



FAIR OAKS CEMETERY DISTRICT

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

7780 Olive Street Fair Oaks, CA 95628

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

www.fairoakscemetery.com

ESTABLISHED 1902

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

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

NOTICE

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

Wednesday, February 12, 2025, at 9:00 am

District Office

7780 Olive St.

Fair Oaks, CA 95628

Finance Committee meets at 8:45am

Investment Committee meets prior to Board meeting.

This agenda has been prepared and posted at least 72 hours prior to the regular meeting of the Board of Trustees in accordance with the Ralph M. Brown Act. The public may be heard on an item before or during the consideration of any agenda item to be considered by the Board, subject to reasonable time limitations for each speaker. Members of the Public may address matters under the jurisdiction of the Board of Trustees, and not on the posted agenda, provided that no action shall be taken on any item not appearing on the agenda. The Board cannot take action on any unscheduled items unless it is declared by a vote of at least two-thirds (2/3) of the Board that there is an urgent need to take immediate action, and the need for action came to the attention of the district after the agenda was posted. Agenda items are numbered for identification purposes only and will not necessarily be considered in the indicated order. Details and supporting materials concerning agenda items are available for public reference during normal working hours at the District Office.

1. Call to Order-9:00 a.m.
2. Pledge of Allegiance
3. Roll Call of Board
4. Public Comment on & Opportunity to Discuss Matter within District Jurisdiction

The Board of Trustees of the Fair Oaks Cemetery District appreciates and encourages public interest and welcomes questions and opinions at its meetings. Members of the public desiring to address the Board are requested to first be recognized by the presiding officer and identify themselves for the record. The presiding officer may, in the interest of time and good order, limit the length and number of public comments and presentations.

5. Information Items:
 - A. District Foreman's Monthly Report
 - i. Safety Report
 - ii. Any unusual activities
 - B. DM's Monthly Reports:
 - i. Sales
 - ii. Interments
 - iii. Attendance
 - iv. Website Contacts
 - v. Major Purchases or other Extraordinary Expenditure
 - vi. Incidents
 - vii. Correspondence
 1. Education Update
 2. Bank Statement
 3. FEMA Letter
 - viii. Upcoming events, conferences, and training
 - C. Committee Reports:
 - i. Finance Committee

Fair Oaks Cemetery District Agenda for Board of Trustees Meeting February 12, 2025

- ii. Investment Committee
- iii. Other Committee Reports
 - 1. Update on Land/Tax Issues

District is discussing solutions to lack of resources .

6. Unfinished Business - Board Discussion & Possible Action Items

- A. Audit Update - Scott German

Audit, Update 2023-2024. Auditor to present completion at March meeting.

- B. FOCD Policy Manual

Board Approval requested for Safety Manual.

- C. Investment Accounts

Update on progress.

7. New Business - Board Discussion & Possible Action Items

- A. Consent Calendar

- i. Approval of Board Minutes of January 8, 2024

- ii. Approval of Claims

- B. 10-year plan presentation and discussion

Staff to present 10-year plan, Board to discuss and approve plan moving forward.

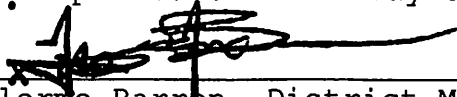
- C. Mid-Year Budget Review

Board to review mid-year spending, and revise budget if needed.

8. Trustees Discussions, Questions, & Comments

9. Adjournment

This Agenda posted this 7th Day of February 2025



Guillermo Barron, District Manager

A complete agenda packet, including staff reports and supporting documents, is available for public inspection at the District Office during normal business hours.

In compliance with Americans with Disabilities Act the Fair Oaks Cemetery District will make available to members of the public any special assistance necessary to attend and participate in this meeting. In addition, if requested this agenda will be made available in appropriate alternative formats. All such requests should be made at least 72 hours prior to the meeting to the District Manager at 916-966-1613 or at the district's office as listed at the top of the agenda.

FAIR OAKS CEMETERY DISTRICT

Sales by Client Detail

January 2025

	Date	Num	Product/Service	Qty	Sales Price	Amount
1117062 TAYLOR, K. & June Robert						
	01/16/2025	665556729	Opening & Closing:Casket O&C - AtNeed			1,294.00
Total for 1117062 TAYLOR, K. & June Robert						\$ 1,294.00
1145837 Motley, Karen						
	01/17/2025	665556730	Opening & Closing:Casket O&C - AtNeed			1,294.00
	01/17/2025	665556730	Vaults:Standard Vault - AtNeed			941.00
Total for 1145837 Motley, Karen						\$ 2,235.00
1146952 Sherman, George & Olga						
	01/24/2025	665556772	PreNeed:Urn Vault - PreNeed			294.00
	01/24/2025	665556772	PreNeed:Urn Vault - PreNeed			294.00
	01/24/2025	665556772	PreNeed:Cremation O&C - PreNeed			529.00
	01/24/2025	665556772	Tax Collected:Tax Reconciliation			0.01
	01/24/2025	665556772	PreNeed:Cremation O&C - PreNeed			529.00
Total for 1146952 Sherman, George & Olga						\$ 1,646.01
1150306 Mancebo, Lindsay Sarah						
	01/21/2025	665556731	PreNeed:Casket O&C - PreNeed			1,294.00
Total for 1150306 Mancebo, Lindsay Sarah						\$ 1,294.00
1156921 Brown, Judy & Russ						
	01/07/2025	665556716	PreNeed:Casket O&C - PreNeed			1,294.00
	01/07/2025	665556716	Misc.:Interment Rights			0.00
	01/07/2025	665556716	Vaults:DD Vault - AtNeed			1,764.00
	01/07/2025	665556716	Misc.:Credit	1	-1,900.71	-1,900.71
	01/07/2025	665556716	PreNeed:Casket O&C - PreNeed			1,294.00
	01/07/2025	665556716	Endowment Fund:Endowment			588.00
	01/07/2025	665556716	Plot Fees Collected:Plot Fees			3,704.00
Total for 1156921 Brown, Judy & Russ						\$ 6,743.29
1156926 Gentle, Trina & Jackie						
	01/08/2025	665556718	Opening & Closing:Niche O&C			353.00

	01/08/2025	665556718	Opening & Closing:Niche O&C			353.00
	01/08/2025	665556718	Markers:Niche Scroll Plate			412.00
	01/08/2025	665556718	Markers:Niche Scroll Plate			412.00
	01/08/2025	665556717	Misc.:Interment Rights			0.00
	01/08/2025	665556717	Markers:Niche Scroll Plate			412.00
	01/08/2025	665556717	Opening & Closing:Niche O&C			353.00
	01/08/2025	665556717	Plot Fees Collected:Plot Fees			4,234.00
	01/08/2025	665556718	Misc.:Interment Rights			0.00
	01/08/2025	665556717	Endowment Fund:Endowment			588.00
	01/08/2025	665556717	Markers:Niche Scroll Plate			412.00
	01/08/2025	665556718	Endowment Fund:Endowment			588.00
	01/08/2025	665556718	Plot Fees Collected:Plot Fees			4,234.00
	01/24/2025	665556771	Misc.:Interment Rights			0.00
	01/24/2025	665556771	Plot Fees Collected:Plot Fees			4,234.00
	01/24/2025	665556771	Misc.:Interment Rights			0.00
	01/24/2025	665556771	Endowment Fund:Endowment			588.00
	01/24/2025	665556771	Endowment Fund:Endowment			588.00
	01/24/2025	665556771	Plot Fees Collected:Plot Fees			4,234.00
	01/24/2025	665556771	Opening & Closing:Niche O&C			353.00
	01/24/2025	665556771	Opening & Closing:Niche O&C			353.00
	01/24/2025	665556771	Markers:Niche Scroll Plate			412.00
	01/24/2025	665556771	Markers:Niche Scroll Plate			412.00
	01/24/2025	665556771	Markers:Niche Scroll Plate			412.00
	01/24/2025	665556771	Markers:Niche Scroll Plate			412.00
	01/24/2025	665556771	Misc.:Credit	1	0.00	0.00
	01/24/2025	665556771	Misc.:Services			-353.00
Total for 1156926 Gentle, Trina & Jackie						\$ 23,996.00
1156955 Watkins, Kenneth "Neil"						
	01/13/2025	665556721	Misc.:Convenience Fee			120.00
	01/13/2025	665556721	Vaults:Standard Vault - AtNeed			941.00
	01/13/2025	665556721	Misc.:Disinter Casket			2,415.00
Total for 1156955 Watkins, Kenneth "Neil"						\$ 3,476.00
1156959 Farnsworth, Vivian						
	01/13/2025	665556722	Endowment Fund:Endowment			845.00

	01/13/2025	665556722	Misc.:Interment Rights			0.00
	01/13/2025	665556722	Opening & Closing:Niche O&C			353.00
	01/13/2025	665556722	Markers:Niche Scroll Plate			412.00
	01/13/2025	665556722	Plot Fees Collected:Plot Fees			4,468.00
	01/13/2025	665556722	Opening & Closing:Niche O&C			353.00
	01/13/2025	665556722	Markers:Niche Scroll Plate			412.00
Total for 1156959 Farnsworth, Vivian						\$ 6,843.00
1157005 Ward, Joseph Lee or George William						
	01/21/2025	665556732	Vaults:Urn Vault - AtNeed			294.00
	01/21/2025	665556732	PreNeed:Urn Vault - PreNeed			294.00
	01/21/2025	665556732	Opening & Closing:Cremation O&C - AtNeed			529.00
	01/21/2025	665556732	Endowment Fund:Endowment			588.00
	01/21/2025	665556732	PreNeed:Cremation O&C - PreNeed			529.00
Total for 1157005 Ward, Joseph Lee or George William						\$ 2,234.00
1157077 Campion / Villa, Karen / Jeff						
	01/22/2025	665556754	Plot Fees Collected:Plot Fees			3,704.00
	01/22/2025	665556754	Misc.:Convenience Fee			225.00
	01/22/2025	665556754	Vaults:DD Vault - AtNeed			1,764.00
	01/22/2025	665556754	Misc.:Interment Rights			0.00
	01/22/2025	665556754	Opening & Closing:Casket O&C - AtNeed			1,294.00
	01/22/2025	665556754	Endowment Fund:Endowment			588.00
Total for 1157077 Campion / Villa, Karen / Jeff						\$ 7,575.00
1157297 Goldsmith, Joan						
	01/28/2025	665556825	PreNeed:Urn Vault - PreNeed			294.00
	01/28/2025	665556825	Endowment Fund:Endowment			588.00
	01/28/2025	665556825	Plot Fees Collected:Plot Fees			1,000.00
	01/28/2025	665556825	Misc.:Interment Rights			0.00
	01/28/2025	665556825	PreNeed:Urn Vault - PreNeed			294.00
	01/28/2025	665556825	PreNeed:Urn Vault - PreNeed			294.00
	01/28/2025	665556825	PreNeed:Cremation O&C - PreNeed			529.00
	01/28/2025	665556825	PreNeed:Cremation O&C - PreNeed			529.00
	01/28/2025	665556825	PreNeed:Cremation O&C - PreNeed			529.00
	01/28/2025	665556825	Tax Collected:Tax Reconciliation			0.01
Total for 1157297 Goldsmith, Joan						\$ 4,057.01

1157304 Meredith, Jacqueline						
	01/31/2025	665556828	Markers:FG Brass Plaque			412.00
	01/31/2025	665556828	Endowment Fund:Endowment			588.00
	01/31/2025	665556828	Plot Fees Collected:Plot Fees			1,035.00
	01/31/2025	665556828	Markers:FG Brass Plaque			412.00
	01/31/2025	665556828	Opening & Closing:FG O&C - AtNeed			353.00
	01/31/2025	665556828	Opening & Closing:FG O&C - AtNeed			353.00
Total for 1157304 Meredith, Jacqueline						\$ 3,153.00
TOTAL						\$ 64,546.31
Tuesday, Feb 04, 2025 02:01:30 PM GMT-8 - Accrual Basis						

FAIR OAKS CEMETERY DISTRICT

Profit and Loss by Class

January 2025

	202A	208A	209A	TOTAL
Income				
91010.0 Cur Secured	154,929.41			154,929.41
91020.0 Cur Unsecured	10,456.29			10,456.29
91030.0 Supplement Cur	1,880.81			1,880.81
91060.0 Unitary Cur Sec	2,260.61			2,260.61
91300.0 Prior Unsecured	109.89			109.89
91400.0 Prop Tax Penalties	18.93			18.93
94100.0 Interest income	6,851.00			6,851.00
94100.8 Interest Income 208A		16,757.81		16,757.81
94100.9 Interest Income 209A			8,191.62	8,191.62
95220.0 Prop Tax Relief	959.47			959.47
96910 Cemetery Services				0.00
96910.2 CSVC- Plot Fees	30,847.00			30,847.00
96910.4 CSVC- Vaults	5,704.00			5,704.00
96910.5 CSVC- Open & Close	7,588.00			7,588.00
96910.6 CSVC- Miscellaneous	514.29			514.29
96910.61 Convivence Fees Collected	345.02			345.02
96910.62 96910.62 Interment Rights	0.00			0.00
Total 96910.6 CSVC- Miscellaneous	\$ 859.31	\$ 0.00	\$ 0.00	\$ 859.31
96910.8 CSVC- markers	4,944.00			4,944.00
Total 96910 Cemetery Services	\$ 49,942.31	\$ 0.00	\$ 0.00	\$ 49,942.31
96911.0 Plot Refund	-2,090.00			-2,090.00
Services	-353.00			-353.00
Total Income	\$ 224,965.72	\$ 16,757.81	\$ 8,191.62	\$ 249,915.15
Gross Profit	\$ 224,965.72	\$ 16,757.81	\$ 8,191.62	\$ 249,915.15
Expenses				
11100.0 Salary	17,092.00			17,092.00
11240.0 Board	400.00			400.00
12100.0 Retire	4,833.18			4,833.18
12200.0 OASDHI	1,338.13			1,338.13

12300.0 Group Ins	4,462.28			4,462.28
12500.0 SUI	262.59			262.59
20290.0 Business Exp	104.06			104.06
20380.0 Employee Recognition	143.72			143.72
20610.0 Membership	300.00			300.00
20810.0 Postage	14.63			14.63
21910.0 Electricity	725.13			725.13
21930.0 Refuse Collect	1,718.60			1,718.60
21950.0 Stormwater	126.70			126.70
21970.0 Telephone	493.03			493.03
21980.0 Water	1,133.25			1,133.25
22360.0 Fuel- Lube	397.75			397.75
25070.0 Assess Coll SVC	1,387.43			1,387.43
25910.0 Other Prof SVC	887.92			887.92
28980.0 Other Oper SUP	327.58			327.58
28990.1 Temp Workers	18,137.40			18,137.40
28990.2 Gates	550.00			550.00
80400.1 Scroll Plates	202.00			202.00
Merchant deposit fees	467.41			467.41
Total Expenses	\$ 55,504.79	\$ 0.00	\$ 0.00	\$ 55,504.79
Net Operating Income	\$ 169,460.93	\$ 16,757.81	\$ 8,191.62	\$ 194,410.36
Net Income	\$ 169,460.93	\$ 16,757.81	\$ 8,191.62	\$ 194,410.36
Tuesday, Feb 04, 2025 01:59:57 PM GMT-8 - Accrual Basis				

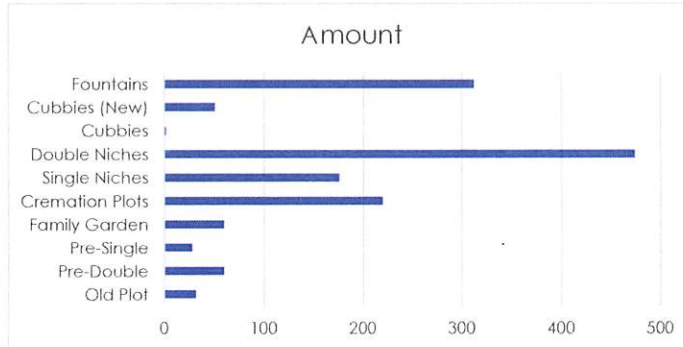
BURIALS													TOTAL
FY 2024/2025	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
STANDARD	3	2	1	4	4	1	2						17
DELUXE	0	1	0	0	0	0	0						1
TITAN	0	0	1	0	0	0	0						1
DOUBLE	0	0	1	0	0	0	0						6
Pre-VAULTED	2	4	3	1	5	2	5						22
OTHER	1	1	3	2	0	1	1						8
BABY	1	0	0	0	0	1	0						2
ASHES-PLOT	5	6	7	2	8	5	5						38
ASHES-NICHE	2	2	2	3	0	3	3						15
24-25 TOTAL	13	16	18	12	20	13	18	0	0	0	0	0	110
23-24 TOTAL	16	18	9	9	14	15	13	10	18	13	16	0	151
22-23 TOTAL	32	19	12	17	11	13	13	18	29	17	15	26	222
VAULT SALES													
FY 2024/2025	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
STANDARD	1	5	3	2	3	0	2						16
DELUXE	0	1	0	0	0	0	0						1
TITAN	0	0	0	0	0	0	0						0
DOUBLE	0	2	2	0	1	0	2						7
PB DOUBLE	0	0	2	0	0	0	0						2
PB SINGLE	0	0	0	0	0	0	0						0
OTHER	1	0	0	0	0	0	0						1
URN	2	8	12	5	4	2	7						40
NICHE	1	0	0	0	0	0	0						1
24-25 TOTAL	5	16	19	7	8	2	11	0	0	0	0	0	68
23-24 TOTAL	11	6	7	8	8	9	4	3	14	21	11	0	102
22-23 TOTAL	13	19	9	5	12	6	11	6	6	12	7	13	119
VAULT INVENTORY FY 2024/2025													
	BAL	RCVD	USED	BAL									
STANDARD	3	5	2	6									
DELUXE	3			3									
TITAN	2			2									
DOUBLE	2	3	2	3									
OTHER	1			1									
URN	60			5									
NICHE	21			3									
INVENTORY													
	START	RTNS	SOLD	PYMTS	ON HOLD	BALANCE							
FULL PLOT	36			4		32							
CREMATION PLOT	223		1	2		220							
CUBBIES	53			0		53							
SINGLE NICHE	177			1		176							
MEDIUM NICHE	69		1	1		67							
OAK KNOLL	71		1	10		60							
OK MED NICHE	416		4	5		407							
ACORN	31			3		28							
FAMILY GARDEN	64			4		60							
FOUNTAINS	314		1	5		308							
FT TRIPLES	4			0		4							
PLOTS SOLD													
FY 2024/2025	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
TAX RES	2	4	2	2	4	1	2						17
NON TAX RES	1	4	9	2	2	1	5						24
OUT OF DIST	3	2	0	0	2	0	1						8
24-25 TOTAL	6	10	11	4	8	2	8	0	0	0	0	0	49
23-24 TOTAL	14	5	11	9	10	4	8	6	10	20	15	0	112
22-23 TOTAL	6	17	7	3	3	3	6	8	4	7	10	12	86

Fair Oaks Cemetery District

Plot / Niche
Inventory

2/5/2025

Plot Type	Amount
Old Plot	32
Pre-Double	60
Pre-Single	28
Family Garden	60
Cremation Plots	220
Single Niches	176
Double Niches	474
Cubbies	2
Cubbies (New)	51
Fountains	312



Cremations Available =	983
Casket Burial Available =	432
Average Cremation Sales Per Year =	121
Average Casket Sales Per Year =	81
Approx. Years for Cremations =	8.1
Approx. Years for Casket Burials =	5.3

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.



Guillermo Barron
District Manager
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Office Manager

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ESTABLISHED 1902

BOARD OF TRUSTEES
Pete Schroeder-Chairman
Carolyn Flood-Vice Chairman
Albert D. Neufeld - Treasurer
Pat Vogel

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

Established 1902

FY 2025 ATTENDANCE

January 2025

VACATION	BALANCE FORWARD	MONTHLY ACCRUAL	TAKEN	YEAR TO DATE BALANCE
GUILLERMO	206.01	16.67		\$10,688.64
GONZALO	240.00	10.00		\$7,680.00
MYSTI	35.42	10.00	-8.00	\$1,085.18
				\$19,453.82

SICK	BALANCE FORWARD	MONTHLY ACCRUAL	TAKEN	YEAR TO DATE BALANCE
GUILLERMO	101.50	8.00	-8.00	\$4,872.00
GONZALO	217.00	8.00		\$7,200.00
MYSTI	48.00	8.00	-16.00	\$1,160.00
				\$13,232.00

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: Tuesday, January 7, 2025 4:37 PM
To: info.focd@gmail.com
Subject: Fair Oaks Cemetery District, your performance report for December 2024

Business Profile



Your Business Profile report with 259 interactions* last month

See how Fair Oaks Cemetery District at 7780 Olive Street, Fair Oaks, California 95628 performed in December 2024 compared to the previous month.

[See full report](#)

Your performance at a glance

 54

calls
+5%

 121

people asked for
directions
-22%

 84

website visits from
profile
-31%

 913

profile views
-7%

 437

searches
-3%

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

Top search terms

From: Fair Oaks Chamber of Commerce <GroupMessaging@chamberorganizer.com>
Sent: Sunday, February 2, 2025 8:05 AM
To: Guillermo Barron; gbarron.focd@gmail.com
Subject: 01/2025 - 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 38011 member exposures last month through the membership directory and you had a total of 180 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://admin.docu.team>

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>



University of Phoenix®

4035 S. Riverpoint Parkway
Phoenix, AZ 85040

January 17, 2025

Guillermo J. Barron
7780 Olive Street
Fair Oaks, CA 95628

Dear Guillermo,

It is my great pleasure to congratulate you on your exceptional academic achievement for the second half of calendar year 2024, and to inform you that you have earned a place on the College of Business and Information Technology Dean's List.

Dean's List recognition is a remarkable accomplishment. Students must complete a minimum number of credits and earn a GPA of at least 3.50 during a six-month period.

At University of Phoenix we are proud of our entire student body of dedicated and driven working adults, especially students like you who demonstrate the grit and determination to not only succeed, but to excel in your pursuit of academic and professional goals.

We look forward to recognizing your achievements throughout your program, including the possibility for being recognized on your diploma and official transcript as graduating with honors at the end of your program—a distinction for graduates of our associate and bachelor's degree programs with a final program GPA of 3.70 or higher. In the meantime, your current GPA may qualify you to join an honor, academic, or professional society. I encourage you to visit the website below for more information about the student organizations that are recognized by the University, and to determine whether you qualify.

<https://www.phoenix.edu/students/recognized-student-organizations.html>

On behalf of Kathryn Uhles, Dean of the College of Business and Information Technology, I want to commend you for your outstanding accomplishment, and to wish you continued success in your studies.

Sincerely,

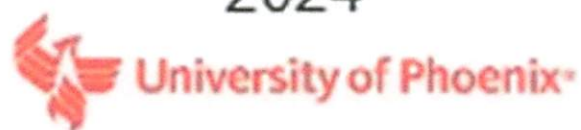
A handwritten signature in black ink, appearing to read "John Woods", written in a cursive style.

Dr. John Woods
Provost, University of Phoenix



GUILLERMO BARRON

July-December
2024



Quantitative Reasoning II

MTH/216T 3 credits Completed

Program requirement

Proficiency Requirement: Math Proficiency

FINAL GRADE

Keep up the great work!



Your Attendance

Week 1	Week 2	Week 3	Week 4	Week 5
✓	✓	✓	✓	✓

1 more absence allowed

[View official grade report](#)

- Details**
- Objectives
- Course Description

From: 12/10/24 to 01/27/25

Start Day: Tuesday

INSTRUCTOR:

JONATHAN OLSON

jcolsonup@email.phoenix.edu

Note: This information is an estimate and is subject to change. Please refer to your Schedule and credits for a detailed view of your degree progress, and to the course syllabus for official course requirements and assignments.

Community West Bank

Account Analysis Statement Ending 12/31/2024

Page 1 of 2

7100 N. Financial Dr. STE 101
Fresno, CA 93720

RETURN SERVICE REQUESTED

>000344 7045080 0001 93634 10Z

00100346
S211

FAIR OAKS CEMETERY DISTRICT
7780 OLIVE ST
FAIR OAKS CA 95628-5807

Managing Your Accounts



Customer Service (800) 298-1775



Mailing Address

7100 N. Financial Drive,
Ste. 101
Fresno, CA 93720



Website

www.communitywestbank.com



Powerful Protection for your Debit Cards
Take advantage of enhanced security features today.

Learn more at communitywestbank.com



COMBINED ANALYSIS STATEMENT

FOR THE PERIOD 12/01/24 THROUGH 12/31/24

Accounts included in the Family: Relationship Account Summary

Account Number	Average Ledger Balance	Average Available Balance	Earned Credit	Activity Charge	Analysis Position
3200243	\$ 43,044.63	\$ 43,044.63	\$ 16.41	\$ 103.69	(\$87.28)

BALANCE INFORMATION

Average Daily Ledger Balance	\$43,044.63
Less Average Daily Float	\$0.00
Average Daily Collected Balance	\$43,044.63
Less DDA Balance Reserve Requirement (10.00 %)	\$4,304.46
Balance to Support Services	\$38,740.17

SETTLEMENT SUMMARY

ACCOUNT POSITION FOR THE PERIOD	FEE BASIS	BALANCE BASIS
Earnings Credit	\$16.41	\$38,740.17
Current Period Analyzed Charges	\$103.69	\$244,842.21
Analyzed Charges Due after Credit	\$87.28	



SETTLEMENT SUMMARY (continued)**ACCOUNT POSITION FOR THE PERIOD**

Fees Debited to Account3200243

FEE BASIS

\$87.28

BALANCE BASIS**SERVICE DETAIL**

SERVICES RENDERED IN PERIOD	VOLUME	UNIT PRICE	SERVICE CHARGE	BALANCE REQUIRED
Deposit Account Services				
Account Maintenance	1	\$20.0000	\$20.00	\$47,226
In Branch Deposits	1	\$1.4000	\$1.40	\$3,306
Cash Transaction	2,758	\$0.0013	\$3.59	\$8,477
Checks Deposited -Transit	26	\$0.1100	\$2.86	\$6,753
Checks Cash/Negotiated	1	\$0.1400	\$0.14	\$331
ACH Credits Received	1	\$0.2000	\$0.20	\$472
ACH Debits Received	1	\$0.2000	\$0.20	\$472
Subtotal Deposit Acct Services			\$28.39	\$67,037
Cash Management Services				
Cash Management Monthly Fee	1	\$25.0000	\$25.00	\$59,032
RDC Deposit Monthly Fee	1	\$50.0000	\$50.00*	\$118,065
RDC Deposits	2	\$0.1500	\$0.30	\$708
Subtotal Cash Services			\$75.30	\$177,805

SERVICE SUMMARY

Total Activity Charges	\$103.69	\$244,842
Analyzed Charge Subtotal	\$103.69	\$244,842
Total Exception Savings (Code *)	\$25.00	

NOTICE OF COURT ORDER

You are hereby advised that a temporary restraining order has been entered in the case of *New York et al. v. Trump*, No. 25-cv-39-JJM-PAS (D.R.I.), ECF No. 50 (Jan. 31, 2025). You are receiving this Notice pursuant to the Court's directive that notice of the order be provided "to all Defendants and agencies and their employees, contractors, and grantees by Monday, February 3, 2025, at 9 a.m." A copy of the Court's Order is attached for reference.

This case challenges an alleged "pause" of certain Federal financial assistance, related to OMB Memorandum M-25-13, *Temporary Pause of Agency Grant, Loan, and Other Financial Assistance Programs* (Jan. 27, 2025) ("OMB Memo"). Although that OMB Memo was rescinded on January 29, 2025, the plaintiffs in the above-referenced case allege that the funding pause directed by the OMB Memo is still in effect, including because of recently issued Executive Orders by the President.

In response, the Court has entered a temporary restraining order prohibiting certain actions by the Defendants in the case, which is effective immediately. All Defendants—including their employees, contractors, and grantees—must immediately comply with the Court's Order. For complete details and terms of the Court's Order, please refer to pages 11 and 12 of the enclosed Order.

To assist in your compliance, here is a summary of the key terms:

1. **Federal agencies cannot pause, freeze, impede, block, cancel, or terminate any awards or obligations on the basis of the OMB Memo, or on the basis of the President's recently issued Executive Orders.**
2. **This prohibition applies to all awards or obligations—not just those involving the Plaintiff States in the above-referenced case—and also applies to future assistance (not just current or existing awards or obligations).**
3. **Agencies may exercise their own authority to pause awards or obligations, provided agencies do so purely based on their own discretion—not as a result of the OMB Memo or the President's Executive Orders—and provided the pause complies with all notice and procedural requirements in the award, agreement, or other instrument relating to such a pause.**
 - a. On pages 11 and 12 of the Order, the Court prohibits agencies from pausing funding "except on the basis of the applicable authorizing statutes, regulations, and terms." Thus, agencies remain free to exercise their own discretion under their "authorizing statutes, regulations, and terms," including any exercise of discretion to pause certain funding. Additionally, agencies remain free to take action pursuant to the terms of the relevant award or obligation, such as in cases of grantee noncompliance.
 - b. Any exercise of agency discretion, however, cannot be based on the OMB Memo or the President's Executive Orders, given that the Court has prohibited agencies from "implementing or giving effect to the OMB [Memo] under any other name

or title[.]” (Order, pg.12). Additionally, any decision to pause, stop, delay, or otherwise withhold federal financial assistance programs must comply with all notice and procedural requirements in the award, agreement, or other instrument setting forth the terms of the award or obligation.

- 4. Out of an abundance of caution, all federal agencies (even those not named as defendants in the case) should comply with the above-referenced terms.**

As the Court’s Order reflects, the above terms are temporary as litigation in the case is ongoing. At present, however, the Court’s Order is in effect and must be complied with.

If you have any questions about the scope or effect of the Court’s Order, please contact your agency’s Office of General Counsel or your grant officer, as appropriate. Thank you for your attention to this matter.

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF RHODE ISLAND

STATE OF NEW YORK; STATE OF
CALIFORNIA; STATE OF ILLINOIS;
STATE OF RHODE ISLAND; STATE OF
NEW JERSEY; COMMONWEALTH OF
MASSACHUSETTS; STATE OF
ARIZONA; STATE OF COLORADO;
STATE OF CONNECTICUT; STATE OF
DELAWARE; THE DISTRICT OF
COLUMBIA; STATE OF HAWAII;
STATE OF MAINE; STATE OF
MARYLAND; STATE OF MICHIGAN;
STATE OF MINNESOTA; STATE OF
NEVADA; STATE OF NORTH
CAROLINA; STATE OF NEW MEXICO;
STATE OF OREGON; STATE OF
VERMONT; STATE OF WASHINGTON;
and STATE OF WISCONSIN,

Plaintiffs,

v.

C.A. No. 25-cv-39-JJM-PAS

DONALD TRUMP, *in his Official
Capacity as President of the United
States*; U.S. OFFICE OF
MANAGEMENT AND BUDGET;
MATTHEW J. VAETH, *in his Official
Capacity as Acting Director of the U.S.
Office of Management and Budget*; U.S.
DEPARTMENT OF THE TREASURY;
SCOTT BESSENT, *in his Official
Capacity as Secretary of the Treasury*;
PATRICIA COLLINS, *in her Official
Capacity as Treasurer of the U.S.*; U.S.
DEPARTMENT OF HEALTH AND
HUMAN SERVICES; DOROTHY A.
FINK, M.D., *in her Official Capacity As
Acting Secretary Of Health And Human
Services*; U.S. DEPARTMENT OF
EDUCATION; DENISE CARTER, *in her
Official Capacity as Acting Secretary of
Education*; U.S. FEDERAL
EMERGENCY MANAGEMENT
AGENCY; CAMERON HAMILTON, *in*

his Official Capacity as Acting)
Administrator of the U.S. Federal)
Emergency Management Agency; U.S.)
 DEPARTMENT OF)
 TRANSPORTATION;)
 JUDITH KALETA, *in her Official*)
Capacity as Acting Secretary of)
Transportation; U.S. DEPARTMENT OF)
 LABOR; VINCE MICONE, *in his Official*)
Capacity as Acting Secretary of Labor;)
 U.S. DEPARTMENT OF ENERGY;)
 INGRID KOLB, *in her Official Capacity*)
as Acting Secretary of the U.S.)
Department of Energy; U.S.)
 ENVIRONMENTAL PROTECTION)
 AGENCY; JAMES PAYNE, *in his Official*)
Capacity as Acting Administrator of the)
U.S. Environmental Protection Agency;)
 U.S. DEPARTMENT OF HOMELAND)
 SECURITY; KRISTI NOEM, *in her*)
Capacity as Secretary of the U.S.)
Department of Homeland Security; U.S.)
 DEPARTMENT OF JUSTICE; JAMES R.)
 McHENRY III, *in his Official Capacity as*)
Acting Attorney General of the U.S.)
Department of Justice; THE NATIONAL)
 SCIENCE FOUNDATION; and DR.)
 SETHURAMAN PANCHANATHAN, *in*)
his Capacity as Director of the National)
Science Foundation,)
 Defendants.)

TEMPORARY RESTRAINING ORDER

The legal standard for a Temporary Restraining Order (“TRO”) mirrors that of a preliminary injunction. The Plaintiff States must show that weighing these four factors favors granting a TRO:

1. likelihood of success on the merits;
2. potential for irreparable injury;
3. balance of the relevant equities; and

4. effect on the public interest if the Court grants or denies the TRO.

Planned Parenthood League v. Bellotti, 641 F.2d 1006, 1009 (1st Cir. 1981). The traditional equity doctrine that preliminary injunctive relief is an extraordinary and drastic remedy that is never awarded as of right guides the Court. *Id.* The Court is also fully aware of the judiciary’s role as one of the three independent branches of government, and that the doctrine of separation of powers restricts its reach into the Executive Branch. The Court now turns to the four factors.

Likelihood of Success on the Merits

We begin with what courts have called a key factor—a consideration of the movant’s likelihood of success on the merits.

In Count I, the States allege that the Executive’s actions by the Office of Management and Budget (“OMB”)¹ violate the Administrative Procedure Act (“APA”)² because Congress has not delegated any unilateral authority to the Executive to indefinitely pause all federal financial assistance without considering the statutory and contractual terms governing these billions of dollars of grants.

In Count II, the States allege that the Executive’s actions violate the APA because the failure to spend funds appropriated by Congress is arbitrary and capricious in multiple respects.

¹ See *supra* for discussion of mootness.

² 5 U.S.C. § 551 et seq.

In Count III, the States allege that the failure to spend funds appropriated by Congress violates the separation of powers because the Executive has overridden Congress' judgments by refusing to disburse already-allocated funding for many federal grant programs.

In Count IV, the States allege a violation of the Spending Clause of the U.S. Constitution. U.S. Const. art. I, § 8, cl. law 1.

And in Count V, the States allege a violation of the presentment (U.S. Const. art. I, § 7, cl. 2), appropriations (U.S. Const. art. I, § 7), and take care clauses (U.S. Const. art. II, § 3, cl. 3) (the Executive must "take care that the laws be faithfully executed . . .").

Because of the breadth and ambiguity of the "pause," the Court must consider the States' TRO motion today based on the effect it will have on many—but perhaps not all—grants and programs it is intended to cover. Are there some aspects of the pause that might be legal and appropriate constitutionally for the Executive to take? The Court imagines there are, but it is equally sure that there are many instances in the Executive Orders' wide-ranging, all-encompassing, and ambiguous "pause" of critical funding that are not. The Court must act in these early stages of the litigation under the "worst case scenario" because the breadth and ambiguity of the Executive's action makes it impossible to do otherwise.

The Court finds that, based on the evidence before it now, some of which is set forth below, the States are likely to succeed on the merits of some, if not all, their claims. The reasons are as follows:

- The Executive's action unilaterally suspends the payment of federal funds to the States and others simply by choosing to do so, no matter the authorizing or appropriating statute, the regulatory regime, or the terms of the grant itself. The Executive cites no legal authority allowing it to do so; indeed, no federal law would authorize the Executive's unilateral action here.
- Congress has instructed the Executive to provide funding to States based on stated statutory factors—for example, population or the expenditure of qualifying State funds. By trying to impose certain conditions on this funding, the Executive has acted contrary to law and in violation of the APA.
- The Executive Orders threaten the States' ability to conduct essential activities and gave the States and others less than 24 hours' notice of this arbitrary pause, preventing them from making other plans or strategizing how they would continue to function without these promised funds.
- Congress appropriated many of these funds, and the Executive's refusal to disburse them is contrary to congressional intent and directive and thus arbitrary and capricious.
- Congress has not given the Executive limitless power to broadly and indefinitely pause all funds that it has expressly directed to specific recipients and purposes and therefore the Executive's actions violate the separation of powers.

Judge Bruce M. Selya of the First Circuit succinctly set out the black letter law about appropriated funds and Executive powers:

When an executive agency administers a federal statute, the agency's power to act is "authoritatively prescribed by Congress." *City of Arlington v. FCC*, 569 U.S. 290, 297, 133 S. Ct. 1863, 185 L. Ed. 2d 941 (2013). It is no exaggeration to say that "an agency literally has no power to act ... unless and until Congress confers power upon it." *La. Pub. Serv. Comm'n v. FCC*, 476 U.S. 355, 374, 106 S. Ct. 1890, 90 L. Ed. 2d 369 (1986). Any action that an agency takes outside the bounds of its statutory authority is ultra vires, see *City of Arlington*, 569 U.S. at 297, 133 S. Ct. 1863, and violates the Administrative Procedure Act, see 5 U.S.C. § 706(2)(C).

City of Providence v. Barr, 954 F.3d 23, 31 (1st Cir. 2020).

The Executive's statement that the Executive Branch has a duty "to align Federal spending and action with the will of the American people *as expressed through Presidential priorities*," (ECF No. 48-1 at 11) (emphasis added) is a constitutionally flawed statement. The Executive Branch has a duty to align federal spending and action with the will of the people as *expressed through congressional appropriations*, not through "Presidential priorities." U.S. Const. art. II, § 3, cl. 3 (establishing that the Executive must "take care that the laws be faithfully executed . . ."). Federal law specifies how the Executive should act if it believes that appropriations are inconsistent with the President's priorities—it must ask Congress, not act unilaterally. The Impoundment Control Act of 1974 specifies that the President may ask that Congress rescind appropriated funds.³ Here, there is no evidence that the Executive has followed the law by notifying Congress and thereby effectuating a potentially legally permitted so-called "pause."

³ If both the Senate and the House of Representatives have not approved a rescission proposal (by passing legislation) within forty-five days of continuous session, any funds the Executive is withholding must be made available for obligation.

Justice Brett Kavanaugh wrote when he was on the D.C. Circuit:

Like the Commission here, a President sometimes has policy reasons (as distinct from constitutional reasons, *cf. infra* note 3) for wanting to spend less than the full amount appropriated by Congress for a particular project or program. But in those circumstances, even the President does not have unilateral authority to refuse to spend the funds. Instead, the President must propose the rescission of funds, and Congress then may decide whether to approve a rescission bill. *See* 2 U.S.C. § 683; *see also Train v. City of New York*, 420 U.S. 35, 95 S. Ct. 839, 43 L. Ed. 2d 1 (1975); Memorandum from William H. Rehnquist, Assistant Attorney General, Office of Legal Counsel, to Edward L. Morgan, Deputy Counsel to the President (Dec. 1, 1969), *reprinted in Executive Impoundment of Appropriated Funds: Hearings Before the Subcomm. on Separation of Powers of the S. Comm. on the Judiciary*, 92d Cong. 279, 282 (1971) (“With respect to the suggestion that the President has a constitutional power to decline to spend appropriated funds, we must conclude that existence of such a broad power is supported by neither reason nor precedent.”)

In re Aiken Cnty., 725 F.3d 255, 261, n.1 (D.C. Cir. 2013).

The Court finds that the record now before it substantiates the likelihood of a successful claim that the Executive’s actions violate the Constitution and statutes of the United States.

The Court now moves on to the remaining three injunction considerations.

Irreparable Harm

The States have put forth sufficient evidence at this stage that they will likely suffer severe and irreparable harm if the Court denies their request to enjoin enforcement of the funding pause.

- All the States rely on federal funds to provide and maintain vital programs and services and have introduced evidence that the withholding of federal funds

will cause severe disruption in their ability to administer such vital services—even if it is for a brief time.

- The States detail many examples of where the Executive’s overarching pause on funding that Congress has allocated will harm them and their citizens. These programs range from highway planning and construction, childcare, veteran nursing care funding, special education grants, and state health departments, who receive billions of dollars to run programs that maintain functional health systems. *See, e.g.*, ECF No. 3-1 at 56 (highway construction programs in Delaware), at 73 (childcare programs in Michigan), at 113 (veterans nursing care funding in Washington state), at 77 (special education programs in Minnesota), and at 100–01 (health care programs in New Mexico).
- The pause in federal funding will also hurt current disaster relief efforts. The States assert that the pause applies to federal actions directing federal financial assistance to North Carolina to address the damage inflicted by Hurricane Helene and to any Federal Emergency Management Agency grant money not yet disbursed, including key support for California’s ongoing response to the fires. ECF No. 1 ¶¶ 80–81.
- A January 28, 2025, email from Shannon Kelly, the Director of the National High Intensity Drug Case Trafficking Areas (HIDTA) program, who aids law enforcement in high drug-trafficking areas, shows that payments to state-based HIDTA programs have been paused, putting the public’s safety at risk. *Id.* ¶ 83.

The States have set forth facts showing that the Executive’s abrupt “pause” in potentially trillions of dollars of federal funding will cause a ripple effect that would directly impact the States and other’s ability to provide and administer vital services and relief to their citizens. Thus, the federal grants to States and others that are impounded through the Executive’s pause in disbursement will cause irreparable harm.

And it is more than monetary harm that is at stake here. As Justice Anthony Kennedy reminds us, “Liberty is always at stake when one or more of the branches seek to transgress the separation of powers.” *Clinton v. City of New York*, 524 U.S. 417, 449–50 (1998) (Kennedy, J. concurring)

Balance of the Equities and Public Interest

As the Court considers the final two factors, the record shows that the balance of equities weighs heavily in favor of granting the States’ TRO.

- If the Defendants are prevented from enforcing the directive contained in the OMB Directive, they merely would have to disburse funds that Congress has appropriated to the States and others.
- On the other hand, if the Court denies the TRO, the funding that the States and others are presumably due under law is in an indefinite limbo—a hardship worsened by the fact that the States had less than 24 hours’ notice to act in anticipation of the funding shortfall.
- The fact that the States have shown a likelihood of success on the merits strongly suggests that a TRO would serve the public interest. Moreover, the

public interest further favors a TRO because absent such an order, there is a substantial risk that the States and its citizens will face a significant disruption in health, education, and other public services that are integral to their daily lives due to this pause in federal funding.

The evidence in the record at this point shows that, despite the rescission of the OMB Directive, the Executive's decision to pause appropriated federal funds "remains in full force and effect." ECF No. 44.

Mootness

The Defendants now claim that this matter is moot because it rescinded the OMB Directive. But the evidence shows that the alleged rescission of the OMB Directive was in name-only and may have been issued simply to defeat the jurisdiction of the courts. The substantive effect of the directive carries on.

Messaging from the White House and agencies proves the point. At 2:04 EST, less than an hour before the Court's hearing on the States' motion on Wednesday, the Defendants filed a Notice saying, "OMB elected to rescind that challenged Memorandum. *See* OMB Mem. M-25-14, *Rescission of M-25-13* (Jan. 28, 2025) ('OMB Memorandum M-25-13 is rescinded')." ECF No. 43. Yet about twenty minutes before the Defendants filed the Notice, the President's Press Secretary sent a statement via the X platform that said: "The President's [Executive Orders] EO's on federal funding remain in full force and effect and will be rigorously implemented." ECF No. 44. And then the following day (January 30, 2025 at 7:50 MST and again at 5:27 p.m. EST) after the so-called rescission, the Environmental Protection Agency, in an email to

federal grant recipients, said that the awarded money could not be disbursed while it worked “diligently to implement the [OMB] Memorandum, Temporary Pause of Agency Grant, Loan, and Other Financial Assistance Programs, to align Federal spending and action with the will of the American people as expressed through President Trump’s priorities. The agency is temporarily pausing all activities related to the obligation or disbursement of EPA Federal financial assistance at this time. EPA is continuing to work with OMB as they review processes, policies, and programs, as required by the memorandum.” ECF No. 48-1 at 6, 11.

Based on the Press Secretary’s unequivocal statement and the continued actions of Executive agencies, the Court finds that the policies in the OMB Directive that the States challenge here are still in full force and effect and thus the issues presented in the States’ TRO motion are not moot.

Conclusion

Consistent with the findings above, and to keep the status quo, the Court hereby ORDERS that a TEMPORARY RESTRAINING ORDER is entered in this case until this Court rules on the States’ forthcoming motion for a preliminary injunction, which the States shall file expeditiously.

During the pendency of the Temporary Restraining Order, Defendants shall not pause, freeze, impede, block, cancel, or terminate Defendants’ compliance with awards and obligations to provide federal financial assistance to the States, and Defendants shall not impede the States’ access to such awards and obligations, except on the basis of the applicable authorizing statutes, regulations, and terms.

If Defendants engage in the “identif[ication] and review” of federal financial assistance programs, as identified in the OMB Directive, such exercise shall not affect a pause, freeze, impediment, block, cancellation, or termination of Defendants’ compliance with such awards and obligations, except on the basis of the applicable authorizing statutes, regulations, and terms.

Defendants shall also be restrained and prohibited from reissuing, adopting, implementing, or otherwise giving effect to the OMB Directive under any other name or title or through any other Defendants (or agency supervised, administered, or controlled by any Defendant), such as the continued implementation identified by the White House Press Secretary’s statement of January 29, 2025. ECF No. 44.

Defendants’ attorneys shall provide written notice of this Order to all Defendants and agencies and their employees, contractors, and grantees by Monday, February 3, 2025, at 9 a.m. Defendants shall file a copy of the notice on the docket at the same time.

Defendants shall comply with all notice and procedural requirements in the award, agreement, or other instrument relating to decisions to stop, delay, or otherwise withhold federal financial assistance programs.

The TRO shall be in effect until further Order of this Court. A preliminary hearing, at which time the States will have to produce specific evidence in support of a preliminary injunction, will be set shortly at a day and time that is convenient to the parties and the Court.

IT IS SO ORDERED.

s/John J. McConnell, Jr.

John J. McConnell, Jr.
Chief Judge
United States District Court for the District of Rhode Island

January 31, 2025

Mysti Lingenfelter

From: Robert Hunt <hunt@pacbell.net>
Sent: Tuesday, February 4, 2025 10:50 AM
To: Mysti Lingenfelter
Subject: Re: FEMA PA Notification - Notice Regarding Funding Pause - Temporary Restraining Order

No. It's part of Trump's holding FEMA's spending.

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

** Confidentiality notice: This message may contain information that is privileged, confidential or exempt from disclosure under applicable law. If you are not the intended recipient of this message, you may not disclose, forward, distribute, print, copy, use, discuss or reveal this message or its contents. If you have received this message in error, please notify us immediately by return e-mail and delete the original message and all copies from your e-mail system. Thank you.*

On Tuesday, February 4, 2025 at 10:22:40 AM PST, Mysti Lingenfelter <mysti@fairoakscemetery.com> wrote:

Wondering if we need to do anything with this?

Mysti Lingenfelter

Office Manager

Fair Oaks Cemetery District

916-966-1613

7780 Olive Street

Fair Oaks, CA 95628

From: support.pagrants@fema.dhs.gov <support.pagrants@fema.dhs.gov>
Sent: Tuesday, February 4, 2025 10:16 AM
To: support.pagrants@fema.dhs.gov
Subject: FEMA PA Notification - Notice Regarding Funding Pause - Temporary Restraining Order

Dear Public Assistance Recipients and Subrecipients:

The link below includes the written Notice of a Court Order, including a copy of the Court's order, regarding certain Federal financial assistance programs, including grants. Effective immediately, this temporary restraining order prohibits certain actions. Additional guidance is forthcoming regarding DHS's separate authority.

RI Temporary Restraining Order Notice 01-31-2025 [Click for attachment](#)

If you require additional assistance with the [FEMA Grants Manager](#), please contact the Grants Manager Hotline at (866) 337-8448 or FEMA-Recovery-PA-Grants@fema.dhs.gov

Please do not respond to this e-mail. This mailbox is not monitored, and you will not receive a response.



FAIR OAKS CEMETERY DISTRICT

Safety Manual

Adopted February 12, 2025

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INJURY AND ILLNESS PREVENTION PROGRAM (IIPP) for Fair Oaks Cemetery District

RESPONSIBILITY

The Injury and Illness Prevention Program (IIP Program) administrator, District Manager, has the authority and responsibility for implementing the provisions of this program for Fair Oaks Cemetery District.

All managers and supervisors are responsible for implementing and maintaining the IIP Program in their work areas and for answering worker questions about the IIP Program.

COMPLIANCE

All workers, including managers and supervisors, are responsible for complying with safe and healthful work practices. Our system of ensuring that all workers comply with these practices include one or more of the following checked practices:

- Informing workers of the provisions of our IIP Program.
- Evaluating the safety performance of all workers.
- Recognizing employees who perform safe and healthful work practices.
- Providing training to workers whose safety performance is deficient.
- Disciplining workers for failure to comply with safe and healthful work practices.

COMMUNICATION

All managers and supervisors are responsible for communicating with all workers about occupational safety and health in a form readily understandable by all workers. Our communication system encourages all workers to inform their managers and supervisors about workplace hazards without fear of reprisal.

Our communication system includes one or more of the following checked items:

- New worker orientation including a discussion of safety and health policies and procedures.
- Review of our IIP Program.
- Workplace safety and health training programs.
- Regularly scheduled safety meetings.
- Posted or distributed safety information.
- A system for workers to anonymously inform management about workplace hazards.
- Our establishment has less than ten workers and communicates with and instructs workers orally about general safe work practices and hazards unique to each worker's job assignment.

HAZARD ASSESSMENT

Periodic inspections to identify and evaluate workplace hazards shall be performed by a competent observer in the following areas of our workplace:

Competent Observer	Area
District Foreman	Outside Areas, including shop and dig sites.
Office Manager	Inside areas including client areas.

Periodic inspections are performed according to the following schedule:

1. Monthly inspections of all areas, findings reported to the Board of Trustees at regular Board Meetings.
2. When we initially establish our IIP Program.
3. When new substances, processes, procedures, or equipment that present potential new hazards are introduced into our workplace.
4. When new, previously unidentified hazards are recognized.
5. When occupational injuries and illnesses occur.
6. Whenever workplace conditions warrant an inspection.

ACCIDENT/EXPOSURE INVESTIGATIONS

Procedures for investigating workplace accidents and hazardous substance exposures include:

1. Visiting the accident scene as soon as possible.
2. Interviewing injured workers and witnesses.
3. Examining the workplace for factors associated with the accident/exposure.
4. Determining the cause of the accident/exposure.
5. Taking corrective action to prevent the accident/exposure from reoccurring.
6. Recording the findings and corrective actions taken.

HAZARD CORRECTION

Unsafe or unhealthy work conditions, practices or procedures shall be corrected in a timely manner based on the severity of the hazards. Hazards shall be corrected according to the following procedures:

1. When observed or discovered.
2. When an imminent hazard exists that cannot be immediately abated without endangering employee(s) and/or property, we will remove all exposed workers from the area except those necessary to correct the existing condition. Workers necessary to correct the hazardous condition shall be provided with the necessary protection.

TRAINING AND INSTRUCTION

All workers, including managers and supervisors, shall have training and instruction on general and job-specific safety and health practices. Training and instruction are provided as follows:

1. When the IIP Program is first established.
2. To all new workers, except for construction workers who are provided training through a construction industry occupational safety and health program approved by Cal/OSHA.
3. To all workers given new job assignments for which training has not previously been provided.
4. Whenever new substances, processes, procedures, or equipment are introduced to the workplace and present a new hazard.
5. Whenever we are made aware of a new or previously unrecognized hazard.
6. To supervisors to familiarize them with the safety and health hazards to which workers under their immediate direction and control may be exposed.
7. To all workers with respect to hazards specific to each employee's job assignment.

General workplace safety and health practices include, but are not limited to, the following:

1. Implementation and maintenance of the IIP Program.
2. Emergency action and fire prevention plan.
3. Provisions for medical services and first aid, including emergency procedures.
4. Prevention of musculoskeletal disorders, including proper lifting techniques.
5. Proper housekeeping, such as keeping stairways and aisles clear, work areas neat and orderly, and promptly cleaning up spills.
6. Prohibiting horseplay, scuffling, or other acts that tend to adversely influence safety.
7. Proper storage to prevent stacking goods in an unstable manner and storing goods against doors, exits, fire extinguishing equipment and electrical panels.
8. Proper reporting of hazards and accidents to supervisors.
9. Hazard communication, including worker awareness of potential chemical hazards, and proper labeling of containers.
10. Proper storage and handling of toxic and hazardous substances, including prohibiting eating or storing food and beverages in areas where they can become contaminated.

EMPLOYEE ACCESS TO THE IIPP

Our employees – or their designated representatives - have the right to examine and receive a copy of our IIPP. This will be accomplished by:

1. Providing access in a reasonable time, place, and manner, but in no event later than five (5) business days after the request for access is received from an employee or designated representative.
 - a. Whenever an employee or designated representative requests a copy of the Program, we will provide the requester with a printed copy of the Program, unless the employee or designated representative agrees to receive an electronic copy of the Program.
 - b. One printed copy of the Program will be provided free of charge. If the employee or designated representative requests additional copies of the Program within one (1) year of the previous request and the Program has not been updated with new information since the prior copy was provided, we may charge reasonable, non-discriminatory reproduction costs for the additional copies.

This will be posted in all employee notice areas, and given during orientation, so they are aware of the policy and how to obtain a copy.

Any copy provided to an employee, or their designated representative, need not include any of the records

of the steps taken to implement and maintain the written IIP Program.

An employee must provide written authorization in order to make someone their “designated representative.” A recognized or certified collective bargaining agent will be treated automatically as a designated representative for the purpose of access to the company IIPP. The written authorization must include the following information:

- The name and signature of the employee authorizing the designated representative.
- The date of the request.
- The name of the designated representative.
- The date upon which the written authorization will expire (if less than 1 year).

RECORDKEEPING

We have checked one of the following categories as our recordkeeping policy.

- Category 1.** Our establishment has twenty or more workers; has a workers' compensation modification rate greater than 1.1 and is not on a designated low hazard industry list; or is on a designated high hazard industry list. We have taken the following steps to implement and maintain our IIP Program:

1. Records of hazard assessment inspections, including the person(s) or persons conducting the inspection, the unsafe conditions and work practices that have been identified and the action taken to correct the identified unsafe conditions and work practices, are recorded on a hazard assessment and correction form.
2. Documentation of safety and health training for each worker, including the worker's name or other identifier, training dates, type(s) of training, and training providers are recorded on a worker training and instruction form. We also include the records relating to worker training provided by a construction industry occupational safety and health program approved by Cal/OSHA.

Inspection records and training documentation will be maintained according to the following checked schedule:

- For one year, except for training records of workers who have worked for less than one year which are provided to the worker upon termination of employment.
- Since we have less than ten workers, including managers and supervisors, we only maintain inspection records until the hazard is corrected and only maintain a log of instructions to workers with respect to worker job assignments when they are first hired or assigned new duties.

- Category 2.** Our establishment has fewer than twenty workers and is not on a designated high hazard industry list. We are also on a designated low hazard industry list or have a workers' compensation experience modification rate of 1.1 or less, and have taken the following steps to implement and maintain our IIP Program:

1. Records of hazard assessment inspections.
2. Documentation of safety and health training for each worker.

Inspection records and training documentation will be maintained according to the following checked schedule:

- For one year, except for training records of workers who have worked for less than one year, which are provided to the worker upon termination of employment.
- Since we have less than ten workers, including managers and supervisors, we maintain inspection records only until the hazard is corrected and only maintain a log of instructions to workers with respect to worker job assignments when they're first hired or assigned new duties.
- Category 3.** We are a local governmental entity (any county, city, or district, and any public or quasi-public corporation or public agency therein), and we are not required to keep written records of the steps taken to implement and maintain our IIP Program.

WORKPLACE VIOLENCE PREVENTION PROGRAM for Fair Oaks Cemetery District

Our establishment's Workplace Violence Prevention Plan (WVPP) addresses the hazards known to be associated with the four types of workplace violence as defined by the CA Labor Code (LC) section 6401.9.

Date of Last Review: January 10, 2025

Date of Last Revision(s): January 10, 2025

DEFINITIONS

Emergency - Unanticipated circumstances that can be life threatening or pose a risk of significant injuries to employees or other persons.

Engineering controls - An aspect of the built space or a device that removes a hazard from the workplace or creates a barrier between the employee and the hazard.

Log - The violent incident log required by LC section 6401.9.

Plan - The workplace violence prevention plan required by LC section 6401.9.

Serious injury or illness - Any injury or illness occurring in a place of employment or in connection with any employment that requires inpatient hospitalization for other than medical observation or diagnostic testing, or in which an employee suffers an amputation, the loss of an eye, or any serious degree of permanent disfigurement, but does not include any injury or illness or death caused by an accident on a public street or highway, unless the accident occurred in a construction zone.

Threat of violence - Any verbal or written statement, including, but not limited to, texts, electronic messages, social media messages, or other online posts, or any behavioral or physical conduct, that conveys an intent, or that is reasonably perceived to convey an intent, to cause physical harm or to place someone in fear of physical harm, and that serves no legitimate purpose.

Workplace violence - Any act of violence or threat of violence that occurs in a place of employment.

Workplace violence includes, but is not limited to, the following:

- The threat or use of physical force against an employee that results in, or has a high likelihood of resulting in, injury, psychological trauma, or stress, regardless of whether the employee sustains an injury.
- An incident involving a threat or use of a firearm or other dangerous weapon, including the use of common objects as weapons, regardless of whether the employee sustains an injury.
- The following four workplace violence types:

Type 1 violence - Workplace violence committed by a person who has no legitimate business at the worksite and includes violent acts by anyone who enters the workplace or approaches employees with the intent to commit a crime.

Type 2 violence - Workplace violence directed at employees by customers, clients, patients, students, inmates, or visitors.

Type 3 violence - Workplace violence against an employee by a present or former employee, supervisor, or manager.

Type 4 violence - Workplace violence committed in the workplace by a person who does not work there but has or is known to have had a personal relationship with an employee.

Workplace violence does not include lawful acts of self-defense or defense of others.

Work practice controls - Procedures and rules which are used to effectively reduce workplace violence hazards.

RESPONSIBILITY

The WVPP administrator, District Manager, has the authority and responsibility for implementing the provisions of this plan for Fair Oaks Cemetery District. If there are multiple persons responsible for the plan, their roles will be clearly described.

Responsible Persons	Job Title/Position	WVPP Responsibilities	Phone #	Email
Guillermo Barron	District Manager	Overall responsibility for the plan.	916-966-1613	gbarron@fairoakscemetery.com
Gonzalo Vega	District Foreman	Responsible for employee involvement and training; Gonzalo organizes safety meetings, updates training materials, and handles any reports of workplace violence.	916-966-1613	gvega@fairoakscemetery.com

All managers and supervisors are responsible for implementing and maintaining the WVPP in their work areas and for answering employee questions about the WVPP.

EMPLOYEE ACTIVE INVOLVEMENT

Fair Oaks Cemetery District ensures the following policies and procedures to obtain the active involvement of employees and authorized employee representatives in developing and implementing the plan:

- Management will work with and allow employees and authorized employee representatives to participate in:
 - Identifying, evaluating, and determining corrective measures to prevent workplace violence: Management will have monthly safety meetings with employees and their representatives to discuss identification of workplace violence related concerns/hazards, evaluate those hazards and/or concerns, and how to correct them. These meetings could involve brainstorming sessions, discussions of recent incidents, and reviews of safety procedures.
 - Designing and implementing training: Employees are encouraged to participate in designing and implementing training programs, and their suggestions are incorporated into the training materials.
 - Reporting and investigating workplace violence incidents: Fair Oaks Cemetery District has created a culture where safety comes first. Employees can report possible workplace violence issues to any manager and a solution will be implemented as soon as possible.

- Management will ensure that all workplace violence policies and procedures within this written plan are clearly communicated and understood by all employees. Managers and supervisors will enforce the rules fairly and uniformly.
- All employees will follow all workplace violence prevention plans, policies, and procedures, and assist in maintaining a safe work environment.
- The plan shall be in effect at all times and in all work areas and be specific to the hazards and corrective measures for each work area and operation.

EMPLOYEE COMPLIANCE

Our system to ensure that employees comply with the rules and work practices that are designed to make the workplace more secure, and do not engage in threats or physical actions which create a security hazard for others in the workplace, include at a minimum:

- Training employees, supervisors, and managers in the provisions of Fair Oaks Cemetery District Workplace Violence Prevention Plan (WVPP)
- Following effective procedures to ensure that supervisory and nonsupervisory employees comply with the WVPP. Employees sign for the receipt of the WVPP and have been through the in-person training.
- Providing retraining to employees whose safety performance is deficient with the WVPP.
- Recognizing employees who demonstrate safe work practices that promote the WVPP in the workplace by speaking directly to the employee, entering observation notes in their annual reviews, and utilizing employee incentive rewards periodically.
- Disciplining employees for failure to comply with the WVPP. A corrective plan of action will be discussed with employees and kept in personnel files; these will be reflected in annual review as well.

COMMUNICATION WITH EMPLOYEES

We recognize that open, two-way communication between our management team, staff, and other employers, about workplace violence issues is essential to a safe and productive workplace. The following communication system is designed to facilitate a continuous flow of workplace violence prevention information between management and staff in a form that is readily understandable by all employees, and consists of one or more of the following:

- The new employee orientation includes workplace violence prevention policies and procedures.
- Workplace violence prevention training programs.
- Regularly scheduled meetings that address security issues and potential workplace violence hazards.
- Effective communication between employees and supervisors about workplace violence prevention and violence concerns.
 - Ensure that supervisors and employees can communicate effectively and in the employees' first language when possible.
- Posted or distributed workplace violence prevention information.

- Directions on how employees can report a violent incident, threat, or other workplace violence concern to employer or law enforcement without fear of reprisal or adverse action.
 - Employees can anonymously report a violent incident, threat, or other violence concerns, via a written note delivered to the mail drop, or they can send an email to the District Manager regarding the matter.
 - Contact information for whom to call for emergency response: dial 911 first, get assistance, then call District Manager 916-215-1613.
- Employees will not be prevented from accessing their mobile or other communication devices to seek emergency assistance, assess the safety of a situation, or communicate with a person to verify their safety. Employees' concerns will be investigated in a timely manner, and they will be informed of the results of the investigation and any corrective actions to be taken.
- Updates during monthly safety meetings could involve sharing updates to the plan, discussing recent incidents, and coordinating training sessions.

WORKPLACE VIOLENCE INCIDENT REPORTING PROCEDURE

Fair Oaks Cemetery District will implement the following effective procedures to ensure that:

- All threats or acts of workplace violence are reported to an employee's supervisor or manager, who will inform the WVPP administrator. This will be accomplished by sending an anonymous note delivered to the mail drop of the office door, emailing the supervisor, or having a conversation with the supervisor. If that's not possible, employees will report incidents directly to the WVPP administrator, District Manager.
- A strict non-retaliation policy is in place, and any instances of retaliation are dealt with swiftly and decisively. An employee who retaliates against a coworker for reporting an incident could be disciplined or terminated.

EMERGENCY RESPONSE PROCEDURES

Fair Oaks Cemetery District has in place the following specific measures to handle actual or potential workplace violence emergencies:

- Effective means to alert employees to the presence, location, and nature of workplace violence emergencies by the following:
 - a. Cell phone text sent directly to employees on the grounds.
 - b. A meeting with all employees in the office or other safe location.
 - c. If there is an extreme emergency, an alarm will sound telling employees to meet in evacuation location.
- Fair Oaks Cemetery District will have evacuation or sheltering plans.
 - a. If evacuation is needed, the fire alarm will sound, and all employees should stop what they are doing and meet in the evacuation location by the veteran's memorial.
 - b. If shelter in place is needed, all doors to the office and shop will be locked and staff will meet in Board room with windows / blinds closed.
- How to obtain help from staff, security personnel, or law enforcement.
 - a. Call 9-1-1 in the event of an emergency. If you feel unsafe, it is better to call and get help rather than second guess the need for assistance.
 - b. Then contact the District Manager and report the incident.

In the event of an emergency, including a Workplace Violence Emergency, contact the following:

Responsible Persons	Job Title/Position	WVPP Responsibility	Phone #	Email
Guillermo Barron	District Manager	Responsible for emergency response, hazard identification, and coordination with others; <i>Guillermo conducts safety inspections, coordinates emergency response procedures, and communicates with others about the plan.</i>	916-215-1613	gbarron@fairoakscemetery.com

WORKPLACE VIOLENCE HAZARD IDENTIFICATION AND EVALUATION

The following policies and procedures are established and required to be conducted by Fair Oaks Cemetery District to ensure that workplace violence hazards are identified and evaluated:

- Inspections shall be conducted when the plan is first established, after each workplace violence incident, and whenever the employer is made aware of a new or previously unrecognized hazard.:
 - All submitted and reported concerns will be investigated within 48 hours.

Periodic Inspections

Periodic inspections of workplace violence hazards will identify unsafe conditions and work practices. This may require assessment for more than one type of workplace violence. Periodic Inspections shall be conducted: quarterly.

Periodic inspections to identify and evaluate workplace violence and hazards will be performed by the following designated personnel in the following areas of the workplace:

Specific Person Name/Job Title	Area/Department/Specific location
District Foreman	Outside Incidents
Office Manager	Inside Incidents

Inspections for workplace violence hazards include assessing:

- The exterior and interior of the workplace for its attractiveness to robbers.
- The need for violence surveillance measures, such as mirrors and cameras.
- Procedures for employee response during a robbery or other criminal act, including our policy prohibiting employees, who are not security guards, from confronting violent persons or persons committing a criminal act.
- Procedures for reporting suspicious persons or activities.

- Effective location and functioning of emergency buttons and alarms.
- Posting of emergency telephone numbers for law enforcement, fire, and medical services.
- Whether employees have access to a telephone with an outside line.
- Whether employees have effective escape routes from the workplace.
- Whether employees have a designated safe area where they can go to in an emergency.
- Adequacy of workplace security systems, such as door locks, entry codes or badge readers, security windows, physical barriers, and restraint systems.
- Frequency and severity of threatening or hostile situations may lead to violent acts by persons who are service recipients of our establishment.
- Effectiveness of systems and procedures that warn others of actual or potential workplace violence danger or that summon assistance, e.g., alarms or panic buttons.
- How well our establishment's management and employees communicate with each other.
- Access to and freedom of movement within the workplace by non-employees, including recently discharged employees or persons with whom one of our employees is having a dispute.
- Frequency and severity of employees' reports of threats of physical or verbal abuse by managers, supervisors, or other employees.
- Any prior violent acts, threats of physical violence, verbal abuse, property damage or other signs of strain or pressure in the workplace.

WORKPLACE VIOLENCE HAZARD CORRECTION

Workplace violence hazards will be evaluated and corrected in a timely manner. Fair Oaks Cemetery District will implement the following effective procedures to correct workplace violence hazards that are identified:

- If an imminent workplace violence hazard exists that cannot be immediately abated without endangering employee(s), all exposed employee(s) will be removed from the situation except those necessary to correct the existing condition. Employees who are necessary to correct the hazardous condition will be provided with the necessary protection.
- All corrective actions taken will be documented, dated, and reported to the Board of Trustees at the regular monthly Board Meeting.
- Corrective measures for workplace violence hazards will be specific to a given work area.
 - Make the workplace unattractive to robbers by:
 - Improving lighting around and at the workplace.
 - Posting of signs notifying the public that limited cash is kept on the premises and that cameras are monitoring the facility.

- Utilizing surveillance measures, such as cameras and mirrors, to provide information as to what is going on outside and inside the workplace and to dissuade criminal activity.
- Installing security surveillance cameras in and around the workplace.
- Provide workplace violence systems, such as door locks, violence windows, physical barriers, emergency alarms.
- Ensure the adequacy of workplace violence systems.
- Post emergency telephone numbers for law enforcement, fire, and medical services.
- Control access to, and freedom of movement within, the workplace by non-employees, including recently discharged employees or persons with whom one of our employees is having a dispute.
- Install effective systems to warn others of a violence danger or to summon assistance, e.g., alarms or panic buttons.
- Ensure employees have access to a telephone with an outside line. Provide employee training/re-training(refreshers) on the WVPP, which could include but not limited to the following:
 - Recognizing and handling threatening or hostile situations that may lead to violent acts by persons who are service recipients of our establishment.
 - Ensuring that all reports of violent acts, threats of physical violence, verbal abuse, property damage or other signs of strain or pressure in the workplace are handled effectively by management and that the person making the report is not subject to retaliation by the person making the threat.
 - Improving how well our establishment's management and employees communicate with each other.
 - Having procedures for reporting suspicious persons, activities, and packages.
 - Providing/reviewing employee, supervisor, and management training on emergency action procedures.
- Ensure adequate employee escape routes.
- Increase awareness by employees, supervisors, and managers of the warning signs of potential workplace violence.
- Ensure that employee disciplinary and discharge procedures address the potential for workplace violence. This will be conducted by the District Manager during an exit interview and/or disciplinary meeting.
- Limit the amount of cash on hand and use time access safes for large bills.

PROCEDURES FOR POST INCIDENT RESPONSE AND INVESTIGATION

After a workplace incident, the WVPP administrator or their designee will implement the following post-incident procedures:

- Visit the scene of an incident as soon as safe and practicable.
- Interview involved parties, such as employees, witnesses, law enforcement, and/or security personnel.
- Review security footage of existing security cameras if applicable.
- Examine the workplace for security risk factors associated with the incident, including any previous reports of inappropriate behavior by the perpetrator.
- Determine the cause of the incident.
- Take corrective action to prevent similar incidents from occurring.
- Record the findings and ensure corrective actions are taken.
- Obtain any reports completed by law enforcement.
- The violent incident log will be used for every workplace violence incident and will include information, such as:
 - The date, time, and location of the incident.
 - The workplace violence type or types involved in the incident.
 - A detailed description of the incident.
 - A classification of who committed the violence, including whether the perpetrator was a client or customer, family or friend of a client or customer, stranger with criminal intent, coworker, supervisor or manager, partner or spouse, parent or relative, or another perpetrator.
 - A classification of circumstances at the time of the incident, including, but not limited to, whether the employee was completing usual job duties, working in poorly lit areas, rushed, working during a low staffing level, isolated or alone, unable to get help or assistance, working in a community setting, or working in an unfamiliar or new location.
 - A classification of where the incident occurred, such as in the workplace, parking lot or other area outside the workplace, or other area.
 - The type of incident, including, but not limited to, whether it involved any of the following:
 - Physical attack without a weapon, including, but not limited to, biting, choking, grabbing, hair pulling, kicking, punching, slapping, pushing, pulling, scratching, or spitting.
 - Attack with a weapon or object, including, but not limited to, a firearm, knife, or other object.
 - Threat of physical force or threat of the use of a weapon or other object.

- Sexual assault or threat, including, but not limited to, rape, attempted rape, physical display, or unwanted verbal or physical sexual contact.
- Animal attack.
- Other.
- Consequences of the incident, including, but not limited to:
 - Whether security or law enforcement was contacted and their response.
 - Actions taken to protect employees from a continuing threat or from any other hazards identified as a result of the incident.
 - Information about the person completing the log, including their name, job title, and the date completed.
- Reviewing all previous incidents.
- Incidents will be reported to the Board of Trustees at the next Regular Meeting.

Ensure that no personal identifying information is recorded or documented in the written investigation report. This includes information which would reveal the identification of any person involved in a violent incident, such as the person's name, address, electronic mail address, telephone number, social security number, or other information that, alone or in combination with other publicly available information, reveals the person's identity.

TRAINING AND INSTRUCTION

All employees, including managers and supervisors, will have training and instruction on general and job-specific workplace violence practices. These sessions could involve presentations, discussions, and practical exercises. Training and instruction will be provided as follows:

- When the WVPP is first established.
- Annually to ensure all employees understand and comply with the plan.
- Whenever a new or previously unrecognized workplace, violence hazard has been identified and when changes are made to the plan. The additional training may be limited to addressing the new workplace violence hazard or changes to the plan.

Fair Oaks Cemetery District will provide its employees with training and instruction on the definitions found on page 7 of this Manual and the requirements listed below:

- The employer's WVPP, how to obtain a copy of the employer's plan at no cost, and how to participate in development and implementation of the employer's plan.
- How to report workplace violence incidents or concerns to the employer or law enforcement without fear of reprisal.

- Workplace violence hazards specific to the employees' jobs, the corrective measures Fair Oaks Cemetery District has implemented, how to seek assistance to prevent or respond to violence, and strategies to avoid physical harm.
- Violent incident log and how to obtain copies of records pertaining to hazard identification, evaluation and correction, training records, and violent incident logs.
- Opportunities Fair Oaks Cemetery District has for interactive questions and answers with a person knowledgeable about the Fair Oaks Cemetery District's plan.

Note: *Employers must use training material appropriate in content and vocabulary to the educational level, literacy, and language of employees.*

EMPLOYEE ACCESS TO THE WRITTEN WVPP

Fair Oaks Cemetery District ensures that the WVPP plan shall be in writing and shall be available and easily accessible to employees, authorized employee representatives, and representatives of Cal/OSHA at all times. This will be accomplished by a simple request to the Office Manager/District Manager, who will print it for them within the day of request.

RECORDKEEPING

Fair Oaks Cemetery District will:

Create and maintain records of workplace violence hazard identification, evaluation, and correction, for a minimum of five (5) years.

- Create and maintain training records for a minimum of one (1) year and include the following:
 - Training dates.
 - Contents or a summary of the training sessions.
 - Names of persons conducting the training.
 - Names and job titles of all persons attending the training sessions.
- Maintain violent incident logs for a minimum of five (5) years.
- Maintain records of workplace violence incident investigations for a minimum of five (5) years.
 - The records shall not contain medical information.
- All records of workplace violence hazard identification, evaluation, and correction; training, incident logs and workplace violence incident investigations shall be made available to Cal/OSHA upon request for examination and copying.

EMPLOYEE ACCESS TO RECORDS

The following records shall be made available to employees and their representatives, upon request and without cost, for examination and copying within **15 calendar days of a request**:

- Records of workplace violence hazard identification, evaluation, and correction.
- Training records.
- Violent incident logs.

REVIEW AND REVISION OF THE WVPP

The **Fair Oaks Cemetery District** WVPP will be reviewed for effectiveness:

- At least annually.
- When a deficiency is observed or becomes apparent.
- After a workplace violence incident.
- As needed.

Review and revision of the WVPP will include the procedures listed in the **EMPLOYEE ACTIVE INVOLVEMENT** section of this WVPP, as well as the following procedures to obtain the active involvement of employees and authorized employee representatives in reviewing the plan's effectiveness:

- Review of **Fair Oaks Cemetery District's** WVPP should include, but is not limited to:
 - Review of **incident** investigations and the violent incident log.
 - Assessment of the effectiveness of security systems, including alarms, emergency response, and security personnel availability (if applicable).
 - Review that violence risks are being properly identified, evaluated, and corrected. Any necessary revisions are made promptly and communicated to all employees. [These revisions could involve changes to procedures, updates to contact information, and additions to training materials.]
-

EMPLOYER REPORTING RESPONSIBILITIES

As required by California Code of Regulations (CCR), Fair Oaks Cemetery District will immediately report to Cal/OSHA any serious injury or illness or of an employee occurring in a place of employment or in connection with any employment.

“I, Guillermo Barron, District Manager of Fair Oaks Cemetery District, hereby authorize and ensure, the establishment, implementation, and maintenance of this written workplace violence prevention plan and the documents/forms within this written plan. I believe that these policies and procedures will bring positive changes to the workflow, business operations, and overall health and safety as it relates to workplace violence prevention.

Guillermo Barron – District Manager

01/10/2025

Cyber Security and Cyber Incident Response Plan

Purpose:

The main purpose of the district's cyber security program is to help prevent, detect, respond to, and recover from cyber security threats.

Overview:

The program outlined has been developed and based upon the best practices and guidelines set by the National Institute of Standards and Technology (NIST) and Golden State Risk Management (GSRMA). The underlying theme is modeled after the Department of Homeland Security's "If you see something, say something" program.

Cybersecurity Program:

1. Routine Asset Inventories
 - a. Maintain log of approved physical electronic devices, cloud systems, data storage, virtual connections, smart devices, etc.
 - b. If inventory identifies unauthorized asset(s), a threat assessment shall be performed and unauthorized asset removed from the District's network infrastructure.
2. Assess Risks
 - a. Perform an internal risk assessment, at a minimum, annually.
 - b. On a tri-annual basis hire a third party to perform the risk assessment.
3. Minimize Control System Exposure
 - a. Eliminate all non-secure communication access paths.
 - b. Maintain role-based security clearance.
 - c. Encrypt communication when possible.
 - d. "Lockdown" the network only to be accessed by approved devices.
4. Enforce User Access Controls
 - a. Use role-based access control to limit the ability of individual users.
 - b. Use the principle of limiting access to network information to the minimum required for the specific users to perform their job.
 - c. Ensure default passwords are not used.
 - d. Implement multi factor authentication where possible.
 - e. Secure remote access through the use of firewalls, virtual private networks, etc.
 - f. Deactivate user accounts immediately upon separation from the District.

5. Safeguard from Unauthorized Physical Access
 - a. All locations with network, FOCD, electronic devices, etc., shall always be locked and monitored by alarms (motion, door latch, camera, etc.).
 - b. Hardware is to be stored in a locked facility or to be locked in place.
 - c. Disable or password protect USB ports.
 - d. Secure documents with IT configuration information. Passwords should be physically stored, and locked electronic versions shall be password protected.
6. Embrace Vulnerability Management
 - a. Create a culture of vulnerability awareness and action.
 - b. Once the vulnerability is identified, implement the solution as soon as possible.
 - c. Attend training and conferences to stay current on the best cyber hygiene practice.
 - d. Annual staff training on cybersecurity.
 - e. The District Manager shall commit to continuous improvement and enforcement of cybersecurity.
7. Plan for Incidents, Emergencies, and Disasters
 - a. Keep cyber security insurance up to date through GSRMA.
 - b. Create a disaster response plan for all cyber and electrical components.
 - c. Have a power-hardened facility so that all critical facilities have backup power sources.

Business Continuity & Disaster Recovery Plan:

It is the policy of Fair Oaks Cemetery District to create and maintain an active Emergency Preparedness Program that includes an Emergency Operations Plan (EOP) written and administered to help manage the District's critical functions during any emergency and protect people, property, and the environment. The District will coordinate the EOP function and response with federal, state, and local agencies and private entities charged with emergency duties. The District will also create and maintain a Business Continuity Program plan to minimize impacts to critical business functions and enhance its capability to recover operations expediently and successfully following a disruptive incident.

Emergency

An emergency includes the actual or threatened existence of conditions of disaster or extreme peril to the critical district functions and/or the health and safety of staff or the public. These conditions may be caused by an earthquake, power outage, dam failure, freeze, water supply contamination, national security incident, and other conditions that may be beyond the capability of District forces and may require support from other political subdivisions, other agencies, volunteer and nonprofit organizations, or the private sector.

Emergency Preparedness Program

The District's Emergency Preparedness Program shall consist of four phases of Emergency Management: mitigation, preparedness/planning, response, and recovery. The Emergency Preparedness Program will designate staff to represent the District in negotiations or consultations with public and private agencies on matters pertaining to response to the emergency and recovery of damaged systems and financial costs. The District Manager will facilitate progress on this program.

Authorization During District Emergencies

When an emergency condition arises that necessitates immediate action to minimize damage and inconvenience resulting from such condition, the District Manager, in consultation with the Chairman of the Board of Trustees, is authorized to enter into emergency contracts not to exceed \$200,000, per contract, without bids or notice.

At the next regular or special meeting of the Board of Trustees following such an emergency, a report shall be made to the Board of Trustees summarizing all expenditures made and contracts executed in response to said emergency. Periodic reports shall be generated at the discretion of the Board until the emergency is concluded.

Following a Presidential declaration of an emergency, the federal government historically deploys personnel, equipment, and financial resources to support the recovery effort. Following a Governor's state of emergency proclamation, state assistance for emergency response costs and permanent restoration assistance for mutual aid/assistance may be available. The Governor may direct execution of the State's emergency plan or commit other State resources as the situation demands. The District Manager or designee is authorized to take all necessary actions to complete the application procedures to access the incoming resources and represent the District in requesting/negotiating for the needed resources.

Emergency Operations Director

The District Manager will serve as the emergency operations director in case of an emergency. As need arises, the District Manager may direct all staff or material resources of the District to combat the effects of a threatened, declared, or actual emergency.

Mutual Aid/Assistance

The California Master Mutual Aid Agreement (Government Codes Sections 8561, 8615, and 8617) allows for the implementation of mutual aid during threatened, actual, or declared emergencies. The District Manager may request mutual assistance from other local government and public agencies or commit District resources to other agencies requesting aid. The District Manager may sign appropriate documents to implement mutual aid/assistance, emergencies in territories, and other emergency response agreements.

Business Continuity Program

The District provides products and services that support the health and safety of our District's residents. Therefore, the District must have a program that facilitates the performance of essential functions during an emergency that disrupts normal operations and/ or the timely resumption of normal operations once the emergency has ended. All vital functions (except for burials) of the District can be facilitated off District property if needed. Burials would have to wait until it was safe to resume normal business on site.

Continuity of Management

The District's Manager will list at least three successors for the plan. In the event the District Manager is unable to respond to an emergency, each successor, in order, may assume all the duties and powers of primary staff.

Status Reports

The District Manager will provide periodic Emergency Preparedness Program progress reports to the Board of Trustees, as necessary, and the District's response to a declared District emergency, when applicable.

HAZARD ASSESSMENT AND CORRECTION RECORD

Date of Inspection: _____ Person Conducting Inspection: _____

Unsafe Condition or Work Practice:

Corrective Action Taken:

Date of Inspection: _____ Person Conducting Inspection: _____

Unsafe Condition or Work Practice:

Corrective Action Taken

Date of Inspection: _____ Person Conducting Inspection: _____

Unsafe Condition or Work Practice:

Corrective Action Taken:

ACCIDENT/EXPOSURE INVESTIGATION REPORT

Date & Time of Accident:

Location:

Accident Description:

Workers Involved:

The underlying cause(s) of the accident/exposure:

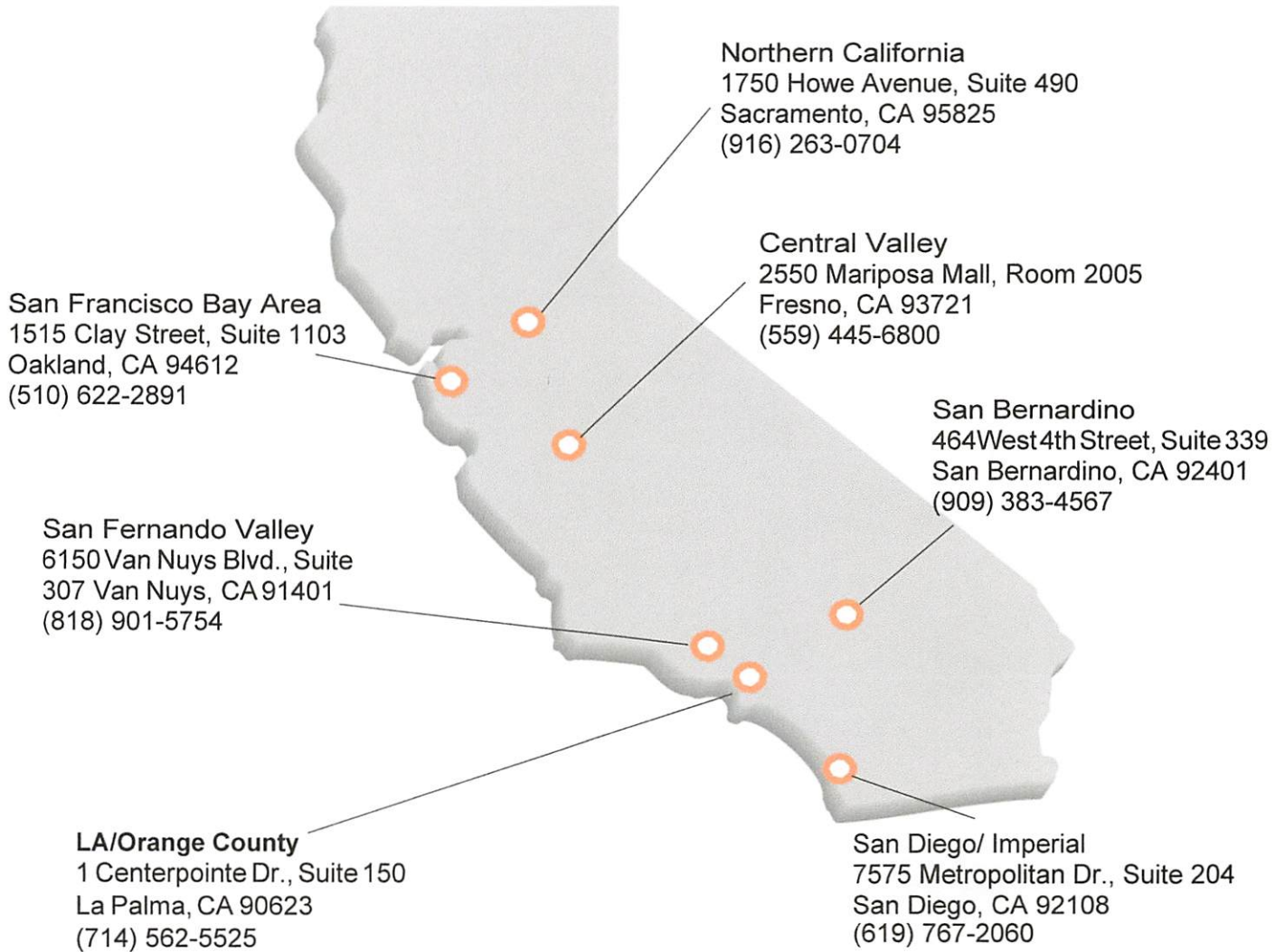
Corrective Actions Taken:

Manager Responsible: Guillermo Barron

Date Completed:

• Toll-free Number: 1-800-963-9424 • Internet: www.dir.ca.gov

On-site Assistance Program Area Offices



Voluntary Protection Program Oakland, CA 94612 (510) 622-1081

10-year plan

Fair Oaks Cemetery District

PRESENTED BY GUILLERMO BARRON, MYSTI LINGENFELTER,
& GONZALO VEGA

1

Agenda

- CURRENT STATUS
- TIMELINE 1
- TIMELINE 2
- TIMELINE 3
- FUTURE INITIATIVES

2

Current Status

WHERE ARE WE NOW (A SNAPSHOT)

3

Current status analysis

- Last year we sold a total of 112 plots (Casket & Cremation).
- Our average casket plot sales over the last 3 years is 60 per year.
- Our current inventory for casket plots available is 431
- This leaves 7.18 years for the following to happen:

4

Timeline 1

NOTHING CHANGES,
JUST BUSINESS AS USUAL.

5

Timeline 1: Nothing Changes

- Endowment Fees Usable when we are "Sold Out"
- Approx 1.5 million in Endowment Interest.
- Current operating budget is 1 million.
- 2-years till money is gone.

```

graph TD
    S1[Officially "Close" Cemetery] --> S2[County Takes Over Operations]
    S2 --> S3[Dis-repair]
    S3 --> S4["??? (not our problem)"]
  
```

6

Things to expect:

- Endowment + Tax money will be used for upkeep and maintenance.
- All maintenance will be contracted out, mow & blow once a month.
- No Memorial Day or other events.
- 1 part-time person on-call for arranging services, collecting payments, or could be handled through the county.
- Hired Bookkeeper part-time
- No new Equipment, must borrow or contract.
- No Board Oversight, assigned to a desk at the County office.

7

Status Overview

- Continue with current practices
- Rely on existing capacity until depletion.

This option does not hold with our mission statement or our purpose for the Fair Oaks Cemetery District

Implications:

- Space exhausted in 2030
- Significant disruption to families seeking burial plots
- Potential damage to the District's reputation.

Kilgore cemetery is a great example for what could happen.

8

Timeline 2

Reallocate internal cemetery roads for burial plots.

9

Timeline 2: Reallocations

- Still provide up-keep and maintenance.
- Still conduct burial services.
- Not a final solution.
- Would start this plan in approx. 2 years.

10

Phase 1

- Reallocate Center roadway.
- Cancel Memorial Day Event, no space to host.
- Creates approx. 220 spaces (3 years)
- Cost \$25,000.00 in done in-house

11

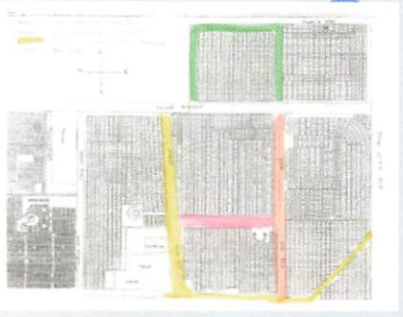
Phase 2

- Reallocate NW/NE roadway.
- Leave 6-foot walkway with crushed gravel.
- Close gates for drive in; walk-in only.
- Cost \$35,000 in done in-house.
- Creates approx. 400 spaces (5 years)

12

Phase 3


- Reallocate arch-gate driveway.
- Yellow would be only path to drive.
- Close arch gates for drive in; walk-in only.
- Cost \$40,000 in done in-house.
- Creates approx. 600 spaces (8 years).



13

Phase 4

- Reallocate Oak Knoll road and part of office space
- Yellow would be only path to drive.
- Close all but one gate for drive in; walk-in only.
- Cost \$40,000 in done in-house.
- Creates approx. 600 spaces (8 years).



14

Things to expect:

Overview: Repurpose non-water covering roads to create additional burial plots.

Benefits:

- Relatively Cost-effective.
- Utilizes existing cemetery boundaries.
- Gives another 24 years of operation.

Challenges:

- Limited capacity increase.
- Potential operational and aesthetic concerns.
- Not a permanent solution.

15


Timeline 3

LAND PURCHASE
COMPLETED BY 2026 – BACK
PROPERTY

16

Timeline 3: Land Purchase – Back Property

- Still provide up-keep and maintenance at FOCD.
- Still conduct burial services at FOCD.
- Would start this plan now with first burial in approx. 2 years.



17

Things to expect:

- Easy and cost effective to develop in-house.
- Sprinkler systems installed
- Headstone strips poured
- Need possible solution for house on property.
- Need to design and build roadways for access.

18

Status Overview

- Acquire additional land to expand cemetery boundaries

Benefits:

- 2-acres is the equivalent of Oak Knoll/Fountains.
- Maintains cemetery infrastructure and accessibility.

Challenges:

- High up-front cost (\$800,000.00 ready to go)
- Re-zoning land use.

19

Timeline 3

LAND PURCHASE
COMPLETED BY 2026 - AEROJET

20

Timeline 3: Land Purchase - Aerojet

- Still provide up-keep and maintenance at FOCD.
- Still conduct burial services at FOCD.
- Would start this plan now with first burial in approx. 2 years.
- Allows for Grants and "help" from the County.

```

graph TD
    S1[Contract for purchase] --> S2[Plan for expansion]
    S2 --> S3[Develop the first 5 acres]
    S3 --> S4[Continue to work on Tax issue]
  
```

21

Things to expect:

- Easy and cost effective to develop in-house.
- Water and Sewer would need to be run to main building (temporary office)
- Sprinkler systems installed
- Headstone strips poured
- Purchase Trailer to transport Takeuchi for digging.
- Staff can move between sites as needed.
- Grants are available to us for development.
- County would be more willing to "help" if we had a plan with land.

22

Status Overview

- Acquire additional land to expand cemetery boundaries

Benefits:

- Long-term solution with ample capacity.
- Maintains cemetery infrastructure and accessibility.

Challenges:

- High up-front cost (\$800,000.00 ready to go)

Future Possible Benefits:

- Support (\$) from City of Rancho Cordova or City of Folsom
- Expand our area to include Folsom & all of Rancho Cordova creating possible tax revenues?

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Thank you

STAFF AT FAIR OAKS
CEMETERY DISTRICT.

24

		Total						
G/L acct	G/L Acct Long Text	FY 2021/2022	FY 2022/2023	FY 2023/2024	Estimated Budget FY2024/2025	Totals as of Dec. 2023	Adjusted Budget FY2023/2024	
		104% of last year	95% of last year	95% of last year	Factor of 1.015 per assors office.			
91910100	PROP TAX CUR SEC	245,154	262,953	275,989	275,989			
91910200	PROP TAX CUR UNSEC	8,779	8,620	9,808	9,955			
91910300	PROP TAX CUR SUP	9,115	10,415	6,544	6,642			
91910400	PROPERTY TAX SECURED DELINQUENT	1,792	1,594	2,175	2,208	2,552		
91910500	PROPERTY TAX SUPPLEMENTAL DELINQUENT	321	609	722	733	551		
91910600	PROPERTY TAX UNITARY	3,254	3,623	3,863	3,921			
91912000	PROPERTY TAX REDEMPTION	23	-	9	9			
91913000	PROP TAX PR UNSEC	179	85	96	97			
91914000	PROP TAX PENALTIES	102	88	49	50			
	Sac County Property Tax Total	268,719	287,987	299,255	299,604	3,104		
94941000	INTEREST INCOME	3,356	23,426	37,197	37,197	30,048		
95952200	HOME PROP TAX REL	2,102	2,054	1,966	1,996			
	Sac County Income Total	274,178	313,467	338,418	338,797	33,151		
96969100	CEMETERY SVC							
	Plot Fees	281,017	391,370	307,816	130,603	147,396		
	Vaults	2,110	108,164	74,063	7,561	25,247		
	O&C	15,249	141,389	97,625	13,137	43,707		
	Miscellaneous	30,253	18,317	13,585	254	100,589		
	Marker Fees	19,340	30,947	28,006	1,081	7,322		
	Saturday Services	6,800	17,731	6,852	65	5,492		
	Pre-need Transfers	60,899	58,838	29,574	1,206	25,247		
	Pre-Need Transfer for Land/Projects			-	-			
	Cemetery Services Total (Sales)	415,668	987,967	725,482	725,482	174,993		
97973000	DONATIONS/CONTRIBUTIONS	4,100	610	300	300	300		
97979000	MISCELLANEOUS OTHER REVENUES	363,619	547,098	832,022				
	FUND 202A Total Income	1,004,295	1,138,091	1,363,455	1,166,650	205,742	1,075,843	
	Endowment Collection	54,550	59,620	53,198	43,745	5,593		
	Pre-Need Collections	98,191	159,613	71,725	58,326	114,325		

G/L acct	G/L Acct Long Text	FY 2021/2022	FY 2022/2023	Totals		FY 2024/2025 BUDGET	Totals as of Dec. 2024	Revised Budget Suggestions	Notes
				FY 2023/2024	FY 2022/2023				
10111000	SALARIES & WAGES - REGULAR EMPLOYEES	159,416	180,929	181,574	181,574	250,000	103,768		
10112400	SALARIES & WAGES - COMMISSION & COMMITTEE MEMBERS	6,200	8,000	5,760	5,760	8,000	3,400		
10113200	SALARIES & WAGES - TIME/ONE HALF - OVER TIME Memorial Day & Sat services	2,951	7,372	3,864	3,864	4,000	4,199		(5492) off-set by Sat. service fees
10121000	RETIREMENT - EMPLOYER COST	40,667	42,916	40,007	40,007	60,000	28,732		
10122000	OASDHI - EMPLOYER COST	11,811	15,017	14,627	14,627	18,000	8,519		
10123000	GROUP INS - EMPLOYER COST	59,370	42,916	40,628	40,628	47,000	31,675	70,000	Adjustment Needed if requested by County
10124000	WORK COMP INS - EMPLOYER COST	8,557	7,860	10,487	10,487	8,000	12,264		
10125000	SUI INS - EMPLOYER COST	336	336	434	434	500			
1000 Total		289,308	305,346	297,381	297,381	395,500	192,557		
20200500	ADVERTISING/LEGAL NOTICES Posting for bids	-	-	-	-	-	20		
20202900	BUSINESS/CONFERENCE EXPENSE Board Sec. Training GSRMA - Oct CAPC - Spring Chamber Lunches, parking, Refreshments for board mtgs All	1,345	5,029	3,594	3,594	12,000	5,336		
20203500	EDUCATION & TRAINING SERVICE SDACA - Board Sec. QuickBooks All	-	2,630	5,600	5,600	4,000	8,515		School budget not included
20203800	EMPLOYEE RECOGNITION Income from Rebate Funded through rebate on Credit card	(1,286)	(3,021)	(1,947.68)	(1,947.68)	100	(6,638)		
20205100	INSURANCE - LIABILITY GSRMA	6,016	13,333	16,410	16,410	14,500	24,821		Re-adjust for next year
20206100	MEMBERSHIP DUES								

	G/L acct	G/L Acct Long Text	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 2024/2025 BUDGET	Totals as of Dec. 2024	Revised Budget Suggestions	Notes
		Fair Oaks Chamber							
		Carmichael Chamber							
		CAPC							
		Quill							
		PCA							
		LAFCo							
		Sam's Club							
			1,369	1,630	1,749	1,700	1,139		
	20207600	OFFICE SUPPLIES							
		Amazon							
		Quill							
		Other							
		All	3,119	1,285	2,189	3,000	990		
	20208100	POSTAL SERVICES							
		Postage							
		Pitney-Bowes- Quarterly Leasing & Printing							
		Postage	1,127	1,137	599	4,000	339		
	20210300	AGRICULTURE/HORTICULTURE SERVICES							
		STC Tree Care							
		Baker Supplies							
		Custom Agronomics							
			2,465	4,018		6,000	905		Need tree tops trimmed
	20210400	AGRICULTURE/HORTICULTURE SUPPLIES			450				
		Home Depot							
		Haight Nursery/Nimbus Landscaping							
		Sprinkler Service Supply/Imperial/Ferguson							
		Utterback Sod							
		Lowe's							
			9,023	8,090	12,374	9,000	3,816		
	20219100	ELECTRICITY							
		SMUD	5,537	7,174	6,358	8,500	4,190		
	20219300	REFUSE COLLECTION/DISPOSAL SERVICES							
		Keifer Landfill							Cancelled contract
		Waste Management							Avg. \$25 /month for garbage runs
		ALL	4,894	9,423	5,587	5,000	7,819		
	20219500	SEWAGE DISPOSAL SERVICES							
		County of Sac Utilities - Sewer only	424	692	279	800	503		
	20219700	TELEPHONE SERVICE							
		Verizon Wireless							
		Comcast							

	G/L acct	G/L Acct Long Text	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 2024/2025 BUDGET	Totals as of Dec. 2024	Revised Budget Suggestions	Notes
			4,209	6,052	5,722	6,300	3,337		
	20219800	WATER							
		Fair Oaks Water District	14,224	12,140	10,168	14,500	10,267		
	20220500	AUTOMOTIVE MAINTENANCE SERVICE							
		Truck Maintenance	68	2,435	981	5,000	-		
	20220600	AUTOMOTIVE MAINTENANCE SUPPLIES							
		Auto Parts	2,158	5,160	4,014	5,000	843		
	20222600	EXPENDABLE TOOLS							
		Ace Hardware							
		Amazon							
		Citrus Heights Saw/Mower							
		Harbor Freight							
		White Cap							
		Lowe's							
		Kimball Midwest							
		ALL	1,373	7,202	2,692	4,000	411		
	20223600	FUEL & LUBRICANTS							
		Dawson Oil							
		Gas Stations							
			8,083	8,487	7,012	10,000	3,998		
	20227500	RENT/LEASES EQUIPMENT							
		Equip Rental							
		Equip Rental Other							
			-	7,019	5,513	3,000	-		
	20228100	SHOP EQUIPMENT MAINTENANCE SERVICE							
		Baker Supply, C&H Mower							
			1,927	2,545	2,993	1,000	1,077		
	20228200	SHOP EQUIPMENT MAINTENANCE SUPPLIES							
		Small Maintenance							
		BIG Equipment							
		Replacement Equipment							
			3,840	564	5,109	4,000	453		
	20229100	OTHER EQUIPMENT MAINTENANCE SERVICE							
		Golf Cart	208	2,545	620	500	-		
	20229200	OTHER EQUIPMENT MAINTENANCE SUPPLIES							
		Golf Cart Repairs							golf cart batteries
			-	797	569	1,200	2,554		
		Shirts , Coveralls							
		Shoes							

	G/L acct	G/L Acct Long Text	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 2024/2025 BUDGET	Totals as of Dec. 2024	Revised Budget Suggestions	Notes
	20231300	UNIFORM ALLOWANCE	624	737	399	1,000	193		
	20235100	LAUNDRY/DRY CLEANING SERVICE/Custodial	-	-	-	-	-		
	20232100	Custodial Services (Floors)	-	-	-	-	-		
	20250500	ACCOUNTING SERVICES							
		Fletcher & Co. CPA	7,650	-	5,910	18,000	17,235		
	20250700	ASSESSMENT / COLLECTIONS SERVICES							
		Sac County - Tax collection	9,584	9,509	11,611	10,000	4,751		
	20253100	LEGAL SERVICES							
		Hunt Law Offices	1,900	1,025	-	2,000	1,775		
	20259100	OTHER PROFESSIONAL SERVICES							
		Adobe							
		Water Delivery							
		Gold Country Copier							
		Credit Card fees							
		Jorgenson							
		Priority West							
		SIA Security							
		Liberty Bell							
		iCloud							
		Compass							
		Ceniom							
		Cemsites							
			11,099	17,631	17,238	19,000	7,025		
	20285200	RECREATIONAL SUPPLIES - Memorial Day	12,050	21,280					
		Temp. Employees	4,730	11,587	16,872				
		SOD			4,943				
		Poles, Tags, Wall							
		Memorial Day	16,780	32,867	24,815	34,000	720		Includes Temp Labor
	20289800	OTHER OPERATING EXPENSE - SUPPLIES							
		TV Repairs							
		Bins for Paper storage							
		Cameras							
		Safety Signs							
		Cleaning supplies, Etc.							
			12,062	16,051	23,562	25,000	15,410		
	20289900	OTHER OPERATING EXPENSE - SERVICES	139,729	148,409					
		ALP	6,600	6,600	170,428				3 temps 11 months
		Jeff Vertrees - GATES			6,720		3,300		
		Sac. Co. Environmental Dirt Testing							
		Adobe							
		Solon Fire	2,789	1,136			101,478		

G/L acct	G/L Acct Long Text	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 2024/2025 BUDGET	Totals as of Dec. 2024	Revised Budget Suggestions	Notes
		149,118	156,145	178,014	170,000	101,478		
20293400	PUBLIC WORKS SERVICES							
		501	-	273	-	2,457		
	2000 Total	282,326	346,156	365,352	402,100	234,991		
30321000	INTEREST EXPENSE		-	-	-			
30323000	LEASE OBLIG RETIRE	13,519	13,519	-				Takeuchi is Paid
	Tagauchi							
	3000 Total	13,519	13,519	-	-			
41410100	LAND	(363,619)	(547,098)	(725,482)				
	4101 TOTAL	169,843	169,843	832,022	832,022	-		
42420100	BUILDINGS			-	-			
42420200	STRUCTURES							
	Family Garden							
	Fence Repair							
	Roofing							Flooring
	Expansion Materials							
		14,419	79,821	-	-			
	4202 Total	14,419	79,821	19,800	25,000	55,740		

G/L acct	G/L Acct Long Text	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 2024/2025 BUDGET	Totals as of Dec. 2024	Revised Budget Suggestions	Notes
43430300	EQUIP-SD-NON-RECON							
	Mowers							
	International Truck Rebuild							
								New Dump Truck
		19,174	67,201					
	4303 Total	4,160	67,201	50,000	50,000	122,995		
44440300	SOFTWARE							
	4403 Total			-	-	-		
80804000	COMMODITIES							
	Corderio Vaults	21,801	19,912			11,000		
	Scroll Plates	6,438	6,710			3,049		
	ASCO Pacific	6,179	2,804			717		
	8040 TOTAL	34,418	29,426	31,706	32,000	14,766		
	FUND 202A Total Expenditure	638,150	1,011,312	934,082	1,736,622	621,049		

FAIR OAKS CEMETERY DISTRICT							
Expenses by Vendor Summary							
January 2025							
	Total						
Adobe Inc.	29.99						
Alhambra/Primo	58.67	46.32	12.35				
ALP, Inc. 71810	18,137.40	4,218.00	2,109.00	4,218.00	3,374.40	4,218.00	
Amazon.com	38.56	28.97	9.59				
Bronzecraft - 76943	202.00						
CA Dept Tax Fee Admin	1,354.00						
CENIOM	91.47						
Comcast Business	420.94						
Diane Sue Roark 76879	550.00						
Fair Oaks Chamber	370.00	300.00	70.00				
FO Water District	1,166.68						
Fuel	397.75	75.80	70.00	76.95	175.00		
Gold Country Copier / Smile	656.81						
Home Depot	108.62						
iCloud / Apple	0.99						
Kiefer Landfill Facility	1,718.60	165.10	91.90	324.95	429.00	258.30	
		78.75	99.45	97.90	83.70	89.55	
Liberty Bell Smart Home	49.99						
Lunch for Employee Incentive	143.72	41.91	69.36	32.45			
Noah's Bagels	34.06						
Plot Refunds - REFND	2,090.00						
SacCty Consolidated Utility Billing	126.70						
Sam's Club	180.40						
SMUD	725.13	16.77	426.52	51.13	230.71		
United States Postal Service	14.63						
Verizon	72.09						
TOTAL	\$ 28,739.20						



FAIR OAKS CEMETERY DISTRICT

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

7780 Olive Street Fair Oaks, CA 95628

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

www.fairoakscemetery.com

ESTABLISHED 1902

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

**"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, January 8, 2025, at 9:00 am

District Office

7780 Olive St.

Fair Oaks, CA 95628

1. Call to Order-9:00 a.m.
 - Chairman Schroeder called the meeting to order at 8:58am.
2. Pledge of Allegiance
 - Those assembled recited the Pledge of Allegiance.
3. Roll Call of Board

Present were Trustees Pete Schroeder, Carolyn Flood, Pat Vogel, DM Guillermo Barron, Secretary Mysti Lingenfelter, and Foreman Gonzalo Vega. Absent: Trustee Don Neufeld
4. Public Comment on & Opportunity to Discuss Matter within District Jurisdiction
 - Vivian Farmsworth requested permission to purchase plot as out of district resident. Her husband lived in Fair Oaks for over 25 years but had to move out of district for medical reasons.
 - Motion to allow Ms. Farmsworth to purchase plot. Moved by Trustee Flood, 2nd By Trustee Vogel Approved 3/0/1
5. Information Items:
 - A. District Foreman's Monthly Report
 - i. Safety Report
 - This month's safety meeting was held on reporting injuries.
 - ii. Any unusual activities
 - More racoons than normal; they are tearing up the grass
 - B. DM's Monthly Reports:
 - i. Sales
 - District sales reported as \$13,181.52
 - District total income including tax revenue and interest reported as \$62,031.90
 - ii. Interments
 - The district's 13 burials consisted of 8 cremations and 5 caskets.
 - iii. Attendance
 - District Employee's attendance is up to date.
 - iv. Website Contacts
 - Google Analytics showed 123 visits to our website.
 - Chamber Catcher page had 19 direct views.
 - v. Major Purchases or other Extraordinary Purchases
 - Refrigerator needs replacing.
 - vi. Incidents
 - Nothing to report.
 - vii. Correspondence
 - Investment policy for County received.
 - viii. Upcoming events, conferences, and training

Fair Oaks Cemetery District Minutes for Board of Trustees Meeting January 8, 2025

1. CAPC March - Mysti

- Mysti to attend CAPC conference in March.
- Best of Fair Oaks is coming up on January 17th – Guillermo to attend.

C. Committee Reports:

i. Finance Committee

- The finance committee met prior to the board meeting. Trustee Vogel reported total claims were \$34,682.84.
- #### ii. Investment Committee
- Investments are following industry trends.
- #### iii. Other Committee Reports
1. Update on Land/Tax Issues
- Meeting set with the Associate Deputy Executive for Sacramento County on January 21st.

6. Unfinished Business - Board Discussion & Possible Action Items

A. Audit Update - Scott German

- Audits for 2023& 2024 should be completed by the end of February.
- Board requested the Auditors presence at the March meeting.

B. FOCD Policy Manual

- Safety manual is in progress and should be ready for Board approval by the next board meeting.

C. Investments Progress

- Transfer of funds will be completed by the end of the month.

7. New Business - Board Discussion & Possible Action Items

A. Consent Calendar

- i. Approval of Board Minutes of December 11, 2024
- ii. Approval of Special Board Minutes of December 17, 2024
- iii. Approval of Claims

- Motion to accept the consent calendar, as Corrected. Moved by Trustee Vogel 2nd by Trustee Schroeder Approved 3/0/1

8. Trustees Discussions, Questions, & Comments

- Nothing to report.

9. Adjournment

- Chairman Schroeder adjourned the meeting at 9:47am.
Approved as ___ read ___ corrected.
Prepared by: Mysti Lingenfelter Board Clerk.

	FY 2025			January		July-January			annual
	months for this report	annual	1/12	month	month to	ytd	ytd	ytd to	budget
	7	budget	0.0833%	actual	budget diff	budget	actual	budget diff	to actual
	A	B	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	\$ 150,685.00	\$ 12,557.08	\$ 154,929.41	\$ (142,372.33)	\$ 87,899.58	\$ 154,929.41	\$ (67,029.83)	\$ (4,244.41)
91020.0	cur unsecured	\$ 9,859.00	\$ 821.58	\$ 10,456.29	\$ (9,634.71)	\$ 5,751.08	\$ 10,456.29	\$ (4,705.21)	\$ (597.29)
91030.0	supplement cur	\$ 2,408.00	\$ 200.67	\$ 1,880.81	\$ (1,680.14)	\$ 1,404.67	\$ 1,880.81	\$ (476.14)	\$ 527.19
91040.0	sec delinquent	\$ 2,208.00	\$ 184.00	\$ -	\$ 184.00	\$ 1,288.00	\$ 2,552.38	\$ (1,264.38)	\$ (344.38)
91050.0	supplement deling	\$ 733.00	\$ 61.08	\$ -	\$ 61.08	\$ 427.58	\$ 551.16	\$ (123.58)	\$ 181.84
91060.0	unitary cur sec	\$ 2,055.00	\$ 171.25	\$ 2,260.61	\$ (2,089.36)	\$ 1,198.75	\$ 2,260.61	\$ (1,061.86)	\$ (205.61)
91200.0	prop tax redemption	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91300.0	prior unsecured	\$ 64.00	\$ 5.33	\$ 109.89	\$ (104.56)	\$ 37.33	\$ 109.89	\$ (72.56)	\$ (45.89)
91400.0	prop tax penalties	\$ 24.00	\$ 2.00	\$ 18.93	\$ (16.93)	\$ 14.00	\$ 18.93	\$ (4.93)	\$ 5.07
94100.0	interest income	\$ 4,000.00	\$ 333.33	\$ 6,851.00	\$ (6,517.67)	\$ 2,333.33	\$ 36,898.82	\$ (34,565.49)	\$ (32,898.82)
94100.8	interest income 208A	\$ -	\$ -	\$ 16,757.81	\$ (16,757.81)	\$ -	\$ 83,288.94	\$ (83,288.94)	\$ (83,288.94)
94100.9	interest income 209A	\$ -	\$ -	\$ 8,191.62	\$ (8,191.62)	\$ -	\$ 35,465.34	\$ (35,465.34)	\$ (35,465.34)
95220.0	prop tax relief	\$ 1,197.00	\$ 99.75	\$ 959.47	\$ (859.72)	\$ 698.25	\$ 959.47	\$ (261.22)	\$ 237.53
	***	***	***	***	***	***	***	***	***
96910.0	cemetery services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96910.0	preneed collections	\$ 58,326.00	\$ 4,860.50	\$ -	\$ 4,860.50	\$ 34,023.50	\$ 55,085.33	\$ (21,061.83)	\$ 3,240.67
96910.1	endowment collections	\$ 43,745.00	\$ 3,645.42	\$ -	\$ 3,645.42	\$ 25,517.92	\$ 27,465.00	\$ (1,947.08)	\$ 16,280.00
96910.2	cvsc plot fees	\$ 301,466.00	\$ 25,122.17	\$ 30,847.00	\$ (5,724.83)	\$ 175,855.17	\$ 190,650.00	\$ (14,794.83)	\$ 110,816.00
96910.3	preneed trans to gen	\$ 28,964.00	\$ 2,413.67	\$ -	\$ 2,413.67	\$ 16,895.67	\$ 25,247.00	\$ (8,351.33)	\$ 3,717.00
96910.4	cvsc vaults	\$ 72,535.00	\$ 6,044.58	\$ 5,704.00	\$ 340.58	\$ 42,312.08	\$ 50,807.00	\$ (8,494.92)	\$ 21,728.00
96910.5	cvsc open & close	\$ 95,611.00	\$ 7,967.58	\$ 7,588.00	\$ 379.58	\$ 55,773.08	\$ 59,946.00	\$ (4,172.92)	\$ 35,665.00
96910.6	cvsc misc	\$ 13,305.00	\$ 1,108.75	\$ 859.31	\$ 249.44	\$ 7,761.25	\$ 106,329.73	\$ (98,568.48)	\$ (93,024.73)
96910.8	cvsc markers	\$ 27,428.00	\$ 2,285.67	\$ 4,944.00	\$ (2,658.33)	\$ 15,999.67	\$ 13,502.00	\$ 2,497.67	\$ 13,926.00
96910.0	cemetery services other	\$ 6,711.00	\$ 559.25	\$ -	\$ 559.25	\$ 3,914.75	\$ 5,492.00	\$ (1,577.25)	\$ 1,219.00
96910.0	***	***	***	***	***	***	***	***	***
96911.0	plot refund	\$ -	\$ -	\$ (2,090.00)	\$ 2,090.00	\$ -	\$ (18,949.42)	\$ 18,949.42	\$ 18,949.42
97300.0	donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300.00	\$ (300.00)	\$ (300.00)
97300.1	memorial day donation	\$ 300.00	\$ 25.00	\$ -	\$ 25.00	\$ 175.00	\$ 175.00	\$ -	\$ 300.00

	FY 2025		January			July-January			annual
	months for this report	annual budget	1/12	month actual	month to budget diff	ytd budget	ytd actual	ytd to budget diff	budget to actual
	7	A	B	C	D	E	F	G	H
			(1/12 of A)		(+B-C)	(B x #mon)		(+E-F)	(+A-F)
97300.0	donations other	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
97300.0	***	***	***	***	***	***	***	***	***
97310.0	returned check chgs	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
	Convenience Fees								
	Fund Balance Reserve	\$ 747,098.00	\$ 62,258.17		\$ 62,258.17	\$ 435,807.17		\$ 435,807.17	\$ 747,098.00
TOTAL INCOME		\$ 821,624.00	\$ 68,468.67	\$ 250,268.15	\$ (181,799.48)	\$ 479,280.67	\$ 845,246.69	\$ (365,966.02)	\$ (23,622.69)

	FY 2025		January			July-January			annual
	months for this report	annual	1/12	month	month to	ytd	ytd	ytd to	budget
	7	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)
EXPENSE									
	merchant deposit fees	\$ -	\$ -	\$ 467.41	\$ (467.41)	\$ -	\$ 895.52	\$ (895.52)	\$ (895.52)
11100.0	salary	\$ 250,000.00	\$ 20,833.33	\$ 17,092.00	\$ 3,741.33	\$ 145,833.33	\$ 120,860.00	\$ 24,973.33	\$ 129,140.00
11240.0	board	\$ 8,000.00	\$ 666.67	\$ 400.00	\$ 266.67	\$ 4,666.67	\$ 3,800.00	\$ 866.67	\$ 4,200.00
11320.0	overtime	\$ 4,000.00	\$ 333.33		\$ 333.33	\$ 2,333.33	\$ 4,198.50	\$ (1,865.17)	\$ (198.50)
12100.0	retire	\$ 60,000.00	\$ 5,000.00	\$ 4,833.18	\$ 166.82	\$ 35,000.00	\$ 33,565.72	\$ 1,434.28	\$ 26,434.28
12200.0	oasdhi	\$ 18,000.00	\$ 1,500.00	\$ 1,338.13	\$ 161.87	\$ 10,500.00	\$ 9,857.68	\$ 642.32	\$ 8,142.32
12300.0	group insur	\$ 47,000.00	\$ 3,916.67	\$ 4,462.28	\$ (545.61)	\$ 27,416.67	\$ 36,137.44	\$ (8,720.77)	\$ 10,862.56
12400.0	comp insur	\$ 12,500.00	\$ 1,041.67	\$ -	\$ 1,041.67	\$ 7,291.67	\$ 12,264.00	\$ (4,972.33)	\$ 236.00
12500.0	sui	\$ 500.00	\$ 41.67	\$ 262.59	\$ (220.92)	\$ 291.67	\$ 262.59	\$ 29.08	\$ 237.41
1000.0	1000's Totals	\$ 400,000.00	\$ 33,333.33	\$ 28,855.59	\$ 4,477.74	\$ 233,333.33	\$ 221,841.45	\$ 11,491.88	\$ 178,158.55
20050.0	advert	\$ -	\$ -		\$ -	\$ -	\$ 20.00	\$ (20.00)	\$ (20.00)
20290.0	business exp	\$ 12,000.00	\$ 1,000.00	\$ 104.06	\$ 895.94	\$ 7,000.00	\$ 5,440.45	\$ 1,559.55	\$ 6,559.55
20350.0	education & training	\$ 18,600.00	\$ 1,550.00		\$ 1,550.00	\$ 10,850.00	\$ 8,515.40	\$ 2,334.60	\$ 10,084.60
20380.0	employee recog	\$ 1,000.00	\$ 83.33	\$ 143.72	\$ (60.39)	\$ 583.33	\$ 2,793.88	\$ (2,210.55)	\$ (1,793.88)
20510.0	liability insur	\$ 25,000.00	\$ 2,083.33		\$ 2,083.33	\$ 14,583.33	\$ 24,821.00	\$ (10,237.67)	\$ 179.00
20610.0	membership	\$ 1,900.00	\$ 158.33	\$ 300.00	\$ (141.67)	\$ 1,108.33	\$ 1,439.41	\$ (331.08)	\$ 460.59
20760.0	office supplies	\$ 3,000.00	\$ 250.00		\$ 250.00	\$ 1,750.00	\$ 990.67	\$ 759.33	\$ 2,009.33
20810.0	postage	\$ 1,000.00	\$ 83.33	\$ 14.63	\$ 68.70	\$ 583.33	\$ 354.51	\$ 228.82	\$ 645.49
21030.0	agri / horti services	\$ 6,000.00	\$ 500.00		\$ 500.00	\$ 3,500.00	\$ 905.00	\$ 2,595.00	\$ 5,095.00
21040.0	agri / horti supplies	\$ 9,000.00	\$ 750.00	\$ -	\$ 750.00	\$ 5,250.00	\$ 3,816.02	\$ 1,433.98	\$ 5,183.98
21910.0	electricity	\$ 8,500.00	\$ 708.33	\$ 725.13	\$ (16.80)	\$ 4,958.33	\$ 4,779.04	\$ 179.29	\$ 3,720.96
21930.0	refuse collection	\$ 6,000.00	\$ 500.00	\$ 1,718.60	\$ (1,218.60)	\$ 3,500.00	\$ 10,031.10	\$ (6,531.10)	\$ (4,031.10)
21950.0	stormwater	\$ 500.00	\$ 41.67	\$ 126.70	\$ (85.03)	\$ 291.67	\$ 630.25	\$ (338.58)	\$ (130.25)
21970.0	telephone	\$ 6,300.00	\$ 525.00	\$ 493.03	\$ 31.97	\$ 3,675.00	\$ 3,830.65	\$ (155.65)	\$ 2,469.35
21980.0	water	\$ 14,500.00	\$ 1,208.33	\$ 1,133.25	\$ 75.08	\$ 8,458.33	\$ 11,400.30	\$ (2,941.97)	\$ 3,099.70
22050.0	auto maint services	\$ 5,000.00	\$ 416.67		\$ 416.67	\$ 2,916.67		\$ 2,916.67	\$ 5,000.00
22060.0	auto maint supplies	\$ 5,000.00	\$ 416.67		\$ 416.67	\$ 2,916.67	\$ 843.40	\$ 2,073.27	\$ 4,156.60
22260.0	expend tools	\$ 6,000.00	\$ 500.00		\$ 500.00	\$ 3,500.00	\$ 438.54	\$ 3,061.46	\$ 5,561.46
22360.0	fuel lube	\$ 10,000.00	\$ 833.33	\$ 397.75	\$ 435.58	\$ 5,833.33	\$ 4,758.27	\$ 1,075.06	\$ 5,241.73
22750.0	rent equipment	\$ 4,000.00	\$ 333.33		\$ 333.33	\$ 2,333.33		\$ 2,333.33	\$ 4,000.00
22810.0	shop equip services	\$ 1,000.00	\$ 83.33		\$ 83.33	\$ 583.33	\$ 1,077.50	\$ (494.17)	\$ (77.50)

FY 2025		January				July-January			annual
months for this report	annual	1/12	month	month to	ytd	ytd	ytd to	budget	
7	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)		
22820.0	shop equip supplies	\$ 6,000.00	\$ 500.00	\$ -	\$ 500.00	\$ 3,500.00	\$ 542.02	\$ 2,957.98	\$ 5,457.98
22910.0	other equip services	\$ 600.00	\$ 50.00		\$ 50.00	\$ 350.00		\$ 350.00	\$ 600.00
22920.0	other equip supplies	\$ 1,500.00	\$ 125.00	\$ -	\$ 125.00	\$ 875.00	\$ 2,554.51	\$ (1,679.51)	\$ (1,054.51)
23130.0	uniforms	\$ 1,000.00	\$ 83.33	\$ -	\$ 83.33	\$ 583.33	\$ 193.00	\$ 390.33	\$ 807.00
23210.0	custodial services	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
25050.0	accounting	\$ 11,000.00	\$ 916.67	\$ -	\$ 916.67	\$ 6,416.67	\$ 17,235.00	\$ (10,818.33)	\$ (6,235.00)
25070.0	assess coll services	\$ 12,000.00	\$ 1,000.00	\$ 1,387.43	\$ (387.43)	\$ 7,000.00	\$ 6,138.71	\$ 861.29	\$ 5,861.29
25310.0	general counsel	\$ 2,000.00	\$ 166.67	\$ -	\$ 166.67	\$ 1,166.67	\$ 1,775.00	\$ (608.33)	\$ 225.00
25910.0	other prof services	\$ 19,000.00	\$ 1,583.33	\$ 887.92	\$ 695.41	\$ 11,083.33	\$ 8,755.01	\$ 2,328.32	\$ 10,244.99
28520.0	memorial day	\$ 17,000.00	\$ 1,416.67		\$ 1,416.67	\$ 9,916.67	\$ 720.79	\$ 9,195.88	\$ 16,279.21
28520.1	memorial temp workers	\$ 17,000.00	\$ 1,416.67		\$ 1,416.67	\$ 9,916.67		\$ 9,916.67	\$ 17,000.00
28980.0	other operating supplies	\$ 25,000.00	\$ 2,083.33	\$ 327.58	\$ 1,755.75	\$ 14,583.33	\$ 16,145.45	\$ (1,562.12)	\$ 8,854.55
28990.0	other operating services	\$ 54,206.00	\$ 4,517.17	\$ -	\$ 4,517.17	\$ 31,620.17	\$ 2,457.62	\$ 29,162.55	\$ 51,748.38
28990.1	temp workers	\$ 139,194.00	\$ 11,599.50	\$ 18,137.40	\$ (6,537.90)	\$ 81,196.50	\$ 119,615.50	\$ (38,419.00)	\$ 19,578.50
28990.2	gates	\$ 6,600.00	\$ 550.00	\$ 550.00	\$ -	\$ 3,850.00	\$ 3,850.00	\$ -	\$ 2,750.00
29340.0	public works	\$ 500.00	\$ 41.67		\$ 41.67	\$ 291.67		\$ 291.67	\$ 500.00
2000.0	2000's Totals	\$ 456,900.00	\$ 38,075.00	\$ 26,447.20	\$ 11,627.80	\$ 266,525.00	\$ 266,868.00	\$ (343.00)	\$ 190,032.00
32100.0	lease interest	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
32300.0	lease payment	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
3000.0	3000's Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41010.0	land purchase	\$ 747,098.00	\$ 62,258.17		\$ 62,258.17	\$ 435,807.17		\$ 435,807.17	\$ 747,098.00
42020.0	structure / impr	\$ 25,000.00	\$ 2,083.33		\$ 2,083.33	\$ 14,583.33	\$ 55,740.57	\$ (41,157.24)	\$ (30,740.57)
43030.0	equipment	\$ 150,000.00	\$ 12,500.00		\$ 12,500.00	\$ 87,500.00	\$ 122,995.93	\$ (35,495.93)	\$ 27,004.07
44030.0	computer software	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
4000.0	4000's Totals	\$ 175,000.00	\$ 76,841.50	\$ -	\$ 76,841.50	\$ 537,890.50	\$ 178,736.50	\$ 359,154.00	\$ 743,361.50
66900.0	reconciliation differences	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
80400.0	commodities	\$ 32,000.00	\$ 32,000.00		\$ 32,000.00	\$ 224,000.00	\$ 11,000.90	\$ 212,999.10	\$ 20,999.10
80400.1	scroll plates	\$ -	\$ -	\$ 202.00	\$ (202.00)	\$ -	\$ 3,251.97	\$ (3,251.97)	\$ (3,251.97)
80400.2	urn vaults	\$ -	\$ -		\$ -	\$ -	\$ 717.50	\$ (717.50)	\$ (717.50)
80410.0	bank serv chgs	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
8000.0	8000's Totals	\$ 32,000.00	\$ 32,000.00	\$ 202.00	\$ 31,798.00	\$ 224,000.00	\$ 14,970.37	\$ 209,029.63	\$ 17,029.63

FY 2025		January				July-January			annual
months for this report	annual	1/12	month	month to	ytd	ytd	ytd to	budget	
7	budget	0.0833%	actual	budget diff	budget	actual	budget diff	to actual	
	A	B	C	D	E	F	G	H	
	(1/12 of A)	(1/12 of A)	(+B-C)	(+B-C)	(B x #mon)	(+E-F)	(+E-F)	(+A-F)	
TOTAL EXPENSE	\$ 1,063,900.00	\$ 180,249.83	\$ 55,504.79	\$ 124,745.04	\$ 1,261,748.83	\$ 682,416.32	\$ 579,332.51	\$ 1,128,581.68	
NET ORDINARY INCOME		\$ -		\$ -	\$ -		\$ -	\$ -	
OTHER INCOME/EXPENSE		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	
OTHER EXPENSE		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	
89999.0 transfer to pre-need liab	\$ -	\$ -	\$ 4,191.00	\$ (4,191.00)	\$ -	\$ 55,085.33	\$ (55,085.33)	\$ (55,085.33)	
TOTAL OTHER EXPENS	\$ -	\$ -	\$ 4,191.00	\$ (4,191.00)	\$ -	\$ 55,085.33	\$ (55,085.33)	\$ (55,085.33)	
NET OTHER INCOME/EXPENSE	\$ -	\$ -	\$ 4,191.00	\$ (4,191.00)	\$ -	\$ 55,085.33	\$ (55,085.33)	\$ (55,085.33)	
		\$ -		\$ -	\$ -		\$ -	\$ -	
NET INCOME	\$ (242,276.00)	\$ (111,781.17)	\$ 190,572.36	\$ (302,353.53)	\$ (782,468.17)	\$ 107,745.04	\$ (890,213.21)	\$ (1,097,119.04)	