



FAIR OAKS CEMETERY DISTRICT

11/06/2024

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."**

NOTICE

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

Wednesday, November 13, 2024, 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
- viii. Upcoming events, conferences, and trainings

C. Committee Reports:

- i. Finance Committee
- ii. Investment Committee
- iii. Other Committee Reports

1. Update on Land/Tax Issues

Fair Oaks Cemetery District Agenda for Board of Trustees Meeting November 13, 2024

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.

B. FOCD Policy Manual

Update on completing P&P/By-laws, Etc.

C. Investment Accounts

Staff to update about moving all Endowment and PreNeed funds to STIFEL

7. New Business - Board Discussion & Possible Action Items

A. Consent Calendar

i. Approval of Board Minutes of October 9, 2024

ii. Approval of Claims.

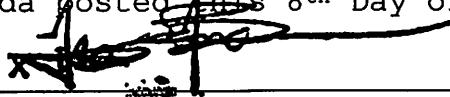
B. Review of Light up the Cemetery Event.

Review and determine future of event.

8. Trustees Discussions, Questions, & Comments

9. Adjournment

This Agenda posted this 8th Day of November 2024



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					
October 2024					
	Date	Product/Service	Qty	Sales Price	Amount
1117747 STAPLEY, Merrill & Wanda					
	10/30/2024	Saturday Services:Saturday Service Fee			1,207.00
Total for 1117747 STAPLEY, Merrill & Wanda					\$ 1,207.00
1118017 SMITH, Dean & Charlotte					
	10/15/2024	Opening & Closing:Cremation O&C - AtNeed			529.00
	10/15/2024	Vaults:Urn Vault - AtNeed			294.00
Total for 1118017 SMITH, Dean & Charlotte					\$ 823.00
1118225 VAN de CARR, Stephen William					
	10/16/2024	Markers:Marker Setting Veteran			450.00
Total for 1118225 VAN de CARR, Stephen William					\$ 450.00
1145764 Kerr, Kenneth					
	10/10/2024	Opening & Closing:Cremation O&C - AtNeed			529.00
	10/10/2024	Misc.:Out of District Fee			169.16
	10/10/2024	Vaults:Urn Vault - AtNeed			294.00
Total for 1145764 Kerr, Kenneth					\$ 992.16
1146295 Dills, Mary					

	10/08/2024	Markers:Marker Setting - 12x24			250.00
Total for 1146295 Dills, Mary					\$ 250.00
1147653 Noland, Augustus & Margaret					
	10/09/2024	Opening & Closing:Cremation O&C - AtNeed			529.00
	10/09/2024	Vaults:Urn Vault - AtNeed			294.00
	10/09/2024	Misc.:Out of District Fee			169.16
Total for 1147653 Noland, Augustus & Margaret					\$ 992.16
1149954 Reynolds, Marcus					
	10/28/2024	Misc.:Interment Rights			0.00
	10/28/2024	Endowment Fund:Endowment			588.00
	10/28/2024	Misc.:Transfer Fee			61.00
	10/28/2024	Misc.:Interment Rights			0.00
	10/28/2024	Plot Fees Collected:Plot Fees			3,704.00
Total for 1149954 Reynolds, Marcus					\$ 4,353.00
1156291 Zamudio, Lupe					
	10/03/2024	Misc.:Interment Rights			0.00
	10/03/2024	Endowment Fund:Endowment			823.00
	10/03/2024	Plot Fees Collected:Plot Fees			4,292.00

	10/03/2024	Opening & Closing:Casket O&C - AtNeed			1,294.00
	10/03/2024	Vaults:Standard Vault - AtNeed			941.00
	10/03/2024	Misc.:Dig Deeper			150.00
Total for 1156291 Zamudio, Lupe					\$ 7,500.00
1156336 Anderson, Jeanette & Kenton					
	10/10/2024	Misc.:Transfer Fee			61.00
	10/10/2024	Misc.:Transfer Fee			61.00
	10/10/2024	Misc.:Transfer Fee			61.00
	10/10/2024	Misc.:Transfer Fee			61.00
Total for 1156336 Anderson, Jeanette & Kenton					\$ 244.00
1156351 Bowlan, Diane					
	10/15/2024	Vaults:Standard Vault - AtNeed			941.00
	10/15/2024	PreNeed:Casket O&C - PreNeed			1,294.00
	10/15/2024	Plot Fees Collected:Plot Fees			4,292.00
	10/15/2024	Endowment Fund:Endowment			823.00
Total for 1156351 Bowlan, Diane					\$ 7,350.00
1156404 Arino, Mark					
	10/29/2024	Vaults:Urn Vault - AtNeed			294.00

	10/29/2024	PreNeed:Cremation O&C - PreNeed			529.00
	10/29/2024	Endowment Fund:Endowment			588.00
	10/29/2024	Plot Fees Collected:Plot Fees			1,235.00
	10/29/2024	Opening & Closing:Cremation O&C - AtNeed			529.00
	10/29/2024	Misc.:Interment Rights			0.00
	10/29/2024	Tax Collected:Tax Reconciliation			0.01
	10/29/2024	PreNeed:Urn Vault - PreNeed			294.00
Total for 1156404 Arino, Mark					\$ 3,469.01
TOTAL					\$ 27,630.33
Monday, Nov 04, 2024 08:10:06 AM GMT-8 - Accrual Basis					

FAIR OAKS CEMETERY DISTRICT				
Profit and Loss by Class				
October 2024				
	202A	208A	209A	TOTAL
Income				
94100.0 Interest income	436.00			436.00
94100.8 Interest Income 208A		335.00		335.00
94100.9 Interest Income 209A			370.00	370.00
96910 Cemetery Services				0.00
96910.0 PreNeed Collections	2,117.00		-884.00	1,233.00
96910.1 Endowment Collections		-2,822.00		-2,822.00
96910.2 CSVC- Plot Fees	13,523.00			13,523.00
96910.3 Preneed Transfer - to Gen	3,940.00			3,940.00
96910.4 CSVC- Vaults	3,058.00			3,058.00
96910.5 CSVC- Open & Close	3,560.00			3,560.00
96910.6 CSVC- Miscelleaneous	643.32			643.32
96910.61 Convivence Fees Collected	0.01			0.01
96910.62 96910.62 Interment Rights	0.00			0.00
Total 96910.6 CSVC- Miscelleaneous	\$ 643.33	\$ 0.00	\$ 0.00	\$ 643.33
96910.8 CSVC- markers	700.00			700.00
96910.9 CSVC- Saturday Services	1,207.00			1,207.00
Total 96910 Cemetery Services	\$ 28,748.33	-\$ 2,822.00	-\$ 884.00	\$ 25,042.33
96911.0 Plot Refund	-854.21			-854.21
Total Income	\$ 28,330.12	-\$ 2,487.00	-\$ 514.00	\$ 25,329.12
Gross Profit	\$ 28,330.12	-\$ 2,487.00	-\$ 514.00	\$ 25,329.12
Expenses				
11100.0 Salary	16,176.00			16,176.00
11240.0 Board	400.00			400.00
11320.0 Overtime	1,446.00			1,446.00
12100.0 Retire	3,253.82			3,253.82
12200.0 OASDHI	1,378.69			1,378.69
12300.0 Group Ins	4,095.45			4,095.45
20290.0 Business Exp	1,395.43			1,395.43
20350.0 Education & Train	1,551.40			1,551.40
20380.0 Employee Recognition	101.70			101.70
20610.0 Membership	325.41			325.41
21040.0 Agri / Horti SUP	378.25			378.25

21910.0 Electricity	520.17			520.17
21930.0 Refuse Collect	1,103.88			1,103.88
21970.0 Telephone	472.70			472.70
22360.0 Fuel- Lube	860.16			860.16
22820.0 Shop Equip SUP	145.34			145.34
23130.0 Uniforms	193.00			193.00
25070.0 Assess Coll SVC	2,664.28			2,664.28
25910.0 Other Prof SVC	974.66			974.66
28980.0 Other Oper SUP	2,191.85			2,191.85
28990.1 Temp Workers	20,562.78			20,562.78
43030.0 Equipment	9,690.89			9,690.89
80400.0 Commodities	6,479.00			6,479.00
80400.2 Urn Vaults	717.50			717.50
Total Expenses	\$ 77,078.36	\$ 0.00	\$ 0.00	\$ 77,078.36
Net Operating Income	-\$ 48,748.24	-\$ 2,487.00	-\$ 514.00	-\$ 51,749.24
Other Expenses				
89999.0 Tranfer To Pre-need Liability			-884.00	-884.00
Total Other Expenses	\$ 0.00	\$ 0.00	-\$ 884.00	-\$ 884.00
Net Other Income	\$ 0.00	\$ 0.00	\$ 884.00	\$ 884.00
Net Income	-\$ 48,748.24	-\$ 2,487.00	\$ 370.00	-\$ 50,865.24
Monday, Nov 04, 2024 08:08:55 AM GMT-8 - Accrual Basis				

BURIALS	FY 2024/2025	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
STANDARD	3	2	1	4										10
DELUXE	0	1	0	0										1
TITAN	0	0	1	0										1
DOUBLE	0	0	1	0										1
Pre-VAULTED	2	4	3	1										10
OTHER		1	3	2										6
BABY	1	0	0	0										1
ASHES-PLOT	5	6	7	2										20
ASHES-NICHE	2	2	2	3										9
24-25 TOTAL	13	16	18	12	0	0	0	0	0	0	0	0	0	59
23-24 TOTAL	16	18	9	9	14	15	13	10	18	13	17	15	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										11
DELUXE	0	1	0	0										1
TITAN	0	0	0	0										0
DOUBLE	0	2	2	0										4
PB DOUBLE	0	0	2	0										2
PB SINGLE	0	0	0	0										0
OTHER	1	0	0	0										1
URN	2	8	12	5										27
NICHE	1	0	0	0										1
24-25 TOTAL	5	16	19	7	0	0	0	0	0	0	0	0	0	47
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		12		4	8									
DELUXE		3			3									
TITAN		2			2									
URN		75			73									
NICHE		27			24									
INVENTORY		START	RTNS	SOLD	PYMTS	ON HOLD	BALANCE							
FULL PLOT		38		1	4									33
CREMATION PLOT		225			2									222
CUBBIES		56			0									56
SINGLE NICHE		177	1		2									176
MEDIUM NICHE		71			1									70
OAK KNOLL		73			2									60
OK MED NICHE		419												413
ACORN		30												26
FAMILY GARDEN		64												60
FOUNTAINS		321												314
FT TRIPLES		4												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										10
NON TAX RES	1	4	9	2										16
OUT OF DIST	3	2	0	0										5
24-25 TOTAL	6	10	11	4	0	0	0	0	0	0	0	0	0	31
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



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

August 2023

VACATION	BALANCE FORWARD	MONTHLY ACCRUAL	TAKEN		YEAR TO DATE BALANCE
GUILLERMO	240.00	16.67	-40.00	\$8,021.12	216.67
GONZALO	240.00	10.00	-8.00	\$6,480.00	240.00
MYSTI	21.42	10.00	-8.00	\$562.08	23.42
				\$15,063.20	

SICK	BALANCE FORWARD	MONTHLY ACCRUAL	TAKEN		YEAR TO DATE BALANCE
GUILLERMO	117.50	8.00	-24.00	\$3,757.53	101.50
GONZALO	209.00	8.00		\$5,859.00	217.00
MYSTI	24.00	8.00		\$768.00	32.00
				\$10,384.53	

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

info.focd@gmail.com

From: Google Business Profile <businessprofile-noreply@google.com>
Sent: Wednesday, October 9, 2024 3:57 AM
To: info.focd@gmail.com
Subject: Fair Oaks Cemetery District, your performance report for September 2024

Business Profile

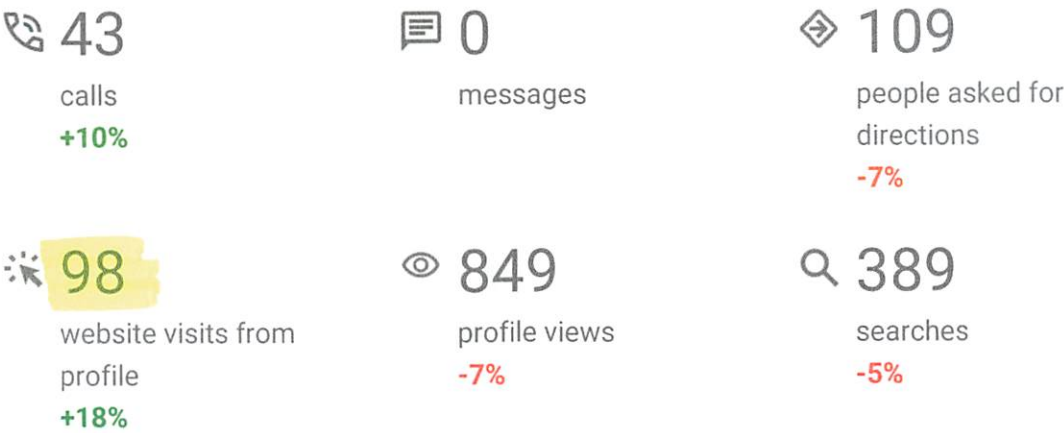


Your Business Profile report with 250 interactions* last month

See how Fair Oaks Cemetery District at 7780 Olive Street, Fair Oaks, California 95628 performed in September 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

info.focd@gmail.com

From: Fair Oaks Chamber of Commerce <GroupMessaging@chamberorganizer.com>
Sent: Saturday, November 2, 2024 8:05 AM
To: Guillermo Barron; gbarron.focd@gmail.com
Subject: 10/2024 - 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 58345 member exposures last month through the membership directory and you had a total of 281 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>



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

RETURN SERVICE REQUESTED

>000348 4094119 0001 93634 10Z

00093330
S203

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



Account Analysis Statement

Ending 09/30/2024

Page 1 of 2

Managing Your Accounts



Customer Service (800) 298-1775



Mailing Address

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



Website

www.communitywestbank.com



STAY INFORMED & PROTECTED

Visit our Fraud Education & Alerts page
on communitywestbank.com for helpful resources today!



ACCOUNT ANALYSIS STATEMENT

FOR THE PERIOD 09/01/24 THROUGH 09/30/24

BALANCE INFORMATION

Average Daily Ledger Balance	\$77,156.86
Less Average Daily Float	\$0.00
Average Daily Collected Balance	\$77,156.86
Less DDA Balance Reserve Requirement (10.00 %)	\$7,715.69
Balance to Support Services	\$69,441.17

SETTLEMENT SUMMARY

ACCOUNT POSITION FOR THE PERIOD	FEE BASIS	BALANCE BASIS
Earnings Credit	\$28.46	\$69,441.17
Current Period Analyzed Charges	\$108.46	\$264,642.40
Analyzed Charges Due after Credit	\$80.00	
Discount (100.0000%)	(\$80.00)	
Charge To Be Assessed	\$0.00	

SERVICE DETAIL

SERVICES RENDERED IN PERIOD	VOLUME	UNIT PRICE	SERVICE CHARGE	BALANCE REQUIRED
Deposit Account Services				



SERVICE DETAIL (continued)

SERVICES RENDERED IN PERIOD	VOLUME	UNIT PRICE	SERVICE CHARGE	BALANCE REQUIRED
Account Maintenance	1	\$20.0000	\$20.00	\$48,800
In Branch Deposits	1	\$1.4000	\$1.40	\$3,416
Cash Transaction	4,286	\$0.0013	\$5.57	\$13,591
Checks Deposited -Transit	41	\$0.1100	\$4.51	\$11,004
Checks Cash/Negotiated	2	\$0.1400	\$0.28	\$683
ACH Credits Received	2	\$0.2000	\$0.40	\$976
ACH Debits Received	2	\$0.2000	\$0.40	\$976
Subtotal Deposit Acct Services			\$32.56	\$79,446
Cash Management Services				
Cash Management Monthly Fee	1	\$25.0000	\$25.00	\$61,000
RDC Deposit Monthly Fee	1	\$50.0000	\$50.00*	\$122,000
RDC Deposits	6	\$0.1500	\$0.90	\$2,196
Subtotal Cash Services			\$75.90	\$185,196

SERVICE SUMMARY

Total Activity Charges	\$108.46	\$264,642
Analyzed Charge Subtotal	\$108.46	\$264,642
Total Exception Savings (Code *)	\$25.00	



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

August 2023

VACATION	BALANCE FORWARD	MONTHLY ACCRUAL	TAKEN		YEAR TO DATE BALANCE
GUILLERMO	240.00	16.67	-40.00	\$8,021.12	216.67
GONZALO	240.00	10.00	-8.00	\$6,480.00	240.00
MYSTI	21.42	10.00	-8.00	\$562.08	23.42
				\$15,063.20	

SICK	BALANCE FORWARD	MONTHLY ACCRUAL	TAKEN		YEAR TO DATE BALANCE
GUILLERMO	117.50	8.00	-24.00	\$3,757.53	101.50
GONZALO	209.00	8.00		\$5,859.00	217.00
MYSTI	24.00	8.00		\$768.00	32.00
				\$10,384.53	

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)		\$ -

California Association of Public Cemeteries

P.O. Box 119

San Jacinto, California 92581

(951) 925-1111 Toll Free (888) 344-9858

Fax (951) 652-3643

E-mail: publiccemeteries@gmail.com

www.capc.info

Board of Directors

Officers:

President:

Terry Cooney, Trustee
Auburn Cemetery District

Vice-President:

Danny Brown, CSDM
District Manager
South Kern Cemetery District
Bakersfield, CA
District Manager
Tehachapi Cemetery District

Secretary/Treasurer:

Kelly Rivers, Trustee
Orange County Cemetery District

Directors:

Belinda Ellis, CSDM
District Manager
Galt Arno Cemetery District

Susie Forrest, District Manager
Palo Verde Cemetery District
Blythe, CA

Patricia Howard, District Manager
Alamo-Lafayette Cemetery District
Lafayette, CA
District Manager
Byron-Brentwood-Knightsen
Union Cemetery District
Brentwood, CA

Virginia (Gina) Lopez, Trustee
Coalinga-Huron Cemetery District

Larry McKelvy, District Manager
Porterville Cemetery District

David Nemeth, Trustee
Madera Cemetery District

Ernesto Rosales, Trustee
Coachella Valley Cemetery District

Executive Director:

Carol Griese, District Manager
San Jacinto Valley Cemetery District

CAPC Mission Statement:

“Dedicated to promote the development of Public Cemetery District and Public Cemetery governance through cooperative and interactive communication, education, and legislative advocacy.”

CAPC Corporate Member

November 1, 2024

Thank you for your continued support of CAPC as a corporate member.

CAPC is your association working to provide all California Public Cemetery Districts with current information and knowledge necessary to provide cemetery services within your community.

As a member of CAPC you are provided with:

- A voice in the State Capitol through our legislative committee and representation on the California Special Districts Association Legislative Committee.
- Benefit from education seminars covering important aspects of district governance, administration and cemetery operations.
- Opportunities to share experiences and information with other cemeterians through personal contact at meetings held throughout the state.
- Up-to-date information including pending legislation affecting the operation of your district by email, in the CAPC quarterly newsletter and the CAPC website.
- Instant response to your questions/problems via the CAPC toll free number.
- CAPC monitors and responds to proposed state laws which could affect the governance or operations of public cemetery districts.

It is the goal of the CAPC Board of Directors to respond quickly and professionally to the problems and requests of our members and to be prepared to react with the strength of all public cemetery districts to legislation or any other action that threatens our financial or operational capabilities. CAPC is your source for legislative information and timely response.

You are encouraged to continue as a member of the CAPC team, working together for the benefit and prosperity of all California public cemetery districts. In addition to the listed items, let us know if there is any new state legislation of benefit to all public cemetery districts, you would like CAPC to pursue.

We are requesting that you also complete the District Information and Annual Survey questionnaires, which is also available on the CAPC website. This information is shared with other CAPC members to assist them with establishing prices, salaries, employee benefits and keeps your cemetery information in the CAPC membership directory current.

Payment is due by February 1, 2025. Make check payable to California Association of Public Cemeteries.

Thank you for your continued support of the California Association of Public Cemeteries.

Sincerely,



Carol Griese
Executive Director

CALIFORNIA ASSOCIATION OF PUBLIC CEMETERIES

P.O. Box 119
 San Jacinto, CA 92581
 (951) 925-1111 Fax: (951) 652-3643
 Toll Free (888) 344-9858
 Email: publiccemeteries@gmail.com
www.capc.info
 Carol Griese, Executive Director

STATEMENT FOR CORPORATE DUES, CALENDAR YEAR, 2025

Public Cemeteries and Public Cemetery Districts are eligible to be Corporate Members of CAPC. Dues are based on the number of interments per year.

The dues schedule is as follows: Please select appropriate amount.

Make Check payable to California Association of Public Cemeteries.

1 -10 Interments per year	\$34.00	101-200	\$397.00	501-600	\$993.00
11 -25	\$67.00	201-300	\$530.00	601-	\$1,191.00
26 -50	\$133.00	301-400	\$630.00		
51-100	\$299.00	401-500	\$794.00		

..... AMOUNT ENCLOSED \$ _____
 AMOUNT TO BE SENT BY COUNTY \$ _____

Payment is due by February 1, 2025.

The following information is necessary to maintain accurate records. This information will be included in the year 2025 CAPC Directory and is available to all members.

Name of Cemetery (District): _____ County _____

Mailing Address: _____ City: _____ Zip: _____

Location of Office if different from Mailing Address:

Telephone: _____ Fax: _____

Email: _____ Website: _____

Person in charge: _____ Title: _____

Office Secretary (Name): _____

Trustees: List all Trustees. Please indicate new Trustees with an asterisk.

Name:	Address:
1. _____	_____
2. _____	_____
3. _____	_____
4. _____	_____
5. _____	_____

Number of Interments per Year: _____ Number of Cemeteries: 47 of 34 Acres Dev.: _____ Undeveloped.: _____

CAPC ANNUAL BENEFIT & FEE SURVEY

The following information will be included in the Benefit and Fee Survey to all who participate in this questionnaire. This survey provides valuable information to our Districts. Please answer as many questions as possible.

District or Cemetery Name: _____

Part I, Fees: (YES/NO questions – please circle one)

Single Burial Lot Price \$ _____ Endowment Care (Single or DD) \$ _____ O/C Fee \$ _____ Vault \$ _____

Vault Handling Fee \$ _____ Liner \$ _____ Double Depth Lot Prices \$ _____ O/C Fee (1st Burial) \$ _____

O/C Fee (2nd Burial) \$ _____ Crypt \$ _____

Cremation Lot Prices \$ _____ Endowment Care \$ _____ O/C Fee \$ _____ Cremation Vault \$ _____

How many cremations do you allow per cremation grave? _____ How many cremations do you allow per full size grave? _____

Cremation Niches? YES/NO (Range) Costs \$ _____ Cost to Inter \$ _____

Do you provide a scattering garden or underground vault for the disposition of cremations? YES/NO Cost to inter \$ _____

What percent of your annual interments are cremations? _____%

Non Resident Fee (Full) \$ _____ (Cremation) \$ _____ Marker Setting Fee \$ _____

Saturday Service YES/NO If yes - Cost \$ _____ Disinterment Fee (Range) Full \$ _____ Cremation \$ _____

Annual Operating Budget \$ _____

What percentage of your budget do you receive from property taxes? _____%

What percent of your budgeted expenses is used for salaries & benefits? _____%

Part II, Benefits:

Wages: District Manager Per Hr. \$ _____ Manager Per Hr. \$ _____ Secretary/Admin. Per Hr. \$ _____

Foreman Per Hr. \$ _____ Groundsmen Per Hr (Range). \$ _____ How many full-time groundsmen do you employ?

(Include Foremen & working manager) _____ Part-time Employees? _____

Vacation/Weeks (Range) _____ Sick Leave Days (Range) _____

of Holiday's Per Year (Paid) _____ Uniforms Provided? YES/NO

Housing Provided? YES/NO Vehicle Provided? YES/NO

Health Insurance? YES/NO District Contribution _____% Dental Insurance? YES/NO District Contribution _____%

Retirement? YES/NO District Contribution _____% Employee Contribution _____%

Name of Retirement Plan _____

Any other Benefits Provided by District _____

October 30,2024

Fair Oaks Cemetery
7780 Olive Street
Fair Oaks, CA 95628

This donation is on behalf of my husband, Myron R Corbin who is recently laid to rest at the Fair Oaks Cemetery. Enclosed is a check for \$300.00.

Please acknowledge receipt of this donation via sending a receipt for the check to my home address.

I would also like to acknowledge all of those who assisted with his recent burial for their kindness and professional care

Sincerely,

Debra L Corbin
8219 Charlotte Avenue
Citrus Heights, CA 95610
(916) 705-4507
dcorbin@surewest.net

Encl – Check#1515

Dear Guillermo and Trustees,


As we approach the Thanksgiving holiday, I wanted to take a moment to express our heartfelt gratitude for the trust you've placed in us. My team and I are thankful for the opportunity to work with you and appreciate the collaboration and support you've provided throughout the year.


Your business means the world to us, and we're honored to have clients like you who make our work so rewarding. We're grateful for the chance to make a positive impact and help you achieve your goals.

Wishing you and your loved ones a joyous Thanksgiving, filled with warmth, laughter, and all the things that bring you joy.

Please use the enclosed Monthly Desk Planner to help organize an exciting, productive, and prosperous 2025!

Sincerely,


Sandra Hedstrom Wheeler
Vice President/Investments


Marcus Lane
Client Service Associate

November 2024

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

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Oct 27	28	29	30	31	Nov 1 11:30am Sunrise Corridor - Power Lunch - 11:30 AM 6:00pm 2024 Best of Carmichael Awards	2
3	4	5 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA 95628))	6 5:00pm Light up the Cemetery (Fair Oaks Cemetery, 7780 Olive Street, Fair Oaks, CA, 95628)	7	8	9
10	11	12 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks 11:30am Preneed & Endowment Funds	13 9:00am Monthly Board Meeting (Fair Oaks Cemetery District 5:00pm Networking Power Hour Chamber	14	15	16 1:00pm Soft 'n' Cozy Throw Workshop - 01:00 PM (The Treasured Home)
17	18	19 Farmer's Market Tuesdays (Fair Oaks 11:00am November Luncheon- Special 11:00am November	20 4:30pm Joint Chambers - Business After Hours Networking 4:30pm Joint Chambers - Business After	21 11:30am Chamber Monthly Luncheon - 11:30 AM (Brahma Bar & Grill)	22	23
24	25	26 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA 95628))	27	28	29	30 10:00am Victory Christmas Boutique - 10:00 AM (Victory Christian School)

December 2024

December 2024							January 2025						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7				1	2	3	4
8	9	10	11	12	13	14	5	6	7	8	9	10	11
15	16	17	18	19	20	21	12	13	14	15	16	17	18
22	23	24	25	26	27	28	19	20	21	22	23	24	25
29	30	31					26	27	28	29	30	31	

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Dec 1	2	3 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA 95628))	4	5 4:30pm Fair Oaks Christmas Tree lighting - 04:30 PM (Fair Oaks Park)	6 3:00pm "JINGLE BOWL" Fair Oaks - 03:00 PM (Steve Cook's Fireside Lanes)	7
8	9	10 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA 95628))	11 9:00am Monthly Board Meeting (Fair Oaks Cemetery District (7780 Olive St, Fair Oaks, CA 95628)) -	12	13	14
15	16	17 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA 95628))	18	19 11:30am Chamber Monthly Luncheon - 11:30 AM	20	21
22	23	24 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA 95628))	25	26	27	28
29	30	31 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA 95628))	Jan 1, 25	2	3	4



FAIR OAKS CEMETERY DISTRICT

11/06/2024

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, October 9, 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 9:01am.
2. Pledge of Allegiance
 - Those assembled recited the Pledge of Allegiance.
3. Roll Call of Board
 - Present were trustees Pete Schroeder, Carolyn Flood, Don Neufeld, Pat Vogel, DM Guillermo Barron, Secretary Mysti Lingenfelter, and Foreman Gonzalo Vega.
 - Absent Trustee Bob Clouse
4. Public Comment on & Opportunity to Discuss Matter within District Jurisdiction
 - Gordon & Barbara Hamilton – asked permission to purchase plot at Fair Oaks Cemetery. Long-time residents of 40+ years, and Gordon was a past Board Member. Motion to allow purchase. Moved by Trustee Flood 2nd by Trustee Vogel. Approved 4/0/1
5. Information Items:
 - A. District Foreman's Monthly Report
 - i. Safety Report
 - This month's safety meeting was held on extension cord safety & procedures.
 - ii. Any unusual activities
 - Nothing to report.
 - B. DM's Monthly Reports:
 - i. Sales
 - District sales reported as \$88,950.14.
 - District total income including tax revenue and interest reported as \$94,518.14
 - ii. Interments
 - The district's 18 burials consisted of 12 cremations and 6 caskets.
 - iii. Attendance
 - District Employee's attendance is up to date.
 - iv. Website Contacts
 - Google Analytics showed 83 visits to our website.
 - Chamber Catcher page had 17 direct views.
 - v. Major Purchases or other Extraordinary Purchases
 - This upcoming month to purchase a new golf cart.
 - Purchase of new weed eaters and blowers with rebate from the County of Sacramento
 - vi. Incidents
 - Nothing to report
 - vii. Correspondence
 - Nothing to report

Fair Oaks Cemetery District Agenda for Board of Trustees Meeting October 9, 2024

viii. Upcoming events, conferences, and training

1. CAPC Oct. 11-13 - Vega
2. GSRMA Oct. 24-25 - Lingenfelter
3. Light the Cemetery - Nov. 6, 2024, 5-7pm
4. Senior Fair - April 23, 2025, 10-1pm

C. Committee Reports:

i. Finance Committee

- The finance committee met prior to the board meeting. Trustee Neufeld reported total claims were \$65,884.82 with corrections.

ii. Investment Committee

- Investments are following industry trends.

iii. Other Committee Reports

1. Update on Land/Tax Issues

- Trustee Schroeder in discussions with Rich Desmond and his assistant Vanessa. Looking into TRA's and their creation.
- Vanessa to meet with Tax Assessor.

6. Unfinished Business - Board Discussion & Possible Action Items

A. Audit Update - Scott German

- Bills paid for Audits from 2021 to present.
- Work to be done on October 8 & 11.

B. FOCD Policy Manual

- Sorting of sections has been completed, given to the committee for review.

C. Plaque for Past Board members

- Board of Directors is please with the outcome of the Board plaque.

D. Investment Accounts

- Staff is in communication with Department of Finance to see requirements and process to move money to STIFEL.

7. New Business - Board Discussion & Possible Action Items

A. Consent Calendar

i. Approval of Board Minutes of September 11, 2024

ii. Approval of Claims.

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

B. Indigent Burials / Abandoned Cremains

- Staff is speaking with the County Coroner's Office to see what contracts can be done.

8. Trustees Discussions, Questions, & Comments

- Trustees reviewed overall Budget vs. Actuals report.

9. Adjournment

- Chairman Schroeder adjourned the meeting at 10:10am.
Approved as ____ read ____ corrected.
Prepared by: Mysti Lingenfelter Board Clerk.

FAIR OAKS CEMETERY DISTRICT									
Expenses by Vendor Summary									
October 2024									
	Total								
Ace Hardware	377.55	66.54	47.57	263.44					
Adobe Inc.	29.99								
Alhambra/Primo	33.44	12.35	21.09						
ALP, Inc. 71810	20,562.78	4,534.38	4,218.00	4,218.00	4,218.00	3,374.40			
Amazon.com	836.47	1,352.15	188.51	215.44	(919.63)				
Boot Barn	193.00								
CA Dept Tax Fee Admin	2,619.00								
CA Laboratory Services	715.00								
Carmichael Chamber	250.00								
CENIOM	91.47								
Citrus Heights Saw & Mower	145.34								
Comcast Business	420.64								
Cordeiro Vault Company Inc.	6,479.00								
Crowne Vault	717.50								
Embassy Suites	569.68								
Fuel	860.16	50.00	131.96	121.64	121.16	80.80	77.35		
		106.14	45.15	152.96					
Gold Country Copier / Smile	53.78								
Home Depot	16.25								
iCloud / Apple	0.99								
Kiefer Landfill Facility	374.35	57.75	59.50	68.35	48.70	67.25	72.80		
KS State Bank	9,690.89		FINAL PAYMENT FOR GRASSHOPPER MOWERS						

Liberty Bell Smart Home	49.99								
Lowe's	961.58	247.60	387.98	326.00					
Lunch for Employee Incentive	151.43	30.02	17.12	32.61	71.68				
Mysti Lingenfelter - 931533	297.32		GSRMA TRAVEL						
Noah's Bagels	22.95								
Plot Refunds - REFND	854.21	700.00	154.21						
Quill	75.41								
Sac County Prop Tax	45.28								
SMUD	520.17	16.77	213.26	54.97	235.17				
Sprinkler Service & Supply Inc.	378.25	41.31	233.39	103.55					
University of Phoenix	1,551.40	169.00	1,364.00	18.40					
Vega, Gonzalo - 935843	455.75		PCA TRAVEL						
Verizon	52.06								
Waste Management	729.53	369.76	359.77						
TOTAL	\$ 51,182.61								
Monday, Nov 04, 2024 08:11:37 AM GMT-8 - Accrual Basis									

	FY 2025			October			July-October		annual
	months for this report	annual	1/12	month	month to	ytd	ytd	ytd to	budget
	4	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	\$ 150,685.00	\$ 12,557.08		\$ 12,557.08	\$ 50,228.33		\$ 50,228.33	\$ 150,685.00
91020.0	cur unsecured	\$ 9,859.00	\$ 821.58		\$ 821.58	\$ 3,286.33		\$ 3,286.33	\$ 9,859.00
91030.0	supplement cur	\$ 2,408.00	\$ 200.67		\$ 200.67	\$ 802.67		\$ 802.67	\$ 2,408.00
91040.0	sec delinquent	\$ 2,208.00	\$ 184.00		\$ 184.00	\$ 736.00		\$ 736.00	\$ 2,208.00
91050.0	supplement deling	\$ 733.00	\$ 61.08		\$ 61.08	\$ 244.33		\$ 244.33	\$ 733.00
91060.0	unitary cur sec	\$ 2,055.00	\$ 171.25		\$ 171.25	\$ 685.00		\$ 685.00	\$ 2,055.00
91200.0	prop tax redemption	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
91300.0	prior unsecured	\$ 64.00	\$ 5.33		\$ 5.33	\$ 21.33		\$ 21.33	\$ 64.00
91400.0	prop tax penalties	\$ 24.00	\$ 2.00		\$ 2.00	\$ 8.00		\$ 8.00	\$ 24.00
94100.0	interest income	\$ 4,000.00	\$ 333.33	\$ 436.00	\$ (102.67)	\$ 1,333.33	\$ 30,047.82	\$ (28,714.49)	\$ (26,047.82)
94100.8	interest income 208A	\$ -	\$ -	\$ 335.00	\$ (335.00)	\$ -	\$ 75,169.57	\$ (75,169.57)	\$ (75,169.57)
94100.9	interest income 209A	\$ -	\$ -	\$ 370.00	\$ (370.00)	\$ -	\$ 29,834.15	\$ (29,834.15)	\$ (29,834.15)
95220.0	prop tax relief	\$ 1,197.00	\$ 99.75		\$ 99.75	\$ 399.00		\$ 399.00	\$ 1,197.00
	***	***	***	***	***	***	***	***	***
96910.0	cemetery services	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
96910.0	preneed collections	\$ 58,326.00	\$ 4,860.50	\$ 884.00	\$ 3,976.50	\$ 19,442.00	\$ 92,226.33	\$ (72,784.33)	\$ (33,900.33)
96910.1	endowment collections	\$ 43,745.00	\$ 3,645.42	\$ 2,822.00	\$ 823.42	\$ 14,581.67	\$ 15,633.00	\$ (1,051.33)	\$ 28,112.00
96910.2	cvsc plot fees	\$ 301,466.00	\$ 25,122.17	\$ 13,523.00	\$ 11,599.17	\$ 100,488.67	\$ 102,062.00	\$ (1,573.33)	\$ 199,404.00
96910.3	preneed trans to gen	\$ 28,964.00	\$ 2,413.67	\$ 3,940.00	\$ (1,526.33)	\$ 9,654.67	\$ 13,555.00	\$ (3,900.33)	\$ 15,409.00
96910.4	csvc vaults	\$ 72,535.00	\$ 6,044.58	\$ 3,058.00	\$ 2,986.58	\$ 24,178.33	\$ 22,522.00	\$ 1,656.33	\$ 50,013.00
96910.5	csvc open & close	\$ 95,611.00	\$ 7,967.58	\$ 3,560.00	\$ 4,407.58	\$ 31,870.33	\$ 26,040.00	\$ 5,830.33	\$ 69,571.00
96910.6	csvc misc	\$ 13,305.00	\$ 1,108.75	\$ 643.33	\$ 465.42	\$ 4,435.00	\$ 92,295.67	\$ (87,860.67)	\$ (78,990.67)
96910.8	csvc markers	\$ 27,428.00	\$ 2,285.67	\$ 700.00	\$ 1,585.67	\$ 9,142.67	\$ 3,600.00	\$ 5,542.67	\$ 23,828.00
96910.0	cemetery services other	\$ 6,711.00	\$ 559.25	\$ 1,207.00	\$ (647.75)	\$ 2,237.00	\$ 4,285.00	\$ (2,048.00)	\$ 2,426.00
96910.0	***	***	***	***	***	***	***	***	***
96911.0	plot refund	\$ -	\$ -	\$ (845.21)	\$ 845.21	\$ -	\$ (9,476.21)	\$ 9,476.21	\$ 9,476.21
97300.0	donations		\$ -		\$ -	\$ -		\$ -	\$ -
97300.1	memorial day donation	\$ 300.00	\$ 25.00		\$ 25.00	\$ 100.00		\$ 100.00	\$ 300.00

	FY 2025		October			July-October			annual
	months for this report	annual	1/12	month	month to	ytd	ytd	ytd to	budget
	4	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)
97300.0	donations other	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
97300.0	***	***	***	***	***	***	***	***	***
97310.0	returned check chgs	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
	Convenience Fees								
	Fund Balance Reserve	\$ 747,098.00	\$ 62,258.17		\$ 62,258.17	\$ 249,032.67		\$ 249,032.67	\$ 747,098.00
TOTAL INCOME		\$ 821,624.00	\$ 68,468.67	\$ 30,633.12	\$ 37,835.55	\$ 273,874.67	\$ 497,794.33	\$ (223,919.66)	\$ 323,829.67

	FY 2025			October			July-October			annual
	months for this report	annual budget	1/12	month actual	month to budget diff	month to budget diff	month to budget diff	month to budget diff	month to budget diff	annual budget
	4	A	0.0833%	C	D	E	F	G	H	
			B		(+B-C)	(B x #mon)		(+E-F)		
			(1/12 of A)							
EXPENSE										
	merchant deposit fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 213.52	\$ (213.52)	\$ (213.52)	\$ (213.52)
11100.0	salary	\$ 250,000.00	\$ 20,833.33	\$ 16,176.00	\$ 4,657.33	\$ 83,333.33	\$ 63,096.00	\$ 20,237.33	\$ 20,237.33	\$ 186,904.00
11240.0	board	\$ 8,000.00	\$ 666.67	\$ 400.00	\$ 266.67	\$ 2,666.67	\$ 1,900.00	\$ 766.67	\$ 766.67	\$ 6,100.00
11320.0	overtime	\$ 4,000.00	\$ 333.33	\$ 1,446.00	\$ (1,112.67)	\$ 1,333.33	\$ 2,605.50	\$ (1,272.17)	\$ (1,272.17)	\$ 1,394.50
12100.0	retire	\$ 60,000.00	\$ 5,000.00	\$ 3,253.82	\$ 1,746.18	\$ 20,000.00	\$ 17,274.59	\$ 2,725.41	\$ 2,725.41	\$ 42,725.41
12200.0	oasdi	\$ 18,000.00	\$ 1,500.00	\$ 1,378.69	\$ 121.31	\$ 6,000.00	\$ 5,171.53	\$ 828.47	\$ 828.47	\$ 12,828.47
12300.0	group insur	\$ 47,000.00	\$ 3,916.67	\$ 4,095.45	\$ (178.78)	\$ 15,666.67	\$ 23,117.43	\$ (7,450.76)	\$ (7,450.76)	\$ 23,882.57
12400.0	comp insur	\$ 12,500.00	\$ 1,041.67	\$ -	\$ 1,041.67	\$ 4,166.67	\$ 12,264.00	\$ (8,097.33)	\$ (8,097.33)	\$ 236.00
12500.0	sui	\$ 500.00	\$ 41.67	\$ -	\$ 41.67	\$ 166.67	\$ 166.67	\$ -	\$ -	\$ 500.00
1000.0	1000's Totals	\$ 400,000.00	\$ 33,333.33	\$ 26,749.96	\$ 6,583.37	\$ 133,333.33	\$ 125,642.57	\$ 7,690.76	\$ 7,690.76	\$ 274,357.43
20050.0	advert	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20290.0	business exp	\$ 12,000.00	\$ 1,000.00	\$ 1,395.43	\$ (395.43)	\$ 4,000.00	\$ 2,633.60	\$ 1,366.40	\$ 1,366.40	\$ 9,366.40
20350.0	education & training	\$ 18,600.00	\$ 1,550.00	\$ 1,551.40	\$ (1.40)	\$ 6,200.00	\$ 5,787.40	\$ 412.60	\$ 412.60	\$ 12,812.60
20380.0	employee recog	\$ 1,000.00	\$ 83.33	\$ 101.70	\$ (18.37)	\$ 333.33	\$ 1,484.74	\$ (1,151.41)	\$ (1,151.41)	\$ (84.74)
20510.0	liability insur	\$ 25,000.00	\$ 2,083.33	\$ 325.41	\$ 2,083.33	\$ 8,333.33	\$ 24,821.00	\$ (16,487.67)	\$ (16,487.67)	\$ 179.00
20610.0	membership	\$ 1,900.00	\$ 158.33	\$ 325.41	\$ (167.08)	\$ 633.33	\$ 325.41	\$ 307.92	\$ 307.92	\$ 1,574.59
20760.0	office supplies	\$ 3,000.00	\$ 250.00	\$ -	\$ 250.00	\$ 1,000.00	\$ 475.60	\$ 524.40	\$ 524.40	\$ 2,524.40
20810.0	postage	\$ 1,000.00	\$ 83.33	\$ -	\$ 83.33	\$ 333.33	\$ 216.44	\$ 116.89	\$ 116.89	\$ 783.56
21030.0	agri / horti services	\$ 6,000.00	\$ 500.00	\$ -	\$ 500.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 6,000.00
21040.0	agri / horti supplies	\$ 9,000.00	\$ 750.00	\$ 378.25	\$ 371.75	\$ 3,000.00	\$ 3,558.34	\$ (558.34)	\$ (558.34)	\$ 5,441.66
21910.0	electricity	\$ 8,500.00	\$ 708.33	\$ 520.17	\$ 188.16	\$ 2,833.33	\$ 3,227.35	\$ (394.02)	\$ (394.02)	\$ 5,272.65
21930.0	refuse collection	\$ 6,000.00	\$ 500.00	\$ 1,103.88	\$ (603.88)	\$ 2,000.00	\$ 2,991.20	\$ (991.20)	\$ (991.20)	\$ 3,008.80
21950.0	stormwater	\$ 500.00	\$ 41.67	\$ -	\$ 41.67	\$ 166.67	\$ 503.55	\$ (336.88)	\$ (336.88)	\$ (3.55)
21970.0	telephone	\$ 6,300.00	\$ 525.00	\$ 472.70	\$ 52.30	\$ 2,100.00	\$ 2,362.92	\$ (262.92)	\$ (262.92)	\$ 3,937.08
21980.0	water	\$ 14,500.00	\$ 1,208.33	\$ -	\$ 1,208.33	\$ 4,833.33	\$ 7,063.58	\$ (2,230.25)	\$ (2,230.25)	\$ 7,436.42
22050.0	auto maint services	\$ 5,000.00	\$ 416.67	\$ -	\$ 416.67	\$ 1,666.67	\$ 1,666.67	\$ -	\$ -	\$ 5,000.00
22060.0	auto maint supplies	\$ 5,000.00	\$ 416.67	\$ -	\$ 416.67	\$ 1,666.67	\$ 809.50	\$ 857.17	\$ 857.17	\$ 4,190.50
22260.0	expend tools	\$ 6,000.00	\$ 500.00	\$ -	\$ 500.00	\$ 2,000.00	\$ 355.70	\$ 1,644.30	\$ 1,644.30	\$ 5,644.30
22360.0	fuel lube	\$ 10,000.00	\$ 833.33	\$ 860.16	\$ (26.83)	\$ 3,333.33	\$ 2,687.90	\$ 645.43	\$ 645.43	\$ 7,312.10
22750.0	rent equipment	\$ 4,000.00	\$ 333.33	\$ -	\$ 333.33	\$ 1,333.33	\$ -	\$ 1,333.33	\$ 1,333.33	\$ 4,000.00
22810.0	shop equip services	\$ 1,000.00	\$ 83.33	\$ -	\$ 83.33	\$ 333.33	\$ -	\$ 333.33	\$ 333.33	\$ 1,000.00

	FY 2025			October			July-October			annual	
		annual budget	1/12 0.0833%	month actual	month to budget diff	ytd budget	ytd actual	ytd to budget diff		budget 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	\$ 145.34	\$ 354.66	\$ 2,000.00	\$ 453.79	\$ 1,546.21	\$ 5,546.21	\$ 5,546.21	
22910.0	other equip services	\$ 600.00	\$ 50.00		\$ 50.00	\$ 200.00		\$ 200.00	\$ 600.00	\$ 600.00	
22920.0	other equip supplies	\$ 1,500.00	\$ 125.00	-	\$ 125.00	\$ 500.00	\$ 2,554.51	\$ (2,054.51)	\$ (1,054.51)	\$ (1,054.51)	
23130.0	uniforms	\$ 1,000.00	\$ 83.33	\$ 193.00	\$ (109.67)	\$ 333.33	\$ 193.00	\$ 140.33	\$ 807.00	\$ 807.00	
23210.0	custodial services	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	
25050.0	accounting	\$ 11,000.00	\$ 916.67	\$ -	\$ 916.67	\$ 3,666.67	\$ 17,235.00	\$ (13,568.33)	\$ (6,235.00)	\$ (6,235.00)	
25070.0	assess coll services	\$ 12,000.00	\$ 1,000.00	\$ 2,664.28	\$ (1,664.28)	\$ 4,000.00	\$ 4,751.28	\$ (751.28)	\$ 7,248.72	\$ 7,248.72	
25310.0	general counsel	\$ 2,000.00	\$ 166.67	-	\$ 166.67	\$ 666.67	\$ 1,775.00	\$ (1,108.33)	\$ 225.00	\$ 225.00	
25910.0	other prof services	\$ 19,000.00	\$ 1,583.33	\$ 974.66	\$ 608.67	\$ 6,333.33	\$ 3,298.65	\$ 3,034.68	\$ 15,701.35	\$ 15,701.35	
28520.0	memorial day	\$ 17,000.00	\$ 1,416.67		\$ 1,416.67	\$ 5,666.67	\$ 680.00	\$ 4,986.67	\$ 16,320.00	\$ 16,320.00	
28520.1	memorial temp workers	\$ 17,000.00	\$ 1,416.67		\$ 1,416.67	\$ 5,666.67		\$ 5,666.67	\$ 17,000.00	\$ 17,000.00	
28980.0	other operating supplies	\$ 25,000.00	\$ 2,083.33	\$ 2,191.85	\$ (108.52)	\$ 8,333.33	\$ 10,096.39	\$ (1,763.06)	\$ 14,903.61	\$ 14,903.61	
28990.0	other operating services	\$ 54,206.00	\$ 4,517.17	\$ -	\$ 4,517.17	\$ 18,068.67	\$ 2,457.62	\$ 15,611.05	\$ 51,748.38	\$ 51,748.38	
28990.1	temp workers	\$ 139,194.00	\$ 11,599.50	\$ 20,562.78	\$ (8,963.28)	\$ 46,398.00	\$ 78,982.10	\$ (32,584.10)	\$ 60,211.90	\$ 60,211.90	
28990.2	gates	\$ 6,600.00	\$ 550.00	\$ 550.00	\$ -	\$ 2,200.00	\$ 3,300.00	\$ (1,100.00)	\$ 3,300.00	\$ 3,300.00	
29340.0	public works	\$ 500.00	\$ 41.67		\$ 41.67	\$ 166.67		\$ 166.67	\$ 500.00	\$ 500.00	
2000.0	2000's Totals	\$ 456,900.00	\$ 38,075.00	\$ 33,991.01	\$ 4,083.99	\$ 152,300.00	\$ 185,081.57	\$ (32,781.57)	\$ 271,818.43	\$ 271,818.43	
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	\$ 249,032.67		\$ 249,032.67	\$ 747,098.00	\$ 747,098.00	
42020.0	structure / impr	\$ 25,000.00	\$ 2,083.33		\$ 2,083.33	\$ 8,333.33	\$ 47,324.73	\$ (38,991.40)	\$ (22,324.73)	\$ (22,324.73)	
43030.0	equipment	\$ 150,000.00	\$ 12,500.00	\$ 9,690.89	\$ 2,809.11	\$ 50,000.00	\$ 119,910.91	\$ (69,910.91)	\$ 30,089.09	\$ 30,089.09	
44030.0	computer software	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	
4000.0	4000's Totals	\$ 175,000.00	\$ 76,841.50	\$ 9,690.89	\$ 67,150.61	\$ 307,366.00	\$ 167,235.64	\$ 140,130.36	\$ 754,862.36	\$ 754,862.36	
66900.0	reconciliation differences	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	
80400.0	commodities	\$ 32,000.00	\$ 32,000.00	\$ 6,479.00	\$ 25,521.00	\$ 128,000.00	\$ 7,073.90	\$ 120,926.10	\$ 24,926.10	\$ 24,926.10	
80400.1	scroll plates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,435.00	\$ (2,435.00)	\$ (2,435.00)	\$ (2,435.00)	
80400.2	urn vaults	\$ -	\$ -	\$ 717.50	\$ (717.50)	\$ -	\$ 717.50	\$ (717.50)	\$ (717.50)	\$ (717.50)	
80410.0	bank serv chgs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 213.52	\$ (213.52)	\$ (213.52)	\$ (213.52)	
8000.0	8000's Totals	\$ 32,000.00	\$ 32,000.00	\$ 7,196.50	\$ 24,803.50	\$ 128,000.00	\$ 10,439.92	\$ 117,560.08	\$ 21,560.08	\$ 21,560.08	

	FY 2025		October			July-October			annual
	months for this report	annual	1/12	month	month to	ytd	ytd	ytd to	budget
	4	budget	0.0833%	actual	budget diff	budget	actual	budget diff	to actual
		A	B	C	D	E	F	G	H
			(1/12 of A)		(+B-C)	(B x #mon)		(+E-F)	(+A-F)
TOTAL EXPENSE		\$ 1,063,900.00	\$ 180,249.83	\$ 77,628.36	\$ 102,621.47	\$ 720,999.33	\$ 488,399.70	\$ 232,599.63	\$ 1,322,598.30
NET ORDINARY INCOME			\$ -		\$ -	\$ -		\$ -	\$ -
OTHER INCOME/EXPENSE			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
OTHER EXPENSE			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
89999.0	transfer to pre-need liab	\$ -	\$ -	\$ 884.00	\$ (884.00)	\$ -	\$ 43,316.33	\$ (43,316.33)	\$ (43,316.33)
	TOTAL OTHER EXPENSE	\$ -	\$ -	\$ 884.00	\$ (884.00)	\$ -	\$ 43,316.33	\$ (43,316.33)	\$ (43,316.33)
	NET OTHER INCOME/EXPENSE	\$ -	\$ -	\$ 884.00	\$ (884.00)	\$ -	\$ 43,316.33	\$ (43,316.33)	\$ (43,316.33)
			\$ -		\$ -	\$ -		\$ -	\$ -
NET INCOME		\$ (242,276.00)	\$ (111,781.17)	\$ (47,879.24)	\$ (63,901.93)	\$ (447,124.67)	\$ (33,921.70)	\$ (413,202.97)	\$ (955,452.30)