



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, September 10, 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
- viii. Upcoming events, conferences, and training
 1. October GSRMA Training: Gonzalo, Oldham, & Currie
 2. November HazMat Training: Gonzalo & Guillermo

C. Committee Reports:

- i. Finance Committee
- ii. Investment Committee

Fair Oaks Cemetery District Agenda for Board of Trustees Meeting September 10, 2025

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. BBK Contract

Board reviewing new legal counsel and possible contract.

B. Light up the Cemetery - Updates

Staff to Update Board on event.

C. Policies & Procedures

To be reviewed at next meeting.

7. New Business - Board Discussion & Possible Action Items

A. Consent Calendar

- i. Approval of Board Minutes of August 13, 2025
- ii. Approval of Claims

B. Donation Account

Board to discuss the value of a separate donation account.

8. Trustees Discussions, Questions, & Comments

9. Adjournment

This Agenda posted this 5th Day of September 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 | | | | | | |
| August 2025 | | | | | | |
| | Transaction date | Num | Product/Service full name | Quantity | Sales price | Amount |
| 1117833 NUNEZ, Christie | | | | | | |
| | 08/05/2025 | 665557376 | Vaults:DD Vault - AtNeed | | | 1,764.00 |
| | 08/05/2025 | 665557376 | Opening & Closing:Casket O&C - AtNeed | | | 1,294.00 |
| | 08/05/2025 | 665557376 | PreNeed:Casket O&C - PreNeed | | | 1,294.00 |
| | 08/05/2025 | 665557376 | Misc.:Out of District Fee | | | 611.60 |
| Total for 1117833 NUNEZ, Christie | | | | 0.00 | | \$4,963.60 |
| 1148821 Corbin, Living Trust | | | | | | |
| | 08/12/2025 | 665557377 | Donation - MMD:Donation | | | 300.00 |
| Total for 1148821 Corbin, Living Trust | | | | 0.00 | | \$300.00 |
| 1159422 Sorg, Gary & Janie | | | | | | |
| | 08/01/2025 | 665557374 | Opening & Closing:Niche O&C | | | 353.00 |
| | 08/01/2025 | 665557374 | Opening & Closing:Niche O&C | | | 353.00 |
| | 08/01/2025 | 665557374 | Markers:Niche Scroll Plate | | | 412.00 |
| | 08/01/2025 | 665557374 | Markers:Niche Scroll Plate | | | 412.00 |
| | 08/01/2025 | 665557374 | Endowment Fund:Endowment | | | 845.00 |
| | 08/01/2025 | 665557374 | Plot Fees Collected:Plot Fees | | | 5,313.00 |
| | 08/01/2025 | 665557374 | Misc.:Interment Rights | | | 0.00 |
| Total for 1159422 Sorg, Gary & Janie | | | | 0.00 | | \$7,688.00 |
| 1159444 Keller, Tamera | | | | | | |
| | 08/04/2025 | 665557375 | Endowment Fund:Endowment | | | 588.00 |
| | 08/04/2025 | 665557375 | Plot Fees Collected:Plot Fees | | | 2,234.00 |
| | 08/04/2025 | 665557375 | Opening & Closing:Niche O&C | | | 353.00 |
| | 08/04/2025 | 665557375 | Markers:Niche Scroll Plate | | | 412.00 |
| | 08/04/2025 | 665557375 | Misc.:Interment Rights | | | 0.00 |
| Total for 1159444 Keller, Tamera | | | | 0.00 | | \$3,587.00 |
| 1159501 Huckleberry, Ann & Marc | | | | | | |
| | 08/13/2025 | 665557378 | Misc.:Interment Rights | | | 0.00 |
| | 08/13/2025 | 665557378 | Opening & Closing:Niche O&C | | | 353.00 |
| | 08/13/2025 | 665557378 | Opening & Closing:Niche O&C | | | 353.00 |

| | | | | | | |
|---|--------------|-----------|--|-------------|--|--------------------|
| | 08/13/2025 | 665557378 | Markers:Niche Scroll Plate | | | 412.00 |
| | 08/13/2025 | 665557378 | Markers:Niche Scroll Plate | | | 412.00 |
| | 08/13/2025 | 665557378 | Endowment Fund:Endowment | | | 588.00 |
| | 08/13/2025 | 665557378 | Plot Fees Collected:Plot Fees | | | 2,587.00 |
| Total for 1159501 Huckleberry, Ann & Marc | | | | 0.00 | | \$4,705.00 |
| 1159568 Price, Robin | | | | | | |
| | 08/25/2025 | 665557385 | Misc.:Transfer Fee | | | 63.00 |
| Total for 1159568 Price, Robin | | | | 0.00 | | \$63.00 |
| 1159581 Gullone, James & Lisbet | | | | | | |
| | 08/27/2025 | 665557388 | PreNeed:Cremation O&C - PreNeed | | | 303.00 |
| | 08/27/2025 | 665557388 | PreNeed:Cremation O&C - PreNeed | | | 303.00 |
| | 08/27/2025 | 665557388 | PreNeed:Urn Vault - PreNeed | | | 545.00 |
| | 08/27/2025 | 665557388 | PreNeed:Urn Vault - PreNeed | | | 545.00 |
| | 08/27/2025 | 665557388 | Endowment Fund:Endowment | | | 426.00 |
| | 08/27/2025 | 665557388 | Plot Fees Collected:Plot Fees | | | 1,030.00 |
| | 08/27/2025 | 665557388 | Misc.:Interment Rights | | | 0.00 |
| Total for 1159581 Gullone, James & Lisbet | | | | 0.00 | | \$3,152.00 |
| 1159595 Eggers, Will & Karri | | | | | | |
| | 08/29/2025 | 665557390 | Vaults:Urn Vault - AtNeed | | | 303.00 |
| | 08/29/2025 | 665557390 | Vaults:Urn Vault - AtNeed | | | 303.00 |
| | 08/29/2025 | 665557390 | Opening & Closing:Cremation O&C - AtNeed | | | 545.00 |
| | 08/29/2025 | 665557390 | Opening & Closing:Cremation O&C - AtNeed | | | 545.00 |
| | 08/29/2025 | 665557390 | Endowment Fund:Endowment | | | 426.00 |
| | 08/29/2025 | 665557390 | Plot Fees Collected:Plot Fees | | | 3,500.00 |
| | 08/29/2025 | 665557390 | | | | -0.01 |
| Total for 1159595 Eggers, Will & Karri | | | | 0.00 | | \$5,621.99 |
| | TOTAL | | | 0.00 | | \$30,080.59 |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Accrual Basis Wednesday, September 03, 2025 07:03 PM GMTZ | | | | | | |
| | | | | | | |

Profit and Loss by Class
FAIR OAKS CEMETERY DISTRICT

August 2025

| Distribution account | 202A | 208A | 209A | Total |
|--|------------------|-----------------|------------------|--------------------|
| Income | | | | |
| 94100.0 Interest income | 514.06 | | | 514.06 |
| 94100.8 Interest Income 208A | | 5,306.82 | | 5,306.82 |
| 94100.9 Interest Income 209A | | | 14,814.41 | 14,814.41 |
| 96910 Cemetery Services | -1,669.38 | | | -1,669.38 |
| 96910.2 CSVC- Plot Fees | 14,664.00 | | | 14,664.00 |
| 96910.4 CSVC- Vaults | 2,370.00 | | | 2,370.00 |
| 96910.5 CSVC- Open & Close | 4,149.00 | | | 4,149.00 |
| 96910.6 CSVC- Miscellaneous | 674.60 | | | 674.60 |
| 96910.62 96910.62 Interment Rights | | | | |
| Total for 96910.6 CSVC- Miscellaneous | 674.60 | 0.00 | 0.00 | \$674.60 |
| 96910.8 CSVC- markers | 2,060.00 | | | 2,060.00 |
| Total for 96910 Cemetery Services | 22,248.22 | 0.00 | 0.00 | \$22,248.22 |
| 97300.0 Donations | 300.00 | | | 300.00 |
| Total for Income | 23,062.28 | 5,306.82 | 14,814.41 | \$43,183.51 |
| Cost of Goods Sold | | | | |
| Gross Profit | 23,062.28 | 5,306.82 | 14,814.41 | \$43,183.51 |
| Expenses | | | | |
| 11100.0 Salary | 17,208.00 | | | 17,208.00 |
| 11240.0 Board | 1,200.00 | | | 1,200.00 |
| 11320.0 Overtime | 952.50 | | | 952.50 |
| 12100.0 Retire | 4,628.62 | | | 4,628.62 |
| 12200.0 OASDHI | 1,481.09 | | | 1,481.09 |
| 12300.0 Group Ins | 4,455.16 | | | 4,455.16 |
| 20050.0 Advertising | -296.33 | | | -296.33 |
| 20290.0 Business Exp | 5,065.87 | | | 5,065.87 |
| 20350.0 Education & Train | 1,364.00 | | | 1,364.00 |
| 20380.0 Employee Recognition | 330.10 | | | 330.10 |
| 20760.0 Office Sup | 300.00 | | | 300.00 |
| 21040.0 Agri / Horti SUP | 489.66 | | | 489.66 |
| 21910.0 Electricity | 642.76 | | | 642.76 |
| 21930.0 Refuse Collect | 890.70 | | | 890.70 |
| 21970.0 Telephone | 479.55 | | | 479.55 |
| 22060.0 Auto Maint SUP | 20.45 | | | 20.45 |
| 22360.0 Fuel- Lube | 670.91 | | | 670.91 |
| 22820.0 Shop Equip SUP | 87.35 | | | 87.35 |
| 23130.0 Uniforms | 131.46 | | | 131.46 |

| | | | | |
|---|-------------------|-----------------|------------------|---------------------|
| 25310.0 General Counsel | 1,075.00 | | | 1,075.00 |
| 25910.0 Other Prof SVC | 639.11 | | | 639.11 |
| 28520.0 Memorial Day | 272.28 | | | 272.28 |
| 28980.0 Other Oper SUP | 2,796.56 | | | 2,796.56 |
| 28990.1 Temp Workers | 16,050.60 | | | 16,050.60 |
| 28990.2 Gates | 550.00 | | | 550.00 |
| 80400.1 Scroll Plates | 606.00 | | | 606.00 |
| Total for Expenses | 62,091.40 | 0.00 | 0.00 | \$62,091.40 |
| Net Operating Income | -39,029.12 | 5,306.82 | 14,814.41 | -\$18,907.89 |
| Other Income | | | | |
| Other Expenses | | | | |
| Reconciliation Discrepancies-1 | 0.01 | | | 0.01 |
| Total for Other Expenses | 0.01 | 0.00 | 0.00 | \$0.01 |
| Net Other Income | -0.01 | 0.00 | 0.00 | -\$0.01 |
| Net Income | -39,029.13 | 5,306.82 | 14,814.41 | -\$18,907.90 |
| | | | | |
| | | | | |
| | | | | |
| Accrual Basis Wednesday, September 03, 2025 07:08 PM GMTZ | | | | |

| | | | | | | | | | | | | | |
|-------------------------------------|------------|------------|--------------|-------------|-------------|-------------|-------------|------------|--------------|------------|----------------|------------|----------------|
| BURIALS | | | | | | | | | | | | | |
| FY 2025/2026 | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUN | TOTAL |
| STANDARD | 2 | 2 | | | | | | | | | | | 4 |
| DELUXE | 0 | 1 | | | | | | | | | | | 1 |
| TITAN | 0 | 0 | | | | | | | | | | | 0 |
| DOUBLE | 1 | 1 | | | | | | | | | | | 2 |
| Pre-VAULTED | 5 | 1 | | | | | | | | | | | 6 |
| OTHER | 0 | 2 | | | | | | | | | | | 2 |
| BABY | 0 | 0 | | | | | | | | | | | 0 |
| ASHES-PLOT | 7 | 9 | | | | | | | | | | | 16 |
| ASHES-NICHE | 1 | 4 | | | | | | | | | | | 5 |
| 25-26 TOTAL | 16 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 36 |
| 24-25 TOTAL | 13 | 16 | 18 | 12 | 20 | 13 | 18 | 20 | 16 | 16 | 16 | 24 | 202 |
| 23-24 TOTAL | 16 | 18 | 9 | 9 | 14 | 15 | 13 | 10 | 18 | 13 | 16 | 0 | 151 |
| VAULT SALES | | | | | | | | | | | | | |
| FY 2025/2026 | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUN | TOTAL |
| STANDARD | 2 | 1 | | | | | | | | | | | 3 |
| DELUXE | 0 | 0 | | | | | | | | | | | 0 |
| TITAN | 0 | 0 | | | | | | | | | | | 0 |
| DOUBLE | 0 | 1 | | | | | | | | | | | 1 |
| PB DOUBLE | 3 | 0 | | | | | | | | | | | 3 |
| PB SINGLE | 0 | 0 | | | | | | | | | | | 0 |
| OTHER | 0 | 0 | | | | | | | | | | | 0 |
| URN | 5 | 2 | | | | | | | | | | | 7 |
| NICHE | 6 | 5 | | | | | | | | | | | 11 |
| 25-26 TOTAL | 16 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25 |
| 24-25 TOTAL | 5 | 16 | 19 | 7 | 8 | 2 | 11 | 12 | 11 | 4 | 10 | 8 | 113 |
| 23-24 TOTAL | 11 | 6 | 7 | 8 | 8 | 9 | 4 | 3 | 14 | 21 | 11 | 0 | 102 |
| VAULT INVENTORY FY 2025/2026 | | | | | | | | | | | | | |
| | | BAL | | RCVD | | USED | | BAL | | | | | |
| STANDARD | | 2 | | | | 2 | | 0 | | | | | |
| DELUXE | | 3 | | | | 1 | | 2 | | | | | |
| TITAN | | 2 | | | | | | 2 | | | | | |
| DOUBLE | | 2 | | | | 1 | | 1 | | | | | |
| OTHER | | 3 | | | | | | 3 | | | | | |
| URN | | 26 | | | | 9 | | 17 | | | | | |
| NICHE | | 27 | | | | 4 | | 23 | | | | | |
| INVENTORY | | | START | | RTNS | | SOLD | | PYMTS | | ON HOLD | | BALANCE |
| FULL PLOT | | | 35 | | | | | | 1 | | | | 34 |
| CREMATION PLOT | | | 218 | | | | | | 2 | | | | 216 |
| CUBBIES | | | 53 | | | | 1 | | 0 | | | | 52 |
| SINGLE NICHE | | | 176 | | | | 1 | | 1 | | | | 174 |
| MEDIUM NICHE | | | 68 | | | | 1 | | 1 | | | | 66 |
| OAK KNOLL | | | 67 | | | | | | 10 | | | | 57 |
| OK MED NICHE | | | 405 | | | | 1 | | 5 | | | | 399 |
| ACORN | | | 30 | | | | | | 2 | | | | 28 |
| FAMILY GARDEN | | | 62 | | | | | | 4 | | | | 58 |
| FOUNTAINS | | | 310 | | | | | | 5 | | | | 305 |
| FT TRIPLES | | | 0 | | | | | | 0 | | | | 0 |
| PLOTS SOLD | | | | | | | | | | | | | |
| FY 2025/2026 | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUN | TOTAL |
| TAX RES | 5 | 1 | | | | | | | | | | | 6 |
| NON TAX RES | 2 | 1 | | | | | | | | | | | 3 |
| OUT OF DIST | 0 | 2 | | | | | | | | | | | 2 |
| 25-26 TOTAL | 7 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11 |
| 24-25 TOTAL | 6 | 10 | 11 | 4 | 8 | 2 | 8 | 5 | 6 | 5 | 3 | 3 | 71 |
| 23-24 TOTAL | 14 | 5 | 11 | 9 | 10 | 4 | 8 | 6 | 10 | 20 | 15 | 0 | 112 |



Guillermo Barron
District Manager
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Admin Assist

FAIR OAKS CEMETERY

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

Established 1902

FY 2026 ATTENDANCE

August 2025

| VACATION | BALANCE FORWARD | MONTHLY ACCRUAL | TAKEN | | YEAR TO DATE BALANCE |
|-----------|--------------------|--------------------|--------|-------------|----------------------------|
| GUILLERMO | 194.01 | 16.67 | | \$7,799.37 | 210.68 |
| GONZALO | 240.00 | 13.33 | -16.00 | \$6,407.91 | 237.33 |
| MYSTI | 23.42 | 10.00 | | \$802.08 | 33.42 |
| | | | | \$15,009.36 | |

| SICK | BALANCE FORWARD | MONTHLY ACCRUAL | TAKEN | | YEAR TO DATE BALANCE |
|-----------|--------------------|--------------------|--------|-------------|----------------------------|
| GUILLERMO | 125.50 | 8.00 | -16.00 | \$4,349.85 | 117.50 |
| GONZALO | 249.00 | 8.00 | -8.00 | \$6,723.00 | 249.00 |
| MYSTI | 72.00 | 8.00 | -16.00 | \$1,536.00 | 64.00 |
| | | | | \$12,608.85 | |

| 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: Thursday, August 7, 2025 3:46 AM
To: info.focd@gmail.com
Subject: Fair Oaks Cemetery District, your performance report for July 2025



Your Business Profile report with 345 interactions* last month

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

[See full report](#)

Your performance at a glance

 41

calls
-30%

 184

people asked for directions
-10%

 120

website visits from profile
-6%

 814

profile views
-25%

 293

searches
-32%

**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: Tuesday, September 2, 2025 8:13 AM
To: Guillermo Barron; gbarron.focd@gmail.com
Subject: 8/2025 - 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 15408 member exposures last month through the membership directory and you had a total of 63 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>

Academic Plan

Selected program name

PROGRAM COURSES



Organizational Behavior for Managers

MGT/312T

COURSE DATES:

07/22/25 to 08/25/25

FINAL GRADE

Keep up the great work!

CLASS ATTENDANCE



A

[View course details](#) →

ACADEMIC COUNSELOR

DANIKA MACLELLAN

[Email DANIKA](#)



89099



602-557-3291

+ STATUS

FEEDBACK

PROGRAM CREDITS ⓘ

We're sorry! We experienced an error retrieving this data. Please refresh your browser.

 [Reload](#)



>000459 5784458 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



Planning a renovation, covering tuition, or managing an unexpected expense?

A Home Equity Line of Credit (HELOC) could be a smart solution.

Visit a local Banking Center today to find out how a HELOC can work for you!

SVLS #499294 | EQUAL HOUSING LENDER

COMBINED ANALYSIS STATEMENT

FOR THE PERIOD 07/01/25 THROUGH 07/31/25

Accounts included in the Family: Relationship Account Summary

| Account Number | Average Ledger Balance | Average Available Balance | Earned Credit | Activity Charge | Analysis Position |
|----------------|------------------------|---------------------------|---------------|-----------------|-------------------|
| xxxx243 | \$ 17,517.38 | \$ 17,517.38 | \$ 6.69 | \$ 95.14 | (\$88.45) |

BALANCE INFORMATION

| | |
|---|-------------|
| Average Daily Ledger Balance | \$17,517.38 |
| Less Average Daily Float | \$0.00 |
| Average Daily Collected Balance | \$17,517.38 |
| Less DDA Balance Reserve Requirement (10.00 %) | \$1,751.74 |
| Balance to Support Services | \$15,765.64 |

SETTLEMENT SUMMARY

| ACCOUNT POSITION FOR THE PERIOD | FEE BASIS | BALANCE BASIS |
|-----------------------------------|-----------|---------------|
| Earnings Credit | \$6.69 | \$15,765.64 |
| Current Period Analyzed Charges | \$95.14 | \$224,039.36 |
| Analyzed Charges Due after Credit | \$88.45 | |



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

Fees Debited to Accountxxxx243

\$88.45

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 Cash/Negotiated | 1 | \$0.1400 | \$0.14 | \$330 |
| Subtotal Deposit Acct Services | | | \$20.14 | \$47,426 |
| 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 |
| Subtotal Cash Services | | | \$75.00 | \$176,613 |

SERVICE SUMMARY

| | | |
|----------------------------------|---------|-----------|
| Total Activity Charges | \$95.14 | \$224,039 |
| Analyzed Charge Subtotal | \$95.14 | \$224,039 |
| Total Exception Savings (Code *) | \$25.00 | |



Brian Hughes
Of Counsel
(916) 551-2827
brian.hughes@bbklaw.com

August 15, 2025

VIA E-MAIL

Guillermo Barron
District Manager
Fair Oaks Cemetery District
7780 Olive Street
Fair Oaks, CA 95628

Re: Fee Agreement and Engagement Letter

Dear Mr. Barron:

ABOUT OUR REPRESENTATION

Best Best & Krieger LLP is pleased to represent Fair Oaks Cemetery District. Specifically, we will represent the District as its General Counsel and perform any and all legal services as needed or requested. This letter constitutes our agreement setting the terms of our representation. If you want us to represent you and agree to the terms set forth in this letter, after you review the letter please sign it and return the signed copy to us.

CONFIDENTIALITY AND ABSENCE OF CONFLICTS

An attorney-client relationship requires mutual trust between the client and the attorney. It is understood that communications exclusively between counsel and the client are confidential and protected by the attorney-client privilege.

To also assure mutuality of trust, we have maintained a conflict of interest index. The California Rules of Professional Conduct defines whether a past or present relationship with any party prevents us from representing Fair Oaks Cemetery District. Similarly, Fair Oaks Cemetery District will be included in our list of clients to ensure we comply with the Rules of Professional Conduct with respect to Fair Oaks Cemetery District.

We have checked the following names against our client index: Fair Oaks Cemetery District; Guillermo Barron; Pete Schroeder; Carolyn Flood; Don Neufeld; Gonzalo Vega; and Mysti Lingenfelter. Based on that check, we can represent Fair Oaks Cemetery District. Please review the list to see if any other persons or entities should be included. If you do not tell us to the contrary, we will assume that this list is complete and accurate. We request that you update this list for us if there are any changes in the future.

YOUR OBLIGATIONS ABOUT FEES AND INDIVIDUAL RATES

We have already discussed with you the fee arrangement. Rates for General Counsel matters will be billed at a blended rate of \$300 per hour for myself and other Attorneys as needed. Rates for Paralegals, Law Clerks and Analysts, as needed, will be billed at \$195 per hour.

Should the need arise for more specialized expertise covering areas of law including, but not limited to, labor and personnel, or employee benefit matters, those attorneys will bill a then-current individual public rates which are based on experience and area of law. Hourly rates for those attorneys and non-attorneys falling within the following ranges: Partners and Of Counsel range from \$345 - \$685 per hour; Associates range from \$275 - \$395 per hour, Paralegals, Law Clerks and Analysts from \$205 - \$265 per hour, and Consultants and Government Affairs from \$285 - \$510 per hour.

The above rates will be adjusted annually. Beginning every July 1, 2026, and every July 1 thereafter with advanced written notice, the blended rates for General Counsel Services shall be increased for the change in the cost of living for the most recently published twelve (12) month period, as shown by the U.S. Department of Labor in its All Urban Consumers Index set forth San Francisco-Oakland-Hayward, CA area (bi-monthly) provided, however, that such adjustment shall never be lower than zero percent (0%). The individual rates for specialized services are subject to annual adjustment as well every July, adjusting for inflation and market trends as is appropriate for each area of specialization. In addition to the automatic rate increases, either BB&K or the Client may initiate consideration of a rate increase at any time.

The billing policies are described in the memorandum attached to this letter, entitled "Best Best & Krieger LLP's Billing Policies." You should consider the Billing Policies memorandum part of this agreement as it binds both of us. For that reason, you should read it carefully.

INSURANCE

We understand that you are not now insured or have any insurance that may cover potential liability or attorneys' fees in this case. If you think you may have such insurance, please notify me immediately.

We are also pleased to let you know that Best Best & Krieger LLP carries errors and omissions insurance with Lloyd's of London. After a standard deductible, this insurance provides coverage beyond what is required by the State of California.

NEW MATTERS

When we are engaged by a new client on a particular matter, we are often later asked to work on additional matters. You should know that such new matters will be the subject of a new signed supplement to this agreement. Similarly, this agreement does not cover and is not a commitment by either of us that we will undertake any appeals or collection procedures. Any such future work would also have to be agreed upon in a signed supplement.

CIVILITY IN LITIGATION

In litigation, courtesy is customarily honored with opposing counsel, such as extensions to file pleadings or responses to other deadlines. In our experience, the reciprocal extension of such courtesies saves our clients' time and money. By signing this letter you will be confirming your approval of this practice in your case.

HOW THIS AGREEMENT MAY BE TERMINATED

You, of course, have the right to end our services at any time. If you do so, you will be responsible for the payment of fees and costs accrued but not yet paid, plus reasonable fees and costs in transferring the case to you or your new counsel. By the same token, we reserve the right to terminate our services to you upon written notice, order of the court, or in accordance with our attached Billing Policies memorandum. This could happen if you fail to pay our fees and costs as agreed, fail to cooperate with us in this matter, or if we determine we cannot continue to represent you for ethical or practical concerns.

CLIENT FILE

If you do not request the return of your file, we will retain your file for five years. After five years, we may have your file destroyed. If you would like your file maintained for more than five years or returned, you must make separate arrangements with us.

THANK YOU

On a personal note, we are pleased that you have selected Best Best & Krieger LLP to represent you. We look forward to a long and valued relationship with you and appreciate your confidence in selecting us to represent you in this case. If you have any questions at any time about our services or billings, please do not hesitate to call me.

If this letter meets with your approval, please sign and date it, and return the original to us. Unless you sign, date and return by September 30, 2025, we will not represent you in any capacity, and we will assume that you have made other arrangements for legal representation. We have enclosed a separate signed copy of this letter for your records.

Sincerely,



Brian Hughes
for BEST BEST & KRIEGER LLP

Guillermo Barron
August 15, 2025
Page 4

BH:ab

AGREED AND ACCEPTED:

By: _____

Dated: _____

BEST BEST & KRIEGER LLP'S BILLING POLICIES

Our century of experience has shown that the attorney-client relationship works best when there is mutual understanding about fees, expenses, billing and payment terms. Therefore, this statement is intended to explain our billing policies and procedures. Clients are encouraged to discuss with us any questions they have about these policies and procedures. Clients may direct specific questions about a bill to the attorney with whom the client works or to our Accounts Receivable Department (accounts.receivable@bbklaw.com). Any specific billing arrangements different from those set forth below will be confirmed in a separate written agreement between the client and the firm.

INVOICE AND PAYMENT OPTIONS

Best Best & Krieger strives to meet our clients' needs in terms of providing a wide variety of invoice types, delivery and payment options. Please indicate those needs including the preferred method of invoice delivery (Invoice via Email; or USPS). In addition, accounts.receivable@bbklaw.com can provide a W-9 upon request and discuss various accepted payment methods.

FEES FOR PROFESSIONAL SERVICES

Unless a flat fee is set forth in our engagement letter with a client, our fees for the legal work we will undertake will be based in substantial part on time spent by personnel in our office on that client's behalf. In special circumstances which will be discussed with the client and agreed upon in writing, fees will be based upon the novelty or difficulty of the matter, or the time or other special limitations imposed by the client.

Hourly rates are set to reflect the skill and experience of the attorney or other legal personnel rendering services on the client's behalf. All legal services are billed in one-tenth of an hour (0.10/hour) or six-minute increments. Our attorneys are currently billed at rates from \$260 to \$1085 per hour, and our administrative assistants, research assistants, municipal analysts, litigation analysts, paralegals, paraprofessionals and law clerks are billed at rates from \$145 to \$350 per hour for new work. These rates reflect the ranges in both our public and our private rates. These hourly rates are reviewed annually to accommodate rising firm costs and to reflect changes in attorney status as lawyers attain new levels of legal experience. Any increases resulting from such reviews will be instituted automatically and will apply to each affected client, after advance notice.

Non-Attorney Personnel: BBK may employ the services of non-attorney personnel under the supervision of a BBK attorney in order to perform services called for in the legal services agreement. The most common non-attorney

personnel utilized are paralegals. Other types of non-attorney personnel include, but are not limited to, case clerks, litigation analysts, and specialty consultants. The client agrees that BBK may use such non-attorney personnel to perform its services when it is reasonably necessary in the judgment of the responsible BBK attorney. Hourly fees for non-attorney personnel will be charged at the rate then in effect for such personnel. A copy of BBK's current rates and titles for non-attorney personnel will be provided upon request.

FEES FOR ELECTRONICALLY STORED INFORMATION ("ESI") SUPPORT AND STORAGE

BBK provides Electronically Stored Information ("ESI") services for matters requiring ESI support, which are matters with a document population over 1GB – typically litigation or threatened litigation matters. BBK provides services for basic ESI processing and storage at the following rates per month based on the number of gigabytes of data ("GB") processed and stored:

| | |
|----------------|-------------|
| 1GB -250GB: | \$10 per GB |
| 251GB - 550GB: | \$8 per GB |
| 551GB - 750GB: | \$6 per GB |
| 751GB - 1TB: | \$4 per GB |

The amount BBK charges for basic processing and storage of ESI allows BBK to recover the costs of providing such services, plus a net profit for BBK. BBK believes that the rates it charges for processing and storage are lower than comparable services available from third party vendors in the market. If you wish to contract separately with a third party vendor for processing and storage costs, please notify PracticeSupportServices@bbklaw.com in writing. BBK also provides advanced ESI processing services at hourly rates for personnel in its Litigation Support Group. A copy of BBK's current rates for such services will be provided on request.

FEES FOR OTHER SERVICES, COSTS AND EXPENSES

We attempt to serve all our clients with the most effective support systems available. Therefore, in addition to fees for professional legal services, we also charge separately for some other services and expenses to the extent of their use by individual clients. These charges include but are not limited to, mileage at the current IRS approved rate per mile, extraordinary telephone and document delivery charges, copying charges, computerized research, court filing fees and other court-related expenditures including court reporter and transcription fees. No separate charge is made for secretarial or word processing services; those costs are included within the above hourly rates.

We may need to advance costs and incur expenses on your behalf on an ongoing basis. These items are separate and apart from attorneys' fees and, as they are out-of-pocket charges, we need to have sufficient funds on hand from you to pay them when due. We will advise the client from time to time when we expect items of significant cost to be incurred, and it is required that the client send us advances to cover those costs before they are due.

ADVANCE DEPOSIT TOWARD FEES AND COSTS

Because new client matters involve both a substantial undertaking by our firm and the establishment of client credit with our accounting office, we require an advance payment from clients. The amount of this advance deposit is determined on a case-by-case basis discussed first with the client, and is specified in our engagement letter.

Upon receipt, the advance deposit will be deposited into the firm's client trust account. Our monthly billings will reflect such applications of the advance deposit to costs and not to attorney's fees (unless otherwise noted in our accompanying engagement letter). At the end of engagement, we will apply any remaining balance first to costs and then to fees. We also reserve the right to require increases or renewals of these advanced deposits.

By signing the initial engagement letter, each client is agreeing that trust account balances may be withdrawn and applied to costs as they are incurred and to our billings, when we issue our invoice to the client. If we succeed in resolving your matter before the amounts deposited are used, any balance will be promptly refunded.

MONTHLY INVOICES AND PAYMENT

Best Best & Krieger LLP provides our clients with monthly invoices for legal services performed and expenses incurred. Invoices are due and payable upon receipt.

Each monthly invoice reflects both professional and other fees for services rendered through the end of the prior month, as well as expenses incurred on the client's behalf that have been processed by the end of the prior month. Processing of some expenses is delayed until the next month and billed thereafter.

Our fees are not contingent upon any aspect of the matter and are due upon receipt. All billings are due and payable within ten days of presentation unless the full amount is covered by the balance of an advance held in our trust account.

It is our policy to treat every question about a bill promptly and fairly. It is also our policy that if a client does not pay an invoice within 60 days of mailing, we assume the client is, for whatever reason, refusing to pay. We reserve the right to terminate our engagement and withdraw as attorney of record whenever our invoices are not paid. If an invoice is 60 days late, however, we may advise the client by letter that the client must pay the invoice within 14 days or the firm will take appropriate steps to withdraw as attorney of record. If the delay is caused by a problem in the invoice, we must rely upon the client to raise that with us during the 14-day period. This same policy applies to fee arrangements which require the client to replenish fee deposits or make deposits for anticipated costs.

From time to time clients have questions about the format of the bill or description of work performed. If you have any such questions, please ask them when you receive the bill so we may address them on a current basis.

CHANGES IN FEE ARRANGEMENTS AND BUDGETS

It may be necessary under certain circumstances for a client to increase the size of required advances for fees after the commencement of our engagement and depending upon the scope of the work. For example, prior to a protracted trial or hearing, the firm may require a further advance payment to the firm's trust account sufficient to cover expected fees. Any such changes in fee arrangements will be discussed with the client and mutually agreed in writing.

Because of the uncertainties involved, any estimates of anticipated fees that we provide at the request of a client for budgeting purposes, or otherwise, can only be an approximation of potential fees.

BEST BEST & KRIEGER LLP



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, August 13, 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 9:15am.
2. Pledge of Allegiance
 - Those assembled recited the Pledge of Allegiance.
3. Roll Call of Board
 - Present were Trustees Pete Schroeder, Carolyn Flood, John Oldham, Evan Currie, DM Guillermo Barron, Secretary Mysti Lingenfelter, and Foreman Gonzalo Vega. Absent was Trustee Don Neufeld.
4. Public Comment on & Opportunity to Discuss Matter within District Jurisdiction
 - Laura Knopf - Laura Knott presented a public comment regarding her husband's burial. The board apologized for the distress caused and acknowledged the need for review.
 - Motion to move issue to Agenda. Moved by Trustee Flood, Second by Trustee Currie. Approved 4/0/1
 - Discussion with Staff, DM explained that when family members sign documents stating they have the right to authorize a burial, the cemetery assumes a good relationship exists and they are truthful, however the documents they sign do state they knowingly sign having the authorization to do so under penalty of perjury.
 - Staff were directed that a second page be added to the service arrangement document, detailing procedures of burials, for clients to keep.
 - Trustee Currie will reach out to Ms. Knopf to explain the new procedure.
5. Information Items:
 - A. District Foreman's Monthly Report
 - i. Safety Report
 - This month's safety meeting was held on flammable liquids: handling and safety.
 - ii. Any unusual activities
 - Nothing to report.
 - B. DM's Monthly Reports:
 - i. Sales
 - District sales reported as \$63,373.16
 - District total income including tax revenue and interest reported as \$76,828.18
 - ii. Interments
 - The district's 16 burials consisted of 8 cremations and 8 caskets.
 - iii. Attendance
 - District Employee's attendance is up to date.
 - iv. Website Contacts
 - Google Analytics showed 129 visits to our website, and one 5-star review.
 - Chamber Catcher page had 18 direct views.
 - v. Major Purchases or other Extraordinary Purchases
 - Sold the CASE to offset cost for new excavator for a total of \$41,500.00.

Fair Oaks Cemetery District Minutes for Board of Trustees Meeting August 13, 2025

- Takeuchi contract is solved and moving forward.
 - vi. Incidents
- Previously discussed was the Knopf case.
 - vii. Correspondence
- GASB requirements should be starting this fiscal year. We are already recording the information requested, and no further changes are needed at this time.
- Our Bank interest rate should stay at 4.258% until the end of September.
 - viii. Upcoming events, conferences, and training
- GSRMA Annual Conference will be in Corning, CA. DF, Trustee Oldham, and Trustee Currie should be in attendance.

C. Committee Reports:

- i. Finance Committee
 - The finance committee met prior to the board meeting. Trustee Oldham reported total claims were \$95,293.67.
- ii. Investment Committee
 - Investments are following industry trends.
- iii. Other Committee Reports
 - 1. Update on Tax Issues
- LAFCo presentations went well.
 - 2. Update on Land Issues/Acquisition
- Updates were provided on land issues and acquisitions.

6. Unfinished Business - Board Discussion & Possible Action Items

A. Final Budget Review & Approval

- The final budget review and approval were conducted.
- B. Final Budget Adoption: Resolution 2026 - 5
 - Motion to move approve Final Budget, as corrected. Moved by Trustee Flood, Second by Trustee Oldham. Approved 4/0/1
- C. Price Sheets Increase Approval
 - Motion to move approve Price Sheet increases. Moved by Trustee Currie, Second by Trustee Oldham. Approved 4/0/1

7. New Business - Board Discussion & Possible Action Items

A. Consent Calendar

- i. Approval of Board Minutes of July 9, 2025
- ii. Approval of Special Board Minutes of July 29, 2025
- iii. Approval of Claims

Motion to approve the consent calendar, as presented. Moved by Trustee Flood, Second by Trustee Oldham. Approved 4/0/1

B. Resolutions 2026 - 02-04

- Moved to the next meeting, directions given to staff.
- C. Light Up the Cemetery
 - Plans for the "Light Up The Cemetery" event were discussed.
- D. PCA Conference Discussion
 - No further discussion

8. Trustees Discussions, Questions, & Comments

- None

9. Adjournment

- Chairman Schroeder adjourned the meeting at 10:57am.
Approved as ____ read ____ corrected.
Prepared by: Mysti Lingenfelter Board Clerk.

| Expenses by Vendor Summary | | | | | | | |
|-----------------------------|-----------|----------|----------|----------|----------|-------|---------|
| FAIR OAKS CEMETERY DISTRICT | | | | | | | |
| August 2025 | | | | | | | |
| Vendor | Total | | | | | | |
| | 29,925.38 | | | | | | |
| Ace Hardware | 491.52 | 92.64 | 306.24 | 92.64 | | | |
| Adobe Inc. | 29.99 | | | | | | |
| Albert Neufeld - Board | 103.66 | | | | | | |
| Alhambra/Primo | 63.45 | | | | | | |
| ALP, Inc. 71810 | 16,050.60 | 3,470.40 | 4,338.00 | 3,904.20 | 4,338.00 | | |
| Amazon.com | 298.16 | 201.24 | 43.07 | 18.31 | 35.22 | 11.81 | (11.49) |
| AutoSports | 87.35 | | | | | | |
| AutoZone | 20.45 | | | | | | |
| Baker Supplies & Repair | 274.76 | | | | | | |
| Best Buy | 57.63 | | | | | | |
| Bronzecraft - 76943 | 606.00 | 202.00 | 404.00 | | | | |
| CAPC | 55.00 | | | | | | |
| Carolyn Flood - Board | 103.66 | | | | | | |
| CENIOM | 360.00 | | | | | | |
| Comcast Business | 420.70 | | | | | | |
| Diane Sue Roark 76879 | 550.00 | | | | | | |
| Evan Currie - Board | 129.66 | | | | | | |
| Fuel | 670.91 | 54.35 | 52.93 | 172.18 | 91.94 | 98.27 | 45.34 |
| | | 155.90 | | | | | |
| Gold Country Copier / Smile | 39.29 | | | | | | |
| Gold Miners Inn | 663.81 | 221.27 | 221.27 | 221.27 | | | |
| Hotel for Conferences | 1,852.71 | | | | | | |
| Hunt Law Offices | 1,075.00 | | | | | | |
| iCloud / Apple | 20.98 | 19.99 | 0.99 | | | | |
| John Oldham - Board | 129.66 | | | | | | |

| | | | | | | | |
|---|--------------------|----------|----------|--------|--------|--------|-------|
| KCCD Compliance School | 1,300.00 | | | | | | |
| Kiefer Landfill Facility | 890.70 | 80.20 | 90.70 | 89.80 | 97.90 | 93.05 | 92.25 |
| | | 88.30 | 45.00 | 42.80 | 124.65 | 46.05 | |
| Liberty Bell Smart Home | 49.99 | | | | | | |
| Lunch for Employee Incentive | 442.49 | 56.62 | 78.27 | 103.94 | 54.40 | 149.26 | |
| Maria's | 123.71 | | | | | | |
| Mysti Lingenfelter - 931533 | 129.66 | | | | | | |
| Noah's Bagels | 52.05 | 32.71 | 19.34 | | | | |
| Orangevale Copy Center | 131.46 | | | | | | |
| Pens.com | (296.33) | | | | | | |
| Peter Schroeder - Board | 103.66 | | | | | | |
| Plot Refunds - REFND | 1,669.38 | 1,000.00 | 669.38 | | | | |
| Processing Fee | 120.43 | | | | | | |
| Quill | 75.41 | | | | | | |
| Round Table Pizza | 140.81 | | | | | | |
| Smart & Final | 40.03 | | | | | | |
| SMUD | 642.76 | 53.81 | 19.18 | 319.65 | 250.12 | | |
| Sprinkler Service & Supply Inc. | 214.90 | | | | | | |
| Staples | 648.00 | 300.00 | 75.72 | 272.28 | | | |
| University of Phoenix | 1,364.00 | | | | | | |
| Verizon | 1,837.35 | 58.85 | 1,778.50 | | | | |
| TOTAL | \$63,760.79 | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Accrual Basis Wednesday, September 03, 2025 07:34 PM GMTZ | | | | | | | |

| FAIR OAKS CEMETERY DISTRICT | | | | | | | | |
|--|-----------|-------------|--------------|-------------|--------------|---------------|---------------|-------------|
| Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L | | | | | | | | |
| July 2025 - June 2026 | | | | | | | | |
| | | | | | | | | |
| | Aug 2025 | | | | Total | | | |
| | Actual | Budget | over Budget | % of Budget | Actual | Budget | over Budget | % of Budget |
| Income | | | | | | | | |
| 91010.0 Cur Secured | | 13,639.75 | -13,639.75 | 0.00% | 373.28 | 163,677.00 | -163,303.72 | 0.23% |
| 91020.0 Cur Unsecured | | 923.42 | -923.42 | 0.00% | 0.05 | 11,081.00 | -11,080.95 | 0.00% |
| 91030.0 Supplement Cur | | 290.67 | -290.67 | 0.00% | 512.63 | 3,488.00 | -2,975.37 | 14.70% |
| 91040.0 Sec Delinquent | | 223.33 | -223.33 | 0.00% | 0.00 | 2,680.00 | -2,680.00 | 0.00% |
| 91050.0 Supplement Delinq | | 48.25 | -48.25 | 0.00% | 0.00 | 579.00 | -579.00 | 0.00% |
| 91060.0 Unitary Cur Sec | | 183.00 | -183.00 | 0.00% | 0.00 | 2,196.00 | -2,196.00 | 0.00% |
| 91200.0 Prop Tax Redemption | | 0.00 | 0.00 | | 16.33 | 0.00 | 16.33 | |
| 91300.0 Prior Unsecured | | 9.92 | -9.92 | 0.00% | 1.44 | 119.00 | -117.56 | 1.21% |
| 91400.0 Prop Tax Penalties | | 107.42 | -107.42 | 0.00% | 2.67 | 1,289.00 | -1,286.33 | 0.21% |
| 94100.0 Interest income | 514.06 | 3,099.75 | -2,585.69 | 16.58% | 19,741.90 | 37,197.00 | -17,455.10 | 53.07% |
| 94100.8 Interest Income 208A | 5,306.82 | 0.00 | 5,306.82 | | 14,072.07 | 0.00 | 14,072.07 | |
| 94100.9 Interest Income 209A | 14,814.41 | 0.00 | 14,814.41 | | 18,194.09 | 0.00 | 18,194.09 | |
| 95220.0 Prop Tax Relief | | 0.00 | 0.00 | | 0.05 | 0.00 | 0.05 | |
| 96910 Cemetery Services | -1,669.39 | | -1,669.39 | | -72,050.53 | 0.00 | -72,050.53 | |
| 96910.0 PreNeed Collections | | 4,162.58 | -4,162.58 | 0.00% | 11,536.78 | 49,951.00 | -38,414.22 | 23.10% |
| 96910.1 Endowment Collections | | 3,121.92 | -3,121.92 | 0.00% | 5,431.00 | 37,463.00 | -32,032.00 | 14.50% |
| 96910.2 CSVC- Plot Fees | 14,664.00 | 27,541.83 | -12,877.83 | 53.24% | 49,074.00 | 330,502.00 | -281,428.00 | 14.85% |
| 96910.3 Preneed Transfer - to Gen | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | |
| 96910.4 CSVC- Vaults | 2,370.00 | 3,022.08 | -652.08 | 78.42% | 14,098.00 | 36,265.00 | -22,167.00 | 38.87% |
| 96910.5 CSVC- Open & Close | 4,149.00 | 8,460.75 | -4,311.75 | 49.04% | 16,373.00 | 101,529.00 | -85,156.00 | 16.13% |
| 96910.6 CSVC- Miscellaneous | 674.60 | 9,987.17 | -9,312.57 | 6.75% | 43,876.20 | 119,846.00 | -75,969.80 | 36.61% |
| 96910.62 96910.62 Interment Rights | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 | |
| Total 96910.6 CSVC- Miscellaneous | \$ 674.60 | \$ 9,987.17 | -\$ 9,312.57 | 6.75% | \$ 43,876.20 | \$ 119,846.00 | -\$ 75,969.80 | 36.61% |
| 96910.8 CSVC- markers | 2,060.00 | 1,985.33 | 74.67 | 103.76% | 4,532.00 | 23,824.00 | -19,292.00 | 19.02% |

| | | | | | | | | |
|---------------------------------|--------------|---------------|----------------|----------|---------------|-----------------|------------------|---------|
| 96910.9 CSVC- Saturday Services | | 1,035.08 | -1,035.08 | 0.00% | 2,000.00 | 12,421.00 | -10,421.00 | 16.10% |
| Total 96910 Cemetery Services | \$ 22,248.21 | \$ 59,316.74 | -\$ 37,068.53 | 37.51% | \$ 74,870.45 | \$ 711,801.00 | -\$ 636,930.55 | 10.52% |
| 96911.0 Plot Refund | | | 0.00 | | -2,800.00 | 0.00 | -2,800.00 | |
| 97300.0 Donations | 300.00 | 25.00 | 275.00 | 1200.00% | 600.00 | 300.00 | 300.00 | 200.00% |
| Uncategorized Income | | 69,335.17 | -69,335.17 | 0.00% | 0.00 | 832,022.00 | -832,022.00 | 0.00% |
| Total Income | \$ 43,183.50 | \$ 147,202.42 | -\$ 104,018.92 | 29.34% | \$ 125,584.96 | \$ 1,766,429.00 | -\$ 1,640,844.04 | 7.11% |
| Gross Profit | \$ 43,183.50 | \$ 147,202.42 | -\$ 104,018.92 | 29.34% | \$ 125,584.96 | \$ 1,766,429.00 | -\$ 1,640,844.04 | 7.11% |
| Expenses | | | | | | | | |
| 11100.0 Salary | 17,208.00 | 20,833.33 | -3,625.33 | 82.60% | 34,300.00 | 250,000.00 | -215,700.00 | 13.72% |
| 11240.0 Board | 1,200.00 | 666.67 | 533.33 | 180.00% | 1,700.00 | 8,000.00 | -6,300.00 | 21.25% |
| 11320.0 Overtime | 952.50 | 500.00 | 452.50 | 190.50% | 1,116.00 | 6,000.00 | -4,884.00 | 18.60% |
| 11520.0 Terminal Pay | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | |
| 12100.0 Retire | 4,628.62 | 5,000.00 | -371.38 | 92.57% | 9,346.76 | 60,000.00 | -50,653.24 | 15.58% |
| 12200.0 OASDHI | 1,481.09 | 1,500.00 | -18.91 | 98.74% | 2,839.37 | 18,000.00 | -15,160.63 | 15.77% |
| 12300.0 Group Ins | 4,455.16 | 5,416.67 | -961.51 | 82.25% | 8,910.32 | 65,000.00 | -56,089.68 | 13.71% |
| 12400.0 Comp Ins | | 0.00 | 0.00 | | 0.00 | 12,500.00 | -12,500.00 | 0.00% |
| 12500.0 SUI | | 41.67 | -41.67 | 0.00% | 0.00 | 500.00 | -500.00 | 0.00% |
| 1000's Totals | 29,925.37 | 33,958.34 | -4,032.97 | 88.12% | 58,212.45 | 420,000.00 | -361,787.55 | 13.86% |
| 20050.0 Advertising | -296.33 | 0.00 | -296.33 | | 0.00 | 0.00 | 0.00 | |
| 20290.0 Business Exp | 5,065.87 | 1,000.00 | 4,065.87 | 506.59% | 5,099.97 | 12,000.00 | -6,900.03 | 42.50% |
| 20350.0 Education & Train | 1,364.00 | 833.33 | 530.67 | 163.68% | 1,364.00 | 10,000.00 | -8,636.00 | 13.64% |
| 20380.0 Employee Recognition | 330.10 | 83.33 | 246.77 | 396.14% | 603.65 | 1,000.00 | -396.35 | 60.37% |
| 20510.0 Liability Ins | | 0.00 | 0.00 | | 0.00 | 24,000.00 | -24,000.00 | 0.00% |
| 20610.0 Membership | | 133.33 | -133.33 | 0.00% | 0.00 | 1,600.00 | -1,600.00 | 0.00% |
| 20760.0 Office Sup | 300.00 | 250.00 | 50.00 | 120.00% | 782.15 | 3,000.00 | -2,217.85 | 26.07% |
| 20810.0 Postage | | 41.67 | -41.67 | 0.00% | 156.00 | 500.00 | -344.00 | 31.20% |
| 20850.0 Print SVC | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | |
| 21030.0 Agri/Horti SVC | | 500.00 | -500.00 | 0.00% | 0.00 | 6,000.00 | -6,000.00 | 0.00% |
| 21040.0 Agri / Horti SUP | 489.66 | 750.00 | -260.34 | 65.29% | 800.13 | 9,000.00 | -8,199.87 | 8.89% |
| 21910.0 Electricity | 642.76 | 708.33 | -65.57 | 90.74% | 1,891.74 | 8,500.00 | -6,608.26 | 22.26% |
| 21930.0 Refuse Collect | 890.70 | 500.00 | 390.70 | 178.14% | 1,429.55 | 6,000.00 | -4,570.45 | 23.83% |
| 21950.0 Stormwater | | 75.00 | -75.00 | 0.00% | 138.70 | 900.00 | -761.30 | 15.41% |
| 21970.0 Telephone | 479.55 | 708.33 | -228.78 | 67.70% | 1,622.21 | 8,500.00 | -6,877.79 | 19.08% |

| | | | | | | | | |
|------------------------------|-----------|-----------|------------|---------|-----------|------------|-------------|--------|
| 21980.0 Water | | 1,500.00 | -1,500.00 | 0.00% | 3,272.08 | 18,000.00 | -14,727.92 | 18.18% |
| 22050.0 Auto Maint SVC | | 416.67 | -416.67 | 0.00% | 0.00 | 5,000.00 | -5,000.00 | 0.00% |
| 22060.0 Auto Maint SUP | 20.45 | 416.67 | -396.22 | 4.91% | 20.45 | 5,000.00 | -4,979.55 | 0.41% |
| 22260.0 Expend Tools | | 500.00 | -500.00 | 0.00% | 0.00 | 6,000.00 | -6,000.00 | 0.00% |
| 22360.0 Fuel- Lube | 670.91 | 708.33 | -37.42 | 94.72% | 1,382.46 | 8,500.00 | -7,117.54 | 16.26% |
| 22750.0 Rent Equip | | 333.33 | -333.33 | 0.00% | 0.00 | 4,000.00 | -4,000.00 | 0.00% |
| 22810.0 Shop Equip SVC | | 83.33 | -83.33 | 0.00% | 0.00 | 1,000.00 | -1,000.00 | 0.00% |
| 22820.0 Shop Equip SUP | 87.35 | 500.00 | -412.65 | 17.47% | 941.15 | 6,000.00 | -5,058.85 | 15.69% |
| 22910.0 Other Equip SVC | | 50.00 | -50.00 | 0.00% | 0.00 | 600.00 | -600.00 | 0.00% |
| 22920.0 Other Equip SUP | | 291.67 | -291.67 | 0.00% | 0.00 | 3,500.00 | -3,500.00 | 0.00% |
| 23130.0 Uniforms | 131.46 | 83.33 | 48.13 | 157.76% | 131.46 | 1,000.00 | -868.54 | 13.15% |
| 23210.0 Custodial SVC | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | |
| 23510.0 Laundry SVC | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | |
| 25050.0 Account SVC | | 1,500.00 | -1,500.00 | 0.00% | 0.00 | 18,000.00 | -18,000.00 | 0.00% |
| 25070.0 Assess Coll SVC | | 1,000.00 | -1,000.00 | 0.00% | 0.00 | 12,000.00 | -12,000.00 | 0.00% |
| 25310.0 General Counsel | 1,075.00 | 166.67 | 908.33 | 644.99% | 1,075.00 | 2,000.00 | -925.00 | 53.75% |
| 25910.0 Other Prof SVC | 639.11 | 1,583.33 | -944.22 | 40.36% | 1,831.74 | 19,000.00 | -17,168.26 | 9.64% |
| 28520.0 Memorial Day | 272.28 | 1,416.67 | -1,144.39 | 19.22% | 300.28 | 17,000.00 | -16,699.72 | 1.77% |
| 28520.1 MD Temp Workers | | 1,416.67 | -1,416.67 | 0.00% | 0.00 | 17,000.00 | -17,000.00 | 0.00% |
| 28980.0 Other Oper SUP | 2,796.56 | 2,166.67 | 629.89 | 129.07% | 3,229.62 | 26,000.00 | -22,770.38 | 12.42% |
| 28990.0 Other Oper SVC | | 450.00 | -450.00 | 0.00% | 0.00 | 5,400.00 | -5,400.00 | 0.00% |
| 28990.1 Temp Workers | 16,050.60 | 16,083.33 | -32.73 | 99.80% | 34,270.20 | 193,000.00 | -158,729.80 | 17.76% |
| 28990.2 Gates | 550.00 | 550.00 | 0.00 | 100.00% | 1,100.00 | 6,600.00 | -5,500.00 | 16.67% |
| 29340.0 Public Works | | 41.67 | -41.67 | 0.00% | 136.14 | 500.00 | -363.86 | 27.23% |
| 2000's Totals | 31,560.03 | 36,841.66 | -5,281.63 | 85.66% | 61,578.68 | 466,100.00 | -404,521.32 | 13.21% |
| 32100.0 Lease Interest | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | |
| 32300.0 Lease Payment | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | |
| 3000's Totals | 0.00 | | | | 0.00 | | | |
| 41010.0 Land Purchase | | 69,335.17 | -69,335.17 | 0.00% | 0.00 | 832,022.00 | -832,022.00 | 0.00% |
| 42020.0 Structure / Improv | | 833.33 | -833.33 | 0.00% | 0.00 | 10,000.00 | -10,000.00 | 0.00% |
| 43030.0 Equipment | | 8,333.33 | -8,333.33 | 0.00% | 16,419.89 | 100,000.00 | -83,580.11 | 16.42% |
| 44030.0 Computer Software | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | |
| 44040.0 Depreciation expense | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | |

[illegible]