

Mysti Lingenfelter

From: Haines, Joanne <joanne.haines@fema.dhs.gov>
Sent: Thursday, November 9, 2023 9:37 AM
To: Mysti Lingenfelter
Cc: Salgado, Juan
Subject: 713771 - DR4683 - Fair Oaks Cemetery District - Determination Memo

Good morning Mysti,

We received a response regarding the partial Determination Memorandum on the CAT E project for the roof and iron fence. Unfortunately, the documents we provided did not reverse the decision about the roof damage. I was hoping that the invoice for roof repairs would help, but the insurance denial stating that the damage was not storm related has determined the project to be ineligible. The options now are to Withdraw the project or allow the Determination Memo to proceed. After receiving the formal denial from FEMA, you would have 60 days to file an appeal through the State. Please give me a call if you would like to discuss your options. If you decide to withdraw the project, just let me know in writing. This is the notice we received:

This project was reviewed for insurance considerations. The applicant's insurance carrier denied the claim for damage inventory 1311623, citing pre-existing damage(s) on the basis of Deterioration and Deferred Maintenance (Wear and Tear). The denial letter advises that the roof was not covered because the damage was not related to the storm but was actually related to improper maintenance, wear, tear, deterioration, decay, and rot. None of these causes are related to the disaster so they don't appear to be eligible for Public Assistance funding.

Per 44CFR§206.223 General Work Eligibility

(a) General.

To be eligible for financial assistance, an item of work must:

1. **Be required as a result of the major disaster event,**
2. **Be located within a designated disaster area,**
3. **Be the legal responsibility of the eligible applicant.**

Projects where the Applicant's claim has been denied by their Insurance Carrier for one of the following listed below are to be deemed ineligible (PAPPG 52-53): **"The Applicant must demonstrate that damage was caused directly by the declared incident. FEMA does not provide PA funding for repair of damage caused by: Deterioration; Deferred maintenance; The Applicant's failure to take measures to protect a facility from further damage; or Negligence."**

The applicant received insurance proceeds for damage inventory number 1312889 for the fence damage. After applying the actual insurance proceeds reduction, this project fell below the minimum project threshold but greater than \$0.00. Please refer to document titled "Insurance claim - Fencing.pdf" for additional context.

Law/Regulations/Policy:

44 CFR § 206.202(d)(2) Application procedures.

When the estimated cost of work on a project is less than \$3,500.00 that work is not eligible, and we will not approve a Project Worksheet for the project. Periodically we will review this minimum approval amount for a Project Worksheet and, if needed, will adjust the amount by regulation.

Regards,

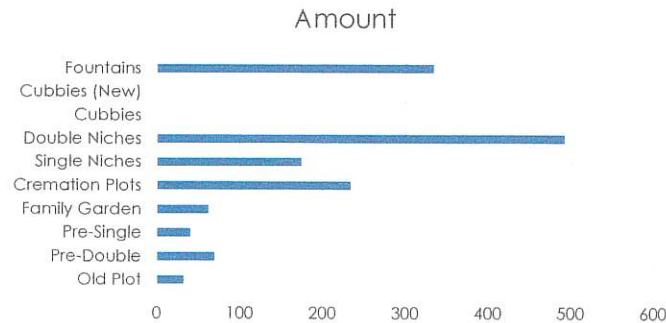
JoAnne (Annie) Haines
Public Assistance | Program Delivery Manager
Mobile: (256) 454-5791

Fair Oaks Cemetery District

Plot / Niche
Inventory

12/5/2023

Plot Type	Amount
Old Plot	32
Pre-Double	69
Pre-Single	40
Family Garden	62
Cremation Plots	234
Single Niches	174
Double Niches	492
Cubbies	0
Cubbies (New)	0
Fountains	334



Cremations Available =	962
Casket Burial Available =	475
Average Cremation Burials Per Year =	117
Average Casket Burials Per Year =	105
Approx. Years for Cremations =	8.2
Approx. Years for Casket Burials =	4.5

Notes:

Got Fountains open with out spending a ton of money (in-house)

Increased number of burials and reputation

Prices raised to cover costs and budget

Money invested in pre-need

Created more spaces in Fountains with non-vaulted singles

Created over 200 cremation only spaces, allowed 4 cremations per plot to allow access to more burials without losing inventory

Built more cubbies in-house saving the cemetery money

Created 70 more family gardens by utilizing land between existing graves.

Created a new single casket area, with the flexibility to incorporate double if needed and save money by not pre-vaulting.

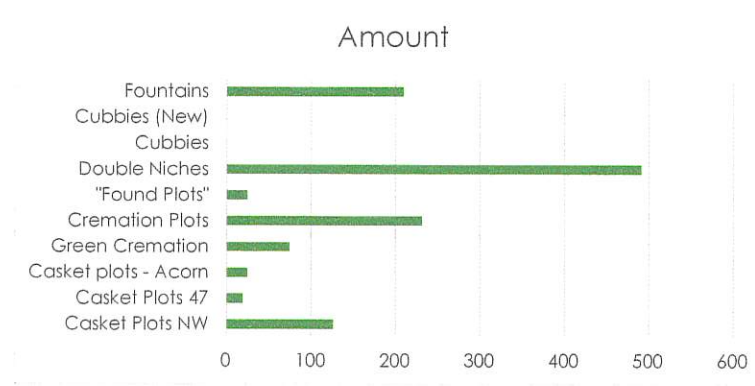
Finished East section to allow for more casket burials.

Fair Oaks Cemetery District

Plot / Niche
Inventory

When inventory shows 2 years

Plot Type	Amount
Casket Plots NW	127
Casket Plots 47	20
Casket plots - Acorn	25
Green Cremation	75
Cremation Plots	232
"Found Plots"	25
Double Niches	492
Cubbies	0
Cubbies (New)	0
Fountains	210



Cremations Available =	874
Casket Burial Available =	407
Average Cremation Burials Per Year =	117
Average Casket Burials Per Year =	105
Approx. Years for Cremations =	7.47
Approx. Years for Casket Burials =	3.88

Notes:

Take out road in North West, Add walkway, no drive through

Burial rate stays steady

Create more casket space along fenceline by 47

Add final row at bottom of Acorn

Formal 10 yr plan to be updated each year.

Re-evaluate who cemetery to find "lost" spaces

Finish Process of "unused space"

Create green cremation wall

Consignor Settlement



CO #:	49030
Date:	10/23/2023
Page:	1

Consignor: C20430

Fair Oaks Cemetery District
7780 Olive ST
Fair Oaks, CA 95628
Phone:(916) 966-1613

Auction: Monthly Public Auction - Sacramento, CA

Inventory#	Lead	Transaction Description	Amount
363783	2002 New Holland TC30 Tractor Loader S/N: 12243 30HP Diesel 9 Speed Hydrostatic OROPS, 4x4, PTO, W/ Canopy, 60" Loader Bucket, Backhoe Attachment W/ 12" Bucket, 3 Pt Hitch, Pneumatic Turf Tires, 215/60-14 Front Tires, 13.6-16 Rear Tires Hours: 1,515	Invoice Sale Price	9,100.00
		Commission	(910.00)
363777	1st Products Aerator 3 Point Attachment W/ Spike Roller, 66" Width, 3 Point Hitch Attachment, w/ PTO Drive Line, (Model # Aera-vator UA60)	Invoice Sale Price	550.00
		Commission	(110.00)
363776	3 Point Auger Attachment 8" & 12" Auger Bits, PTO Drive Lines	Invoice Sale Price	550.00
		Commission	(110.00)
		Payment to Consignor - Check # 125320	(9,070.00)

Total Quantity:	3.00
Total Invoice Sale Price:	10,200.00
Total Commission:	(1,130.00)
Total Due to Consignor:	9,070.00
Total Payments:	(9,070.00)
Balance:	\$0.00

No inventory remains for this consignment order

COMMISSION SETTINGS

Calculate Commission By: Each
Commission Structure Type: Sliding Scale

Up to \$250	\$50
\$250.01 - \$2,501	20%
over \$2,501	10%

BUY BACK SETTINGS

Calculate Buy Back By: Each
Buy Back Structure Type: Fixed

Any Amount	\$100
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Corporate Office
4751 Power Inn Road
Sacramento, CA 95826
Toll Free: (866) 372-1700

Possible Items to Be Added...

- Removal of Disruptive Public

SB 1100

SB 790: 7928.801 Government Code

- Rules of Decorum

- Rules of Voting

- How to appoint Chair, Vice-Chair, Treasurer

- Yearly Strategic Plan for Board mtgs.

ex. May - Budget

June - Budget

Jan - Budget Revise / Elect positions

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 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.

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.

8. Agenda Organization

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
- c. Roll Call of Board
- d. Public Comment & Opportunity to Discuss Matters Not on the Agenda but Within District Jurisdiction.
- e. Unfinished Business
- f. Finance Committee Report
- g. Consent Agenda
 - (1) Approval of minutes from last board meeting
 - (2) Approval of claims
- 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. Recess to Closed Session
- l. Reconvene to Open Session / Closed Session Report
- m. Trustee Questions & Comments
- n. Adjournment

9. 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. 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. 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. Roll Call Procedure

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. 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. Demonstrations Prohibited

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

19. 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.).

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 for any required training attended, 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

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 flowers, shrubs and trees; mows, trims, waters, fertilizes lawns.
2. Prunes and sprays trees.
3. Operates and maintains all types of mowers and turf maintenance equipment.
4. Cleans and performs minor repairs to District buildings and related facilities.
5. Operates trucks and other construction, maintenance and beautification equipment used in cemetery operation.
6. Keeps tools and equipment in clean and safe working condition.
7. Installs and repairs sprinkler systems.
8. Does all kinds of concrete work, including setting of markers and monuments.
9. 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. Install concrete grave crypts and vaults.
11. Sets up lowering device, chairs, and chapel for funeral services.
12. 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

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	1
Consultants *	1

*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 (June) 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 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 supervisorial 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

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 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 difficult financial clerical work requiring the use of independent judgment and initiative.
 - e. Operate computer, calculating, adding, and duplicating machines.
 - f. Perform responsible and difficult 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

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.

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 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.

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

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.)

Document Type	Retention Period
Accounting & Finance	
Accounts Payable	Audit + 4 yrs.
Accounts Receivable	Audit + 4 yrs.
Annual Financial Statements and Audit Reports	Permanent
Bank Statements, Reconciliations & Deposit Slips	Audit + 5yrs
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 + 4yrs
General Ledger	Permanent
Interim Financial Statements	Audit + 2 yrs.
Contributions/Gifts/Grants	
Contribution Records	Permanent
Documents Evidencing Terms of Gifts	Permanent
Grant Records	7 years
Corporate and Exemption	
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
Correspondence and Internal Memoranda	
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

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

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

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 & 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 & 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 possesses 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
Admin Assist
Gonzalo Vega
District Foreman

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

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, November 8, 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 9:18am
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, and Foreman Gonzalo Vega.
 - Absent - Secretary Mysti Lingenfelter
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.
 - B. FEMA Update
 - DM reported on letter received from FEMA, awaiting approval of roof.
 - C. Audit Update - Scott German
 - Audit reports for 2019/2020 given to Board Members
 - D. 10-year plan in motion & review
 - No Action Taken
 - E. Blue Tractor
 - Tractor is up for public auction.
 - F. Job Descriptions - Review/Revise
 - No Action Taken, Staff asked to bring back at next meeting, as well as the policy & Procedures.
6. Finance Committee Report
 - The finance committee met prior to the board meeting. Trustee Schroeder reported total claims were \$62,881.47
 - Shop Equip bill moved to next month.
7. Consent Calendar
 - A. Approval of Board Minutes of October 11, 2023
 - B. Approval of Claims
 - Motion to accept the consent calendar, as presented. Moved by Trustee Schroeder 2nd by Trustee Vogel. Approved 5/0/0
8. Information Items
 - A. District Foreman's Monthly Report
 - i. Safety Report
 - This month's safety meeting was held on hearing protection.
 - ii. Any unusual activities

Fair Oaks Cemetery District Minutes for Board of Trustees Meeting November 8, 2023

- Nothing to report.

B. DM's Monthly Reports:

i. Sales

- District sales reported as \$28,510.03.

ii. Internments

- The district's 9 burials consisted of 5 cremations and 4 caskets.

iii. Attendance

- District Employee's attendance is up to date.

iv. Website Contacts

- Google Analytics showed 90 visits to our website in June.

- Chamber Catcher page had 49 direct views.

v. Correspondence

1. SMUD Letter

- Prices increasing in January of 2024

2. Cease & Desist Letter

- Needs review by legal counsel.

3. Non-Tax Payer letter

- Presented to board.

vi. Upcoming events, conferences, and trainings

1. Board Secretary Training

- Secretary is at a board training in Monterey, CA

vii. Major Purchases or other Extraordinary Expenditure

1. Concrete for Cubbies

2. Grasshopper payment

viii. Incidents

- Nothing to report.

9. New Business - Board Discussion & Possible Action Items:

A. Policy Committee

- Board asked this item to be addressed next meeting.

10. Trustees Discussions, Questions, & Comments

- Nothing to report

11. Adjournment

- Chairman Clouse adjourned the meeting at 11:15am.

Approved as _____ read _____ corrected.

Prepared by: Mysti Lingenfelter Board Secretary.

Votes: ___Ayes
 ___Nays
 ___Abstain
 ___Absent

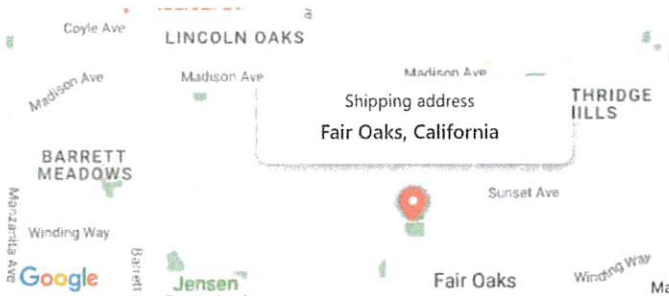
FAIR OAKS CEMETERY DISTRICT						
Expenses by Vendor Summary						
November 2023						
	Total					
Adobe Inc.	29.99					
Alhambra	26.74	11.83	14.91			
ALP, Inc. 71810	15,937.52	3,750.00	3,000.00	3,937.52	3,000.00	2,250.00
Amazon.com	354.44	10.76	52.77	290.91		
ASCO Pacific	1,554.41	870.60	638.81			
Best Buy	62.48	374.95	(312.47)			
CAPC	397.00					
CENIOM	182.94					
Comcast Business	419.97					
Cordeiro Vault Company Inc.	5,210.00	1,075.00	4,135.00			
Crowne Vault	2,742.48					
Custom Agronomic Solution Inc.	905.00					
Embassy Suites	450.66					
Fair Oaks Chamber	82.50					
FO Water District	2,182.66					
Fuel	920.71	88.01	103.60	95.89	95.78	175.00
		55.71	45	92.01	79.25	90.46
Gold Country Copier	83.62					
Home Depot	95.00					
iCloud	0.99					
Imperial Sprinkler Supply	372.86					
Jeff Vertrees	550.00					
Liberty Bell Smart Home	49.99					
Lowe's	362.35					
Lunch for Employee Incentive	150.58	61.26	29.40	28.53	31.39	
Lynch Creek Farm	122.43					
Noah's Bagels	22.28					
Plot Refunds - REFND	9,492.96	338.75	7,500.00	1,654.21		
SacCty Consolidated Utility Billing	118.65					
Safeway	146.01					
Sam's Club	325.28					
SMUD	454.08	183.73	14.38	79.28	176.69	
Sprinkler Service & Supply Inc.	330.55	122.15	208.40			
United States Postal Service	79.95					
Verizon	53.40					
TOTAL	\$ 44,270.48					



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Thank You

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Your order is confirmed

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[Track order with Shop](#)

Order details

Contact information

gbarron.focd@gmail.com

Shipping address

Guillermo Barron
Fair Oaks Cemetery
7780 Olive street
Fair Oaks CA 95628
United States
(916) 966-1613

Shipping method

UPS 2nd Day Air®

Payment method

ending with 5996 -
\$306.93

Billing address

Guillermo Barron
Fair Oaks Cemetery
7780 Olive street
Fair Oaks CA 95628
United States
(916) 966-1613

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Takeuchi Glass (Door)
0358600096

\$237.03

Subtotal \$237.03

Shipping \$51.53

Estimated taxes \$18.37

Total

USD \$306.93

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Takeuchi Glass (Door)	\$237.03
0358600096	
Subtotal	\$237.03
Shipping	\$51.53
Estimated taxes	\$18.37

Total

USD \$306.93



Company Name: FAIR OAKS CEMETERY
Corporate Account Number: 4866 9145 5551 7116
Statement Date: 10-23-2023

NEW ACTIVITY

Post Date	Tran Date	Reference Number	Transaction Description	Amount
10-02	10-01	24492153274713795650307	ADOBE *ACROPRO SUBS 408-536-6000 CA	29.99
10-03	10-02	24692163275102647269076	SACRAMENTO MUNICIPAL WWW.SMUD.ORG CA	234.22
10-03	10-02	24692163275102647269258	SACRAMENTO MUNICIPAL WWW.SMUD.ORG CA	176.69
10-03	10-02	24692163275102647269266	SACRAMENTO MUNICIPAL WWW.SMUD.ORG CA	81.82
10-03	10-02	24692163275102647357251	SACRAMENTO MUNICIPAL WWW.SMUD.ORG CA	14.38
10-03	10-03	24692163276103071841256	COMCAST CALIFORNIA 800-266-2278 CA	419.11
10-05	10-04	24034543277000448723754	76 - UNITED PACIFIC 5424 CITRUS HEIGHT CA	132.59
10-05	10-04	24034543277000448723770	76 - UNITED PACIFIC 5424 CITRUS HEIGHT CA	89.18
10-06	10-05	24137463279001482973367	USPS PO 0525860628 FAIR OAKS CA	24.33
10-10	10-09	24512393282900017400037	GOLD COUNTRY COPIER INC 916-7834721 CA	81.70
10-11	10-10	24717053283262838310818	ASCO PACIFIC SUPPLY COMPA 310-5340574 CA	410.00
10-12	10-11	24011343284000044222303	BLACKANGUS.OLO.COM HTTPSBLACKANG CA	128.82
10-12	10-10	24198803284340041726056	PAYPAL *FOCHAMBER 4029357733 CA	55.00
10-16	10-12	24040533288029011898636	B & E MARKET SACRAMENTO CA	39.72
10-16	10-13	24431063287091112000039	SZECHUAN GARDEN FAIR OAKS CA	44.02
10-16	10-13	24801973286286922200018	SPRINKLER SERVICE & SUPP CARMICHAEL CA	36.41
10-17	10-16	24692163289104228759214	APPLE.COM/BILL 866-712-7753 CA	0.99
10-19	10-18	24692163291105875126074	SQ *CALIFORNIA LABORATORY RANCHO CORDOV CA	707.00
10-19	10-18	24692163291105937177693	LOWES #01540* CITRUS HEIGHT CA	279.96
10-19	10-18	24966773291900017900039	A1 JANITORIAL SUPPLY 916-7687068 CA	161.18
10-23	10-20	24137463294001624216148	USPS PO 0525860628 FAIR OAKS CA	28.75

GUILLERMO BARRON	CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
4866-9110-0016-5996	\$0.00	\$6,908.67	\$0.00	\$6,908.67

Post Date	Tran Date	Reference Number	Transaction Description	Amount
09-25	09-22	24323003266636000039945	SYSCON COMPUTERS 800-403-3204 CA	91.47
09-25	09-22	24492153265852130519537	PAYPAL *CARAVAN CAN 402-935-7733 CA	750.03
09-25	09-22	24492163265000040029747	SP-SHOP-EQUIPMENTSHARE HTTPSEQUIPMEN.MO	306.93
09-25	09-22	24755423265292657772384	PRIMO WATER 800-7285508 FL	40.14
09-26	09-25	24445003269400198928801	SAMS CLUB #4799 CITRUS HEIGHT CA	120.36
09-27	09-26	24801973269872920478408	GLOBAL MACHINERY INTERNA SACRAMENTO CA	461.81
09-27	09-26	24943003269700765242784	WASTE MGMT WM EZPAY 866-834-2080 TX	323.78
09-29	09-28	24137463271200257431522	TST* BEACH HUT - CITRUS H CITRUS HEIGHT CA	45.70
09-29	09-27	24137463271200257431605	AUTOZONE #5585 CITRUS HEIGHT CA	73.27
09-29	09-27	24761473271030012403934	GREENBACK GLASS INC CITRUS HEIGHT CA	250.00
10-02	09-29	24559163272030035802585	ALLENS DONUT RANCHO CORDOV CA	22.15
10-02	09-29	24801973272091378000334	CITRUS HEIGHTS MOWER LLC CITRUS HEIGHT CA	21.38
10-02	09-30	24999893274900013528634	LIBERTY BELL SMART HOME 916-3869696 CA	49.99
10-05	10-04	24275393277900011003039	SITEONE LANDSCAPE SUPPLY, 916-7231717 CA	1,121.47
10-05	10-04	24692163277104464041974	LOWES #01540* CITRUS HEIGHT CA	71.06
10-05	10-04	24692163277104464041982	LOWES #01540* CITRUS HEIGHT CA	125.78
10-05	10-04	24801973278400769000205	BERCO REDWOOD INC SACRAMENTO CA	365.40
10-06	10-05	24692163278105092218453	LOWES #01540* CITRUS HEIGHT CA	180.70
10-09	10-07	24692163280106448912449	VERIZONWRLSS*RTCCR VB 800-922-0204 FL	51.96
10-11	10-10	24692163283109131739019	LOWES #01540* CITRUS HEIGHT CA	198.52
10-12	10-11	24941663284838000342383	NOAH'S BAGELS #3632 CARMICHAEL CA	34.94
10-16	10-15	24755423288282883544825	PRIMO WATER 800-7285508 FL	11.83
10-18	10-17	24492153290745503572084	UNITED SKID TRACKS 800-966-6640 TN	2,190.00

Department: 00000 Total:	\$11,083.48
Division: 00000 Total:	\$11,083.48



P.O. BOX 6343
FARGO ND 58125-6343



ACCOUNT NUMBER 4866 9145 5551 7116
STATEMENT DATE 10-23-2023
AMOUNT DUE \$11,083.48
NEW BALANCE \$11,083.48
PAYMENT DUE ON RECEIPT



000001266 01 SP 0.630 106481868580031 P

FAIR OAKS CEMETERY
ATTN TERESA DAY
7780 OLIVE STREET
FAIR OAKS CA 95628-5807

AMOUNT ENCLOSED

\$

Please make check payable to "U.S. Bank"

U.S. BANK CORPORATE PAYMENT SYSTEMS
P.O. BOX 790428
ST. LOUIS, MO 63179-0428

4866914555517116 001108348 001108348

Please tear payment coupon at perforation.

CORPORATE ACCOUNT SUMMARY

FAIR OAKS CEMETERY 4866 9145 5551 7116	Previous Balance	Purchases And Other + Charges	Cash Advances +	Cash Advance Fees +	Late Payment Charges	- Credits	- Payments	New = Balance
Company Total	\$12,461.41	\$11,083.48	\$0.00	\$0.00	\$0.00	\$0.00	\$12,461.41	\$11,083.48

CORPORATE ACCOUNT ACTIVITY

FAIR OAKS CEMETERY
4866-9145-5551-7116

TOTAL CORPORATE ACTIVITY
\$12,461.41 CR

Post Date	Tran Date	Reference Number	Transaction Description	Amount
10-10	10-09	74798263283000000000235	PAYMENT - THANK YOU 00000 C	12,461.41 PY

NEW ACTIVITY

GONZALO VEGA 4866-9103-0001-3203 CREDITS \$0.00 PURCHASES \$4,174.81 CASH ADV \$0.00 TOTAL ACTIVITY \$4,174.81

Post Date	Tran Date	Reference Number	Transaction Description	Amount
09-26	09-25	24034543268002700943980	76 - UNITED PACIFIC 5424 CITRUS HEIGHT CA	122.49
09-26	09-25	24034543268002714429125	76 - UNITED PACIFIC 5424 CITRUS HEIGHT CA	175.00
09-26	09-25	24801973268091374000177	CITRUS HEIGHTS MOWER LLC CITRUS HEIGHT CA	301.59
09-28	09-27	24692163270108516109298	LOWES #01540* CITRUS HEIGHT CA	96.89
09-29	09-28	24801973271286922000076	SPRINKLER SERVICE & SUPP CARMICHAEL CA	302.98

CUSTOMER SERVICE CALL

800-344-5696

ACCOUNT NUMBER

4866-9145-5551-7116

STATEMENT DATE

10/23/23

DISPUTED AMOUNT

.00

ACCOUNT SUMMARY

PREVIOUS BALANCE 12,461.41
PURCHASES & OTHER CHARGES 11,083.48

CASH ADVANCES .00

CASH ADVANCE FEES .00

LATE PAYMENT CHARGES .00

CREDITS .00

PAYMENTS 12,461.41

ACCOUNT BALANCE 11,083.48

SEND BILLING INQUIRIES TO:

U.S. Bank National Association

C/O U.S. Bancorp Purchasing Card Program
P.O. Box 6335
Fargo, ND 58125-6335

AMOUNT DUE

11,083.48

FAIR OAKS CEMETERY DISTRICT				
Profit and Loss by Class				
November 2023				
	202A	208A	209A	TOTAL
Income				
94100.8 Interest Income 208A		42,239.01		42,239.01
94100.9 Interest Income 209A			8,778.15	8,778.15
96910 Cemetery Services				0.00
96910.0 PreNeed Collections	3,411.00		6,094.97	9,505.97
96910.1 Endowment Collections		3,649.00		3,649.00
96910.2 CSVC- Plot Fees	18,169.00			18,169.00
96910.3 Preneed Transfer - to Gen	2,415.00			2,415.00
96910.4 CSVC- Vaults	6,351.00			6,351.00
96910.5 CSVC- Open & Close	7,314.79			7,314.79
96910.6 CSVC- Miscellaneous	1,208.00			1,208.00
96910.61 Convivence Fees Collected	29.00			29.00
96910.62 96910.62 Interment Rights	0.00			0.00
Total 96910.6 CSVC- Miscellaneous	\$ 1,237.00	\$ 0.00	\$ 0.00	\$ 1,237.00
96910.8 CSVC- markers	2,060.00			2,060.00
96910.9 CSVC- Saturday Services	989.00			989.00
Total 96910 Cemetery Services	\$ 41,946.79	\$ 3,649.00	\$ 6,094.97	\$ 51,690.76
96911.0 Plot Refund	-9,154.21			-9,154.21
Total Income	\$ 32,792.58	\$ 45,888.01	\$ 14,873.12	\$ 93,553.71
Gross Profit	\$ 32,792.58	\$ 45,888.01	\$ 14,873.12	\$ 93,553.71
Expenses				
11100.0 Salary	14,059.20			14,059.20
11240.0 Board	500.00			500.00
12100.0 Retire	2,978.10			2,978.10
12200.0 OASDHI	1,113.78			1,113.78
12300.0 Group Ins	400.04			400.04
12500.0 SUI	3,266.26			3,266.26
20290.0 Business Exp	894.19			894.19
20380.0 Employee Recognition	296.59			296.59
20610.0 Membership	397.00			397.00
20760.0 Office Sup	10.76			10.76
20810.0 Postage	79.95			79.95
21040.0 Agri / Horti SUP	703.41			703.41
21910.0 Electricity	454.08			454.08

21950.0 Stormwater	118.65			118.65
21970.0 Telephone	473.37			473.37
21980.0 Water	2,120.12			2,120.12
22360.0 Fuel- Lube	920.71			920.71
25910.0 Other Prof SVC	1,464.24			1,464.24
28520.0 Memorial Day	52.77			52.77
28980.0 Other Oper SUP	2,006.62			2,006.62
28990.1 Temp Workers	15,937.52			15,937.52
28990.2 Gates	550.00			550.00
80400.0 Commodities	5,210.00			5,210.00
80400.1 Scroll Plates	683.81			683.81
80400.2 Urn Vaults	2,742.48			2,742.48
Merchant deposit fees	21.30			21.30
Total Expenses	\$ 57,454.95	\$ 0.00	\$ 0.00	\$ 57,454.95
Net Operating Income	-\$ 24,662.37	\$ 45,888.01	\$ 14,873.12	\$ 36,098.76
Other Expenses				
89999.0 Tranfer To Pre-need Liability			6,094.97	6,094.97
Total Other Expenses	\$ 0.00	\$ 0.00	\$ 6,094.97	\$ 6,094.97
Net Other Income	\$ 0.00	\$ 0.00	-\$ 6,094.97	-\$ 6,094.97
Net Income	-\$ 24,662.37	\$ 45,888.01	\$ 8,778.15	\$ 30,003.79
Monday, Dec 04, 2023 10:07:52 AM GMT-8				

FAIR OAKS CEMETERY DISTRICT					
Sales by Client Detail					
November 2023					
	Date	Product/Service	Qty	Sales Price	Amount
1117182 BAGGETT, Jay D.					
	11/09/2023	PreNeed:Cremation O&C - PreNeed			529.00
	11/09/2023	PreNeed:Urn Vault - PreNeed			294.00
Total for 1117182 BAGGETT, Jay D.					\$ 823.00
1117461 Genovese, Thomas & Ruth					
	11/06/2023	Opening & Closing:Cremation O&C - AtNeed	1	845.79	845.79
	11/06/2023	Misc.:Convenience Fee	1	29.00	29.00
Total for 1117461 Genovese, Thomas & Ruth					\$ 874.79
1142251 Dillon, Margaret					
	11/01/2023	Vaults:Urn Vault - AtNeed			294.00
	11/01/2023	Opening & Closing:Cremation O&C - AtNeed			529.00
Total for 1142251 Dillon, Margaret					\$ 823.00
1143143 McCoy, John & Erma					
	11/03/2023	Opening & Closing:Cremation O&C - AtNeed			529.00
	11/03/2023	Vaults:Urn Vault - AtNeed			294.00

Total for 1143143 McCoy, John & Erma					\$ 823.00
1144187 Bufkin, Francis & Carolyn					
	11/15/2023	Misc.:Cremated Remains in Casket			604.00
Total for 1144187 Bufkin, Francis & Carolyn					\$ 604.00
1145632 Freskos, Marian					
	11/13/2023	Vaults:Urn Vault - AtNeed	1	294.00	294.00
	11/13/2023	Opening & Closing:Cremation O&C - AtNeed	1	529.00	529.00
Total for 1145632 Freskos, Marian					\$ 823.00
1152213 Leinke, J.W.					
	11/30/2023	Opening & Closing:Casket O&C - AtNeed			1,294.00
	11/30/2023	Vaults:Standard Vault - AtNeed			941.00
Total for 1152213 Leinke, J.W.					\$ 2,235.00
1153285 Davidson, Timothy					
	11/14/2023	Saturday Services:Saturday Service Fee			989.00
Total for 1153285 Davidson, Timothy					\$ 989.00
1154555 Klaiber, Charles & Donna					
	11/03/2023	Plot Fees Collected:Plot Fees			4,234.00
	11/03/2023	Opening & Closing:Niche O&C			353.00

	11/03/2023	Markers:Niche Scroll Plate			412.00
	11/03/2023	Markers:Niche Scroll Plate			412.00
	11/03/2023	Endowment Fund:Endowment			588.00
	11/03/2023	Opening & Closing:Niche O&C			353.00
Total for 1154555 Klaiber, Charles & Donna					\$ 6,352.00
1154601 Hakoupian, Hagnazar					
	11/15/2023	PreNeed:Casket O&C - PreNeed			1,294.00
	11/15/2023	Misc.:Interment Rights			0.00
	11/15/2023	PreNeed:Casket O&C - PreNeed			1,294.00
	11/15/2023	Endowment Fund:Endowment			823.00
	11/15/2023	Plot Fees Collected:Plot Fees			4,292.00
	11/15/2023	Vaults:DD Vault - AtNeed	1	1,764.00	1,764.00
Total for 1154601 Hakoupian, Hagnazar					\$ 9,467.00
1154614 Jenkins, Julie					
	11/17/2023	Endowment Fund:Endowment			158.00
	11/17/2023	Misc.:Interment Rights			0.00
	11/17/2023	Opening & Closing:FG O&C - AtNeed			353.00

	11/17/2023	Plot Fees Collected:Plot Fees			412.00
	11/17/2023	Markers:FG Brass Plaque			412.00
Total for 1154614 Jenkins, Julie					\$ 1,335.00
1154631 Marin, Doreen					
	11/22/2023	Plot Fees Collected:Plot Fees			3,704.00
	11/22/2023	Misc.:Interment Rights			0.00
	11/22/2023	Opening & Closing:Casket O&C - AtNeed			1,294.00
	11/22/2023	Endowment Fund:Endowment			588.00
	11/22/2023	Vaults:TD Vault - AtNeed			2,470.00
Total for 1154631 Marin, Doreen					\$ 8,056.00
1154635 Kennedy, Nancy					
	11/22/2023	Plot Fees Collected:Plot Fees			294.00
	11/22/2023	PreNeed:FG O&C - PreNeed			353.00
	11/22/2023	Endowment Fund:Endowment			158.00
	11/22/2023	Plot Fees Collected:Plot Fees			294.00
	11/22/2023	Opening & Closing:FG O&C - AtNeed			353.00
	11/22/2023	Markers:FG Brass Plaque			412.00
	11/22/2023	Endowment Fund:Endowment			158.00

BURIALS													
FY 2023/2024	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
STANDARD	2	2	2	1	0								7
DELUXE			1		1								2
TITAN		1											1
DOUBLE				1									1
Pre-VAULTED	1	3	2	2	3								11
OTHER		3			1								4
BABY													0
ASHES-PLOT	10	5	3	5	6								29
ASHES-NICHE	3	4	1	0	3								11
23-24 TOTAL	16	18	9	9	14	0	0	0	0	0	0	0	66
22-23 TOTAL	32	19	12	17	11	13	13	18	29	17	15	26	222
21-22 TOTAL	18	21	14	22	19	17	18	27	15	18	13	20	222
VAULT SALES													
FY 2023/2024	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
STANDARD	3	1	2		1								7
DELUXE													0
TITAN													0
DOUBLE	2												2
PB DOUBLE		1	3	1	1								6
PB SINGLE													0
OTHER	1				1								2
URN	5	4	2	7	5								23
NICHE													0
23-24 TOTAL	11	6	7	8	8	0	0	0	0	0	0	0	40
22-23 TOTAL	13	19	9	5	12	6	11	6	6	12	7	13	119
21-22 TOTAL	14	10	11	17	19	19	13	22	9	8	16	28	186
VAULT INVENTORY FY 2023/2024													
		BAL		RCVD		USED		BAL		INV #			
STANDARD		4						4		888,903,			
										881,902,904			
DELUXE		3				1		2		840, 841			
TITAN		1						1		629			
DOUBLE		2				1		1		770,886			
OTHER		1						1		842 OVR			
URN		80				6		74					
NICHE		47				3		44					
INVENTORY			START		RTNS		SOLD		PYMTS		ON HOLD		BALANCE
FULL PLOT			35		1				4				32
CREMATION PLOT			236				1		1				234
SINGLE NICHE			176						2				174
MEDIUM NICHE			72						4				68
OAK KNOLL			79						10				69
OK MED NICHE			431				1		6				424
ACORN			44				1		3				40
FAMILY GARDEN			67				2		3				62
FOUNTAINS			336				1		5				330
FT TRIPLES			5				1		0				4
PLOTS SOLD													
FY 2023/2024	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
TAX RES	6	3	3	1	4								17
NON TAX RES	2	1	3	4	3								13
OUT OF DIST	2	0	1	0	0								3
23-24 TOTAL	10	4	7	5	7	0	0	0	0	0	0	0	33
22-23 TOTAL	6	17	7	3	3	3	6	8	4	7	10	12	86
21-22 TOTAL	16	7	8	5	8	7	6	7	6	2	9	7	88



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

"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
Pete Schroeder

Established 1902

FY 2024 ATTENDANCE

November 2023

VACATION	BALANCE FORWARD	MONTHLY ACCRUAL	TAKEN	YEAR TO DATE BALANCE
GUILLERMO	250.01	16.67	\$9,872.49	266.68
GONZALO	252.00	10.00	\$7,074.00	262.00
MYSTI	32.08	6.67	\$930.00	38.75
			\$17,876.49	

SICK	BALANCE FORWARD	MONTHLY ACCRUAL	TAKEN	YEAR TO DATE BALANCE
GUILLERMO	171.50	8.00	-24.00	\$5,756.61
GONZALO	214.00	8.00	-16.00	\$5,562.00
MYSTI	37.50	8.00	-16.00	\$708.00
			\$12,026.61	

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: Monday, November 6, 2023 11:03 AM
To: info.focd@gmail.com
Subject: Fair Oaks Cemetery District, your performance report for October 2023

Business Profile

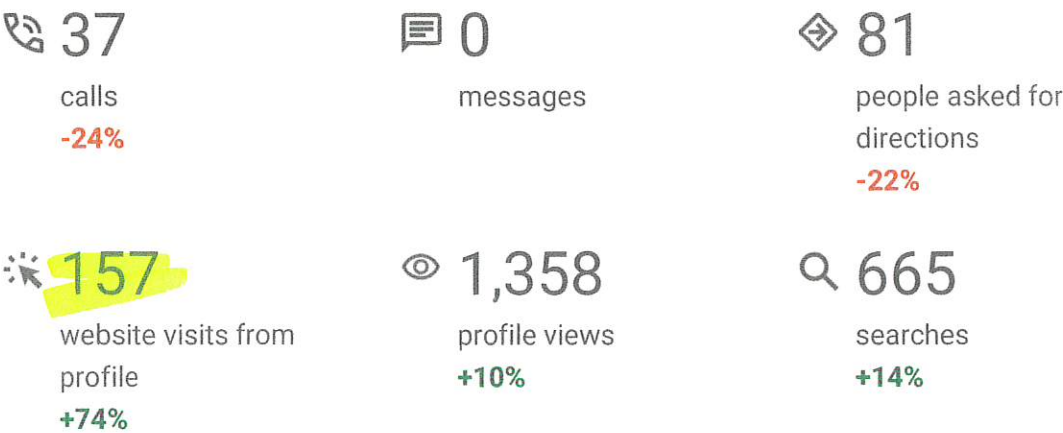


Your Business Profile report with 275 interactions* last month

See how Fair Oaks Cemetery District at 7780 Olive Street, Fair Oaks, California 95628 performed in October 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 256	2 cemetary 121	3 cemetery near me 98
73		

From: Fair Oaks Chamber of Commerce <GroupMessaging@chamberorganizer.com>
Sent: Saturday, December 2, 2023 7:47 AM
To: Guillermo Barron; gbarron.focd@gmail.com
Subject: 11/2023 - 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 139091 member exposures last month through the membership directory and you had a total of 630 of those exposures. In addition, you had 15 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

If you have any questions please use the following link for contact information:
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>

Happy Holidays

Dear Guillermo & Trustees,

While this time of year can be hectic, it is also the perfect time to reflect on the people for which we are most grateful. I'd like to take this opportunity to thank you for your business and for the continued trust you've placed in me.

I extend my warmest wishes to you and your loved ones for a happy holiday season. Please use the enclosed Monthly Desk Planner to help in organizing an exciting, productive, and prosperous 2024.

Sincerely,

Sandra

*Sandra Hedstrom Wheeler
Vice President/Investments*



	FY 2024			November			July-Nov		annual
	months for this report	annual	1/12	month	month to	ytd	ytd	ytd to	budget
	5	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	115,294.58		115,294.58	276,707.00
91020.0	cur unsecured	9,174.00	764.50		764.50	3,822.50		3,822.50	9,174.00
91030.0	supplement cur	7,949.00	662.42		662.42	3,312.08		3,312.08	7,949.00
91040.0	sec delinquent	1,706.00	142.17		142.17	710.83		710.83	1,706.00
91050.0	supplement deling	652.00	54.33		54.33	271.67		271.67	652.00
91060.0	unitary cur sec	3,821.00	318.42		318.42	1,592.08		1,592.08	3,821.00
91200.0	prop tax redemption	-	-		-	-		-	-
91300.0	prior unsecured	88.00	7.33		7.33	36.67		36.67	88.00
91400.0	prop tax penalties	64.00	5.33		5.33	26.67		26.67	64.00
94100.0	interest income	4,000.00	333.33		333.33	1,666.67		1,666.67	4,000.00
94100.8	interest income 208A	-	-	42,239.01	(42,239.01)	-	31,002.47	(31,002.47)	(31,002.47)
94100.9	interest income 209A	-	-	8,778.15	(8,778.15)	-	6,904.63	(6,904.63)	(6,904.63)
95220.0	prop tax relief	1,874.00	156.17		156.17	780.83		780.83	1,874.00
	***	***	***	***	***	***	***	***	***
96910.0	cemetery services	-	-		-	-		-	-
96910.0	preneed collections	45,034.00	3,752.83	9,505.97	(5,753.14)	18,764.17	51,647.18	(32,883.01)	(6,613.18)
96910.1	endowment collections	45,034.00	3,752.83	3,649.00	103.83	18,764.17	25,491.00	(6,726.83)	19,543.00
96910.2	cvsc plot fees	361,595.00	30,132.92	18,169.00	11,963.92	150,664.58	130,636.00	20,028.58	230,959.00
96910.3	preneed trans to gen	51,676.00	4,306.33	2,415.00	1,891.33	21,531.67	11,050.00	10,481.67	40,626.00
96910.4	csvc vaults	90,044.00	7,503.67	6,351.00	1,152.67	37,518.33	33,317.00	4,201.33	56,727.00
96910.5	csvc open & close	121,383.00	10,115.25	7,314.79	2,800.46	50,576.25	42,657.79	7,918.46	78,725.21
96910.6	cvsc misc	23,237.00	1,936.42	1,237.00	699.42	9,682.08	3,817.58	5,864.50	19,419.42
96910.8	csvc markers	26,088.00	2,174.00	2,060.00	114.00	10,870.00	13,690.00	(2,820.00)	12,398.00
96910.0	cemetery services other	5,417.00	451.42	989.00	(537.58)	2,257.08	2,196.00	61.08	3,221.00
96910.0	***	***	***	***	***	***	***	***	***
96911.0	plot refund	-	-	(9,154.21)	9,154.21	-	(10,654.21)	10,654.21	10,654.21
97300.0	donations	-	-	-	-	-		-	-
97300.1	memorial day donation	300.00	25.00	-	25.00	125.00	150.00	(25.00)	150.00
97300.0	donations other	-	-	-	-	-		-	-
97300.0	***	***	***	***	***	***	***	***	***
97310.0	returned check chgs	-	-	-	-	-		-	-
	Convenience Fees			-			843.23		
	Fund Balance Reserve	667,097.00	55,591.42		55,591.42	277,957.08		277,957.08	667,097.00

	FY 2024		November			July-Nov			annual
	months for this report	annual	1/12	month	month to	ytd	ytd	ytd to	budget
	5	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)
TOTAL INCOME		1,075,843.00	89,653.58	16,669.14	(3,900.13)	448,267.92	154,782.71	106,362.48	733,937.56
EXPENSE									
	merchant deposit fees	-	-	277.05	(277.05)	-	364.49	(364.49)	(364.49)
11100.0	salary	250,000.00	20,833.33	14,059.20	6,774.13	104,166.67	69,288.00	34,878.67	180,712.00
11240.0	board	8,000.00	666.67	500.00	166.67	3,333.33	2,400.00	933.33	5,600.00
11320.0	overtime	4,000.00	333.33	-	333.33	1,666.67	1,761.53	(94.86)	2,238.47
12100.0	retire	60,000.00	5,000.00	2,978.10	2,021.90	25,000.00	14,803.32	10,196.68	45,196.68
12200.0	oasdhi	18,000.00	1,500.00	1,113.78	386.22	7,500.00	5,618.88	1,881.12	12,381.12
12300.0	group insur	47,000.00	3,916.67	400.04	3,516.63	19,583.33	13,869.34	5,713.99	33,130.66
12400.0	comp insur	8,000.00	666.67		666.67	3,333.33	8,739.00	(5,405.67)	(739.00)
12500.0	sui	500.00	41.67	3,266.26	(3,224.59)	208.33	3,266.26	(3,057.93)	(2,766.26)
20050.0	advert	-	-	-	-	-	-	-	-
20290.0	business exp	12,000.00	1,000.00	894.19	105.81	5,000.00	2,156.64	2,843.36	9,843.36
20350.0	education & training	4,000.00	333.33		333.33	1,666.67		1,666.67	4,000.00
20380.0	employee recog	1,000.00	83.33	296.59	(213.26)	416.67	1,316.68	(900.01)	(316.68)
20510.0	liability insur	14,500.00	1,208.33		1,208.33	6,041.67	16,410.00	(10,368.33)	(1,910.00)
20610.0	membership	1,700.00	141.67	397.00	(255.33)	708.33	740.75	(32.42)	959.25
20760.0	office supplies	3,000.00	250.00	10.76	239.24	1,250.00	722.90	527.10	2,277.10
20810.0	postage	4,000.00	333.33	79.95	253.38	1,666.67	318.28	1,348.39	3,681.72
21030.0	agri / horti services	6,000.00	500.00	-	500.00	2,500.00		2,500.00	6,000.00
21040.0	agri / horti supplies	9,000.00	750.00	703.41	46.59	3,750.00	8,559.61	(4,809.61)	440.39
21910.0	electricity	8,500.00	708.33	454.08	254.25	3,541.67	2,560.63	981.04	5,939.37
21930.0	refuse collection	5,000.00	416.67	-	416.67	2,083.33	1,121.39	961.94	3,878.61
21950.0	stormwater	800.00	66.67	118.65	(51.98)	333.33	118.65	214.68	681.35
21970.0	telephone	6,300.00	525.00	473.37	51.63	2,625.00	2,775.94	(150.94)	3,524.06
21980.0	water	14,500.00	1,208.33	2,120.12	(911.79)	6,041.67	6,341.74	(300.07)	8,158.26
22050.0	auto maint services	5,000.00	416.67	-	416.67	2,083.33	351.65	1,731.68	4,648.35
22060.0	auto maint supplies	5,000.00	416.67	-	416.67	2,083.33	752.83	1,330.50	4,247.17
22260.0	expend tools	4,000.00	333.33	-	333.33	1,666.67	1,764.72	(98.05)	2,235.28
22360.0	fuel lube	10,000.00	833.33	920.71	(87.38)	4,166.67	3,035.96	1,130.71	6,964.04
22750.0	rent equipment	3,000.00	250.00	-	250.00	1,250.00	-	1,250.00	3,000.00
22810.0	shop equip services	1,000.00	83.33	-	83.33	416.67	1,354.90	(938.23)	(354.90)
22820.0	shop equip supplies	4,000.00	333.33	-	333.33	1,666.67	3,171.66	(1,504.99)	828.34
22910.0	other equip services	500.00	41.67	-	41.67	208.33	516.56	(308.23)	(16.56)
22920.0	other equip supplies	1,200.00	100.00	-	100.00	500.00	425.69	74.31	774.31
23130.0	uniforms	1,000.00	83.33		83.33	416.67	-	416.67	1,000.00
23210.0	custodial services	-	-	-	-	-	-	-	-
25050.0	accounting	18,000.00	1,500.00		1,500.00	7,500.00	-	7,500.00	18,000.00
25070.0	assess coll services	10,000.00	833.33	-	833.33	4,166.67	6,475.94	(2,309.27)	3,524.06
25310.0	general counsel	2,000.00	166.67		166.67	833.33	-	833.33	2,000.00

	FY 2024		November			July-Nov			annual
	months for this report	annual	1/12	month	month to	ytd	ytd	ytd to	budget
	5	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	1,464.24	119.09	7,916.67	8,459.95	(543.28)	10,540.05
28520.0	memorial day	12,720.00	1,060.00	52.77	1,007.23	5,300.00	52.77	5,247.23	12,667.23
28520.1	memorial temp workers	21,280.00	1,773.33		1,773.33	8,866.67	-	8,866.67	21,280.00
28980.0	other operating supplies	25,000.00	2,083.33	2,006.62	76.71	10,416.67	9,322.51	1,094.16	15,677.49
28990.0	other operating services	13,400.00	1,116.67	-	1,116.67	5,583.33	607.73	4,975.60	12,792.27
28990.1	temp workers	150,000.00	12,500.00	15,937.52	(3,437.52)	62,500.00	75,164.23	(12,664.23)	74,835.77
28990.2	gates	6,600.00	550.00	550.00	-	2,750.00	2,850.00	(100.00)	3,750.00
29340.0	public works	500.00	41.67	-	41.67	208.33	227.40	(19.07)	272.60
32100.0	lease interest	-	-	-	-	-	-	-	-
32300.0	lease payment	-	-	-	-	-	-	-	-
41010.0	land purchase	169,843.00	14,153.58		14,153.58	70,767.92	-	70,767.92	169,843.00
42020.0	structure / impr	25,000.00	2,083.33	-	2,083.33	10,416.67	16,500.00	(6,083.33)	8,500.00
43030.0	equipment	50,000.00	4,166.67	-	4,166.67	20,833.33	9,690.89	11,142.44	40,309.11
44030.0	computer software	-	-	-	-	-	-	-	-
66900.0	reconciliation differences	-	-	-	-	-	-	-	-
80400.0	commodities	32,000.00	2,666.67	5,210.00	(2,543.33)	13,333.33	7,112.53	6,220.80	24,887.47
80400.1	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	57,454.95	17,789.30	377,500.00	317,326.43	60,194.87	588,694.87
NET ORDINARY INCOME			-	-	-	-	-	-	-
OTHER INCOME/EXPENSE			-	-	-	-	-	-	-
OTHER EXPENSE			-	-	-	-	-	-	-
89999.0	transfer to pre-need liab	-	-	6,094.97	(6,094.97)	-	18,833.18	(18,833.18)	(18,833.18)
TOTAL OTHER EXPENS		-	-	6,094.97	(6,094.97)	-	18,833.18	(18,833.18)	(18,833.18)
NET OTHER INCOME/EXPENSE		-	-	6,094.97	(6,094.97)	-	18,833.18	(18,833.18)	(18,833.18)
			-	-	-	-	-	-	-
NET INCOME		-	14,153.58	(46,880.78)	(15,594.46)	70,767.92	(27,747.74)	65,000.79	164,075.87