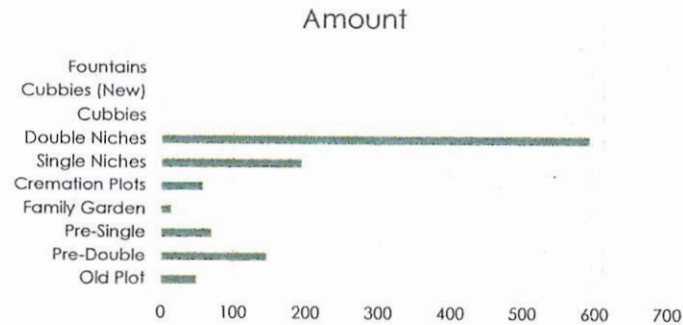


Fair Oaks Cemetery District

Plot / Niche
Inventory

6/30/2019

Plot Type	Amount
Old Plot	49
Pre-Double	146
Pre-Single	69
Family Garden	13
Cremation Plots	57
Single Niches	193
Double Niches	591
Cubbies	0
Cubbies (New)	0
Fountains	0



Cremations Available =	854
Casket Burial Available =	264
Average Cremation Burials Per Year =	85
Average Casket Burials Per Year =	76
Approx. Years for Cremations =	10
Approx. Years for Casket Burials =	3.47

Notes:

Guillermo took over in May of 2019

Burials were approximatley half of what they are today.

Pricies were considerable lower.

Money not invested in pre-need

Pre-vaulting caused cash flow to be low and expansion difficult

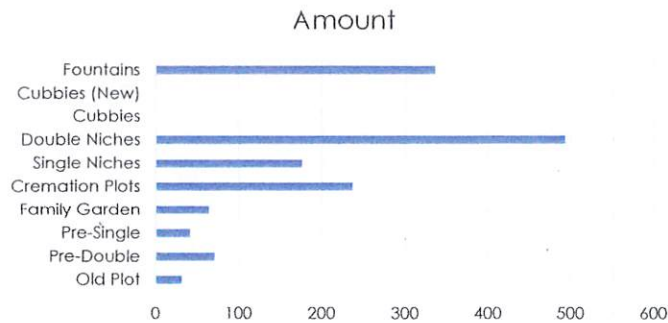
No formal 10 yr plan

Fair Oaks Cemetery District

Plot / Niche
Inventory

10/4/2023

Plot Type	Amount
Old Plot	31
Pre-Double	71
Pre-Single	41
Family Garden	64
Cremation Plots	237
Single Niches	176
Double Niches	493
Cubbies	0
Cubbies (New)	0
Fountains	336



Cremations Available =	970
Casket Burial Available =	479
Average Cremation Burials Per Year =	117
Average Casket Burials Per Year =	105
Approx. Years for Cremations =	8.3
Approx. Years for Casket Burials =	4.6

Notes:

Got Fountains open with out spending a ton of money (in-house)
Increased number of burials and reputation

Prices raised to cover costs and budget

Money invested in pre-need

Created more spaces in Fountains with non-vaulted singles

Created over 200 cremation only spaces, allowed 4 cremations per plot to allow access to more burials without losina inventory

Built more cubbies in-house saving the cemetery money

Created 70 more family gardens by utilizing land between exsisting graves.

Created a new single casket area, with the flexibilty to encorporate double if needed and save monbey by not pre-vaultina.

Finished East section to allow for more casket burials.

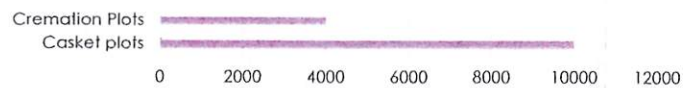
Fair Oaks Cemetery District

Plot / Niche
Inventory

As Soon As Possible

Plot Type	Amount
Casket plots	10000
Cremation Plots	4000

Amount



Cremations Available =	4000
Casket Burial Available =	10000
Average Cremation Burials Per Year =	117
Average Casket Burials Per Year =	105
Approx. Years for Cremations =	34.19
Approx. Years for Casket Burials =	95.24

Notes:

If we purchase Easton Annex

Burial rate stays steady

Pricies stay similar if not a bit lower at new site.

No Pre-vaulting, just concrete strips and a gravel drive to start.

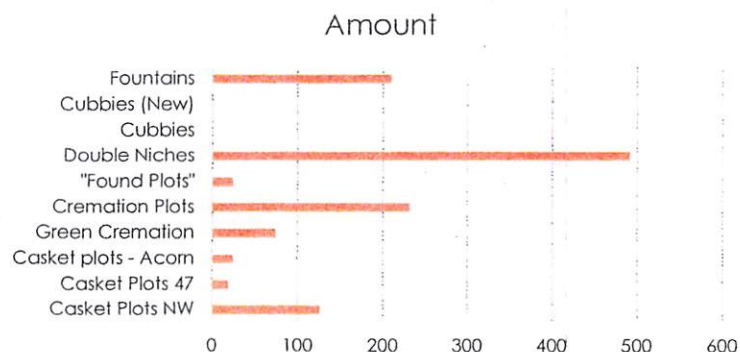
Formal 10 yr plan to be updated each year.

Fair Oaks Cemetery District

Plot / Niche
Inventory

When inventory shows 2 years

Plot Type	Amount
Casket Plots NW	127
Casket Plots 47	20
Casket plots - Acorn	25
Green Cremation	75
Cremation Plots	232
"Found Plots"	25
Double Niches	492
Cubbies	0
Cubbies (New)	0
Fountains	210



Notes:

Take out road in North West, Add walkway, no drive through

Burial rate stays steady

Create more casket space along fenceline by 47

Add final row at bottom of Acorn

Formal 10 yr plan to be updated each year.

Re-evaluate who cemetery to find "lost" spaces

Finish Process of "unused space"

Create green cremation wall

Cremations Available =	874
Casket Burial Available =	407
Average Cremation Burials Per Year =	117
Average Casket Burials Per Year =	105
Approx. Years for Cremations =	7.47
Approx. Years for Casket Burials =	3.88

JOB DESCRIPTION**CEMETERY FOREMAN****A. DEFINITION**

Under general supervision of the District Manager, to supervise and perform the duties in effecting an efficient day-to-day operation of the cemetery.

B. DUTIES

1. Supervises and participates in the maintenance and upkeep of the lawns, shrubs, trees, streets, and buildings.
2. Supervises and participates in the digging of graves and setting up of equipment for funeral service.
3. Sells burial plots and maintains maps and records of same.
4. Keeps employee time records.
5. Picks up supplies.
6. Maintains and makes minor repairs to equipment.
7. Makes work assignments, inspects work in progress and upon completion.
8. Keeps District Manager informed of cemetery operations, including status of projects and problems.

C. EMPLOYMENT STANDARDS

1. Knowledge of:
 - a. Full and comprehensive knowledge of the cemetery laws as outlined in the California Health and Safety Code.
 - b. Cemetery District rules and regulations.
 - c. Proper methods of planting, cultivating, and caring for trees, shrubs, flowers, and grasses.
 - d. Cement work and general maintenance of buildings and grounds.
 - e. Materials, equipment, and practices involved in grave layout, opening and closing.
 - f. Basic equipment maintenance methods and terminology
 - g. Safe work practices.

2. Ability to:

- a. Recognize and take proper precautions against plant and insect diseases and pests.
- b. Operate and supervise the operation of all types of ground maintenance and cemetery equipment.
- c. Read and maintain cemetery plot maps, card files and other cemetery records.
- d. Plan and supervise the work of others.
- e. Understand and carry out oral and written instructions.
- f. Establish and maintain good public relations.

D. REQUIREMENTS

- 1. Must possess valid California certified applicators license for turf and ornamental.
- 2. Must possess a current, unrestricted, and valid California driver's license.

E. PHYSICAL REQUIREMENTS

Must be capable of lifting heavy objects up to seventy-five pounds {75 lbs.) and of working in a variety of weather conditions.

F. MINIMUM EDUCATION

High School graduate possessing and maintaining a valid California driver's license and a good driving record.

JOB DESCRIPTION**ADMINISTRATIVE ASSISTANT****A. DEFINITION**

Under the District Manager's direction, to perform secretarial, accounting, and general office work in accordance with the established policies; and to do related work, as required.

B. DUTIES

1. Performs District secretarial work, including typing of letters, memorandums, reports, and other materials.
2. Composes and types of correspondence, applying knowledge of District operation and regulations.
3. Maintains general office files.
4. Has responsibility for accounting function of District and knowledge of District and knowledge of specialized accounting techniques.
5. Makes decisions with respect to the classification of source documents.
6. Participates in maintaining a variety of financial records and reports.
7. Analyzes and interprets accounts and prepares warrants for same.
8. Participates in posting and encumbrance procedures.
9. Maintains special cost accounts and prepares, special financial reports.
10. Makes adjusting and closing entries and makes trial balances.
11. Makes arrangements for funeral services with general public and funeral directors.
12. Maintains records and maps in connection with funeral services, sale of plots and other District services.
13. Prepares certificates of burial rights.
14. Receives cash for sales and services, maintaining accurate records and prepares deposits.
15. Handles petty cash transactions.
16. Serves as Secretary to the Board of Trustees and keeps all minutes of all Board meetings.
17. Serves as Acting District Manager in the District Manager's absence.
18. Other duties as assigned.

C. EMPLOYMENT STANDARDS

1. Knowledge of:

- a. Methods, practices, and terminology used in financial and budgetary work.
- b. Office practices and procedures.
- c. District operation and established policies
- d. Office computer, machines, and equipment

2. Ability to:

- a. Prepare ledger and journal entries affecting revenue and expenditure accounts.
- b. Prepare and make employee payroll.
- c. Analyze and interpret fiscal and accounting records and data and prepare reports.
- d. Perform difficult financial clerical work requiring the use of independent judgment and initiative.
- e. Operate computer, calculating, adding, and duplicating machines.
- f. Perform responsible and difficult secretarial and clerical work involving the use of independent judgment and requiring accuracy and speed.
- g. Conduct correspondence without review, using good grammar, spelling, and vocabulary.
- h. Analyze situations accurately and adopt an effective course of action.
- i. Deal effectively with a wide variety of personalities and situations requiring diplomacy, friendliness, poise, and firmness.
- j. Maintain records and files.

D. PHYSICAL REQUIREMENTS

- 1. Occasionally lift and move items weighing up to twenty -five pounds (25 lbs.).
- 2. Ability to sit for long periods of time.

E. MINIMUM EDUCATION

Requires successful completion of two (2) years of college level courses with specialization in accounting and financial management; or a combination of education and professional experience at the rate of two (2) years' experience equivalent to one (1) year of course work. Must possess and maintain a current, unrestricted, and valid California Driver's license

JOB DESCRIPTION**DISTRICT MANAGER****A. DEFINITION**

The District Manager is the sole manager and Human Resources Designee of the Fair Oaks Cemetery District. The District Manager is directly responsible to the Board of Trustees for implementation and adherence to Board policy and rules and regulations. The District Manager will receive an annual evaluation (June) by the Board of Trustees. The evaluation will be held in a closed session meeting pursuant to Health and Safety Code 54957.

B. DUTIES

1. Supervises the overall program of maintenance, construction and beautification of the District grounds and facilities.
2. Supervises all activities involved in sales and services including financial and clerical procedures.
3. Supervises the personnel program for the District, including the administration, review and recommended revision of personnel policies and procedures to the Board of Trustees. Evaluates personnel annually, in writing, and maintains all personnel files.
4. Recruits, employ's, trains, disciplines and terminates personnel, as needed, for the successful operation of the District, subject to the personnel policies of the District.
5. Analyzes the classification and salary and fringe benefit program and presents recommendations to the Board of Trustees for updating annually.
6. Prepares annual District budget and exercises budgetary controls and supervision to insure proper expenditure of funds through the year.
7. Prepares Board meeting agenda and monthly reports of District activities.
8. Conducts studies and makes recommendations to the Board of Trustees involving District policy and procedures.
9. Investigates complaints and inquiries concerning the District.

10. Develops training and safety programs.
11. Designs, prepares plans and supervises the installation of irrigation systems.
12. Supervises and participates in the design and preparation of specifications for construction of District buildings and other facilities.
13. Attends all Board of Trustee meetings, unless otherwise excused. Prepares and presents oral and written reports to the Board of Trustees regarding District activities.
14. Other duties as assigned by the Board of Trustees.
15. Advocates for Fair Oaks Cemetery District.
 - Participates in various associations such as P.C.A., and C.A.P.C. with the support, freedom, and financial support to hold board or officer positions with the various groups.
 - Participates in activities with the local Supervisors, such as morning breakfasts, activities with our local Assembly and Senatorial individuals that include lunches, dinners, and breakfasts to keep track of political areas that influence the public cemetery.
16. Public Relation Representative for the Fair Oaks Cemetery District within the Sacramento County community.
 - Participates in the Fair Oaks Chamber of Commerce with lunches and activities.
 - Helps service clubs such as Rotary, Lions, V.F.W., Historical Society, Boy, or Girl Scouts.
 - Coordinates activities between local public agencies

C. EMPLOYMENT STANDARDS

1. Knowledge of:
 - a. Principles, problems, and methods of public administration including organization, personnel, and fiscal management.
 - b. Office management principles, methods, and procedures.
 - c. State and local laws and regulations relating to the operation of a public cemetery district.
 - d. Engineering principles and practices as applied to the field of public cemetery district operations, including design and construction and operation and maintenance.

e. Methods of preparing designs, plans, specifications, estimates, reports, and recommendations relating to the proposed beautification of grounds and construction of buildings and other facilities.

f. Principles of employee supervision and training.

2. Ability to:

a. Plan, lay-out, coordinate and control through subordinates the maintenance and operation of a cemetery district.

b. Analyze and solve problems of organization and management.

c. Prepare reports and make recommendations on the setting of District policies.

d. Train and supervise the work of subordinate personnel.

e. Establish cooperative and effective working relations with subordinates, public groups and organizations, District Trustees and other governmental agencies.

f. Analyze and interpret fiscal and accounting records and data and prepare reports.

g. Devise and implement new and improved accounting and record-keeping procedures.

h. Speak and write effectively.

D. REQUIREMENTS

1. Must be bondable.

2. Must possess and maintain a current, unrestricted, and valid California Driver's license.

E. PHYSICAL REQUIREMENTS

Must be capable of lifting heavy objects up to seventy-five pounds (75 lbs.) and of working in a variety of weather conditions.

F. MINIMUM EDUCATION

Requires successful completion of four (4) years of college level courses or any combination of course work and experience where two (2) years of experience in a supervisorial position in the cemetery industry is substituted for one (1) year of course work.

G. THE DISTRICT MANAGER

Serves at the will of the Board, subject to the provisions set forth in this manual and state and local law.



FAIR OAKS CEMETERY DISTRICT

Guillermo Barron
District Manager
Mysti Lingenfelter
Admin Assist
Gonzalo Vega
District Foreman

7780 Olive Street Fair Oaks, CA 95628

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

www.fairoakscemetery.com

ESTABLISHED 1902

BOARD OF TRUSTEES
Robert Clouse-Chairman
Carolyn Flood-Vice Chairman
Patricia Vogel
Albert D. Neufeld
Peter Schroeder

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

Minutes

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

Wednesday, October 11, 2023, at 9:15 am
District Office
7780 Olive St.
Fair Oaks, CA 95628

1. Call to Order-9:15 a.m.
 - Chairman Clouse 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 Bob Clouse, Pete Schroeder, and Carolyn Flood, Don Neufeld, DM Guillermo Barron, Foreman Gonzalo Vega, Auditor Scott German, and Secretary Mysti Lingenfelter.
 - Absent Pat Vogel - Trustee
4. Public Comment on any agenda items - Open or Closed.
 - No Public Present.
5. Unfinished Business - Board Discussion & Possible Action Items
 - A. Update on Land/Tax Issues
 - Trustee Schroeder is still in discussions with Sacramento County Representatives.
 - Trustee Schroeder will contact the County Assessor and arrange a meeting with our Board.
 - Appraisal is still pending.
 - B. FEMA Update
 - GSRMA has denied coverage, but in doing so also held up the FEMA claim, currently under review.
 - Chairman Clouse will reach out to Fred Yancy from GSRMA to better understand the issues.
 - Current projects for FEMA are under EHP review and could take up to a month for review.
 - C. Audit Update - Scott German
 - Scott German - Presentation of findings from 2021.
 - Motion to accept the audit draft as presented. Moved by Trustee Neufeld 2nd by Trustee Flood. Approved 4/0/1
 - Motion to combine audits for Fiscal Years 2022 & 2023 for one audit only. Moved by Trustee Neufeld 2nd by Trustee Schroeder. Approved 4/0/1
 - D. 10-year plan in motion & review
 - Staff presented projections for the next 5 years, with solutions for various scenarios to extend our operating inventory.
 - Board Directed Staff to bring this to the next meeting.
 - E. Blue Tractor
 - Tractor will be picked up on October 12, 2023, for auction at the end of October. Staff will send the link to purchase to Board members.
6. Finance Committee Report
 - The finance committee met prior to the board meeting. Trustee Schroeder reported total claims were \$28,174.60.
7. Investment Committee Report
 - The investment committee met prior to the board meeting. Trustee Neufeld & Trustee Flood reported our investment accounts are following industry trends.

Fair Oaks Cemetery District Minutes for Board of Trustees Meeting October 11, 2023

8. Consent Calendar

- A. Approval of Board Minutes of September 13, 2023
- B. Approval of Claims

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

9. Information Items

A. District Foreman's Monthly Report

i. Safety Report

- This month's safety meeting was held on preventing back injuries.
- ii. Any unusual activities

- Nothing to report.

B. DM's Monthly Reports:

i. Sales

- District sales reported as \$93,244.03.

ii. Internments

- The district's 9 burials consisted of 4 cremations and 5 caskets.

iii. Attendance

- District Employee's attendance is up to date.

iv. Website Contacts

- Google Analytics showed 110 visits to our website in June.

- Chamber Catcher page had 11 direct views.

v. Correspondence

- GSRMA - RMAP Meeting with Steve Wood.

vi. Upcoming events, conferences, and trainings

- GSRMA – October 19-20.

vii. Major Purchases or other Extraordinary Expenditure

- Replacement for Tracks on Takeuchi.

- Concrete for new Cubbies and Retaining wall.

viii. Incidents

- Visitor has been telling people with dogs that the dogs are not allowed in cemetery. DM asked her to stop.

- Staff were given directions to draft a cease-and-desist letter.

10. New Business – Board Discussion & Possible Action Items:

11. Recess to Closed Session

- Close session 10:40am

A. Public Employee Discipline/Dismissal/Release

- Discussion held.

- No Action taken during closed session.

12. Trustees Discussions, Questions, & Comments

- Trustee Flood requested to have Employee Job Descriptions brought back to the next meeting.

13. Adjournment

- Chairman Clouse adjourned the meeting at 11:35am.
Approved as ____ read ____ corrected.
Prepared by: Mysti Lingenfelter Board Secretary.

Votes: ____Ayes
____Nays
____Abstain
____Absent

FAIR OAKS CEMETERY DISTRICT							
Expenses by Vendor Summary							
October 2023							
	Total						
A & A Stepping Stone	1,121.47						
A1 Janitorial Supply	161.18						
Adobe Inc.	29.99						
Alhambra	103.94	11.83	51.97	40.14			
Allen's Donut	22.15						
ALP, Inc. 71810	22,703.20	3750	3750	3750	4703.2	3000	3750
ASCO Pacific	410.00						
AutoZone	73.27						
Baker Supplies & Repair	516.56						
Berco Redwood Inc.	365.40						
CA Dept Tax Fee Admin	2,067.00						
CA Laboratory Services	707.00						
Caravan Canopy International	750.03						
Carvajal Concrete	15,000.00						
CENIOM	91.47						
Citrus Heights Saw & Mower	322.97	301.59	21.38				
Comcast Business	419.11						
Fair Oaks Chamber	55.00						
Fuel	558.98	122.49	175	132.59	89.18	39.72	
Global Industries	461.81						
Gold Country Copier	81.70						
Greenback Glass	250.00						
iCloud	0.99						

Jeff Vertrees	550.00						
KS State Bank	9,690.89						
LAFCo	108.00						
Liberty Bell Smart Home	49.99						
Lowe's	952.91	96.89	71.06	125.78	180.7	279.96	198.52
Lunch for Employee Incentive	218.54	45.7	128.82	44.02			
Noah's Bagels	34.94						
Pitney Bowes	1,373.34						
Sac County Prop Tax	43.96						
Sam's Club	120.36						
Shop Equipment	306.93						
SMUD	507.11	176.69	234.22	14.38	81.82		
Sprinkler Service & Supply Inc.	339.39	36.41	302.98				
United Skid Tracks	2,190.00						
United States Postal Service	53.08	24.33	28.75				
Verizon	51.96						
Waste Management	323.78						
TOTAL	\$ 63,188.40						
Thursday, Oct 26, 2023 10:11:44 AM GMT-7 - Accrual Basis							

FAIR OAKS CEMETERY DISTRICT				
Profit and Loss by Class				
October 2023				
	202A	208A	209A	TOTAL
Income				
96910 Cemetery Services	-15,568.02			-15,568.02
96910.0 PreNeed Collections	5,880.00		3,727.13	9,607.13
96910.1 Endowment Collections		3,667.00		3,667.00
96910.2 CSVC- Plot Fees	13,965.00			13,965.00
96910.3 Preneed Transfer - to Gen	2,075.00			2,075.00
96910.4 CSVC- Vaults	2,646.00			2,646.00
96910.5 CSVC- Open & Close	1,940.00			1,940.00
96910.6 CSVC- Miscellaneous				0.00
96910.61 Convivence Fees Collected	0.03			0.03
96910.62 96910.62 Interment Rights	0.00			0.00
Total 96910.6 CSVC- Miscellaneous	\$ 0.03	\$ 0.00	\$ 0.00	\$ 0.03
96910.8 CSVC- markers	412.00			412.00
Total 96910 Cemetery Services	\$ 11,350.01	\$ 3,667.00	\$ 3,727.13	\$ 18,744.14
Total Income	\$ 11,350.01	\$ 3,667.00	\$ 3,727.13	\$ 18,744.14
Gross Profit	\$ 11,350.01	\$ 3,667.00	\$ 3,727.13	\$ 18,744.14
Expenses				
11100.0 Salary	13,819.20			13,819.20
11240.0 Board	400.00			400.00
12100.0 Retire	2,937.96			2,937.96
12200.0 OASDHI	1,087.76			1,087.76
12300.0 Group Ins	3,666.66			3,666.66
20290.0 Business Exp	112.09			112.09
20380.0 Employee Recognition	218.54			218.54
20610.0 Membership	108.00			108.00
20810.0 Postage	53.08			53.08
21040.0 Agri / Horti SUP	2,304.74			2,304.74
21910.0 Electricity	507.11			507.11
21930.0 Refuse Collect	323.78			323.78
21970.0 Telephone	471.07			471.07
22260.0 Expend Tools	21.38			21.38
22360.0 Fuel- Lube	558.98			558.98
22810.0 Shop Equip SVC	250.00			250.00

22820.0 Shop Equip SUP	3,032.01			3,032.01
22910.0 Other Equip SVC	516.56			516.56
22920.0 Other Equip SUP	301.59			301.59
25070.0 Assess Coll SVC	2,110.96			2,110.96
25910.0 Other Prof SVC	2,438.42			2,438.42
28980.0 Other Oper SUP	1,506.00			1,506.00
28990.1 Temp Workers	22,703.20			22,703.20
28990.2 Gates	550.00			550.00
42020.0 Structure / Improv	15,000.00			15,000.00
43030.0 Equipment	9,690.89			9,690.89
80400.1 Scroll Plates	410.00			410.00
Total Expenses	\$ 85,099.98	\$ 0.00	\$ 0.00	\$ 85,099.98
Net Operating Income	-\$ 73,749.97	\$ 3,667.00	\$ 3,727.13	-\$ 66,355.84
Other Expenses				
89999.0 Tranfer To Pre-need Liability			3,727.13	3,727.13
Total Other Expenses	\$ 0.00	\$ 0.00	\$ 3,727.13	\$ 3,727.13
Net Other Income	\$ 0.00	\$ 0.00	-\$ 3,727.13	-\$ 3,727.13
Net Income	-\$ 73,749.97	\$ 3,667.00	\$ 0.00	-\$ 70,082.97
Thursday, Oct 26, 2023 10:05:47 AM GMT-7 - Accrual Basis				

FAIR OAKS CEMETERY DISTRICT					
Sales by Client Detail					
October 1-26, 2023					
	Date	Product/Service	Qty	Sales Price	Amount
1144196 Taniel, Lawrence & Annette					
	10/10/2023	Endowment Fund:Endowment			823.00
	10/10/2023	Plot Fees Collected:Plot Fees			4,292.00
Total for 1144196 Taniel, Lawrence & Annette					\$ 5,115.00
1147075 Jacobson, Melinda & Jeffrey					
	10/03/2023	Tax Collected:Tax Reconciliation			0.01
	10/03/2023	Endowment Fund:Endowment			588.00
	10/03/2023	PreNeed:Urn Vault - PreNeed			294.00
	10/03/2023	PreNeed:Urn Vault - PreNeed			294.00
	10/03/2023	Plot Fees Collected:Plot Fees			1,000.00
	10/03/2023	Misc.:Interment Rights			0.00
	10/03/2023	PreNeed:Cremation O&C - PreNeed			529.00
	10/03/2023	PreNeed:Cremation O&C - PreNeed			529.00

Total for 1147075 Jacobson, Melinda & Jeffrey					\$ 3,234.01
1147990 Baer, Susan					
	10/02/2023	PreNeed:Cremation O&C - PreNeed			529.00
	10/02/2023	Tax Collected:Tax Reconciliation			0.01
	10/02/2023	PreNeed:Urn Vault - PreNeed			294.00
	10/02/2023	Vaults:Urn Vault - AtNeed			294.00
	10/02/2023	Opening & Closing:Cremation O&C - AtNeed			529.00
Total for 1147990 Baer, Susan					\$ 1,646.01
1148640 Whaley, Don & Patricia					
	10/23/2023	Opening & Closing:Cremation O&C - AtNeed			529.00
	10/23/2023	Vaults:Urn Vault - AtNeed			294.00
Total for 1148640 Whaley, Don & Patricia					\$ 823.00
1154423 Kuhn, Harriet & Carl					
	10/02/2023	Endowment Fund:Endowment			823.00
	10/02/2023	Misc.:Interment Rights			0.00
	10/02/2023	Plot Fees Collected:Plot Fees			4,292.00
	10/02/2023	PreNeed:Casket O&C - PreNeed			1,294.00
	10/02/2023	PreNeed:Casket O&C - PreNeed			1,294.00
	10/02/2023	Vaults:DD Vault - AtNeed			1,764.00
Total for 1154423 Kuhn, Harriet & Carl					\$ 9,467.00
1154442 Markert, Glenda					
	10/03/2023	Misc.:Interment Rights			0.00
	10/03/2023	Endowment Fund:Endowment			588.00
	10/03/2023	PreNeed:Urn Vault - PreNeed			294.00
	10/03/2023	Vaults:Urn Vault - AtNeed			294.00
	10/03/2023	Plot Fees Collected:Plot Fees			1,000.00

	10/03/2023	PreNeed:Cremation O&C - PreNeed			529.00
	10/03/2023	Tax Collected:Tax Reconciliation			0.01
	10/03/2023	Opening & Closing:Cremation O&C - AtNeed			529.00
Total for 1154442 Markert, Glenda					\$ 3,234.01
1154447 Lokteff, Eileen					
	10/04/2023	Markers:Niche Scroll Plate			412.00
	10/04/2023	Endowment Fund:Endowment			845.00
	10/04/2023	Misc.:Interment Rights			0.00
	10/04/2023	Opening & Closing:Niche O&C			353.00
	10/04/2023	Plot Fees Collected:Plot Fees			3,381.00
Total for 1154447 Lokteff, Eileen					\$ 4,991.00
TOTAL					\$ 28,510.03
Thursday, Oct 26, 2023 10:08:56 AM GMT-7 - Accrual Basis					

BURIALS													
FY 2023/2024	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
STANDARD	2	2	2	1									7
DELUXE			1										1
TITAN		1											1
DOUBLE				1									1
Pre-VAULTED	1	3	2	2									8
OTHER		3											3
BABY													0
ASHES-PLOT	10	5	3	5									23
ASHES-NICHE	3	4	1										8
23-24 TOTAL	16	18	9	9	0	0	0	0	0	0	0	0	52
22-23 TOTAL	32	19	12	17	11	13	13	18	29	17	15	26	222
21-22 TOTAL	18	21	14	22	19	17	18	27	15	18	13	20	222
VAULT SALES													
FY 2023/2024	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
STANDARD	3	1	2										6
DELUXE													0
TITAN													0
DOUBLE	2												2
PB DOUBLE		1	3	1									5
PB SINGLE													0
OTHER	1												1
URN	5	4	2	7									18
NICHE													0
23-24 TOTAL	11	6	7	8	0	0	0	0	0	0	0	0	32
22-23 TOTAL	13	19	9	5	12	6	11	6	6	12	7	13	119
21-22 TOTAL	14	10	11	17	19	19	13	22	9	8	16	28	186
VAULT INVENTORY FY 2023/2024													
		BAL		RCVD		USED		BAL		INV #			
STANDARD		5				1		4		888,903,			
										881,902,904			
DELUXE		3						3		839, 840, 841			
TITAN		1						1		629			
DOUBLE		2				1		1		770,886			
OTHER		1						1		842 OVR			
URN		85				5		80					
NICHE		47						47					
INVENTORY			START		RTNS		SOLD		PYMTS		ON HOLD		BALANCE
FULL PLOT			35						4				31
CREMATION PLOT			240				4		1				235
SINGLE NICHE			178				2		2				174
MEDIUM NICHE			73				1		4				68
OAK KNOLL			80				1		9				70
OK MED NICHE			431						5				426
ACORN			46				2		3				41
FAMILY GARDEN			67						3				64
FOUNTAINS			337				1		5				331
FT TRIPLES			5						0				5
PLOTS SOLD													
FY 2023/2024	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
TAX RES	6	3	3	1									13
NON TAX RES	2	1	3	4									10
OUT OF DIST	2	0	1	0									3
23-24 TOTAL	10	4	7	5	0	0	0	0	0	0	0	0	26
22-23 TOTAL	6	17	7	3	3	3	6	8	4	7	10	12	86
21-22 TOTAL	16	7	8	5	8	7	6	7	6	2	9	7	88



Guillermo Barron
District Manager
Gonzalo Vega
District Foreman
Mysti Lingenfelter
Admin Assist

FAIR OAKS CEMETERY

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

BOARD OF TRUSTEES
Robert Clouse-Chairman
Carolyn Flood-Vice Chairman
Patricia Vogel
Albert D. Neufeld
Pete Schroeder

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

Established 1902

FY 2023-2024 ATTENDANCE

October 2023

VACATION	BALANCE FORWARD	MONTHLY ACCRUAL	TAKEN	YEAR TO DATE BALANCE
GUILLERMO	233.34	16.67		250.01
GONZALO	242.00	10.00		252.00
MYSTI	25.41	6.67		32.08

\$16,829.29

SICK	BALANCE FORWARD	MONTHLY ACCRUAL	TAKEN	YEAR TO DATE BALANCE
GUILLERMO	203.50	8.00	-40.00	171.50
GONZALO	214.00	8.00	-8.00	214.00
MYSTI	37.50	8.00	-8.00	37.50

\$13,026.93

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, October 6, 2023 1:51 PM
To: info.focd@gmail.com
Subject: Fair Oaks Cemetery District, your performance report for September 2023

Business Profile

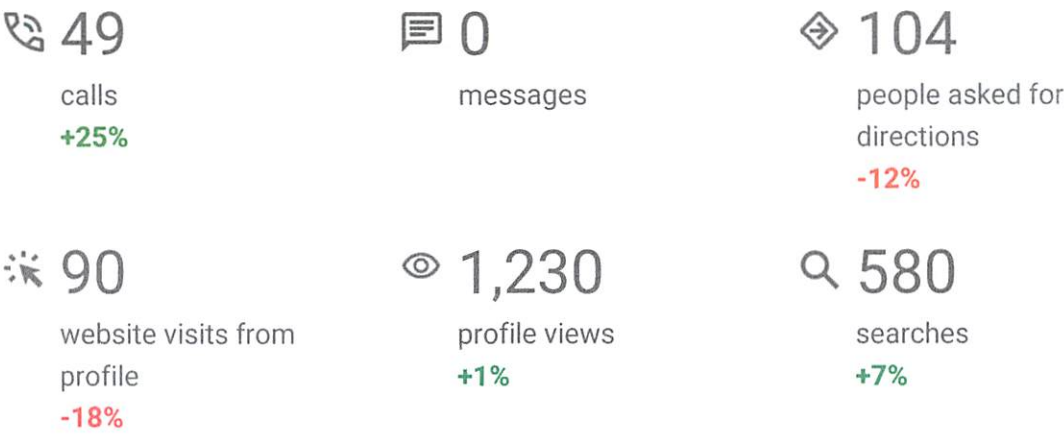


Your Business Profile report with 243 interactions* last month

See how Fair Oaks Cemetery District at 7780 Olive Street, Fair Oaks, California 95628 performed in September 2023 compared to the previous month.

See full report

Your performance at a glance



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

Top search terms

1 cemetery 205	2 cemetary 99	3 cemetery near me 90
-------------------	------------------	--------------------------

25



October 17, 2023

*****AUTO**5-DIGIT 95628
Fair Oaks Cemetery Dist
7780 Olive St
Fair Oaks, CA 95628-5807

571



Monthly demand charge beginning January 2024

Dear valued SMUD Customer,

We want to let you know that beginning January 1, 2024, we're including a monthly demand charge for business customers on our C&I TOD Secondary 0-20kW rate, which includes at least one of your SMUD accounts. This charge was introduced as part of the 2021 commercial rate restructure to better align the cost of providing electricity with when it's used, coupled with the fixed costs of maintaining the infrastructure and service that supports a reliable grid.

What is demand?

Demand refers to the maximum amount of electricity used by your business, measured in kilowatts (kW), during a 15-minute interval. By separating your demand (kW) from your energy consumption, (kWh), you can better track and manage your total usage. And SMUD can be prepared to deliver the maximum amount of power when your business needs it.

How is the demand charge calculated?

The demand charge on your monthly bill will be determined by multiplying peak demand (kW) by the current demand charge of \$0.713/kW. The demand charge will be offset by a decrease in energy charges.

Most customers will see an average demand charge increase of \$5 per month. To view the monthly electricity demand for your business, visit smud.org/MyAccount.

What can you do?

- Stagger the start-up and use of equipment to eliminate spikes in demand. For more information, visit smud.org/DemandCharge.
- Track and manage your energy use at smud.org/MyAccount.
- Contact your Strategic Account Advisor to better understand and manage the energy your business uses. Find your advisor at smud.org/MyAdvisor.

Please see your impacted account(s) on the other side of this letter.

Sincerely,

A handwritten signature in black ink, appearing to read 'Shari Little'.

Shari Little
Director, Community Development and Business Attraction



FAIR OAKS CEMETERY DISTRICT

Guillermo Barron
District Manager
Mysti Lingenfelter
Admin Assist
Gonzalo Vega
District Foreman

7780 Olive Street Fair Oaks, CA 95628

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

www.fairoakscemetery.com

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

November 8, 2023

Sherilynn Hartman Knoll

Re: Cease and desist demand

Dear Sherilynn Hartman Knoll:

The Cemetery District Board would respectfully request that you attend to your own graves and not be concerned with other visitors to the Cemetery. Everyone is here to grieve in their own way and deserves our respect and privacy. We do have visitors that walk through the Cemetery for the protection it provides. The Board would request that you do not engage with the dog owners, as these are service animals and are protected by the ADA requirements. If there are any issues please let the staff handle the situations, if you fear for your safety please contact the authorities at the time of incident.

This will serve as your legal notice to cease and desist all further actions described above.

Please give this very important matter the utmost attention.

Sincerely,

Fair Oaks Cemetery District

Per: Guillermo Barron – District Manager



FAIR OAKS CEMETERY DISTRICT

Guillermo Barron
District Manager
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10/16/2023

Dear Client,

Thank you for your interest in purchasing a plot at the Fair Oaks Cemetery District, a special district of Sacramento County. Based on your address of residence, you do not qualify as a tax-payer in our District. The following TRA's (Tax Rate Areas) currently pay a portion of their property taxes to the Fair Oaks Cemetery District and therefore receive a reduced rate.

08-024	54-401	54-410	54-457	54-526
08-061	54-402	54-431	54-460	54-538
54-039	54-404	54-440	54-462	54-539
54-043	54-408	54-446	54-463	
54-051	54-409	54-453	54-479	

The TRA's are set by LAFCo (Local Area Formation Commission) and oversight for the tax money collected is from Sacramento County Supervisors. Thank you for your understanding in this matter.

Sincerely,

Guillermo Barron
District Manager
Fair Oaks Cemetery District

December 2023

December 2023							January 2024						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
						1		1	2	3	4	5	6
3	4	5	6	7	8	9	7	8	9	10	11	12	13
10	11	12	13	14	15	16	14	15	16	17	18	19	20
17	18	19	20	21	22	23	21	22	23	24	25	26	27
24	25	26	27	28	29	30	28	29	30	31			
31													

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Nov 26	27	28	29	30	Dec 1 3:00pm Jingle Bowl - 03:00 PM (Steve Cook's Fireside Lanes)	2 2:00pm Christmas in Fair Oaks - Tree Lighting - 02:00 PM (Fair Oaks Park (11549 Fair Oaks
3	4	5 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA	6	7	8	9
10	11	12 Farmer's Market Tuesdays (Fair Oaks 11:00am December Luncheon - TBD -	13 9:15am Board Meeting (Fair Oaks Cemetery District (7780 Olive St, Fair Oaks, CA	14	15	16
17	18	19 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA	20	21	22	23
24	25	26 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA	27	28	29	30
31	Jan 1, 24	2	3	4	5	6

November 2023

November 2023							December 2023						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
5	6	7	1	2	3	4	3	4	5	6	7	1	2
12	13	14	8	9	10	11	10	11	12	13	14	15	16
19	20	21	15	16	17	18	17	18	19	20	21	22	23
26	27	28	22	23	24	25	24	25	26	27	28	29	30
			29	30			31						

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Oct 29	30	31	Nov 1	2 5:00pm Classic Car Cruise in & Food Truck Mania - 05:00 5:00pm Elected Officials Mixer - Carmichael	3 11:30am Power Lunch - 11:30 AM	4 12:00pm Ribbon Cutting for Faye Thyme Events at the Clubhouse at Carmichael Park -
5	6	7 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA 95628))	8 Board Meeting 9:15am	9	10 6:00pm Honorary Mayor Candidate Fundraiser - Miranda Viani Whiskey Tasting Fundraiser - 06:00 PM	11
12	13 11:00am Ribbon Cutting Homer Insurance Agency - 11:00 AM (Homer Insurance Agency)	14 Farmer's Market Tuesdays (Fair Oaks 11:00am November Luncheon - TBD - 11:00am November	15	16	17	18
19	20	21 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA 95628))	22	23	24	25
26	27	28 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA 95628))	29	30	Dec 1	2

	FY 2024			October			July-Oct		annual
	months for this report	annual	1/12	month	month to	ytd	ytd	ytd to	budget
	4	budget	0.0833%	actual	budget diff	budget	actual	budget diff	to actual
		A	B	C	D	E	F	G	H
			(1/12 of A)		(+B-C)	(B x #mon)		(+E-F)	(+A-F)
ORDINARY INCOME/EXPENSE									
INCOME									
2010.1	sales tax	-	-		-	-		-	-
91010.0	cur secured	276,707.00	23,058.92		23,058.92	92,235.67		92,235.67	276,707.00
91020.0	cur unsecured	9,174.00	764.50		764.50	3,058.00		3,058.00	9,174.00
91030.0	supplement cur	7,949.00	662.42		662.42	2,649.67		2,649.67	7,949.00
91040.0	sec delinquent	1,706.00	142.17		142.17	568.67		568.67	1,706.00
91050.0	supplement deling	652.00	54.33		54.33	217.33		217.33	652.00
91060.0	unitary cur sec	3,821.00	318.42		318.42	1,273.67		1,273.67	3,821.00
91200.0	prop tax redemption	-	-		-	-		-	-
91300.0	prior unsecured	88.00	7.33		7.33	29.33		29.33	88.00
91400.0	prop tax penalties	64.00	5.33		5.33	21.33		21.33	64.00
94100.0	interest income	4,000.00	333.33		333.33	1,333.33		1,333.33	4,000.00
94100.8	interest income 208A	-	-		-	-	7,039.12	(7,039.12)	(7,039.12)
94100.9	interest income 209A	-	-		-	-	1,378.65	(1,378.65)	(1,378.65)
95220.0	prop tax relief	1,874.00	156.17		156.17	624.67		624.67	1,874.00
	***	***	***	***	***	***	***	***	***
96910.0	cemetery services	-	-		-	-		-	-
96910.0	preneed collections	45,034.00	3,752.83	9,607.13	(5,854.30)	15,011.33	38,612.21	(23,600.88)	6,421.79
96910.1	endowment collections	45,034.00	3,752.83	3,667.00	85.83	15,011.33	21,842.00	(6,830.67)	23,192.00
96910.2	cvsc plot fees	361,595.00	30,132.92	13,965.00	16,167.92	120,531.67	104,432.00	16,099.67	257,163.00
96910.3	preneed trans to gen	51,676.00	4,306.33	2,075.00	2,231.33	17,225.33	6,560.00	10,665.33	45,116.00
96910.4	csvc vaults	90,044.00	7,503.67	2,646.00	4,857.67	30,014.67	25,202.00	4,812.67	64,842.00
96910.5	csvc open & close	121,383.00	10,115.25	1,940.00	8,175.25	40,461.00	33,343.00	7,118.00	88,040.00
96910.6	cvsc misc	23,237.00	1,936.42	0.03	1,936.39	7,745.67	2,696.58	5,049.09	20,540.42
96910.8	csvc markers	26,088.00	2,174.00	412.00	1,762.00	8,696.00	10,564.00	(1,868.00)	15,524.00
96910.0	cemetery services other	5,417.00	451.42	-	451.42	1,805.67	1,207.00	598.67	4,210.00
96910.0	***	***	***	***	***	***	***	***	***
96911.0	plot refund	-	-	-	-	-	(1,500.00)	1,500.00	1,500.00
97300.0	donations	-	-	-	-	-		-	-
97300.1	memorial day donation	300.00	25.00	-	25.00	100.00	150.00	(50.00)	150.00
97300.0	donations other	-	-	-	-	-		-	-
97300.0	***	***	***	***	***	***	***	***	***
97310.0	returned check chgs	-	-	-	-	-		-	-
	Convenience Fees			-			843.23		
	Fund Balance Reserve	667,097.00	55,591.42		55,591.42	222,365.67		222,365.67	667,097.00

	FY 2024		October			July-Oct			annual
	months for this report	annual	1/12	month	month to	ytd	ytd	ytd to	budget
	4	budget	0.0833%	actual	budget diff	budget	actual	budget diff	to actual
		A	B	C	D	E	F	G	H
			(1/12 of A)		(+B-C)	(B x #mon)		(+E-F)	(+A-F)
TOTAL INCOME		1,075,843.00	89,653.58	16,669.14	55,341.42	358,614.33	154,782.71	107,087.77	824,316.44
EXPENSE									
	merchant deposit fees	-	-	277.05	(277.05)	-	364.49	(364.49)	(364.49)
11100.0	salary	250,000.00	20,833.33	13,819.20	7,014.13	83,333.33	55,228.80	28,104.53	194,771.20
11240.0	board	8,000.00	666.67	400.00	266.67	2,666.67	1,900.00	766.67	6,100.00
11320.0	overtime	4,000.00	333.33	-	333.33	1,333.33	1,761.53	(428.20)	2,238.47
12100.0	retire	60,000.00	5,000.00	2,937.96	2,062.04	20,000.00	11,825.22	8,174.78	48,174.78
12200.0	oasdhi	18,000.00	1,500.00	1,087.76	412.24	6,000.00	4,505.10	1,494.90	13,494.90
12300.0	group insur	47,000.00	3,916.67	3,666.66	250.01	15,666.67	13,469.30	2,197.37	33,530.70
12400.0	comp insur	8,000.00	666.67		666.67	2,666.67	8,739.00	(6,072.33)	(739.00)
12500.0	sui	500.00	41.67		41.67	166.67	-	166.67	500.00
20050.0	advert	-	-	-	-	-	-	-	-
20290.0	business exp	12,000.00	1,000.00	112.09	887.91	4,000.00	1,262.45	2,737.55	10,737.55
20350.0	education & training	4,000.00	333.33		333.33	1,333.33		1,333.33	4,000.00
20380.0	employee recog	1,000.00	83.33	218.54	(135.21)	333.33	991.29	(657.96)	8.71
20510.0	liability insur	14,500.00	1,208.33		1,208.33	4,833.33	16,410.00	(11,576.67)	(1,910.00)
20610.0	membership	1,700.00	141.67	108.00	33.67	566.67	108.00	458.67	1,592.00
20760.0	office supplies	3,000.00	250.00		250.00	1,000.00	712.14	287.86	2,287.86
20810.0	postage	4,000.00	333.33	53.08	280.25	1,333.33	238.33	1,095.00	3,761.67
21030.0	agri / horti services	6,000.00	500.00	-	500.00	2,000.00		2,000.00	6,000.00
21040.0	agri / horti supplies	9,000.00	750.00	2,304.74	(1,554.74)	3,000.00	7,660.09	(4,660.09)	1,339.91
21910.0	electricity	8,500.00	708.33	507.11	201.22	2,833.33	2,106.55	726.78	6,393.45
21930.0	refuse collection	5,000.00	416.67	323.78	92.89	1,666.67	977.79	688.88	4,022.21
21950.0	stormwater	800.00	66.67		66.67	266.67	-	266.67	800.00
21970.0	telephone	6,300.00	525.00	471.07	53.93	2,100.00	1,882.06	217.94	4,417.94
21980.0	water	14,500.00	1,208.33	-	1,208.33	4,833.33	4,221.62	611.71	10,278.38
22050.0	auto maint services	5,000.00	416.67	-	416.67	1,666.67	351.65	1,315.02	4,648.35
22060.0	auto maint supplies	5,000.00	416.67	-	416.67	1,666.67	752.83	913.84	4,247.17
22260.0	expend tools	4,000.00	333.33	21.38	311.95	1,333.33	1,764.72	(431.39)	2,235.28
22360.0	fuel lube	10,000.00	833.33	558.98	274.35	3,333.33	1,857.44	1,475.89	8,142.56
22750.0	rent equipment	3,000.00	250.00	-	250.00	1,000.00	-	1,000.00	3,000.00
22810.0	shop equip services	1,000.00	83.33	250.00	(166.67)	333.33	1,354.90	(1,021.57)	(354.90)
22820.0	shop equip supplies	4,000.00	333.33	3,032.01	(2,698.68)	1,333.33	3,171.66	(1,838.33)	828.34
22910.0	other equip services	500.00	41.67	516.56	(474.89)	166.67	516.56	(349.89)	(16.56)
22920.0	other equip supplies	1,200.00	100.00	301.59	(201.59)	400.00	425.69	(25.69)	774.31
23130.0	uniforms	1,000.00	83.33		83.33	333.33	-	333.33	1,000.00
23210.0	custodial services	-	-		-	-	-	-	-
25050.0	accounting	18,000.00	1,500.00		1,500.00	6,000.00	-	6,000.00	18,000.00
25070.0	assess coll services	10,000.00	833.33	2,110.96	(1,277.63)	3,333.33	6,475.94	(3,142.61)	3,524.06
25310.0	general counsel	2,000.00	166.67		166.67	666.67	-	666.67	2,000.00

	FY 2024		October			July-Oct			annual
	months for this report	annual	1/12	month	month to	ytd	ytd	ytd to	budget
	4	budget	0.0833%	actual	budget diff	budget	actual	budget diff	to actual
		A	B	C	D	E	F	G	H
			(1/12 of A)		(+B-C)	(B x #mon)		(+E-F)	(+A-F)
25910.0	other prof services	19,000.00	1,583.33	2,438.42	(855.09)	6,333.33	7,042.73	(709.40)	11,957.27
28520.0	memorial day	12,720.00	1,060.00		1,060.00	4,240.00	-	4,240.00	12,720.00
28520.1	memorial temp workers	21,280.00	1,773.33		1,773.33	7,093.33	-	7,093.33	21,280.00
28980.0	other operating supplies	25,000.00	2,083.33	1,506.00	577.33	8,333.33	7,208.16	1,125.17	17,791.84
28990.0	other operating services	13,400.00	1,116.67	-	1,116.67	4,466.67	607.73	3,858.94	12,792.27
28990.1	temp workers	150,000.00	12,500.00	22,703.20	(10,203.20)	50,000.00	59,226.71	(9,226.71)	90,773.29
28990.2	gates	6,600.00	550.00	550.00	-	2,200.00	2,300.00	(100.00)	4,300.00
29340.0	public works	500.00	41.67	-	41.67	166.67	227.40	(60.73)	272.60
32100.0	lease interest	-	-		-	-	-	-	-
32300.0	lease payment	-	-		-	-	-	-	-
41010.0	land purchase	169,843.00	14,153.58		14,153.58	56,614.33	-	56,614.33	169,843.00
42020.0	structure / impr	25,000.00	2,083.33	15,000.00	(12,916.67)	8,333.33	16,500.00	(8,166.67)	8,500.00
43030.0	equipment	50,000.00	4,166.67	9,690.89	(5,524.22)	16,666.67	9,690.89	6,975.78	40,309.11
44030.0	computer software	-	-		-	-	-	-	-
66900.0	reconciliation differences	-	-		-	-	-	-	-
80400.0	commodities	32,000.00	2,666.67	-	2,666.67	10,666.67	1,902.53	8,764.14	30,097.47
80400.1	scroll plates	-	-	410.00	(410.00)	-	2,786.89	(2,786.89)	(2,786.89)
80400.2	urn vaults	-	-		-	-		-	-
80410.0	bank serv chgs	-	-		-	-		-	-
TOTAL EXPENSE		1,075,843.00	75,500.00	85,099.98	(9,877.03)	302,000.00	258,528.73	43,471.81	647,471.81
NET ORDINARY INCOME			-		-	-		-	-
OTHER INCOME/EXPENSE			-		-	-	-	-	-
OTHER EXPENSE			-		-	-	-	-	-
89999.0	transfer to pre-need liab	-	-	3,727.13	(3,727.13)	-	12,738.21	(12,738.21)	(12,738.21)
TOTAL OTHER EXPENSE		-	-	3,727.13	(3,727.13)	-	12,738.21	(12,738.21)	(12,738.21)
NET OTHER INCOME/EXPENSE		-	-	3,727.13	(3,727.13)	-	12,738.21	(12,738.21)	(12,738.21)
			-		-	-		-	-
NET INCOME		-	14,153.58	(72,157.97)	68,945.58	56,614.33	(27,747.74)	76,354.17	189,582.84