



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
Evan Currie – 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, July 9, 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. Cal OES Response

Appeal for Project: Rejected.

2. LAFCO – Election Information

LAFCO is looking for Regular & Alternative Seats, and more information.

3. Bank Statements

Charges, fees, and interest on new account vs old account.

Fair Oaks Cemetery District Agenda for Board of Trustees Meeting July 9, 2025

viii. Upcoming events, conferences, and training

Grass Valley Training July 31 – Aug. 1, 2025; Board to attend at least one day.

C. Committee Reports:

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

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, still waiting on County)

B. Price Sheets Increase Approval

Board to review and approve increase to pricing sheets.

7. New Business – Board Discussion & Possible Action Items

A. Consent Calendar

- i. Approval of Board Minutes of June 11, 2025
- ii. Approval of Claims

8. Recess to Closed Session:

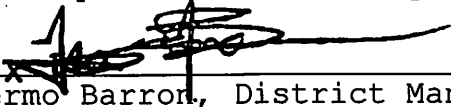
A. Case Review / Planning

9. Action Taken in Closed Session:

10. Trustees Discussions, Questions, & Comments

11. Adjournment

This Agenda posted this 3rd Day of July 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						
June 2025						
	Transaction date	Num	Product/Service full name	Quantity	Sales price	Amount
1118677 KNOPF, Kevin & Lora						
	06/03/2025	665557312	Opening & Closing:Casket O&C - AtNeed			1,294.00
Total for 1118677 KNOPF, Kevin & Lora				0.00		\$1,294.00
1118948 Caldwell, Kathryn						
	06/26/2025	665557340	Vaults:Urn Vault - AtNeed			294.00
	06/26/2025	665557340	Opening & Closing:Cremation O&C - AtNeed			529.00
Total for 1118948 Caldwell, Kathryn				0.00		\$823.00
1119034 TRANT, Donald						
	06/09/2025	665557318	PreNeed:Cremation O&C - PreNeed			529.00
	06/09/2025	665557318	PreNeed:Urn Vault - PreNeed			294.00
	06/09/2025	665557318	Misc.:Convenience Fee			29.00
Total for 1119034 TRANT, Donald				0.00		\$852.00
1142585 Arnold, Milton V.						
	06/13/2025	665557326	Opening & Closing:Cremation O&C - AtNeed			529.00
	06/13/2025	665557326	Vaults:Urn Vault - AtNeed			294.00
Total for 1142585 Arnold, Milton V.				0.00		\$823.00
1143264 Sordillo, Kenneth & Jennifer						
	06/27/2025	665557342	Opening & Closing:Cremation O&C - AtNeed			529.00
	06/27/2025	665557342	Vaults:Urn Vault - AtNeed			294.00
Total for 1143264 Sordillo, Kenneth & Jennifer				0.00		\$823.00
1143748 Huit, Sandra L.						
	06/02/2025	665557310	Misc.:Disinter Casket			2,415.00

	06/02/2025	665557310	Vaults:Standard Vault - AtNeed			941.00
	06/02/2025	665557310	Misc.:Convenience Fee			120.00
Total for 1143748 Huit, Sandra L.				0.00		\$3,476.00
1146591 Ellsworth, Kenneth						
	06/11/2025	665557324	Misc.:Out of District Fee			461.00
	06/11/2025	665557324	Opening & Closing:Casket O&C - AtNeed			1,294.00
	06/11/2025	665557324	Vaults:Standard Vault - AtNeed			941.00
Total for 1146591 Ellsworth, Kenneth				0.00		\$2,696.00
1148587 Knopf, Perry & Elizabeth						
	06/17/2025	665557329	Vaults:DD Vault - AtNeed			1,764.00
	06/17/2025	665557329	PreNeed:Casket O&C - PreNeed			1,294.00
	06/17/2025	665557329	PreNeed:Casket O&C - PreNeed			1,294.00
Total for 1148587 Knopf, Perry & Elizabeth				0.00		\$4,352.00
1154195 Adelzadeh, Mahvash						
	06/05/2025	665557313	PreNeed:Casket O&C - PreNeed			1,294.00
	06/05/2025	665557313	PreNeed:Casket O&C - PreNeed			1,294.00
Total for 1154195 Adelzadeh, Mahvash				0.00		\$2,588.00
1159034 Schmidt, Amanda						
	06/02/2025	665557311	Endowment Fund:Endowment			26.00
	06/02/2025	665557311	Markers:Ossuary - Staff Bar			412.00
	06/02/2025	665557311	Ossuary O&C			300.00
Total for 1159034 Schmidt, Amanda				0.00		\$738.00
1159111 Kyles, Cindy						
	06/11/2025	665557325	Opening & Closing:Niche O&C			353.00

	06/11/2025	665557325	Opening & Closing:Niche O&C			353.00
	06/11/2025	665557325	Markers:Niche Scroll Plate			412.00
	06/11/2025	665557325	Markers:Niche Scroll Plate			412.00
	06/11/2025	665557325	Endowment Fund:Endowment			588.00
	06/11/2025	665557325	Plot Fees Collected:Plot Fees			2,587.00
	06/11/2025	665557325	Misc.:Interment Rights			0.00
Total for 1159111 Kyles, Cindy				0.00		\$4,705.00
1159137 Alfonso, Imelda						
	06/16/2025	665557328	Misc.:Interment Rights			0.00
	06/16/2025	665557328	Endowment Fund:Endowment			845.00
	06/16/2025	665557328	Plot Fees Collected:Plot Fees			3,381.00
	06/16/2025	665557328	Opening & Closing:Cremation O&C - AtNeed			529.00
	06/16/2025	665557328	Vaults:Urn Vault - AtNeed			294.00
Total for 1159137 Alfonso, Imelda				0.00		\$5,049.00
1159182 Glushchenko, Oksana						
	06/26/2025	665557341	Vaults:DD Vault - AtNeed			1,764.00
	06/26/2025	665557341	Misc.:Interment Rights			0.00
	06/26/2025	665557341	Endowment Fund:Endowment			588.00
	06/26/2025	665557341	Plot Fees Collected:Plot Fees			3,704.00
	06/26/2025	665557341	Opening & Closing:Casket O&C - AtNeed			1,294.00
	06/26/2025	665557341	PreNeed:Casket O&C - PreNeed			1,294.00
Total for 1159182 Glushchenko, Oksana				0.00		\$8,644.00
CHRISTOPHER SINISI						

Profit and Loss by Class				
FAIR OAKS CEMETERY DISTRICT				
June 2025				
Distribution account	202A	208A	209A	Total
Income				
91010.0 Cur Secured	3,942.91			3,942.91
91020.0 Cur Unsecured	48.80			48.80
91030.0 Supplement Cur	1,440.51			1,440.51
91060.0 Unitary Cur Sec	9.41			9.41
91300.0 Prior Unsecured	14.63			14.63
91400.0 Prop Tax Penalties	11.05			11.05
94100.0 Interest income	98.49			98.49
94100.8 Interest Income 208A		-9,486.22		-9,486.22
94100.9 Interest Income 209A			3,801.46	3,801.46
95220.0 Prop Tax Relief	287.85			287.85
96910 Cemetery Services	-23,001.12			-23,001.12
96910.1 Endowment Collections		3,410.00		3,410.00
96910.2 CSVC- Plot Fees	9,672.00			9,672.00
96910.4 CSVC- Vaults	7,599.93			7,599.93
96910.5 CSVC- Open & Close	8,498.00			8,498.00
96910.6 CSVC- Miscellaneous	6,934.00			6,934.00
96910.61 Convivence Fees Collected	236.00			236.00
96910.62 96910.62 Interment Rights				
Total for 96910.6 CSVC- Miscellaneous	7,170.00	0.00	0.00	\$7,170.00
96910.8 CSVC- markers	1,236.00			1,236.00
Total for 96910 Cemetery Services	11,174.81	3,410.00	0.00	\$14,584.81
96911.0 Plot Refund	-2,138.75			-2,138.75
Total for Income	14,889.71	-6,076.22	3,801.46	\$12,614.95
Cost of Goods Sold				
Gross Profit	14,889.71	-6,076.22	3,801.46	\$12,614.95
Expenses				
11100.0 Salary	16,976.00			16,976.00
11240.0 Board	400.00			400.00
11320.0 Overtime	87.00			87.00
12100.0 Retire	3,468.26			3,468.26
12200.0 OASDHI	1,335.91			1,335.91
12300.0 Group Ins	4,639.18			4,639.18
12400.0 Comp Ins	11,706.00			11,706.00
20290.0 Business Exp	518.63			518.63
20350.0 Education & Train	3,023.80			3,023.80
20380.0 Employee Recognition	144.01			144.01

20510.0 Liability Ins	21,010.13			21,010.13
20810.0 Postage	82.68			82.68
21030.0 Agri/Horti SVC	351.32			351.32
21040.0 Agri / Horti SUP	1,203.72			1,203.72
21910.0 Electricity	527.45			527.45
21930.0 Refuse Collect	360.15			360.15
21970.0 Telephone	492.50			492.50
22060.0 Auto Maint SUP	926.65			926.65
22260.0 Expend Tools	239.05			239.05
22360.0 Fuel- Lube	734.38			734.38
25910.0 Other Prof SVC	1,140.02			1,140.02
28520.0 Memorial Day	293.53			293.53
28520.1 MD Temp Workers	4,850.76			4,850.76
28980.0 Other Oper SUP	543.25			543.25
28990.1 Temp Workers	15,184.80			15,184.80
28990.2 Gates	1,100.00			1,100.00
80400.0 Commodities	6,562.35			6,562.35
80400.1 Scroll Plates	484.00			484.00
80400.2 Urn Vaults	873.00			873.00
Merchant deposit fees	236.93			236.93
Total for Expenses	99,495.46	0.00	0.00	\$99,495.46
Net Operating Income	-84,605.75	-6,076.22	3,801.46	-\$86,880.51
Other Income				
Other Expenses				
Reconciliation Discrepancies-1	2.37			2.37
Total for Other Expenses	2.37	0.00	0.00	\$2.37
Net Other Income	-2.37	0.00	0.00	-\$2.37
Net Income	-84,608.12	-6,076.22	3,801.46	-\$86,882.88
Accrual Basis Thursday, July 03, 2025 04:58 PM GMTZ				

BURIALS												
FY 2024/2025	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
STANDARD	3	2	1	4	4	1	2	5	2	3	3	5
DELUXE	0	1	0	0	0	0	0	0	0	0	0	1
TITAN	0	0	1	0	0	0	0	0	0	0	0	0
DOUBLE	0	0	1	0	0	0	0	0	0	0	0	0
Pre-VAULTED	2	4	3	1	0	3	0	2	0	0	0	2
OTHER		1	3	2	0	1	1	1	1	0	0	5
BABY	1	0	0	0	0	1	0	1	0	0	0	5
ASHES-PLOT	5	6	7	2	8	5	5	6	6	10	5	5
ASHES-NICHE	2	2	2	3	0	3	3	4	3	2	8	2
24-25 TOTAL	13	16	18	12	20	13	18	20	16	16	16	24
23-24 TOTAL	16	18	9	9	14	15	13	10	18	13	16	0
22-23 TOTAL	32	19	12	17	11	13	13	18	29	17	15	26
VAULT SALES												
FY 2024/2025	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
STANDARD	1	5	3	2	3	0	2	2	0	1	4	3
DELUXE	0	1	0	0	0	0	0	0	0	0	0	0
TITAN	0	0	0	0	0	0	0	0	0	0	0	0
DOUBLE	0	2	2	0	1	0	2	2	0	0	2	2
PB DOUBLE	0	0	2	0	0	0	0	0	3	0	0	0
PB SINGLE	0	0	0	0	0	0	0	0	1	0	0	0
OTHER	1	0	0	0	0	0	0	2	1	0	0	0
URN	2	8	12	5	4	2	7	4	6	3	4	3
NICHE	1	0	0	0	0	0	0	2	0	0	0	0
24-25 TOTAL	5	16	19	7	8	2	11	12	11	4	10	8
23-24 TOTAL	11	6	7	8	8	9	4	3	14	21	11	0
22-23 TOTAL	13	19	9	5	12	6	11	6	6	12	7	13
VAULT INVENTORY FY 2024/2025												
	BAL		RCVD		USED		BAL					
STANDARD	3		4		5		2					
DELUXE												
TITAN	3						3					
TITAN	2						2					
DOUBLE	3		1		2		2					
OTHER	1			2			3					
URN	38				5		33					
NICHE	5		25		2		28					
INVENTORY												
FULL PLOT		START		RTNS		SOLD		PYMTS		ON HOLD		BALANCE
CREMATION PLOT		36						1				35
CUBBIES		219				1		2				217
SINGLE NICHE		53						0				52
MEDIUM NICHE		176						1				175
OAK KNOLL		68						1				67
OK MED NICHE		67						10				57
ACORN		406				1		5				400
FAMILY GARDEN		30						2				28
FOUNTAINS		62						4				58
FT TRIPLES		313				1		5				307
PLOTS SOLD		0						0				0
FY 2024/2025												
JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
TAX RES	2	4	2	2	4	1	2	3	2	2	3	29
NON TAX RES	1	4	9	2	2	1	5	1	2	3	1	31
OUT OF DIST	3	2	0	0	2	0	1	1	2	0	0	11
24-25 TOTAL	6	10	11	4	8	2	8	5	6	5	3	71
23-24 TOTAL	14	5	11	9	10	4	8	6	10	20	15	112
22-23 TOTAL	6	17	7	3	3	6	8	8	4	7	10	86



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

FAIR OAKS CEMETERY

7780 Olive Street Fair Oaks, CA 95628
Phone (916) 966-1613 Info.FOCD@gmail.com
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our past & memorialize our future"*

Established 1902

FY 2025 ATTENDANCE

May 2025

VACATION	BALANCE FORWARD	MONTHLY ACCRUAL	TAKEN		YEAR TO DATE BALANCE
GUILLERMO	192.67	16.67	-32.00	\$8,512.32	177.34
GONZALO	240.00	10.00	-16.00	\$7,488.00	234.00
MYSTI	53.42	10.00		\$1,839.18	63.42
				\$17,839.50	

SICK	BALANCE FORWARD	MONTHLY ACCRUAL	TAKEN		YEAR TO DATE BALANCE
GUILLERMO	117.50	8.00	-8.00	\$5,640.00	117.50
GONZALO	241.00	8.00	-24.00	\$7,200.00	225.00
MYSTI	64.00	8.00		\$2,088.00	72.00
				\$14,928.00	

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)		\$ -

info.focd@gmail.com

From: Google Business Profile <businessprofile-noreply@google.com>
Sent: Friday, June 6, 2025 10:54 AM
To: info.focd@gmail.com
Subject: Fair Oaks Cemetery District, your performance report for May 2025

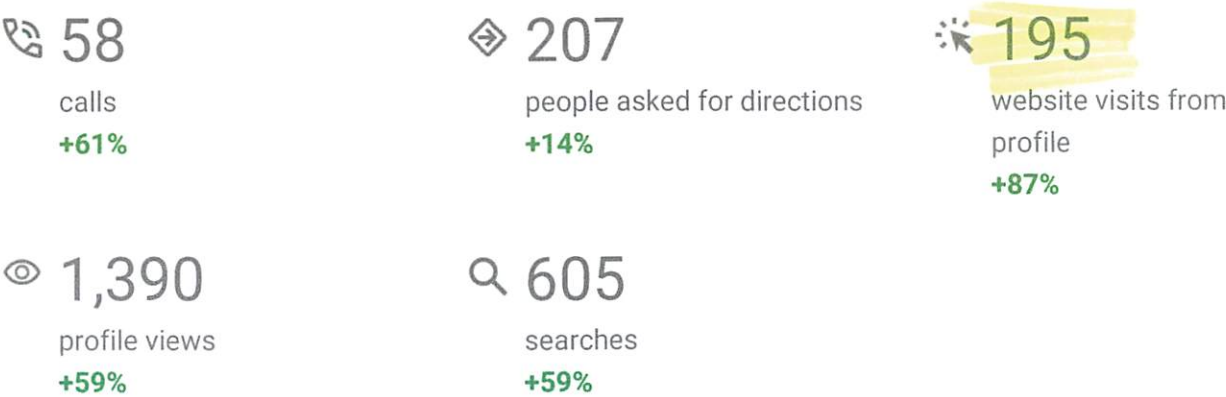


Your Business Profile report with 460 interactions* last month

See how Fair Oaks Cemetery District at 7780 Olive Street, Fair Oaks, California 95628 performed in May 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: Wednesday, July 2, 2025 8:14 AM
To: Guillermo Barron; gbarron.focd@gmail.com
Subject: 6/2025 - 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 21313 member exposures last month through the membership directory and you had a total of 97 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>

GAVIN NEWSOM
GOVERNOR

NANCY WARD
DIRECTOR



May 30, 2025

Ms. Mysti Lingenfelter
Board Secretary
Fair Oaks Cemetery District
7780 Olive Street
Fair Oaks, California 95628

Subject: Response to First Appeal – Project Worksheet 2700
FEMA-4683-DR-CA, 2022-2023 Early Winter Storms
Cal OES ID: 067-91118 FEMA ID: 067-UEI83-00
Subrecipient: Fair Oaks Cemetery District
Cal OES Log: COR-007414 FEMA Log: 500623

Dear Ms. Lingenfelter:

On May 20, 2025, the California Governor's Office of Emergency Services (Cal OES) received the enclosed letter, dated May 19, 2025, from the Federal Emergency Management Agency (FEMA) to inform Fair Oaks Cemetery District (Subrecipient) that the first appeal for Project Worksheet (PW) 2700.

FEMA has determined that the Applicant has not demonstrated damage to its roof is a direct result of the declared incident. Additionally, actual insurance proceeds reduce remaining project costs below the minimum project threshold. Therefore, FEMA has denied the appeal. Please refer to the enclosed letter for additional information.

If you do not agree with FEMA's determination, in accordance with Title 44 of the Code of Federal Regulations (44 CFR) § 206.206, you have the right to appeal FEMA's decision. This second and final appeal must be submitted to Cal OES within 60 calendar days from receipt of this letter. If received via email, the receipt date is the original delivery date of the email.

Federal regulations also require that appeals contain documented justification to support your position, including the monetary figure in dispute. As a second appeal, you may provide additional information which documents why FEMA's first appeal decision was in conflict with federal laws, regulations, or policy.



3650 SCHRIEVER AVENUE, MATHER, CA 95655
(916) 845-8506 TELEPHONE (916) 845-8511 FAX
www.CalOES.ca.gov

Ms. Mysti Lingenfelter
Page 2

If you need additional information related to this correspondence,
please contact Ms. Kelsie McInnis, Program Manager, at (916) 767-3006 or
Mr. Brian Cheshire, Disaster Assistance Programs Specialist, at (916) 718-6112.

Sincerely,

DocuSigned by:

7D184EE38D6D4C5...

ROBERT LARSEN
State Public Assistance Officer

Enclosure

jc

Received
COR-007414
May 20, 2025
PUBLIC ASSISTANCE



U.S. Department of Homeland Security
FEMA Region 9
1111 Broadway, Suite 1200
Oakland, CA 94607

FEMA

May 19, 2025

Eli Owen
Assistant Director, Recovery Operations
Cal OES
3650 Schriever Avenue
Mather, CA 95655

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

Re: First Appeal – Fair Oaks Cemetery District
PA ID: 067-UEI83-00, FEMA-4683-DR-CA
FEMA Log 500623, Grants Manager Project (GMP) 713771, Project Worksheet (PW) 2700
Keyword: Result of Declared Incident

Dear Assistant Director Owen and Mysti Lingenfelter:

This letter is in response to The California Governor's Office of Emergency Services (Cal OES) May 9, 2024 submission, which transmitted the referenced first appeal on behalf of Fair Oaks Cemetery District (Applicant).¹ The Applicant is appealing the U.S. Department of Homeland Security's Federal Emergency Management Agency's (FEMA) denial of funding in the amount of \$28,050.50 for Project Number (PN) 713771, for repairs to its roof and fence.

As explained in the enclosed analysis, FEMA determined the Applicant has not demonstrated damage to its roof is a direct result of the declared incident. Additionally, actual insurance proceeds reduce remaining project costs below the minimum project threshold. Therefore, this appeal is denied. This letter officially notifies the Applicant of this determination.

Under the Robert T. Stafford Disaster Relief and Emergency Assistance Act and applicable regulations and policies, the Applicant may elect to appeal this first appeal decision.² The appeal must be submitted electronically via the FEMA Grants Portal/Grants Manager System (GP/GM).³ If the Applicant elects to submit a second appeal, the appeal must: 1) contain documented justification supporting the Applicant's position, 2) specify the monetary figure in dispute, and 3) cite the provisions in federal law, regulation, or policy with which the Applicant believes the initial action was inconsistent.

The Applicant must submit the second appeal electronically to the Recipient within 60 calendar days from the date FEMA electronically transmits this first appeal decision. The Recipient's

¹ Letter from Asst. Dir., Cal OES, to Reg'l Adm., FEMA, at 1 (May 9, 2024).

² See Robert T. Stafford Disaster Relief and Emergency Assistance Act § 423, Title 42, United States Code § 5189a (2018); Title 44 Code of Federal Regulations § 206.206 (2021); FEMA Public Assistance Appeals and Arbitration Policy FP 104-22-0001 (Feb. 24, 2022) for a full description of appeal rights and requirements.

³ For further guidance on submitting an appeal through GM, please see The Appeals Process in Grants Portal tutorial [[Grants Portal - Appeals - YouTube](#)].

Assistant Director Owen and Mysti Lingenfelter

Pg. 2

transmittal of that appeal, with recommendation, must be submitted to the Assistant Administrator for the Recovery Directorate electronically via GM within 120 calendar days from the date FEMA electronically transmits this first appeal decision.

Alternatively, in lieu of a second appeal, an arbitration process is available to any Applicant meeting the statutory criteria pursuant to Section 423(d) of the Stafford Act. Please consult 44 C.F.R. § 206.206(b)(3) and 48 C.F.R. part 6106 for arbitration eligibility and procedural requirements.

If the Applicant elects not to submit a second appeal or request for arbitration within 60 days from the date FEMA electronically transmits the first appeal decision, this decision is the final agency determination on the matter, and the Applicant will no longer be able to appeal or arbitrate the matter.

Sincerely,

A handwritten signature in black ink, appearing to read 'RJF', is positioned above the printed name of the signatory.

Robert J. Fenton
Regional Administrator
FEMA Region 9

Enclosures:

1. Appeal Analysis
2. Administrative Record Index

FIRST APPEAL ANALYSIS
Fair Oaks Cemetery District, PA ID 067-UEI83-00
FEMA-4683-DR-CA
Grants Manager Project 713771, Project Worksheet 2700
Result of Declared Incident

Background

Between December 27, 2022, and January 14, 2023, severe storms, flooding, and mudslides occurred throughout the State of California.¹ The Fair Oaks Cemetery District (Applicant) requested FEMA Public Assistance (PA) for repairs to its roof and fence. The Applicant reported severe storms caused damage to 2,700 square feet (SF) of roof surface material and 200 linear feet (LF) box rain gutter, totaling \$21,025.00. The Applicant also reported \$7,025.00 for its 32 LF long green slatted chain link fence damaged by fallen trees. FEMA developed Grants Manager Project (GMP) 713771 to capture the Applicant's damages, totaling \$28,050.00 for both the roof and fence damages.

The Applicant's insurance provider, Golden State Risk Management Authority (GSRMA), performed an inspection of the roof and discovered decay, deterioration, wet or dry rot, and wear and tear.² In two separate letters, both dated June 22, 2023, GSRMA denied the Applicant's insurance claim for roof repair due to policy exclusions resulting from its findings.³ However, GSRMA approved the Applicant's insurance claim in the amount of \$6,266.67 for damages to its fence.⁴

On March 19, 2024, FEMA issued a determination memorandum (DM) denying the Applicant's claim.⁵ FEMA denied \$21,050.00 for the damaged roof due to GSRMA's inspection, finding evidence of pre-existing damage and deferred maintenance. FEMA also removed actual insurance proceeds for the damaged fence, reducing eligible costs to \$758.33, below the small project threshold. As a result, FEMA determined the claimed costs were ineligible.

First Appeal

Cal OES received a letter from the Applicant on March 28, 2024, appealing FEMA's denial of roof repair assistance.⁶ The Applicant argues the roof had been maintained by Roof Doctors on September 2, 2020, and cited a revised denial from GSRMA, which attributed the damage to an "act of God" rather than neglect or poor maintenance.⁷ To support its claim, the Applicant provided a work order invoice for repair work done to the roof on September 2, 2020.⁸

¹ The President issued a major disaster declaration (FEMA-4683-DR-CA) on January 14, 2023.

² Letter from Property & Casualty Adjuster, Golden State Risk Management Authority, to Office Manager, Fair Oaks Cemetery District, at 7 and 11 (Jun. 22, 2023).

³ *Id.*

⁴ Letter from Property & Casualty Adjuster, Golden State Risk Management Authority, to Office Manager, Fair Oaks Cemetery District, at 23 (Mar. 14, 2023).

⁵ Eligibility Determination Memorandum, FEMA, at 14 (Mar. 19, 2024)

⁶ Letter from Office Manager, Fair Oaks Cemetery District, to Cal OES, at 6 (No date).

⁷ The Applicant does not appeal FEMA's decision on reducing insurance proceeds of \$6,266.67 from project costs to repair its fence.

⁸ Work Order/Invoice, *Roof Doctors*, at 8-10 (Sep. 2, 2020).

On May 9, 2024, Cal OES forwards the appeal to FEMA without its support.⁹ In an email dated April 3, 2024, Cal OES requested additional documentation to support its claim, including disaster roof photos before and after the declared incident, the roof's age, and additional maintenance records.¹⁰ In an email dated April 19, 2024, the Applicant confirms the roof was built in 2010 but is unable to provide additional photos or maintenance records.¹¹ As a result, Cal OES refers to the previously uploaded documentation in Grants Manager, which consists of two post incident photos showing wear, wet rot, and deterioration. Cal OES concludes the Applicant failed to demonstrate the roof damage was directly caused by the declared incident.

Discussion

Result of Declared Incident

FEMA has the authority to provide grant funding to a state or local government for the repair, restoration, reconstruction, or replacement of a public facility damaged or destroyed by a major disaster.¹² For work to be eligible under the PA Program, the applicant must demonstrate that the damage was caused directly by the declared incident.¹³ FEMA does not provide PA funding to repair damage caused by deterioration, deferred maintenance, an applicant's failure to take measures to protect a facility from further damage; or negligence.¹⁴ Because it is difficult to distinguish between pre-existing damage and damage caused by the disaster, the applicant must demonstrate that damages were directly caused by the disaster.¹⁵ When necessary to validate damage, the applicant may be required to provide pre-incident photographs of the impacted site or facility; and/or documentation supporting predisaster condition of the facility (e.g., facility maintenance records, inspection/safety reports).¹⁶

Here, the Applicant argues a previous roof repair work order from September 2, 2020, supports the roof was adequately maintained.¹⁷ The work order details repairs made to visibly damaged sections of the roof, including the removal and replacement of damaged felt underlayment, lumber, and roofing material. However, the work order also notes that additional damages may not be visibly apparent, stating that there is "no way to confirm this during inspection without completely opening up the roof."¹⁸

GSRMA's inspection found damage consistent with gradual deterioration over time, which typically develops over months or years. Conditions such as wood rot, decay, and general deterioration do not arise solely within the incident period unless pre-existing issues were

⁹ Letter from Asst. Dir., Cal OES, to Reg'l Adm., FEMA, at 1 (May 9, 2024).

¹⁰ Email from Analyst, Cal OES, to Office Manager, Fair Oaks Cemetery District, at 27 (Apr. 3, 2024, 1107 PST).

¹¹ Email from Office Manager, Fair Oaks Cemetery District, to Analyst, Cal OES at 27 (Apr. 19, 2024, 0811 PST).

¹² Robert T. Stafford Disaster Relief and Emergency Assistance (Stafford) Act, as amended, 42 U.S.C. §§ 5121 – 5207 (2020); Title 44 Code of Federal Regulations (44 C.F.R.) § 206.225(a) (2022).

¹³ 44 C.F.R. 206.226(a)(1); *Public Assistance Program and Policy Guide*, FP 104-009-2, at 51 (Jun. 1, 2020) [hereinafter *PAPPG*].

¹⁴ *PAPPG*, at 52.

¹⁵ *PAPPG*, at 168-169.

¹⁶ *PAPPG*, at 52.

¹⁷ Work Order/Invoice, *Roof Doctors*, at 8 (Sep. 2, 2020).

¹⁸ *Id.*, at 8.

already present. The Applicant's post-incident photos align with these findings, showing rot and decay beneath the roof tiles without visible signs of recent repairs or maintenance. Cal OES sought additional documentation to show that the disaster damaged the roof on April 3, 2024. However, the Applicant failed to furnish additional maintenance records, inspection reports, or photographs of the damaged roof both before and after the disaster. While the declared incident may have contributed to some of the reported damage, the Applicant has not provided FEMA with sufficient information to distinguish pre-existing damage or deterioration from disaster-related damage. Consequently, the Applicant's roof repair costs are not eligible for PA.¹⁹

The remaining project costs for the Applicant's fence repair, after insurance reductions, fall below the minimum project threshold.²⁰ As a result, GMP 713771 is ineligible for PA.

Conclusion

The Applicant has not demonstrated damage to its roof is a direct result of the declared incident. Additionally, actual insurance proceeds reduce remaining project costs below the minimum project threshold. Consequently, the Applicant's appeal is denied.

¹⁹ FEMA Second Appeal Analysis, *The Ethician Foundation*, FEMA-4332-DR-TX, at 4 (Apr. 23, 2020).

²⁰ *PAPPG*, at 183-184; 44 C.F.R. § 206.202(d)(2); Per Capita Impact Indicator and Project Thresholds, FEMA, <https://www.fema.gov/assistance/public/tools-resources/per-capita-impact-indicator> (last visited Mar. 18, 2025).

ADMINISTRATIVE RECORD INDEX
Fair Oaks Cemetery District, PA ID 067-UEI83-00
FEMA-4683-DR-CA
Grants Manager Project 713771, Project Worksheet 2700

The following documents are contained within the Administrative Record and have been considered in the review and analysis of the referenced first appeal.

Document Number	Document Description/Subject	Document Date	Pages
1	First appeal transmittal package – Cal OES to FEMA (Log 500623)	5/9/2024	Total 30
	Fair Oaks Cemetery District (Applicant) First Appeal Letter	N/A	6
	Golden State Risk Management Authority Insurance - Denial letter (1)	6/22/2023	7
	Roof Doctors Repair Invoice/Work Order	9/9/2020	8-10
	Golden State Risk Management Authority Insurance - Denial letter (2)	6/22/2023	11
	NorCal Roofing - Roof repair invoice	3/27/2023	12
	FEMA Determination Memorandum	3/19/2023	14-19
	Golden State Risk Management Authority - Fence insurance claim approval letter	3/14/2023	23-24
	Cal OES RFI Email and Applicant Response	4/3/2024	26-27
	Applicant provided post disaster roof damage photos	N/A	29-30
2	FEMA Second Appeal Analysis, The Ethician Foundation, FEMA-4332-DR-TX	4/23/2020	Total 4
6	Grants Manager Project Worksheet 713771 (PW 2700)	Source	Source
End of Record			



MEMO

DATE: June 20, 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 (Two Regular and One 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. In this election, two seats are open:
 - A four (4) year term
 - A two (2) year term to finish out the term of former Commissioner Lindsey Carter
- **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. The person elected to this seat will serve a new 4-year term.

Newly-elected commissioners will begin their respective terms 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.

Commissioners

Rich Desmond, Pat Hume, County Members ■ *Rosario Rodriguez, Alternate*
Lisa Kaplan, Mat Pratton, City Members ■ *Phil Pluckebaum, Dr. Jayna Karpinski-Costa, Alternates*
Chris Little, Public Member ■ *Timothy Murphy, Alternate*
Gay Jones, Vacant, Special District Members ■ *Charlea Moore, Alternate*

Staff

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

Special District Commissioners, Regular and Alternate Seats

The Regular, 4-year 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 new seat has a term of office of four years.

A second Regular seat has opened because of former Commissioner Carter's resignation. The person elected to this seat will finish out her term. This seat has a term of two years.

Nomination Requirements

The nomination period is now at 41 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



SACRAMENTO LOCAL AGENCY FORMATION COMMISSION
1112 I Street, Suite 100 • Sacramento, CA 95814 • (916) 874-6458
www.saclafco.org

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): ☐ 4-year term ☐ 2-year term
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

Rich Desmond, Pat Hume, County Members ■ Rosario Rodriguez, Alternate
Lisa Kaplan, Mat Pratton, City Members ■ Phil Pluckebaum, Dr. Jayna Karpinski-Costa, Alternates
Chris Little, Public Member ■ Timothy Murphy, Alternate
Gay Jones, Vacant, Special District Members ■ Charlea Moore, Alternate

Staff

José C. Henríquez, Executive Officer ■ Desirae Fox, Kristi Grabow, 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.)

Community West Bank

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

Account Analysis Statement Ending 05/31/2025

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>000524 4570332 0001 93634 10Z

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



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lines designed for Small Businesses.

COMBINED ANALYSIS STATEMENT

FOR THE PERIOD 05/01/25 THROUGH 05/31/25

Accounts included in the Family: Relationship Account Summary

Account Number	Average Ledger Balance	Average Available Balance	Earned Credit	Activity Charge	Analysis Position
3200243	\$ 24,935.06	\$ 24,935.06	\$ 9.53	\$ 100.45	(\$90.92)

BALANCE INFORMATION

Average Daily Ledger Balance	\$24,935.06
Less Average Daily Float	\$0.00
Average Daily Collected Balance	\$24,935.06
Less DDA Balance Reserve Requirement (10.00 %)	\$2,493.51
Balance to Support Services	\$22,441.55

SETTLEMENT SUMMARY

ACCOUNT POSITION FOR THE PERIOD	FEE BASIS	BALANCE BASIS
Earnings Credit	\$9.53	\$22,441.55
Current Period Analyzed Charges	\$100.45	\$236,543.54
Analyzed Charges Due after Credit	\$90.92	



1000/1000 640100 525000 25E0254 42500

SETTLEMENT SUMMARY (continued)

ACCOUNT POSITION FOR THE PERIOD	FEE BASIS	BALANCE BASIS
Discount (100.0000%)	(\$90.92)	
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
Checks Deposited -Transit	33	\$0.1100	\$3.63	\$8,548
Checks Cash/Negotiated	3	\$0.1400	\$0.42	\$989
ACH Credits Received	1	\$0.2000	\$0.20	\$471
ACH Debits Received	3	\$0.2000	\$0.60	\$1,413
Subtotal Deposit Acct Services			\$24.85	\$58,518
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	\$100.45	\$236,544
Analyzed Charge Subtotal	\$100.45	\$236,544
Total Exception Savings (Code *)	\$25.00	



FIVE STAR BANK

Fair Oaks Cemetery District
7780 Olive Street
Fair Oaks CA 95628

Date 6/30/25
Enclosures

Page 1
17

Public Money Market			Number of Enclosures	17
Account Number	Ending	6453	Statement Dates	6/01/25 thru 6/30/25
Previous Balance		2,000.70	Average Ledger	28,915.82
19 Deposits/Credits		59,412.49	Average Collected	28,915.82
1 Checks/Debits		.02	Annual Percentage Yield Earned	4.36%
Service Charge		.00	2025 Interest Paid	99.19
Current Balance		61,511.66	Interest Paid	98.49

DEPOSITS AND ADDITIONS

Date	Description	Amount
6/05	Mobile Capture Deposit	61.32
6/05	Mobile Capture Deposit	85.42
6/05	Mobile Capture Deposit	143.44
6/05	Mobile Capture Deposit	150.00
6/05	Mobile Capture Deposit	170.00
6/05	Mobile Capture Deposit	300.00
6/05	Mobile Capture Deposit	349.50
6/05	Mobile Capture Deposit	500.00
6/05	Mobile Capture Deposit	738.00
6/05	Mobile Capture Deposit	1,000.00
6/05	Mobile Capture Deposit	3,833.65
6/05	Checking Regular Deposit	3,810.93
6/09	ALLPAID 1569 CASH DISB 2352026552 25/06/09 TRACE#-071000280854663	.02
6/16	Checking Regular Deposit	20,213.50
6/18	Remote Capture Deposit	6,891.84
6/24	Remote Capture Deposit	1,534.45
6/26	Checking Regular Deposit	8,780.71
6/27	ALLPAID EDI/EFTPMT 1352026552 25/06/27 TRACE#-071000288025931	4,705.00
6/27	Remote Capture Deposit	6,144.71
6/30	Interest Deposit	98.49

CHECKS AND WITHDRAWALS

Date	Description	Amount
6/09	ALLPAID DB 1569 CASH CON 3333311267 25/06/09 TRACE#-071000280870322	.02-



FIVE STAR BANK

Date 6/30/25
Enclosures

Page 2
17

Public Money Market Ending 6453 (Continued)

DAILY BALANCE INFORMATION					
Date	Balance	Date	Balance	Date	Balance
6/02	2,000.70	6/16	33,356.46	6/26	50,563.46
6/05	13,142.96	6/18	40,248.30	6/27	61,413.17
6/09	13,142.96	6/24	41,782.75	6/30	61,511.66

INTEREST RATE SUMMARY	
Date	Rate
6/01	4.281000%
6/09	4.272000%

DEPOSIT TICKET

Name Fair Oaks Cemetery CASH -

Account No 1576453 DEPOSIT

DATE 6/5/25 CHECKS OR TOTAL FROM OTHER SIDE -

SHOW HERE IF CASH RECEIVED FROM DEPOSIT

NET DEPOSIT \$ 3810.93

2240 Douglas Blvd Suite 100
Roseville, CA 95661
(916) 626-5000

15 2 1 1 4 3 0 3 7 1

Checking Regular Deposit Date: 06/05 Amount: \$3,810.93

Remote Deposit

Credit

Fair Oaks Cemetery District
Money Market 6453
7780 Olive Street
Fair Oaks, CA 95628
916-966-1613

Date: 6/18/2025
Items: 4
Amount: \$6,891.84
Batch ID: 24250637118
Account ID: 1902998 13678650
Acct Num: 1576453

DEPOSIT TICKET

Name Fair Oaks Cemetery CASH -

Account No 1576453 DEPOSIT

DATE 6/11/25 CHECKS OR TOTAL FROM OTHER SIDE -

SHOW HERE IF CASH RECEIVED FROM DEPOSIT

NET DEPOSIT \$ 20213.50

2240 Douglas Blvd Suite 100
Roseville, CA 95661
(916) 626-5000

15 2 1 1 4 3 0 3 7 1

Checking Regular Deposit Date: 06/16 Amount: \$20,213.50

Remote Deposit

Credit

Fair Oaks Cemetery District
Money Market 6453
7780 Olive Street
Fair Oaks, CA 95628
916-966-1613

Date: 6/24/2025
Items: 6
Amount: \$1,534.45
Batch ID: 24250637118
Account ID: 1902998 13678650
Acct Num: 1576453

Remote Capture Deposit Date: 06/18 Amount: \$6,891.84

DEPOSIT TICKET

Name Fair Oaks Cemetery District CASH -

Account No 001576453 DEPOSIT

DATE 6/24/2025 CHECKS OR TOTAL FROM OTHER SIDE -

SHOW HERE IF CASH RECEIVED FROM DEPOSIT

NET DEPOSIT \$ 8780.71

2240 Douglas Blvd Suite 100
Roseville, CA 95661
(916) 626-5000

15 2 1 1 4 3 0 3 7 1

Checking Regular Deposit Date: 06/26 Amount: \$8,780.71

Remote Deposit

Credit

Five Star Bank RDA - Q2
Mobile MicroBusiness Capture Fair Oaks Cemetery
2240 Douglas Blvd. Ste. 100
Roseville, CA 95661
916-626-5000

Date: 6/5/2025
Items: 1
Amount: \$300.00
Batch ID: 24158916894
Account ID: 556285 3898517
Acct Num: 1576453
AuxOnUs: 2007839014

Remote Capture Deposit Date: 06/24 Amount: \$1,534.45

Remote Deposit

Fair Oaks Cemetery District
Money Market 6453
7780 Olive Street
Fair Oaks, CA 95628
916-966-1613

Date: 6/27/2025
Items: 3
Amount: \$5,144.71
Batch ID: 24311218954
Account ID: 1902998 13678650
Acct Num: 1576453

Remote Capture Deposit Date: 06/27 Amount: \$8,144.71

Remote Deposit

Credit

Five Star Bank RDA - Q2
Mobile MicroBusiness Capture Fair Oaks Cemetery
2240 Douglas Blvd. Ste. 100
Roseville, CA 95661
916-626-5000

Date: 6/5/2025
Items: 1
Amount: \$3,833.65
Batch ID: 24158916894
Account ID: 556285 3898517
Acct Num: 1576453
AuxOnUs: 2007839054

Mobile Capture Deposit Date: 06/05 Amount: \$300.00

Remote Deposit

Credit

Five Star Bank RDA - Q2
Mobile MicroBusiness Capture Fair Oaks Cemetery
2240 Douglas Blvd. Ste. 100
Roseville, CA 95661
916-626-5000

Date: 6/5/2025
Items: 1
Amount: \$738.00
Batch ID: 24158916894
Account ID: 556285 3898517
Acct Num: 1576453
AuxOnUs: 200783902

Mobile Capture Deposit Date: 06/05 Amount: \$3,833.65

Remote Deposit

Credit

Five Star Bank RDA - Q2
Mobile MicroBusiness Capture Fair Oaks Cemetery
2240 Douglas Blvd. Ste. 100
Roseville, CA 95661
916-626-5000

Date: 6/5/2025
Items: 1
Amount: \$500.00
Batch ID: 24158916894
Account ID: 556285 3898517
Acct Num: 1576453
AuxOnUs: 2007839026

Mobile Capture Deposit Date: 06/05 Amount: \$738.00

Remote Deposit

Credit

Five Star Bank RDA - Q2
Mobile MicroBusiness Capture Fair Oaks Cemetery
2240 Douglas Blvd. Ste. 100
Roseville, CA 95661
916-626-5000

Date: 6/5/2025
Items: 1
Amount: \$1,000.00
Batch ID: 24158916946
Account ID: 556285 3898517
Acct Num: 1576453
AuxOnUs: 2007839934

Mobile Capture Deposit Date: 06/05 Amount: \$500.00

Remote Deposit

Credit

Five Star Bank RDA - Q2
Mobile MicroBusiness Capture Fair Oaks Cemetery
2240 Douglas Blvd. Ste. 100
Roseville, CA 95661
916-626-5000

Date: 6/5/2025
Items: 1
Amount: \$85.42
Batch ID: 24158916978
Account ID: 556285 3898517
Acct Num: 1576453
AuxOnUs: 2007839546

Mobile Capture Deposit Date: 06/05 Amount: \$1,000.00

Mobile Capture Deposit Date: 06/05 Amount: \$85.42

Remote Deposit

Credit

Five Star Bank RDA - Q2
Mobile MicroBusiness Capture Fair Oaks Cemetery
2240 Douglas Blvd. Ste. 100
Roseville, CA 95661
916-626-5000

Date: 6/5/2025
Items: 1
Amount: \$150.00
Batch ID: 24158917006
Account ID: 556285 3898517
Acct Num: 1576453
AuxOnUs: 2007040270

Remote Deposit

Credit

Five Star Bank RDA - Q2
Mobile MicroBusiness Capture Fair Oaks Cemetery
2240 Douglas Blvd. Ste. 100
Roseville, CA 95661
916-626-5000

Date: 6/5/2025
Items: 1
Amount: \$170.00
Batch ID: 24158917094
Account ID: 556285 3898517
Acct Num: 1576453
AuxOnUs: 2007040914

Mobile Capture Deposit Date: 06/05 Amount: \$150.00

Remote Deposit

Credit

Five Star Bank RDA - Q2
Mobile MicroBusiness Capture Fair Oaks Cemetery
2240 Douglas Blvd. Ste. 100
Roseville, CA 95661
916-626-5000

Date: 6/5/2025
Items: 1
Amount: \$143.44
Batch ID: 24158917070
Account ID: 556285 3898517
Acct Num: 1576453
AuxOnUs: 2007041438

Remote Deposit

Credit

Five Star Bank RDA - Q2
Mobile MicroBusiness Capture Fair Oaks Cemetery
2240 Douglas Blvd. Ste. 100
Roseville, CA 95661
916-626-5000

Date: 6/5/2025
Items: 1
Amount: \$349.50
Batch ID: 24158917090
Account ID: 556285 3898517
Acct Num: 1576453
AuxOnUs: 2007042394

Mobile Capture Deposit Date: 06/05 Amount: \$143.44

Remote Deposit

Credit

Five Star Bank RDA - Q2
Mobile MicroBusiness Capture Fair Oaks Cemetery
2240 Douglas Blvd. Ste. 100
Roseville, CA 95661
916-626-5000

Date: 6/5/2025
Items: 1
Amount: \$61.32
Batch ID: 24158917126
Account ID: 556285 3898517
Acct Num: 1576453
AuxOnUs: 2007042834

Mobile Capture Deposit Date: 06/05 Amount: \$349.50



FIVE STAR BANK

PO Box 779000
Rocklin CA 95677

(800) 416-6117
www.fivestarbanc.com

2098859
Fair Oaks Cemetery District
7780 Olive Street
Fair Oaks CA 95628

Date 5/31/25	Page 1
Enclosures	1

Public Money Market			Number of Enclosures	1
Account Number	Ending	6453	Statement Dates	5/01/25 thru 5/31/25
Previous Balance		.00	Average Ledger	1,600.00
1 Deposits/Credits		2,000.00	Average Collected	1,600.00
Checks/Debits		.00	Annual Percentage Yield Earned	4.33%
Service Charge		.00	2025 Interest Paid	.70
Current Balance		2,000.70	Interest Paid	.70

Deposits and Additions

Date	Description	Amount
5/29	Checking Regular Deposit	2,000.00
5/31	Interest Deposit	.70

Daily Balance Information

Date	Balance				
5/28	.00	5/29	2,000.00	5/31	2,000.70

Interest Rate Summary

Date	Rate
5/28	4.281000%

THIS FORM IS PROVIDED TO ASSIST YOU IN BALANCING YOUR CHECKING ACCOUNT

1. A summary of your total deposits and credits is listed first.
2. All charges and debits, whether customer or bank originated, are shown in data sequence.
3. The next section includes a summary of paid checks listed in numerical sequence.

* DENOTES A POINT AT WHICH ONE OR MORE CHECK SERIAL NUMBER(S) ARE UNACCOUNTED FOR THIS STATEMENT PERIOD. IT MAY INDICATE OUTSTANDING CHECKS OR CHECKS SHOWN ON PREVIOUS STATEMENTS. IT MAY ALSO DENOTE A POINT AT WHICH TWO OR MORE CHECKS BEARING IDENTICAL SERIAL NUMBERS WERE PAID THIS STATEMENT PERIOD.

HOW TO BALANCE YOUR ACCOUNT

1. Subtract from your check register any service, miscellaneous or automatic charge(s) posted on this statement.
2. Mark (x) in your register after each check listed on the front of this statement.
3. Check off deposits shown on the statement against those shown in your check register.
4. Complete the form at the right.
5. The final "balance" in the form to the right should agree with your check register balance. If it does not, below are some helpful hints:
 - a. Reread all addition and subtraction and corrections.
 - b. Verify the carryover balance on each page in your check register.
 - c. Make sure you have subtracted the service or miscellaneous charge(s) from your check register balance.
 - d. For information or help on electronic transactions call the telephone number on the bottom of this page.

FINANCE CHARGE DISCLOSURES

1. Your Daily Balance is the balance on which Periodic Rate FINANCE CHARGES are computed.
2. Your Daily Balance is calculated by starting with the balance at the beginning of each day, subtracting any payments or credits received for that day and adding any advances and other debits including Transactions or Periodic Rate FINANCE CHARGES posted that day.
Periodic Rate FINANCE CHARGES begin to accrue on an extension of credit, Transaction or Periodic Rate FINANCE CHARGES or other charges incurred on your Account on the date the charge is posted to your Account. Once a month, on your Statement Date, the Bank will post to your Account, all Periodic Rate FINANCE CHARGES which have accrued during the Statement Period. A Transaction FINANCE CHARGE will be posted to your Account on the date the corresponding extension of credit is posted to your Account.
3. The Bank calculates the Periodic Rate FINANCE CHARGE daily by multiplying the Daily Balance by the Periodic Rate (the "Daily Periodic Rate FINANCE CHARGES.") The Periodic Rate FINANCE CHARGE imposed during any one Statement Period, the amount of which appears on the reverse of this statement, is the sum of the Daily Periodic Rate FINANCE CHARGES imposed for each day during the Statement Period.
4. On the reverse of this Statement, the Bank provides the Average Daily Balance on your Account and the number of days in the Statement Period. These figures are provided to simplify the disclosure of the method by which the total Periodic Rate FINANCE CHARGE is calculated for the Statement Period. You may use the Average Daily Balance as the balance subject to Periodic Rate FINANCE CHARGES and calculate the total Periodic Rate FINANCE CHARGES for the Statement Period by multiplying the Average Daily Balance by the Periodic Rate and then multiplying the product by the number of days in this Statement Period.

BILLING RIGHTS SUMMARY

PLEASE EXAMINE THIS STATEMENT AND ENCLOSED ITEMS AT ONCE. IF NO ERROR IS REPORTED WITHIN 30 DAYS, THIS STATEMENT WILL BE CONSIDERED CORRECT. ALL ITEMS CREDITED ARE SUBJECT TO FINAL PAYMENT.

Special Provisions, including a reporting period of up to 60 days, apply if the difference involves an electronic funds transfer. These provisions are explained below.

If you think your statement or receipt is wrong or if you need more information about a transaction listed on the statement or receipt, please contact us at the address below as soon as possible. We must hear from you no later than 60 days after we sent the FIRST statement on which the problem or error appeared.

1. Tell us your name and account number.
2. Describe the error or the transfer you are unsure about, and explain as clearly as you can why you believe it is an error or why you need more information.
3. Tell us the dollar amount of the suspected error.

If you tell us orally, we may require that you send us your complaint or question in writing within 10 business days.

Direct Inquiries to:

**Five Star Bank
Central Operations
2400 Del Paso Road, Suite 100
Sacramento, CA 95834
800-416-6117**

NEW BALANCE		\$	
TRANSFER AMOUNT FROM OTHER SIDE			
ADD			
DEPOSITS MADE SINCE ENDING DATE ON STATEMENT			
SUB TOTAL		\$	
CHECKS NOT LISTED ON THIS OR PRIOR STATEMENTS			
NUMBER	AMOUNT		
TOTAL CHECKS NOT LISTED			\$
SUBTRACT TOTAL CHECKS NOT LISTED FROM SUB-TOTAL ABOVE			\$
BALANCE			\$

THIS SHOULD AGREE WITH YOUR CHECK REGISTER BALANCE



Primary Account: 1576453

Date 5/29/2025 Amount \$2,000.00



[Back to Home](#)

Academic Plan

Associate of Arts

Selected program name

PROGRAM COURSES

[Full schedule & credits](#) →



Elements of Health and Wellness

SCI/163T

COURSE DATES:

05/13/25 to 06/16/25

CLASS ATTENDANCE



FINAL GRADE

Keep up the great work!




[View course details](#) →

ACADEMIC
COUNSELOR

**DANIKA
MACLELLAN**

[Email DANIKA](#)

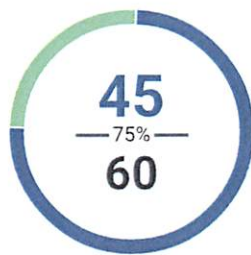
 89099

 602-557-3291

+ STATUS

FEEDBACK

PROGRAM CREDITS ⓘ



Applied	45
Scheduled	15
Not Scheduled	0

[Share progress](#)

Your current GPA

3.64

[Estimate your future GPA](#) →



[Back to Home](#)

Academic Plan

Associate of Arts

Selected program name

PROGRAM COURSES

[Full schedule & credits](#) →



Teamwork, Collaboration, and Conflict Resolution

SOC/110

COURSE DATES:

04/08/25 to 05/12/25

CLASS ATTENDANCE



FINAL GRADE

We know you're working hard, keep it up!



[View course details](#) →

ACADEMIC COUNSELOR

DANIKA MACLELLAN

[Email DANIKA](#)



89099

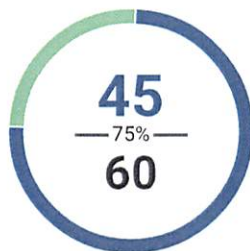


602-557-3291

+ STATUS

FEEDBACK

PROGRAM CREDITS ⓘ



Applied	45
Scheduled	15
Not Scheduled	0

[Share progress](#)

Your current GPA

3.64

[Estimate your future GPA](#) →



Taxpayer - Resident

OLD - STARTING POINT

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

PALL BEARERS MUST BE PROVIDED.

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

Casket Burial Options:

Endowment Non-Refundable & Tax Deductible	
Endowment	\$ 626.00
Internment Rights - Locations	
Casket Plot	\$ 3,945.00
Oversized Space	\$ 5,010.00
Infant Plot	\$ 250.00

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

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

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

6.5% increase

Burial Fees* -

Opening & Closing	\$ 1,378.00
Standard Vault	\$ 1,002.00
Tax on Vault	\$ 77.66
Deluxe VLT +tax	\$ 1,349.06
Titan VLT +tax	\$ 1,619.48

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	\$ 3,257.00
Burial Fees*-per interment	
Niche O&C (Vault)	\$ 376.00
Marker	\$ 439.00

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

Additional Services	
Disinter Casket	\$ 2,572.00
Disinter Niche Urn	\$ 129.00
Disinter Urn Vault	\$ 514.00
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)

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

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

Casket Burial Options:

Endowment	
Non-Refundable & Tax Deductible	
Endowment	\$ 714.00
Internment Rights - Locations	
Casket Plot	\$ 4,500.00
Oversized Space	\$ 5,715.00
Infant Plot	\$ 286.00

Cremation Burial Options:

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

Endowment Fee	
Non-Refundable & Tax Deductible	
Endowment	\$ 714.00
Internment Rights - Locations	
Cremation	\$ 1,286.00
Cubbies	\$ 4,241.00
Burial Fees*-per interment	
In-Ground O&C	\$ 643.00
Vault	\$ 357.00
Tax on Vault	\$ 27.67

Double Interment

1st Opening & closing	\$ 1,572.00
2nd opening & closing	\$ 1,572.00
Vault	\$ 2,143.00
Tax on Vault	\$ 166.08
Infant Burial*	
(<22"X36") one burial only.	

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

Endowment Fee	
Non-Refundable & Tax Deductible	
Endowment	\$ 714.00
Internment Rights - Locations	
Family Garden	\$ 2,499.00
Burial Fees*-per interment	
FG O&C	\$ 429.00
Marker	\$ 501.00

21.5% from TR

Single Interment

Opening & Closing	\$ 1,572.00
Standard Vault	\$ 1,143.00
Tax on Vault	\$ 88.58
Deluxe VLT +tax	\$ 1,539.75
Titan VLT +tax	\$ 1,846.89

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

Endowment Fee	
Non-Refundable & Tax Deductible	
Endowment	\$ 714.00
Internment Rights - Locations	
Single Niche	\$ 2,714.00
Double Niche	\$ 3,715.00
Burial Fees*-per interment	
Niche O&C (Vault)	\$ 429.00
Marker	\$ 501.00

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

Additional Services	
Disinter Casket	\$ 2,934.00
Disinter Niche Urn	\$ 147.00
Disinter Urn Vault	\$ 587.00
Transfer Ownership Fee	\$ 74.00
Urn Vault handling Fee	\$ 147.00
Cremains in Casket	\$ 734.00
Add'l Cremains	\$ 367.00
Vault Handling Fee	\$ 514.00
Pet w/owner (price per pet)	\$ 192.00
Add'l Flower Vase	\$ 29.00

Scattering Garden*

Endowment	\$ 32.00
O&C	\$ 365.00
Marker	\$ 501.00

*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)

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

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

Casket Burial Options:

Endowment	
Non-Refundable & Tax Deductible	
Endowment	\$ 987.00
Internment Rights - Locations	
Casket Plot	\$ 5,241.00
Oversized Space	\$ 6,656.00
Infant Plot	\$ 333.00

Cremation Burial Options:

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

Endowment Fee	
Non-Refundable & Tax Deductible	
Endowment	\$ 832.00
Internment Rights - Locations	
Cremation	\$ 1,415.00
Cubbies	\$ 3,328.00
Burial Fees*-per interment	
In-Ground O&C	\$ 749.00
Vault	\$ 416.00
Tax on Vault	\$ 32.24

Double Interment	
1st Opening & closing	\$ 1,831.00
2nd opening & closing	\$ 1,831.00
Vault	\$ 2,496.00
Tax on Vault	\$ 193.44
Infant Burial* (<22"X36") one burial only.	\$ 1,274.33

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

Endowment Fee	
Non-Refundable & Tax Deductible	
Endowment	\$ 832.00
Internment Rights - Locations	
Family Garden	\$ 2,922.00
Burial Fees*-per interment	
FG O&C	\$ 499.00
Marker	\$ 583.00

41.5% from TR

Single Interment	
Opening & Closing	\$ 1,831.00
Standard Vault	\$ 1,332.00
Tax on Vault	\$ 103.23
Deluxe VLT +tax	\$ 1,792.96
Titan VLT +tax	\$ 2,151.77

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

Endowment Fee	
Non-Refundable & Tax Deductible	
Endowment	\$ 832.00
Internment Rights - Locations	
Single Niche	\$ 3,161.00
Double Niche	\$ 4,327.00
Burial Fees*-per interment	
Niche O&C (Vault)	\$ 499.00
Marker	\$ 583.00

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

Additional Services	
Disinter Casket	\$ 3,417.00
Disinter Niche Urn	\$ 176.00
Disinter Urn Vault	\$ 683.00
Transfer Ownership Fee	\$ 86.00
Urn Vault handling Fee	\$ 171.00
Cremains in Casket	\$ 855.00
Add'l Cremains	\$ 427.00
Vault Handling Fee	\$ 598.00
Pet w/owner (price per pet)	\$ 224.00
Add'l Flower Vase	\$ 34.00

Scattering Garden*	
Endowment	\$ 37.00
O&C	\$ 425.00
Marker	\$ 583.00

*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)

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 a.m. – 3:30 p.m. Monday – Friday

Effective 7/1/2024

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	533.00
Upright Veteran	480.00
12x36 Marker	586.00
14x36 Marker	639.00
14x36 2-piece Marker	746.00
Larger than 14X36	800.00
Break Out Fee	533.00
Add'l Concrete Work	EXTRA
Temp. Stake	66.00

Additional Services

40" Granite Bench	2,130.00
48" Granite Bench	2,663.00
Concrete Temp Marker	533.00



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
Evan Currie – 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, June 11, 2025, at 9:15 am

District Office

7780 Olive St.

Fair Oaks, CA 95628

1. Call to Order-9:15 a.m.
 - Chairman Schroeder called the meeting to order at 9:11am.
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, Evan Currie, DM Guillermo Barron, Secretary Mysti Lingenfelter, and Foreman Gonzalo Vega.
4. Public Comment on & Opportunity to Discuss Matter within District Jurisdiction
 - No one present.
5. Information Items:
 - A. District Foreman's Monthly Report
 - i. Safety Report
 - This month's safety meeting was held on proper lifting techniques, especially in hot weather.
 - ii. Any unusual activities
 - Nothing to report.
 - B. DM's Monthly Reports:
 - i. Sales
 - District sales reported as \$33039.73
 - District total income including tax revenue and interest reported as \$155,253.40
 - ii. Interments
 - The district's 16 burials consisted of 13 cremations and 3 caskets.
 - iii. Attendance
 - District Employee's attendance is up to date.
 - iv. Website Contacts
 - Google Analytics showed 105 visits to our website.
 - Chamber Catcher page had 10 direct views.
 - v. Major Purchases or other Extraordinary Purchases
 - None to report.
 - vi. Incidents
 - Certified Letter sent to client regarding temporary markers made of Boulders, client has 30 days to respond or FOCD will dispose of them.
 - Deer was impaled on fence. Spikes in that area have been removed.
 - vii. Correspondence
 - PCA Memo – not affecting FOCD yet, however PCD are more in the current conversation.
 - FOCD received a 5-star Google review for Memorial Day and a thank you email.

Fair Oaks Cemetery District Minutes for Board of Trustees Meeting June 11, 2025

viii. Upcoming events, conferences, and training

1. PCA Training in June – Lingenfelter to attend
2. PCA in Grass Valley in July – Harassment & Ethics training offered. – Neufeld, Flood, Schroeder to attend Thursday. OM Lingenfelter to attend both days.

C. Committee Reports:

i. Finance Committee

- The finance committee met prior to the board meeting. Trustee Schroeder reported total claims were \$83,984.50 with 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
- Following up on several items

6. Unfinished Business - Board Discussion & Possible Action Items

A. Final Budget Review & Approval

- Moved to next Regular meeting.

B. Price Sheets Increase Approval

- Moved to next Regular meeting.

C. All-Paid Update

- Should be operational next week.

D. Five-Star Bank Update

- Up and running current interest rate 4.272%.

7. New Business - Board Discussion & Possible Action Items

A. Approval of roles and responsibilities. (added to agenda M/S/C Flood/Neufeld 5/0/0)

- Motion to approve the following roles & responsibilities:
 - Chair – Schroeder
 - Vice-Chair – Flood
 - Treasurer – Neufeld
 - Investment committee – Currie/Neufeld
 - Finance Committee – Oldham/Neufeld

- Moved by Trustee Flood 2nd by Trustee Currie Approved 5/0/0.

B. Consent Calendar

i. Approval of Board Minutes of May 12, 2025

ii. Approval of Board Minutes of May 14, 2025

iii. Approval of Claims

- Motion to accept the Consent Calendar, as Presented. Moved by Trustee Neufeld 2nd by Trustee Oldham Approved 5/0/0.

C. Approval of Document Retention / Destruction

- Motion to accept the destruction of presented Documents, and similar documents that are older. Moved by Trustee Oldham 2nd by Trustee Flood. Approved 5/0/0.

D. Project Review: Profit & Loss

- Staff presented on all projects done in house. Showing a savings/profit of \$682,216.05.

8. Recess to Closed Session:

A. Case Review / Planning

- Recess to closed session 9:56am. Items discussed.

9. Action Taken in Closed Session:

- Open session reconvened at 10:15am

Fair Oaks Cemetery District Minutes for Board of Trustees Meeting June 11, 2025

- No action taken, item moved to next regular meeting.

10. Trustees Discussions, Questions, & Comments

- Trustee Oldham to represent FOCD at FOCAP meetings monthly.
- Trustee Schroeder to meet with Supervisor Desmond in July.
- Schroeder to speak at LAFCo meeting August 6, 2025 and would like everyone in attendance.
- Trustee Flood requested we update the pictures on the website .

11. Adjournment

- Chairman Schroeder adjourned the meeting at 10:34am.
Approved as ____ read ____ corrected.
Prepared by: Mysti Lingenfelter Board Clerk.

Expenses by Vendor Summary
FAIR OAKS CEMETERY DISTRICT

June 2025

Vendor	Total							
	26,908.72							
Adobe Inc.	29.99							
Alhambra/Primo	89.93							
Allen's Donut	50.30							
ALP, Inc. 71810	20,035.56	4,850.76	3,374.40	4,218.00	4,218.00	3,374.40		
Amazon.com	58.15	21.54	36.61					
A.M. Leonard	239.05							
ASCO Pacific	954.35							
Baker Supplies & Repair	1,853.30	926.65	926.65					
Best Buy	66.78							
Bronzecraft - 76943	484.00	282.00	202.00					
CENIOM	91.47							
Comcast Business	420.51							
Cordeiro Vault Company Inc.	5,608.00							
Crowne Vault	873.00							
Diane Sue Roark 76879	1,100.00	550.00	550.00					
Fuel	734.38	89.31	44.31	55.17	146.20	107.53	167.99	123.87
Gold Country Copier / Smile	129.30							
GSRMA	32,716.13	21,010.13	11,706.00					
iCloud / Apple	12.98	0.99	1.29	10.70				
Jorgensen Company	576.46							
Kiefer Landfill Facility	360.15	107.20	82.25	90.80	79.90			
Liberty Bell Smart Home	49.99							
Lowe's	412.90	412.90						
Lunch for Employee Incentive	144.01	38.70	21.31	84.00				
Mysti Lingenfelter - 931533	295.80							
Noah's Bagels	26.93							

Plot Refunds - REFND	2,138.75	200.00	1,938.75					
QuickBooks Payments	236.93							
Raley's / Bel-Air	39.47							
Rolling Hills	491.70	185.90	305.80					
Sherwood Florist	93.74							
Smart & Final	58.72							
SMUD	527.45	249.24	19.16	210.26	48.79			
Sprinkler Service & Supply Inc.	628.39	351.32	277.07					
Target	21.49							
Trader Joe's	35.23							
United States Postal Service	82.68							
University of Phoenix	2,728.00	1,364.00	1,364.00					
Verizon	71.99							
Zoom	159.90							
TOTAL	\$125,023.40							
GMTZ								

FAIR OAKS CEMETERY DISTRICT								
Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L								
July 2024 - June 2025								
	Jun 2025				Total			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
Income								
91010.0 Cur Secured	3,942.91	12,557.12	-8,614.21	31.40%	288,084.26	150,685.00	137,399.26	191.18%
91020.0 Cur Unsecured	48.80	821.62	-772.82	5.94%	10,601.99	9,859.00	742.99	107.54%
91030.0 Supplement Cur	1,440.51	200.63	1,239.88	717.99%	4,762.86	2,408.00	2,354.86	197.79%
91040.0 Sec Delinquent		184.00	-184.00	0.00%	2,552.38	2,208.00	344.38	115.60%
91050.0 Supplement Delinq		61.12	-61.12	0.00%	551.16	733.00	-181.84	75.19%
91060.0 Unitary Cur Sec	9.41	171.25	-161.84	5.49%	4,131.58	2,055.00	2,076.58	201.05%
91300.0 Prior Unsecured	14.63	5.37	9.26	272.44%	127.91	64.00	63.91	199.86%
91400.0 Prop Tax Penalties	11.05	2.00	9.05	552.50%	1,256.30	24.00	1,232.30	5234.58%
94100.0 Interest income	98.49	333.37	-234.88	29.54%	48,392.76	4,000.00	44,392.76	1209.82%
94100.8 Interest Income 208A	-9,486.22	0.00	-9,486.22		114,826.86	0.00	114,826.86	
94100.9 Interest Income 209A	3,801.46	0.00	3,801.46		49,951.09	0.00	49,951.09	
95220.0 Prop Tax Relief	287.85	99.75	188.10	288.57%	982.41	1,197.00	-214.59	82.07%
96910 Cemetery Services	-23,001.12	0.00	-23,001.12		-25,308.98	0.00	-25,308.98	
96910.0 PreNeed Collections		4,860.50	-4,860.50	0.00%	75,561.02	58,326.00	17,235.02	129.55%
96910.1 Endowment Collections	3,410.00	3,645.38	-235.38	93.54%	35,718.00	43,745.00	-8,027.00	81.65%
96910.2 CSVC- Plot Fees	9,672.00	25,122.13	-15,450.13	38.50%	267,163.00	301,466.00	-34,303.00	88.62%
96910.3 Preneed Transfer - to Gen		2,413.63	-2,413.63	0.00%	25,247.00	28,964.00	-3,717.00	87.17%
96910.4 CSVC- Vaults	7,599.93	6,044.62	1,555.31	125.73%	89,577.12	72,535.00	17,042.12	123.50%
96910.5 CSVC- Open & Close	8,498.00	7,967.62	530.38	106.66%	107,931.00	95,611.00	12,320.00	112.89%
96910.6 CSVC- Miscellaneous	6,934.00	1,108.75	5,825.25	625.39%	114,514.49	13,305.00	101,209.49	860.69%
96910.61 Convivence Fees Collected	236.00	0.00	236.00		2,276.00	0.00	2,276.00	
96910.62 96910.62 Interment Rights	0.00	0.00	0.00		0.00	0.00	0.00	
Total 96910.6 CSVC- Miscellaneous	\$ 7,170.00	\$ 1,108.75	\$ 6,061.25	646.67%	\$ 116,790.49	\$ 13,305.00	\$ 103,485.49	877.79%
96910.8 CSVC- markers	1,236.00	2,285.63	-1,049.63	54.08%	22,954.00	27,428.00	-4,474.00	83.69%

	Jun 2025				Total			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
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	\$ 14,584.81	\$ 54,007.51	-\$ 39,422.70	27.01%	\$ 725,486.65	\$ 648,091.00	\$ 77,395.65	111.94%
96911.0 Plot Refund	-2,138.75	0.00	-2,138.75		-30,909.17	0.00	-30,909.17	
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	\$ 12,614.95	\$ 68,468.74	-\$ 55,853.79	18.42%	\$ 1,221,099.04	\$ 821,624.00	\$ 399,475.04	148.62%
Gross Profit	\$ 12,614.95	\$ 68,468.74	-\$ 55,853.79	18.42%	\$ 1,221,099.04	\$ 821,624.00	\$ 399,475.04	148.62%
Expenses								
11100.0 Salary	16,976.00	20,833.37	-3,857.37	81.48%	214,634.00	250,000.00	-35,366.00	85.85%
11240.0 Board	400.00	666.63	-266.63	60.00%	6,000.00	8,000.00	-2,000.00	75.00%
11320.0 Overtime	87.00	333.37	-246.37	26.10%	6,478.50	4,000.00	2,478.50	161.96%
12100.0 Retire	3,468.26	5,000.00	-1,531.74	69.37%	53,364.33	60,000.00	-6,635.67	88.94%
12200.0 OASDHI	1,335.91	1,500.00	-164.09	89.06%	17,374.12	18,000.00	-625.88	96.52%
12300.0 Group Ins	4,639.18	3,916.63	722.55	118.45%	62,326.74	47,000.00	15,326.74	132.61%
12400.0 Comp Ins	11,706.00	1,041.63	10,664.37	1123.82%	23,970.00	12,500.00	11,470.00	191.76%
12500.0 SUI		41.63	-41.63	0.00%	336.00	500.00	-164.00	67.20%
Total 1000's	38,612.35	33,333.26	5,279.09	115.84%	384,483.69	400,000.00	-15,516.31	96.12%
20050.0 Advertising			0.00		205.49	0.00	205.49	
20290.0 Business Exp	518.63	1,000.00	-481.37	51.86%	6,995.63	12,000.00	-5,004.37	58.30%
20350.0 Education & Train	3,023.80	1,550.00	1,473.80	195.08%	14,267.20	18,600.00	-4,332.80	76.71%
20380.0 Employee Recognition	144.01	83.37	60.64	172.74%	4,459.40	1,000.00	3,459.40	445.94%
20510.0 Liability Ins	21,010.13	0.00	21,010.13		45,831.13	25,000.00	20,831.13	183.32%
20610.0 Membership		158.37	-158.37	0.00%	2,057.94	1,900.00	157.94	108.31%
20760.0 Office Sup		250.00	-250.00	0.00%	1,206.85	3,000.00	-1,793.15	40.23%
20810.0 Postage	82.68	83.37	-0.69	99.17%	601.41	1,000.00	-398.59	60.14%
21030.0 Agri/Horti SVC	351.32	500.00	-148.68	70.26%	2,161.32	6,000.00	-3,838.68	36.02%
21040.0 Agri / Horti SUP	1,203.72	750.00	453.72	160.50%	8,221.37	9,000.00	-778.63	91.35%
21910.0 Electricity	527.45	708.37	-180.92	74.46%	6,986.63	8,500.00	-1,513.37	82.20%
21930.0 Refuse Collect	360.15	500.00	-139.85	72.03%	11,370.20	6,000.00	5,370.20	189.50%

	Jun 2025				Total			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
21950.0 Stormwater		41.63	-41.63	0.00%	883.65	500.00	383.65	176.73%
21970.0 Telephone	492.50	525.00	-32.50	93.81%	5,875.26	6,300.00	-424.74	93.26%
21980.0 Water		1,208.37	-1,208.37	0.00%	14,958.86	14,500.00	458.86	103.16%
22050.0 Auto Maint SVC		416.63	-416.63	0.00%	0.00	5,000.00	-5,000.00	0.00%
22060.0 Auto Maint SUP	926.65	416.63	510.02	222.42%	1,839.41	5,000.00	-3,160.59	36.79%
22260.0 Expend Tools	239.05	500.00	-260.95	47.81%	2,927.35	6,000.00	-3,072.65	48.79%
22360.0 Fuel- Lube	734.38	833.37	-98.99	88.12%	7,628.40	10,000.00	-2,371.60	76.28%
22750.0 Rent Equip		333.37	-333.37	0.00%	324.23	4,000.00	-3,675.77	8.11%
22810.0 Shop Equip SVC		83.37	-83.37	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		83.37	-83.37	0.00%	913.12	1,000.00	-86.88	91.31%
25050.0 Account SVC		916.63	-916.63	0.00%	38,235.00	11,000.00	27,235.00	347.59%
25070.0 Assess Coll SVC		1,000.00	-1,000.00	0.00%	78.71	12,000.00	-11,921.29	0.66%
25310.0 General Counsel		166.63	-166.63	0.00%	1,775.00	2,000.00	-225.00	88.75%
25910.0 Other Prof SVC	1,140.02	1,583.37	-443.35	72.00%	19,634.93	19,000.00	634.93	103.34%
28520.0 Memorial Day	293.53	5,000.00	-4,706.47	5.87%	11,444.35	17,000.00	-5,555.65	67.32%
28520.1 MD Temp Workers	4,850.76	5,000.00	-149.24	97.02%	13,286.76	17,000.00	-3,713.24	78.16%
28980.0 Other Oper SUP	543.25	2,083.37	-1,540.12	26.08%	21,996.59	25,000.00	-3,003.41	87.99%
28990.0 Other Oper SVC		4,517.13	-4,517.13	0.00%	2,457.62	54,206.00	-51,748.38	4.53%
28990.1 Temp Workers	15,184.80	11,599.50	3,585.30	130.91%	189,282.86	139,194.00	50,088.86	135.98%
28990.2 Gates	1,100.00	550.00	550.00	200.00%	6,600.00	6,600.00	0.00	100.00%
29340.0 Public Works		41.63	-41.63	0.00%	0.00	500.00	-500.00	0.00%
Total 2000's	52,726.83	43,158.48	9,568.35	122.17%	451,597.62	456,900.00	-5,302.38	98.84%
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's	0.00	0.00	0.00		0.00	0.00	0.00	
41010.0 Land Purchase		62,258.13	-62,258.13	0.00%	0.00	747,098.00	-747,098.00	0.00%
42020.0 Structure / Improv		2,083.37	-2,083.37	0.00%	55,740.57	25,000.00	30,740.57	222.96%

	Jun 2025				Total			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
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's	0.00	64,341.50	-64,341.50	0.00%	178,736.50	922,098.00	-743,361.50	19.38%
80400.0 Commodities	6,562.35	888.88	5,673.47	738.27%	26,885.25	10,667.00	16,218.25	252.04%
80400.1 Scroll Plates	484.00	888.88	-404.88	54.45%	7,643.97	10,667.00	-3,023.03	71.66%
80400.2 Urn Vaults	873.00	888.88	-15.88	98.21%	1,590.50	10,667.00	-9,076.50	14.91%
Total 8000's	7,919.35	2,666.64	5,252.71	296.98%	36,119.72	32,001.00	4,118.72	112.87%
Merchant deposit fees	236.93	125.00	111.93	189.54%	1,753.28	1,500.00	253.28	116.89%
Total Expenses	\$ 99,495.46	\$ 143,624.88	-\$ 44,129.42	69.27%	\$ 1,052,690.81	\$ 1,812,499.00	-\$ 759,808.19	58.08%
Net Operating Income	-\$ 86,880.51	-\$ 75,156.14	-\$ 11,724.37	115.60%	\$ 168,408.23	-\$ 990,875.00	\$ 1,159,283.23	-17.00%
Other Expenses								
89999.0 Tranfer To Pre-need Liability		0.00	0.00		75,561.02	45,816.65	29,744.37	164.92%
Reconciliation Discrepancies-1	2.37	0.00	2.37		100.21	-1,601.53	1,701.74	-6.26%
Total Other Expenses	\$ 2.37	\$ 0.00	\$ 2.37		\$ 75,661.23	\$ 44,215.12	\$ 31,446.11	171.12%
Net Other Income	-\$ 2.37	\$ 0.00	-\$ 2.37		-\$ 75,661.23	-\$ 44,215.12	-\$ 31,446.11	171.12%
Net Income	-\$ 86,882.88	-\$ 75,156.14	-\$ 11,726.74	115.60%	\$ 92,747.00	-\$ 1,035,090.12	\$ 1,127,837.12	-8.96%

Thursday, Jul 03, 2025 09:51:15 AM GMT-7 - Accrual Basis