



FAIR OAKS CEMETERY DISTRICT

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

7780 Olive Street Fair Oaks, CA 95628

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

www.fairoakscemetery.com

ESTABLISHED 1902

BOARD OF TRUSTEES
Pete Schroeder-Chairman
Carolyn Flood-Vice Chairman
Albert D. Neufeld – Treasurer
John Oldham – Board Member

**"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, May 14, 2025, at 9:00 am

District Office

7780 Olive St.

Fair Oaks, CA 95628

Finance Committee meets at 8:45am

Investment Committee meets prior to Board meeting.

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

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

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

5. Information Items:

A. District Foreman's Monthly Report

- i. Safety Report
- ii. Any unusual activities

B. DM's Monthly Reports:

- i. Sales
- ii. Interments
- iii. Attendance
- iv. Website Contacts
- v. Major Purchases or other Extraordinary Expenditure
- vi. Incidents
- vii. Correspondence
- viii. Upcoming events, conferences, and training

C. Committee Reports:

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

1. Update on Tax Issues

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

2. Update on Land Issues/Acquisition

District is discussing solutions to lack of resources .

6. Unfinished Business - Board Discussion & Possible Action Items

A. Preliminary Budget Approval

Board to review and approve preliminary budget.

B. Pirce Sheets Increase Approval

Board to review and approve increase to pricing sheets.

C. All-Paid Proposal

Review and approve All Paid Credit Card System for purchases.

D. Five-Star Bank Proposal

Review and approve 5-star Bank money market holding account

7. New Business - Board Discussion & Possible Action Items

A. Consent Calendar

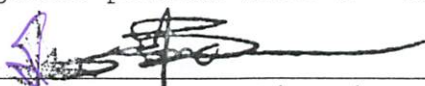
i. Approval of Board Minutes of April 9, 2025

ii. Approval of Claims

8. Trustees Discussions, Questions, & Comments

9. Adjournment

This Agenda posted this 9th Day of May 2025



Guillermo Barron, District Manager

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

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

Sales by Client Detail					
FAIR OAKS CEMETERY DISTRICT					
April 2025					
	Transaction date	Product/Service full name	Quantity	Sales price	Amount
1116993 WOLCOTT, Hilma					
	04/16/2025	Saturday Services:Saturday Service Fee			1,207.00
Total for 1116993 WOLCOTT, Hilma			0.00		\$1,207.00
1118812 BAKER, Marilyn & Hardy					
	04/14/2025	Opening & Closing:Niche O&C			353.00
	04/14/2025	Markers:Niche Scroll Plate			412.00
	04/14/2025	Markers:Niche Scroll Plate			412.00
Total for 1118812 BAKER, Marilyn & Hardy			0.00		\$1,177.00
1142037 Curtis, Shirley					
	04/01/2025	Misc.:Disinter Urn Vault			483.00
Total for 1142037 Curtis, Shirley			0.00		\$483.00
1146176 Betts, Stanley & Lydia					
	04/07/2025	Opening & Closing:Cremation O&C - AtNeed			529.00
	04/07/2025	Vaults:Urn Vault - AtNeed			294.00
	04/16/2025	PreNeed:Urn Vault - PreNeed			294.00
	04/16/2025	PreNeed:Cremation O&C - PreNeed			529.00
Total for 1146176 Betts, Stanley & Lydia			0.00		\$1,646.00
1146611 Pariseanu, Christine					
	04/08/2025	PreNeed:Casket O&C - PreNeed			1,294.00
Total for 1146611 Pariseanu, Christine			0.00		\$1,294.00
1147815 Chasko, Andrew & Jeeese					
	04/07/2025	PreNeed:Urn Vault - PreNeed			294.00
	04/07/2025	PreNeed:Cremation O&C - PreNeed			529.00
Total for 1147815 Chasko, Andrew & Jeeese			0.00		\$823.00
1148859 Hamilton-Whittinghill, Betty					
	04/18/2025	Opening & Closing:Niche O&C			353.00
	04/18/2025	Markers:Niche Scroll Plate			412.00

	04/18/2025	Endowment Fund:Endowment			588.00
	04/18/2025	Plot Fees Collected:Plot Fees			2,587.00
	04/18/2025	Misc.:Transfer Fee			61.00
Total for 1148859 Hamilton-Whittinghill, Betty			0.00		\$4,001.00
1152898 Kazer, Eli & Virginia					
	04/11/2025	Opening & Closing:Casket O&C - AtNeed			1,294.00
	04/11/2025	Vaults:Standard Vault - AtNeed			941.00
Total for 1152898 Kazer, Eli & Virginia			0.00		\$2,235.00
1155715 Ramos, Kenneth & Adriana					
	04/07/2025	TD Vault - PreNeed			2,470.00
	04/07/2025	Endowment Fund:Endowment			588.00
	04/07/2025	Plot Fees Collected:Plot Fees			3,704.00
	04/07/2025	Opening & Closing:Casket O&C - AtNeed			1,294.00
	04/07/2025	PreNeed:Casket O&C - PreNeed			1,294.00
	04/07/2025	PreNeed:Casket O&C - PreNeed			1,294.00
Total for 1155715 Ramos, Kenneth & Adriana			0.00		\$10,644.00
1158726 Shoemaker, Jean					
	04/07/2025	Endowment Fund:Endowment			588.00
	04/07/2025	Plot Fees Collected:Plot Fees			3,881.00
	04/07/2025	Opening & Closing:Niche O&C			353.00
	04/07/2025	Opening & Closing:Niche O&C			353.00
	04/07/2025	Markers:Niche Scroll Plate			412.00
	04/07/2025	Markers:Niche Scroll Plate			412.00
	04/07/2025	Misc.:Interment Rights			0.00
Total for 1158726 Shoemaker, Jean			0.00		\$5,999.00
1158762 Hansen, Jeff					
	04/10/2025	Endowment Fund:Endowment			588.00
	04/10/2025	Plot Fees Collected:Plot Fees			4,234.00
	04/10/2025	Misc.:Interment Rights			0.00
	04/10/2025	Opening & Closing:Niche O&C			353.00
	04/10/2025	Opening & Closing:Niche O&C			353.00
	04/10/2025	Markers:Niche Scroll Plate			412.00

	04/10/2025	Markers:Niche Scroll Plate			412.00
Total for 1158762 Hansen, Jeff			0.00		\$6,352.00
1158801 Medina Olvera, Miguel					
	04/16/2025	Endowment Fund:Endowment			588.00
	04/16/2025	Plot Fees Collected:Plot Fees			3,410.00
	04/16/2025	Opening & Closing:Niche O&C			353.00
	04/16/2025	Markers:Niche Scroll Plate			412.00
	04/16/2025	Misc.:Interment Rights			0.00
Total for 1158801 Medina Olvera, Miguel			0.00		\$4,763.00
	TOTAL		0.00		\$40,624.00
Accrual Basis Monday, May 05, 2025 08:38 PM GMTZ					

Profit and Loss by Class				
FAIR OAKS CEMETERY DISTRICT				
April 2025				
Distribution account	202A	208A	209A	Total
Income				
91010.0 Cur Secured	336.85			336.85
91020.0 Cur Unsecured	4.34			4.34
91030.0 Supplement Cur	102.72			102.72
91400.0 Prop Tax Penalties	2.78			2.78
94100.0 Interest income			1,720.45	1,720.45
94100.8 Interest Income 208A		15,723.50		15,723.50
94100.9 Interest Income 209A			1,116.92	1,116.92
96910 Cemetery Services				0.00
96910.0 PreNeed Collections			6,700.42	6,700.42
96910.1 Endowment Collections		2,940.00		2,940.00
96910.2 CSVC- Plot Fees	17,816.00			17,816.00
96910.4 CSVC- Vaults	1,235.00			1,235.00
96910.5 CSVC- Open & Close	5,588.00			5,588.00
96910.6 CSVC- Miscellaneous	544.00			544.00
96910.62 96910.62 Interment Rights				
Total for 96910.6 CSVC- Miscellaneous	544.00	0.00	0.00	\$544.00
96910.8 CSVC- markers	3,296.00			3,296.00
96910.9 CSVC- Saturday Services	1,207.00			1,207.00
Total for 96910 Cemetery Services	29,686.00	2,940.00	6,700.42	\$39,326.42
96911.0 Plot Refund	-9,471.00			-9,471.00
Total for Income	20,661.69	18,663.50	9,537.79	\$48,862.98
Cost of Goods Sold				
Gross Profit	20,661.69	18,663.50	9,537.79	\$48,862.98
Expenses				
11100.0 Salary	16,976.00			16,976.00
11240.0 Board	100.00			100.00
12100.0 Retire	3,459.02			3,459.02
12200.0 OASDHI	1,306.31			1,306.31
12300.0 Group Ins	6,900.62			6,900.62
20050.0 Advertising	185.49			185.49
20290.0 Business Exp	88.12			88.12
20380.0 Employee Recognition	312.21			312.21
21040.0 Agri / Horti SUP	1,655.74			1,655.74
21910.0 Electricity	541.86			541.86
21930.0 Refuse Collect	259.95			259.95
21970.0 Telephone	493.39			493.39
22260.0 Expend Tools	919.99			919.99

22360.0 Fuel- Lube	568.35			568.35
22820.0 Shop Equip SUP	662.66			662.66
25050.0 Account SVC	1,500.00			1,500.00
25910.0 Other Prof SVC	4,211.35			4,211.35
28520.0 Memorial Day	420.65			420.65
28980.0 Other Oper SUP	639.05			639.05
28990.1 Temp Workers	16,028.40			16,028.40
28990.2 Gates	550.00			550.00
80400.1 Scroll Plates	392.00			392.00
Merchant deposit fees	94.59			94.59
Total for Expenses	58,265.75	0.00	0.00	\$58,265.75
Net Operating Income	-37,604.06	18,663.50	9,537.79	-\$9,402.77
Other Income				
Other Expenses				
89999.0 Tranfer To Pre-need Liability			6,700.42	6,700.42
Total for Other Expenses	0.00	0.00	6,700.42	\$6,700.42
Net Other Income	0.00	0.00	-6,700.42	-\$6,700.42
Net Income	-37,604.06	18,663.50	2,837.37	-\$16,103.19
Accrual Basis Monday, May 05, 2025 09:01 PM GMTZ				



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District Manager
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Office Manager

FAIR OAKS CEMETERY

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

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Established 1902

FY 2025 ATTENDANCE

April 2025

VACATION	BALANCE FORWARD	MONTHLY ACCRUAL	TAKEN		YEAR TO DATE BALANCE
GUILLERMO	240.00	16.67		\$11,520.00	240.00
GONZALO	240.00	10.00	-8.00	\$7,680.00	240.00
MYSTI	49.42	10.00		\$1,723.18	59.42
				\$20,923.18	

SICK	BALANCE FORWARD	MONTHLY ACCRUAL	TAKEN		YEAR TO DATE BALANCE
GUILLERMO	109.50	8.00	-8.00	\$5,256.00	109.50
GONZALO	225.00	8.00		\$7,456.00	233.00
MYSTI	48.00	8.00		\$1,624.00	56.00
				\$14,336.00	

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

From: Google Business Profile <businessprofile-noreply@google.com>
Sent: Sunday, April 6, 2025 10:56 AM
To: info.focd@gmail.com
Subject: Fair Oaks Cemetery District, your performance report for March 2025

Business Profile



Your Business Profile report with 272 interactions* last month

See how Fair Oaks Cemetery District at 7780 Olive Street, Fair Oaks, California 95628 performed in March 2025 compared to the previous month.

See full report

Your performance at a glance

 32

calls
-21%

 128

people asked for
directions
+23%

 112

website visits from
profile
+1%

 1,081

profile views
+11%

 490

searches
+12%

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

Top search terms

Community West Bank

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

Account Analysis Statement Ending 03/31/2025

Page 1 of 2

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

Managing Your Accounts



Customer Service (800) 298-1775



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



Website www.communitywestbank.com



Safeguard Your Debit Card with Card Control and Alerts



Card Control allows you to safeguard your Community West Bank debit card against unauthorized transactions and purchases. You can conveniently manage how and where your card is used through online banking and our mobile banking app. With Card Control you can set transaction limits, establish merchant or transaction restrictions, and even turn your card on or off.

Get started at www.communitywestbank.com/card-control

COMBINED ANALYSIS STATEMENT

FOR THE PERIOD 03/01/25 THROUGH 03/31/25

Accounts included in the Family: Relationship Account Summary

Account Number	Average Ledger Balance	Average Available Balance	Earned Credit	Activity Charge	Analysis Position
3200243	\$ 69,877.53	\$ 69,877.53	\$ 26.71	\$ 104.08	(\$77.37)

BALANCE INFORMATION

Average Daily Ledger Balance	\$69,877.53
Less Average Daily Float	\$0.00
Average Daily Collected Balance	\$69,877.53
Less DDA Balance Reserve Requirement (10.00 %)	\$6,987.75
Balance to Support Services	\$62,889.78

SETTLEMENT SUMMARY

ACCOUNT POSITION FOR THE PERIOD

	FEE BASIS	BALANCE BASIS
Earnings Credit	\$26.71	\$62,889.78
Current Period Analyzed Charges	\$104.08	\$245,091.62
Analyzed Charges Due after Credit	\$77.37	



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

	FEE BASIS	BALANCE BASIS
Discount (100.0000%)	(\$77.37)	
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	\$47,097
In Branch Deposits	1	\$1.4000	\$1.40	\$3,297
Cash Transaction	500	\$0.0013	\$0.65	\$1,531
Checks Deposited -Transit	39	\$0.1100	\$4.29	\$10,102
Checks Cash/Negotiated	1	\$0.1400	\$0.14	\$330
ACH Credits Received	4	\$0.2000	\$0.80	\$1,884
ACH Debits Received	6	\$0.2000	\$1.20	\$2,826
Subtotal Deposit Acct Services			\$28.48	\$67,066
Cash Management Services				
Cash Management Monthly Fee	1	\$25.0000	\$25.00	\$58,871
RDC Deposit Monthly Fee	1	\$50.0000	\$50.00*	\$117,742
RDC Deposits	4	\$0.1500	\$0.60	\$1,413
Subtotal Cash Services			\$75.60	\$178,026

SERVICE SUMMARY

Total Activity Charges	\$104.08	\$245,092
Analyzed Charge Subtotal	\$104.08	\$245,092
Total Exception Savings (Code *)	\$25.00	

Department of Finance

Chad Rinde
Director



County of Sacramento

Divisions

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

April 25, 2025

To: Special District Pooled Investment Fund Board Presidents

Subject: **ELECTION OF SPECIAL DISTRICTS REPRESENTATIVE FOR THE
SACRAMENTO COUNTY TREASURY OVERSIGHT COMMITTEE**

Dear Board President,

On March 3, 2025, a letter was sent to the board presidents of all special districts with money deposited in the County Treasury requesting nominations for the Special District Representative to the Sacramento County Treasury Oversight Committee to be delivered to my office by Friday, April 14, 2025. Since we have not received any nominations, I am extending the nomination period to Friday, May 30, 2025.

The Sacramento County Board of Supervisors established the Treasury Oversight Committee, in accordance with Government Code Section 27131, by Resolution No. 96-0163 on February 27, 1996. The duties of the committee include the annual review of the Investment Policy of the Pooled Investment Fund, quarterly review of investments, and causation of an annual audit of the portfolio. The committee is comprised of ten members, of which special; districts must, in compliance with the initiating County resolution, have one member elected by a majority of the governing bodies of those districts.

Once nominations are received, a ballot will be mailed to you listing the nominations. There will be an election, after which we will tabulate the ballots and notify you by mail of the election results. A run-off election will be held if the vote is tied.

If you have any questions, please call me at (916) 874-6744 or Bernard Santo Domingo, Chief Investment Officer at (916) 874-7320.

Sincerely,

Chad Rinde
Director of Finance

Enclosure

700 H Street, Suite 3650, Sacramento, CA 95814
Office (916) 874-7248 | finance.saccounty.gov

1. The first part of the document is a list of the names of the persons who were present at the meeting. The names are listed in alphabetical order.

2. The second part of the document is a list of the names of the persons who were absent from the meeting. The names are listed in alphabetical order.

3. The third part of the document is a list of the names of the persons who were present at the meeting. The names are listed in alphabetical order.

4. The fourth part of the document is a list of the names of the persons who were absent from the meeting. The names are listed in alphabetical order.

5. The fifth part of the document is a list of the names of the persons who were present at the meeting. The names are listed in alphabetical order.

6. The sixth part of the document is a list of the names of the persons who were absent from the meeting. The names are listed in alphabetical order.

7. The seventh part of the document is a list of the names of the persons who were present at the meeting. The names are listed in alphabetical order.

8. The eighth part of the document is a list of the names of the persons who were absent from the meeting. The names are listed in alphabetical order.

9. The ninth part of the document is a list of the names of the persons who were present at the meeting. The names are listed in alphabetical order.

10. The tenth part of the document is a list of the names of the persons who were absent from the meeting. The names are listed in alphabetical order.

11. The eleventh part of the document is a list of the names of the persons who were present at the meeting. The names are listed in alphabetical order.

12. The twelfth part of the document is a list of the names of the persons who were absent from the meeting. The names are listed in alphabetical order.

13. The thirteenth part of the document is a list of the names of the persons who were present at the meeting. The names are listed in alphabetical order.

14. The fourteenth part of the document is a list of the names of the persons who were absent from the meeting. The names are listed in alphabetical order.

15. The fifteenth part of the document is a list of the names of the persons who were present at the meeting. The names are listed in alphabetical order.

TREASURY OVERSIGHT COMMITTEE FACT SHEET

CONTACT PERSON

Bernard Santo Domingo, Chief Investment Officer, (916) 874-7320

DUTIES

The County Board of Supervisors created the Treasury Oversight Committee (the "Committee") on February 27, 1996 in accordance with Government Code Section 27131. The Committee is responsible for reviewing the quarterly Pooled Investment Fund reports, monitoring and reviewing the County Treasurer's annual Investment Policy, and causing an annual audit of the Pooled Investment Fund portfolio. The Committee is advisory and does not direct individual investment decisions, select investment advisors, brokers, or dealers, or impinge on the day-to-day operations of the county treasury.

MEMBERSHIP

TERM

County Director of Finance	Term of Office
Board of Supervisors Representative	Term of Office
Superintendent of Schools Representative	Term of Office
School & Community College Districts Representative	Three-year elected term, may be reelected
Special Districts Representative	Three-year elected term, may be reelected
Public Members: 5 Members	Three-year appointment, may be reappointed

QUALIFICATIONS

A majority of public members must have expertise or an academic background in public finance. The other public members shall be economically diverse and bipartisan in political registration. All other members must have expertise or academic background in public finance. Members must file a Statement of Economic Interests (Form 700) within 30 days of assuming office and file annually thereafter.

RESTRICTIONS

- 1) A member may not be employed by any entity that has, in the previous three years or during the period that the employee is a member of the Committee, contributed to the campaign of a candidate for either the office of local treasurer or the legislative body of any agency that has deposited funds in the County Treasury.
- 2) A member may not, directly or indirectly, raise money for a candidate for either local treasurer or a member of the governing board of any local agency that has deposited funds in the County Treasury.
- 3) A member may not secure employment with or be employed by bond underwriters, bond counsel, security brokerages or dealers, or financial services firms with whom the Treasurer is doing business either as a member of the Committee or for one year after leaving the Committee.

MEETINGS

The meetings are scheduled for the third Friday of the second month following the end of each quarter. Meetings are held at the County of Sacramento Administration Building, 700 H Street, Hearing Room One, Sacramento, CA 95814.

May 2025

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

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Apr 27	28	29	30	May 1	2 11:30am Sunrise Corridor Power Lunch (Express Sushi & Teriyaki 10113 Folsom Blvd. Rancho	3
4	5	6 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA 95628))	7	8	9	10
11	12	13 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA 95628))	14 9:00am Monthly Board Meeting (Fair Oaks Cemetery District (7780 Olive St, Fair Oaks, CA 95628)) -	15	16 Taste of Fair Oaks	17
18	19	20 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA 95628))	21	22 Volunteer Day 10 am	23	24 Memorial Day Event 10am
25	26	27 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA 95628))	28	29	30	31

June 2025

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

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

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Jun 1	2	3 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA 95628))	4	5	6	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 PCA Training (Rolling Hills Casino and Resort (2655 Everett	13	14
15	16	17 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA 95628))	18 5:00pm 70 year Anniversary & Ribbon Cutting Ceremony - Bob's Cycle Center (Bob's Cycle Center	19	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	Jul 1	2	3	4	5

FISCAL YEAR 2025-26 PRELIMINARY BUDGET**FINANCING REQUIREMENTS SCHEDULE FOR FUND 202A FAIR OAKS CEMETERY-G****APPROPRIATIONS BY OBJECT OF EXPENDITURE****OBJECT 10 - SALARIES AND EMPLOYEE BENEFITS****OBJECT 20 - SERVICES AND SUPPLIES****OBJECT 30 - OTHER FINANCING USES****LOAN AND LEASE REPAYMENTS****INTEREST AND PRINCIPLE****TAXES/LICENSES/ASSESSMENTS****JUDGEMENTS/DAMAGES****TOTAL OBJECT 30 - OTHER FINANCING USES****OBJECT 40 - FIXED ASSETS****OBJECT 41 - LAND****OBJECT 42 - STRUCTURES AND IMPROVEMENTS****OBJECT 43 - EQUIPMENT****OBJECT 44 - COMPUTER SOFTWARE****OBJECT 45 - INFRASTRUCTURE****OBJECT 46 - INTANGIBLES****TOTAL OBJECT 40 - FIXED ASSETS****OBJECT 50 - FUND TRANSFERS OUT****OBJECT 59 - FUND TRANSFER IN****OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT****OBJECT 79 - APPROPRIATIONS FOR CONTINGENCIES****OBJECT 80-OTHER COMMODITIES****PROVISIONS FOR RESERVE INCREASES****GENERAL RESERVES****OTHER RESERVES****TOTAL BUDGETARY REQUIREMENT****TOTAL DIFFERENCE****MEANS OF FINANCING THE BUDGET REQUIREMENTS****ESTIMATED REVENUE****RESERVES TO BE DECREASED****GENERAL RESERVE DECREASE****ENCUMBRANCE DECREASE****OTHER RESERVE DECREASE****TOTAL RESERVES TO BE DECREASED****FUND BALANCE AVAILABLE DECREASE****ESTIMATED LONG TERM LOAN PROCEEDS****TOTAL AVAILABLE FINANCING****FUND EQUITY SCHEDULE**

<u>RESERVES</u>	<u>EST BALANCE</u> <u>AS OF 02/28/25</u>	<u>INCREASES</u>	<u>DECREASES</u>	<u>ADJUSTED</u> <u>FUND</u> <u>BALANCE</u>
<u>GENERAL</u>				
<u>ENCUMBRANCE</u>				
<u>OTHER</u>				
<u>FUND BALANCE</u> <u>AVAILABLE</u>				
<u>TOTALS</u>				

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

**EXPENDITURE DETAIL SCHEDULE - FY 2025-26 PRELIMINARY BUDGET
SPECIAL DISTRICT (202) - FAIR OAKS CEMETERY DISTRICT**

Fund Center	Commitment Item	Description	FY 22-23 History	FY 23-24 History	FY 24-25 Budget	FY 24-25 As Of 02/28/25	Computed Est For FY 24-25	Preliminary
FUND 202A	FAIR OAKS CEMETERY-G							
2029202	10111000	SALARIES & WAGES - REGULAR EMPLOY	180,929	190,880	250,000	138,010	207,015	
2029202	10112400	SALARIES & WAGES - COMMISSION & CO	8,000	6,700	8,000	3,800	5,700	
2029202	10113200	SALARIES & WAGES - TIME/ONE HALF - O	7,372	5,482	4,000	4,199	6,297	
2029202	10121000	RETIREMENT - EMPLOYER COST	55,310	56,259	60,000	39,079	58,619	
2029202	10122000	OASDHI - EMPLOYER COST	15,017	15,534	18,000	11,170	16,755	
2029202	10123000	GROUP INS - EMPLOYER COST	46,561	41,259	47,000	32,118	48,177	
2029202	10124000	WORK COMP INS - EMPLOYER COST	7,860	8,739	12,500	0	0	
2029202	10125000	SUI INS - EMPLOYER COST	336	336	500	336	504	
		Object 10	321,385	325,189	400,000	228,711	343,067	
2029202	20202900	BUSINESS/CONFERENCE EXPENSE	4,939	2,812	12,000	7,930	11,895	
2029202	20203500	EDUCATION & TRAINING SERVICE	2,570	4,160	18,600	5,643	8,465	
2029202	20203800	EMPLOYEE RECOGNITION	2,655	1,934	1,000	2,717	4,076	
2029202	20205100	INSURANCE - LIABILITY	13,333	16,410	25,000	24,821	37,232	
2029202	20206100	MEMBERSHIP DUES	1,630	1,708	1,900	1,364	2,046	
2029202	20207600	OFFICE SUPPLIES	1,141	1,900	3,000	991	1,487	
2029202	20208100	POSTAL SERVICES	942	616	1,000	355	533	
2029202	20210300	AGRICULTURE/HORTICULTURE SERVICE	4,018	905	6,000	905	1,358	
2029202	20210400	AGRICULTURE/HORTICULTURE SUPPLIE	7,769	11,162	9,000	3,323	4,985	
2029202	20219100	ELECTRICITY	7,174	6,025	8,500	3,863	5,795	
2029202	20219300	REFUSE COLLECTION/DISPOSAL SERVIC	9,130	6,099	6,000	9,538	14,307	
2029202	20219500	SEWAGE DISPOSAL SERVICES	692	1,073	500	757	1,136	
2029202	20219700	TELEPHONE SERVICE	6,001	5,661	6,300	3,357	5,036	
2029202	20219800	WATER	12,140	10,223	14,500	11,400	17,100	
2029202	20220500	AUTOMOTIVE MAINTENANCE SERVICE	2,435	1,142	5,000	0	0	

**EXPENDITURE DETAIL SCHEDULE - FY 2025-26 PRELIMINARY BUDGET
SPECIAL DISTRICT (202) - FAIR OAKS CEMETERY DISTRICT**

Fund Center	Commitment Item	Description	FY 22-23 History	FY 23-24 History	FY 24-25 Budget	FY 24-25 As Of 02/28/25	Computed Est For FY 24-25	Preliminary
2029202	20220600	AUTOMOTIVE MAINTENANCE SUPPLIES	4,793	3,794	5,000	843	1,265	
2029202	20222600	EXPENDABLE TOOLS	7,202	2,129	6,000	411	617	
2029202	20223600	FUEL & LUBRICANTS	8,387	7,035	10,000	4,396	6,594	
2029202	20227500	RENT/LEASES EQUIPMENT	7,019	4,594	4,000	0	0	
2029202	20228100	SHOP EQUIPMENT MAINTENANCE SERVI	2,545	2,495	1,000	1,078	1,617	
2029202	20228200	SHOP EQUIPMENT MAINTENANCE SUPPL	930	4,804	6,000	439	659	
2029202	20229100	OTHER EQUIPMENT MAINTENANCE SERV	0	0	600	0	0	
2029202	20229200	OTHER EQUIPMENT MAINTENANCE SUPP	797	475	1,500	2,555	3,833	
2029202	20231300	UNIFORM ALLOWANCE	737	835	1,000	193	290	
2029202	20250500	ACCOUNTING SERVICES	0	4,925	11,000	18,735	28,103	
2029202	20250700	ASSESSMENT / COLLECTIONS SERVICES	10,830	12,816	12,000	8,500	12,750	
2029202	20253100	LEGAL SERVICES	1,025	0	2,000	2,000	3,000	
2029202	20259100	OTHER PROFESSIONAL SERVICES	18,607	15,876	19,000	7,915	11,873	
2029202	20281201	HARDWARE	0	0	0	0	0	
2029202	20285200	RECREATIONAL SUPPLIES	31,211	17,299	34,000	41	62	
2029202	20289800	OTHER OPERATING EXPENSE - SUPPLIE	17,056	23,283	25,000	15,438	23,157	
2029202	20289900	OTHER OPERATING EXPENSE - SERVICE	168,070	181,166	200,000	134,359	201,539	
2029202	20293400	PUBLIC WORKS SERVICES	0	227	500	0	0	
Object 20			355,778	353,583	456,900	273,868	410,801	
2029202	30323000	LEASE OBLIG RETIRE	13,519	0	0	0	0	
Object 30			13,519				0	
2029202	42420200	STRUCTURES	25,000	0	25,000	(32,496)	(32,496)	
Object 42			25,000		25,000	(32,496)	(32,496)	
2029202	43430300	EQUIP-SD-NON-RECON	44,127	10,249	150,000	122,996	122,996	
Object 43			44,127	10,249	150,000	122,996	122,996	

EXPENDITURE DETAIL SCHEDULE - FY 2025-26 PRELIMINARY BUDGET
SPECIAL DISTRICT (202) - FAIR OAKS CEMETERY DISTRICT

Fund Center	Commitment Item	Description	FY 22-23 History	FY 23-24 History	FY 24-25 Budget	FY 24-25 As Of 02/28/25	Computed Est For FY 24-25	Preliminary
2029202	44440300	COMPUTER SOFTWARE-SPEC DIST	0	0	0	0	0	
		Object 44					0	
2029202	80804000	COMMODITIES	29,719	32,000	32,000	19,337	29,006	
		Object 80	29,719	32,000	32,000	19,337	29,006	
		FUNDCENTER 2029202	789,528	721,021	1,063,900	612,416	873,373	
		FUND TOTAL 202A	789,528	721,021	1,063,900	612,416	873,373	
		DISTRICT TOTAL	789,528	721,021	1,063,900	612,416	873,373	

**REVENUE DETAIL SCHEDULE - FY 2025-26 PRELIMINARY BUDGET
SPECIAL DISTRICT (202) - FAIR OAKS CEMETERY DISTRICT**

Fund Center	Commitment Item	Description	FY 22-23 History	FY 23-24 History	FY 24-25 Budget	FY 24-25 As Of 02/28/25	Computed Est For FY 24-25	Preliminary
FUND 202A	FAIR OAKS CEMETERY-G							
2029202	91910100	PROP TAX CUR SEC	(261,964)	(275,989)	(275,989)	(154,929)	(154,929)	
2029202	91910200	PROP TAX CUR UNSEC	(8,895)	(9,808)	(9,808)	(10,553)	(10,553)	
2029202	91910300	PROP TAX CUR SUP	(10,113)	(6,544)	(6,544)	(3,238)	(3,238)	
2029202	91910400	PROPERTY TAX SECURED DELINQUENT	(1,594)	(2,175)	(2,175)	(2,552)	(2,552)	
2029202	91910500	PROPERTY TAX SUPPLEMENTAL DELINQ	(609)	(722)	(722)	(551)	(551)	
2029202	91910600	PROPERTY TAX UNITARY	(3,624)	(3,863)	(3,863)	(2,261)	(2,261)	
2029202	91912000	PROPERTY TAX REDEMPTION	(29)	(9)	(9)	0	0	
2029202	91913000	PROP TAX PR UNSEC	(95)	(96)	(96)	(119)	(119)	
2029202	91914000	PROP TAX PENALTIES	(72)	(49)	(49)	(26)	(26)	
		Object 91	(286,995)	(299,255)	(299,255)	(174,231)	(174,229)	
2029202	94941000	INTEREST INCOME	(22,573)	(37,197)	(37,197)	(7,287)	(7,287)	
		Object 94	(22,573)	(37,197)	(37,197)	(7,287)	(7,287)	
2029202	95952200	HOME PROP TAX REL	(2,025)	(1,966)	(1,966)	(959)	(959)	
		Object 95	(2,025)	(1,966)	(1,966)	(959)	(959)	
2029202	96969100	CEMETERY SVC	(578,610)	(549,624)	(725,182)	(373,340)	(373,340)	
		Object 96	(578,610)	(549,624)	(725,182)	(373,340)	(373,340)	
2029202	97973000	DONATIONS/CONTRIBUTIONS	(600)	(814)	(300)	0	0	
		Object 97	(600)	(814)	(300)	0	0	
FUNDCENTER 2029202			(890,803)	(888,856)	(1,063,900)	(555,817)	(555,815)	
FUND TOTAL 202A			(890,803)	(888,856)	(1,063,900)	(555,817)	(555,815)	
DISTRICT TOTAL			(890,803)	(888,856)	(1,063,900)	(555,817)	(555,815)	

Taxpayer - Resident

Fair Oaks Cemetery District – Established 1903
 7780 Olive Street - Fair Oaks, CA 95628 - (916) 966-1613 info.focd@gmail.com
 Office Hours: 8:00 am. – 3:30 pm. Monday – Friday
 Effective 6/1/2024

All Fees to be paid directly to the district Cash, Check or Credit/debit cards accepted. (3.5% convenience fee) for any card.

Casket Burial Options:

Endowment Fee – Non-Refundable & Tax Deductible	
Endowment	588.00
Interment Rights - Locations	
Full Plot	3,704.00
Oversized Space *	4,704.00
Infant Internments	
Infant Endowment	235.00
Infant (>22"X36" 1 burial Only)	235.00

+

* Burial Fees – Double Interment	
1 st Opening & Closing	1,294.00
2 nd Opening & Closing	1,294.00
Vault	1,764.00
Tax on Vault	136.71
*Burial Fees – Triple Interment	
Vault	2,470.00
Tax on Vault	191.43
Opening & Closing per person	1,294.00

OR

* Burial Fees – Single Interment	
O&C	1,294.00
Standard Vault	941.00
Tax on Vault	72.93
OR	
O&C	1,294.00
Deluxe Vault	1,176.00
Tax on Vault	91.14
OR	
O&C	1,294.00
Titan Vault	1,411.00
Tax on Vault	109.35

Cremation Burial Options:

In-Ground Cremations,
 Up to 4 cremations, one headstone

Endowment Fee – Non-Refundable & Tax Deductible	
Endowment	588.00
Interment Rights - Locations	
Cremation (Flat Mrk)	1,000.00
Cubbies	2,352.00
Family Garden Endowment	588.00
Family Garden	800.00

OR

In-Wall Niches

Endowment Fee – Non-Refundable & Tax Deductible	
Endowment	588.00
Interment Rights – Single Niches	
Rows 1 & 2	2,587.00
Rows 3 & 4	2,234.00
Row 5 (bottom)	1,882.00
Interment Rights – Double Niches	
Rows 1 & 2	3,881.00
Rows 3 & 4	3,058.00
Row 5 (bottom)	2,234.00

+ Per Cremation

* Burial Fees – Cremations / Infant	
In-Ground O&C	529.00
Vault	294.00
Tax on Vault	22.79
Niche Cremations	
1 st O&C	353.00
1 st Marker	412.00
2 nd O&C	353.00
2 nd Marker	412.00
Family Garden O&C	353.00
Family Garden Marker	412.00

Additional Services	
Disinter Casket	2,415.00
Disinter Urn Vault	483.00
Disinter Niche Urn	121.00
Transfer Fee	61.00
Urn Vault Handling Fee	121.00
Cremains in Casket	604.00
Add'l Cremains in Urn Vault	302.000
Vault Handling Fee	423.00
Sound System Rental	121.00
Add'l Flower Vase	24.00
Temp. Stake	61.00
Pets w/ owner per pet	158.00
Scattering Garden	
Endowment	26.00
Opening & Closing	300.00
Marker	412.00
Price per cremation \$738.00	

Up to 6 cremations, must be related.

Co-mingled

* Non-Resident Fee of 20% is based on address at time of passing if burial fees are not paid in advance.

Weekday Graveside services must be concluded by 2:30 pm or are subject to an Overtime Fee of \$350.00 per hour.

SATURDAY SERVICES MUST BE HELD BETWEEN 9:00 AM AND CONCLUDED BY 12:00 PM (Only ONE service per Saturday will be scheduled)

SATURDAY SERVICES ARE AN ADDITIONAL FEE OF: Taxpayer Resident - \$989.00 Non-Taxpayer and Out of District - \$1207.00

Fair Oaks Cemetery District - Established 1903
 7780 Olive Street, Fair Oaks, CA 95628 - (916)-966-1613 - info.focd@gmail.com
 Office Hours: M-F 8:00am - 2:30pm (Appointment recommended)
 Effective 07/01/2025

Taxpayer - Resident

All Fees to be paid directly to the District. Cash, Check, or Credit/Debit cards accepted. (3.5% convenience fee) for any card.

Casket Burial Options:

Endowment	
Non-Refundable & Tax Deductible	
Endowment	\$ 626.00
Internment Rights - Locations	
Casket Plot	\$ 3,945.00
Oversized Space	\$ 5,009.00
Infant Plot	\$ 250.00

Burial Fees* -	
1st Opening & closing	\$ 1,378.00
2nd opening & closing	\$ 1,378.00
Vault	\$ 1,879.00
Tax on Vault	\$ 145.62
Infant Burial*	\$ 900.26

Burial Fees* -	
Opening & Closing	\$ 1,378.00
Standard Vault	\$ 1,002.00
Tax on Vault	\$ 77.66
Deluxe VLT +tax	\$ 1,252.00
Titan VLT +tax	\$ 1,053.00

Cremation Burial Options:

In-Ground Cremations, Up to 4 cremations, one headstone (not included)

Endowment Fee	
Non-Refundable & Tax Deductible	
Endowment	\$ 426.00
Internment Rights - Locations	
Cremation	\$ 1,065.00
Cubbies	\$ 3,505.00
Burial Fees*-per interment	
In-Ground O&C	\$ 563.00
Vault	\$ 313.00
Tax on Vault	\$ 24.26

Co-Mingled Cremations, Up to 6 cremations (must be related), Headstone Included.

Endowment Fee	
Non-Refundable & Tax Deductible	
Endowment	\$ 426.00
Internment Rights - Locations	
Family Garden	\$ 2,065.00
Burial Fees*-per interment	
FG O&C	\$ 376.00
Marker	\$ 439.00

In-Wall Niches, single or double, marker included.

Endowment Fee	
Non-Refundable & Tax Deductible	
Endowment	\$ 426.00
Internment Rights - Locations	
Single Niche	\$ 2,379.00
Double Niche	\$ 3,256.00
Burial Fees*-per interment	
Niche O&C (Vault)	\$ 376.00
Marker	\$ 439.00

Additional Services	
Disinter Casket	\$ 2,572.00
Disinter Niche Urn	\$ 514.00
Disinter Urn Vault	\$ 129.00
Transfer Ownership Fee	\$ 65.00
Urn Vault handling Fee	\$ 129.00
Cremains in Casket	\$ 643.00
Add'l Cremains	\$ 322.00
Vault Handling Fee	\$ 450.00
Pet w/owner (price per pet)	\$ 168.00
Add'l Flower Vase	\$ 26.00

Scattering Garden*

Endowment	\$ 28.00
O&C	\$ 320.00
Marker	\$ 439.00

*Non-Resident Fee of 20% is based on address at time of passing if burial fees are not paid in advance.

Pall Bearers Must be provided

Weekday Gravesite services must be concluded by 2:30pm or are subject to an Overtime fee of \$400 per hour or fraction thereof.

SATURDAY SERVICES MUST BE HELD BETWEEN 9:00AM AND CONCLUDED BY 12:00 NOON (Only ONE service per Saturday will be scheduled)

05/06/25

SATURDAY SERVICES ARE AN ADDITIONAL FEE OF: Taxpayer Resident \$1,053.00 Non-Taxpayer Out of District \$1,285.00

NON-TAXPAYER - RESIDENT

Fair Oaks Cemetery District – Established 1903
 7780 Olive Street - Fair Oaks, CA 95628 - (916) 966-1613 info.focd@gmail.com
 Office Hours: 8:00 am. – 3:30 pm. Monday – Friday
 Effective 6/1/2024

All Fees to be paid directly to the district Cash, Check or Credit/debit cards accepted. (3.5% convenience fee) for all cards.

Casket Burial Options:

Endowment Fee – Non-Refundable & Tax Deductible	
Endowment	823.00
Interment Rights - Locations	
Full Plot	4,292.00
Oversized Space *	5,292.00
Infant Internments	
Infant Endowment	235.00
Infant (>22"X36" 1 burial Only)	353.00

+

*Burial Fees – Double Interment	
1 st Opening & Closing	1,294.00
2 nd Opening & Closing	1,294.00
Vault	1,764.00
Tax on Vault	136.71
*Burial Fees - Triple Interment	
Vault	2,470.00
Tax on Vault	191.43
Opening & Closing Per person	1,294.00

OR

*Burial Fees – Single Interment	
O&C	1,294.00
Standard Vault	941.00
Tax on Vault	72.93
OR	
O&C	1,294.00
Deluxe Vault	1,176.00
Tax on Vault	91.14
OR	
O&C	1,294.00
Titan Vault	1,411.00
Tax on Vault	109.35

Additional Services	
Disinter Casket	2,415.00
Disinter Urn Vault	483.00
Disinter Niche Urn	121.00
Transfer Fee	61.00
Urn Vault	121.00
Handling Fee	
Cremains in Casket	604.00
Add'l Cremains in Urn Vault	302.00
Vault Handling Fee	423.00
Sound System Rental	121.00
Add'l Flower Vase	24.00
Temp. Stake	61.00
Pets w/ Owner per pet	158.00
Scattering Garden	
Endowment	30.00
Opening & Closing	310.00
Marker	412.00
Price per cremation \$752.00	

Cremation Burial Options:

In-Ground Cremations,
 Up to 4 cremations, one headstone

Endowment Fee – Non-Refundable & Tax Deductible	
Endowment	588.00
Interment Rights - Locations	
Cremation (Flat Mrk)	1,235.00
Cubbies	2,587.00
Family Garden Endowment	588.00
Family Garden	1035.00

OR

In-Wall Niches

Endowment Fee – Non-Refundable & Tax Deductible	
Endowment	588.00
Interment Rights – Single Niches	
Rows 1 & 2	2,940.00
Rows 3 & 4	2,587.00
Row 5 (bottom)	2,234.00
Interment Rights – Double Niches	
Rows 1 & 2	4,234.00
Rows 3 & 4	3,410.00
Row 5 (bottom)	2,587.00

+

Per Cremation

*Burial Fees – Cremations / Infant	
In-Ground O&C	529.00
Vault	294.00
Tax on Vault	22.79
Niche Cremations	
1 st O&C	353.00
1 st Marker	412.00
2 nd O&C	353.00
2 nd Marker	412.00
Family Garden O&C	353.00
Family Garden Marker	412.00

Up to 6 cremations, must be related.
 Co-mingled

* Non-Resident Fee of 20% is based on address at time of passing if burial fees are not paid in advance.

Weekday Graveside services must be concluded by 2:30 pm or are subject to an Overtime Fee of \$350.00 per hour.

SATURDAY SERVICES MUST BE HELD BETWEEN 9:00 AM AND CONCLUDED BY 12:00 PM (Only ONE service per Saturday will be scheduled)

SATURDAY SERVICES ARE AN ADDITIONAL FEE OF: Taxpayer Resident - \$989.00 Non-Taxpayer and Out of District - \$1207.00

Fair Oaks Cemetery District - Established 1903

7780 Olive Street, Fair Oaks, CA 95628 - (916)-966-1613 - info.focd@gmail.com

Office Hours: M-F 8:00am - 2:30pm (Appointment recommended)

Effective 07/01/2025

NonTaxpayer - Resident

All Fees to be paid directly to the District. Cash, Check, or Credit/Debit cards accepted. (3.5% convenience fee) for any card.

Casket Burial Options:

Endowment	
Non-Refundable & Tax Deductible	
Endowment	\$ 720.00
Internment Rights - Locations	
Casket Plot	\$ 4,537.00
Oversized Space	\$ 5,760.00
Infant Plot	\$ 288.00

Double Interment	
1st Opening & closing	\$ 1,378.00
2nd opening & closing	\$ 1,378.00
Vault	\$ 1,879.00
Tax on Vault	\$ 145.62
Infant Burial* (<22"x36") one burial only.	\$ 900.26

Single Interment	
Opening & Closing	\$ 1,378.00
Standard Vault	\$ 1,002.00
Tax on Vault	\$ 77.66
Deluxe VLT +tax	\$ 1,252.00
Titan VLT +tax	\$ 1,053.00

Cremation Burial Options:

In-Ground Cremations, Up to 4 cremations, one headstone (not included)

Co-Mingled Cremations, Up to 6 cremations (must be related), Headstone Included.

In-Wall Niches, single or double, marker included.

Endowment Fee	
Non-Refundable & Tax Deductible	
Endowment	\$ 490.00
Internment Rights - Locations	
Cremation	\$ 1,225.00
Cubbies	\$ 4,031.00
Burial Fees*-per interment	
In-Ground O&C	\$ 563.00
Vault	\$ 313.00
Tax on Vault	\$ 24.26

Endowment Fee	
Non-Refundable & Tax Deductible	
Endowment	\$ 490.00
Internment Rights - Locations	
Family Garden	\$ 2,375.00
Burial Fees*-per interment	
FG O&C	\$ 376.00
Marker	\$ 439.00

Endowment Fee	
Non-Refundable & Tax Deductible	
Endowment	\$ 490.00
Internment Rights - Locations	
Single Niche	\$ 2,736.00
Double Niche	\$ 3,744.00
Burial Fees*-per interment	
Niche O&C (Vault)	\$ 376.00
Marker	\$ 439.00

Additional Services	
Disinter Casket	\$ 2,572.00
Disinter Niche Urn	\$ 514.00
Disinter Urn Vault	\$ 129.00
Transfer Ownership Fee	\$ 65.00
Urn Vault handling Fee	\$ 129.00
Cremains in Casket	\$ 643.00
Add'l Cremains	\$ 322.00
Vault Handling Fee	\$ 450.00
Pet w/owner (price per pet)	\$ 168.00
Add'l Flower Vase	\$ 26.00

Scattering Garden*

Endowment	\$ 32.00
O&C	\$ 320.00
Marker	\$ 439.00

*Non-Resident Fee of 20% is based on address at time of passing if burial fees are not paid in advance.

Pall Bearers Must be provided

Weekday Gravesite services must be concluded by 2:30pm or are subject to an Overtime fee of \$400 per hour or fraction thereof.

SATURDAY SERVICES MUST BE HELD BETWEEN 9:00AM AND CONCLUDED BY 12:00 NOON (Only ONE service per Saturday will be scheduled)

05/06/25

SATURDAY SERVICES ARE AN ADDITIONAL FEE OF: Taxpayer Resident \$1,053.00 Non-Taxpayer Out of District \$1,285.00

OUT OF DISTRICT

Fair Oaks Cemetery District – Established 1903
 7780 Olive Street - Fair Oaks, CA 95628 - (916) 966-1613
info.focd@gmail.com Office Hours: 8:00 am. – 3:30 pm. Monday – Friday
 Effective 6/1/2024

All Fees to be paid directly to the district Cash, Check or Credit/debit cards accepted. (3.5% convenience fee) for all cards.

Casket Burial Options:

Endowment Fee – Non-Refundable & Tax Deductible	
Endowment	987.00
Interment Rights - Locations	
Full Plot	5495.00
Oversized Space *	6,883.00
Infant Interments	
Infant Endowment	282.00
Infant (>22"X36" 1 burial Only)	483.00

+

*Burial Fees – Double Interment	
1 st Opening & Closing	1,294.00
2 nd Opening & Closing	1,294.00
Vault	1,764.00
Tax on Vault	136.71
*Burial Fees – Triple Interment	
Vault	2,470.00
Tax on Vault	191.43
Opening & Closing per person	1,294.00

OR

*Burial Fees – Single Interment	
O&C	1,294.00
Standard Vault	941.00
Tax on Vault	72.93
OR	
O&C	1,294.00
Deluxe Vault	1,176.00
Tax on Vault	91.14
OR	
O&C	1,294.00
Titan Vault	1,411.00
Tax on Vault	109.35

Additional Services	
Disinter Casket	2,415.00
Disinter Urn Vault	483.00
Disinter Niche Urn	121.00
Transfer Fee	61.00
Urn / Infant Vault Handling Fee	121.00
Cremains in Casket	604.00
Add'l Cremains in Urn Vault	302.00
Vault Handling Fee	423.00
Sound System Rental	121.00
Add'l Flower Vase	24.00
Temp Stake	61.00
Pets w/ Owner per pet	158.00
Scattering Garden	
Endowment	34.00
Opening & Closing	372.00
Marker	412.00
Price per cremation \$ 818.00	

Cremation Burial Options:

In-Ground Cremations,
 Up to 4 cremations, one headstone

Endowment Fee – Non-Refundable & Tax Deductible	
Endowment	845.00
Interment Rights - Locations	
Cremation (Flat Mrk)	1,631.00
Cubbies	3,381.00
Family Garden Endowment	845.00
Family Garden	1242.00

OR

Endowment Fee – Non-Refundable & Tax Deductible	
Endowment	845.00
Interment Rights – Single Niches	
Rows 1 & 2	3,743.00
Rows 3 & 4	3,381.00
Row 5 (bottom)	2,898.00
Interment Rights – Double Niches	
Rows 1 & 2	5,313.00
Rows 3 & 4	4,468.00
Row 5 (bottom)	3,623.00

+

*Burial Fees – Cremations / Infant	
In-Ground O&C	529.00
Vault	294.00
Tax on Vault	22.79
Niche Cremations	
1 st O&C	353.00
1 st Marker	412.00
2 nd O&C	353.00
2 nd Marker	412.00
Family Garden O&C	353.00
Family Garden Marker	412.00

Up to 6 cremations, must be related.

Co-mingled

In-Wall Niches

Per Cremation

* Non-Resident Fee of 20% is based on address at time of passing.

Weekday Graveside services must be concluded by 2:30 pm or are subject to an Overtime Fee of \$350.00 per hour.

SATURDAY SERVICES MUST BE HELD BETWEEN 9:00 AM AND CONCLUDED BY 12:00 PM (Only ONE service per Saturday will be scheduled)

SATURDAY SERVICES ARE AN ADDITIONAL FEE OF: Taxpayer Resident - \$989.00 Non-Taxpayer and Out of District - \$1207.00

Fair Oaks Cemetery District - Established 1903

7780 Olive Street, Fair Oaks, CA 95628 - (916)-966-1613 - info.focd@gmail.com

Office Hours: M-F 8:00am - 2:30pm (Appointment recommended)

Effective 07/01/2025

Out of District

All Fees to be paid directly to the District. Cash, Check, or Credit/Debit cards accepted. (3.5% convenience fee) for any card.

Casket Burial Options:

Endowment	
Non-Refundable & Tax Deductible	
Endowment	\$ 864.00
Internment Rights - Locations	
Casket Plot	\$ 5,444.00
Oversized Space	\$ 6,912.00
Infant Plot	\$ 346.00

Double Interment	
1st Opening & closing	\$ 1,378.00
2nd opening & closing	\$ 1,378.00
Vault	\$ 1,879.00
Tax on Vault	\$ 145.62
Infant Burial* (<22"X36") one burial only.	\$ 900.26

Single Interment	
Opening & Closing	\$ 1,378.00
Standard Vault	\$ 1,002.00
Tax on Vault	\$ 77.66
Deluxe VLT +tax	\$ 1,252.00
Titan VLT +tax	\$ 1,053.00

Cremation Burial Options:

In-Ground Cremations, Up to 4 cremations, one headstone (not included)

Endowment Fee	
Non-Refundable & Tax Deductible	
Endowment	\$ 588.00
Internment Rights - Locations	
Cremation	\$ 1,470.00
Cubbies	\$ 4,837.00
Burial Fees*-per interment	
In-Ground O&C	\$ 563.00
Vault	\$ 313.00
Tax on Vault	\$ 24.26

Co-Mingled Cremations, Up to 6 cremations (must be related), Headstone Included.

Endowment Fee	
Non-Refundable & Tax Deductible	
Endowment	\$ 588.00
Internment Rights - Locations	
Family Garden	\$ 2,850.00
Burial Fees*-per interment	
FG O&C	\$ 376.00
Marker	\$ 439.00

In-Wall Niches, single or double, marker included.

Endowment Fee	
Non-Refundable & Tax Deductible	
Endowment	\$ 588.00
Internment Rights - Locations	
Single Niche	\$ 3,283.00
Double Niche	\$ 4,493.00
Burial Fees*-per interment	
Niche O&C (Vault)	\$ 376.00
Marker	\$ 439.00

Additional Services	
Disinter Casket	\$ 2,572.00
Disinter Niche Urn	\$ 514.00
Disinter Urn Vault	\$ 129.00
Transfer Ownership Fee	\$ 65.00
Urn Vault handling Fee	\$ 129.00
Cremains in Casket	\$ 643.00
Add'l Cremains	\$ 322.00
Vault Handling Fee	\$ 450.00
Pet w/owner (price per pet)	\$ 168.00
Add'l Flower Vase	\$ 26.00

Scattering Garden*	
Endowment	\$ 38.00
O&C	\$ 320.00
Marker	\$ 439.00

*Non-Resident Fee of 20% is based on address at time of passing if burial fees are not paid in advance.

Pall Bearers Must be provided

Weekday Gravesite services must be concluded by 2:30pm or are subject to an Overtime fee of \$400 per hour or fraction thereof.

SATURDAY SERVICES MUST BE HELD BETWEEN 9:00AM AND CONCLUDED BY 12:00 NOON (Only ONE service per Saturday will be scheduled)

05/06/25

SATURDAY SERVICES ARE AN ADDITIONAL FEE OF: Taxpayer Resident \$1,053.00 Non-Taxpayer Out of District \$1,285.00

MONUMENT RATES ETC.

Fair Oaks Cemetery District – Established 1903
7780 Olive Street - Fair Oaks, CA 95628 - (916) 966-1613 - info.focd@gmail.com
Office Hours: 8:00 am. – 3:30 pm. Monday – Friday
Effective 7/1/2023

Monument Regulations:

Markers – Subject to the rules and regulations set forth below, as they may be amended from time to time, grave Markers may be placed on interments in the Fair Oaks Cemetery. However, any Marker placed in the Cemetery is and shall remain the property of the person, family, or descendant(s) thereof that purchased and caused the Marker to be placed, who shall also be responsible for the repair and maintenance of any such Marker.

1. All Curbing, Markers, Stones, Monuments, Benches, or Masonry of any description must be approved by the District Manager and/or District Foreman.
2. All Markers must be made of granite, Marble (Veteran's Administration Markers only), or standard bronze.
3. Placement of Markers will be allowed Monday through Friday 8:00a.m. – 2:00p.m. The setter must be finished and prepared to leave the grounds by 3:30p.m. Any company working on Markers must notify the office prior to doing any work.
4. All Markers hereafter shall be set in a four (4) inch concrete foundation, including rebar, with a minimum of (1) flower vase and a maximum of two (2) flower vases set in the foundation, except Oak Knoll Cremation section. Only flush with the ground vases are allowed with flush Markers.
5. Markers hereafter shall be limited to the following based on location:
East, West, Northeast, 46, 47, 48, 30's
 - A minimum of 24" long X 12" wide with one (1) vase and a maximum of 30" long X 14" wide with two (2) vases in a single grave.
 - The maximum size for two (2) single graves that are side by side shall be 48" long X 12" wide. The maximum size of a double Marker base is 60" long X 14" wide with two (2) vases.
 - Monuments, pillow Markers, and slant Markers will be allowed in designated areas only. Slant Markers may be less than 10" in depth, due to their design.
 - The maximum height of all Markers is 38", including the base.
 - A maximum of two (2) Markers per grave.
 - **Block 47C** cremation garden can have a raised headstone not to exceed 28" long X 12" wide X 38" high.
 - **In-Ground Cremation Spaces /Northwest** require a flat Markers only with a maximum size 24" long X 12" wide.
 - **Cubbies** Markers must only be 24" long X 12" wide X 4" deep pillow Markers with no base and a minimum of one (1) vase.
 - **Oak Knoll/Fountains**
 - No more than one (1) marker per grave.
 - Flat Markers must be 24" long X 12" wide X 4" thick
 - One-piece and two-piece Markers have a minimum size of 24" long X 12" wide X 38" high and a maximum size of 28" long X 12" wide X 38" high including its base.
6. A bench may be used to mark a grave or graves of a person or persons interred in the Cemetery. It must be made of granite. It usually contains the name of the person who is interred there, the date of birth, the date of death, etc. Sizes may be either 40" or 60" long X 14" wide X 28" high. The District Manager and/or District Foreman must be consulted beforehand to determine which size the gravesite can accommodate. All benches must be approved by the District Manager and/or District Foreman prior to installation. All benches will be considered upright Markers and cannot be placed in flat sections.
7. If a Burial Rights Owner wishes to apply for permission to install a marker, other than allowed in these Rules & Regulation, or install a raised Marker within areas of the Cemetery where various above ground Markers have been used in the past, but are no longer allowed, the Rights Owner may submit a written application to the Board, describing in detail the proposed marker. Without prior written approval from the board, any such non- conforming Marker may not be installed.
8. The District Manager will be notified before the removal of any Marker.
9. The district is not liable for damage, theft, vandalism, or deterioration of Markers or Benches.

All Fees to be paid directly to the district Cash, Check or Credit/debit cards accepted. (3.5% convenience fee) for any card.

Marker Setting Fees	
12X24 Marker	500.00
Upright Veteran	450.00
12x36 Marker	550.00
14x36 Marker	600.00
14x36 2-piece Marker	700.00
Larger than 14X36	750.00
Break Out Fee	500.00
Add'l Concrete Work	EXTRA
Temp. Stake	61.00
Additional Services	
40" Granite Bench	2,000.00
48" Granite Bench	2,500.00
Concrete Temp Marker	500.00



FAIR OAKS CEMETERY DISTRICT

Guillermo Barron
District Manager
Mysti Lingenfelter
Office Manager
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
Pete Schroeder-Chairman
Carolyn Flood-Vice Chairman
Albert D. Neufeld - Treasurer
John Oldham
Jim Cralle

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

Monument Companies

If on this list, have the company set the marker as they are less expensive than FOCD. If you order from a company not on our list additional setting fees may apply.

Ruhkala Monument co., Inc.
1001 Broadway
Sacramento, CA
916-441-246

Ruhkala Monument co., Inc.
4501 Yankee Hill Court
Rocklin, CA
916-624-1176

Sharer Monument Co.
4946 Watt Ave #18
Sacramento, CA
916-925-3549

Sharer Monument Co.
211 Bulen St.
Roseville, CA
916-784-1968

Eternal Monuments
6700 Freeport Blvd. STE 109
Sacramento, CA
916-204-8208

Stone Monuments
5045 College Oak Dr. STE A
Sacramento, CA
916-347-0941

Headstone Cleaning & Maintenance.

Max Appeal Detail

279-300-8727

Spotless Headstone

916-741-0550

allpaid



Powerful Payment Solutions Proposal

Fair Oaks Cemetery

April 15, 2025

Company Background

AllPaid was founded in 1997 by a retired county executive who heard the desires of citizens to pay their government agencies using credit and debit cards. Since then, the company has grown to provide payment services to over 3,300 government agencies nationwide.

AllPaid is still privately owned and operated. Our leadership team is available to answer customer questions and is eager to meet the needs and challenges faced by agencies. We are flexible and able to meet your demands in a timely manner.

Why AllPaid:

- AllPaid offers low, competitive rates and the following unique qualifications:
- 27+ years' experience processing payments exclusively for government agencies
- Provides payment solutions to over 3,300 government agencies
- Payment Protection – AllPaid absorbs all chargebacks and fraudulent payments
 - Never a chargeback no matter the situation
- 24/7/365 live, in-house, bi-lingual call center - No outsourcing here.
- PCI Level 1 Compliance – Highest level of payment processing security and validation available
- Over 300 company-owned technology patents
- Over 41 million Transactions and \$1.6 billion in payments in 2018
- Receive your money in 2 business days or less
- **No cost to your Agency - Ever**



AllPaid's Simple Solution:

Whether making a payment in person, online, via our live agent call center, or on a mobile device, AllPaid's clients will be met with top-level customer service. AllPaid accepts the four major credit and debit card brands (Visa, MasterCard, Discover, and American Express) as well as prepaid debit/gift cards.

Payers may initiate payments through the following payment channels:

- Online and Mobile via our website at www.AllPaid.com or the Agencies website with a hyperlink to the PCI-compliant AllPaid.com payment site
- Onsite using our FREE e-commerce Gov\$wipe® terminal
- Live Agent Multilingual Call Center



In Person Payments

- Gov\$wipe: Our Patent-Pending Point-of-Sale (POS) Solution



Live Agent Call Center Payments

- Mobile and Live Call Center Payments
- 24/7/365 Live Agent Payee and Agency Support - Hosted in our Corp. HQ
- Multilingual Operators—140 Languages



Online Payments

- AllPaid.com for online payments
- Mobile Friendly—Make an Online Payment anywhere in the world
- Customized and Agency-Specific Landing Pages with Search Functionality

Fraud Monitoring and Chargebacks

AllPaid offers certainty of funds, which means that all risks associated with payments are handled and assumed by AllPaid and not your government agency. Once a payment is authorized AllPaid guarantees all funds and provides a “no liability” chargeback solution in which any funds charged back, or disputed, are absorbed by AllPaid... not your government agency.



Problem Solved

AllPaid offers smart payment integration solutions and technologically advanced service options between customers and payers. For over 25 years, AllPaid has served the public sector by offering a secure, single-source payment platform that unlocks efficiencies for governments and their citizens—guaranteeing confidence at all touch points. <https://allpaid.com/#/faq>

Rate Proposal

AllPaid is pleased to offer our competitive fee model for consideration. The fee model is a service fee model whereby the payee absorbs the small fee for the convenience of using their credit/ debit/gift card from the comforts of the environment of their choice. Absorbed Fee model is also available.

Online, Mobile and Onsite Rates

Credit/Debit/Gift Card

Rate per Transaction, on-site or remote: 2.25%
Phone Payments Utilizing AllPaid's Call Center-
add: \$3.50

Pricing and proposal are good for 90 days



No Hidden Fees

No matter how transactions are performed, AllPaid has **no hidden or additional fees beyond the above**, and the following services are all included in the proposal:

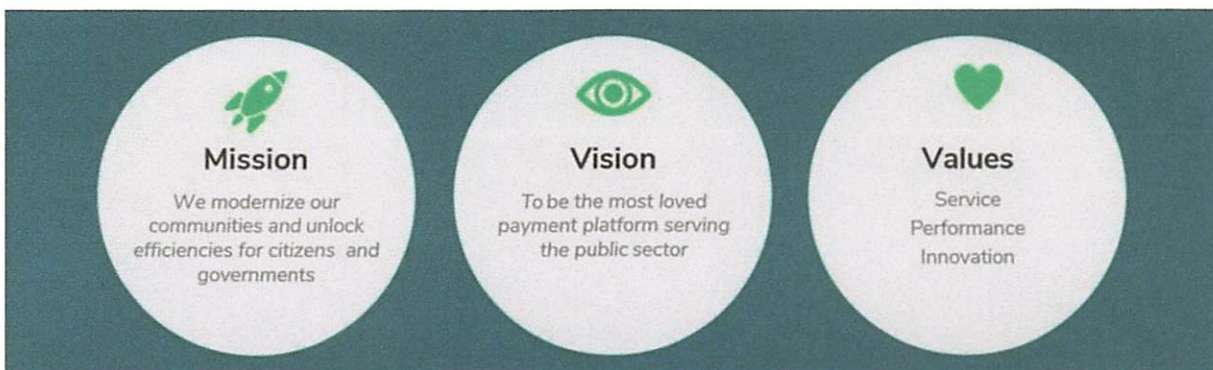
- Full 24/7/365 assistance for Agencies
- Full 24/7/365 customer service for questions or assistance for payees
- Robust reporting - Per transaction notifications and daily reconciliation reports
- Full, no cost integration

Thank you:

Thank you for the opportunity to present our payment solution.

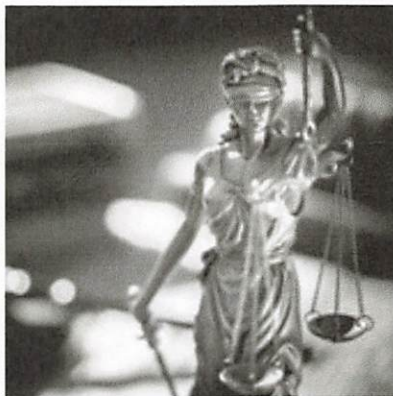
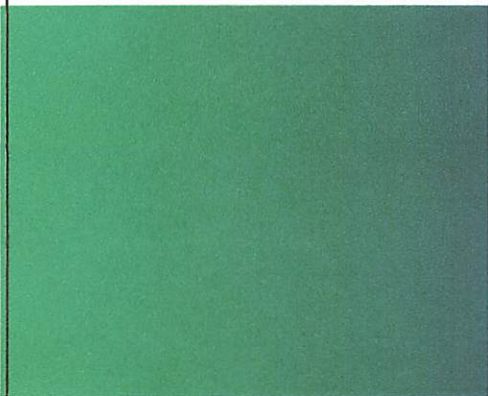
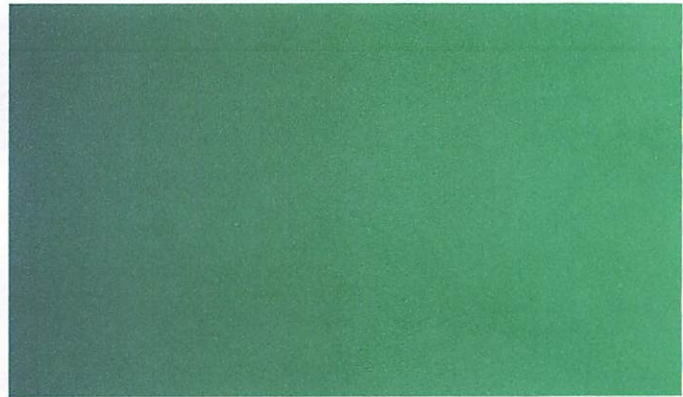
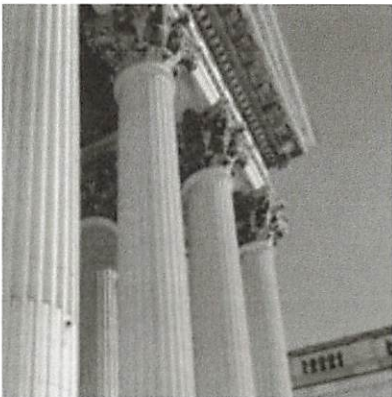
We look forward to supporting you and your customers, constituents and citizens with our industry-leading customer service, competitive rate structure and advanced payment options.

Sincerely,
Ken Lindbloom
Sr. Account Executive AllPaid
(720-300-2142)
ken.lindbloom@allpaid.com
www.AllPaid.com





The Leading Public Sector Payments Platform



Connecting Communities Reliably and Securely

About AllPaid:

AllPaid offers a secure, single-source payment platform that unlocks efficiencies for governments and their citizens, guaranteeing confidence at all touch points. We specialize in creating unique solutions to payment challenges and leverage a cloud-based flexible platform that delivers a quick and convenient omni-channel payment experience.

AllPaid (formerly known as GovPayNet) was founded by a long-time government employee who was looking to help taxpayers and users have a better payment experience.

\$632M

Payments Processed in 2024

3.3M

Transactions Processed in 2024

3,700+

Agency Relationships
in 46 states

Why AllPaid:



AllPaid's Unique Solutions:

As the leading provider of government payment solutions, AllPaid offers support on all payment channels, onsite, online and by phone. We accept all forms of payment; card, cash or check and assume the risk for card-based transactions.



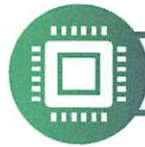
Costs of Service



Collections and Revenue



Risk in Accepting Cards



Issue of "Change"



PCI/DSS Concerns



Financial + Accounting Challenges

We provide solutions for In-Person payments via Chip & Contactless card acceptance and Remote via the WEB, AllPaid guarantees your credit and debit payments.

3 Ways to Pay:

Onsite:



Online:



By Phone:



Services We Offer:

AllPaid Wallet

Ability to store up to 4 separate cards on your account.

Benefits include:

- Convenience
- Expiration date notification alerts
- Safe secure payments



Admin Center Portal

Allows the accessibility to take payments on behalf of your customers locally with our new portal features. This feature will support single or multi PLC's ability to take payments.

Benefits include:

- Easy enrollment process with email notification alerts
- Ability to add/remove PLC locations and or end user access
- 3 simple user access roles - Administrator, Virtual Terminal, or none

Recurring Payments

Allows payers to schedule automatic payments. This provides the flexibility for payers to choose when and where they pay their bills. Recurring payments can be made online with a registered account with AllPaid. They can be made via mobile browser and desktop.

Benefits include:

- Decrease late payments
- Improve customer relationships
- Time saving



AllPaid's Promise

To be an **innovative** government and corrections service provider by making complex connections more **secure** and more **convenient**. AllPaid delivers integrated products with **unparalleled service** and **guaranteed confidence** at each payment interaction.

Client Success:

“ AllPaid is a company we use for all our payment needs at the Sheriff's Office. Our customers can pay for cash bond, civil payments, handgun permits, and inspections with one visit. Our inmates and their families find it easy to use, and AllPaid provides detailed reporting and data we need to easily process the bonds within our system. We wouldn't use anyone else!

- Pam Goldsby, Custer County

”

“ Dane County Clerk of Courts has been working with AllPaid for over 15 years. They make it easy for individuals who prefer to pay their court obligations by credit or debit card at any time online or by phone. One of the main reasons we chose AllPaid over other payment processing platforms is they handle the risks of security and chargebacks. Our account managers have always been super to work with and very attentive to any concerns or changes we've had over time.

- Shelly Maas, Dane County

”

allpaid.com 888-604-7888 © AllPaid, Inc.

Next Month Agenda.



March 20, 2025

Mrs. Mysti Lingenfelter, Office Manager
Fair Oaks Cemetery District
7780 Olive Street
Fair Oaks, CA 95628

Dear Mrs. Lingenfelter,

I hope this finds you well! Thank you for the opportunity to present this proposal to the Fair Oaks Cemetery District.

We are very excited about the opportunity to partner with the Fair Oaks Cemetery District. We believe you deserve nothing less than exceptional customer service, reliability, competitive pricing, efficient means of managing your accounts electronically, and direct access to a team of qualified banking professionals who are keenly knowledgeable with public funds and public entities.

Given our staff experience working with special districts, cities, and counties, we believe Five Star Bank is the perfect partner for the Fair Oaks Cemetery District. That is why Five Star Bank is offering:

- **A public checking account to handle all day-to-day banking transactions for the District.** – A \$25,000 average daily balance is needed to waive the \$15 monthly service charge for the account.
- **A public money market account that matches the most recently published monthly rate at LAIF currently paying 4.333%.¹** – The rate is reset each month to match the most recently published monthly LAIF rate. Interest is compounded daily and posted at the end of the month. A \$25,000 average daily balance is needed to waive the \$15 monthly service charge for the account.
- **Five Star Bank will provide your initial order of checks, deposit slips, and endorsement stamps at no charge to the District. Subsequent check orders will be charged to the District.**
- **We are committed to having all key bank staff available during planning and implementation, as well as during ongoing support throughout this relationship.**

We will provide the Fair Oaks Cemetery District with all the necessary checking and savings accounts, and electronic functionality such as online banking, wire transfers, ACH, mobile deposit, merchant services, and mobile banking.

Five Star Bank is very active within the special district community and serves the banking needs of public entities all throughout the state of California. In fact, we have over \$800 million in public funds on deposit as of March 17th, 2025. Two of the notable associations we partner with are the

California Association of Public Cemeteries and California Special Districts Association. We help sponsor their Annual Conferences. Furthermore, we have sponsored scholarships to the CSDA GM Summit since 2018. These scholarships provide funding for those who may not have had the resources to attend the GM Summit otherwise and receive training on policies, procedures, and best practices. We believe that being a good community bank means supporting your community.

This opportunity to expand our partnership with the Fair Oaks Cemetery District is very important to our Bank and, as always, we will take every measure possible to ensure your success. I can assure you that I will personally oversee the entire transition to Five Star Bank. Please let us know if you have any questions or need clarification on anything in this proposal. Five Star Bank is offering to provide these banking services to the Fair Oaks Cemetery District at a very competitive price with unparalleled customer service and support. We can discuss the opportunity in greater detail and plan the next steps to move forward. Thank you once again for this opportunity. We are committed to providing the Fair Oaks Cemetery District with the absolute best customer service experience and look forward to building a long and sustainable relationship together.

Sincerely,



Reagan Ballo, CTP
SVP/Managing Director of
Government Banking

t: [916-660-5752](tel:916-660-5752) | m: [1-805-305-1882](tel:1-805-305-1882)

e: rballo@fivestarbanc.com

a: 3100 Zinfandel Drive, Suite 650
Rancho Cordova, CA 95670



¹ Variable deposit rates are subject to change at any time based on market and other conditions.



FAIR OAKS CEMETERY DISTRICT

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

7780 Olive Street Fair Oaks, CA 95628

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

www.fairoakscemetery.com

ESTABLISHED 1902

BOARD OF TRUSTEES
Pete Schroeder-Chairman
Carolyn Flood-Vice Chairman
Albert D. Neufeld – Treasurer
John Oldham – Board Member

**"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, April 9, 2025, at 9:00 am

District Office

7780 Olive St.

Fair Oaks, CA 95628

1. Call to Order-9:00 a.m.
 - Chairman Schroeder called the meeting to order at 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, Trustee Don Neufeld, John Oldham, DM Guillermo Barron, Secretary Mysti Lingenfelter, and Foreman Gonzalo Vega.
4. Public Comment on & Opportunity to Discuss Matter within District Jurisdiction
 - Potential Board Member Evan Currie was present to observe.
 - Auditor Scott German was present to report.
5. Information Items:
 - A. District Foreman's Monthly Report
 - i. Safety Report
 - This month's safety meeting was held on proper skin car during sunny weather.
 - ii. Any unusual activities
 - Nothing to report.
 - B. DM's Monthly Reports:
 - i. Sales
 - District sales reported as \$57,089.37
 - District total income including tax revenue and interest reported as \$57,612.36
 - ii. Interments
 - The district's 16 burials consisted of 9 cremations and 7 caskets.
 - iii. Attendance
 - District Employee's attendance is up to date.
 - iv. Website Contacts
 - Google Analytics showed 110 visits to our website.
 - Chamber Catcher page had 0 direct views.
 - v. Major Purchases or other Extraordinary Purchases
 - None to report.
 - vi. Incidents
 - Transients cruising to see what is available to steal. Gas tanks have been removed, so they move on quickly.
 - vii. Correspondence
 1. GSRMA – Letter
 - Letter presented with updates from our liability company.

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

2. GSRMA – Statement of Coverage

- Statement of Coverage shows the same coverage as last year with a decrease in total cost of \$990.00

3. Five Star Bank Proposal

- Board asked to have this returned at the next meeting.
- Auditor suggested delaying the transfer of funds by one month to ensure the minimum balance was met to differ costs.

4. Community West bank

viii. Upcoming events, conferences, and training

- Equipment Show and training set in Roseville on April 22. DF and Temps to attend.

C. Committee Reports:

i. Finance Committee

- The finance committee met prior to the board meeting. Trustee Neufeld reported total claims were \$93,194.46 with a correction of .03.

ii. Investment Committee

- Investments are following industry trends.

iii. Other Committee Reports

1. Update on Land/Tax Issues

- Trustee Schroeder would like DM to set up a meeting with Mark Velasquez and/or Brian from BBK Law Firm.
- Scott German suggested contacting Carmichael Rec & Park as they have just completed a Prop 218.

6. Unfinished Business – Board Discussion & Possible Action Items

A. Audit Update – Scott German

- Audits for 2023& 2024 presented by Scott German for review. Motion to approve the audit, as Presented. Moved by Trustee Flood 2nd by Trustee Neufeld Approved 4/0/0.

B. Investment Policy

- Motion to accept the investment policy, as Amended. Moved by Trustee Flood 2nd by Trustee Neufeld Approved 4/0/0.

C. Rosenberg's Rules of Order – Change Bylaws

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

7. New Business – Board Discussion & Possible Action Items

A. Consent Calendar

i. Approval of Board Minutes of February 12, 2025

ii. Approval of Board Minutes of March 12, 2025

iii. Approval of Claims

- Motion to accept the Consent Calendar, as Amended. Moved by Trustee Flood 2nd by Trustee Oldham Approved 4/0/0

8. Trustees Discussions, Questions, & Comments

- Trustee Neufeld suggested we include add columns to the Budget vs Actual report showing the number of months included in the report.
- Trustee Schroeder commented that our Auditor Scott German gave a concise and easy to understand presentation.
- Trustee Flood inquired as to if staff had secured a date for Ethics training. Staff are still working on this with GSRMA.
- Staff & Trustees have secured a date for May 12th @ 10:00am for a workshop on budget and 5 year financial plan.

9. Adjournment

- Chairman Schroeder adjourned the meeting at 10:14am.
Approved as _____ read _____ corrected.
Prepared by: Mysti Lingenfelter Board Clerk.

Expenses by Vendor Summary							
FAIR OAKS CEMETERY DISTRICT							
April 2025							
Vendor	Total						
PreNeed Transfer / Payroll	35,442.37						
Ace Hardware	14.00						
Adobe Inc.	29.99						
Alhambra/Primo	64.85	12.35	52.50				
ALP, Inc. 71810	16,028.40	4,218.00	4,218.00	4,218.00	3,374.40		
Amazon.com	464.26	15.27	32.88	17.23	59.73	101.15	35.55
		52.79	16.44	43.61	101.15	(11.54)	
Baker Supplies & Repair	662.66						
Bronzecraft - 76943	392.00						
CA Laboratory Services	128.00						
CENIOM	91.47						
Comcast Business	421.19						
Diane Sue Roark 76879	550.00						
Fair Oaks Chamber	55.00						
Fechter & Company	1,500.00	1,000.00	500.00				
Fuel	568.35	160.39	123.04	156.94	127.98		
GoDaddy.com	42.16						
Gold Country Copier / Smile	61.99						
Green Acres Nursery & Supply	848.53						
Home Depot	491.77	290.76	201.01				
iCloud / Apple	0.99						
Jacks Urban Eats	67.56						
Kiefer Landfill Facility	259.95	151.60	48.85	59.50			
Liberty Bell Smart Home	49.99						
Lowe's	615.23	196.15	419.08				
Lunch for Employee Incentive	244.65	56.04	123.00	52.26	13.35		

Microsoft Purchase	-99.99						
Noah's Bagels	33.12						
Pens.com	185.49						
Plot Refunds - REFND	9,471.00	3,770.00	5,701.00				
QuickBooks Payments	94.59						
Sam's Club	289.45						
Signs Now	305.99						
Site Industries Inc.	3,841.90						
SMUD	541.86	249.24	244.27	49.27	19.08		
Utterback Sod Farm, Inc.	606.20						
Verizon	72.20						
TOTAL	\$74,437.17						
Accrual Basis Monday, May 05, 2025 08:40 PM GMTZ							

FAIR OAKS CEMETERY DISTRICT								
Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L								
July 2024 - June 2025								
	Apr 2025				July - April			
Number of months - 10								
	Month Actual	1/12 of Annual Budget	Month to Budget Difference	% of Budget Spent	YTD Actual	Annual Budget	YTD Budget Difference	% of Budget Spent
Income								
91010.0 Cur Secured	336.85	12,557.08	-12,220.23	2.68%	156,211.39	150,685.00	5,526.39	103.67%
91020.0 Cur Unsecured	4.34	821.58	-817.24	0.53%	10,557.53	9,859.00	698.53	107.09%
91030.0 Supplement Cur	102.72	200.67	-97.95	51.19%	3,425.07	2,408.00	1,017.07	142.24%
91040.0 Sec Delinquent		184.00	-184.00	0.00%	2,552.38	2,208.00	344.38	115.60%
91050.0 Supplement Delinq		61.08	-61.08	0.00%	551.16	733.00	-181.84	75.19%
91060.0 Unitary Cur Sec		171.25	-171.25	0.00%	2,091.31	2,055.00	36.31	101.77%
91300.0 Prior Unsecured		5.33	-5.33	0.00%	113.28	64.00	49.28	177.00%
91400.0 Prop Tax Penalties	2.78	2.00	0.78	139.00%	1,248.03	24.00	1,224.03	5200.13%
94100.0 Interest income	1,720.45	333.33	1,387.12	516.14%	38,619.27	4,000.00	34,619.27	965.48%
94100.8 Interest Income 208A	15,723.50	0.00	15,723.50		119,441.25	0.00	119,441.25	
94100.9 Interest Income 209A	1,116.92	0.00	1,116.92		36,729.50	0.00	36,729.50	
95220.0 Prop Tax Relief		99.75	-99.75	0.00%	22.93	1,197.00	-1,174.07	1.92%
96910 Cemetery Services		0.00	0.00		-5,910.57	0.00	-5,910.57	
96910.0 PreNeed Collections	6,700.42	4,860.50	1,839.92	137.85%	74,469.04	58,326.00	16,143.04	127.68%
96910.1 Endowment Collections	2,940.00	3,645.42	-705.42	80.65%	35,248.00	43,745.00	-8,497.00	80.58%
96910.2 CSVC- Plot Fees	17,816.00	25,122.17	-7,306.17	70.92%	240,322.00	301,466.00	-61,144.00	79.72%
96910.3 Preneed Transfer - to Gen		2,413.67	-2,413.67	0.00%	25,247.00	28,964.00	-3,717.00	87.17%
96910.4 CSVC- Vaults	1,235.00	6,044.58	-4,809.58	20.43%	74,094.00	72,535.00	1,559.00	102.15%
96910.5 CSVC- Open & Close	5,588.00	7,967.58	-2,379.58	70.13%	91,199.00	95,611.00	-4,412.00	95.39%
96910.6 CSVC- Miscellaneous	544.00	1,108.75	-564.75	49.06%	109,926.55	13,305.00	96,621.55	826.20%
96910.61 Convivence Fees Collected		0.00	0.00		1,961.99	0.00	1,961.99	
96910.62 96910.62 Interment Rights	0.00	0.00	0.00		0.00	0.00	0.00	
Total 96910.6 CSVC- Miscellaneous	\$ 544.00	\$ 1,108.75	-\$ 564.75	49.06%	\$ 111,888.54	\$ 13,305.00	\$ 98,583.54	840.95%
96910.8 CSVC- markers	3,296.00	2,285.67	1,010.33	144.20%	20,294.00	27,428.00	-7,134.00	73.99%
96910.9 CSVC- Saturday Services	1,207.00	559.25	647.75	215.82%	9,854.00	6,711.00	3,143.00	146.83%
Total 96910 Cemetery Services	\$ 39,326.42	\$ 54,007.59	-\$ 14,681.17	72.82%	\$ 676,705.01	\$ 648,091.00	\$ 28,614.01	104.42%
96911.0 Plot Refund	-9,471.00	0.00	-9,471.00		-28,770.42	0.00	-28,770.42	
97300.0 Donations		0.00	0.00		300.00	0.00	300.00	
97300.1 Memorial Day Don.		25.00	-25.00	0.00%	0.00	300.00	-300.00	0.00%

	Apr 2025				July - April			
Number of months - 10								
	Month Actual	1/12 of Annual Budget	Month to Budget Difference	% of Budget Spent	YTD Actual	Annual Budget	YTD Budget Difference	% of Budget Spent
Total 97300.0 Donations	\$ 0.00	\$ 25.00	-\$ 25.00	0.00%	\$ 300.00	\$ 300.00	\$ 0.00	100.00%
Total Income	\$ 48,862.98	\$ 68,468.66	-\$ 19,605.68	71.37%	\$ 1,019,797.69	\$ 821,624.00	\$ 198,173.69	124.12%
Gross Profit	\$ 48,862.98	\$ 68,468.66	-\$ 19,605.68	71.37%	\$ 1,019,797.69	\$ 821,624.00	\$ 198,173.69	124.12%
Expenses								
11100.0 Salary	16,976.00	20,833.33	-3,857.33	81.48%	172,194.00	250,000.00	-77,806.00	68.88%
11240.0 Board	100.00	666.67	-566.67	15.00%	4,500.00	8,000.00	-3,500.00	56.25%
11320.0 Overtime		333.33	-333.33	0.00%	5,122.50	4,000.00	1,122.50	128.06%
12100.0 Retire	3,459.02	5,000.00	-1,540.98	69.18%	44,007.53	60,000.00	-15,992.47	73.35%
12200.0 OASDHI	1,306.31	1,500.00	-193.69	87.09%	13,908.99	18,000.00	-4,091.01	77.27%
12300.0 Group Ins	6,900.62	3,916.67	2,983.95	176.19%	54,422.32	47,000.00	7,422.32	115.79%
12400.0 Comp Ins		1,041.67	-1,041.67	0.00%	12,264.00	12,500.00	-236.00	98.11%
12500.0 SUI		41.67	-41.67	0.00%	336.00	500.00	-164.00	67.20%
1000's Total	28,741.95	33,333.34	-4,591.39	86.23%	306,755.34	400,000.00	-93,244.66	76.69%
20050.0 Advertising	185.49		185.49		205.49	0.00	205.49	
20290.0 Business Exp	88.12	1,000.00	-911.88	8.81%	6,402.70	12,000.00	-5,597.30	53.36%
20350.0 Education & Train		1,550.00	-1,550.00	0.00%	11,243.40	18,600.00	-7,356.60	60.45%
20380.0 Employee Recognition	312.21	83.33	228.88	374.67%	4,014.82	1,000.00	3,014.82	401.48%
20510.0 Liability Ins		0.00	0.00		24,821.00	25,000.00	-179.00	99.28%
20610.0 Membership		158.33	-158.33	0.00%	1,557.94	1,900.00	-342.06	82.00%
20760.0 Office Sup		250.00	-250.00	0.00%	1,206.85	3,000.00	-1,793.15	40.23%
20810.0 Postage		83.33	-83.33	0.00%	518.73	1,000.00	-481.27	51.87%
21030.0 Agri/Horti SVC		500.00	-500.00	0.00%	905.00	6,000.00	-5,095.00	15.08%
21040.0 Agri / Horti SUP	1,655.74	750.00	905.74	220.77%	6,032.48	9,000.00	-2,967.52	67.03%
21910.0 Electricity	541.86	708.33	-166.47	76.50%	6,459.18	8,500.00	-2,040.82	75.99%
21930.0 Refuse Collect	259.95	500.00	-240.05	51.99%	10,836.35	6,000.00	4,836.35	180.61%
21950.0 Stormwater		41.67	-41.67	0.00%	883.65	500.00	383.65	176.73%
21970.0 Telephone	493.39	525.00	-31.61	93.98%	5,382.76	6,300.00	-917.24	85.44%
21980.0 Water		1,208.33	-1,208.33	0.00%	12,956.54	14,500.00	-1,543.46	89.36%
22050.0 Auto Maint SVC		416.67	-416.67	0.00%	0.00	5,000.00	-5,000.00	0.00%
22060.0 Auto Maint SUP		416.67	-416.67	0.00%	851.87	5,000.00	-4,148.13	17.04%
22260.0 Expend Tools	919.99	500.00	419.99	184.00%	2,688.30	6,000.00	-3,311.70	44.81%
22360.0 Fuel- Lube	568.35	833.33	-264.98	68.20%	6,417.90	10,000.00	-3,582.10	64.18%
22750.0 Rent Equip		333.33	-333.33	0.00%	324.23	4,000.00	-3,675.77	8.11%
22810.0 Shop Equip SVC		83.33	-83.33	0.00%	1,077.50	1,000.00	77.50	107.75%
22820.0 Shop Equip SUP	662.66	500.00	162.66	132.53%	2,820.47	6,000.00	-3,179.53	47.01%
22910.0 Other Equip SVC		50.00	-50.00	0.00%	0.00	600.00	-600.00	0.00%

	Apr 2025				July - April			
Number of months - 10								
	Month Actual	1/12 of Annual Budget	Month to Budget Difference	% of Budget Spent	YTD Actual	Annual Budget	YTD Budget Difference	% of Budget Spent
22920.0 Other Equip SUP		125.00	-125.00	0.00%	3,192.98	1,500.00	1,692.98	212.87%
23130.0 Uniforms		83.33	-83.33	0.00%	913.12	1,000.00	-86.88	91.31%
25050.0 Account SVC	1,500.00	916.67	583.33	163.64%	38,235.00	11,000.00	27,235.00	347.59%
25070.0 Assess Coll SVC		1,000.00	-1,000.00	0.00%	8,722.71	12,000.00	-3,277.29	72.69%
25310.0 General Counsel		166.67	-166.67	0.00%	1,775.00	2,000.00	-225.00	88.75%
25910.0 Other Prof SVC	4,211.35	1,583.33	2,628.02	265.98%	14,187.89	19,000.00	-4,812.11	74.67%
28520.0 Memorial Day	420.65	6,000.00	-5,579.35	7.01%	2,575.18	17,000.00	-14,424.82	15.15%
28520.1 MD Temp Workers		6,000.00	-6,000.00	0.00%	0.00	17,000.00	-17,000.00	0.00%
28980.0 Other Oper SUP	639.05	2,083.33	-1,444.28	30.67%	21,435.35	25,000.00	-3,564.65	85.74%
28990.0 Other Oper SVC		4,517.17	-4,517.17	0.00%	2,457.62	54,206.00	-51,748.38	4.53%
28990.1 Temp Workers	16,028.40	11,599.50	4,428.90	138.18%	174,098.06	139,194.00	34,904.06	125.08%
28990.2 Gates	550.00	550.00	0.00	100.00%	5,500.00	6,600.00	-1,100.00	83.33%
29340.0 Public Works		41.67	-41.67	0.00%	0.00	500.00	-500.00	0.00%
2000's Total	29,037.21	45,158.32	-16,121.11	64.30%	380,700.07	456,900.00	-76,199.93	83.32%
32100.0 Lease Interest		0.00	0.00		0.00	0.00	0.00	
32300.0 Lease Payment		0.00	0.00		0.00	0.00	0.00	
3000's Total								
41010.0 Land Purchase		62,258.17	-62,258.17	0.00%	0.00	747,098.00	-747,098.00	0.00%
42020.0 Structure / Improv		2,083.33	-2,083.33	0.00%	55,740.57	25,000.00	30,740.57	222.96%
43030.0 Equipment		0.00	0.00		122,995.93	150,000.00	-27,004.07	82.00%
44030.0 Computer Software		0.00	0.00		0.00	0.00	0.00	
4000's Total	0.00	64,341.50	-64,341.50	0.00%	178,736.50	922,098.00	-743,361.50	19.38%
80400.0 Commodities		888.92	-888.92	0.00%	16,187.90	10,667.00	5,520.90	151.76%
80400.1 Scroll Plates	392.00	888.92	-496.92	44.10%	6,577.97	10,667.00	-4,089.03	61.67%
80400.2 Urn Vaults		888.92	-888.92	0.00%	717.50	10,667.00	-9,949.50	6.73%
8000's Total	392.00	2,666.76	-2,274.76	14.70%	23,483.37	32,001.00	-8,517.63	73.38%
Merchant deposit fees	94.59	125.00	-30.41	75.67%	1,451.28	1,500.00	-48.72	96.75%
Total Expenses	\$ 58,265.75	\$ 145,624.92	-\$ 87,359.17	40.01%	\$ 891,126.56	\$ 1,812,499.00	-\$ 921,372.44	49.17%
Net Operating Income	-\$ 9,402.77	-\$ 77,156.26	\$ 67,753.49	12.19%	\$ 128,671.13	-\$ 990,875.00	\$ 1,119,546.13	-12.99%
Other Expenses								
89999.0 Tranfer To Pre-need Liability	6,700.42	6,284.66	415.76	106.62%	74,469.04	45,816.65	28,652.39	162.54%
Reconciliation Discrepancies-1		0.00	0.00		97.84	-1,601.53	1,699.37	-6.11%
Total Other Expenses	\$ 6,700.42	\$ 6,284.66	\$ 415.76	106.62%	\$ 74,566.88	\$ 44,215.12	\$ 30,351.76	168.65%
Net Other Income	-\$ 6,700.42	-\$ 6,284.66	-\$ 415.76	106.62%	-\$ 74,566.88	-\$ 44,215.12	-\$ 30,351.76	168.65%
Net Income	-\$ 16,103.19	-\$ 83,440.92	\$ 67,337.73	19.30%	\$ 54,104.25	-\$ 1,035,090.12	\$ 1,089,194.37	-5.23%