



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, June 11, 2025, at 9:15 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-9:15 a.m.
2. Pledge of Allegiance
3. Roll Call of Board
4. Public Comment on & Opportunity to Discuss Matter within
District Jurisdiction

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

5. Information Items:

A. District Foreman's Monthly Report

- i. Safety Report
- ii. Any unusual activities

B. DM's Monthly Reports:

- i. Sales
- ii. Interments
- iii. Attendance
- iv. Website Contacts
- v. Major Purchases or other Extraordinary Expenditure
- vi. Incidents
- vii. Correspondence
 1. PCA Memo

New law passed SB777; information provided.

2. LAFCO – Election Information

LAFCO is looking for Regular & Alternative Seats.

3. Memorial Day Thank You & Google Review

New Google Rating & Memorial Day Memo.

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

viii. Upcoming events, conferences, and training

C. Committee Reports:

- i. Finance Committee
- ii. Investment Committee
- iii. Other Committee Reports
 - 1. Update on Tax Issues
 - 2. Update on Land Issues/Acquisition

District is discussing solutions to lack of resources.

6. Unfinished Business - Board Discussion & Possible Action Items

A. Final Budget Review & Approval

Board to review and approve final budget. (move to next meeting)

B. Price Sheets Increase Approval

Board to review and approve increase to pricing sheets. (move to next meeting)

C. All-Paid Update

Review and approve All Paid Credit Card System for purchases.

D. Five-Star Bank Update

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 May 12, 2025
- ii. Approval of Board Minutes of May 14, 2025
- iii. Approval of Claims

B. Approval of Document Retention / Destruction

Review of Document Retention Policy and approval of Document destruction

C. Project Review: Profit & Loss

Review of in-house projects profit & loss.

8. Recess to Closed Session:

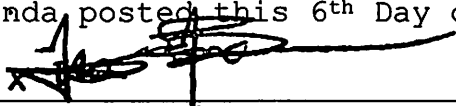
A. Case Review / Planning

9. Action Taken in Closed Session:

10. Trustees Discussions, Questions, & Comments

11. Adjournment

This Agenda posted this 6th Day of June 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
May 2025

	Transaction date	Num	Product/Service full name	Quantity	Sales price	Amount
1143400 French, Naomi						
	05/16/2025	665557298	Opening & Closing:Casket O&C - AtNeed			1,524.50
	05/16/2025	665557298	Vaults:Standard Vault - AtNeed			1,171.50
Total for 1143400 French, Naomi				0.00		\$2,696.00
1143549 Ogle, Diane						
	05/08/2025	665557293	Opening & Closing:Casket O&C - AtNeed			1,294.00
	05/08/2025	665557293	Vaults:Standard Vault - AtNeed			941.00
	05/08/2025	665557293	Misc.:Convenience Fee	1.00	78.00	78.00
Total for 1143549 Ogle, Diane				1.00		\$2,313.00
1146970 Preston, Patricia						
	05/06/2025	665557290	Misc.:Out of District Fee			461.59
	05/06/2025	665557290	Opening & Closing:Casket O&C - AtNeed			1,294.00
	05/06/2025	665557290	Vaults:Standard Vault - AtNeed			941.00
	05/15/2025	665557297	Vaults:Urn Vault - AtNeed			294.00
Total for 1146970 Preston, Patricia				0.00		\$2,990.59
1147755 Rooney, Robert & Alice						
	05/01/2025	665557288	Opening & Closing:Casket O&C - AtNeed			1,294.00
	05/01/2025	665557288	Vaults:Standard Vault - AtNeed			941.00
Total for 1147755 Rooney, Robert & Alice				0.00		\$2,235.00
1148499 Buchanan, Merle B. & Loretta						
	05/28/2025	665557306	Vaults:DD Vault - AtNeed			1,764.00
	05/28/2025	665557306	Opening & Closing:Casket O&C - AtNeed			1,294.00
	05/28/2025	665557306	Misc.:Out of District Fee			638.94
Total for 1148499 Buchanan, Merle B. & Loretta				0.00		\$3,696.94
1158945 Thompson, Fred W						
	05/15/2025	665557295	Opening & Closing:Cremation O&C - AtNeed			529.00
	05/15/2025	665557295	Vaults:Urn Vault - AtNeed			642.19
Total for 1158945 Thompson, Fred W				0.00		\$1,171.19

1158967 Rolf, Jerome

05/19/2025	665557301	PreNeed:DD Vault - PreNeed	1,764.00
05/19/2025	665557301	PreNeed:Casket O&C - PreNeed	1,294.00
05/19/2025	665557301	PreNeed:Casket O&C - PreNeed	1,294.00
05/19/2025	665557301	Endowment Fund:Endowment	588.00
05/19/2025	665557301	Plot Fees Collected:Plot Fees	3,704.00

Total for 1158967 Rolf, Jerome

0.00 \$8,644.00

1158983 Gates, Kerry

05/20/2025	665557303	Endowment Fund:Endowment	588.00
05/20/2025	665557303	Plot Fees Collected:Plot Fees	3,881.00
05/20/2025	665557303	Opening & Closing:Niche O&C	353.00
05/20/2025	665557303	Opening & Closing:Niche O&C	353.00
05/20/2025	665557303	Markers:Niche Scroll Plate	412.00
05/20/2025	665557303	Markers:Niche Scroll Plate	412.00
05/20/2025	665557303	Misc.:Interment Rights	0.00

Total for 1158983 Gates, Kerry

0.00 \$5,999.00

1158991 Rooney, Angelika & Daniel

05/21/2025	665557305	PreNeed:Urn Vault - PreNeed	294.00
05/21/2025	665557305	PreNeed:Urn Vault - PreNeed	294.00
05/21/2025	665557305	Endowment Fund:Endowment	588.00
05/21/2025	665557305	Plot Fees Collected:Plot Fees	1,000.00
05/21/2025	665557305	Misc.:Interment Rights	0.00
05/21/2025	665557305	PreNeed:Cremation O&C - PreNeed	529.00
05/21/2025	665557305	PreNeed:Cremation O&C - PreNeed	529.00
05/21/2025	665557305	Misc.:Service Contract Charge	60.00
05/21/2025	665557305	Tax Collected:Tax Reconciliation	0.01

Total for 1158991 Rooney, Angelika & Daniel

0.00 \$3,294.01

TOTAL

1.00 \$33,039.73

Accrual Basis Monday, June 02, 2025 09:21 PM GMTZ

Profit and Loss by Class		
FAIR OAKS CEMETERY DISTRICT		
May 2025		
Distribution account	202A	Total
Income		
91010.0 Cur Secured	127,273.18	127,273.18
91060.0 Unitary Cur Sec	2,030.86	2,030.86
95220.0 Prop Tax Relief	671.63	671.63
96910 Cemetery Services		0.00
96910.2 CSVC- Plot Fees	8,585.00	8,585.00
96910.4 CSVC- Vaults	6,694.69	6,694.69
96910.5 CSVC- Open & Close	7,935.50	7,935.50
96910.6 CSVC- Miscellaneous	1,160.53	1,160.53
96910.61 Convivence Fees Collected	78.01	78.01
96910.62 96910.62 Interment Rights		
Total for 96910.6 CSVC- Miscellaneous	1,238.54	\$1,238.54
96910.8 CSVC- markers	824.00	824.00
Total for 96910 Cemetery Services	25,277.73	\$25,277.73
Total for Income	155,253.40	\$155,253.40
Cost of Goods Sold		
Gross Profit	155,253.40	\$155,253.40
Expenses		
11100.0 Salary	25,464.00	25,464.00
11240.0 Board	1,100.00	1,100.00
11320.0 Overtime	1,269.00	1,269.00
12100.0 Retire	5,888.54	5,888.54
12200.0 OASDHI	2,129.22	2,129.22
12300.0 Group Ins	3,265.24	3,265.24
20290.0 Business Exp	50.30	50.30
20380.0 Employee Recognition	533.77	533.77
21030.0 Agri/Horti SVC	905.00	905.00
21040.0 Agri / Horti SUP	1,545.89	1,545.89
21910.0 Electricity	514.87	514.87
21930.0 Refuse Collect	245.55	245.55
21950.0 Stormwater	126.70	126.70
21970.0 Telephone	493.13	493.13
21980.0 Water	2,002.32	2,002.32



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FY 2025 ATTENDANCE

May 2025

VACATION	BALANCE FORWARD	MONTHLY ACCRUAL	TAKEN		YEAR TO DATE BALANCE
GUILLERMO	240.00	16.67	-64.00	\$9,248.16	192.67
GONZALO	240.00	10.00		\$7,680.00	240.00
MYSTI	59.42	10.00	-16.00	\$1,549.18	53.42
				\$18,477.34	

SICK	BALANCE FORWARD	MONTHLY ACCRUAL	TAKEN		YEAR TO DATE BALANCE
GUILLERMO	109.50	8.00		\$5,640.00	117.50
GONZALO	233.00	8.00		\$7,712.00	241.00
MYSTI	56.00	8.00		\$1,856.00	64.00
				\$15,208.00	

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: Tuesday, May 6, 2025 10:58 AM
To: info.focd@gmail.com
Subject: Fair Oaks Cemetery District, your performance report for April 2025

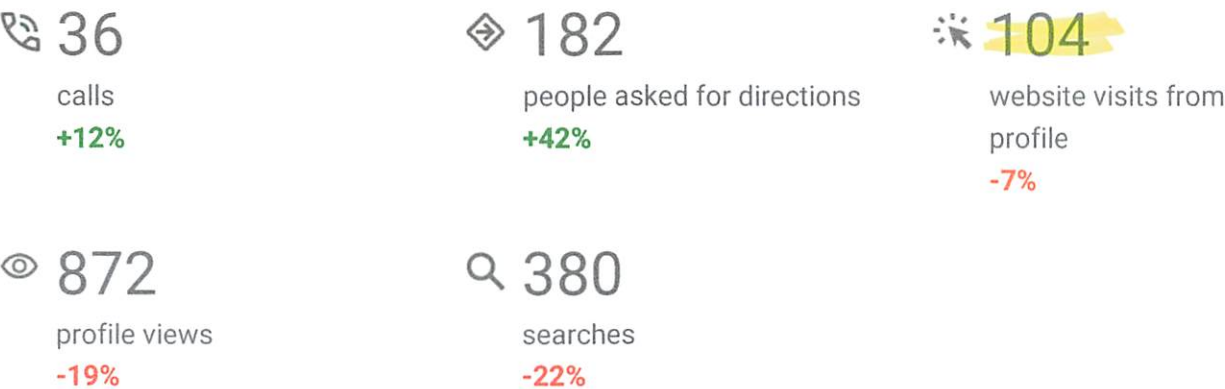


Your Business Profile report with 322 interactions* last month

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

See full report

Your performance at a glance



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

Top search terms

From: Fair Oaks Chamber of Commerce <GroupMessaging@chamberorganizer.com>
Sent: Monday, June 2, 2025 8:15 AM
To: Guillermo Barron; gbarron.focd@gmail.com
Subject: 5/2025 - Monthly Statistics Information Report for Members

Dear Guillermo,

The Fair Oaks Chamber of Commerce is pleased to provide last months business intelligence report from our online promotion of Fair Oaks Cemetery.

The Chamber had a total of 29251 member exposures last month through the membership directory and you had a total of 122 of those exposures. In addition, you had 0 direct views of your Traffic Catcher Website System and a total of 0 views of your Google Map.

If you have very few views or none at all for any of these categories you may still need to optimize your online advertising system. The views above do not include views and search engine requests from the Community on Display Catalog Advertising System. For these results go to:
<http://admin.docu.team>

If you would like to login, please use the following link. If you cannot remember your user name and password please enter your email address in the lost password box and it will be emailed to you:
http://chamberorganizer.com/members/mlogin.php?org_id=FAIR

If you have any questions please use the following link for contact information:
http://chamberorganizer.com/members/contactus_page.php?org_id=FAIR

Most organizations offer full optimization services. Take a tour by clicking here:
<http://membertour.ectownusa.com>

Mysti Lingenfelter

From: Jennifer Peters, ARM - GSRMA <jpeters@pb02.wixemails.com>
Sent: Friday, May 30, 2025 1:26 PM
To: Mysti Lingenfelter
Subject: Update: SB777 Implications for CA Cemeteries

Can't see this message? [View in browser](#)



Dear PCA Members,

I'm reaching out today with an update on SB 777. See the link below for the latest language update.

In the new language they are now talking about creating a NEW public cemetery district or expanding a current district. The endowment principal and interest from the abandoned cemetery can be used and there is grant money available but those are all 1 time allotments of money for this new district and that is not long-term funding.

Public Cemetery Districts rely heavily on their property taxes to maintain their cemeteries, yet I see no mention of property tax collection for these new districts. All the cemeteries mentioned are private, some appear to be in terrible condition and there is either no room for burials or not much room, so income from burials appears either not available or minimal.

There are 6 cemeteries mentioned in SB 777, they are in Los Angeles, Sonora, Fresno and San Rafael and it states that further abandoned cemeteries will be reviewed and LAFCO will be notified.

Please use the link below to identify your senator and submit a message to them.  [Find Your California Senator](#)

Thank you for your attention and continued service to your communities.

Click for Updated AB777 Language

Sincerely,



Cindy Summers

Manager, Atascadero Public Cemetery

President, Public Cemetery Alliance

1300 W. Goshen, Visalia, CA 93291, USA
(559) 734-6181

www.calpca.org



This email was sent from [this site](#).

If you no longer wish to receive this email, change your email preferences [here](#).

May 29, 2025

BLUE = NEW LANGUAGE

RED = CURRENT LANGUAGE IN THE BILL

AMENDED IN SENATE MARCH 26, 2025

CALIFORNIA LEGISLATURE— 2025–2026 REGULAR SESSION

SENATE BILL

NO. 777

Introduced by Senator Richardson

February 21, 2025

An act to amend the heading of Chapter 7 (commencing with Section 8825) of Part 3 of Division 8 of, and to add Chapter 6 (commencing with Section 8800) to Part 3 of Division 8 of, the Health and Safety Code, relating to cemeteries.

BILL TEXT

THE PEOPLE OF THE STATE OF CALIFORNIA DO ENACT AS FOLLOWS:

SECTION 1.

Chapter 6 (commencing with Section 8800) is added to Part 3 of Division 8 of the Health and Safety Code, to read:

CHAPTER 6. Abandonment of Endowment Care Cemeteries

8800.

For purposes of this chapter, “abandoned endowment care cemetery” means a cemetery for which an endowment care fund was maintained, that was formerly licensed by the bureau, and for which the certificate of authority has been canceled, surrendered, or revoked and ownership has not been transferred pursuant to Section 8585 within *one year* of the cancellation, surrender, or revocation.

8801.

(a) Upon the expiration of the one year period described in Section 8800, the Bureau shall notify the local agency formation commission (LAFCO) regarding the abandoned cemeteries: Lincoln Memorial Park Cemetery, Dambacher Mountain Memorial, Verdugo Hills Cemetery, Chapel of the Light, Evergreen Cemetery, and Mount Tamalpais Cemetery. Any further abandoned cemeteries will be reviewed by the Bureau and subsequently notified to LAFCO.

(b) The Bureau will provide an information plan as well as potential boundaries on the need for a new public cemetery district (PCD) for an identified abandoned cemetery.

(c) The Bureau will entrust LAFCO to create a map for a new PCD for an abandoned cemetery, while ensuring the long-term viability and sustainability of the local agency for new formation.

(d) The Bureau will provide the necessary resources for LAFCO to complete the new PCD process including preparing the California Environmental Quality Act (CEQA) document and will pay the costs associated with the new LAFCO process (LAFCO, Fish & Wildlife, County Clerk-Recorder and the State Board of Equalization).

(e) The Bureau shall establish the Abandonment Grant Funding Program to provide long-term viability to ensure services for abandoned cemeteries. Beginning January 01, 2026, the program will be funded by 50% of the assessed fees. The Bureau shall have access to the Abandonment Grant Funding Program for the necessary administrative functions of the program, such as staffing.

(f) The Bureau will provide the necessary resources for long-term viability to the new PCDs by utilizing the endowment funds (principal and interest) of that specific abandoned cemetery and the Consumer Bureau's Abandonment Grant Funding Program, if needed. The Bureau shall have discretion over the disbursement of funds related to the Abandonment Grant Funding Program.

(g) If a non-public entity takes over an abandoned cemetery (i.e. corporation, LLC, individual) the entity shall be licensed and would be subject to the Cemetery and Funeral Act. As a licensee the entity may be qualified to take over and manage the endowment care trust fund (ECF) as outlined in the Business and Profession and Health and Safety Codes. The non-public entity shall not have access to the Abandonment Grant Funding Program.

(f) After the one year period, the Bureau shall begin to work with the vacated owner and/or the Assessor's office to secure the title of the abandoned cemetery.

LAFCO/Newly Developed PCD

(a) The Newly formed PCD shall have the principal and the interest of the endowment fund of that respective abandoned cemetery and access to the Cemetery Abandonment Grant Funding Program to manage the maintenance and burial services, and security items, if needed.

(b) The Newly Formed PCD shall determine the hours of operation, the maintenance schedules, embellishment, and modicum of security as needed, such as gate locks, cameras and/or alarms.

(c) The Newly Formed PCD or a private cemetery that wants to acquire an abandoned private cemetery shall not be responsible for any actions of the vacated owner such as, potential mismanagement of the endowment fund or cemetery, etc. The Newly Formed PCD that wants to acquire an abandoned private cemetery shall use the endowment funds (principal and interest) and the Abandonment Grant Funding Program, if needed to fix prior repairs, deferred maintenance, vandalism of property to gravesites, etc. The non-public entity shall not have access to the Abandonment Grant Funding Program.

Section 7729 of the Business and Professions Code is amended to read:

The amount of the fees prescribed by this chapter shall be fixed according to the following schedule:

- (a) The application fee for a funeral director's license shall be three hundred eighty dollars (\$950).
- (b) The application fee for change of location of a funeral establishment's license shall be four hundred seventy dollars (\$1175).
- (c) The application fee for permission to assign a funeral establishment's license shall be five hundred sixty dollars (\$1400).
- (d) The license renewal fee payable by a licensed funeral director shall be three hundred eighty dollars (\$950). The fee for a delinquent renewal of a funeral director's license shall be 150 percent of the timely renewal fee.
- (e) The application fee for an embalmer's license and the examination on the state's laws required under paragraph (2) of subdivision (a) of Section 7646 for the license shall be two hundred eighty dollars (\$700).
- (f) The renewal fee payable by a licensed embalmer shall be one hundred ninety dollars (\$475). The fee for a delinquent renewal of an embalmer's license shall be 150 percent of the timely renewal fee.
- (g) The application fee for a certificate of registration as an apprentice embalmer shall be one hundred twenty dollars (\$300).
- (h) The fee for an application by a funeral establishment for approval to train apprentice embalmers and for renewal of that approval shall be one hundred ninety dollars (\$475).
- (i) The application fee for a funeral director's examination shall be one hundred ninety dollars (\$475).
- (j) The fee for a timely filing of an individual report or a combined report on preneed trust funds shall be five hundred dollars (\$1250). The fee for a late filing of any report on preneed trust funds shall be 150 percent of the applicable timely fee.
- (k) The application fee for permission to change the name appearing on a funeral establishment's license shall be three hundred dollars (\$750), and for permission to change the name on any other license or certificate, shall be twenty-five dollars (\$62.50).

(l) The application fee for a duplicate funeral director's license, a duplicate funeral establishment's license, a duplicate embalmer's license, or a duplicate certificate of registration as an apprentice embalmer, shall be fifty dollars (\$125).

(m) The fee for filing a report of a change of corporate officers, managers, or preneed trust fund trustees shall be fifty dollars (\$125).

(n) The application fee for a funeral establishment license shall be seven hundred fifty dollars (\$1875).

(o) The license renewal fee for a licensed funeral establishment shall be seven hundred fifty dollars (\$1875). The fee for a delinquent renewal of a funeral establishment license shall be 150 percent of the timely renewal fee.

Section 7653 of the Business and Professions Code is amended to read:

(a) The bureau shall adopt, and may from time to time amend, rules and regulations prescribing standards of knowledge and experience and financial responsibility for applicants for certificates of authority. In reviewing an application for a certificate of authority, the bureau may consider acts of incorporators, officers, directors, and stockholders of the applicant, which shall constitute grounds for the denial of a certificate of authority under Division 1.5 (commencing with Section 475).

(b) Upon receipt of an application for a certificate of authority, the bureau may cause an investigation to be made of the physical status, plans, specifications, and financing of the proposed cemetery, and any other qualifications required of the applicant under this act, and for this purpose may subpoena witnesses, administer oaths, and take testimony.

(c) At the time of the filing of the application required by this section, the applicant shall pay to the Cemetery and Funeral Fund the sum of seven hundred fifty dollars (\$1875) to defray the expenses of investigation. In the event the sum shall be insufficient to defray all of the expenses, the applicant shall, within five days after request, deposit an additional sum sufficient to defray those expenses, provided that the total sum shall not exceed nine hundred dollars (\$2250).

Section 7730.10 of the Business and Professions Code is amended to read:

Every cemetery authority operating a cemetery shall pay an annual regulatory charge for each cemetery of seven hundred fifty dollars (\$1875). In addition to an annual regulatory charge for each cemetery, an additional quarterly charge eleven dollars and fifty cents (\$28.75) for each burial, entombment, or inurnment made during the preceding quarter shall be paid to the bureau and these charges shall be deposited in the Cemetery and Funeral Fund. If the cemetery authority performs a burial, entombment, or inurnment, and the cremation was performed at a crematory located on the grounds of the cemetery and under common ownership with the cemetery authority, the total of all additional charges shall be not more than eleven dollars and fifty cents (\$28.75).

Section 7730.3 of the Business and Professions Code is amended to read:

For change of name or of address of licensee on the records of the bureau, the fee shall be twenty-five dollars (\$62.50).

Section 7729.11 is added to the Business and Professions Code, to read:

The fee for a timely filing of an annual report on the endowment care fund and special care fund by a certificate of authority shall be five hundred dollars (\$1250). The fee for a late filing of an annual report on the endowment care fund and special care fund shall be 150 percent of the applicable timely fee.

Section 7712.5 of the Business and Professions Code is amended to read:

(a) The bureau shall adopt, and may from time to time amend, rules and regulations prescribing standards of knowledge and experience and financial responsibility for applicants for a crematory license. In reviewing an application for a crematory license, the bureau may consider acts of the applicant, including acts of incorporators, officers, directors, and stockholders of the applicant, which shall constitute grounds for the denial of a crematory license under Division 1.5 (commencing with Section 475).

(b) Upon receipt of an application for a crematory license, the bureau may cause an investigation to be made of the physical status, plans, specifications, and financing of the proposed crematory, the character of the applicant, including, if applicable, its officers, directors, shareholders, or members, and any other qualifications required of the applicant under this article, and for this purpose may subpoena witnesses, administer oaths, and take testimony.

(c) At the time of the filing of the application required by this article, the applicant shall pay to the Cemetery and Funeral Fund the sum of seven hundred fifty dollars (\$1875) to defray the expenses of investigation. In the event the sum shall be insufficient to defray all of the expenses, the applicant shall, within five days after request therefor, deposit an additional sum sufficient to defray such expenses, provided that the total sum shall not exceed nine hundred dollars (\$2250).

Section 7730.11 of the Business and Professions Code is amended to read:

(a) The bureau shall establish the fee to obtain or renew a hydrolysis facility license, which shall not exceed the reasonable cost of license administration.

(b) Every licensee operating a hydrolysis facility pursuant to a license issued pursuant to this article shall pay an additional charge eleven dollars and fifty cents (\$28.75) per hydrolysis made during the preceding quarter, which charges shall be deposited into the Cemetery and Funeral Fund.

Section 7730.8 of the Business and Professions Code is amended to read:

(a) The fee for a cemetery manager examination shall be eight hundred dollars (\$2000).

(b) The license fee to obtain a cemetery manager license shall be one hundred thirty dollars (\$325).

(c) The renewal fee for a cemetery manager license shall be one hundred fifty dollars (\$375).

~~(b) No later than 30 days following the notification from the bureau described in subdivision (a), the local agency formation commission shall commence proceedings to identify a local agency take over the care, maintenance, and embellishment of the abandoned endowment care cemetery. The local agency formation commission shall complete its proceedings and identify the receiving local agency within six months of receiving the notification from the bureau.~~

~~(c) Upon completion of the proceeding described in subdivision (b), fee title of an abandoned endowment care cemetery shall vest in, and be recorded with, the local agency identified by the local agency formation commission.~~

~~(d) Any county local agency acquiring fee title to a cemetery pursuant to this section shall be responsible for the care, maintenance, and embellishment of the abandoned endowment care cemetery, and shall only use the property for uses consistent with cemetery purposes.~~

8802.

~~(a) Upon the transfer of title described in Section 8801, the local agency shall also take title of any endowment care funds of the prior cemetery authority held by the bureau pursuant to Section 7613.11 of the Business and Professions Code, and shall take possession of all necessary books, records, real property, personal property, and assets of the fund.~~

~~(b) The assets of the fund described in subdivision (a) shall be liquidated, and the proceeds shall be placed in a special fund. The moneys within the special fund shall only be expended on care, maintenance, or embellishment of the abandoned endowment care cemetery acquired by the local agency pursuant to this chapter and for which the endowment care funds were maintained.~~

~~A local agency that acquires title to an abandoned endowment care cemetery shall keep a record of, and honor, all remaining contracts for burial executed by the prior cemetery authority.~~

SEC. 2.

The heading of Chapter 7 (commencing with Section 8825) of Part 3 of Division 8 of the Health and Safety Code is amended to read:

CHAPTER 7. Abandoned Nonendowment Care Cemeteries

(a) On January 01, 2026, during the regularly scheduled audit of a licensed private cemetery, the Bureau shall collect a map of the deceased and their location by parcel and submit it to the County Recorder.

(b) On January 01, 2026, during the regularly scheduled audit of a licensed private cemetery, the financial institution shall provide electronically to the Bureau the 4th quarter bank statement.

(c) If LAFCO determines another entity may be best suited to care for the abandoned cemetery, then LAFCO would be authorized to identify and assign the best district such as the annexation of an existing public cemetery district, as long as the endowment funds (principal and interest) remained with the abandoned cemetery; however, the other district could utilize the Abandonment Grant Funding Program.

May 29, 2025

SEC. 3.


If the Commission on State Mandates determines that this act contains costs mandated by the state, reimbursement to local agencies and school districts for those costs shall be made pursuant to Part 7 (commencing with Section 17500) of Division 4 of Title 2 of the Government Code.



MEMO

DATE: May 30, 2025

TO: Special District Presiding Officer

FROM: José C. Henríquez, Executive Officer 
Sacramento Local Agency Formation Commission

SUBJECT: Election of Special District Representatives to Sacramento LAFCo
Nominations for Special District Commissioners (Regular and Alternate Seats)

The Special District Selection Committee is electing representatives to serve on LAFCo. The seats are:

- **Regular (Voting) Special District Representative:** Serves on the Commission as a full, voting member.
- **Alternate Special District Representative:** Serves on LAFCo in a non-voting capacity; however, the Alternate can vote whenever one of the Regular members is absent, recused or ineligible to vote.

Each seat serves a new 4-year term beginning in January 1, 2026.

Due to the size of the Special District Selection Committee, it has been difficult to establish a quorum when meeting in person. Therefore, pursuant to the provisions of Government Code §56332(f), the Executive Officer has determined that the business of the Special District Selection Committee will be conducted in writing.

Special District Commissioners, Regular and Alternate Seats

This Regular, voting seat is currently held by Gay Jones of Sacramento Metropolitan Fire Protection District. Her term will expire on December 31st, 2025. The Alternate seat is held by Charlea Moore from the Rio Linda Elverta Recreation & Park District. Her term will also expire on December 31st, 2025. Each seat has a term of office of four years.

Commissioners

*Sue Frost, Rich Desmond, County Members ■ Patrick Hume, Alternate
Sean Loloe, Iva Walton, City Members ■ Katie Valenzuela, Jay Vandenburg, Alternates
Chris Little, Public Member ■ Timothy Murphy, Alternate
Lindsey Liebig, Gay Jones, Special District Members ■ Charlea Moore, Alternate*

Staff

*José C. Henríquez, Executive Officer ■ Desirae Fox, Policy Analyst
Nancy Miller, DeeAnne Gillick, Commission Counsel*

Nomination Requirements

The nomination period will be 62 days; all nominations are due in writing on or before 5:00 pm on July 31st, 2025. Nominations received after that date cannot be accepted and will be returned to your District. A nominee must be a Director from an independent special district within Sacramento County. To be valid, all nominations must include the following:

- 1) Name and district of the nominee;
- 2) Name of the nominating district; and
- 3) Signature of the Presiding Officer of the District's Board of Directors or the record of nomination made by majority vote at an official meeting of your District's Board (Resolution or Minute Order can be attached), certified by the Board Secretary, Board Clerk or District Manager.

Please submit a statement of qualifications (not to exceed one page) for each nominee.

Special District Representative Election (to be held after August 1, 2025)

Once the nomination period is closed, the Executive Officer will prepare and distribute, by certified mail or by email, one ballot listing valid candidates and voting instructions to each Independent Special District. The one-page statement of qualifications, if provided, will be included as submitted. The ballot will include the names of all nominees submitted for these positions. The Districts must return their ballot to the Executive Officer by the date specified in the voting instructions, which will be at least 30 days from the date the ballots were distributed. Any ballot received after the specified date will not be valid.

Within 14 days of the election date, the Executive Officer will announce the winner of the most votes.

If you have any questions, please contact the LAFCo office at (916) 874-6458.

Enclosure: Election Nomination Ballot

Government Code §56332



SPECIAL DISTRICT NOMINATION

Special District Representative to LAFCo, Regular and Alternate

Position	Nominee's Name	Originating District

SIGNATURE OF PRESIDING OFFICER: _____
(Original Signature Required)

Note: *Presiding Officer is the Chair/President. Any other signature invalidates this ballot, unless accompanied by Meeting Minutes designating an alternate.*

PRINTED NAME OF PRESIDING OFFICER: _____
(Required)

NAME OF NOMINATING DISTRICT: _____

MINUTES ATTACHED (Optional): Yes ☐ No ☐

NOMINEE IS RUNNING FOR POSITION: Regular (Voting) ☐ Alternate ☐

Attest:

District Secretary, Clerk or General Manager

**Nominations must be received by LAFCO before
5:00 p.m. on July 31, 2025**

Return to:

Sacramento LAFCo (clerk@saclafco.org or at the address above)

Commissioners

Sue Frost, Rich Desmond, County Members ■ Patrick Hume, Alternate
Sean Loloee, Iva Walton, City Members ■ Katie Valenzuela, Jay Vandenburg, Alternates
Chris Little, Public Member ■ Timothy Murphy, Alternate
Lindsey Liebig, Gay Jones, Special District Members ■ Charlea Moore, Alternate

Staff

José C. Henriquez, Executive Officer ■ Desirae Fox, Policy Analyst
Nancy Miller, DeeAnne Gillick, Commission Counsel



GOVERNMENT CODE - GOV

TITLE 5. LOCAL AGENCIES [50001 - 57607] (*Title 5 added by Stats. 1949, Ch. 81.)*

DIVISION 3. CORTESE-KNOX-HERTZBERG LOCAL GOVERNMENT REORGANIZATION ACT OF 2000 [56000 - 57550] (*Heading of Division 3 amended by Stats. 2001, Ch. 388, Sec. 1.)*

PART 2. LOCAL AGENCY FORMATION COMMISSION [56300 - 56430] (*Part 2 added by Stats. 1985, Ch. 541, Sec. 3.)*

CHAPTER 2. Formation of Commission and Selection of Commissioners [56325 - 56337] (*Chapter 2 added by Stats. 1985, Ch. 541, Sec. 3.)*

56332. (a) The independent special district selection committee shall consist of the presiding officer of the legislative body of each independent special district. However, if the presiding officer of an independent special district is unable to participate in a meeting or election of the independent special district selection committee, the legislative body of the district may appoint one of its members as an alternate to participate in the selection committee in the presiding officer's place. Those districts shall include districts located wholly within the county and those containing territory within the county representing 50 percent or more of the assessed value of taxable property of the district, as shown on the last equalized county assessment roll. Each member of the committee shall be entitled to one vote for each independent special district of which he or she is the presiding officer or his or her alternate as designated by the governing body. Members representing a majority of the eligible districts shall constitute a quorum.

(b) The executive officer shall call and give written notice of all meetings of the members of the selection committee. A meeting shall be called and held under one of the following circumstances:

- (1) Whenever the executive officer anticipates that a vacancy will occur within the next 90 days among the members or alternate member representing independent special districts on the commission.
- (2) Whenever a vacancy exists among the members or alternate member representing independent special districts upon the commission.
- (3) Upon receipt of a written request by one or more members of the selection committee representing districts having 10 percent or more of the assessed value of taxable property within the county, as shown on the last equalized county assessment roll.
- (4) Upon the adoption of a resolution of intention pursuant to Section 56332.5.
- (5) Upon receipt of a written request by one or more members of the selection committee notifying the executive officer of the need to appoint a member representing independent special districts on an oversight board pursuant to paragraph (3) of subdivision (j) of Section 34179 of the Health and Safety Code.

(c) The selection committee shall appoint two regular members and one alternate member to the commission. The members so appointed shall be elected or appointed members of the legislative body of an independent special district residing within the county but shall not be members of the legislative body of a city or county. If one of the regular district members is absent from a commission meeting or disqualifies himself or herself from participating in a meeting, the alternate district member may serve and vote in place of the regular district member for that meeting. Service on the commission by a regular district member shall not disqualify, or be cause for disqualification of, the member from acting on proposals affecting the special district on whose legislative body the member serves. The special district selection committee may, at the time it appoints a member or alternate, provide that the member or alternate is disqualified from voting on proposals affecting the district on whose legislative body the member serves.

- (1) The executive officer may prepare and deliver a call for nominations to each eligible district. The presiding officer, or his or her alternate as designated by the governing body, may respond in writing by the date specified in the call for nominations, which date shall be at least 30 days from the date on which the executive officer mailed the call for nominations to the eligible district.
- (2) At the end of the nominating period, if only one candidate is nominated for a vacant seat, that candidate shall be deemed appointed. This paragraph shall be operative only if the written notice of the meeting provided pursuant to subdivision (b) discloses that, if nominations are received for only one candidate by the end of the nominating period, the candidate shall be deemed appointed and the meeting may be cancelled.

(d) If the office of a regular district member becomes vacant, the alternate member may serve and vote in place of the former regular district member until the appointment and qualification of a regular district member to fill the vacancy.

(e) A majority of the independent special district selection committee may determine to conduct the committee's business by mail, including holding all elections by mailed ballot, pursuant to subdivision (f).

(f) If the independent special district selection committee has determined to conduct the committee's business by mail or if the executive officer determines that a meeting of the special district selection committee is not feasible, the executive officer shall conduct the business of the committee by mail. Elections by mail shall be conducted as provided in this subdivision.

- (1) The executive officer shall prepare and deliver a call for nominations to each eligible district. The presiding officer, or his or her alternate as designated by the governing body, may respond in writing by the date specified in the call for nominations, which date shall be at least 30 days from the date on which the executive officer mailed the call for nominations to the eligible district.
- (2) At the end of the nominating period, if only one candidate is nominated for a vacant seat, that candidate shall be deemed appointed. If two or more candidates are nominated, the executive officer shall prepare and deliver one ballot and voting instructions to each eligible

district. The ballot shall include the names of all nominees and the office for which each was nominated. Each presiding officer, or his or her alternate as designated by the governing body, shall return the ballot to the executive officer by the date specified in the voting instructions, which date shall be at least 30 days from the date on which the executive officer mailed the ballot to the eligible district.

(3) The call for nominations, ballots, and voting instructions shall be delivered by certified mail to each eligible district. As an alternative to the delivery by certified mail, the executive officer may transmit materials by electronic mail. All notices and election materials shall be addressed to the presiding officer, care of the clerk of the district.

(4) Nominations and ballots may be returned to the executive officer by electronic mail.

(5) Each returned nomination and ballot shall be signed by the presiding officer or his or her alternate as designated by the governing body of the eligible district.

(6) For an election to be valid, at least a quorum of the special districts must submit valid ballots. The candidate receiving the most votes shall be elected, unless another procedure has been adopted by the selection committee. Any nomination and ballot received by the executive officer after the date specified is invalid, provided, however, that if a quorum of ballots is not received by that date, the executive officer shall extend the date to submit ballots by 60 days and notify all districts of the extension. If ballots from a quorum of the districts have not been received at the end of the 60-day extension period, the executive officer shall extend the period to return ballots for a length of time at his or her discretion until a quorum is achieved, unless another procedure has been adopted by the selection committee. The executive officer shall announce the results of the election within seven days of the date specified.

(7) For a vote on special district representation to be valid, at least a quorum of the special districts must submit valid ballots to the executive officer by the date specified in the voting instructions, which date shall be at least 30 days from the date on which the executive officer mailed the ballot to the eligible district. If ballots from a quorum of the districts have not been received at the end of the 60-day extension period, the executive officer shall extend the period to return ballots for a length of time at his or her discretion until a quorum is achieved, unless another procedure has been adopted by the selection committee. By majority vote of those district representatives voting on the issue, the selection committee shall either accept or deny representation. The executive officer shall announce the results of the election within seven days of the date specified.

(8) All election materials shall be retained by the executive officer for a period of at least six months after the announcement of the election results.

(g) For purposes of this section, "executive officer" means the executive officer or designee as authorized by the commission.
(Amended by Stats. 2018, Ch. 86, Sec. 6. (AB 3254) Effective January 1, 2019.)

info.focd@gmail.com

From: Google Business Profile <businessprofile-noreply@google.com>
Sent: Tuesday, May 27, 2025 10:40 PM
To: info.focd@gmail.com
Subject: Mary L left a review for Fair Oaks Cemetery District

Business Profile



Great job, you got a new 5-star review



Mary L Hodkin



Both of my grandparents are buried here. My Granddad a
WW2 veteran. This year 2025, Memorial Day I...

[Reply to review](#)

info.focd@gmail.com

From: admin@cemsites.com
Sent: Tuesday, May 27, 2025 7:18 PM
To: info.focd@gmail.com
Subject: New submission from Contact Us

Name

Harry Thompson

Phone Number

(916) 342-1063

Email

harry_thompson@live.com

Message

Thank you for honoring our son and all the veterans at the cemetery with all the flags and Memorial Day service. It means a lot to us.



Community West Bank

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

Account Analysis Statement Ending 04/30/2025

Page 1 of 2

>000537 4053369 0001 93634 10Z

00349034
S202
FAIR OAKS CEMETERY DISTRICT
7780 OLIVE ST
FAIR OAKS CA 95628-5807

Managing Your Accounts



Customer Service (800) 298-1775



Mailing Address

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



Website

www.communitywestbank.com



In recognition of National Small Business Month

We are offering Special Rates on Loans & Lines

It's our way of saying "Thank you" for all you do for our local communities.
Call your local CWB Banker for more information on these loans and
lines designed for Small Businesses.

COMBINED ANALYSIS STATEMENT

FOR THE PERIOD 04/01/25 THROUGH 04/30/25

Accounts included in the Family: Relationship Account Summary

Account Number	Average Ledger Balance	Average Available Balance	Earned Credit	Activity Charge	Analysis Position
3200243	\$ 50,718.12	\$ 50,718.12	\$ 18.76	\$ 102.59	(\$83.83)

BALANCE INFORMATION

Average Daily Ledger Balance	\$50,718.12
Less Average Daily Float	\$0.00
Average Daily Collected Balance	\$50,718.12
Less DDA Balance Reserve Requirement (10.00 %)	\$5,071.81
Balance to Support Services	\$45,646.31

SETTLEMENT SUMMARY

ACCOUNT POSITION FOR THE PERIOD	FEE BASIS	BALANCE BASIS
Earnings Credit	\$18.76	\$45,646.31
Current Period Analyzed Charges	\$102.59	\$249,635.67
Analyzed Charges Due after Credit	\$83.83	



06/04/25

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

Discount (100.0000%)

(\$83.83)

Charge To Be Assessed

\$0.00

SERVICE DETAIL

SERVICES RENDERED IN PERIOD	VOLUME	UNIT PRICE	SERVICE CHARGE	BALANCE REQUIRED
Deposit Account Services				
Account Maintenance	1	\$20.0000	\$20.00	\$48,667
Checks Deposited -Transit	45	\$0.1100	\$4.95	\$12,045
Checks Cash/Negotiated	1	\$0.1400	\$0.14	\$341
ACH Credits Received	3	\$0.2000	\$0.60	\$1,460
ACH Debits Received	5	\$0.2000	\$1.00	\$2,433
Subtotal Deposit Acct Services			\$26.69	\$64,946
Cash Management Services				
Cash Management Monthly Fee	1	\$25.0000	\$25.00	\$60,833
RDC Deposit Monthly Fee	1	\$50.0000	\$50.00*	\$121,667
RDC Deposits	6	\$0.1500	\$0.90	\$2,190
Subtotal Cash Services			\$75.90	\$184,690

SERVICE SUMMARY

Total Activity Charges	\$102.59	\$249,636
Analyzed Charge Subtotal	\$102.59	\$249,636
Total Exception Savings (Code *)	\$25.00	

June 2025

June 2025							July 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	5
8	9	10	11	12	13	14	6	7	8	9	10	11	12
15	16	17	18	19	20	21	13	14	15	16	17	18	19
22	23	24	25	26	27	28	20	21	22	23	24	25	26
29	30						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 6:00pm Charity Trivia Night - FOCCHM	4	5 5:30pm Ribbon Cutting & Grand Opening for A2Z Pharmacy (A2Z Pharmacy 5200 Sunrise Blvd STE 7	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 6:00pm Celebrating Dads & Grads - supporting FOCC HM candidate Heather	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 <i>closed Holiday.</i>	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

July 2025

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

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Jun 29	30	Jul 1 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA 95628))	2	3	4 <i>Closed Holiday</i>	5
6	7	8 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA 95628))	9 9:00am Monthly Board Meeting (Fair Oaks Cemetery District (7780 Olive St, Fair Oaks, CA 95628)) -	10	11	12
13	14	15 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA 95628))	16	17	18	19
20	21	22 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA 95628))	23	24	25	26
27	28	29 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA 95628))	30	31	Aug 1	2



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

Monday, May 12, 2025, at 10:00 am

District Office

7780 Olive St.

Fair Oaks, CA 95628

1. Call to Order - 10:00 a.m.
 - Chairman Schroeder called the meeting to order at 10:03am.
2. Pledge of Allegiance
 - Those assembled recited the Pledge of Allegiance.
3. Roll Call of Board
 - Present were Trustees Pete Schroeder, Carolyn Flood, John Oldham, DM Guillermo Barron, Secretary Mysti Lingenfelter, and Foreman Gonzalo Vega
 - Absent Trustee Neufeld.
4. Public Comment on & Opportunity to Discuss Matter within District Jurisdiction
 - Potential Board Member Evan Currie was present to observe.
5. Workshop Items:
 - A. Budget for FY: 2025 - 2026
 - Board and Staff discussed each line item and set budget, keeping 5-10 years out in mind.
 - Discussion between the Board about yearly price increases and having a base increase of 5% due to lack of resources.
 - Budget and Pricing sheets will be presented at the next meeting.
6. Trustees Discussions, Questions, & Comments
7. Adjournment
 - Chairman Schroeder adjourned the meeting at 12:12pm.
Approved as ____ read ____ corrected.
Prepared by: Mysti Lingenfelter Board Clerk.



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
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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, May 14, 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 9:00am.
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.
 - Mark Velasquez was present to speak on item 7B.
5. Information Items:
 - A. District Foreman's Monthly Report
 - i. Safety Report
 - This month's safety meeting was held on heat illness prevention.
 - ii. Any unusual activities
 - Nothing to report.
 - B. DM's Monthly Reports:
 - i. Sales
 - District sales reported as \$40,624.00
 - District total income including tax revenue and interest reported as \$48,862.98
 - ii. Interments
 - The district's 16 burials consisted of 12 cremations and 4 caskets.
 - iii. Attendance
 - District Employee's attendance is up to date.
 - iv. Website Contacts
 - Google Analytics showed 112 visits to our website.
 - Chamber Catcher page had 0 direct views.
 - v. Major Purchases or other Extraordinary Purchases
 - None to report.
 - vi. Incidents
 - Boulders belonging to clients were placed as temporary markers. Boulders have been tested and need to be removed, as they do not comply with our rules & Regulations. Staff directed to draft a letter giving a timeline for removal.
 - vii. Correspondence
 - viii. Upcoming events, conferences, and training
 - PCA Training in June – Lingenfelter to attend.

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

C. Committee Reports:

i. Finance Committee

- The finance committee met prior to the board meeting. Trustee Schroeder reported total claims were \$74,437.17 with no corrections.

ii. Investment Committee

- Investments are following industry trends.

iii. Other Committee Reports

1. Update on Tax Issues

- Following up on several items.

2. Update on Land Issues/Acquisition

- Small area of land found.
- Staff directed to investigate who owns property.
- Staff directed to research into the possibility of green burials at a new site.
- Staff directed to research open space parks and cemeteries.

6. Unfinished Business – Board Discussion & Possible Action Items

A. Preliminary Budget Approval

- Motion to approve the preliminary budget, as Presented. Moved by Trustee Neufeld 2nd by Trustee Flood Approved 4/0/0.

B. Pirce Sheets Increase Approval

- Moved to the next meeting.

C. All-Paid Proposal

- Motion to move credit card processing to All Paid. Moved by Trustee Oldham 2nd by Trustee Neufeld Approved 4/0/0.

D. Five-Star Bank Proposal

- Motion to move our holding account to 5-star bank. 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 April 9, 2025

ii. Approval of Claims

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

B. Upcoming Municipal Service Review.

- Mark Velasquez presented the need for a public cemetery district in Sacramento County, mainly Sacramento City Area.
- Requested the Board to consider a letter of support for the new Cemetery District.

8. Trustees Discussions, Questions, & Comments

- Trustee Schroeder commented that Trustee Flood & Secretary Lingenfelter did a great job on the Policy & Procedure Manual.
- Trustee Flood inquired as to whether staff had secured a date for Ethics training. Staff are still working on this with GSRMA.
- DF reminded the Board about Memorial Day events.
- Motion to move next meeting to 9:15am. Moved by Trustee Schroeder 2nd by Trustee Flood Approved 4/0/0

9. Adjournment

- Chairman Schroeder adjourned the meeting at 10:28am.
Approved as ____ read ____ corrected.
Prepared by: Mysti Lingenfelter Board Clerk.

Expenses by Vendor Summary

FAIR OAKS CEMETERY DISTRICT

May 2025

Vendor	Total						
PAYROLL	39,116.00						
Ace Hardware	321.80	41.89	31.87	8.04	240.00		
Adobe Inc.	29.99						
Alhambra/Primo	12.35						
Allen's Donut	16.40						
All-Safe Engravers	48.00						
ALP, Inc. 71810	21,722.76	4,218.00	4,850.76	4,218.00	4,218.00	4,218.00	
Amazon.com	593.47	(101.15)	646.48	17.99	30.15		
Anne Peter	150.00						
AutoZone	60.89	(61.80)	122.69				
Batteries Plus	90.30						
Black Bear Diner	144.23						
Bronzecraft - 76943	1,164.00	582.00	582.00				
CA Dept Tax Fee Admin	2,643.43	2,584.00	59.43				
CENIOM	91.47						
Comcast Business	420.93						
Compass	3,026.00						
Costco Wholesale	280.72						
Custom Agronomic Solution Inc.	905.00						
Elizabeth Ruygt	400.00						
FO Water District	2,061.39	1,085.96	916.36	59.07			
Fuel	765.36	139.08	137.04	150.16	57.18	154.90	127.00
Gold Country Copier / Smile	54.22						
Green Acres Nursery & Supply	178.81						
Harbor Freight Tools	369.02	275.22	93.80				

Hastie's Capitol Sand & Gravel, Co.	866.31	360.96	144.39	360.96			
iCloud / Apple	0.99						
Kiefer Landfill Facility	245.55	71.85	87.65	86.05			
Kurt Baird	150.00						
Liberty Bell Smart Home	49.99						
Lowe's	501.98	383.12	118.86				
Lunch for Employee Incentive	237.16	80.82	49.72	37.50	69.12		
Mike Marquette	150.00						
Noah's Bagels	50.30	23.76	26.54				
Orangevale Copy Center	603.40						
QuickBooks	1,069.20						
QuickBooks Payments	65.07	57.56	7.51				
Raley's / Bel-Air	102.08						
Rental Guys	324.23	434.98	(110.75)				
Riley Groeschel	150.00						
Round Table Pizza	152.38						
SacCty Consolidated Utility Billing	126.70						
Safetysigns.com	1,315.20						
Sam's Club	1,110.92	243.37	867.55				
SA Troop 380	400.00						
Sherwood Florist	497.81						
SMUD	514.87	19.08	49.41	197.14	249.24		
Sprinkler Service & Supply Inc.	560.72	298.05	262.67				
Verizon	72.20						
TOTAL	\$83,983.60						

Document Retention Schedule

(Periods are suggested but are not necessarily a substitute for counsel's own research and determination as to appropriate periods.)

Document Type	Retention Period
Accounting & Finance	
Accounts Payable	Audit + 4 yrs.
Accounts Receivable	Audit + 4 yrs.
Annual Financial Statements and Audit Reports	Permanent
Bank Statements, Reconciliations & Deposit Slips	Audit + 5 yrs.
Canceled Checks - routine	Audit + 5 yrs.
Canceled Checks- special, such as loan repayment	Audit + 5 yrs.
Credit Card Receipts	Audit + 4 yrs.
Employee/Business Expense Reports/Documents	Audit + 4 yrs.
General Ledger	Permanent
Interim Financial Statements	Audit + 2 yrs.
Contributions/Gifts/Grants	
Contribution Records	Permanent
Documents Evidencing Terms of Gifts	Permanent
Grant Records	7 years
Corporate and Exemption	
Articles of Incorporation and Amendments	Permanent
Bylaws and Amendments	Permanent
Minute Books, including Board & Committee Minutes	Permanent
Annual Reports to Attorney General & Secretary of State	Permanent
Other Corporate Filings	Permanent
IRS Exemption Application (Form 1023 or 1024)	Permanent
State Exemption Application (if applicable)	Permanent
Licenses and Permits	Permanent
Employer Identification (EIN) Designation	Permanent
IRS Exemption Determination Letter	Permanent
State Exemption Determination Letter (if applicable)	Permanent

Correspondence and Internal Memoranda

Hard copy correspondence and internal memoranda relating to a particular document otherwise addressed in this Schedule should be retained for the same period as the document to which they relate.

Hard copy correspondence and internal memoranda relating to routine matters with no lasting significance 12 months

Correspondence and internal memoranda important to Fair Oaks Cemetery District or having lasting significance. Active + 2 yrs.

Electronic Mail (E-mail) to or from Fair Oaks Cemetery District

Electronic mail (e-mails) relating to a particular document otherwise addressed in this Schedule should be retained for the same period as the document to which they relate, but may be retained in hard copy form with the document to which they relate

E-mails considered important to Fair Oaks Cemetery District or of lasting significance should be printed and stored in a central repository. Active + 2 yrs.

E-mails not included in either of the above categories 12 months

Electronically Stored Documents

Electronically stored documents (e.g., in pdf, text or other electronic format) comprising or relating to a particular document otherwise addressed in this Schedule should be retained for the same period as the document which they comprise or to which they relate but may be retained in hard copy form (unless the electronic aspect is of significance).

Electronically stored documents considered important to Fair Oaks Cemetery District or of lasting significance should be printed and stored in a central repository (unless the electronic aspect is of significance). Active + 5 yrs.

Electronically stored documents not included in either of the above categories 2 years

Employment, Personnel and Pension

Personnel Records	6 years after employment ends	
Employee contracts	6 years after termination	
Retirement and pension records		Permanent

Insurance

Property, DO, Workers Compensation and General Liability		Permanent
Insurance Policies		
Insurance Claims Records		Closed + 5yrs

Legal and Contracts

Contracts, related correspondence, and other supporting documentation		10 Years
Legal correspondence		Permanent

Management and Miscellaneous

Strategic Plans		Supersede + 2yrs
Disaster Recovery Plan		Supersede + 2 versions
Policy and Procedures Manual	Current version with 2 revision histories	

Property- Real, Personal, and Intellectual

Property deeds and purchase/sale agreements		Permanent
Property Tax		Permanent
Real Property Leases		Permanent
Personal Property Leases		10years
Trademarks, Copyrights, and Patents		Permanent

Tax

Tax exemption documents & correspondences		Permanent
IRS Rulings		Permanent
Annual information returns-federal & state		Permanent
Tax Returns		Permanent

Project Breakdowns - since 2019 (all in - house)

Project	Project Expenses	"-\$"	Project Income	"+\$"	Net P&L
Cubbie Constrution (2 phases)	TOTAL	58,947.97	TOTAL	75,718.00	16,770.03
Phase 1 completion 09/01/2019	Agri / Hort Supplies -		OK - GW - F - C73	2,000.00	
	Misc. Lowes	478.48	OK - GW - F - C71	2,000.00	
	Other Opp Supplies -		OK - GW - F - C68	2,000.00	
	Stones, Pipes, ect.	1,144.76	OK - GW - F - C70	2,200.00	
	Strucutes / Improv		OK - GW - F - C64	2,000.00	
	Blocks, Concrete Pour, Pipes	57,324.73	OK - GW - F - C65	2,000.00	
			OK - GW - F - C66	2,000.00	
			OK - GW - F - C67	2,464.00	
			OK - GW - F - C69	2,200.00	
			OK - GW - F - C72	2,200.00	
			OK - GW - G - C74	2,000.00	
			OK - GW - G - C75	2,464.00	
			OK - GW - G - C76	2,240.00	
			OK - GW - G - C77	2,000.00	
			OK - GW - G - C78	2,000.00	
			OK - GW - G - C79	2,200.00	
			OK - GW - G - C80	2,240.00	
			OK - GW - G - C81	2,240.00	
			OK - GW - G - C82	2,800.00	
			OK - GW - G - C83	2,200.00	
			OK - GW - H - C84	2,000.00	
			OK - GW - H - C85	2,240.00	
			OK - GW - H - C88	2,000.00	
			OK - GW - H - C89	2,200.00	
			OK - GW - H - C90	2,000.00	
			OK - GW - H - C91	2,200.00	
			OK - GW - H - C92	2,200.00	
			OK - GW - H - C93	2,200.00	
Phase 2 completed 9/1/2024			OK - GW - I - C94	2,352.00	
			OK - GW - I - C99	1,235.00	

			OK - GW - I - C98	2,587.00	
			OK - GW - J - C106	2,352.00	
			OK - GW - J - C111	2,352.00	
			OK - GW - N - C149	2,000.00	
			OK - GW - N - C150	2,352.00	
Acorn Row	TOTAL	5,000.00	TOTAL	123,812.00	118,812.00
	Struc / Imorove -		OK - Acorn - L - 196	4,292.00	
	Concrete Strips	5,000.00	OK - Acorn - L - 197	3,528.00	
			OK - Acorn - L - 200	4,292.00	
			OK - Acorn - L - 202	5,495.00	
			OK - Acorn - L - 203	4,292.00	
			OK - Acorn - L - 204	4,292.00	
			OK - Acorn - L - 205	4,292.00	
			OK - Acorn - L - 208	4,292.00	
			OK - Acorn - L - 209	4,292.00	
			OK - Acorn - L - 210	4,292.00	
			OK - Acorn - L - 211	4,292.00	
			OK - Acorn - L - 212	3,704.00	
			OK - Acorn - L - 213	4,292.00	
			OK - Acorn - L - 215	3,704.00	
			OK - Acorn - L - 217	4,292.00	
			OK - Acorn - L - 230	3,704.00	
			OK - Acorn - L - 231	3,704.00	
			OK - Acorn - L - 232	4,292.00	
			OK - Acorn - L - 234	3,704.00	
			OK - Acorn - L - 248	3,704.00	
			OK - Acorn - L - 249	4,292.00	
			OK - Acorn - L - 250	4,292.00	
			OK - Acorn - L - 251	4,292.00	
			OK - Acorn - L - 252	5,495.00	
			OK - Acorn - L - 253	5,495.00	
			OK - Acorn - L - 254	5,495.00	
			OK - Acorn - L - 257	3,704.00	
			OK - Acorn - L - 258	3,704.00	

			OK - Acorn - L - 267	4,292.00	
Fountains Section	TOTAL	55,925.66	TOTAL	307,432.00	251,506.34
Opened 9/01/2020					
	Other OP Supplies -		83 Plots Sold Tax Payer Average cost \$3704	307,432.00	
	Proerty Line tools	757.66			
	Fenceing	14,419.00			
	Sprinkler Install	1,549.00			
	Concrete Strips	39,200.00			
Round Single Niches	TOTAL	5,237.45	TOTAL	65,920.25	60,682.80
	Structure / Improv -		OK-Bridge-S-03	2,128.00	
moved and sold 01/04/2019	Shutters	1,710.41	OK-Bridge-A-03	1,800.00	
	Rental of crane	3,527.04	OK-Bridge-E-02	1,800.00	
			OK-Bridge-M-02	1,800.00	
			OK-Bridge-I-01	2,800.00	
			OK-Bridge-F-01	2,400.00	
			OK-Bridge-H-03	1,800.00	
			OK-Bridge-E-01	1,800.00	
			OK-Bridge-A-05	1,200.00	
			OK-Bridge-T-03	1,500.00	
			OK-Bridge-T-05	1,200.00	
			OK-Bridge-A-01	3,743.00	
			OK-Chicken (21 sold @\$2000 average)	41,949.25	
Remove Road in East	TOTAL	2,000.00	TOTAL	217,300.00	215,300.00
	Fuel for blacktop runs	2,000.00			
completed 03/2019			East Row C (Cremation Only plots Average cost \$1,000) 16 plots	16,000.00	
			East rows A&B (average cost \$3050.00) 66 sold	201,300.00	
	TOTAL	9,458.70	TOTAL	15,169.00	5,710.30
Fountains Cremation Only	Agri/ Horti Supply -		FTS - CO - D - 26	1,235.00	
Completed 8/23/2023	Sprinklers, Gravel, Lumber, Pipes	4,681.20	FTS -CO - D - 27	1,631.00	
	Other Operating Supplies -		FTS -CO - B - 7	1,235.00	
	Foutnain, Drip System, etc.	3,932.33	FTS -CO - C - 27	1,235.00	

	Structure / Improv		FTS-CO-C-26	1,235.00	
	Silverado Building Materials	845.17	FTS-CO-B-29	1,631.00	
			FTS-CO-A-28	1,235.00	
			FTS-CO-B-30	1,631.00	
			FTS-CO-C-44	1,631.00	
			FTS-CO-A-27	1,235.00	
			FTS-CO-B-28	1,235.00	
Family Garden Plots	TOTAL	10,343.17	TOTAL	9,415.00	(928.17)
project completion 1/15/2023	Structure / Improv -		OK-FG-F-122B	1,035.00	
	Headstones, stuctural pipes	10,343.17	OK-FG-F-138B	412.00	
			OK-FG-F-138A	800.00	
			OK-FG-G-210C	588.00	
			OK-FG-G-227A	1,176.00	
			OK-FG-H-341C	560.00	
			OK-FG-H-314A	588.00	
			OK-FG-H-341B	1,764.00	
			OK-FG-I-385A	784.00	
			OK-FG-I-31C	560.00	
			OK-FG-I-399A	280.00	
			OK-FG-I-399B	280.00	
			OK-FG-J-77C	588.00	
Infant Plots	TOTAL	-	TOTAL	1,518.00	1,518.00
Completed 11/1/2022	NO Cost		WH-48-09-47	353.00	
			WH-48-09-46	353.00	
			WH-48-09-45	353.00	
			WH-48-09-44	235.00	
			WH-48-09-43	224.00	
Storm Damage	TOTAL	63,102.26	TOTAL	75,947.01	12,844.75
	Agri/ Horti Supp -		1st installment FEMA	6,266.67	
	Pipes, Tree cutting supplies	1,298.97			
	Refuse Collect -		2nd installment	15,557.08	

	Landfill Runs	2,340.00			
	Expend Tools -		3rd installment	54,123.26	
	Saw Blades, Log Splitter	1,507.62			
	Rent Equip -				
	Chipper Rental	8,188.34			
	Other Prof SVC -				
	Fence Repair	936.75			
	Other oper Supp -				
	Computer parts for blow out	552.81			
	Temp Workers -				
	Extra Labor for tree removal	18,000.00			
	Structure / Improv -				
	Fence Repair, Roof Replacement	30,277.77			
GRAND TOTALS FOR PROJECTS SINCE 2019		210,015.21		892,231.26	682,216.05

FAIR OAKS CEMETERY DISTRICT
Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L
July 2024 - June 2025

Number of months - 11

	May 2025				July - May			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
Income								
91010.0 Cur Secured	127,273.18	12,557.08	114,716.10	1013.56%	283,484.57	150,685.00	132,799.57	188.13%
91020.0 Cur Unsecured		821.58	-821.58	0.00%	10,557.53	9,859.00	698.53	107.09%
91030.0 Supplement Cur		200.67	-200.67	0.00%	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	2,030.86	171.25	1,859.61	1185.90%	4,122.17	2,055.00	2,067.17	200.59%
91300.0 Prior Unsecured		5.33	-5.33	0.00%	113.28	64.00	49.28	177.00%
91400.0 Prop Tax Penalties		2.00	-2.00	0.00%	1,248.03	24.00	1,224.03	5200.13%
94100.0 Interest income		333.33	-333.33	0.00%	38,619.27	4,000.00	34,619.27	965.48%
94100.8 Interest Income 208A		0.00	0.00		119,441.25	0.00	119,441.25	
94100.9 Interest Income 209A		0.00	0.00		36,729.50	0.00	36,729.50	
95220.0 Prop Tax Relief	671.63	99.75	571.88	673.31%	694.56	1,197.00	-502.44	58.03%
96910 Cemetery Services		0.00	0.00		-5,914.45	0.00	-5,914.45	
96910.0 PreNeed Collections		4,860.50	-4,860.50	0.00%	74,469.04	58,326.00	16,143.04	127.68%
96910.1 Endowment Collections		3,645.42	-3,645.42	0.00%	35,248.00	43,745.00	-8,497.00	80.58%
96910.2 CSVC- Plot Fees	8,585.00	25,122.17	-16,537.17	34.17%	248,907.00	301,466.00	-52,559.00	82.57%
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	6,694.69	6,044.58	650.11	110.76%	79,847.69	72,535.00	7,312.69	110.08%
96910.5 CSVC- Open & Close	7,935.50	7,967.58	-32.08	99.60%	99,134.50	95,611.00	3,523.50	103.69%
96910.6 CSVC- Miscellaneous	1,160.53	1,108.75	51.78	104.67%	111,137.08	13,305.00	97,832.08	835.30%
96910.61 Convivence Fees Collected	78.01	0.00	78.01		2,040.00	0.00	2,040.00	
96910.62 96910.62 Interment Rights	0.00	0.00	0.00		0.00	0.00	0.00	
Total 96910.6 CSVC- Miscellaneous	\$ 1,238.54	\$ 1,108.75	\$ 129.79	111.71%	\$ 113,177.08	\$ 13,305.00	\$ 99,872.08	850.64%
96910.8 CSVC- markers	824.00	2,285.67	-1,461.67	36.05%	21,718.00	27,428.00	-5,710.00	79.18%
96910.9 CSVC- Saturday Services		559.25	-559.25	0.00%	9,854.00	6,711.00	3,143.00	146.83%
Total 96910 Cemetery Services	\$ 25,277.73	\$ 54,007.59	-\$ 28,729.86	46.80%	\$ 701,687.86	\$ 648,091.00	\$ 53,596.86	108.27%

Number of months - 11

	May 2025				July - May			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
96911.0 Plot Refund		0.00	0.00		-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%
Total 97300.0 Donations	\$ 0.00	\$ 25.00	-\$ 25.00	0.00%	\$ 300.00	\$ 300.00	\$ 0.00	100.00%
Total Income	\$ 155,253.40	\$ 68,468.66	\$ 86,784.74	226.75%	\$ 1,174,756.21	\$ 821,624.00	\$ 353,132.21	142.98%
Gross Profit	\$ 155,253.40	\$ 68,468.66	\$ 86,784.74	226.75%	\$ 1,174,756.21	\$ 821,624.00	\$ 353,132.21	142.98%
Expenses								
11100.0 Salary	25,464.00	20,833.33	4,630.67	122.23%	197,658.00	250,000.00	-52,342.00	79.06%
11240.0 Board	1,100.00	666.67	433.33	165.00%	5,600.00	8,000.00	-2,400.00	70.00%
11320.0 Overtime	1,269.00	333.33	935.67	380.70%	6,391.50	4,000.00	2,391.50	159.79%
12100.0 Retire	5,888.54	5,000.00	888.54	117.77%	49,896.07	60,000.00	-10,103.93	83.16%
12200.0 OASDHI	2,129.22	1,500.00	629.22	141.95%	16,038.21	18,000.00	-1,961.79	89.10%
12300.0 Group Ins	3,265.24	3,916.67	-651.43	83.37%	57,687.56	47,000.00	10,687.56	122.74%
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%
TOTAL 1000	39,116.00	33,333.34	5,782.66	117.35%	345,871.34	400,000.00	-54,128.66	86.47%
20050.0 Advertising			0.00		205.49	0.00	205.49	
20290.0 Business Exp	50.30	1,000.00	-949.70	5.03%	6,453.00	12,000.00	-5,547.00	53.78%
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	533.77	83.33	450.44	640.55%	4,315.39	1,000.00	3,315.39	431.54%
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	905.00	500.00	405.00	181.00%	2,161.32	6,000.00	-3,838.68	36.02%
21040.0 Agri / Horti SUP	1,545.89	750.00	795.89	206.12%	7,017.65	9,000.00	-1,982.35	77.97%
21910.0 Electricity	514.87	708.33	-193.46	72.69%	6,459.18	8,500.00	-2,040.82	75.99%
21930.0 Refuse Collect	245.55	500.00	-254.45	49.11%	11,010.05	6,000.00	5,010.05	183.50%
21950.0 Stormwater	126.70	41.67	85.03	304.06%	883.65	500.00	383.65	176.73%
21970.0 Telephone	493.13	525.00	-31.87	93.93%	5,382.76	6,300.00	-917.24	85.44%
21980.0 Water	2,002.32	1,208.33	793.99	165.71%	14,958.86	14,500.00	458.86	103.16%
22050.0 Auto Maint SVC		416.67	-416.67	0.00%	0.00	5,000.00	-5,000.00	0.00%

Number of months - 11

	May 2025				July - May			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
22060.0 Auto Maint SUP	60.89	416.67	-355.78	14.61%	912.76	5,000.00	-4,087.24	18.26%
22260.0 Expend Tools	275.22	500.00	-224.78	55.04%	2,688.30	6,000.00	-3,311.70	44.81%
22360.0 Fuel- Lube	765.36	833.33	-67.97	91.84%	6,894.02	10,000.00	-3,105.98	68.94%
22750.0 Rent Equip	324.23	333.33	-9.10	97.27%	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		500.00	-500.00	0.00%	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%
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		916.67	-916.67	0.00%	38,235.00	11,000.00	27,235.00	347.59%
25070.0 Assess Coll SVC	2,584.00	1,000.00	1,584.00	258.40%	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	4,452.71	1,583.33	2,869.38	281.22%	18,624.21	19,000.00	-375.79	98.02%
28520.0 Memorial Day	9,635.38	6,000.00	3,635.38	160.59%	11,422.83	17,000.00	-5,577.17	67.19%
28520.1 MD Temp Workers	8,436.00	6,000.00	2,436.00	140.60%	8,436.00	17,000.00	-8,564.00	49.62%
28980.0 Other Oper SUP	1,618.45	2,083.33	-464.88	77.69%	21,453.34	25,000.00	-3,546.66	85.81%
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	9,068.76	11,599.50	-2,530.74	78.18%	174,098.06	139,194.00	34,904.06	125.08%
28990.2 Gates		550.00	-550.00	0.00%	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%
TOTAL 2000	43,638.53	45,158.32	-1,519.79	96.63%	407,743.42	456,900.00	-49,156.58	89.24%
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	
TOTAL 3000	0.00	0.00	0.00		0.00	0.00	0.00	
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	
TOTAL 4000	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	1,164.00	888.92	275.08	130.95%	7,159.97	10,667.00	-3,507.03	67.12%
80400.2 Urn Vaults		888.92	-888.92	0.00%	717.50	10,667.00	-9,949.50	6.73%

Number of months - 11

		May 2025				July - May			
		Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
	TOTAL 8000	1,164.00	2,666.76	-1,502.76	43.65%	24,065.37	32,001.00	-7,935.63	75.20%
	Merchant deposit fees	65.07	125.00	-59.93	52.06%	1,516.35	1,500.00	16.35	101.09%
	Total Expenses	\$ 83,983.60	\$ 145,624.92	-\$ 61,641.32	57.67%	\$ 957,932.98	\$ 1,812,499.00	-\$ 854,566.02	52.85%
	Net Operating Income	\$ 71,269.80	-\$ 77,156.26	\$ 148,426.06	-92.37%	\$ 216,823.23	-\$ 990,875.00	\$ 1,207,698.23	-21.88%
	Other Expenses								
	89999.0 Tranfer To Pre-need Liability		0.00	0.00		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	\$ 0.00	\$ 0.00	\$ 0.00		\$ 74,566.88	\$ 44,215.12	\$ 30,351.76	168.65%
	Net Other Income	\$ 0.00	\$ 0.00	\$ 0.00		-\$ 74,566.88	-\$ 44,215.12	-\$ 30,351.76	168.65%
	Net Income	\$ 71,269.80	-\$ 77,156.26	\$ 148,426.06	-92.37%	\$ 142,256.35	-\$ 1,035,090.12	\$ 1,177,346.47	-13.74%

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