

Noel, Dunia

From: Palacherla, Neelima
Sent: Monday, September 09, 2013 3:34 PM
To: Noel, Dunia
Subject: FW: LAFCO service review recommendations

Neelima Palacherla
Executive Officer
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From: Saratoga Cemetery District [<mailto:saratogacemetery@sbcglobal.net>]
Sent: Monday, September 09, 2013 2:02 PM
To: Palacherla, Neelima
Subject: LAFCO service review recommendations

Hi Neelima

1. Website - The District will not be posting its Board Policies and Administrative Regulations on the website, they are too voluminous (even the company doing the review commented that they were too voluminous) and it would be too expensive. If the public needs to see the policies concerning the minutia of our operations they can do so with a records request.

2. Still waiting clarification on what reserve fund this item refers to.

3. a) The District periodically reviews rates and will continue to do so. Our rates are lower than other area cemeteries because we are partially tax supported and our mandate in the Health and Safety Code it to "provide for respectful and cost-effective interments". The land acquisition and capital improvements fund receives the largest portion of revenue collected from our clients. Unspent general fund revenue is also transferred to this fund.

b) We have reviewed the endowment fund and determined that our fees are adequate. Endowment fees are the one fee where our rates are higher than other Public Cemetery Districts and non-district cemeteries.

Cordially,
Gary T.S. Reed
General Manager

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