

FAIR OAKS CEMETERY DISTRICT					
Sales by Client Detail					
May 2024					
	Date	Product/Service	Qty	Sales Price	Amount
1139891 Wood, Sherry Lynn					
	05/30/2024	Misc.:Add Concrete Work	1	345.00	345.00
Total for 1139891 Wood, Sherry Lynn					\$ 345.00
1143771 Roberts, Bonnie & Heather					
	05/17/2024	Opening & Closing:Casket O&C - AtNeed	1	1,294.00	1,294.00
	05/17/2024	Vaults:Standard Vault - AtNeed	1	941.00	941.00
	05/17/2024	Misc.:Convenience Fee	1	80.77	80.77
Total for 1143771 Roberts, Bonnie & Heather					\$ 2,315.77
1145955 Lewis, Lysa					
	05/21/2024	Opening & Closing:Cremation O&C - AtNeed	1	529.00	529.00
	05/21/2024	Misc.:Out of District Fee	1	169.16	169.16
	05/21/2024	Vaults:Urn Vault - AtNeed	1	294.00	294.00
Total for 1145955 Lewis, Lysa					\$ 992.16
1148993 Cowles, David & Jess David					
	05/28/2024	Donation - MMD:Avenue of Flag	1	200.00	200.00
Total for 1148993 Cowles, David & Jess David					\$ 200.00
1152152 Sieberg/Peterson, Patricia & Alexander					

	05/01/2024	Saturday Services:Saturday Service Fee	1	1,207.00	1,207.00
Total for 1152152 Sieberg/Peterson, Patricia & Alexander					\$ 1,207.00
1153346 Cohen, Ted					
	05/08/2024	Endowment Fund:Endowment	1	588.00	588.00
	05/08/2024	Plot Fees Collected:Plot Fees	1	3,704.00	3,704.00
	05/08/2024	Opening & Closing:Casket O&C - AtNeed	1	1,294.00	1,294.00
	05/08/2024	Vaults:Standard Vault - AtNeed	1	941.00	941.00
	05/08/2024	Misc.:Interment Rights			0.00
Total for 1153346 Cohen, Ted					\$ 6,527.00
1155394 Sessler, Paul & Marie					
	05/07/2024	Misc.:Interment Rights			0.00
	05/07/2024	Endowment Fund:Endowment	1	588.00	588.00
	05/07/2024	Plot Fees Collected:Plot Fees	1	4,234.00	4,234.00
	05/07/2024	Opening & Closing:Niche O&C	1	353.00	353.00
	05/07/2024	Opening & Closing:Niche O&C	1	353.00	353.00
	05/07/2024	Markers:Niche Scroll Plate	1	412.00	412.00
	05/07/2024	Markers:Niche Scroll Plate	1	412.00	412.00
Total for 1155394 Sessler, Paul & Marie					\$ 6,352.00
1155409 Seymour, Terry					

	05/09/2024	Misc.:Service Contract Charge	1	50.00	50.00
Total for 1155409 Seymour, Terry					\$ 50.00
1155424 Frary, Marilou					
	05/10/2024	Plot Fees Collected:Plot Fees	1	1,631.00	1,631.00
	05/10/2024	Endowment Fund:Endowment	1	845.00	845.00
	05/10/2024	Vaults:Urn Vault - AtNeed	1	294.00	294.00
	05/10/2024	Opening & Closing:Cremation O&C - AtNeed	1	529.00	529.00
	05/10/2024	Misc.:Interment Rights			0.00
Total for 1155424 Frary, Marilou					\$ 3,299.00
1155442 Taylor, Anne					
	05/14/2024	Plot Fees Collected:Plot Fees	1	4,234.00	4,234.00
	05/14/2024	Opening & Closing:Niche O&C	1	353.00	353.00
	05/14/2024	Markers:Niche Scroll Plate	1	412.00	412.00
	05/14/2024	Markers:Niche Scroll Plate	1	412.00	412.00
	05/14/2024	Misc.:Pet Cremated Remains	1	158.00	158.00
	05/14/2024	Misc.:Interment Rights			0.00
	05/14/2024	Endowment Fund:Endowment	1	588.00	588.00
Total for 1155442 Taylor, Anne					\$ 6,157.00
1155449 Howton, Sandra					
	05/14/2024	PreNeed:Casket O&C - PreNeed	1	1,294.00	1,294.00

	05/14/2024	PreNeed:DD Vault - PreNeed	1	2,470.00	2,470.00
	05/14/2024	PreNeed:Casket O&C - PreNeed	1	1,294.00	1,294.00
	05/14/2024	PreNeed:Casket O&C - PreNeed	1	1,294.00	1,294.00
	05/14/2024	Misc.:Interment Rights			0.00
	05/14/2024	Plot Fees Collected:Plot Fees	1	4,292.00	4,292.00
	05/14/2024	Endowment Fund:Endowment	1	823.00	823.00
Total for 1155449 Howton, Sandra					\$ 11,467.00
1155471 Nichols, Mark & Karen					
	05/15/2024	Plot Fees Collected:Plot Fees	1	294.00	294.00
	05/15/2024	Endowment Fund:Endowment	1	158.00	158.00
	05/15/2024	Plot Fees Collected:Plot Fees	1	294.00	294.00
	05/15/2024	Markers:FG Brass Plaque	1	412.00	412.00
	05/15/2024	PreNeed:FG O&C - PreNeed	1	353.00	353.00
	05/15/2024	Endowment Fund:Endowment	1	158.00	158.00
	05/15/2024	Markers:FG Brass Plaque	1	412.00	412.00
	05/15/2024	PreNeed:FG O&C - PreNeed	1	353.00	353.00
	05/15/2024	Misc.:Interment Rights			0.00
Total for 1155471 Nichols, Mark & Karen					\$ 2,434.00
1155480 Karley, Ken & Stacey					

	05/17/2024	Plot Fees Collected:Plot Fees	1	5,495.00	5,495.00
	05/17/2024	Endowment Fund:Endowment	1	987.00	987.00
	05/17/2024	Opening & Closing:Casket O&C - AtNeed	1	1,294.00	1,294.00
	05/17/2024	Opening & Closing:Casket O&C - AtNeed	1	1,294.00	1,294.00
	05/17/2024	Vaults:DD Vault - AtNeed	1	1,764.00	1,764.00
	05/17/2024				
Total for 1155480 Karley, Ken & Stacey					\$ 10,834.00
1155500 Towne, Brad & Susan					
	05/22/2024	Endowment Fund:Endowment	1	588.00	588.00
	05/22/2024	Misc.:Interment Rights			0.00
	05/22/2024	Misc.:Interment Rights			0.00
	05/22/2024	Plot Fees Collected:Plot Fees	1	3,704.00	3,704.00
	05/22/2024	Endowment Fund:Endowment	1	588.00	588.00
	05/22/2024	Plot Fees Collected:Plot Fees	1	3,704.00	3,704.00
Total for 1155500 Towne, Brad & Susan					\$ 8,584.00
1155503 Armstrong, Carla					
	05/22/2024	Plot Fees Collected:Plot Fees	1	3,704.00	3,704.00
	05/22/2024	PreNeed:Casket O&C - PreNeed	1	1,294.00	1,294.00
	05/22/2024	PreNeed:Casket O&C - PreNeed	1	1,294.00	1,294.00

	05/22/2024	PreNeed:DD Vault - PreNeed	1	1,764.00	1,764.00
	05/22/2024	Misc.:Interment Rights			0.00
	05/22/2024	Misc.:Interment Rights			0.00
	05/22/2024	Misc.:Interment Rights			0.00
	05/22/2024	Endowment Fund:Endowment	1	588.00	588.00
Total for 1155503 Armstrong, Carla					\$ 8,644.00
1155515 Stevens, Nick					
	05/28/2024	Plot Fees Collected:Plot Fees	1	4,292.00	4,292.00
	05/28/2024	Opening & Closing:Casket O&C - AtNeed	1	1,294.00	1,294.00
	05/28/2024	Vaults:Standard Vault - AtNeed	1	941.00	941.00
	05/28/2024	Endowment Fund:Endowment	1	823.00	823.00
Total for 1155515 Stevens, Nick					\$ 7,350.00
TOTAL					\$ 76,757.93
Wednesday, Jun 05, 2024 02:43:49 PM GMT-7 - Accrual Basis					

FAIR OAKS CEMETERY DISTRICT

Profit and Loss by Class

May 2024

	202A	208A	209A	TOTAL
Income				
91010.0 Cur Secured	123,697.97			123,697.97
91020.0 Cur Unsecured	16.55			16.55
91030.0 Supplement Cur	2,350.34			2,350.34
91060.0 Unitary Cur Sec	1,838.47			1,838.47
91200.0 Prop Tax Redemption	8.80			8.80
91300.0 Prior Unsecured	24.36			24.36
91400.0 Prop Tax Penalties	19.20			19.20
95220.0 Prop Tax Relief	688.16			688.16
96910 Cemetery Services				
96910.0 PreNeed Collections	10,704.00		14,795.88	25,499.88
96910.1 Endowment Collections		7,322.00		7,322.00
96910.2 CSVC- Plot Fees	39,582.00			39,582.00
96910.4 CSVC- Vaults	5,175.00			5,175.00
96910.5 CSVC- Open & Close	9,293.00			9,293.00
96910.6 CSVC- Miscellaneous	377.16			377.16
96910.61 Convivence Fees				
Collected	80.77			80.77
96910.62 96910.62 Interment Rights	0.00			0.00
Total 96910.6 CSVC- Miscellaneous	\$ 457.93	\$ 0.00	\$ 0.00	\$ 457.93
96910.8 CSVC- markers	2,817.00			2,817.00
96910.9 CSVC- Saturday Services	1,207.00			1,207.00
Total 96910 Cemetery Services	\$ 69,235.93	\$ 7,322.00	\$ 14,795.88	\$ 91,353.81
96911.0 Plot Refund	-2,350.00			-2,350.00
97300.0 Donations				0.00
97300.1 Memorial Day Don.	200.00			200.00
Total 97300.0 Donations	\$ 200.00	\$ 0.00	\$ 0.00	\$ 200.00
Total Income	\$ 195,729.78	\$ 7,322.00	\$ 14,795.88	\$ 217,847.66
Gross Profit	\$ 195,729.78	\$ 7,322.00	\$ 14,795.88	\$ 217,847.66
Expenses				
11100.0 Salary	23,568.00			23,568.00
11240.0 Board	900.00			900.00
11320.0 Overtime	2,262.00			2,262.00
12100.0 Retire	5,692.10			5,692.10
12200.0 OASDHI	2,044.83			2,044.83
12300.0 Group Ins	4,098.71			4,098.71

20290.0 Business Exp	63.59			63.59
20350.0 Education & Train	1,364.00			1,364.00
20380.0 Employee Recognition	239.04			239.04
20610.0 Membership	250.00			250.00
20810.0 Postage	11.75			11.75
21030.0 Agri/Horti SVC	905.00			905.00
21040.0 Agri / Horti SUP	348.18			348.18
21910.0 Electricity	479.40			479.40
21930.0 Refuse Collect	1,156.15			1,156.15
21950.0 Stormwater	113.70			113.70
21970.0 Telephone	471.94			471.94
21980.0 Water	1,749.72			1,749.72
22060.0 Auto Maint SUP	1,824.59			1,824.59
22260.0 Expend Tools	59.80			59.80
22360.0 Fuel- Lube	971.19			971.19
23130.0 Uniforms	501.80			501.80
25910.0 Other Prof SVC	1,393.58			1,393.58
28520.0 Memorial Day	6,118.84			6,118.84
28520.1 MD Temp Workers	12,654.00			12,654.00
28980.0 Other Oper SUP	3,098.82			3,098.82
28990.0 Other Oper SVC	51.62			51.62
28990.1 Temp Workers	4,376.19			4,376.19
80400.0 Commodities	2,837.55			2,837.55
80400.1 Scroll Plates	570.00			570.00
80400.2 Urn Vaults	2,211.75			2,211.75
Merchant deposit fees	83.90			83.90
Total Expenses	\$ 82,471.74	\$ 0.00	\$ 0.00	\$ 82,471.74
Net Operating Income	\$ 113,258.04	\$ 7,322.00	\$ 14,795.88	\$ 135,375.92
Other Expenses				
89999.0 Tranfer To Pre-need Liability			14,795.88	14,795.88
Total Other Expenses	\$ 0.00	\$ 0.00	\$ 14,795.88	\$ 14,795.88
Net Other Income	\$ 0.00	\$ 0.00	-\$ 14,795.88	-\$ 14,795.88
Net Income	\$ 113,258.04	\$ 7,322.00	\$ 0.00	\$ 120,580.04
Wednesday, Jun 05, 2024 02:41:20 PM GMT-7 - Accrual Basis				

BURIALS													
FY 2023/2024	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
STANDARD	2	2	2	1	0	1	5	1	2	1	2		19
DELUXE			1		1								2
TITAN		1											1
DOUBLE				1		1					1		3
Pre-VAULTED	1	3	2	2	3	6	3	4	4	2	3		33
OTHER		3			1	4	2		3	2	1		16
BABY													0
ASHES-PLOT	10	5	3	5	6	3	2	4	6	5	5		54
ASHES-NICHE	3	4	1	0	3	0	1	1	3	3	4		23
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
21-22 TOTAL	18	21	14	22	19	17	18	27	15	18	13	20	222
VAULT SALES													
FY 2023/2024	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
STANDARD	3	1	2		1	2	2	1	3	10	5		30
DELUXE													0
TITAN													0
DOUBLE	2								1	1			4
PB DOUBLE		1	3	1	1	3					3		12
PB SINGLE													0
OTHER	1				1								2
URN	5	4	2	7	5	4	2	2	10	10	3		54
NICHE													0
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
21-22 TOTAL	14	10	11	17	19	19	13	22	9	8	16	28	186
VAULT INVENTORY FY 2023/2024													
		BAL		RCVD		USED		BAL					
STANDARD		2		8		2		8					
DELUXE		2						2					
TITAN		1						1					
DOUBLE		3		4		1		6					
OTHER		1						1					
URN		53		45		5		93					
NICHE		36				3		33					
INVENTORY			START		RTNS		SOLD		PYMTS		ON HOLD		BALANCE
FULL PLOT			36						4				32
CREMATION PLOT			232		1		2		1				230
SINGLE NICHE			176						1				175
MEDIUM NICHE			71						4				67
OAK KNOLL			77				3		10				64
OK MED NICHE			421				2		6				413
ACORN			31				0						31
FAMILY GARDEN			62				2		1				59
FOUNTAINS			332				2		5				325
FT TRIPLES			4						0				4
PLOTS SOLD													
FY 2023/2024	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
TAX RES	6	3	3	1	4	2	2	0	4	0	7		32
NON TAX RES	2	1	3	4	3	0	3	2	2	8	1		29
OUT OF DIST	2	0	1	0	0	1	0	1	1	2	3		11
23-24 TOTAL	10	4	7	5	7	3	5	3	7	10	11	0	72
22-23 TOTAL	6	17	7	3	3	3	6	8	4	7	10	12	86
21-22 TOTAL	16	7	8	5	8	7	6	7	6	2	9	7	88



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

FAIR OAKS CEMETERY

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

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

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

Established 1902

FY 2024 ATTENDANCE

April 2024

VACATION	BALANCE FORWARD	MONTHLY ACCRUAL	TAKEN	YEAR TO DATE BALANCE
GUILLERMO	262.03	16.67		278.70
GONZALO	288.00	10.00		298.00
MYSTI	29.42	10.00		39.42
				\$19,309.55

SICK	BALANCE FORWARD	MONTHLY ACCRUAL	TAKEN	YEAR TO DATE BALANCE
GUILLERMO	149.50	8.00	-8.00	149.50
GONZALO	217.00	8.00	-8.00	217.00
MYSTI	16.00	8.00		24.00
				\$11,969.49

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

info.focd@gmail.com

From: Google Business Profile <businessprofile-noreply@google.com>
Sent: Monday, May 6, 2024 7:03 PM
To: info.focd@gmail.com
Subject: Fair Oaks Cemetery District, your performance report for April 2024

Business Profile

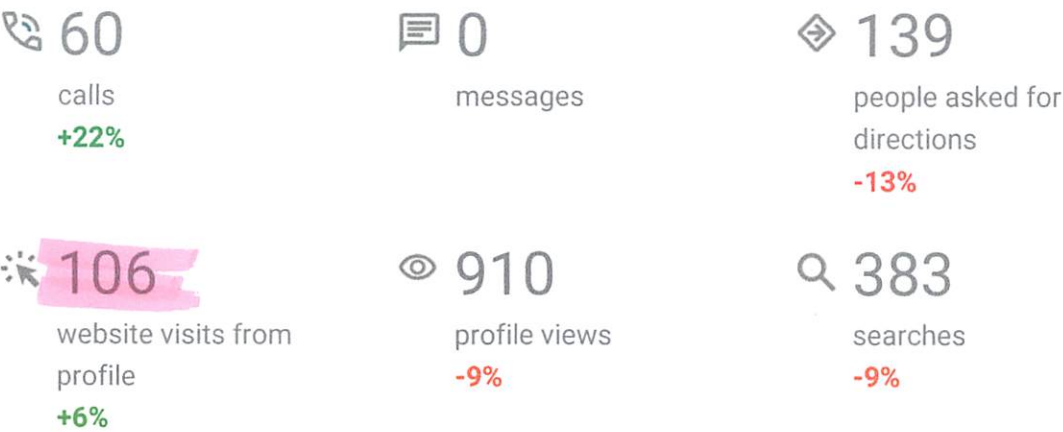


Your Business Profile report with 305 interactions* last month

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

See full report

Your performance at a glance



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

Top search terms

From: Fair Oaks Chamber of Commerce <GroupMessaging@chamberorganizer.com>
Sent: Sunday, June 2, 2024 8:05 AM
To: Guillermo Barron; gbarron.focd@gmail.com
Subject: 05/2024 - 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 70214 member exposures last month through the membership directory and you had a total of 318 of those exposures. In addition, **you had 17 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>

Mysti Lingenfelter

From: Mysti Lingenfelter
Sent: Tuesday, March 14, 2023 7:09 AM
To: Scott German
Subject: RE: Audits from last year and this year

Do we have a date for this?

Mysti Lingenfelter

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

From: Scott German <scottg@sgerman-cpa.com>
Sent: Thursday, February 16, 2023 2:06 PM
To: Mysti Lingenfelter <Mysti@fairoakscemetery.com>
Subject: RE: Audits from last year and this year

AGGGGHHHH. Yes. Can we do both years next month?



Scott German, CPA
3445 American River Drive, Suite A
Sacramento, California 95864

Telephone (916) 333-5360
Facsimile (916) 333-5370
Cellular (916) 709-4755

From: Mysti Lingenfelter <Mysti@fairoakscemetery.com>
Sent: Thursday, February 16, 2023 9:22 AM
To: scottg@fechtercpa.com; Scott German, CPA <scottg@sgerman-cpa.com>
Subject: Audits from last year and this year

I never received the audit copies for 2020-2021. I was wondering if we were planning to do the audit for 2021-2022?
What do you need from me?

Mysti Lingenfelter

Administrative Assistant
Fair Oaks Cemetery District
916-966-1613

Department of Finance

Chad Rinde

Director



County of Sacramento

Divisions

Auditor-Controller

Consolidated Utilities Billing &
Service

Investments

Revenue Recovery

Tax Collection & Licensing

Treasury

July 17, 2023

Fair Oaks Cemetery District
7780 Olive Street
Fair Oaks, CA 95628

Dear District Administrator:

Subject: Delinquent Audits and Government Code Section 26909

All California Special Districts must comply with Government Code Section 26909 (Code) regarding **annual audited financial statements**. One requirement is that each district files a copy of their audit with the County Auditor-Controller (Director of Finance in Sacramento County). This letter is being sent to you because we have no record of your district submitting an audit since June 30, 2020. If you have had an audit(s) subsequent to that date, please provide them no later than July 31, 2023 to the email address Finance-Director@saccounty.gov or by mail:

Internal Audit Unit
Department of Finance
County of Sacramento
700 H Street, Room 3650
Sacramento, CA 95814

The Code does provide governing relief from the annual submission. Any district, with unanimous request of their board, and unanimous approval of the Sacramento County Board of Supervisors, may opt for a biennial audit (both years must be audited).

Under some circumstances a financial review or agreed-upon procedures engagement, in accordance with the appropriate professional standards, as determined by the County auditor, may be substituted for an audit if the following five conditions are met: 1) By unanimous request of the governing board of the special district; 2) Unanimous approval of the Board of Supervisors of the request; 3) All of the special district's revenues and expenditures are transacted through the County's financial system; 4) The special district's annual revenues do not exceed one hundred fifty thousand dollars (\$150,000); and 5) The special district shall pay for any costs incurred by the County Auditor-Controller in performing an agreed-upon procedures engagement. Those costs shall be charged against any unencumbered funds of the district available for that purpose.

July 17, 2023

In addition, a special district may, by annual unanimous request of the governing board of the special district and with annual unanimous approval of the Board of Supervisors, replace the annual audit with an annual financial compilation of the special district to be performed by the County Auditor-Controller in accordance with professional standards, if all of the following conditions are met: 1) All of the special district's revenues and expenditures are transacted through the County's financial system; and 2) The special district's annual revenues do not exceed one hundred fifty thousand dollars (\$150,000). The special district shall pay for any costs incurred by the County Auditor-Controller in performing a financial compilation. Those costs shall be a charge against any unencumbered funds of the district available. A special district shall not replace an annual audit with an annual financial compilation of the special district for more than five consecutive years, after which a special district shall comply with the Code's annual audit requirement.

Should a district elect not to comply with the Code's requirements, the Code requires the County Auditor-Controller to perform or contract with a firm to perform the required audits. Further, the Code states "any costs incurred by the County Auditor-Controller, including contracts with, or employment of, certified public accountants or public accountants, in making an audit of every special purpose district pursuant to this section shall be borne by the district and shall be a charge against any unencumbered funds of the district available for the purpose."

Sacramento County Counsel has confirmed that there are no other exceptions to the audit requirement and that costs can be reimbursed from cash held in the County Treasury.

If you have not had a recent audit, please contact Andy Yu, Chief of Audits, at Yuh@saccounty.gov or (916) 874-8896 regarding your plans to comply with Code Section 26909 no later than July 31, 2023. If we do not receive a copy of your audit or a response from you by July 31, 2023, we will take the necessary steps to ensure the audit is completed.

If you have any questions, please contact Andy Yu.

Thank you for your attention with this matter.

Sincerely,



Chad Rinde
Director of Finance

cc: Members, Board of Supervisors
County Executive

Mysti Lingenfelter

From: Scott German <scottg@fechtercpa.com>
Sent: Tuesday, August 1, 2023 7:37 AM
To: Mysti Lingenfelter
Subject: RE: Audits for last two years?

Tell them that you will have them to them at the end of the month.

That conversion is kicking my butt.

From: Mysti Lingenfelter <Mysti@fairoakscemetery.com>
Sent: Tuesday, August 1, 2023 7:24 AM
To: Scott German, CPA <scottg@sgerman-cpa.com>; Scott German <scottg@fechtercpa.com>
Subject: Audits for last two years?

Here is a copy of a letter I received from the County. How should I reply?

Mysti Lingenfelter

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

Department of Finance

Chad Rinde
Director



County of Sacramento

Divisions

Auditor-Controller
Consolidated Utilities Billing &
Service
Investments
Revenue Recovery
Tax Collection & Licensing
Treasury

May 16, 2024

Fair Oaks Cemetery District
7780 Olive Street
Fair Oaks, CA 95628

Dear District Administrator:

Subject: Audit Requirement Reminder - Government Code Section 26909

All California Special Districts must comply with Government Code Section 26909 regarding annual audited financial statements. One requirement is that each district files a copy of its audit with the County Auditor-Controller (Director of Finance in Sacramento County).

This letter is being sent to remind you that the District's FY 2022/23 audit report is required to be submitted by June 30, 2024. In addition, we have no record of your district submitting an audit since 2020.

Please submit your FY 2022/23 audit report by June 30, 2024 and all other delinquent audit reports as soon as possible to the email address FinanceDirector@saccounty.gov or by mail:

Internal Audit Unit
Department of Finance
County of Sacramento
10481 Armstrong Avenue, Suite 200
Mather, CA 95655

Please contact Andy Yu, Chief of Audits, at Yuh@saccounty.gov or (916) 874-8896 if you have any questions or need any assistance.

Sincerely,

A handwritten signature in blue ink, appearing to read "Chad Rinde".

Chad Rinde
Director of Finance

Mysti Lingenfelter

From: Mysti Lingenfelter
Sent: Friday, May 24, 2024 2:05 PM
To: Scott German, CPA; ScottG@FechterCPA.com
Subject: Audit Letter from County
Attachments: County Letter for audits..pdf

I don't have any copies to send them, can you please advise.

Mysti Lingenfelter

Office Manager
Fair Oaks Cemetery District
916-966-1613
7780 Olive Street
Fair Oaks, CA 95628



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

May 23, 2024

District Fiscal Officer
Fair Oaks Cemetery District
7780 Olive Street
Fair Oaks, CA 95628

SUBJECT: Delinquent 2022-23 Financial Transactions Report

Dear District Fiscal Officer:

This letter is to notify you of the State Controller's Office (SCO) upcoming site visit to your office to collect information needed to compile your Fiscal Year 2022-23 Financial Transactions Report (FTR), which Fair Oaks Cemetery District has failed to file in a timely manner. Pursuant to Government Code (GC) section 53891, SCO notified you of the delinquency on February 29, 2024, and provided you with 20 days from the receipt of the written notice to submit your report to us.

As we have not received the report, SCO will exercise the authority provided by GC section 12464 and appoint a qualified accountant to visit your agency to collect the information needed to complete the delinquent report. Please note that the cost incurred by SCO to compile the FTR will be borne by your agency.

We have scheduled our staff to arrive at your office on June 14, 2024. Please note that the preparation of the FTR will not relieve your agency's obligation of the forfeiture amount as provided by GC section 53895.

To expedite the preparation of the report, please have the following items available for our staff:

- Fiscal Year 2022-23 pre-closing trial balance;
- Long-term debt reconciliation documents; and
- Federal, state, and county grant documentation.

For an effective on-site visit, please also provide:

- A room or area with a desk for SCO staff members;
- Access to a copy machine; and
- Agency staff available for questions and clarification.

SCO staff will contact you a few days in advance of our visit to confirm the schedule. In the meantime, SCO will accept your agency's FTR if it is submitted before the planned visit.

Reporting instructions, including COVID-19 reporting guidance, and information are available on the SCO website at https://www.sco.ca.gov/ard_local_reporting_forms.html.

To file your FTR, visit Local Government Reporting System Online (LGRS Online) at <https://lgrsonline.sco.ca.gov>. The entity type, username, and password for the web-based reporting program are:

Entity Type: Special Districts
Username: Fair Oaks Cemetery District
Password: Ab#12043404400

The 2022-23 FTR cover page can be signed electronically on LGRS Online.

If you have any questions or need additional information, please contact Edward Serafica at (916) 323-5700 or eserafica@sco.ca.gov.

Sincerely,



Phillip Pangilinan
Manager
Local Government Reporting Section

Enclosure

Mysti Lingenfelter

From: Scott German <scottg@fechtercpa.com>
Sent: Friday, May 24, 2024 2:05 PM
To: Mysti Lingenfelter
Subject: Automatic reply: EXTERNALAudit Letter from County

I have received your email, however I am currently out of the office until Monday June 6, 2024. I will respond to your message when I return. If you need assistance before then, please contact Katherine Bird at KBird@FechterCPA and she will be able to assist you or direct your inquiry to the appropriate member of our staff.

info.focd@gmail.com

From: Google Business Profile <businessprofile-noreply@google.com>
Sent: Monday, May 27, 2024 12:59 PM
To: info.focd@gmail.com
Subject: Joleen left a review for Fair Oaks Cemetery District

Business Profile



Great job, you got a new
5-star review

[Read review](#)



Joleen



Both my Grandparents are buried here, also two Uncles
and my parents and some of my aunts and uncles...

[Reply to review](#)

Mysti Lingenfelter

From: Mysti Lingenfelter
Sent: Thursday, June 6, 2024 7:32 AM
To: Michael Meyer
Subject: Reduced Enrollment Rate

Mike, Thank you for presenting at our Board meeting last month. I would like to request a reduced or tiered rate for membership in CSDA, as we have issues with our tax revenue that we are currently seeking solutions for. Our tax revenue doesn't even cover the staff payroll for 3 employees at this moment. Even though our bottom line looks like we make/spend a lot of money we really don't. We have investigated the benefits of CSDA, but do not think we would utilize enough of these resources to off set the full cost of membership. Please advise if there is anything we can do. Thank you for your help in this matter.

Mysti Lingenfelter

Office Manager
Fair Oaks Cemetery District
916-966-1613
7780 Olive Street
Fair Oaks, CA 95628

June 2024

green = FO-CC
yellow = C.CC
orange = FOLD

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

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
May 26	27	28	29	30	31	Jun 1
2	3	4 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA	5	6 5:00pm Classic Car Cruise Meetup with Food Truck Mania - 05:00 PM (Fair Oaks	7 4:00pm Customer Appreciation Party - House to Home Moving - 04:00 PM	8
9	10 PCA Santa Cruz Training	11 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA	12 9:00am Monthly Board Meeting (Fair Oaks Cemetery District (7780 Olive St, Fair	13	14 2:00pm Orangevale Summer Palooza - 02:00 PM (Orangev	15 10:00am **Ribbon Cutting Event** The Paseos At Carmichael
16 Orangevale Summer Palooza	17	18 Farmer's Market Tuesdays (Fair Oaks 6:00pm Carmichael Pride Mixer and	19 Holiday. 5:30pm Vibes in the Village Kally and 4Barrel - 05:30 PM (Village Campus)	20 11:30am Chamber Monthly Luncheon - 11:30 AM (Divided Sky Tavern)	21	22
23	24	25 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA	26	27 8:00pm Fair Oaks Concerts in the Park - IDEATEAM - 08:00 PM (Fair Oaks Park -	28	29
30	Jul 1	2	3	4	5	6

July 2024

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

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Jun 30	Jul 1	2 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA 95628)) 5:00pm Happy Hour Networking Mixer -	3	4 Holiday	5	6
7	8	9 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA 95628))	10 9:00am Monthly Board Meeting (Fair Oaks Cemetery District (7780 Olive St, Fair Oaks, CA 95628)) -	11	12	13
14	15	16 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA 95628))	17 5:30pm Vibes in the Village Miranda Rae Love - 05:30 PM (Village Campus)	18 11:30am Chamber Monthly Luncheon - 11:30 AM (Bennett's American Cooking)	19	20
21	22	23 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA 95628)) 11:00am July Luncheon-Special Presenter to	24	25 8:00pm Fair Oaks Concerts in the Park - Tom and The Broken Hearts - 08:00 PM (Fair Oaks Park -	26	27
28	29	30 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA 95628))	31	Aug 1	2	3

Agenda for Santa Cruz meeting

Registration opens at 8am

Meeting Starts at 8:50 Introductions and announcements

9 to 9:45 Eligible Non-residents with Anne Branham, BBK Law

9:45 to 10:30 Governmental Claims with Anne Branham, BBK Law

10:30 to 10:40 Break

10:40 to 11:55 Communication Excellence with Kelly Nickel, Shasta College

12 to 1 Lunch **menu choice is due by 9am on Monday June 3rd

1 to 1:30 Follow up – Now What? with Kelly Nickel, Shasta College

1:30 to 2:15 Ergonomic Safety by GSRMA

2:15 to 2:25 Break

2:25 to 4:00 Board & Management & Staff & Public – Keeping communications and relationships lawful and compliant with policy and the Brown Act. With David Ritchey, Cole Huber Law

4:00 PCA Door Prizes

**

Plated lunch includes:

Iced tea or lemonade, bakery basket and assorted miniature desserts and pick one:

___ Caesar salad with chicken

Romaine, shaved parmesan, croutons and Caesar dressing

___ Garden salad with chicken

Romaine, spring greens, cucumber, tomato and red onion

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

RETURN SERVICE REQUESTED

>000059 7291418 0001 93634 10Z

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



Managing Your Accounts

Customer Service (800) 298-1775
 Officer Candice Norris
 Mailing Address 7100 N. Financial Drive,
Ste. 101
Fresno, CA 93720
 Website www.cvcb.com

Introducing Your New Account Statement

Enjoy our new statement design in an
easy-to-read format with space for important
banking information & announcements.

ACCOUNT ANALYSIS STATEMENT

FOR THE PERIOD 04/01/24 THROUGH 04/30/24

BALANCE INFORMATION

Average Daily Ledger Balance	\$43,832.15
Less Average Daily Float	\$0.00
Average Daily Collected Balance	\$43,832.15
Less DDA Balance Reserve Requirement (10.00 %)	\$4,383.22
Balance to Support Services	\$39,448.93

SETTLEMENT SUMMARY

ACCOUNT POSITION FOR THE PERIOD	FEE BASIS	BALANCE BASIS
Earnings Credit	\$16.17	\$39,448.93
Current Period Analyzed Charges	\$186.52	\$455,108.80
Analyzed Charges Due after Credit	\$170.35	

SETTLEMENT SUMMARY (continued)**ACCOUNT POSITION FOR THE PERIOD****FEE BASIS****BALANCE BASIS**

Discount (100.0000%)

(\$170.35)

Charge To Be Assessed

\$0.00

SERVICE DETAIL

SERVICES RENDERED IN PERIOD	VOLUME	UNIT PRICE	SERVICE CHARGE	BALANCE REQUIRED
Deposit Account Services				
Account Maintenance	1	\$20.0000	\$20.00	\$48,800
In Branch Deposits	1	\$1.4000	\$1.40	\$3,416
Cash Transaction	6,352	\$0.0013	\$8.26	\$20,154
Checks Deposited -Transit	33	\$0.1100	\$3.63	\$8,857
Checks Cash/Negotiated	2	\$0.1400	\$0.28	\$683
ACH Credits Received	4	\$0.2000	\$0.80	\$1,952
ACH Debits Received	4	\$0.2000	\$0.80	\$1,952
Subtotal Deposit Acct Services			\$35.17	\$85,815
Cash Management Services				
RDC Implementation Fee	1	\$150.0000	\$150.00	\$366,000
RDC Deposits	9	\$0.1500	\$1.35	\$3,294
Subtotal Cash Services			\$151.35	\$369,294

SERVICE SUMMARY

Total Activity Charges	\$186.52	\$455,109
Analyzed Charge Subtotal	\$186.52	\$455,109

MEMORIAL DAY COMMITTEE AGENDA

Location: Fair Oaks Cemetery

Date: 6/6/2024 – Wrap-Up Meeting

Time: 1:00 pm

Facilitator: Elizabeth Ruygt

Agenda Items:

Theme	Women in Time of War: Revolutionary War to WWII
Invocation	Mark Rice
Music	Guillermo Barron Vocalist – Anne Peter - Confirmed
Pipers & Drummers	Kurt Baird, Mike Marquette, & Riley Groeschel - Confirmed
Color Guard	Troop 380 – Flag presentation
Parade	Drummers, Bag Pipers Half parade
Welcome	Pete Schroeder – Acknowledge Bob Clouse, Guillermo, Gonzalo, Clean & Sober, Rotary & Warren,
Guest Speakers	Politicians to speak – 3 min, each. Desmond, Bera, Hoover, Nielo Woman speaker – Elizabeth has a contact – Troop Member
Other Program Ideas	Bench Dedication for Ray “Digger” Young “Founder of our Memorial Day Event”
Flag Ceremony	Troop 380 –
Wreath Ceremony	Donated by: Fair Oaks Rotary Club – Ordered by Warren McWilliams –Ordered.

	Other wreaths purchase by FOCD – Ordered by Barbara-Paid
Taps Echo	Julie Taggert - Confirmed
Closing Remarks	Pete Schroeder - Thank you
Benediction	Mark Rice
Refreshments	Barbara Roper – Cookies – Homemade, and individually wrapped. Ice Cream
Ave of Flags	By request only (3 new flags)
Crosses & Flags	Placed Thursday May 23, 2024, 10 am – Clean & Sober / other volunteers. BBQ to follow – QR code to sign up to volunteer for a head count?
Odds & Ends	Table for Information – Mysti In front of office Poppy Table – VFW Aux. In front of office by Redwood Point person for event day - Elizabeth
Program/Media	Program design / insert – Elizabeth FOCD – Judy Andrews will be running an article on FOCD Social Media
Additional Information	Add coffee grounds to flowers in front of VA monument to keep critters from digging. - Done Red section for VIP's and Blue section for handicap Invite News crews for day of event. Restroom sign & flowers around building. - Complete

Future of Event

Issues with staffing, volunteers, and timing.

Possible event in October/November.

NOTES



May 9, 2024

Mr. Robert J. Fenton, Jr., Regional Administrator
Federal Emergency Management Agency, Region IX
U.S. Department of Homeland Security
1111 Broadway, Suite 1200
Oakland, California 94607-4052

Subject: First Appeal – Project Number 713771
FEMA-4683-DR-CA, 2022-2023 Early Winter Storms
Cal OES ID: 067-91118 FEMA ID: 067-UEI83-00
Subrecipient: Fair Oaks Cemetery District
Cal OES Log: COR-003068 FEMA Log: None

Dear Mr. Fenton:

The California Governor's Office of Emergency Services (Cal OES) would like to thank the Federal Emergency Management Agency (FEMA) for its ongoing partnership in serving California communities.

On March 28, 2024, Cal OES received the enclosed letter of the same date from Fair Oaks Cemetery District (Subrecipient) (Enclosure 1). This letter appeals FEMA's determination to deny Public Assistance (PA) funding of \$28,050.50 for Project Number (PN) 713771, for repairs to their roof and fence (Enclosure 2). The Subrecipient claimed that the FEMA-4683-DR-CA (DR-4683) disaster damaged its roof beyond repair and requested replacement costs of \$21,025.00. The Subrecipient also requested reimbursement of \$7,025.00 to repair its chain link fence, which was damaged by fallen trees during the storm event.

Cal OES is unable to support the Subrecipient's first appeal as the Subrecipient is unable to show that the roof damage was caused by the disaster and the damaged fence was reimbursed by insurance.

FEMA's Determination Memo (DM) was uploaded to Grants Portal on March 19, 2024, and the Subrecipient uploaded their first appeal letter onto Grants Portal on March 28, 2024 (Enclosure 3). In accordance with Title 44 of the



Code of Federal Regulations (44 CFR) § 206.206(c)¹, the Subrecipient's first appeal for PN 713771 was submitted within 60 calendar days of the Completed Date on Grants Portal.

Background

The Subrecipient's insurance carrier denied coverage of the roof because they found evidence of pre-existing damage such as rot, decay, wear & tear, and deterioration during their inspection. Therefore, FEMA determined the Subrecipient did not demonstrate that the roof damage was a direct result of the declared disaster and found the amount of \$21,025.00 requested for the roof repair ineligible for PA funding (Enclosure 2).

The Subrecipient also requested reimbursement in the amount of \$7,025.00 for the cost to repair the damaged fence. However, the insurance settlement documentation confirmed that the Subrecipient received insurance proceeds in the amount of \$6,266.67 for the fence repair (Enclosure 4). The Stafford Act § 312 prevents the duplication of benefits from any source. And, after applying the actual insurance proceeds reduction, the project fell below the minimum project threshold. Therefore, FEMA determined it is not eligible for PA funding (Enclosure 2).

Analysis

Roof Damage

The Subrecipient utilized contracts for the repairs to the facility, which took place between January 25, 2023, and March 24, 2023. The repairs included removing and replacing 2,700 square feet (SQFT) of roofing material and removing and replacing 200 SQFT of box gutter. The Subrecipient provided two invoices dated September 2, 2020, for previous repairs to the roof (Enclosure 1, at page 4 – 6).

In review of the appeal documents submitted for the first appeal, Cal OES sent the Subrecipient a request for information (RFI) via email dated April 3, 2024 (Enclosure 5). Cal OES requested the following:

- Photographs of the roof and building pre-disaster within several months prior to the disaster
- Additional photos of damage to the roof after the disaster
- Age of the roof pre-disaster
- Additional maintenance records for the roof/gutters

On April 19, 2024, the Subrecipient responded to the RFI stating the roof was built in the year 2010. However, they were unable to provide any other additional information (Enclosure 5).

¹ Former 44 CFR § 206.206(c) (2021) applies given FEMA Policy 104-22-0001 and that the disaster at issue was declared prior to January 1, 2022.

The Subrecipient's insurance carrier completed an on-site inspection after the disaster incident. The insurance carrier concluded the damage was related to rot, decay, wear & tear, and deterioration. Therefore, they denied the Subrecipient's insurance claim via two separate letters both dated June 22, 2023 (Enclosure 1, at page 3 and page 7).

The Subrecipient uploaded two photographs of the damaged roof to Grants Portal. Cal OES observes the quality of the two photographs are not sufficient to determine if the damage was caused by the disaster event or if there was pre-existing rot, decay, and deterioration (Enclosure 6).

According to 44 CFR § 206.226(a)(1) and the Public Assistance and Policy Guide (PAPPG) Version 4 (FP 104-009-2), at page 52, FEMA cannot provide PA funding to repair damage caused by deterioration or deferred maintenance. The PAPPG, at page 52, also explains the Subrecipient must demonstrate that the damage was caused directly by the declared incident. Although, the Subrecipient states in their first appeal letter that the insurance company simply states the damage to the roof was an "act of god", the Subrecipient has not provided any other information from the insurance company other than it is not a covered loss. Therefore, Cal OES concurs with FEMA that the Subrecipient did not demonstrate the roof damage was a direct result of the declared disaster, and there was evidence of pre-existing damage on the basis of deterioration and deferred maintenance.

Fencing

On March 14, 2023, the Subrecipient received insurance proceeds in the amount of \$6,266.67 for the fence damage (Enclosure 4). According to the Stafford Act § 312, 42 U.S.C. § 5155, and 2 CFR § 200.406, and the PAPPG, at page 93, "FEMA cannot provide PA funding that duplicates insurance proceeds."

The remaining cost of the eligible repair work is \$758.33, which falls below the minimum project threshold for Fiscal Year (FY) 2023. Therefore, it is not eligible for PA funding according to 44 CFR § 206.202(d)(2), and the PAPPG, at pages 183 – 184. The PAPPG states, "If a project application totals less than the minimum threshold after the Applicant has accounted for all project costs—including insurance proceeds and other reductions to avoid duplication of benefits—the project is ineligible."

Recommendation

Based on careful analysis, documentation review, and in accordance with relevant laws, regulations, and policies, Cal OES does not support the Subrecipient's appeal. In accordance with 44 CFR § 206.206(c)(2021), Cal OES respectfully requests a response to this appeal within 90 days from receipt of this letter.

If you require additional information regarding this correspondence, please contact Mr. Robert Larsen, State Public Assistance Officer, at 916-600-3126.

Sincerely,

DocuSigned by:

D4A631AB9E6C4CA...

ELI OWEN
Assistant Director, Recovery Operations
Alternate Governor's Authorized Representative

Enclosures: 1. Subrecipient's first appeal letter received on March 28, 2024
2. FEMA's Determination Memo signed on March 19, 2024
3. Subrecipient's first Appeal letter uploaded to Grants Portal
4. Subrecipient's Insurance claim paid for fence repairs
5. Cal OES Email dated April 3, 2024
6. Damaged roof photos

cc: Mysti Lingenfelter, Administrative Assistant, Fair Oaks Cemetery District
Guillermo Barron, District Manager, Fair Oaks Cemetery District

vf

FISCAL YEAR 2024-25 PRELIMINARY BUDGET**FINANCING REQUIREMENTS SCHEDULE FOR FUND 202A FAIR OAKS CEMETERY-G****APPROPRIATIONS BY OBJECT OF EXPENDITURE**

OBJECT 10 - SALARIES AND EMPLOYEE BENEFITS	<u>399,500</u>
OBJECT 20 - SERVICES AND SUPPLIES	<u>450,900</u>
OBJECT 30 - OTHER FINANCING USES	
LOAN AND LEASE REPAYMENTS	
INTEREST AND PRINCIPLE	<u>Ø</u>
TAXES/LICENSES/ASSESSMENTS	
JUDGEMENTS/DAMAGES	<u>Ø</u>
TOTAL OBJECT 30 - OTHER FINANCING USES	<u>Ø</u>
OBJECT 40 - FIXED ASSETS	
OBJECT 41 - LAND	<u>747,098</u>
OBJECT 42 - STRUCTURES AND IMPROVEMENTS	<u>25,000</u>
OBJECT 43 - EQUIPMENT	<u>150,000</u>
OBJECT 44 - COMPUTER SOFTWARE	<u>Ø</u>
OBJECT 45 - INFRASTRUCTURE	<u>Ø</u>
OBJECT 46 - INTANGIBLES	<u>Ø</u>
TOTAL OBJECT 40 - FIXED ASSETS	<u>922,098</u>
OBJECT 50 - FUND TRANSFERS OUT	
OBJECT 59 - FUND TRANSFER IN	
OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT	
OBJECT 79 - APPROPRIATIONS FOR CONTINGENCIE	
OBJECT 80-OTHER COMMODITIES	<u>32,000</u>
PROVISIONS FOR RESERVE INCREASES	
GENERAL RESERVES	
OTHER RESERVES	
TOTAL BUDGETARY REQUIREMENT	<u>1,744,498</u>
TOTAL DIFFERENCE	

MEANS OF FINANCING THE BUDGET REQUIREMENTS 1,027,400**ESTIMATED REVENUE****RESERVES TO BE DECREAS****GENERAL RESERVE DECREASE** 747,098**ENCUMBRANCE DECREASE** _____**OTHER RESERVE DECREASE** _____**TOTAL RESERVES TO BE DECREASED** 747,098**FUND BALANCE AVAILABLE DECREASE** _____**ESTIMATED LONG TEM LOAN PROCEEDS** _____**TOTAL AVAILABLE FINANCING** 1,744,498**FUND EQUITY SCHEDULE**

	<u>EST BALANCE</u>			<u>ADJUSTED</u>
<u>RESERVES</u>	<u>AS OF 02/29/24</u>	<u>INCREASES</u>	<u>DECREASES</u>	<u>FUND</u>
GENERAL				<u>BALANCE</u>
ENCUMBRANCE				
OTHER				
FUND BALANCE				
AVAILABLE				
TOTALS				

APPROPRIATIONS LIMIT**APPROPRIATIONS SUBJECT TO LIMIT****OVER/UNDER LIMIT**

**EXPENDITURE DETAIL SCHEDULE - FY 2024-25 PRELIMINARY BUDGET
SPECIAL DISTRICT (202) - FAIR OAKS CEMETERY DISTRICT**

Fund Center	Commitment Item	Description	FY 21-22 History	FY 22-23 History	FY 23-24 Budget	FY 23-24 As Of 02/29/24	Computed Est For FY 23-24	Preliminary
FUND 202A	FAIR OAKS CEMETERY-G							
2029202	10111000	SALARIES & WAGES - REGULAR EMPLOY	159,416	180,929	250,000	121,131	181,697	250,000
2029202	10112400	SALARIES & WAGES - COMMISSION & CO	6,200	8,000	8,000	3,800	5,700	8,000
2029202	10113200	SALARIES & WAGES - TIME/ONE HALF - O	2,951	7,372	4,000	2,338	3,507	4,000
2029202	10121000	RETIREMENT - EMPLOYER COST	46,459	55,310	60,000	35,662	53,493	60,000
2029202	10122000	OASDHI - EMPLOYER COST	12,895	15,017	18,000	9,736	14,604	18,000
2029202	10123000	GROUP INS - EMPLOYER COST	43,088	46,561	47,000	28,138	42,207	47,000
2029202	10124000	WORK COMP INS - EMPLOYER COST	8,557	7,860	8,000	8,739	13,109	12,000
2029202	10125000	SUI INS - EMPLOYER COST	336	336	500	336	504	500
		Object 10	279,902	321,385	395,500	209,880	314,820	399,500
2029202	20200500	ADVERTISING/LEGAL NOTICES	0	0	0	0	0	DELETE
2029202	20202900	BUSINESS/CONFERENCE EXPENSE	727	4,939	12,000	2,415	3,623	12,000
2029202	20203500	EDUCATION & TRAINING SERVICE	0	2,570	4,000	0	0	18,600
2029202	20203800	EMPLOYEE RECOGNITION	2,091	2,655	1,000	603	905	1,000
2029202	20205100	INSURANCE - LIABILITY	2,761	13,333	14,500	16,410	24,615	19,000
2029202	20206100	MEMBERSHIP DUES	1,368	1,630	1,700	1,041	1,562	19,000
2029202	20207600	OFFICE SUPPLIES	3,043	1,141	3,000	1,711	2,567	3,000
2029202	20208100	POSTAL SERVICES	1,127	942	4,000	459	687	1,000
2029202	20210300	AGRICULTURE/HORTICULTURE SERVICE	2,465	4,018	6,000	0	0	6,000
2029202	20210400	AGRICULTURE/HORTICULTURE SUPPLIE	9,023	7,769	9,000	10,203	15,305	9,000
2029202	20219100	ELECTRICITY	5,522	7,174	8,500	4,178	6,267	8,500
2029202	20219300	REFUSE COLLECTION/DISPOSAL SERVIC	5,008	9,130	5,000	3,751	5,627	6,000
2029202	20219500	SEWAGE DISPOSAL SERVICES	227	692	800	460	690	500
2029202	20219700	TELEPHONE SERVICE	4,158	6,001	6,300	3,772	5,658	6,300
2029202	20219800	WATER	11,425	12,140	14,500	7,473	11,210	14,500

**EXPENDITURE DETAIL SCHEDULE - FY 2024-25 PRELIMINARY BUDGET
SPECIAL DISTRICT (202) - FAIR OAKS CEMETERY DISTRICT**

Fund Center	Commitment Item	Description	FY 21-22 History	FY 22-23 History	FY 23-24 Budget	FY 23-24 As Of 02/29/24	Computed Est For FY 23-24	Preliminary
2029202	20220500	AUTOMOTIVE MAINTENANCE SERVICE	68	2,435	5,000	671	1,007	5,000
2029202	20220600	AUTOMOTIVE MAINTENANCE SUPPLIES	2,158	4,793	5,000	723	1,085	5,000
2029202	20222600	EXPENDABLE TOOLS	1,373	7,202	4,000	2,010	3,015	6,000
2029202	20223600	FUEL & LUBRICANTS	7,979	8,387	10,000	4,103	6,155	10,000
2029202	20223601	LUBRICANTS	0	0	0	0	0	DELETE
2029202	20227500	RENT/LEASES EQUIPMENT	0	7,019	3,000	0	0	4,000
2029202	20228100	SHOP EQUIPMENT MAINTENANCE SERVI	1,927	2,545	1,000	1,355	2,033	1,000
2029202	20228200	SHOP EQUIPMENT MAINTENANCE SUPPL	3,840	930	4,000	3,326	4,989	6,000
2029202	20229100	OTHER EQUIPMENT MAINTENANCE SERV	208	0	500	0	0	600
2029202	20229200	OTHER EQUIPMENT MAINTENANCE SUPP	0	797	1,200	426	639	1,500
2029202	20231300	UNIFORM ALLOWANCE	624	737	1,000	0	0	1,000
2029202	20232100	CUSTODIAL SERVICES	0	0	0	0	0	DELETE
2029202	20250500	ACCOUNTING SERVICES	7,650	0	18,000	4,925	7,388	11,000
2029202	20250700	ASSESSMENT / COLLECTIONS SERVICES	12,619	10,830	10,000	9,888	14,832	12,000
2029202	20253100	LEGAL SERVICES	1,900	1,025	2,000	0	0	2,000
2029202	20259100	OTHER PROFESSIONAL SERVICES	12,127	18,607	19,000	8,936	13,404	19,000
2029202	20281201	HARDWARE	1,400	0	0	0	0	DELETE
2029202	20285200	RECREATIONAL SUPPLIES	14,812	31,211	34,000	123	185	34,000
2029202	20289800	OTHER OPERATING EXPENSE - SUPPLIE	18,774	17,056	25,000	16,527	24,791	25,000
2029202	20289900	OTHER OPERATING EXPENSE - SERVICE	149,066	168,070	170,000	122,592	183,888	200,000
2029202	20293400	PUBLIC WORKS SERVICES	501	0	500	227	341	500
Object 20			285,971	355,778	403,500	228,307	342,461	450,900
2029202	30323000	LEASE OBLIG RETIRE	13,519	13,519	0	0	0	0
Object 30			13,519	13,519			0	0
2029202	42420200	STRUCTURES	14,419	25,000	25,000	0	0	25,000

**EXPENDITURE DETAIL SCHEDULE - FY 2024-25 PRELIMINARY BUDGET
SPECIAL DISTRICT (202) - FAIR OAKS CEMETERY DISTRICT**

Fund Center	Commitment Item	Description	FY 21-22 History	FY 22-23 History	FY 23-24 Budget	FY 23-24 As Of 02/29/24	Computed Est For FY 23-24	Preliminary
		Object 42	14,419	25,000	25,000	0	0	0
2029202	43430300	EQUIP-SD-NON-RECON	19,174	44,127	50,000	10,249	10,249	150,000
		Object 43	19,174	44,127	50,000	10,249	10,249	150,000
2029202	44440300	COMPUTER SOFTWARE-SPEC DIST	2,046	0	0	0	0	0
		Object 44	2,046				0	0
2029202	80804000	COMMODITIES	26,580	29,719	32,000	22,503	33,755	32,000
		Object 80	26,580	29,719	32,000	22,503	33,755	32,000
		FUNDCENTER 2029202	641,611	789,528	906,000	470,939	701,284	1,774,498
		FUND TOTAL 202A	641,611	789,528	906,000	470,939	701,284	1,774,498
		DISTRICT TOTAL	641,611	789,528	906,000	470,939	701,284	1,774,498

41410100
Fixed Asset Land

747,098
41410100 TOTAL: 747,098
ADD

**REVENUE DETAIL SCHEDULE - FY 2024-25 PRELIMINARY BUDGET
SPECIAL DISTRICT (202) - FAIR OAKS CEMETERY DISTRICT**

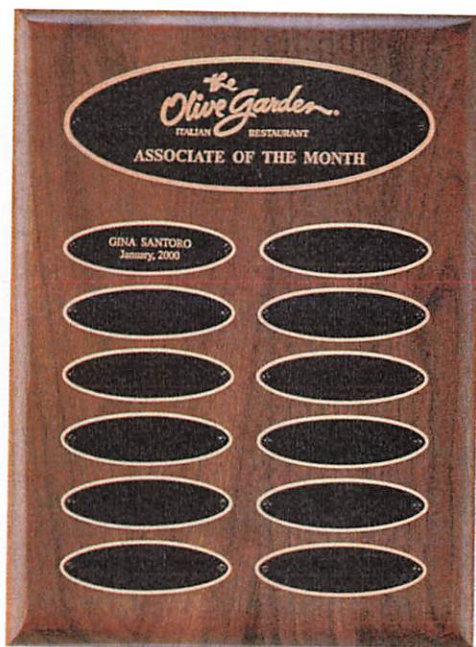
Fund Center	Commitment Item	Description	FY 21-22 History	FY 22-23 History	FY 23-24 Budget	FY 23-24 As Of 02/29/24	Computed Est For FY 23-24	Preliminary
FUND 202A	FAIR OAKS CEMETERY-G							
2029202	91910100	PROP TAX CUR SEC	(248,497)	(261,964)	(276,705)	(148,458)	(148,458)	(150,685)
2029202	91910200	PROP TAX CUR UNSEC	(8,594)	(8,895)	(9,174)	(9,713)	(9,713)	(9,859)
2029202	91910300	PROP TAX CUR SUP	(9,115)	(10,113)	(7,949)	(2,372)	(2,372)	(2,408)
2029202	91910400	PROPERTY TAX SECURED DELINQUENT	(1,792)	(1,594)	(1,706)	(2,175)	(2,175)	(2,208)
2029202	91910500	PROPERTY TAX SUPPLEMENTAL DELINQ	(321)	(609)	(652)	(722)	(722)	(733)
2029202	91910600	PROPERTY TAX UNITARY	(3,254)	(3,624)	(3,821)	(2,025)	(2,025)	(2,055)
2029202	91912000	PROPERTY TAX REDEMPTION	(23)	(29)	0	0	0	0
2029202	91913000	PROP TAX PR UNSEC	(183)	(95)	(88)	(63)	(63)	(64)
2029202	91914000	PROP TAX PENALTIES	(110)	(72)	(64)	(24)	(24)	(24)
		Object 91	(271,889)	(286,995)	(300,159)	(165,551)	(165,552)	(168,035)
2029202	94941000	INTEREST INCOME	(4,359)	(22,573)	(4,000)	(6,837)	(6,837)	(4,000)
		Object 94	(4,359)	(22,573)	(4,000)	(6,837)	(6,837)	(4,000)
2029202	95952200	HOME PROP TAX REL	(2,102)	(2,025)	(1,874)	(983)	(983)	(1,197)
		Object 95	(2,102)	(2,025)	(1,874)	(983)	(983)	(1,197)
2029202	96969100	CEMETERY SVC	(561,529)	(578,610)	(769,510)	(311,213)	(311,213)	(1,600,966)
		Object 96	(561,529)	(578,610)	(769,510)	(311,213)	(311,213)	(1,600,966)
2029202	97973000	DONATIONS/CONTRIBUTIONS	(5,212)	(600)	(300)	(314)	(314)	(300)
		Object 97	(5,212)	(600)	(300)	(314)	(314)	(300)
	FUNDCENTER 2029202		(845,091)	(890,803)	(1,075,843)	(484,898)	(484,899)	(1,774,498)
	FUND TOTAL 202A		(845,091)	(890,803)	(1,075,843)	(484,898)	(484,899)	(1,774,498)
	DISTRICT TOTAL		(845,091)	(890,803)	(1,075,843)	(484,898)	(484,899)	(1,774,498)



Perpetual Series

SOLID AMERICAN WALNUT PLAQUES

Perpetual Plaque with 12 Individual Elliptical Plates



P3621 9 x 12 \$129.00

LASER ENGRAVABLE PLATES
PLATES ARE 1 X 3.25

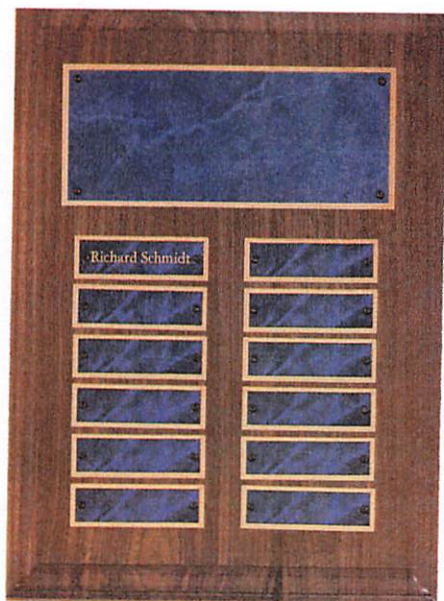
Airflyte Edge Quarterly Award Plaque



P2849 8 x 10.5 \$87.00

INDIVIDUAL PLATES 1.25 X 2.5

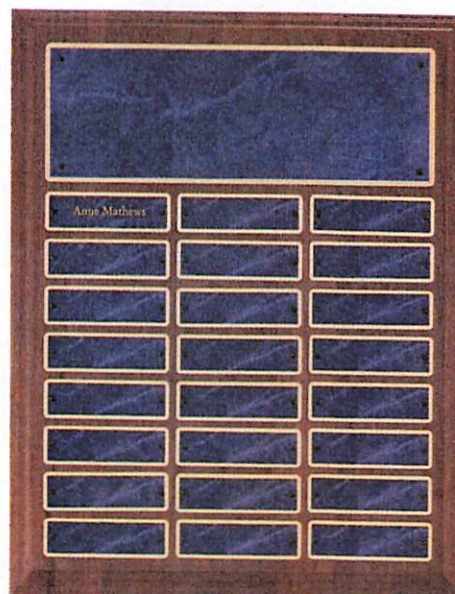
Perpetual Plaque with 12 Individual Plates, Sapphire Marble Finish



P3503 9 x 12 \$129.00

LASER ENGRAVABLE PLATES
PLATES ARE 0.875 X 2.75

Perpetual Plaque with 24 Individual Plates, Sapphire Marble Finish



P3507 12 x 15 \$216.00

LASER ENGRAVABLE PLATES
PLATES ARE 1 X 3.25

SOLID AMERICAN WALNUT. INDIVIDUALLY BOXED.

ALL PRICES SUBJECT TO CHANGE, CHECK WWW.AIRFLYTE.COM FOR CURRENT PRICING.

Perpetual Series

SOLID AMERICAN WALNUT PLAQUES WITH BRASS PLATES



P15 13 x 20 40 Plates \$264.00

INDIVIDUAL PLATES 0.875 X 2.5
LASER ENGRAVABLE PLATES



A P170 12 x 18 40 Plates: Black Brass \$246.00



B P182 14 x 20 60 Plates \$360.00

INDIVIDUAL PLATES 1 X 2
LASER ENGRAVABLE PLATES



P2531	9 x 12	12 Plates	\$123.00
P2762	12 x 15	24 Plates	\$192.00
P2763	14 x 20	36 Plates	\$309.00
P2764	16 x 24	48 Plates	\$390.00
P2765	16 x 24	60 Plates	\$429.00

INDIVIDUAL PLATES 1 X 3.25
BLACK BRASS PLATES ARE LASER ENGRAVABLE



A P41 12 x 16 36 Plates: Black Brass \$243.00



B P185 11 x 15 24 Plates \$198.00

P184 (Not Shown)+ 9 x 12 12 Plates \$132.00

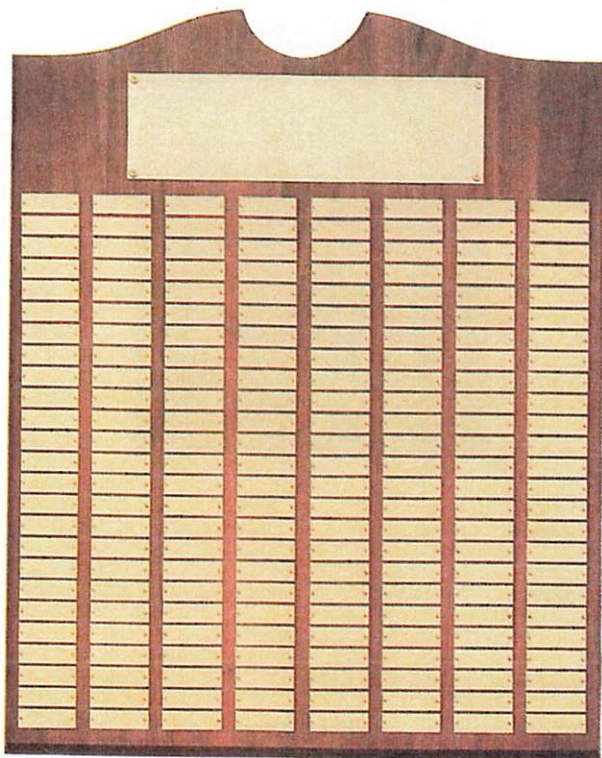
INDIVIDUAL PLATES 1.0 X 2.0
LASER ENGRAVABLE BLACK BRASS PLATES
*NOT STOCKED IN ALL LOCATIONS, CHECK FOR AVAILABILITY



Roster Series

AMERICAN WALNUT PERPETUAL PLAQUES

Brush Brass - 15 Plate Combinations



P1571+	9 x 12	12 Plates	\$123.00
P1572+	11 x 15	24 Plates	\$198.00
P1573+	14 x 20	36 Plates	\$315.00
P1574+	14 x 20	40 Plates	\$336.00
P1575+	14 x 20	48 Plates	\$366.00
P1576+	14 x 25	60 Plates	\$405.00
P1577+	14 x 25	72 Plates	\$468.00
P1578+	20 x 30	80 Plates	\$1008.00
P1579+	20 x 30	96 Plates	\$1065.00
P1580+	20 x 30	100 Plates	\$1089.00
P1581+	20 x 30	120 Plates	\$1140.00
P1582+	20 x 30	150 Plates	\$1278.00
P1583+	28 x 35	200 Plates	\$1800.00
P1584+	28 x 35	240 Plates	\$1920.00
P1585+	28 x 35	270 Plates	\$2010.00

INDIVIDUAL PLATES 0.875 X 2.75
*LIMITED AVAILABILITY IN 2023

Black Brass - 15 Plate Combinations



P1551	9 x 12	12 Plates	\$123.00
P1552	11 x 15	24 Plates	\$198.00
P1553	14 x 20	36 Plates	\$315.00
P1554	14 x 20	40 Plates	\$336.00
P1555	14 x 20	48 Plates	\$366.00
P1556	14 x 25	60 Plates	\$405.00
P1557	14 x 25	72 Plates	\$468.00
P1558	20 x 30	80 Plates	\$1008.00
P1559	20 x 30	96 Plates	\$1065.00
P1560	20 x 30	100 Plates	\$1089.00
P1561	20 x 30	120 Plates	\$1140.00
P1562	20 x 30	150 Plates	\$1278.00
P1563	28 x 35	200 Plates	\$1800.00
P1564	28 x 35	240 Plates	\$1920.00
P1565	28 x 35	270 Plates	\$2010.00

INDIVIDUAL PLATES 0.875 X 2.75
LASER ENGRAVABLE PLATE

Perpetual Series

SOLID AMERICAN WALNUT PLAQUES



Airflyte Series



P3935+	11 x 15	12 Plates	\$174.00
P3937+	15 x 21	24 Plates	\$324.00
P3939+	22 x 30	36 Plates	\$945.00
P3940+	22 x 30	48 Plates	\$990.00
P3941+	22 x 30	60 Plates	\$1035.00

INDIVIDUAL PLATES 1.5 X 3.75
LASER ENGRAVABLE PLATES

Roster Series



P3945+	11 x 15	12 Plates	\$174.00
P3946+	14 x 20	24 Plates	\$324.00
P3947+	14 x 25	36 Plates	\$450.00
P3948+	20 x 30	48 Plates	\$885.00

INDIVIDUAL PLATES 1.5 X 3.75
LASER ENGRAVABLE PLATES

Black Velour



P2989	12 x 15	\$189.00
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12 BLACK BRASS PLATES
LASER ENGRAVABLE PLATES
INDIVIDUAL PLATES 1.5 X 3



P2552+	15 x 18	24 Plates	\$330.00
P2553+	18 x 25	36 Plates	\$459.00
P2554+	18 x 25	48 Plates	\$495.00

LASER ENGRAVABLE PLATES
INDIVIDUAL PLATES 0.875 X 2.75

+NOT STOCKED IN ALL LOCATIONS, CHECK FOR AVAILABILITY

SOLID AMERICAN WALNUT. INDIVIDUALLY BOXED.

ALL PRICES SUBJECT TO CHANGE, CHECK WWW.AIRFLYTE.COM FOR CURRENT PRICING.



Perpetual Series

SOLID AMERICAN WALNUT PLAQUES



P1696	9 x 12	12 Plates	\$123.00
P1697	11 x 15	24 Plates	\$198.00

INDIVIDUAL PLATES 0.875 X 2.75
LASER ENGRAVABLE PLATES



P3300	9 x 12	12 Plates	\$123.00
P3302	12 x 15	24 Plates	\$198.00

INDIVIDUAL PLATES 0.875 X 2.75
LASER ENGRAVABLE PLATES



P2910	11 x 15	12 Plates	\$169.50
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INDIVIDUAL PLATES 1.5 X 3.75
LASER ENGRAVABLE PLATES



P3304	9 x 12	12 Plates	\$135.00
P3306	12 x 15	24 Plates	\$216.00

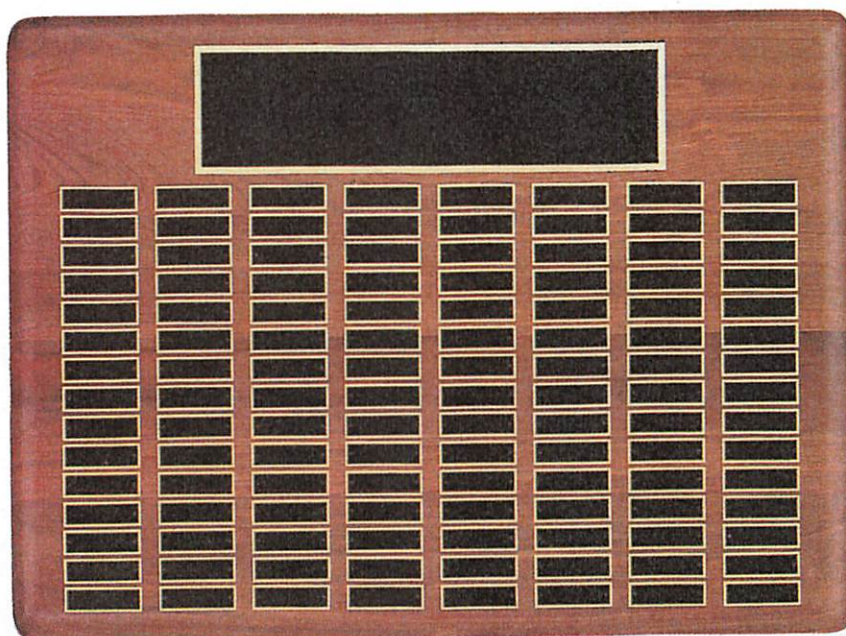
INDIVIDUAL PLATES 1 X 3.25
LASER ENGRAVABLE PLATES

INDIVIDUALLY BOXED.

ALL PRICES SUBJECT TO CHANGE, CHECK WWW.AIRFLYTE.COM FOR CURRENT PRICING.

Airflyte® Roster Series

AMERICAN WALNUT PERPETUAL PLAQUES



Black Brass - 11 Plate Combinations

P2301	9 x 12	12 Plates	\$123.00
P2302	11 x 15	24 Plates	\$198.00
P2303	15 x 21	36 Plates	\$315.00
P2304	15 x 21	40 Plates	\$336.00
P2305	15 x 21	48 Plates	\$366.00
P2307	15 x 21	60 Plates	\$405.00
P2308	22 x 30	72 Plates	\$990.00
P2309	22 x 30	80 Plates	\$1008.00
P2310	22 x 30	96 Plates	\$1065.00
P2311	22 x 30	120 Plates	\$1140.00
P2312	22 x 30	144 Plates	\$1260.00

INDIVIDUAL PLATES 0.875 X 2.75
LASERFX® PLATES SUITABLE FOR
LASER ENGRAVING ONLY



Black Brass - 9 Plate Combinations

P4500	9 x 12	12 Plates	\$123.00
P4501	11 x 15	24 Plates	\$198.00
P4502	15 x 21	36 Plates	\$339.00
P4503	15 x 21	40 Plates	\$366.00
P4504	15 x 21	48 Plates	\$381.00
P4505	15 x 21	60 Plates	\$429.00
P4508	22 x 30	96 Plates	\$1098.00
P4509	22 x 30	120 Plates	\$1185.00
P4510	22 x 30	144 Plates	\$1260.00

INDIVIDUAL PLATES 0.875 X 2.75
LASERFX® PLATES SUITABLE FOR
LASER ENGRAVING ONLY





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
Patricia Vogel
Albert D. Neufeld
Bob Clouse

**"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, May 8, 2024, 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 9:00am.
2. Pledge of Allegiance
 - Those assembled recited the Pledge of Allegiance.
3. Roll Call of Board
 - Present were trustees Pete Schroeder, and Carolyn Flood, Pat Vogel, Don Neufeld, Bob Clouse, DM Guillermo Barron, Secretary Mysti Lingenfelter, and Foreman Gonzalo Vega.
4. Public Comment on & Opportunity to Discuss Matter within District Jurisdiction
 - No Public Present.
5. Information Items:
 - A. District Foreman's Monthly Report
 - i. Safety Report
 - This month's safety meeting was held on preventing back injuries.
 - ii. Any unusual activities
 - Nothing to report.
 - B. DM's Monthly Reports:
 - i. Sales
 - District sales reported as \$70,117.86.
 - District total income including tax revenue and interest reported as \$74,003.86.
 - ii. Interments
 - The district's 13 burials consisted of 10 cremations and 3 caskets.
 - iii. Attendance
 - District Employee's attendance is up to date.
 - iv. Website Contacts
 - Google Analytics showed 100 visits to our website.
 - Chamber Catcher page had 20 direct views.
 - v. Major Purchases or other Extraordinary Purchases
 - Staff will bring plague ideas for Board members past & present at the next meeting.
 - Dump Truck repaired but will need to be replaced.
 - vi. Incidents
 - The fence on the property line is falling, tree through the middle. DM is speaking with the neighbor in finding a solution.
 - vii. Correspondence
 - Nothing to report.
 - viii. Upcoming events, conferences, and trainings
 - Nothing to report.

Fair Oaks Cemetery District Minutes for Board of Trustees Meeting May 8, 2024

C. Committee Reports:

i. Finance Committee

- The finance committee met prior to the board meeting. Trustee Neufeld reported total claims were \$35,581.36.

ii. Investment Committee

iii. Other Committee Reports

1. Update on Land/Tax Issues

- A meeting will be set up with David Hatch.
- A meeting will be set up with Josh Hoover and Dave Wadley.
- iv. Memorial Day Committee Report
- Memorial Day Event Planning is moving along.
- BBQ for volunteers scheduled for May 23, 2024 @ 10:00am.
- Committee to discuss continuation of event.

6. Unfinished Business - Board Discussion & Possible Action Items

A. FEMA Update

- The amount awarded is \$74,225.67 for damages, awaiting CA approval.
- Appeal for roof in in progress.

B. Audit Update - Scott German

- Audit postponed to next meeting.

C. FOCDD Policy Manual

- Changes to content discussed.
- Staff directed to make changes and bring back at next meeting.

7. New Business - Board Discussion & Possible Action Items

A. Consent Calendar

i. Approval of Board Minutes of April 10, 2024

ii. Approval of Claims

- Motion to accept the consent calendar, as Corrected. Moved by Trustee Clouse 2nd by Trustee Neufeld. Approved 5/0/0.

Presentation from CSDA

- Michael Myers & Dave Wadley presented information about the California Special Districts Association.
- Michael Myers gave Board members packets to look through and ask questions via Board clerk.
- Dave Wadley discussed ways to move forward with tax issues, Sacramento County, and LAFCo.

B. PreNeed Accounts with County

- Staff discussed issues with PreNeed and solutions proposed by Sacramento County
- Directions given to Staff to move forward with the solution and bring it to the next meeting.

C. Preliminary Budget

- Discussion about Preliminary budget for 2024-2025.
- Staff directed to include surplus in land budgeting.
- Preliminary Budget to be voted on at next meeting.

D. Price Sheet Adjustments

- Discussion about price sheets.
- Direction given to Staff to not increase prices across the sheets, but only in some areas.
- Motion to accept the price sheets as presented. Moved by Trustee Schroeder 2nd by Trustee Vogel. Approved 5/0/0

8. Trustees Discussions, Questions, & Comments

- Trustee Clouse complimented DM on his 3.33 GPA.

9. Adjournment

- Chairman Schroeder adjourned the meeting at 11:09am.
Approved as ____ read ____ corrected.
Prepared by: Mysti Lingenfelter Board Clerk.

Votes: ____	Ayes
____	Nays
____	Abstain
____	Absent

FAIR OAKS CEMETERY DISTRICT								
Expenses by Vendor Summary								
May 2024								
	Total							
Ace Hardware	19.33							
Adobe Inc.	29.99							
Alhambra	38.59	11.83	26.76					
All-Safe Engravers	90.17	30.17	60.00					
ALP, Inc. 71810	17,030.19	4,218.00	4,376.19	4,218.00	4,218.00			
Amazon.com	685.38	56.81	170.17	172.35	215.37	33.38	37.30	
Anne Peter	150.00							
AutoZone	53.84							
Boot Barn	331.63							
Bronzecraft - 76943	760.00	380.00	190.00	190.00				
BSA Troop 380	400.00							
Carmichael Chamber	250.00							
CENIOM	182.94							
Comcast Business	419.93							
Cordeiro Vault Company Inc.	5,531.00							
Costco Wholesale	59.80							
Crowne Vault	2,211.75							
Custom Agronomic Solution Inc.	905.00							
Elizabeth Ruygt	400.00							
FO Water District	1,801.34	852.90	896.82	51.62				
Fuel	971.19	151.40	113.04	174.37	117.89	93.44	174.00	147.05
Go ECM Inc	745.50							
Gold Country Copier	121.08							
Green Acres Nursery & Supply	425.61							
Harris Industrial Gases	60.98	41.48	19.50					

Hastie's Capitol Sand & Gravel, Co.	355.58							
Home Depot	215.53	6.98	208.55					
iCloud / Apple	18.98	0.99	17.99					
Kiefer Landfill Facility	784.90	141.75	198.45	178.60	266.10			
Kurt Baird	150.00							
Liberty Bell Smart Home	49.99							
Lowe's	972.80	130.31	232.03	19.76	572.99	17.71		
Lunch for Employee Incentive	271.28	32.24	50.10	5.45	54.74	50.26	81.49	
Mike Marquette	150.00							
Noah's Bagels	31.35							
O'Reilly Auto Parts	353.94	139.28	62.48	152.18				
Plot Refunds - REFND	5,765.00	175.00	175.00	3,415.00	2,000.00			
QuickBooks	970.00							
Riley Groeschel	150.00							
Riverview Trucks	671.31							
Ruhkala Monument Co.	200.00							
SacCty Consolidated Utility Billing	113.70							
Sam's Club	1,031.42							
SMUD	479.40	207.40	16.67	42.96	212.37			
Sprinkler Service & Supply Inc.	348.18	214.68	36.52	96.98				
United States Postal Service	11.75							
University of Phoenix	1,364.00							
Utterback Sod Farm, Inc.	398.88							
Verizon	52.01							
Waste Management	371.25							
White Cap	630.71							
TOTAL	\$ 49,587.20							

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FAIR OAKS CEMETERY DISTRICT

7780 Olive Street Fair Oaks, CA 95628

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

www.fairoakscemetery.com

ESTABLISHED 1902

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

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

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

RESOLUTION 2024-04

DOCUMENT RETENTION & DESTRUCTION POLICY BEFORE THE GOVERNING BOARD OF THE FAIR OAKS CEMETERY DISTRICT

WHEREAS hearings have been terminated during which time all additions and deletions to the proposed policy for the revision of the Document Retention and Destruction Policy were made, and

THEREFORE, IT IS HEREBY RESOLVED, the Board of Trustees has adopted the Document Retention & Destruction Policy.

On a motion by Trustee _____ seconded by Trustee _____, the foregoing resolution was passed and adopted this 12th day of July 2023, by the following vote to wit;

Ayes:
Noes:
Absent:
Abstain:

Attested by:

FAIR OAKS CEMETERY DISTRICT

Clerk of the Board

Chairman of the Board



FAIR OAKS CEMETERY DISTRICT

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

7780 Olive Street Fair Oaks, CA 95628

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

www.fairoakscemetery.com

ESTABLISHED 1902

BOARD OF TRUSTEES
Robert Clouse-Chairman
Carolyn Flood-Vice Chairman
Pete Schroeder
Patricia Vogel
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RESOLUTION 2025-01

BUDGET ADOPTION RESOLUTION BEFORE THE GOVERNING BOARD OF THE FAIR OAKS CEMETERY DISTRICT

WHEREAS, hearings have been terminated during which time all additions and deletions to the proposed budget for 2024-25 were made, and

THEREFORE, IT IS HEREBY RESOLVED in accordance with Health & Safety Code, the Proposed budget for the Fiscal Year 2024-25, be and is hereby adopted in accordance with the followings:

(1) Salaries and Employees Benefits	\$ 399,500
(2) Services and Supplies	\$ 450,900
(3) Other Charges	\$ 0.00
(4) Fixed Assets	
(A) Land	\$ 747,098
(B) Structures and Improvements	\$ 25,000
(C) Computer Software	\$ 0.00
(C) Equipment	\$ 150,000
(5) Expenditure Transfers	\$
(6) Contingencies	\$
(7) Other Commodities	\$ 32,000
(8) Provision for Reserve Increases	\$
TOTAL BUDGET REQUIREMENTS	\$ 1,774,498

BE IF FURTHER RESOLVED that means of financing the expenditures program will be by monies derived from Revenue to Accrue, Fund Balance Available and Property Taxes.

BE IT FURTHER RESOLVED that the preliminary budget be and is hereby adopted in accordance with the listed attachments which show in detail the approved appropriations, revenues and methods of financing, appropriations limit, total annual appropriations subject to limitation attached hereto and by reference made a part hereof.



FAIR OAKS CEMETERY DISTRICT

Guillermo Barron
District Manager
Teresa Day
Admin Assist
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BOARD OF TRUSTEES
Robert Clouse-Chairman
Carolyn Flood-Vice Chairman
Pete Schroeder
Patricia Vogel
Albert D. Neufeld

RESOLUTION 2025-01

On a motion by Trustee _____, seconded by Trustee _____, the foregoing resolution was passed and adopted this 11th day of June 2024, by the following vote to wit:

Ayes:

Noes: 0

Absent: 0

Abstain: 0

Attested by:

FAIR OAKS CEMETERY DISTRICT

Clerk of the Board

Board Chair

	FY 2024		May			July-May			annual
	months for this report	annual	1/12	month	month to	ytd	ytd	ytd to	budget
	11	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	\$ -	\$ -	\$ 83.90	\$ (83.90)	\$ -	\$ 1,437.18	\$ (1,437.18)	\$ (1,437.18)
11100.0	salary	\$ 250,000.00	\$ 20,833.33	\$ 23,568.00	\$ (2,734.67)	\$ 229,166.67	\$ 174,880.00	\$ 54,286.67	\$ 75,120.00
11240.0	board	\$ 8,000.00	\$ 666.67	\$ 900.00	\$ (233.33)	\$ 7,333.33	\$ 5,700.00	\$ 1,633.33	\$ 2,300.00
11320.0	overtime	\$ 4,000.00	\$ 333.33	\$ 2,262.00	\$ (1,928.67)	\$ 3,666.67	\$ 5,481.83	\$ (1,815.16)	\$ (1,481.83)
12100.0	retire	\$ 60,000.00	\$ 5,000.00	\$ 5,692.10	\$ (692.10)	\$ 55,000.00	\$ 39,031.56	\$ 15,968.44	\$ 20,968.44
12200.0	oasdhi	\$ 18,000.00	\$ 1,500.00	\$ 2,044.83	\$ (544.83)	\$ 16,500.00	\$ 14,233.72	\$ 2,266.28	\$ 3,766.28
12300.0	group insur	\$ 47,000.00	\$ 3,916.67	\$ 4,098.71	\$ (182.04)	\$ 43,083.33	\$ 37,955.29	\$ 5,128.04	\$ 9,044.71
12400.0	comp insur	\$ 8,000.00	\$ 666.67	\$ -	\$ 666.67	\$ 7,333.33	\$ 8,739.00	\$ (1,405.67)	\$ (739.00)
12500.0	sui	\$ 500.00	\$ 41.67	\$ -	\$ 41.67	\$ 458.33	\$ 3,602.26	\$ (3,143.93)	\$ (3,102.26)
1000.0	1000's Totals	\$ 395,500.00	\$ 32,958.33	\$ 38,649.54	\$ (5,691.21)	\$ 362,541.67	\$ 291,060.84	\$ 71,480.83	\$ 104,439.16
20050.0	advert	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20290.0	business exp	\$ 12,000.00	\$ 1,000.00	\$ 63.59	\$ 936.41	\$ 11,000.00	\$ 3,026.02	\$ 7,973.98	\$ 8,973.98
20350.0	education & training	\$ 4,000.00	\$ 333.33	\$ 1,364.00	\$ (1,030.67)	\$ 3,666.67	\$ 4,159.50	\$ (492.83)	\$ (159.50)
20380.0	employee recog	\$ 1,000.00	\$ 83.33	\$ 239.04	\$ (155.71)	\$ 916.67	\$ 2,856.89	\$ (1,940.22)	\$ (1,856.89)
20510.0	liability insur	\$ 14,500.00	\$ 1,208.33		\$ 1,208.33	\$ 13,291.67	\$ 16,410.00	\$ (3,118.33)	\$ (1,910.00)
20610.0	membership	\$ 1,700.00	\$ 141.67	\$ 250.00	\$ (108.33)	\$ 1,558.33	\$ 1,707.77	\$ (149.44)	\$ (7.77)
20760.0	office supplies	\$ 3,000.00	\$ 250.00	\$ -	\$ 250.00	\$ 2,750.00	\$ 1,824.13	\$ 925.87	\$ 1,175.87
20810.0	postage	\$ 4,000.00	\$ 333.33	\$ 11.75	\$ 321.58	\$ 3,666.67	\$ 510.83	\$ 3,155.84	\$ 3,489.17
21030.0	agri / horti services	\$ 6,000.00	\$ 500.00	\$ 905.00	\$ (405.00)	\$ 5,500.00	\$ 1,280.00	\$ 4,220.00	\$ 4,720.00
21040.0	agri / horti supplies	\$ 9,000.00	\$ 750.00	\$ 348.18	\$ 401.82	\$ 8,250.00	\$ 11,110.55	\$ (2,860.55)	\$ (2,110.55)
21910.0	electricity	\$ 8,500.00	\$ 708.33	\$ 479.40	\$ 228.93	\$ 7,791.67	\$ 5,777.59	\$ 2,014.08	\$ 2,722.41
21930.0	refuse collection	\$ 5,000.00	\$ 416.67	\$ 1,156.15	\$ (739.48)	\$ 4,583.33	\$ 5,738.87	\$ (1,155.54)	\$ (738.87)
21950.0	stormwater	\$ 800.00	\$ 66.67	\$ 113.70	\$ (47.03)	\$ 733.33	\$ 346.05	\$ 387.28	\$ 453.95
21970.0	telephone	\$ 6,300.00	\$ 525.00	\$ 471.94	\$ 53.06	\$ 5,775.00	\$ 5,292.65	\$ 482.35	\$ 1,007.35
21980.0	water	\$ 14,500.00	\$ 1,208.33	\$ 1,749.72	\$ (541.39)	\$ 13,291.67	\$ 10,223.33	\$ 3,068.34	\$ 4,276.67
22050.0	auto maint services	\$ 5,000.00	\$ 416.67	\$ -	\$ 416.67	\$ 4,583.33	\$ 1,142.05	\$ 3,441.28	\$ 3,857.95
22060.0	auto maint supplies	\$ 5,000.00	\$ 416.67	\$ 1,824.59	\$ (1,407.92)	\$ 4,583.33	\$ 3,729.05	\$ 854.28	\$ 1,270.95
22260.0	expend tools	\$ 4,000.00	\$ 333.33	\$ 59.80	\$ 273.53	\$ 3,666.67	\$ 2,302.80	\$ 1,363.87	\$ 1,697.20
22360.0	fuel lube	\$ 10,000.00	\$ 833.33	\$ 971.19	\$ (137.86)	\$ 9,166.67	\$ 6,753.05	\$ 2,413.62	\$ 3,246.95
22750.0	rent equipment	\$ 3,000.00	\$ 250.00	\$ -	\$ 250.00	\$ 2,750.00	\$ 4,594.09	\$ (1,844.09)	\$ (1,594.09)
22810.0	shop equip services	\$ 1,000.00	\$ 83.33	\$ -	\$ 83.33	\$ 916.67	\$ 2,494.56	\$ (1,577.89)	\$ (1,494.56)

	FY 2024		May			July-May			annual
	months for this report	annual	1/12	month	month to	ytd	ytd	ytd to	budget
	11	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	\$ 4,000.00	\$ 333.33	\$ -	\$ 333.33	\$ 3,666.67	\$ 4,257.62	\$ (590.95)	\$ (257.62)
22910.0	other equip services	\$ 500.00	\$ 41.67	\$ -	\$ 41.67	\$ 458.33	\$ 516.56	\$ (58.23)	\$ (16.56)
22920.0	other equip supplies	\$ 1,200.00	\$ 100.00	\$ -	\$ 100.00	\$ 1,100.00	\$ 474.56	\$ 625.44	\$ 725.44
23130.0	uniforms	\$ 1,000.00	\$ 83.33	\$ 501.80	\$ (418.47)	\$ 916.67	\$ 834.68	\$ 81.99	\$ 165.32
23210.0	custodial services	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
25050.0	accounting	\$ 18,000.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 16,500.00	\$ 4,925.00	\$ 11,575.00	\$ 13,075.00
25070.0	assess coll services	\$ 10,000.00	\$ 833.33	\$ -	\$ 833.33	\$ 9,166.67	\$ 9,675.94	\$ (509.27)	\$ 324.06
25310.0	general counsel	\$ 2,000.00	\$ 166.67		\$ 166.67	\$ 1,833.33	\$ -	\$ 1,833.33	\$ 2,000.00
25910.0	other prof services	\$ 19,000.00	\$ 1,583.33	\$ 1,393.58	\$ 189.75	\$ 17,416.67	\$ 15,886.32	\$ 1,530.35	\$ 3,113.68
28520.0	memorial day	\$ 12,720.00	\$ 1,060.00	\$ 6,118.84	\$ (5,058.84)	\$ 11,660.00	\$ 9,814.90	\$ 1,845.10	\$ 2,905.10
28520.1	memorial temp workers	\$ 21,280.00	\$ 1,773.33	\$ 12,654.00	\$ (10,880.67)	\$ 19,506.67	\$ 18,137.52	\$ 1,369.15	\$ 3,142.48
28980.0	other operating supplies	\$ 25,000.00	\$ 2,083.33	\$ 3,098.82	\$ (1,015.49)	\$ 22,916.67	\$ 22,976.05	\$ (59.38)	\$ 2,023.95
28990.0	other operating services	\$ 13,400.00	\$ 1,116.67	\$ 51.62	\$ 1,065.05	\$ 12,283.33	\$ 771.25	\$ 11,512.08	\$ 12,628.75
28990.1	temp workers	\$ 150,000.00	\$ 12,500.00	\$ 4,376.19	\$ 8,123.81	\$ 137,500.00	\$ 146,399.61	\$ (8,899.61)	\$ 3,600.39
28990.2	gates	\$ 6,600.00	\$ 550.00	\$ -	\$ 550.00	\$ 6,050.00	\$ 6,150.00	\$ (100.00)	\$ 450.00
29340.0	public works	\$ 500.00	\$ 41.67	\$ -	\$ 41.67	\$ 458.33	\$ 227.40	\$ 230.93	\$ 272.60
2000.0	2000's Totals	\$ 403,500.00	\$ 33,625.00	\$ 38,202.90	\$ (4,577.90)	\$ 369,875.00	\$ 332,327.19	\$ 37,547.81	\$ 71,172.81
32100.0	lease interest	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
32300.0	lease payment	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
3000.0	3000's Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41010.0	land purchase	\$ 169,843.00	\$ 14,153.58		\$ 14,153.58	\$ 155,689.42	\$ -	\$ 155,689.42	\$ 169,843.00
42020.0	structure / impr	\$ 25,000.00	\$ 2,083.33	\$ -	\$ 2,083.33	\$ 22,916.67	\$ 20,425.00	\$ 2,491.67	\$ 4,575.00
43030.0	equipment	\$ 50,000.00	\$ 4,166.67	\$ -	\$ 4,166.67	\$ 45,833.33	\$ 10,249.14	\$ 35,584.19	\$ 39,750.86
44030.0	computer software	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
4000.0	4000's Totals	\$ 244,843.00	\$ 20,403.58	\$ -	\$ 20,403.58	\$ 224,439.42	\$ 30,674.14	\$ 193,765.28	\$ 214,168.86
66900.0	reconciliation differences	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
80400.0	commodities	\$ 32,000.00	\$ 2,666.67	\$ 2,837.55	\$ (170.88)	\$ 29,333.33	\$ 16,362.08	\$ 12,971.25	\$ 15,637.92
80400.1	scroll plates	\$ -	\$ -	\$ 570.00	\$ (570.00)	\$ -	\$ 7,959.64	\$ (7,959.64)	\$ (7,959.64)
80400.2	urn vaults	\$ -	\$ -	\$ 2,211.75	\$ (2,211.75)	\$ -	\$ 7,719.22	\$ (7,719.22)	\$ (7,719.22)
80410.0	bank serv chgs	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -

	FY 2024		May			July-May			annual
	months for this report	annual	1/12	month	month to	ytd	ytd	ytd to	budget
	11	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)
8000.0	8000's Totals	\$ 32,000.00	\$ 2,666.67	\$ 5,619.30	\$ (2,952.63)	\$ 29,333.33	\$ 32,040.94	\$ (2,707.61)	\$ (40.94)
TOTAL EXPENSE		\$ 1,075,843.00	\$ 89,653.58	\$ 82,471.74	\$ 7,181.84	\$ 986,189.42	\$ 686,103.11	\$ 300,086.31	\$ 389,739.89
NET ORDINARY INCOME			\$ -		\$ -	\$ -		\$ -	\$ -
OTHER INCOME/EXPENSE			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
OTHER EXPENSE			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
89999.0	transfer to pre-need liab	\$ -	\$ -	\$ 14,795.88	\$ (14,795.88)	\$ -	\$ 60,612.53	\$ (60,612.53)	\$ (60,612.53)
TOTAL OTHER EXPENS		\$ -	\$ -	\$ 14,795.88	\$ (14,795.88)	\$ -	\$ 60,612.53	\$ (60,612.53)	\$ (60,612.53)
NET OTHER INCOME/EXPENSE		\$ -	\$ -	\$ 14,795.88	\$ (14,795.88)	\$ -	\$ 60,612.53	\$ (60,612.53)	\$ (60,612.53)
			\$ -		\$ -	\$ -		\$ -	\$ -
NET INCOME		\$ -	\$ 0.00	\$ 119,292.27	\$ (119,292.27)	\$ 0.00	\$ 379,556.61	\$ (379,556.61)	\$ (379,556.61)

	FY 2024			May			July-May		annual
	months for this report	annual	1/12	month	month to	ytd	ytd	ytd to	budget
	11	budget	0.0833%	actual	budget diff	budget	actual	budget diff	to actual
		A	B	C	D	E	F	G	H
			(1/12 of A)		(+B-C)	(B x #mon)		(+E-F)	(+A-F)
ORDINARY INCOME/EXPENSE									
INCOME									
2010.1	sales tax	-	-		-	-		-	-
91010.0	cur secured	\$ 276,707.00	\$ 23,058.92	\$ 123,697.97	\$ (100,639.05)	\$ 253,648.08	\$ 272,155.68	\$ (18,507.60)	\$ 4,551.32
91020.0	cur unsecured	\$ 9,174.00	\$ 764.50	\$ 16.55	\$ 747.95	\$ 8,409.50	\$ 9,729.95	\$ (1,320.45)	\$ (555.95)
91030.0	supplement cur	\$ 7,949.00	\$ 662.42	\$ 2,350.34	\$ (1,687.92)	\$ 7,286.58	\$ 5,489.16	\$ 1,797.42	\$ 2,459.84
91040.0	sec delinquent	\$ 1,706.00	\$ 142.17		\$ 142.17	\$ 1,563.83	\$ 2,174.62	\$ (610.79)	\$ (468.62)
91050.0	supplement deling	\$ 652.00	\$ 54.33		\$ 54.33	\$ 597.67	\$ 722.17	\$ (124.50)	\$ (70.17)
91060.0	unitary cur sec	\$ 3,821.00	\$ 318.42	\$ 1,838.47	\$ (1,520.05)	\$ 3,502.58	\$ 3,863.03	\$ (360.45)	\$ (42.03)
91200.0	prop tax redemption	\$ -	\$ -	\$ 8.80	\$ (8.80)	\$ -	\$ 8.80	\$ (8.80)	\$ (8.80)
91300.0	prior unsecured	\$ 88.00	\$ 7.33	\$ 24.36	\$ (17.03)	\$ 80.67	\$ 86.94	\$ (6.27)	\$ 1.06
91400.0	prop tax penalties	\$ 64.00	\$ 5.33	\$ 19.20	\$ (13.87)	\$ 58.67	\$ (1,368.23)	\$ 1,426.90	\$ 1,432.23
94100.0	interest income	\$ 4,000.00	\$ 333.33	\$ -	\$ 333.33	\$ 3,666.67	\$ 15,945.00	\$ (12,278.33)	\$ (11,945.00)
94100.8	interest income 208A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,782.73	\$ (71,782.73)	\$ (71,782.73)
94100.9	interest income 209A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,436.68	\$ (26,436.68)	\$ (26,436.68)
95220.0	prop tax relief	\$ 1,874.00	\$ 156.17	\$ 688.16	\$ (531.99)	\$ 1,717.83	\$ 1,643.23	\$ 74.60	\$ 230.77
	***	***	***	***	***	***	***	***	***
96910.0	cemetery services	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
96910.0	preneed collections	\$ 45,034.00	\$ 3,752.83	\$ 25,499.88	\$ (21,747.05)	\$ 41,281.17	\$ 133,235.53	\$ (91,954.36)	\$ (88,201.53)
96910.1	endowment collections	\$ 45,034.00	\$ 3,752.83	\$ 7,322.00	\$ (3,569.17)	\$ 41,281.17	\$ 51,654.00	\$ (10,372.83)	\$ (6,620.00)
96910.2	cvsc plot fees	\$ 361,595.00	\$ 30,132.92	\$ 39,582.00	\$ (9,449.08)	\$ 331,462.08	\$ 311,013.00	\$ 20,449.08	\$ 50,582.00
96910.3	preneed trans to gen	\$ 51,676.00	\$ 4,306.33	\$ -	\$ 4,306.33	\$ 47,369.67	\$ 26,095.00	\$ 21,274.67	\$ 25,581.00
96910.4	cvsc vaults	\$ 90,044.00	\$ 7,503.67	\$ 5,175.00	\$ 2,328.67	\$ 82,540.33	\$ 68,423.00	\$ 14,117.33	\$ 21,621.00
96910.5	cvsc open & close	\$ 121,383.00	\$ 10,115.25	\$ 9,293.00	\$ 822.25	\$ 111,267.75	\$ 95,135.79	\$ 16,131.96	\$ 26,247.21
96910.6	cvsc misc	\$ 23,237.00	\$ 1,936.42	\$ 377.16	\$ 1,559.26	\$ 21,300.58	\$ 13,056.38	\$ 8,244.20	\$ 10,180.62
96910.8	cvsc markers	\$ 26,088.00	\$ 2,174.00	\$ 2,817.00	\$ (643.00)	\$ 23,914.00	\$ 28,627.00	\$ (4,713.00)	\$ (2,539.00)
96910.0	cemetery services other	\$ 5,417.00	\$ 451.42	\$ -	\$ 451.42	\$ 4,965.58	\$ 2,917.00	\$ 2,048.58	\$ 2,500.00
96910.0	***	***	***	***	***	***	***	***	***
96911.0	plot refund	\$ -	\$ -	\$ (2,350.00)	\$ 2,350.00	\$ -	\$ (13,654.21)	\$ 13,654.21	\$ 13,654.21
97300.0	donations	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -

	FY 2024		May			July-May			annual
	months for this report	annual	1/12	month	month to	ytd	ytd	ytd to	budget
	11	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)
97300.1	memorial day donation	\$ 300.00	\$ 25.00	\$ 200.00	\$ (175.00)	\$ 275.00	\$ 500.00	\$ (225.00)	\$ (200.00)
97300.0	donations other	\$ -	\$ -		\$ -	\$ -	\$ 600.00	\$ (600.00)	\$ (600.00)
97300.0	***	***	***	***	***	***	***	***	***
97310.0	returned check chgs	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
	Convenience Fees			\$ 80.77			\$ 1,564.25		
	Fund Balance Reserve	\$ 667,097.00	\$ 55,591.42		\$ 55,591.42	\$ 611,505.58		\$ 611,505.58	\$ 667,097.00
TOTAL INCOME		\$ 1,075,843.00	\$ 89,653.58	\$ 216,559.89	\$ (126,906.31)	\$ 986,189.42	\$ 1,126,272.25	\$ (140,082.83)	\$ (50,429.25)