policy.

3. **Suspension of Document Destruction; Compliance.**

Fair Oaks Cemetery District becomes subject to a duty to preserve (or halt the destruction of) documents once litigation, an audit or a government investigation is reasonably anticipated. Further, federal law imposes criminal liability (with fines and/or imprisonment for not more than 20 years) upon whomever "knowingly alters, destroys, mutilates, conceals, covers up, falsifies, or makes a false entry in any record, document, or tangible object with the intent to impede, obstruct, or influence the investigation or proper administration of any matter within the jurisdiction of any department or agency of the United States or in relation to or contemplation of any such matter or case." Therefore, if the District Manager become aware that litigation, a governmental audit, or a government investigation has been instituted, or is reasonably anticipated or contemplated, the District Manager shall immediately order a halt to all document destruction under his Policy, communicating the order to all affected constituencies in writing. The District Manager may thereafter amend or rescind the order only after conferring with legal counsel. If any Board Member or staff member becomes aware that litigation, a governmental audit, or a government investigation has been instituted, or is reasonably anticipated or contemplated, with respect to Fair Oaks Cemetery District, and they are not sure whether the District Manager is aware of it, they shall make the District Manager aware of it. Failure to comply with this Policy, including, particularly, disobeying any destruction halt order, could result in possible civil or criminal sanctions. In addition, for staff, it could lead to disciplinary action including possible termination.

4. **Electronic Documents; Document Integrity.**

Documents in electronic format shall be maintained just as hard copy or paper documents are, in accordance with the Document Retention Schedule. Due to the fact that the integrity of electronic documents, whether with respect to the ease of alteration or deletion, or otherwise, may come into question, the District Manager guidelines for handling electronic files, backup procedures, archiving of documents, and regular checkups of the reliability of the system; provided, that such standards shall only be implemented to the extent that they are reasonably attainable considering the resources and other priorities of Fair Oaks Cemetery District.

5. **Privacy.**



It shall be the responsibility of the District Manager, after consultation with counsel, to determine how privacy laws will apply to Fair Oaks Cemetery District's documents from and with respect to employees and other constituencies; to establish reasonable procedures for compliance with such privacy laws; and to allow for their audit and review on a regular basis.

**6. Emergency Planning.**

Documents shall be stored in a safe and accessible manner. Documents which are necessary for the continued operation of Fair Oaks Cemetery District in the case of an emergency shall be regularly duplicated or backed up and maintained in an off- site location. The District Manager shall develop reasonable procedures for document retention in the case of an emergency.

**7. Document Creation and Generation.**

The District Manager shall discuss with staff the ways in which documents are created or generated. With respect to each employee or organizational function, the District Manager shall attempt to determine whether documents are created which can be easily segregated from others, so that, when it comes time to destroy (or retain) those documents, they can be easily culled from the others for disposition. For example, on an employee-by-employee basis, e-mails, and other documents of a significantly non-sensitive nature so that they might be deleted, even in the face of litigation held with respect to other, more sensitive, documents. This dialogue may help in achieving a major purpose of the Policy -- to conserve resources -- by identifying document streams in a way that will allow the Policy to routinely provide for destruction of documents. Ideally, Fair Oaks Cemetery District will create and archive documents in a way that can readily identify and destroy documents with similar expirations.

**8. Document Retention Schedule.** (Periods are suggested but are not necessarily a substitute for counsel's own research and determination as to appropriate periods.)



<b>Document Type</b>	<b>Retention Period</b>
<b>Accounting &amp; Finance</b>	
Accounts Payable	Audit + 4 yrs.
Accounts Receivable	Audit + 4 yrs.
Annual Financial Statements and Audit Reports	Permanent
Bank Statements, Reconciliations & Deposit Slips	Audit + 5 yrs
Canceled Checks - routine	Audit + 5 yrs.
Canceled Checks- special, such as loan repayment	Audit + 5 yrs.
Credit Card Receipts	Audit + 4 yrs.
Employee/Business Expense Reports/Documents	Audit + 4 yrs
General Ledger	Permanent
Interim Financial Statements	Audit + 2 yrs.
<b>Contributions/Gifts/Grants</b>	
Contribution Records	Permanent
Documents Evidencing Terms of Gifts	Permanent
Grant Records	7 years
<b>Corporate and Exemption</b>	
Articles of Incorporation and Amendments	Permanent
Bylaws and Amendments	Permanent
Minute Books, including Board & Committee Minutes	Permanent
Annual Reports to Attorney General & Secretary of State	Permanent
Other Corporate Filings	Permanent
IRS Exemption Application (Form 1023 or 1024)	Permanent
State Exemption Application (if applicable)	Permanent
Licenses and Permits	Permanent
Employer Identification (EIN) Designation	Permanent
IRS Exemption Determination Letter	Permanent
State Exemption Determination Letter (if applicable)	Permanent
<b>Correspondence and Internal Memoranda</b>	
Hard copy correspondence and internal memoranda relating to a particular document otherwise addressed in this Schedule should be retained for the same period as the document to which they relate.	
Hard copy correspondence and internal memoranda relating to routine matters with no lasting significance	12 months

Correspondence and internal memoranda important to Fair Oaks Cemetery District or having lasting significance.	Active + 2 yrs.
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### **Electronic Mail (E-mail) to or from Fair Oaks Cemetery District**

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Electronic mail (e-mails) relating to a particular document otherwise addressed in this Schedule should be retained for the same period as the document to which they relate, but may be retained in hard copy form with the document to which they relate

E-mails considered important to Fair Oaks Cemetery District or of lasting significance should be printed and stored in a central repository.	Active + 2 yrs.
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E-mails not included in either of the above categories	12 months
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### **Electronically Stored Documents**

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Electronically stored documents (e.g., in pdf, text or other electronic format) comprising or relating to a particular document otherwise addressed in this Schedule should be retained for the same period as the document which they comprise or to which they relate but may be retained in hard copy form (unless the electronic aspect is of significance).

Electronically stored documents considered important to Fair Oaks Cemetery District or of lasting significance should be printed and stored in a central repository (unless the electronic aspect is of significance).	Active + 5 yrs.
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Electronically stored documents not included in either of the above categories	2 years
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### **Employment, Personnel and Pension**

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Personnel Records	6 years after employment ends
Employee contracts	6 years after termination
Retirement and pension records	Permanent

**Insurance**

Property, DO, Workers Compensation and General Liability Insurance Policies	Permanent
Insurance Claims Records	Closed + 5yrs

**Legal and Contracts**

Contracts, related correspondence, and other supporting documentation	10 Years
Legal correspondence	Permanent

**Management and Miscellaneous**

Strategic Plans	Supersede + 2yrs
Disaster Recovery Plan	Supersede + 2 versions
Policy and Procedures Manual	Current version with 2 revision histories

**Property- Real, Personal, and Intellectual**

Property deeds and purchase/sale agreements	Permanent
Property Tax	Permanent
Real Property Leases	Permanent
Personal Property Leases	10years
Trademarks, Copyrights, and Patents	Permanent

**Tax**

Tax exemption documents & correspondences	Permanent
IRS Rulings	Permanent
Annual information returns-federal & state	Permanent
Tax Returns	Permanent



## FAIR OAKS CEMETERY EDUCATION PROGRAM

Adopted November 14, 2000

### EDUCATION PROGRAM

The District encourages employees to participate in educational and training activities. In addition to increasing employee job proficiency, this education should improve work force stability and the District's ability to attract and retain outstanding employees. The education program is available to all employees after the six-month probationary period is completed.

### ON-DUTY EDUCATION

Employees may, with prior approval, attend seminars, conferences, workshops, cross-training activities, or meetings that provide specific training in subjects related directly relating to cemetery operations to the employee's position, or one he or she may reasonably aspire to.

All departments will annually review and identify areas of training required to maintain technical and administrative capabilities. Specific schools, conferences, and/or seminars are to be listed on budget submission requests wherever applicable and available. Fees, tuition, and approved expenses will be paid by the District. District Manager approval for all requests for this training must be obtained prior to attendance and/or making reservations.

### OFF-DUTY EDUCATION

Educational assistance at the discretion of the District Manager is available to employees who desire to obtain skills and/or knowledge that enables them to become more proficient in their present duties and/or prepare them for future assignments.

This education may occur after regular working hours at a college, vocational trade school, or through a self-study correspondence course, which leads to a certificate, license or diploma related to the general function of the District.

Under special circumstances, employees may attend classes during business hours if, 1) the course is not available (and will not be) at night or through a correspondence course 2) the course pertains to a District approved degree program and 3) the employee arranges a flexible time schedule with his/her Supervisor to make up time spent at class during normal work hours.

### ELIGIBILITY FOR OFF-DUTY EDUCATION ASSISTANCE

Only regular, full-time employees, who are performing their jobs satisfactory, are eligible for this program.

The following off duty education qualifies for financial assistance:

1. Degree (Associates, Bachelors, Masters, other as approved).
2. Specific courses taken for credits relating to Cemetery functions.
3. Specific courses taken for credit relating to support functions of the District (i.e., accounting, secretarial, welding).
4. Self-study/correspondence courses from reputable institutions with final exam and certificate in subjects that relate to District functions.

### CONDITIONS FOR FINANCIAL ASSISTANCE

1. Every course that an employee desires to attend must be approved in advance by submitting a Request Form.
2. Completion of the course with a minimal grade of “C” or equivalent.
3. Funds Received from outside sources, such as scholarships or Veteran’s Educ.
4. Work requirement for financial assistance is as follows: Upon completion of approved course program, the employee is required to remain employed for a minimum of **six** (6) months for every year of school completed. For example, 1 year = 6 months, 2 years = 1 year, 3 years = 18 months, and 4 years = 2 years.
5. Voluntary termination of either the course or employment will result in an automatic deduction for the amount of assistance received at a pro-rated amount and in a time frame that is reasonable. Involuntary termination may or may not result in an education of the amount of assistance received, as determined by the District Manager.
6. Unless arrangements have been made to pay the costs directly to the school, the assistance check is normally issued to the employee after he/she furnishes evidence of expenses (i.e., receipts, canceled checks, etc.).
7. The employee will furnish the District proof of his/her successful completion of the course as soon as possible after the end of the class.

### PROCEDURE

- The Degree program is approved by the Administrative Committee on a case-by-case basis. Employees desiring to obtain a degree should submit their written

request stating goals and objectives, institution that they plan to attend, and schedule of estimated expenditures via the District Manager. The District will pay for tuition, books, fees, and parking.

- Cap for G.E.D. (High School Diploma) financial assistance: \$150.00/Semester Cap for Junior College financial assistance: \$455.00/Semester
- Cap for Upper Division financial assistance: \$1325.00/Semester

### TRAVEL AND EXPENSES

Every Trustee and employee who is authorized to, and uses a privately owned vehicle on District business, will be reimbursed at the rate allowed by the IRS. This figure will be rounded to the nearest whole cent, upon submission of detailed mileage voucher to the District Manager. All employees of the District using privately owned vehicles would be required to show proof of insurance.

If overnight stay is required, lodging will be reimbursed at 100% upon receipt of a detailed voucher to the District Manager.

Meals will be paid per Diem, as follows:

Breakfast	\$15.00
Lunch	\$20.00
Dinner	\$25.00

All expenses will be paid by the District for the cost of attending meetings, conventions or any job-related expenses incurred by the Trustee and employee.



## FAIR OAKS CEMETERY DISTRICT

## Policies &amp; Standard Practices

## Expense Reimbursement

Adopted: 2/14/2018.

1.0 **DEFINITIONS.** As used in this section, the following terms shall have the following meanings:

- (a) "District" - shall mean the *Fair Oaks* Cemetery District.
- (b) "Board" - shall mean the Board of Trustees of the *Fair Oaks* Cemetery District.
- (c) "District-Manager" - shall mean the District Manager of the *Fair Oaks* Cemetery District.
- (d) "Business Connection" - shall mean any purpose that is connected to or incurred in the performance of the employee's or trustee's services to the District.
- (e) "Substantiation" - shall mean information and documentation supporting travel, transportation, lodging, meals, or entertainment expenses sufficient to satisfy the "adequate accounting rules" and sufficient to enable the District to identify the specific nature of each expense and to reasonably conclude that the expense is a legitimate business expense.

2.0 **POLICY**

2.1 It is the policy of the *Fair Oaks* Cemetery District to reimburse "ordinary and necessary" expenses incurred by an employee or trustee of the District while engaged in an activity directly related to or associated with the business of the District.

- (a) "Ordinary and Necessary" means those expenses that would ordinarily and necessarily be incurred by any person engaged in any similar business activity or purpose. The term "necessary" is used to distinguish the expense which does not further the business purpose or activity.
- (b) Entertainment and/or meal expenses are reimbursable only if such expenses "directly related to or associated with" the business of the District. Some exceptions to this requirement exist if the expenditure meets "ordinary and necessary" test above. Such exceptions include:
  - (1) Food and beverages for employees furnished on the business premises.
  - (2) Recreational, social, or similar expenses primarily for employees who are not highly compensated.

- (3) Directly related expenses of employee or trustee meetings, etc.
- (4) Expenses directly related and necessary to attendance at a business meeting or convention or any tax-exempt organization described in IRS code §501(c)(6).
- (5) Cost of food, services and facilities made available to the general public as a means of advertising or promoting goodwill in the community.

2.2 Reimbursement of such expenses shall be limited to the reasonable amount of such expenses necessarily incurred in the performance of the District's business, and such expenses as are substantiated as required herein.

2.3 The District, in its sole discretion, may permit the employee or trustee to receive an advance of an amount estimated to be necessary to cover such business travel expenses. In such case, the employee or trustee shall sign a statement certifying his or her receipt of such advance, and an undertaking to be personally responsible for the repayment of all such advanced amounts not expended and properly accounted for in accordance with the terms of this policy. Such amounts advanced must be returned to the District, or properly accounted for on forms provided by the district, no later than 60 days after the funds are advanced. In such an event funds are not returned to the District, or properly accounted for within the time permitted, such funds shall be included in the employee's or trustee's gross income and reported on Form W-2 or 1099.

2.4 No reimbursement shall be made for any expenses incurred in travel or attending any meeting, seminar, convention, training program, or other similar function without the prior approval of the Board of Trustees.

### **3.0 SUBSTANTIATION OF BUSINESS EXPENSES**

3.1 Every employee or trustee of the District must be able to substantiate claimed expenses by adequate records or sufficient evidence to establish the (1) amount of each expense, (2) time and place of each expenditure, (3) the business purposes for which the expense was incurred, and (4) the business relationship of any person entertained with such expense.

3.2 To prove expenses for entertainment, travel, transportation, meals, lodging, and so forth, the employee or trustee shall maintain an "adequate record." An "adequate record" is a detailed record, such as a diary, and account book, or some other statement of expense. The employee or trustee does not have to record information in an account book or diary that duplicates information reflected on a receipt, so long as the two forms of evidence complement each other. The District shall accept a completed expense report with receipts attached as an "adequate record," so long as every expenditure of \$10.00 or more is supported by a written receipt.

- (a) Travel Away from Home

In order to qualify for reimbursement of travel expenses associated with travel away from home, the employee or trustee must substantiate, by adequate records and receipts, the following:

- (1) Amount of each separate expenditure for travel away from home, such as the cost of transportation or lodging.
- (2) Dates of departure and return for each trip away from home, and the number of days away from home spent on business.
- (3) Destination or location of travel, described by the name of the city or town or other similar designation; and
- (4) Business purpose for the travel or nature of the business benefit derived or expected to be derived because of travel.

(b) Local Travel

Local travel expenses include ordinary and necessary expenses of getting from one workplace to another during business when the employee or trustee is not traveling away from home. It does not include commuting from home to a workplace or return. To qualify for reimbursement, the employee or trustee must provide the following elements:

- (1) Cost of transportation.
- (2) Date of transportation.
- (3) Business destination; and
- (4) Reason for the expense.

(c) Entertainment & Meals

Each entertainment or meal expense must be substantiated by adequate records or sufficient evidence establishing each of the following elements:

- (1) Amount.
- (2) Date.
- (3) Place (Name and address or location) and type of entertainment or meal.
- (4) Reason for entertainment or the business purpose and the nature of the business benefit expected to be gained.
- (5) Business relationship to the District of the persons at the entertainment or



meal (name, occupation, and title); and

(6) Presence of the employee or trustee at the business meal.

(d) Standard Mileage Allowance

The District will reimburse employees and/or trustees who travel by auto at the standard mileage allowance as established by the IRS in effect at the time of travel. If more than one employee/trustee shares an auto, only one person will be reimbursed such a standard mileage rate.

3.3 Every employee or trustee seeking reimbursement of business-related expenses shall provide the District a written statement of the business purpose of the travel or other expenses incurred on District business.

#### **4.0 ENTERTAINMENT ACTIVITIES**

Generally, reimbursement will not be made for any expense associated with an activity considered to be entertainment, amusement, or recreation, except to the extent that it is established that the expense was directly related or associated with the active conduct of the District's business.

##### **4.1 Directly Related**

An expense is considered directly related to the active conduct of the District's business if all the following requirements are met:

- (a) The Employee/trustee had more than a general expectation of deriving some indefinite future time:
  - i. During the period of entertainment, the employee/trustee was actively engaged in the conduct of business with the person being entertained; and
  - ii. The active conduct of the business was the principal aspect of the entertainment activity.
- (b) Entertainment expenses will not be directly related when entertainment occurs where there is little, if any, possibility for the active conduct of business. This situation generally arises when:
  - i. The employee or trustee is not present.
  - ii. There are substantial distractions; or
  - iii. A group of people is entertained, and the group includes other

people other than business associates.

- (c) Employees/Trustees may seek reimbursement for the cost of meals and entertainment associated with the active conduct of a trade or business and occurring directly before or after a bona fide and substantial business discussion.
- (d) No reimbursement will be made for the cost of entertaining employee's or trustee's spouses, or the spouses of their business associates, unless it can be shown that there was a clear business purpose rather than a personal or social purpose for paying for the spouse.

## FAIR OAKS CEMETERY DISTRICT

## Policies &amp; Standard Practices

## Employee Recognition Policy

Adopted: 05/11/2023

**Purpose**

The Board of Trustees approved an official policy for the use of budgetary funds for employee recognition, food, refreshments, and related expenses on May 11, 2023. The purpose of the employee recognition policy is for:

- Consistent practice for employee recognition
- Recruiting of new employees
- Retention of current employees

**Policy**

At the discretion of the District Manager, budgetary funds may be used to pay for:

- Plaques, tokens of appreciation, certificates, etc., of nominal value may be provided as acknowledgement, or recognition for exemplary work /success.
- Recognition and events including, but not limited to, picnics, etc., may be provided. Budgetary funds and other district resources may also be used to pay or provide for food, facilities, supplies, etc., at such recognition events.
- Workplace amenities, such as coffee, tea, and related or similar supplies may be provided. The district may provide these types of supplies with budgetary funds for the purpose of enhancing morale and productivity, including meetings of community groups and at internal staff activities.
- Food and/or refreshments at early morning meetings may be provided.
- Food and/or refreshments at meetings that extend through normal mealtimes may be provided.
- Meals included in the cost of attending business events/functions, involving organizations that the District has existing ties to, may be provided.
- Community based and/or business lunches or dinners and related expenses may be provided.



**Note:** Nothing in this policy framework shall be construed to permit the use of budgetary funds for the purchase of alcoholic beverages. The purchase of alcoholic beverages with budgetary funds is expressly prohibited by State Law.

**Approval authority**

The use of this fund shall be at the sole discretion of the District Manager, with oversight from the Financial Committee.

**Funding**

Financing received from the credit card rebate each quarter shall be applied to this account, offsetting the cost for employee recognition.

## Indigent Burial Policy

### Adopted:

**PURPOSE** - To establish a uniform policy and procedure for the burial of indigent persons in the most dignified, economical method available.

**DISCUSSION** - According to

Health & Safety Code – HSC

Division 7. Dead Bodies [7000-8030]

Part 1. General Provisions [7100-7117.1]

Chapter 3, Custody, and Duty of Interment [7100-7117.1]

7112. No action shall lie against any cemetery authority relating to the cremated remains of any person which have been left in its possession for a period of one year, unless a written contract has been entered into with the cemetery authority for their care or unless permanent interment has been made.

No licensed funeral director shall be liable in damages for the lawful disposition of any cremated human remains.

*(Amended by Stats. 1993, Ch. 1232, Sec. 25. Effective January 1, 1994.)*

**POLICY** - It shall be the policy of Fair Oaks Cemetery to provide for the disposition of cremated remains where there is no living next of kin or if the next of kin are financially unable to pay for the burial, cremation, or other form of disposition of the remains by the most economical and dignified method available.

**PROCEDURE** 1. The FOCD shall confirm with the Funeral Home or Mortuary that all efforts with other federal, state, county, and local entities to identify if there are any living relatives or next of kind of deceased persons that come into the possession of the FOCD.

2. If the Funeral Home or Mortuary verifies that the relatives of the deceased are unable to pay for burial expenses, then a determination shall be made by the FOCD Manager as to the most economical method for disposal of the remains. In no event will the Cemetery be responsible for any burial expense greater than the most economical method of disposal of the cremains of the indigent.

3. FOCD will verify with the burial permit that the Funeral Home or Mortuary has stored the cremains for at least 1 year.

4. The cost associated with disposition of cremated remains will be paid by the Funeral Home or Mortuary.

5. Any indigent burial will be excluded from the district boundaries rule, and therefore will not allow loved ones to be buried based on their location in our cemetery.

6. All Indigent Burials are not subject to disinterment as cremains will be co-mingled.

7. Given the Funeral Home or Mortuary has verified that the relatives of the deceased are unable to pay for burial expenses, a marker will not be placed at grave site, however there will be a record of the deceased.

**Drugs and Alcohol Policy:****Amended: 2/14/2018**

Fair Oaks Cemetery District maintains a drug-free workplace in accordance with the provisions of the Federal Drug-Free Workplace Act of 1988 and the California Drug-Free Workplace Act of 1990. Fair Oaks Cemetery District has always maintained a strong commitment to provide a safe, efficient, and productive work environment. Fair Oaks Cemetery District has a strict policy regarding the use and possession of drugs and alcohol. This policy recognizes that employee involvement with alcohol or drugs can be extremely disruptive and harmful to the workplace. It can adversely affect the quality of work and performance of employees, pose serious safety and health risks to the user and others, and have a negative impact on work efficiency and productivity. Accordingly, fair Oaks Cemetery District requires all employees to report to work fit to perform their jobs. All employees must adhere to the rules stated in this policy.

First, employee possession of alcohol is prohibited on Fair Oaks Cemetery District premises, except at authorized events. Second, no employee may use, poses, manufacture, dispense, distribute, or sell any illegal drug while on Fair Oaks Cemetery District's property, while on duty, or while operating a vehicle that is owned or leased by Fair Oaks Cemetery District. For purposes of this policy, a drug will be considered an "illegal drug" if its use is prohibited or restricted by law, and an employee improperly uses or posses the drug, regardless of whether such conduct constitutes an illegal act or whether the employee is criminally prosecuted and/or convicted for such conduct. Third, no employee may report for work, or remain on duty, or on-call status, while under the influence of, or impaired by any drug or alcohol. However, the legal use of controlled substances, such as prescription drugs prescribed by a licensed physician or over-the-counter medication including but not limited to marijuana is not prohibited by this policy; unless such adversely affects the quality of work and performance of employee, poses a safety or health risk to the user or others, or has a negative impact on work, no employee may possess, use, or be under the influence of marijuana while at work or on the premises of the Fair Oaks Cemetery District, even if such employee has a prescription for such use.

**Drug Testing:** The Fair Oaks Cemetery District reserves the right to ask any employee to undergo a drug test as a condition of employment, or upon reasonable suspicion that the employee is under the influence of a drug or alcohol. Persons offered employment on the condition that they take a drug test and refuse to submit to such testing may be denied employment on the basis of such refusal. Such tests will be administered by a person qualified and licensed to administer such tests, and the results will be processed by a laboratory Certified to process such tests. Tests may include breath testing, blood testing, hair testing or any other non-invasive testing deemed necessary by Fair Oaks Cemetery District and the person administering the test. An employee who refuses to submit to any drug test reasonably requested by Fair Oaks Cemetery District is subject to discipline, up to and including immediate termination of employment.



Discipline: Employees must abide by this policy as a condition of employment. Violation of this policy can result in disciplinary action, up to and including termination, even for a first offense. Fair Oaks Cemetery District also reserves the right to discipline or terminate employees convicted of an offense which involves the use, possession, manufacturing, dispensing or distribution of illegal drugs or alcohol relating to employment with the District.

Assistance for drug abuse and rehabilitation is available through normal medical providers and covered to some extent by insurance. For assistance, employees are encouraged to contact their physicians directly.

Date: \_\_\_\_\_

Signature: \_\_\_\_\_

## **Purchasing and Contracting for Personal Property, Services and Construction, and Sale of District-Owned Property Policy**

### **1.0 Construction**

- 1.01 By resolution, the Board may order the construction work to be done, and if it does so it shall fix a time for receiving proposals or bids for doing the work, and shall direct the clerk to give notice, inviting sealed proposals or bids. Such notice shall include a statement that the work is to be done in accordance with the plans and specifications on file, except insofar as such plans and specifications were changed by the Board.
- 1.02 All contracts for the construction or completion of any building, structure, or improvement, when the expenditure required for the work exceeds ten thousand dollars, (\$10,000), shall be contracted for and given to the lowest responsible bidder after notice.
  - 1.02.1 All contracts for the construction or completion of any building structure, or improvement, when the expenditure required for the work is less than twenty-five thousand dollars (\$25,000), may be let to contract by informal bidding procedures set forth therein.
  - 1.02.2 All contracts for the construction or completion of any building, structure, or improvement, when the expenditure required for the work exceeds twenty-five thousand dollars (\$25,000) may be let to contract by formal bidding procedures as set forth therein.
- 1.03 Project Specification – Before entering into any contract for a project the District shall prepare full, complete, and accurate plans and specifications and estimates of cost, giving such directions as will enable any competent mechanic or other builder to carry them out. Plans and specifications shall be sufficiently certain and definite upon all of the details of the work which affect its cost to apprise bidders of all of the essential and substantial parts of the work and enable them to know with reasonable accuracy the outlay they will have to make in performing the work to be contracted for. The plans, specifications, and estimates shall be approved by the Board and the original draft, or a certified copy filed permanently in the office of the District before further action is taken.
- 1.04 Informal Bidding Procedure
  - 1.04.1 The District shall maintain a list of qualified contractors, identified according to categories of work. It shall be the responsibility of contractors who wish to be placed on the list to provide the District with a statement of the contractor's qualifications.
  - 1.04.2 All contractors on the list for the category of work being bid on or all construction trade journals specified by the Trade Center Commission, or both, shall be mailed a notice inviting informal bids unless the product or service is proprietary.

- 1.04.3 Notice shall also be published in construction trade journals or newspapers of general circulation within the District.
  - 1.04.4 All mailing notices to contractors and construction trade journals pursuant to subdivision 1.04.2 and 1.04.3 above shall be completed not less than ten (10) calendar days before the bids are due.
  - 1.04.5 The notice inviting informal bids shall describe the project in general terms, how to obtain more detailed information about the project, and state the time and place for submittal of bids.
  - 1.04.6 If all bids received are in excess of twenty-five thousand dollars (\$25,000), the Board may, by passage of a resolution by a four-fifths (4/5) vote, award the contract at no more than thirty thousand dollars (\$30,000) to the lowest responsible bidder, if it determines that the cost estimate of the District was reasonable.
- 1.05 Formal Bidding Procedures – Notice inviting formal bids shall state the time and place for the receiving and opening of sealed bids and distinctly describe the project. The notice shall be posted and published at least fourteen (14) calendar days before the date of opening bids. Notice shall be published at least twice, not less than five (5) days apart, in a newspaper of general circulation in the District. A copy or copies of the notice shall be posted and kept posted for five (5) days at or near the door of the District's office. In addition to the notice required hereunder, the District may give such other notice as it deems proper under the circumstances.
- 1.06 Awarding Contracts – The board shall, in open session, open and examine the proposals or bids and declare the same. In its discretion, the District may reject any bid presented. The Board may also withdraw the work from competitive bidding at any time prior to the award of the contract.
- 1.06.1 If, after the first invitation of bids, all bids are rejected, after reevaluating its cost estimated of the project, the District shall have the option of either:
    - 1.06.1.1 Abandoning the project or re-advertising for bids in the manner set forth herein; or
    - 1.06.1.2 By a passage of a resolution by a four-fifths (4/5) vote of the Board declaring that the project can be performed more economically by the employees of the District, have the project done by force account without further complying with this procedure.
  - 1.06.2 If a contract is awarded, it shall be awarded to the lowest responsible bidder. If two or more bids are the same and the lowest, the Board may accept the one it chooses.
  - 1.06.3 If no bids are received through the formal or informal procedure, the project may be performed by the employees of the District by forced account or negotiated without further complying with this procedure.



- 1.07 The board may, subject to the provisions of Chapter 7 (commencing with Section 3247) of Title 15 of Part 4 of Division 3 of the Civil Code, require the posting of those bonds it deems desirable as a condition of the filing of a bid or the letting of a contract. No proposal or bid shall be considered unless accompanied by such check or such bond as required in the notice for proposals or bids.
- 1.08 Notice of such award, attested by the Clerk of the Board, shall be transmitted to the successful bidder by the Clerk of the Board, and shall also be posted in the same manner as the notice inviting proposals or bids.
- 1.09 Before being entitled to a contract, the bidder to whom the award thereof has been made must advance and pay to the Clerk of the Board, the costs and expenses of publishing and ting the resolutions, notices, and orders required hereunder which have been made, given, posted, or published in the proceedings.
- 1.10 If the successful bidder fails, neglects, or refuses for fifteen (15) days after being awarded the contract to execute the same, the certified check accompanying his or her bid and the amount thereof shall be declared forfeited to the District.
- 1.11 If the Board deems it is in the best interests of the District, the Board may, on the refusal or failure of the successful bidder to execute the contract, award it to the second lowest responsible bidder, or on the refusal or failure of that bidder to execute the contract, to the third lowest responsible bidder. If the Board deems the acceptance of the lowest responsible bid or bids is not in the best interests of the District, the Board may reject all bids and proceed in any other manner selected by the Board.
- 1.12 Bids may be received, and contracts awarded on a unit basis, that is, the bids compared upon the basis of estimates of the quantities of the work to be done.
- 1.13 Contracts shall be let only to the holder of a valid State contractor's license unless such work is exempt from such licensing requirement by any other provision of law.
- 1.14 In the case of an emergency, the Board may adopt a Resolution by four-fifths (4/5) vote of all the members of the Board declaring that the public interest and necessity demand immediate expenditure of public money to safeguard life, health, or property. The Board may spend any sum required in the emergency for the construction or completion of any building, structure, or improvement without submitting the expenditure bid.
- 1.15 The Board hereby authorizes the District Manager to engage independent contractors to perform construction services for the District, with or without furnishing of material, or for the purchase of supplies, material or equipment, when the aggregate cost does not exceed twelve hundred dollars (\$1200).
- 1.16 It is unlawful, for the purpose of evading any requirement herein, to split or separate into smaller units of work or purchase any work or purchase covered by this section.

## **2.0 Purchasing of Personal Property and Supplies**

2.01 The District Manager is hereby authorized to make purchases of personal property and supplies for the District where the cost does not exceed twelve hundred dollars (\$1200).

2.02 Amounts included in the annual budget approved by the Board for the purchase of specifically identified items of personal property shall constitute spending authority to the District Manager for such items of personal property up to the amounts approved, even though in excess of the twelve hundred dollars (\$1200) limit established above.

2.03 Where the cost of the personal property and/or supplies does not exceed twelve hundred dollars (\$1200), price competition shall not be required.

2.04

### **3.0 Special Service**

### **4.0 General**

### **5.0 Disposition of District-Owned Property**

### **6.0 Financially Interested Parties**

### **7.0 Use of District Property or Equipment By Employees**

Ossuary Policy and Procedure.

(a) The right to control the disposition of the remains of a deceased person, the location and conditions of interment, and arrangements for funeral goods and services to be provided, unless other directions have been given by the decedent pursuant to Section 7100.1, vests in, and the duty of disposition and the liability for the reasonable cost of disposition of the remains devolves upon, the following in the order named:

(1) An agent under a power of attorney for health care who has the right and duty of disposition under Division 4.7 (commencing with Section 4600) of the Probate Code, except that the agent is liable for the costs of disposition only in either of the following cases:



- (A) Where the agent makes a specific agreement to pay the costs of disposition.
- (B) Where, in the absence of a specific agreement, the agent makes decisions concerning disposition that incur costs, in which case the agent is liable only for the reasonable costs incurred as a result of the agent's decisions, to the extent that the decedent's estate or other appropriate fund is insufficient.
- (2) The competent surviving spouse.
- (3) The sole surviving competent adult child of the decedent or, if there is more than one competent adult child of the decedent, the majority of the surviving competent adult children. However, less than the majority of the surviving competent adult children shall be vested with the rights and duties of this section if they have used reasonable efforts to notify all other surviving competent adult children of their instructions and are not aware of any opposition to those instructions by the majority of all surviving competent adult children.
- (4) The surviving competent parent or parents of the decedent. If one of the surviving competent parents is absent, the remaining competent parent shall be vested with the rights and duties of this section after reasonable efforts have been unsuccessful in locating the absent surviving competent parent.
- (5) The sole surviving competent adult sibling of the decedent or, if there is more than one surviving competent adult sibling of the decedent, the majority of the surviving competent adult siblings. However, less than the majority of the surviving competent adult siblings shall be vested with the rights and duties of this section if they have used reasonable efforts to notify all other surviving competent adult siblings of their instructions and are not aware of any opposition to those instructions by the majority of all surviving competent adult siblings.
- (6) The surviving competent adult person or persons respectively in the next degrees of kinship or, if there is more than one surviving competent adult person of the same degree of kinship, the majority of those persons. Less than the majority of surviving competent adult persons of the same degree of kinship shall be vested with the rights and duties of this section if those persons have used reasonable efforts to notify all other surviving competent adult persons of the same degree of kinship of their instructions and are not aware of any opposition to those instructions by the majority of all surviving competent adult persons of the same degree of kinship.
- (7) A conservator of the person appointed under Part 3 (commencing with Section 1800) of Division 4 of the Probate Code when the decedent has sufficient assets.
- (8) A conservator of the estate appointed under Part 3 (commencing with Section 1800) of Division 4 of the Probate Code when the decedent has sufficient assets.
- (9) The public administrator when the deceased has sufficient assets.
- (b) (1) If a person to whom the right of control has vested pursuant to subdivision (a) has been charged with first- or second-degree murder or voluntary manslaughter in connection with the decedent's death and those charges are known to the funeral director or cemetery authority, the right of control is relinquished and passed on to the next of kin in accordance with subdivision (a).
- (2) If the charges against the person are dropped, or if the person is acquitted of the charges, the right of control is returned to the person.
- (3) Notwithstanding this subdivision, no person who has been charged with first- or second-degree murder or voluntary manslaughter in connection with the decedent's death to whom the right of control has not been returned pursuant to paragraph (2) shall have any right to control disposition pursuant to subdivision (a) which shall be applied, to the extent the funeral director or cemetery authority know about the charges, as if that person did not exist.
- (c) A funeral director or cemetery authority shall have complete authority to control the disposition of the remains and to proceed under this chapter to recover usual and customary charges for the disposition when both of the following apply:
- (1) Either of the following applies:
- (A) The funeral director or cemetery authority has knowledge that none of the persons described in paragraphs (1) to (8), inclusive, of subdivision (a) exists.



(B) None of the people described in paragraphs (1) to (8), inclusive, of subdivision (a) can be found after reasonable inquiry or contacted by reasonable means.

(2) The public administrator fails to assume responsibility for disposition of the remains within seven days after having been given written notice of the facts. Written notice may be delivered by hand, United States mail, facsimile transmission, or telegraph.

(d) The liability for the reasonable cost of final disposition devolves jointly and severally upon all kin of the decedent in the same degree of kinship and upon the estate of the decedent. However, if a person accepts the gift of an entire body under subdivision (a) of Section 7155.5, that person, subject to the terms of the gift, shall be liable for the reasonable cost of final disposition of the decedent.

(e) This section shall be administered and construed to the end that the expressed instructions of the decedent or the person entitled to control the disposition shall be faithfully and promptly performed.

(f) A funeral director or cemetery authority shall not be liable to any person or persons for carrying out the instructions of the decedent or the person entitled to control the disposition.

(g) For purposes of this section, "adult" means an individual who has attained 18 years of age, "child" means a natural or adopted child of the decedent, and "competent" means an individual who has not been declared incompetent by a court of law or who has been declared competent by a court of law following a declaration of incompetence.

(h) (1) For the purpose of paragraph (1) of subdivision (a), the designation of a person authorized to direct disposition (PADD) on a United States Department of Defense Record of Emergency Data, DD Form 93, as that form exists on December 31, 2011, or its successor form, shall take first priority and be used to establish an agent who has the right and duty of disposition for a decedent who died while on duty in any branch or component of the Armed Forces of the United States, as defined by Section 1481 of Title 10 of the United States Code.

(2) This subdivision shall become operative only if the United States Department of Defense Record of Emergency Data, DD Form 93, and Section 1482(c) of Title 10 of the United States Code are amended to allow a service member to designate any person, regardless of the relationship of the designee to the decedent, as the agent who has the right of disposition of a service member's remains.

*(Amended by Stats. 2011, Ch. 321, Sec. 1.5. (AB 905) Effective January 1, 2012.)*

9062. Notwithstanding Section 9060, the board of trustees may contract with any county in which the district is located to inter persons for whose interment the county is responsible pursuant to Chapter 10 (commencing with Section 27460) of Division 2 of Title 3 of the Government Code or Chapter 3 (commencing with Section 7100) of Part 1 of Division 7 of this code, if all of the following apply:

(a) The board of trustees determines that the cemetery has adequate space for the foreseeable future.

(b) The district has an endowment care fund that requires at least the minimum payment set pursuant to Section 9065.

(c) The contract requires the county to pay the costs of the interment, including a payment to the district's endowment care fund.

*(Added by Stats. 2003, Ch. 57, Sec. 5. Effective January 1, 2004.)*



# FAIR OAKS CEMETERY DISTRICT

Guillermo Barron  
District Manager  
Mysti Lingenfelter  
Office Manager  
Gonzalo Vega  
District Foreman

7780 Olive Street Fair Oaks, CA 95628

Phone (916) 966-1613 Fax (916) 966-8921

[www.fairoakscemetery.com](http://www.fairoakscemetery.com)

ESTABLISHED 1902

**BOARD OF TRUSTEES**  
Robert Clouse-Chairman  
Carolyn Flood-Vice Chairman  
Patricia Vogel  
Albert D. Neufeld  
Peter Schroeder

**"It is our mission to partner with our community to  
preserve our past & memorialize our future."**

## Minutes

### OF REGULAR MEETING OF THE BOARD OF TRUSTEES OF FAIR OAKS CEMETERY DISTRICT

Wednesday, December 13, 2023, at 9:15 am

District Office

7780 Olive St.

Fair Oaks, CA 95628

1. Call to Order-9:15 a.m.
  - Chairman Clouse called the meeting to order at 9:07am
2. Pledge of Allegiance
  - Those assembled recited the Pledge of Allegiance
3. Roll Call of Board
  - Present were trustees Bob Clouse, Pete Schroeder, and Carolyn Flood, Pat Vogel, Don Neufeld, DM Guillermo Barron, Secretary Mysti Lingenfelter, and Foreman Gonzalo Vega.
4. Public Comment on any agenda items - Open or Closed.
  - No Public Present.
5. Unfinished Business - Board Discussion & Possible Action Items
  - A. Update on Land/Tax Issues
    - Trustees Schroeder & Neufeld met with Sacramento County Tax Auditor and discussed current tax rate areas.
    - Trustees were advised they could go through the Levy/Direct Tax process to assess tax monies for Non-Tax Residents.
    - Trustee Schroeder spoke to legal council and was advised against the Levy/Direct Tax process due to cost and unsure outcome.
  - B. FEMA Update
    - Motion to appeal against the denial of coverage for the roof through FEMA. Moved by Trustee Flood 2<sup>nd</sup> by Trustee Vogel. Approved 5/0/0
  - C. Audit Update - Scott German
    - Process is on-going.
  - D. 10-year plan in motion & review
    - Motion to approve 10-year plan as presented. Moved by Trustee Neufeld 2<sup>nd</sup> by Trustee Schroeder. Approved 5/0/0
  - E. Blue Tractor
    - Tractor sold for \$9070.00.
  - F. Job Descriptions - Review/Revise
    - Motion to change job title from Administrative Assistant to Office Manager. Moved by Trustee Schroeder 2<sup>nd</sup> by Trustee Vogel. Approved 5/0/0
  - G. FOCD Policy Manual Review
    - Committee for Policy Manual Review- Trustee Flood & OM Lingenfelter.
6. Investment Committee Report
  - District Accounts are following industry trends.
7. Finance Committee Report
  - The finance committee met prior to the board meeting. Trustee Vogel reported total claims were \$44,270.48
  - Trustee Schroeder Left meeting.
8. Consent Calendar
  - A. Approval of Board Minutes of November 8, 2023

## Fair Oaks Cemetery District Minutes for Board of Trustees Meeting December 13, 2023

### B. Approval of Claims

- Motion to accept the consent calendar, as amended. Moved by Trustee Flood 2<sup>nd</sup> by Trustee Neufeld. Approved 4/0/1

### 9. Information Items

#### A. District Foreman's Monthly Report

##### i. Safety Report

- This month's safety meeting was held on hard hats.
- ii. Any unusual activities
- Nothing to report.

#### B. DM's Monthly Reports:

##### i. Sales

- District sales reported as \$41,946.79.
- ii. Interments
- The district's 14 burials consisted of 10 cremations and 4 caskets.
- iii. Attendance
- District Employee's attendance is up to date.
- iv. Website Contacts

- Google Analytics showed 157 visits to our website in June.

- Chamber Catcher page had 15 direct views.

##### v. Correspondence

###### 1. Sandra Wheeler

- Merry Christmas card.

##### vi. Upcoming events, conferences, and trainings

###### 1. Board Secretary Training

- Secretary Lingenfelter attended the Special Districts board Secretary/Clerk Training.
- Overall, as a district, we are ahead of the curve on most issues facing Special Districts.

##### vii. Major Purchases or other Extraordinary Expenditure

- New Cubbie construction is underway.
- Need new service greens.
- Need new lowering device.

##### viii. Incidents

- Still having issues with a visitor trying to assert themselves in a position of authority to speak for the cemetery.
- Client came in and asked about plot returned, and a headstone that was removed with permission of the plot owner in 2010.

### 10. New Business – Board Discussion & Possible Action Items:

- No new Business.

### 11. Trustees Discussions, Questions, & Comments

- Trustee Neufeld asked for corrections to be made in the Budget vs. Actuals Report.
- Trustee Vogel reminded DM he has a presentation for Rotary on Jan. 8<sup>th</sup>, 2024

### 12. Adjournment

- Chairman Clouse adjourned the meeting at 10:57am.  
Approved as \_\_\_\_ read \_\_\_\_ corrected.  
Prepared by: Mysti Lingenfelter Board Secretary.

Votes: ____	Ayes
____	Nays
____	Abstain
____	Absent



Expenses by Vendor Summary						
December 2023						
Full name	Total					
Adobe Inc.	\$ 29.99					
Alhambra	\$ 11.83					
ALP, Inc. 71810	\$ 11,156.27	3750	3468.75	3937.52		
Amazon.com	\$ 786.88	530.08	103.38	86.72	66.7	
ASCO Pacific	\$ 2,764.99					
Baker Supplies & Repair	\$ 558.25					
Citrus Heights Saw & Mower	\$ 107.73					
Comcast Business	\$ 419.97					
Fair Oaks Chamber	\$ 290.75	235.75	55			
Fuel	\$ 411.64	97.92	159.89	153.83		
Gold Country Copier	\$ 69.42					
Harbor Freight Tools	\$ 86.13					
Hastie's Capitol Sand & Gravel, Co.	\$ 196.11					
Highlands Radiator	\$ 319.30					
Howards Donuts	\$ 22.99					
iCloud	\$ 0.99					
Jeff Vertrees	\$ 550.00					
Kiefer Landfill Facility	\$ 143.60	77.25	66.35			
Liberty Bell Smart Home	\$ 49.99					
Lowe's	\$ 138.11					
Lunch for Employee Incentive	\$ 66.15					
O'Reilly Auto Parts	\$ 405.04	257.5	103.41	44.13		
Public Cemetery Alliance	\$ 300.00					
Quill	\$ 156.58	135.96	20.62			
Sherwood Florist	\$ 70.04					
SMUD	\$ 481.12	176.69	74.83	215.22	14.38	
United States Postal Service	\$ 22.89					
Utterback Sod Farm, Inc.	\$ 373.46					
Verizon	\$ 52.01					
Waste Management	\$ 319.58					
<b>Total</b>	<b>\$ 20,361.81</b>					
Tuesday, January 02, 2024 05:26 PM UTC						

<b>FAIR OAKS CEMETERY DISTRICT</b>				
<b>Profit and Loss by Class</b>				
<b>December 2023</b>				
	<b>202A</b>	<b>208A</b>	<b>209A</b>	<b>TOTAL</b>
<b>Income</b>				
<b>91040.0 Sec Delinquent</b>	2,174.62			2,174.62
<b>91050.0 Supplement Delinq</b>	722.17			722.17
<b>96910 Cemetery Services</b>	-53,190.06			-53,190.06
<b>96910.0 PreNeed Collections</b>	2,117.00		11,284.13	13,401.13
<b>96910.1 Endowment Collections</b>		2,162.00		2,162.00
<b>96910.2 CSVC- Plot Fees</b>	10,375.00			10,375.00
<b>96910.3 Preneed Transfer - to Gen</b>	7,350.00			7,350.00
<b>96910.4 CSVC- Vaults</b>	8,056.00			8,056.00
<b>96910.5 CSVC- Open &amp; Close</b>	7,469.00			7,469.00
<b>96910.6 CSVC- Miscellaneous</b>	461.59			461.59
<b>96910.61 Convivence Fees Collected</b>	38.82			38.82
<b>96910.62 96910.62 Interment Rights</b>	0.00			0.00
<b>Total 96910.6 CSVC- Miscellaneous</b>	\$ 500.41	\$ 0.00	\$ 0.00	\$ 500.41
<b>96910.8 CSVC- markers</b>	824.00			824.00
<b>Total 96910 Cemetery Services</b>	<b>-\$ 16,498.65</b>	<b>\$ 2,162.00</b>	<b>\$ 11,284.13</b>	<b>-\$ 3,052.52</b>
<b>97300.0 Donations</b>	300.00			300.00
<b>97300.1 Memorial Day Don.</b>	150.00			150.00
<b>Total 97300.0 Donations</b>	<b>\$ 450.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 450.00</b>
<b>Total Income</b>	<b>-\$ 13,151.86</b>	<b>\$ 2,162.00</b>	<b>\$ 11,284.13</b>	<b>\$ 294.27</b>
<b>Gross Profit</b>	<b>-\$ 13,151.86</b>	<b>\$ 2,162.00</b>	<b>\$ 11,284.13</b>	<b>\$ 294.27</b>
<b>Expenses</b>				
<b>11100.0 Salary</b>	22,084.80			22,084.80
<b>11240.0 Board</b>	500.00			500.00
<b>11320.0 Overtime</b>	342.00			342.00
<b>12100.0 Retire</b>	4,633.78			4,633.78
<b>12200.0 OASDHI</b>	1,753.91			1,753.91
<b>12300.0 Group Ins</b>	3,267.63			3,267.63
<b>20290.0 Business Exp</b>	77.99			77.99
<b>20380.0 Employee Recognition</b>	66.15			66.15
<b>20610.0 Membership</b>	535.75			535.75
<b>20760.0 Office Sup</b>	773.38			773.38
<b>20810.0 Postage</b>	22.89			22.89

<b>21040.0 Agri / Horti SUP</b>	<b>569.57</b>			<b>569.57</b>
<b>21910.0 Electricity</b>	<b>481.12</b>			<b>481.12</b>
<b>21930.0 Refuse Collect</b>	<b>463.18</b>			<b>463.18</b>
<b>21970.0 Telephone</b>	<b>471.98</b>			<b>471.98</b>
<b>22050.0 Auto Maint SVC</b>	<b>319.30</b>			<b>319.30</b>
<b>22060.0 Auto Maint SUP</b>	<b>44.13</b>			<b>44.13</b>
<b>22260.0 Expend Tools</b>	<b>343.63</b>			<b>343.63</b>
<b>22360.0 Fuel- Lube</b>	<b>515.05</b>			<b>515.05</b>
<b>22820.0 Shop Equip SUP</b>	<b>103.38</b>			<b>103.38</b>
<b>25910.0 Other Prof SVC</b>	<b>162.22</b>			<b>162.22</b>
<b>28520.0 Memorial Day</b>	<b>70.04</b>			<b>70.04</b>
<b>28980.0 Other Oper SUP</b>	<b>3,077.53</b>			<b>3,077.53</b>
<b>28990.1 Temp Workers</b>	<b>11,156.27</b>			<b>11,156.27</b>
<b>28990.2 Gates</b>	<b>550.00</b>			<b>550.00</b>
<b>43030.0 Equipment</b>	<b>558.25</b>			<b>558.25</b>
<b>Merchant deposit fees</b>	<b>44.59</b>			<b>44.59</b>
<b>Total Expenses</b>	<b>\$ 52,988.52</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 52,988.52</b>
<b>Net Operating Income</b>	<b>-\$ 66,140.38</b>	<b>\$ 2,162.00</b>	<b>\$ 11,284.13</b>	<b>-\$ 52,694.25</b>
<b>Other Expenses</b>				
<b>89999.0 Tranfer To Pre-need Liability</b>			<b>11,284.13</b>	<b>11,284.13</b>
<b>Total Other Expenses</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 11,284.13</b>	<b>\$ 11,284.13</b>
<b>Net Other Income</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>-\$ 11,284.13</b>	<b>-\$ 11,284.13</b>
<b>Net Income</b>	<b>-\$ 66,140.38</b>	<b>\$ 2,162.00</b>	<b>\$ 0.00</b>	<b>-\$ 63,978.38</b>
<b>Tuesday, Jan 02, 2024 09:21:30 AM GMT-8 - Accrual Basis</b>				



Customer	Date	Product/Service	Quantity	Rate	Amount
1117178 COSENSCI, Daniela	12/07/2023	Opening & Closing:Casket O&C - AtNeed	--	--	\$ 1,294.00
1117178 COSENSCI, Daniela	12/07/2023	Misc.:Convenience Fee	--	--	\$ 38.82
					\$ 1,332.82
1140899 Penery, James H.	12/05/2023	Donation - MMD:Avenue of Flag	--	--	\$ 150.00
					\$ 150.00
1144248 Riecks, Alfrieda	12/05/2023	Opening & Closing:Cremation O&C - AtNeed	--	--	\$ 529.00
1144248 Riecks, Alfrieda	12/05/2023	Vaults:Urn Vault - AtNeed	--	--	\$ 294.00
					\$ 823.00
1144385 Ezell, Eloise A.	12/13/2023	PreNeed:Cremation O&C - PreNeed	--	--	\$ 529.00
1144385 Ezell, Eloise A.	12/13/2023	PreNeed:Urn Vault - PreNeed	--	--	\$ 294.00
					\$ 823.00
1146605 Lucas, James	12/11/2023	Opening & Closing:Casket O&C - AtNeed	--	--	\$ 1,294.00
1146605 Lucas, James	12/11/2023	Vaults:Standard Vault - AtNeed	--	--	\$ 941.00
1146605 Lucas, James	12/11/2023	Misc.:Out of District Fee	--	--	\$ 461.59
					\$ 2,696.59
1148448 Weglin, Lida & Harry Walter	12/04/2023	Opening & Closing:Cremation O&C - AtNeed	--	--	\$ 529.00
1148448 Weglin, Lida & Harry Walter	12/04/2023	Vaults:Urn Vault - AtNeed	--	--	\$ 294.00
					\$ 823.00

1148821 Corbin, Living Trust	12/04/2023	Donation - MMD:Donation	--	--	\$ 300.00
					\$ 300.00
1154710 JAMES, Victoria	12/11/2023	Misc.:Interment Rights	--	--	\$ 0.00
1154710 JAMES, Victoria	12/11/2023	Endowment Fund:Endowment	--	--	\$ 987.00
1154710 JAMES, Victoria	12/11/2023	Plot Fees Collected:Plot Fees	--	--	\$ 5,495.00
1154710 JAMES, Victoria	12/11/2023	Opening & Closing:Casket O&C - AtNeed	--	--	\$ 1,294.00
1154710 JAMES, Victoria	12/11/2023	Vaults:DD Vault - AtNeed	--	--	\$ 1,764.00
1154710 JAMES, Victoria	12/11/2023	PreNeed:Casket O&C - PreNeed	--	--	\$ 1,294.00
					\$ 10,834.00
1154742 Holbrook, Thomas	12/18/2023	Vaults:Standard Vault - AtNeed	--	--	\$ 941.00
1154742 Holbrook, Thomas	12/18/2023	Misc.:Interment Rights	--	--	\$ 0.00
1154742 Holbrook, Thomas	12/18/2023	Endowment Fund:Endowment	--	--	\$ 823.00
1154742 Holbrook, Thomas	12/18/2023	Plot Fees Collected:Plot Fees	--	--	\$ 4,292.00
1154742 Holbrook, Thomas	12/18/2023	Opening & Closing:Casket O&C - AtNeed	--	--	\$ 1,294.00
					\$ 7,350.00
1154791 Blom, Greg	12/29/2023	Misc.:Interment Rights	--	--	\$ 0.00
1154791 Blom, Greg	12/29/2023	Endowment Fund:Endowment	--	--	\$ 158.00
1154791 Blom, Greg	12/29/2023	Markers:FG Brass Plaque	--	--	\$ 412.00
1154791 Blom, Greg	12/29/2023	Opening & Closing:FG O&C - AtNeed	--	--	\$ 353.00
1154791 Blom, Greg	12/29/2023	Plot Fees Collected:Plot Fees	--	--	\$ 294.00
1154791 Blom, Greg	12/29/2023	Endowment Fund:Endowment	--	--	\$ 158.00
1154791 Blom, Greg	12/29/2023	Markers:FG Brass Plaque	--	--	\$ 412.00
1154791 Blom, Greg	12/29/2023	Opening & Closing:FG O&C - AtNeed	--	--	\$ 353.00
1154791 Blom, Greg	12/29/2023	Plot Fees Collected:Plot Fees	--	--	\$ 294.00
					\$ 2,434.00

Delores Freeby	12/29/2023	Vaults:Urn Vault - AtNeed	1	\$294.00	\$ 294.00
Delores Freeby	12/29/2023	Opening & Closing:Cremation O&C - AtNeed	1	\$529.00	\$ 529.00
					\$ 823.00
Paul & Joan Millard	12/29/2023	Vaults:DD Vault - AtNeed	1	\$1,764.00	\$ 1,764.00
Paul & Joan Millard	12/29/2023	Vaults:DD Vault - AtNeed	1	\$1,764.00	\$ 1,764.00
Paul & Joan Millard	12/29/2023	PreNeed:Disinter Casket - PreNeed	4	\$1,294.00	\$ 5,176.00
					\$ 8,704.00
<b>TOTAL SALES:</b>					<b>\$ 37,093.41</b>



<b>BURIALS</b>													
<b>FY 2023/2024</b>	<b>JUL</b>	<b>AUG</b>	<b>SEP</b>	<b>OCT</b>	<b>NOV</b>	<b>DEC</b>	<b>JAN</b>	<b>FEB</b>	<b>MAR</b>	<b>APR</b>	<b>MAY</b>	<b>JUN</b>	<b>TOTAL</b>
STANDARD	2	2	2	1	0	1							8
DELUXE			1		1								2
TITAN		1											1
DOUBLE				1		1							2
Pre-VAULTED	1	3	2	2	3	6							17
OTHER		3			1	4							8
BABY													0
ASHES-PLOT	10	5	3	5	6	3							32
ASHES-NICHE	3	4	1	0	3	0							11
<b>23-24 TOTAL</b>	<b>16</b>	<b>18</b>	<b>9</b>	<b>9</b>	<b>14</b>	<b>15</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>81</b>
<b>22-23 TOTAL</b>	<b>32</b>	<b>19</b>	<b>12</b>	<b>17</b>	<b>11</b>	<b>13</b>	<b>13</b>	<b>18</b>	<b>29</b>	<b>17</b>	<b>15</b>	<b>26</b>	<b>222</b>
<b>21-22 TOTAL</b>	<b>18</b>	<b>21</b>	<b>14</b>	<b>22</b>	<b>19</b>	<b>17</b>	<b>18</b>	<b>27</b>	<b>15</b>	<b>18</b>	<b>13</b>	<b>20</b>	<b>222</b>
<b>VAULT SALES</b>													
<b>FY 2023/2024</b>	<b>JUL</b>	<b>AUG</b>	<b>SEP</b>	<b>OCT</b>	<b>NOV</b>	<b>DEC</b>	<b>JAN</b>	<b>FEB</b>	<b>MAR</b>	<b>APR</b>	<b>MAY</b>	<b>JUN</b>	<b>TOTAL</b>
STANDARD	3	1	2		1	2							9
DELUXE													0
TITAN													0
DOUBLE	2												2
PB DOUBLE		1	3	1	1	3							9
PB SINGLE													0
OTHER	1				1								2
URN	5	4	2	7	5	4							27
NICHE													0
<b>23-24 TOTAL</b>	<b>11</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>8</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>49</b>
<b>22-23 TOTAL</b>	<b>13</b>	<b>19</b>	<b>9</b>	<b>5</b>	<b>12</b>	<b>6</b>	<b>11</b>	<b>6</b>	<b>6</b>	<b>12</b>	<b>7</b>	<b>13</b>	<b>119</b>
<b>21-22 TOTAL</b>	<b>14</b>	<b>10</b>	<b>11</b>	<b>17</b>	<b>19</b>	<b>19</b>	<b>13</b>	<b>22</b>	<b>9</b>	<b>8</b>	<b>16</b>	<b>28</b>	<b>186</b>
<b>VAULT INVENTORY FY 2023/2024</b>													
		<b>BAL</b>		<b>RCVD</b>		<b>USED</b>		<b>BAL</b>		<b>INV #</b>			
STANDARD		4				1		3		888			
										881,902,			
DELUXE		2				1		1		840,			
TITAN		1						1		629			
DOUBLE		1				1		0					
OTHER		1						1		842 OVR			
URN		74				3		71					
NICHE		44				0		44					
<b>INVENTORY</b>			<b>START</b>		<b>RTNS</b>		<b>SOLD</b>		<b>PYMTS</b>		<b>ON HOLD</b>		<b>BALANCE</b>
FULL PLOT			36						4				32
CREMATION PLOT			235						1				234
SINGLE NICHE			176						1				175
MEDIUM NICHE			72						4				68
OAK KNOLL			79				1		10				68
OK MED NICHE			430						6				424
ACORN			43						3				40
FAMILY GARDEN			65				1		3				61
FOUNTAINS			335				1		6				328
FT TRIPLES			4						0				4
<b>PLOTS SOLD</b>													
<b>FY 2023/2024</b>	<b>JUL</b>	<b>AUG</b>	<b>SEP</b>	<b>OCT</b>	<b>NOV</b>	<b>DEC</b>	<b>JAN</b>	<b>FEB</b>	<b>MAR</b>	<b>APR</b>	<b>MAY</b>	<b>JUN</b>	<b>TOTAL</b>
TAX RES	6	3	3	1	4	2							19
NON TAX RES	2	1	3	4	3								13
OUT OF DIST	2	0	1	0	0	1							4
<b>23-24 TOTAL</b>	<b>10</b>	<b>4</b>	<b>7</b>	<b>5</b>	<b>7</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36</b>
<b>22-23 TOTAL</b>	<b>6</b>	<b>17</b>	<b>7</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>6</b>	<b>8</b>	<b>4</b>	<b>7</b>	<b>10</b>	<b>12</b>	<b>86</b>
<b>21-22 TOTAL</b>	<b>16</b>	<b>7</b>	<b>8</b>	<b>5</b>	<b>8</b>	<b>7</b>	<b>6</b>	<b>7</b>	<b>6</b>	<b>2</b>	<b>9</b>	<b>7</b>	<b>88</b>



Guillermo Barron  
District Manager  
Gonzalo Vega  
District Foreman  
Mysti Lingenfelter  
Admin Assist

# FAIR OAKS CEMETERY

7780 Olive Street Fair Oaks, CA 95628  
Phone (916) 966-1613 Info.FOCD@gmail.com  
www.fairoakscemetery.com  
ESTABLISHED 1902

BOARD OF TRUSTEES  
Robert Clouse-Chairman  
Carolyn Flood-Vice Chairman  
Patricia Vogel  
Albert D. Neufeld  
Pete Schroeder

**"It is our mission to partner with our community to preserve  
our past & memorialize our future"**

Established 1902

## FY 2024 ATTENDANCE

### December 2023

VACATION	BALANCE FORWARD	MONTHLY ACCRUAL	TAKEN		YEAR TO DATE BALANCE
GUILLERMO	266.68	16.67	-48.00	\$8,712.66	235.35
GONZALO	262.00	10.00		\$7,344.00	272.00
MYSTI	38.75	6.67	-8.00	\$898.08	37.42
				\$16,954.74	

SICK	BALANCE FORWARD	MONTHLY ACCRUAL	TAKEN		YEAR TO DATE BALANCE
GUILLERMO	155.50	8.00		\$6,052.77	163.50
GONZALO	206.00	8.00	-21.00	\$5,211.00	193.00
MYSTI	29.50	8.00	-8.00	\$708.00	29.50
				\$11,971.77	

DENTAL / VISION	BEGINNING BALANCE		USED		YEAR TO DATE BALANCE
GUILLERMO	\$ 2,000.00		\$ -		\$ 2,000.00
GONZALO	\$ 2,000.00		\$ -		\$ 2,000.00
MYSTI	\$ 2,000.00		\$ -		\$ 2,000.00

info.focd@gmail.com

**From:** Google Business Profile <businessprofile-noreply@google.com>  
**Sent:** Wednesday, December 6, 2023 2:44 PM  
**To:** info.focd@gmail.com  
**Subject:** Fair Oaks Cemetery District, your performance report for November 2023

Business Profile

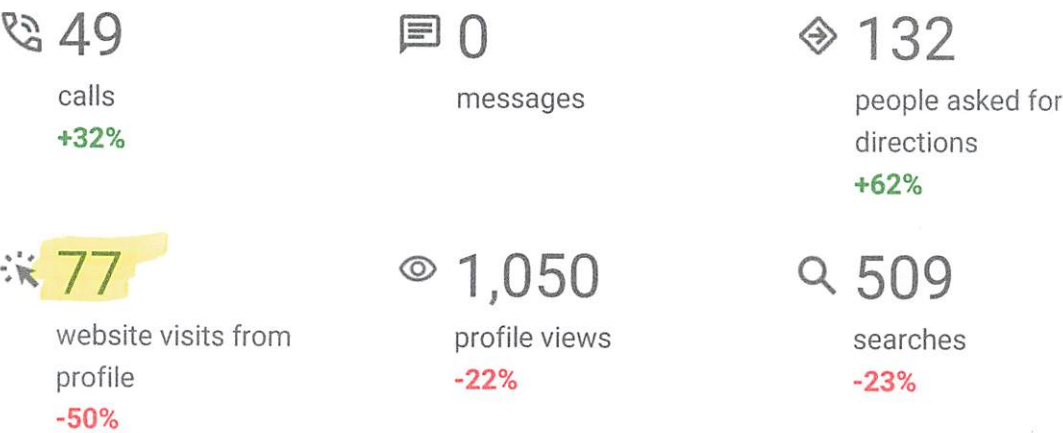


# Your Business Profile report with 258 interactions\* last month

See how Fair Oaks Cemetery District at 7780 Olive Street, Fair Oaks, California 95628 performed in November 2023 compared to the previous month.

See full report

Your performance at a glance



*\*An interaction is when a customer calls, messages you, makes a booking, is sent to your website, or requests directions from your Business Profile.*

Top search terms

1 cemetery 170	2 cemetary 75	3 fair oaks cemetery 69
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**From:** Fair Oaks Chamber of Commerce <GroupMessaging@chamberorganizer.com>  
**Sent:** Tuesday, January 2, 2024 7:48 AM  
**To:** Guillermo Barron; gbarron.focd@gmail.com  
**Subject:** 12/2023 - Monthly Statistics Information Report for Members

Dear Guillermo,

The Fair Oaks Chamber of Commerce is pleased to provide last months business intelligence report from our online promotion of Fair Oaks Cemetery.

The Chamber had a total of 487588 member exposures last month through the membership directory and you had a total of 2228 of those exposures. In addition, you had 13 direct views of your Traffic Catcher Website System and a total of 0 views of your Google Map.

If you have very few views or none at all for any of these categories you may still need to optimize your online advertising system. The views above do not include views and search engine requests from the Community on Display Catalog Advertising System. For these results go to:  
<http://www.ectownusa.com/EcTownUSA2006/stats.html>

If you would like to login, please use the following link. If you cannot remember your user name and password please enter your email address in the lost password box and it will be emailed to you:  
[http://chamberorganizer.com/members/mlogin.php?org\\_id=FAIR](http://chamberorganizer.com/members/mlogin.php?org_id=FAIR)

If you have any questions please use the following link for contact information:  
[http://chamberorganizer.com/members/contactus\\_page.php?org\\_id=FAIR](http://chamberorganizer.com/members/contactus_page.php?org_id=FAIR)

Most organizations offer full optimization services. Take a tour by clicking here: <http://membertour.ectownusa.com>

# January 2024

January 2024							February 2024						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6					1	2	3
7	8	9	10	11	12	13	4	5	6	7	8	9	10
14	15	16	17	18	19	20	11	12	13	14	15	16	17
21	22	23	24	25	26	27	18	19	20	21	22	23	24
28	29	30	31				25	26	27	28	29		

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Dec 31	Jan 1, 24	2 19-2024 Farmer's Market Tuesdays (Fair Oaks 10:00am QBO Integration Issue -	3	4	5	6
7	8	9 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA 95628))	10 9:15am Regular Board Meeting (Fair Oaks Cemetery District (7780 Olive St, Fair Oaks, CA 95628)) -	11	12	13
14	15	16 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA 95628))	17	18 5:30pm Best of Fair Oaks 8th annual Gala Awards Night - 05:30 PM (North Ridge Country Club (7600	19 10:00am Special Meeting - Review (Fair Oaks Cemetery District (7780 Olive St, Fair Oaks, CA	20
21	22	23 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks 11:00am January Luncheon- Special	24	25	26	27
28	29	30 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA 95628))	31	Feb 1	2	3

# February 2024

February 2024							March 2024						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3						1	2
4	5	6	7	8	9	10	3	4	5	6	7	8	9
11	12	13	14	15	16	17	10	11	12	13	14	15	16
18	19	20	21	22	23	24	17	18	19	20	21	22	23
25	26	27	28	29			24	25	26	27	28	29	30
							31						

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Jan 28	29	30	31	Feb 1	2	3
4	5	6 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA 95628))	7	8	9	10
11	12	13 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA 95628))	14	15	16	17
18	19	20 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA 95628))	21	22	23	24
25	26	27 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA 95628))	28	29	Mar 1	2



						Total		
	G/L acct	G/L Acct Long Text	FY 2020/2021	FY 2021/2022	FY 2022/2023	FY 2023/2024 BUDGET	Totals as of Dec. 2023	Adjusted Budget FY2023/2024
	91910100	PROP TAX CUR SEC	237,278	248,497	262,953	276,707		
	91910200	PROP TAX CUR UNSEC	8,716	8,594	8,620	9,174		
	91910300	PROP TAX CUR SUP	6,225	9,115	10,415	7,949		
	91910400	PROPERTY TAX SECURED DELINQUENT	2,036	1,792	1,594	1,706	2,175	
	91910500	PROPERTY TAX SUPPLEMENTAL DELINQUENT	314	321	609	652	722	
	91910600	PROPERTY TAX UNITARY	3,123	3,254	3,623	3,821		
	91912000	PROPERTY TAX REDEMPTION	18	23	85	-		
	91913000	PROP TAX PR UNSEC	186	183	88	88		
	91914000	PROP TAX PENALTIES	69	110	88	64		
		Sac County Property Tax Total	257,965	271,889	288,075	300,161	2,897	
	94941000	INTEREST INCOME	1,874	4,359	23,426	4,000	-	
	95952200	HOME PROP TAX REL	2,125	2,102	2,054	1,874		
		Sac County Income Total	261,964	278,350	313,555	306,035	2,897	
	96969100	CEMETERY SVC	622,389	561,529				
		Plot Fees			391,370	361,959	141,011	
		Vaults			108,164	90,044	43,725	
		O&C			141,389	121,838	52,479	
		Miscellaneous			18,317	23,237	5,224	
		Marker Fees			30,947	26,088	14,514	
		Saturday Services			17,731	5,417	3,403	
		Pre-need Transfers	32,757		58,838	51,676	18,400	
		Pre-Need Transfer for Land/Projects	450,000			-		
		Cemetery Services Total (Sales)	351,514	622,389	987,144	769,508	174,993	
	97973000	DONATIONS/CONTRIBUTIONS	400	5,212	610	300	600	
	97979000	MISCELLANEOUS OTHER REVENUES			169,843			
		FUND 202A Total Income	884,753	845,091	862,550	1,075,843	205,742	1,075,843
						169,843		
		Endowment Collection	68,100	55,550	59,620	45,034	27,653	
		Pre-Need Collections	52,716	102,608	158,790	45,034	66,694	

G/L acct	G/L Acct Long Text	FY 2020/2021	FY 2021/2022	FY 2022/2023	Totals		Adjustments for Budget 2023/2024	Notes
					FY 2023/2024 BUDGET	Totals as of Dec. 2023		
10111000	SALARIES & WAGES - REGULAR EMPLOYEES	189,758	159,416	180,929	250,000	91,373		
10112400	SALARIES & WAGES - COMMISSION & COMMITTEE MEMBERS	7,800	6,200	8,000	8,000	2,900		
10113200	SALARIES & WAGES - TIME/ONE HALF - OVER TIME	2,360	2,951	7,372	4,000	2,104		
	Memorial Day & Sat services							
10121000	RETIREMENT - EMPLOYER COST	53,092	46,459	42,587	60,000	19,437		
10122000	OASDHI - EMPLOYER COST	15,237	12,895	15,017	18,000	7,373		
10123000	GROUP INS - EMPLOYER COST	78,586	43,088	42,916	47,000	17,137		
10124000	WORK COMP INS - EMPLOYER COST	6,238	8,557	7,860	8,000	17,137		
10125000	SUI INS - EMPLOYER COST	554	336	336	500	3,266		
	1000 Total	353,625	279,902	305,017	395,500	160,726		
20200500	ADVERTISING/LEGAL NOTICES							
	Posting for bids	902	-	-	-	-		
20202900	BUSINESS/CONFERENCE EXPENSE							
	Board Sec. Training							
	GSRMA - Oct							
	CAPC - Spring							
	Chamber Lunches, parking, Refreshments for board mtgs							
	All	2,437	727	5,029	12,000	2,235		
20203500	EDUCATION & TRAINING SERVICE							
	SDACA - Board Sec.	-	-					
	QuickBooks							
	All	1,175	-	2,630	4,000	-		
20203800	EMPLOYEE RECOGNITION							
	Income from Rebate							
	Funded through rebate on Credit card	-	2,091	2,803	100	1,354		
20205100	INSURANCE - LIABILITY							
	GSRMA	8,830	2,761	13,333	14,500	16,410		Increase next year
20206100	MEMBERSHIP DUES							
	Fair Oaks Chamber							

	G/L acct	G/L Acct Long Text	FY 2020/2021	FY 2021/2022	FY 2022/2023	FY 2023/2024 BUDGET	Totals as of Dec. 2023	Adjustments for Budget 2023/2024	Notes
		Carmichael Chamber							
		CAPC							
		Quill							
		PCA							
		LAFCo							
		Sam's Club							
			1,158	1,368	1,630	1,700	1,041		
	20207600	OFFICE SUPPLIES							
		Amazon							
		Quill							
		Other							
		All	2,876	3,043	1,285	3,000	1,496		
	20208100	POSTAL SERVICES							
		Postage							
		Pitney-Bowes- Quarterly Leasing & Printing							
		Postage	840	1,134	1,137	4,000	341		Pay off Pitney Bowes Contract
	20210300	AGRICULTURE/HORTICULTURE SERVICES							
		STC Tree Care							
		Baker Supplies							
		Custom Agronomics							
			3,010	2,465	4,018	6,000	-		
	20210400	AGRICULTURE/HORTICULTURE SUPPLIES							
		Home Depot							
		Haight Nursery/Nimbus Landscaping							
		Sprinkler Service Supply/Imperial/Ferguson							
		Utterback Sod							
		Lowe's							
			2,434	9,023	8,090	9,000	8,933		Storm Damage/new areas
	20219100	ELECTRICITY							
		SMUD	6,308	5,522	7,174	8,500	3,602		
	20219300	REFUSE COLLECTION/DISPOSAL SERVICES							
		Keifer Landfill							
		Waste Management							
		ALL	2,608	5,008	9,423	5,000	1,633		Storm Damage
	20219500	SEWAGE DISPOSAL SERVICES							
		County of Sac Utilities - Sewer only	119	227	692	800	232		
	20219700	TELEPHONE SERVICE							
		Verizon Wireless							
		Comcast							
			4,561	4,158	6,052	6,300	3,248		
	20219800	WATER							



	G/L acct	G/L Acct Long Text	FY 2020/2021	FY 2021/2022	FY 2022/2023	FY 2023/2024 BUDGET	Totals as of Dec. 2023	Adjustments for Budget 2023/2024	Notes
		Fair Oaks Water District	12,749	11,425	12,140	14,500	6,342		
	20220500	AUTOMOTIVE MAINTENANCE SERVICE							Transmisson
		Truck Maintenance	1,374	68	2,435	5,000	671		
	20220600	AUTOMOTIVE MAINTENANCE SUPPLIES							
		Auto Parts	1,708	2,158	5,160	5,000	797		International Repairs
	20222600	EXPENDABLE TOOLS							
		Ace Harware							
		Amazon							
		Citrus Heights Saw/Mower							
		Harbor Freight							
		White Cap							
		Lowe's							
		Kimball Midwest							
		ALL	2,568	1,373	7,202	4,000	2,184		Storm Damage
	20223600	FUEL & LUBRICANTS							
		Dawson Oil							
		Gas Stations							
			4,888	7,979	8,487	10,000	3,546		
	20227500	RENT/LEASES EQUIPMENT							
		Equip Rental							Storm Damage
		Equip Rental Other							International Break Down
			-	-	7,019	3,000	-		
	20228100	SHOP EQUIPMENT MAINTENANCE SERVICE							
		Baker Supply, C&H Mower							
			-	1,927	2,545	1,000	1,355		
	20228200	SHOP EQUIPMENT MAINTENANCE SUPPLIES							
		Small Maintenance							
		BIG Equipment							
		Replacement Equipment							
			2,179	3,840	564	4,000	3,326		
	20229100	OTHER EQUIPMENT MAINTENANCE SERVICE							
		Golf Cart	-	208	-	500	517		
	20229200	OTHER EQUIPMENT MAINTENANCE SUPPLIES							
		Golf Cart Repairs							
			1,730	-	797	1,200	426		
		Shirts , Coveralls							
		Shoes							
	20231300	UNIFORM ALLOWANCE	472	624	737	1,000	-		

	G/L acct	G/L Acct Long Text	FY 2020/2021	FY 2021/2022	FY 2022/2023	FY 2023/2024 BUDGET	Totals as of Dec. 2023	Adjustments for Budget 2023/2024	Notes
	20235100	LAUNDRY/DRY CLEANING SERVICE/Custodial	-	-	-	-	-		
	20232100	Custodial Services (Floors)	114	-	-	-	-		
	20250500	ACCOUNTING SERVICES							
		Fletcher & Co. CPA	8,150	7,650	-	18,000	4,925		Not paid in 2023
	20250700	ASSESSMENT / COLLECTIONS SERVICES							
		Sac County - Tax collection	8,021	12,619	9,509	10,000	8,349		
	20253100	LEGAL SERVICES							
		Hunt Law Offices	4,075	1,900	1,025	2,000	-		
	20259100	OTHER PROFESSIONAL SERVICES							
		Adobe							
		Water Delivery							
		Gold Country Copier							
		Credit Card fees							
		Jorgenson							
		Priority West							
		SIA Security							
		Liberty Bell							
		iCloud							
		Compass							
		Cenlom							
		Cemsites							
			16,882	12,127	17,631	19,000	9,359		
	20285200	RECREATIONAL SUPPLIES - Memorial Day							
		Temp. Employees							Flags, Tables, Tents
		SOD							
		Poles, Tags, Wall							
		Memorial Day	17,866	14,812	11,587	34,000	123		Includes Temp Labor
	20289800	OTHER OPERATING EXPENSE - SUPPLIES							
		TV Repairs							
		Bins for Paper storage							
		Cameras							
		Safety Signs							
		Cleaning supplies, Etc.							
			32,675	18,774	16,051	25,000	12,656		
	20289900	OTHER OPERATING EXPENSE - SERVICES							
		ALP							3 temps 12 months
		Jeff Vertrees - GATES							
		Sac. Co. Environmental Dirt Testing							
		Adobe							
		Solon Fire					-		
			84,853	149,066	152,400	170,000	94,253		
	20293400	PUBLIC WORKS SERVICES							

	G/L acct	G/L Acct Long Text	FY 2020/2021	FY 2021/2022	FY 2022/2023	FY 2023/2024 BUDGET	Totals as of Dec. 2023	Adjustments for Budget 2023/2024	Notes
			702	501	-	-	227		
		2000 Total	238,875	285,971	359,500	403,500	189,579		
	30321000	INTEREST EXPENSE			-	-			
	30323000	LEASE OBLIG RETIRE	13,519	13,519	16,000				Takeuchi is Paid
		Tagauchi							
		3000 Total	13,519	13,519	16,000	-	-		
	41410100	LAND							
		4101 TOTAL	-	-		-	-		Plus carry over amount (\$100,000)
	42420100	BUILDINGS	-			-			
	42420200	STRUCTURES							
		Family Garden							
		Fence Repair							
		Roofing							Overages due to storm repairs (root & Fence)
		Expansion Materials							
			11,766	14,419	79,821	-			
		4202 Total	11,766	11,766	79,821	25,000	16,500		Expansion Project/Storm Damage



	G/L acct	G/L Acct Long Text	FY 2020/2021	FY 2021/2022	FY 2022/2023	FY 2023/2024 BUDGET	Totals as of Dec. 2023	Adjustments for Budget 2023/2024	Notes
	43430300	EQUIP-SD-NON-RECON							
		Mowers							
		International Truck Rebuild							
			42,204	19,174	67,201				
		4303 Total	42,204	42,204	67,201	50,000	10,249		International Truck Repair
	44440300	SOFTWARE							
		Cemsites Yearly							
									Cemsites is other professional services, not software. This is for new software purchases
		4403 Total	4,989	2,046	-	-	-		
	80804000	COMMODITIES							
		Corderio Vaults							
		Scroll Plates							
		ASCO Pacific							
		8040 TOTAL	26,000	26,580	29,426	32,000	13,326		
		FUND 202A Total Expenditure	690,978	641,611	839,434	680,343	382,413		

## **Mysti Lingenfelter**

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**From:** Robert Hunt <hunt@pacbell.net>  
**Sent:** Tuesday, January 2, 2024 7:37 AM  
**To:** Mysti Lingenfelter  
**Subject:** Re: Manager Evaluation

Hi Mysti -

No, I don't. I don't recall that I had a specific form. I did suggest, however, that different positions should be evaluated differently, directly related to the specific duties and expectations for the position, instead of using a generic evaluation form for everyone.

Google it— I bet there are a lot of sample forms on line from which you can pick and choose criteria tailored to the situation.

Bob

**Robert W. Hunt**  
**Hunt Law Offices**  
**916-801-4401**

*Confidentiality notice: This communication and any accompanying document(s) are confidential and privileged. They are intended for the sole use of the addressee. If you receive this transmission in error, please delete it immediately and notify us by email, phone or fax.*  
*Thank you.*

On Jan 2, 2024, at 7:24 AM, Mysti Lingenfelter <Mysti@fairoakscemetery.com> wrote:

I recall an article you wrote about District Manager having a different evaluation form, do you happen to have a template for this?

Mysti Lingenfelter

Administrative Assistant  
Fair Oaks Cemetery District  
916-966-1613  
7780 Olive Street  
Fair Oaks, CA 95628



# FAIR OAKS CEMETERY DISTRICT

7780 Olive Street Fair Oaks, CA 95628

Phone (916) 966-1613 Fax (916) 966-8921

[www.fairoakscemetery.com](http://www.fairoakscemetery.com)

ESTABLISHED 1902

Guillermo Barron  
District Manager  
Mysti Lingenfelter  
Office Manager  
Gonzalo Vega  
District Foreman

**BOARD OF TRUSTEES**  
Robert Clouse-Chairman  
Carolyn Flood-Vice Chairman  
Beverly J. Dodds  
Patricia Vogel  
Albert D. Neufeld

**"It is our mission to partner with our community to  
preserve our past & memorialize our future"**

## MANAGER PERFORMANCE EVALUATION

Name: \_\_\_\_\_ Classification: \_\_\_\_\_

Rating Period: From: \_\_\_\_\_ To: \_\_\_\_\_

Reason for Evaluation: Annual Probation Promotion Counseling

*Instructions: This evaluation should be completed by the manager's immediate supervisor. Each evaluation category must have a rating, or an explanation of why no rating is possible. The manager's performance in each category should be rated independently of all other categories, and the supervisor should include explanations of the reasons for each rating. The evaluation should reflect the manager's performance in his or her current position, based on the supervisor's personal knowledge or materials contained in the manager's personnel file, and only for the period being covered in the evaluation. The completed evaluation should then be reviewed by the next higher level of management, up to the District Manager. Following completion and review of the performance evaluation, the supervisor shall then conduct a performance evaluation interview with the manager, and each category of performance shall be discussed. The supervisor shall explain the basis for each rating. In the categories where the manager's performance has been rated Below Standard or Unsatisfactory, the supervisor shall explain to the manager the basis for such rating and inform the manager what he or she must do in order to improve this rating. Following the interview with the manager, the manager shall sign the evaluation indicating only that the evaluation has been discussed with him or her. The signature shall not indicate that the manager agrees with the evaluation. The manager shall also be offered the opportunity to respond to the evaluation in writing. In the event the manager elects to respond in writing, the letter shall be initialed by the Board Chairman, indicating that they have read the manager's comments. The manager's written response shall be maintained in the manager's personnel file together with the Performance Evaluation.*

### Performance Ratings

**Outstanding:** Performance significantly exceeds job requirements; sustained exceptional performance throughout evaluation period.

**Exceeds Standards:** Performance consistently meets all job requirements and, in many cases, exceeds them.

**Satisfactory:** Performance consistently meets all job requirements

**Below Standard:** Performance inconsistent and, in many cases, fails to meet the standard; improved performance is needed to meet standard requirements.

**Unsatisfactory:** Performance is consistently below the standard and unacceptable.



**Attendance/ Dependability:** *Evaluate the reliability of the manager's attendance. Evaluate whether the manager can be depended upon to carry out assigned tasks in a timely matter without supervision or are repeated requests and follow-ups necessary. Also consider whether the manager can be counted upon to be available when required.*

**Outstanding**      **Exceeds Standards**      **Satisfactory**      **Below Standard**      **Unsatisfactory**

<b>Comments:</b>	
------------------	--

**Attitude:** *Evaluate the manager's attitude toward the District, supervisors, and co-workers. Consider the manager's attitude toward the district's regulations and policies. Consider the manager's attitude and willingness to meet with community members and organizations.*

**Outstanding**      **Exceeds Standards**      **Satisfactory**      **Below Standard**      **Unsatisfactory**

<b>Comments:</b>	
------------------	--

**Job Knowledge: Maintenance** *Evaluate the manager's knowledge and ability to supervise the overall program of maintenance, construction, and beautification of the District grounds and facilities.*

**Outstanding**      **Exceeds Standards**      **Satisfactory**      **Below Standard**      **Unsatisfactory**

<b>Comments:</b>	
------------------	--

**Job Knowledge: Sales** *Evaluate the manager's knowledge and ability to supervise all activities involved in sales and services including financial and clerical procedures.*

**Outstanding**      **Exceeds Standards**      **Satisfactory**      **Below Standard**      **Unsatisfactory**

<b>Comments:</b>	
------------------	--

**Job Knowledge: Human Resources** *Evaluate the manager's knowledge and ability to supervise the personal program for the District, including the administration, review, and recommendations to The Board of Trustees.*

**Outstanding**      **Exceeds Standards**      **Satisfactory**      **Below Standard**      **Unsatisfactory**

<b>Comments:</b>	
------------------	--

**Job Knowledge: Budgeting** *Evaluate the manager's knowledge and ability to prepare annual District budget and exercise budgetary control and supervision to insure proper expenditure funds through the year. Consider the profit/loss for the last fiscal year?*

**Outstanding**      **Exceeds Standards**      **Satisfactory**      **Below Standard**      **Unsatisfactory**

<b>Comments:</b>	
------------------	--

**Work Quality:** *Evaluate the quality of the manager's work, accuracy, attention to detail, thoroughness, and ability to recognize and report potential problems and concerns to the Board of Trustees.*

**Outstanding**      **Exceeds Standards**      **Satisfactory**      **Below Standard**      **Unsatisfactory**

<b>Comments:</b>	
------------------	--

**Safety:** *Evaluate the manager's awareness of safe work practices and whether the manager routinely adheres to the safety measures and coaches his employees on any regular updates. Are there any major safety claims in the past year?*

**Outstanding**      **Exceeds Standards**      **Satisfactory**      **Below Standard**      **Unsatisfactory**

<b>Comments:</b>	
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**Initiative:** *Evaluate whether the manager recognizes and undertakes necessary work without being told, makes suggestions for improvement, and brings problems or potential problems to the attention of the Board of Trustees. Consider all projects completed in the last year.*

**Outstanding**      **Exceeds Standards**      **Satisfactory**      **Below Standard**      **Unsatisfactory**

<b>Comments:</b>	
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**Leadership:** *Evaluate the manager's leadership qualities, ability to direct the work of others, make plans and follow them, judgement, and ability to handle responsibility*

**Outstanding**      **Exceeds Standards**      **Satisfactory**      **Below Standard**      **Unsatisfactory**

<b>Comments:</b>	
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**Communication:** *Evaluate the manager's ability to express himself/herself clearly, both orally and in writing, and the manager's ability to understand and follow instructions.*

**Outstanding**      **Exceeds Standards**      **Satisfactory**      **Below Standard**      **Unsatisfactory**

<b>Comments:</b>	
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**Overall Performance**

**Rating:** *Evaluate the manager's overall performance based on consideration of all of the factors rated above.*

**Outstanding**      **Exceeds Standards**      **Satisfactory**      **Below Standard**      **Unsatisfactory**

<b>Comments:</b>	
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Additional Comments

Describe areas in which the manager's performance during this period should be cited for exceptional performance, or areas of significant concern which require the manager's immediate attention.

Development Guide / Action Plan

Describe any areas in which the manager needs to improve performance, and the actions that you and/or the manager suggest in order to meet the levels of performance which are expected. These actions should be considered objective for the next performance period.

Evaluator: \_\_\_\_\_ Date: \_\_\_\_\_

Reviewed by: \_\_\_\_\_

Date of Review with Manager: \_\_\_\_\_

By signing this Performance Evaluation, the manager indicates neither agreement nor disagreement with the evaluation. The manager's signature indicates only that he or she has read the Performance Evaluation, and it has been discussed with the manager by the Board of Trustees.

Manager's Signature: \_\_\_\_\_ Date: [Comments]

\_\_\_\_\_

	FY 2024		December			July-Dec			annual
	months for this report	annual	1/12	month	month to	ytd	ytd	ytd to	budget
	6	budget	0.0833%	actual	budget diff	budget	actual	budget diff	to actual
		A	B	C	D	E	F	G	H
			(1/12 of A)		(+B-C)	(B x #mon)		(+E-F)	(+A-F)
ORDINARY INCOME/EXPENSE									
INCOME									
2010.1	sales tax	-	-		-	-		-	-
91010.0	cur secured	276,707.00	23,058.92		23,058.92	138,353.50		138,353.50	276,707.00
91020.0	cur unsecured	9,174.00	764.50		764.50	4,587.00		4,587.00	9,174.00
91030.0	supplement cur	7,949.00	662.42		662.42	3,974.50		3,974.50	7,949.00
91040.0	sec delinquent	1,706.00	142.17	2,174.62	(2,032.45)	853.00	2,174.62	(1,321.62)	(468.62)
91050.0	supplement deling	652.00	54.33	722.17	(667.84)	326.00	722.17	(396.17)	(70.17)
91060.0	unitary cur sec	3,821.00	318.42		318.42	1,910.50		1,910.50	3,821.00
91200.0	prop tax redemption	-	-		-	-		-	-
91300.0	prior unsecured	88.00	7.33		7.33	44.00		44.00	88.00
91400.0	prop tax penalties	64.00	5.33		5.33	32.00		32.00	64.00
94100.0	interest income	4,000.00	333.33		333.33	2,000.00		2,000.00	4,000.00
94100.8	interest income 208A	-	-		-	-		-	-
94100.9	interest income 209A	-	-		-	-		-	-
95220.0	prop tax relief	1,874.00	156.17		156.17	937.00		937.00	1,874.00
	***	***	***	***	***	***	***	***	***
96910.0	cemetery services	-	-		-	-		-	-
96910.0	preneed collections	45,034.00	3,752.83	13,401.13	(9,648.30)	22,517.00	66,694.31	(44,177.31)	(21,660.31)
96910.1	endowment collections	45,034.00	3,752.83	2,162.00	1,590.83	22,517.00	27,653.00	(5,136.00)	17,381.00
96910.2	cvsc plot fees	361,595.00	30,132.92	10,375.00	19,757.92	180,797.50	141,011.00	39,786.50	220,584.00
96910.3	preneed trans to gen	51,676.00	4,306.33	7,350.00	(3,043.67)	25,838.00	18,400.00	7,438.00	33,276.00
96910.4	csvc vaults	90,044.00	7,503.67	8,056.00	(552.33)	45,022.00	43,725.00	1,297.00	46,319.00
96910.5	csvc open & close	121,383.00	10,115.25	7,469.00	2,646.25	60,691.50	52,478.79	8,212.71	68,904.21
96910.6	cvsc misc	23,237.00	1,936.42	461.59	1,474.83	11,618.50	4,581.91	7,036.59	18,655.09
96910.8	csvc markers	26,088.00	2,174.00	824.00	1,350.00	13,044.00	14,514.00	(1,470.00)	11,574.00
96910.0	cemetery services other	5,417.00	451.42	-	451.42	2,708.50	3,403.00	(694.50)	2,014.00
96910.0	***	***	***	***	***	***	***	***	***
96911.0	plot refund	-	-	-	-	-	(10,654.21)	10,654.21	10,654.21
97300.0	donations	-	-	-	-	-		-	-
97300.1	memorial day donation	300.00	25.00	150.00	(125.00)	150.00	300.00	(150.00)	-
97300.0	donations other	-	-	300.00	(300.00)	-	300.00	(300.00)	(300.00)
97300.0	***	***	***	***	***	***	***	***	***
97310.0	returned check chgs	-	-		-	-		-	-
	Convenience Fees			38.82			642.09		
	Fund Balance Reserve	667,097.00	55,591.42		55,591.42	333,548.50		333,548.50	667,097.00





	FY 2024		December			July-Dec			annual
	months for this report	annual	1/12	month	month to	ytd	ytd	ytd to	budget
	6	budget	0.0833%	actual	budget diff	budget	actual	budget diff	to actual
		A	B	C	D	E	F	G	H
			(1/12 of A)		(+B-C)	(B x #mon)		(+E-F)	(+A-F)
25910.0	other prof services	19,000.00	1,583.33	162.22	1,421.11	9,500.00	8,622.17	877.83	10,377.83
28520.0	memorial day	12,720.00	1,060.00	70.04	989.96	6,360.00	122.81	6,237.19	12,597.19
28520.1	memorial temp workers	21,280.00	1,773.33		1,773.33	10,640.00	-	10,640.00	21,280.00
28980.0	other operating supplies	25,000.00	2,083.33	3,077.53	(994.20)	12,500.00	12,292.31	207.69	12,707.69
28990.0	other operating services	13,400.00	1,116.67	-	1,116.67	6,700.00	607.73	6,092.27	12,792.27
28990.1	temp workers	150,000.00	12,500.00	11,156.27	1,343.73	75,000.00	86,320.50	(11,320.50)	63,679.50
28990.2	gates	6,600.00	550.00	550.00	-	3,300.00	3,400.00	(100.00)	3,200.00
29340.0	public works	500.00	41.67	-	41.67	250.00	227.40	22.60	272.60
32100.0	lease interest	-	-	-	-	-	-	-	-
32300.0	lease payment	-	-	-	-	-	-	-	-
41010.0	land purchase	169,843.00	14,153.58		14,153.58	84,921.50	-	84,921.50	169,843.00
42020.0	structure / impr	25,000.00	2,083.33	-	2,083.33	12,500.00	16,500.00	(4,000.00)	8,500.00
43030.0	equipment	50,000.00	4,166.67	558.25	3,608.42	25,000.00	10,249.14	14,750.86	39,750.86
44030.0	computer software	-	-	-	-	-	-	-	-
	reconciliation differences	-	-	-	-	-	-	-	-
66900.0	commodities	32,000.00	2,666.67	5,210.00	(2,543.33)	16,000.00	7,112.53	8,887.47	24,887.47
80400.0	scroll plates	-	-	683.81	(683.81)	-	3,470.70	(3,470.70)	(3,470.70)
80400.2	urn vaults	-	-	2,742.48	(2,742.48)	-	2,742.48	(2,742.48)	(2,742.48)
80410.0	bank serv chgs	-	-	-	-	-	-	-	-
TOTAL EXPENSE		1,075,843.00	75,500.00	61,624.81	13,875.19	453,000.00	369,243.26	83,756.74	536,756.74
NET ORDINARY INCOME			-	-	-	-	-	-	-
OTHER INCOME/EXPENSE			-	-	-	-	-	-	-
OTHER EXPENSE			-	-	-	-	-	-	-
89999.0	transfer to pre-need liab	-	-	11,284.13	(11,284.13)	-	30,117.31	(30,117.31)	(30,117.31)
TOTAL OTHER EXPENS		-	-	11,284.13	(11,284.13)	-	30,117.31	(30,117.31)	(30,117.31)
NET OTHER INCOME/EXPENSE		-	-	11,284.13	(11,284.13)	-	30,117.31	(30,117.31)	(30,117.31)
			-	-	-	-	-	-	-
NET INCOME		-	14,153.58	(19,463.43)	33,617.01	84,921.50	(34,056.98)	118,978.48	203,899.98