



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
Patricia Vogel
Albert D. Neufeld
Bob Clouse

"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, December 11, 2024, at 9:00 am
District Office
7780 Olive St.
Fair Oaks, CA 95628

Finance Committee meets at 8:45am
Investment Committee meets prior to board meeting.

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

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

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

5. Information Items:
 - A. District Foreman's Monthly Report
 - i. Safety Report
 - ii. Any unusual activities
 - B. DM's Monthly Reports:
 - i. Sales
 - ii. Interments
 - iii. Attendance
 - iv. Website Contacts
 - v. Major Purchases or other Extraordinary Expenditure
 - vi. Incidents
 - vii. Correspondence
 - viii. Upcoming events, conferences, and training
 - C. Committee Reports:
 - i. Finance Committee
 - ii. Investment Committee
 - iii. Other Committee Reports
 1. Update on Land/Tax Issues

Fair Oaks Cemetery District Agenda for Board of Trustees Meeting December 11, 2024

District is discussing solutions to lack of resources .

6. Unfinished Business - Board Discussion & Possible Action Items

A. Audit Update - Scott German

Audit, Update 2023-2024.

B. FOCD Policy Manual

Board to discuss and vote on By-laws.

i. Resolution - 2025-03

Adoption of the by-laws as written.

C. Investment Accounts

Board to vote on moving funds and adopting MOU for Sacramento County.

i. Resolution - 2025-04

Adoption of the STIFEL resolution as written

ii. Resolution 2025-05

Adoption of the STIFEL transfer as written

D. Salary/Wage for District manager

Board to discuss salary increase for DM position.

7. New Business - Board Discussion & Possible Action Items

A. Consent Calendar

i. Approval of Board Minutes of November 13, 2024

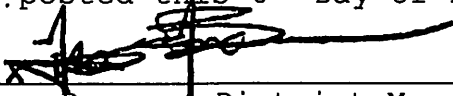
ii. Approval of Special Board Minutes of December 2, 2024

iii. Approval of Claims.

8. Trustees Discussions, Questions, & Comments

9. Adjournment

This Agenda posted this 6th Day of December 2024



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.

FAIR OAKS CEMETERY DISTRICT

Sales by Client Detail

November 2024

	Date	Product/Service	Qty	Sales Price	Amount
1117559 LARUE, Katherine A.					
	11/18/2024	Opening & Closing:Casket O&C - AtNeed			1,294.00
Total for 1117559 LARUE, Katherine A.					\$ 1,294.00
1117883 VIOLETTE, James					
	11/21/2024	PreNeed:Casket O&C - PreNeed			1,294.00
	11/21/2024	Plot Fees Collected:Plot Fees			4,292.00
	11/21/2024	Endowment Fund:Endowment			823.00
	11/21/2024	PreNeed:Casket O&C - PreNeed			1,294.00
	11/21/2024	Misc.:Interment Rights			0.00
	11/21/2024	Vaults:DD Vault - AtNeed			1,764.00
Total for 1117883 VIOLETTE, James					\$ 9,467.00
1117945 WANGBERG, Don R. & Bonnie					
	11/20/2024	Opening & Closing:Casket O&C - AtNeed			1,294.00
Total for 1117945 WANGBERG, Don R. & Bonnie					\$ 1,294.00
1142384 Williford, George					
	11/12/2024	Opening & Closing:Casket O&C - AtNeed			1,294.00
	11/12/2024	Vaults:Standard Vault - AtNeed			941.00
Total for 1142384 Williford, George					\$ 2,235.00
1143143 McCoy, John & Erma					
	11/12/2024	Markers:Marker Setting Veteran			450.00

Total for 1143143 McCoy, John & Erma					\$ 450.00
1145243 Lester, Teri & Ron					
	11/13/2024	Opening & Closing:Cremation O&C - AtNeed			529.00
	11/13/2024	Misc.:Add Urn in Urn Vault			302.00
	11/13/2024	Vaults:Urn Vault - AtNeed			294.00
Total for 1145243 Lester, Teri & Ron					\$ 1,125.00
1148500 Roberts, Patricia I & James E					
	11/07/2024	Vaults:Standard Vault - AtNeed	1	#####	941.00
	11/07/2024	Opening & Closing:Casket O&C - AtNeed	1	#####	1,294.00
Total for 1148500 Roberts, Patricia I & James E					\$ 2,235.00
1148821 Corbin, Living Trust					
	11/04/2024	Donation - MMD:Donation			300.00
Total for 1148821 Corbin, Living Trust					\$ 300.00
1151084 Sanfelice, James					
	11/19/2024	PreNeed:Cremation O&C - PreNeed			450.00
Total for 1151084 Sanfelice, James					\$ 450.00
1156431 Hodges, Theresa					
	11/04/2024	Plot Fees Collected:Plot Fees			3,381.00
	11/04/2024	Opening & Closing:Niche O&C			353.00
	11/04/2024	Misc.:Interment Rights			0.00
	11/04/2024	Misc.:Service Contract Charge			100.00
	11/04/2024	Markers:Niche Scroll Plate			412.00
	11/04/2024	Markers:Niche Scroll Plate			412.00
	11/04/2024	Misc.:Interment Rights			0.00
	11/04/2024	Opening & Closing:Niche O&C			353.00
	11/04/2024	Endowment Fund:Endowment			845.00

	11/04/2024	Plot Fees Collected:Plot Fees			3,381.00
	11/04/2024	Endowment Fund:Endowment			845.00
Total for 1156431 Hodges, Theresa					\$ 10,082.00
1156435 Payuk, Liliya					
	11/04/2024	Misc.:Interment Rights			0.00
	11/04/2024	Endowment Fund:Endowment			588.00
	11/04/2024	Plot Fees Collected:Plot Fees			3,704.00
	11/04/2024	Opening & Closing:Casket O&C - AtNeed			1,294.00
	11/04/2024	Vaults:DD Vault - AtNeed			1,764.00
	11/04/2024	PreNeed:Casket O&C - PreNeed			1,294.00
Total for 1156435 Payuk, Liliya					\$ 8,644.00
1156449 Guzman, Marciano & Christine					
	11/05/2024	PreNeed:Urn Vault - PreNeed			294.00
	11/05/2024	Tax Collected:Tax Reconciliation			0.01
	11/05/2024	Misc.:Interment Rights			0.00
	11/05/2024	PreNeed:Cremation O&C - PreNeed			529.00
	11/05/2024	PreNeed:Cremation O&C - PreNeed			529.00
	11/05/2024	Plot Fees Collected:Plot Fees			2,000.00
	11/05/2024	Endowment Fund:Endowment			500.00
	11/05/2024	PreNeed:Urn Vault - PreNeed			294.00
Total for 1156449 Guzman, Marciano & Christine					\$ 4,146.01
1156455 Laskey, Patrick & Susan					
	11/06/2024	Opening & Closing:Niche O&C			353.00
	11/06/2024	Opening & Closing:Niche O&C			353.00
	11/06/2024	Markers:Niche Scroll Plate			412.00
	11/06/2024	Markers:Niche Scroll Plate			412.00
	11/06/2024	Endowment Fund:Endowment			588.00
	11/06/2024	Plot Fees Collected:Plot Fees			3,881.00

	11/06/2024	Misc.:Interment Rights			0.00
Total for 1156455 Laskey, Patrick & Susan					\$ 5,999.00
1156510 Stapp, Kelly					
	11/15/2024	Markers:Niche Scroll Plate			412.00
	11/15/2024	Opening & Closing:Niche O&C			353.00
	11/15/2024	Opening & Closing:Niche O&C			353.00
	11/15/2024	Plot Fees Collected:Plot Fees			4,234.00
	11/15/2024	Endowment Fund:Endowment			588.00
	11/15/2024	Misc.:Interment Rights			0.00
	11/15/2024	Markers:Niche Scroll Plate			412.00
Total for 1156510 Stapp, Kelly					\$ 6,352.00
1156732 Farabee, Justin					
	11/18/2024	Plot Fees Collected:Plot Fees			4,292.00
	11/18/2024	Opening & Closing:Casket O&C - AtNeed			1,294.00
	11/18/2024	Vaults:Standard Vault - AtNeed			941.00
	11/18/2024	Misc.:Convenience Fee			250.00
	11/18/2024	Endowment Fund:Endowment			823.00
	11/18/2024	Misc.:Interment Rights			0.00
Total for 1156732 Farabee, Justin					\$ 7,600.00
1156761 Montgomery, Chris					
	11/22/2024	Vaults:Urn Vault - AtNeed			294.00
	11/22/2024	Misc.:Interment Rights			0.00
	11/22/2024	Opening & Closing:Cremation O&C - AtNeed			529.00
	11/22/2024	Endowment Fund:Endowment			588.00
	11/22/2024	Plot Fees Collected:Plot Fees			2,352.00
Total for 1156761 Montgomery, Chris					\$ 3,763.00
TOTAL					\$ 65,436.01
Tuesday, Dec 03, 2024 08:44:15 AM GMT-8 - Accrual Basis					

FAIR OAKS CEMETERY DISTRICT				
Profit and Loss by Class				
November 2024				
	202A	208A	209A	TOTAL
Income				
94100.8 Interest Income 208A		14,763.57		14,763.57
94100.9 Interest Income 209A			3,167.83	3,167.83
96910 Cemetery Services				0.00
96910.0 PreNeed Collections	5,978.00		5,810.00	11,788.00
96910.1 Endowment Collections		5,365.00		5,365.00
96910.2 CSVC- Plot Fees	31,517.00			31,517.00
96910.3 Preneed Transfer - to Gen	11,192.00			11,192.00
96910.4 CSVC- Vaults	6,939.00			6,939.00
96910.5 CSVC- Open & Close	10,940.00			10,940.00
96910.6 CSVC- Miscellaneous	402.00			402.00
96910.61 Convivence Fees Collected	250.01			250.01
96910.62 96910.62 Interment Rights	0.00			0.00
Total 96910.6 CSVC- Miscellaneous	\$ 652.01	\$ 0.00	\$ 0.00	\$ 652.01
96910.8 CSVC- markers	2,922.00			2,922.00
Total 96910 Cemetery Services	\$ 70,140.01	\$ 5,365.00	\$ 5,810.00	\$ 81,315.01
96911.0 Plot Refund	-7,383.21			-7,383.21
97300.0 Donations	300.00			300.00
Total Income	\$ 63,056.80	\$ 20,128.57	\$ 8,977.83	\$ 92,163.20
Gross Profit	\$ 63,056.80	\$ 20,128.57	\$ 8,977.83	\$ 92,163.20
Expenses				
11100.0 Salary	24,496.00			24,496.00
11240.0 Board	500.00			500.00
11320.0 Overtime	1,143.00			1,143.00
12100.0 Retire	6,907.37			6,907.37
12200.0 OASDHI	1,999.63			1,999.63
12300.0 Group Ins	4,095.45			4,095.45
20050.0 Advertising	20.00			20.00
20290.0 Business Exp	431.07			431.07
20350.0 Education & Train	1,364.00			1,364.00
20380.0 Employee Recognition	463.19			463.19
20610.0 Membership	514.00			514.00
20760.0 Office Sup	515.07			515.07
20810.0 Postage	22.37			22.37
21030.0 Agri/Horti SVC	905.00			905.00
21040.0 Agri / Horti SUP	27.22			27.22

21910.0 Electricity	470.91			470.91
21930.0 Refuse Collect	4,528.00			4,528.00
21950.0 Stormwater	258.35			258.35
21970.0 Telephone	473.01			473.01
21980.0 Water	3,203.47			3,203.47
22260.0 Expend Tools	55.40			55.40
22360.0 Fuel- Lube	580.77			580.77
22810.0 Shop Equip SVC	1,077.50			1,077.50
25910.0 Other Prof SVC	348.42			348.42
28520.0 Memorial Day	40.79			40.79
28980.0 Other Oper SUP	2,757.30			2,757.30
28990.1 Temp Workers	11,810.40			11,810.40
28990.2 Gates	1,100.00			1,100.00
42020.0 Structure / Improv	8,415.84			8,415.84
Merchant deposit fees	203.49			203.49
Total Expenses	\$ 78,727.02	\$ 0.00	\$ 0.00	\$ 78,727.02
Net Operating Income	-\$ 15,670.22	\$ 20,128.57	\$ 8,977.83	\$ 13,436.18
Other Expenses				
89999.0 Tranfer To Pre-need Liability			5,810.00	5,810.00
Total Other Expenses	\$ 0.00	\$ 0.00	\$ 5,810.00	\$ 5,810.00
Net Other Income	\$ 0.00	\$ 0.00	-\$ 5,810.00	-\$ 5,810.00
Net Income	-\$ 15,670.22	\$ 20,128.57	\$ 3,167.83	\$ 7,626.18
Tuesday, Dec 03, 2024 08:47:22 AM GMT-8 - Accrual Basis				

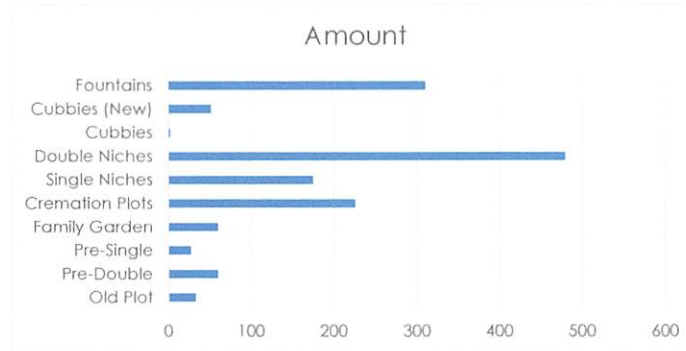
BURIALS													
FY 2024/2025	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
STANDARD	3	2	1	4	4								14
DELUXE	0	1	0	0	0								1
TITAN	0	0	1	0	0								1
DOUBLE	0	0	1	0	3								4
Pre-VAULTED	2	4	3	1	5								15
OTHER		1	3	2	0								6
BABY	1	0	0	0	0								1
ASHES-PLOT	5	6	7	2	8								28
ASHES-NICHE	2	2	2	3	0								9
24-25 TOTAL	13	16	18	12	20	0	0	0	0	0	0	0	79
23-24 TOTAL	16	18	9	9	14	15	13	10	18	13	16	0	151
22-23 TOTAL	32	19	12	17	11	13	13	18	29	17	15	26	222
VAULT SALES													
FY 2024/2025	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
STANDARD	1	5	3	2	3								14
DELUXE	0	1	0	0	0								1
TITAN	0	0	0	0	0								0
DOUBLE	0	2	2	0	1								5
PB DOUBLE	0	0	2	0	0								2
PB SINGLE	0	0	0	0	0								0
OTHER	1	0	0	0	0								1
URN	2	8	12	5	4								31
NICHE	1	0	0	0	0								1
24-25 TOTAL	5	16	19	7	8	0	0	0	0	0	0	0	55
23-24 TOTAL	11	6	7	8	8	9	4	3	14	21	11	0	102
22-23 TOTAL	13	19	9	5	12	6	11	6	6	12	7	13	119
VAULT INVENTORY FY 2024/2025													
		BAL		RCVD		USED		BAL					
STANDARD		8				4		4					
DELUXE		3						3					
TITAN		2						2					
DOUBLE		5				3		2					
OTHER		1						1					
URN		73				8		65					
NICHE		24				0		24					
INVENTORY			START		RTNS		SOLD		PYMTS		ON HOLD		BALANCE
FULL PLOT			37					4					33
CREMATION PLOT			224					2					222
CUBBIES			56				2	0					54
SINGLE NICHE			179				2	2					175
MEDIUM NICHE			71					1					70
OAK KNOLL			71					11					60
OK MED NICHE			418				2	6					410
ACORN			31					4					27
FAMILY GARDEN			64					4					60
FOUNTAINS			316				2	7					307
FT TRIPLES			4					0					4
PLOTS SOLD													
FY 2024/2025	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
TAX RES	2	4	2	2	4								14
NON TAX RES	1	4	9	2	2								18
OUT OF DIST	3	2	0	0	2								7
24-25 TOTAL	6	10	11	4	8	0	0	0	0	0	0	0	39
23-24 TOTAL	14	5	11	9	10	4	8	6	10	20	15	0	112
22-23 TOTAL	6	17	7	3	3	3	6	8	4	7	10	12	86

Fair Oaks Cemetery District

Plot / Niche
Inventory

12/2/2024

Plot Type	Amount
Old Plot	33
Pre-Double	60
Pre-Single	27
Family Garden	60
Cremation Plots	226
Single Niches	175
Double Niches	480
Cubbies	2
Cubbies (New)	52
Fountains	311



Cremations Available =	995
Casket Burial Available =	431
Average Cremation Sales Per Year =	121
Average Casket Sales Per Year =	81
Approx. Years for Cremations =	8.2
Approx. Years for Casket Burials =	5.3

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 existing 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.



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

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BOARD OF TRUSTEES
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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 2024 ATTENDANCE

August 2023

VACATION	BALANCE FORWARD	MONTHLY ACCRUAL	TAKEN		YEAR TO DATE BALANCE
GUILLERMO	216.67	16.67	-8.00	\$8,342.09	225.34
GONZALO	240.00	10.00		\$6,480.00	240.00
MYSTI	23.42	10.00		\$802.08	33.42
				\$15,624.17	

SICK	BALANCE FORWARD	MONTHLY ACCRUAL	TAKEN		YEAR TO DATE BALANCE
GUILLERMO	101.50	8.00	-8.00	\$3,757.53	101.50
GONZALO	217.00	8.00	-8.00	\$5,859.00	217.00
MYSTI	32.00	8.00		\$960.00	40.00
				\$10,576.53	

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

From: Fair Oaks Chamber of Commerce <GroupMessaging@chamberorganizer.com>
Sent: Monday, December 2, 2024 8:06 AM
To: Guillermo Barron; gbarron.focd@gmail.com
Subject: 11/2024 - 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 48111 member exposures last month through the membership directory and you had a total of 237 of those exposures. In addition, you had 24 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>

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




RETURN SERVICE REQUESTED

>000647 5910767 0001 93634 10Z

00159960
S203

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



STAY INFORMED & PROTECTED

Visit our Fraud Education & Alerts page
on communitywestbank.com for helpful resources today!



ACCOUNT ANALYSIS STATEMENT

FOR THE PERIOD 10/01/24 THROUGH 10/31/24

BALANCE INFORMATION

Average Daily Ledger Balance	\$48,031.08
Less Average Daily Float	\$0.00
Average Daily Collected Balance	\$48,031.08
Less DDA Balance Reserve Requirement (10.00 %)	\$4,803.11
Balance to Support Services	\$43,227.97

SETTLEMENT SUMMARY

ACCOUNT POSITION FOR THE PERIOD	FEE BASIS	BALANCE BASIS
Earnings Credit	\$18.31	\$43,227.97
Current Period Analyzed Charges	\$106.83	\$252,256.66
Analyzed Charges Due after Credit	\$88.52	
Discount (100.0000%)	(\$88.52)	
Charge To Be Assessed	\$0.00	

SERVICE DETAIL

SERVICES RENDERED IN PERIOD	VOLUME	UNIT PRICE	SERVICE CHARGE	BALANCE REQUIRED
Deposit Account Services				



SERVICE DETAIL (continued)

SERVICES RENDERED IN PERIOD	VOLUME	UNIT PRICE	SERVICE CHARGE	BALANCE REQUIRED
Account Maintenance	1	\$20.0000	\$20.00	\$47,226
In Branch Deposits	1	\$1.4000	\$1.40	\$3,306
Cash Transaction	3,944	\$0.0013	\$5.13	\$12,113
Checks Deposited -Transit	41	\$0.1100	\$4.51	\$10,649
Checks Cash/Negotiated	1	\$0.1400	\$0.14	\$331
ACH Debits Received	1	\$0.2000	\$0.20	\$472
Subtotal Deposit Acct Services			\$31.38	\$74,097
Cash Management Services				
Cash Management Monthly Fee	1	\$25.0000	\$25.00	\$59,032
RDC Deposit Monthly Fee	1	\$50.0000	\$50.00*	\$118,065
RDC Deposits	3	\$0.1500	\$0.45	\$1,063
Subtotal Cash Services			\$75.45	\$178,159

SERVICE SUMMARY

Total Activity Charges	\$106.83	\$252,257
Analyzed Charge Subtotal	\$106.83	\$252,257
Total Exception Savings (Code *)	\$25.00	

January 2025

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

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Dec 29	30	31	Jan 1, 25	2	3	4
5	6	7 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA 95628))	8 9:00am Monthly Board Meeting (Fair Oaks Cemetery District (7780 Olive St, Fair Oaks, CA 95628)) -	9	10	11
12	13	14 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA 95628))	15	16 5:00pm Best of Fair Oaks 9th annual Awards Night Gala - 05:00 PM (North Ridge Country Club)	17	18
19	20	21 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks 9:00am Empowered Aging (O'Cafe Bakery	22	23	24	25
26	27	28 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA 95628))	29	30	31	Feb 1

December 2024

December 2024							January 2025						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7	5	6	7	8	9	10	11
8	9	10	11	12	13	14	12	13	14	15	16	17	18
15	16	17	18	19	20	21	19	20	21	22	23	24	25
22	23	24	25	26	27	28	26	27	28	29	30	31	
29	30	31											

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Dec 1	2	3 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA 95628))	4	5 4:30pm Fair Oaks Christmas Tree lighting - 04:30 PM (Fair Oaks Park)	6 3:00pm "JINGLE BOWL" Fair Oaks - 03:00 PM (Steve Cook's Fireside Lanes)	7
8	9	10 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA 95628))	11 9:00am Monthly Board Meeting (Fair Oaks Cemetery District (7780 Olive St, Fair Oaks, CA 95628)) -	12	13	14
15	16	17 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA 95628))	18	19 11:30am Chamber Monthly Luncheon - 11:30 AM	20	21
22	23	24 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA 95628))	25	26	27	28
29	30	31 Farmer's Market Tuesdays (Fair Oaks Park (11549 Fair Oaks Blvd, Fair Oaks, CA 95628))	Jan 1, 25	2	3	4



FAIR OAKS CEMETERY DISTRICT

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

7780 Olive Street Fair Oaks, CA 95628

Phone (916) 966-1613 email: info.focd@gmail.com
www.fairoakscemetery.com
ESTABLISHED 1902

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

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

Established 1902

FAIR OAKS CEMETERY DISTRICT BYLAWS & DOCUMENT LOCATION LIST

Adopted Revisions: 12-11-2024.

This document provides the bylaws relevant to the formation and operation of the Fair Oaks Cemetery District. These bylaws are reviewed in their entirety every 5 years.

Fair Oaks Cemetery District
[info.focd@gmail.com]

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Location of other documents:

Employee Handbook = EH
 Policies & Procedures Manual = PP
 Safety Manual – SM
 Rules & Regulations = RR

1. <u>General Employee Information</u>	EH
2. <u>Harassment & Discrimination Policy</u>	EH
3. <u>Selection & Orientation</u>	EH
4. <u>Open Door Policy</u>	EH
5. <u>Working Schedules</u>	EH
6. <u>Compensation & Payroll Practices</u>	EH
7. <u>Employee Performance Evaluations</u>	EH
8. <u>Benefits</u>	EH
9. <u>Visitors Policy</u>	EH
10. <u>Workplace Monitoring</u>	EH
11. <u>Political Activity Policy</u>	EH
12. <u>Performance Standards, Duties, & Discipline</u>	EH
13. <u>Employment Relations & Personnel Issues</u>	EH
14. <u>Employee Safety Policy</u>	EH
15. <u>Drug & Alcohol Policy</u>	EH
16. <u>Job Descriptions</u>	EH
17. <u>Nepotism Policy</u>	EH
18. <u>Education Program</u>	EH
19. <u>Employee Recognition Program</u>	EH
20. <u>Document Retention & Destruction Policy</u>	PP
21. <u>Expense Reimbursement</u>	PP
22. <u>Purchasing & Contracting for Personal Property, Services & Construction, and Sale of District-Owned Property Policy</u>	PP
23. <u>Investment Policy</u>	PP
24. <u>Indemnity Agreement</u>	PP
25. <u>Strategic Plan Implementation</u>	PP
26. <u>Cyber Security & Cyber Incident Response Plan</u>	SM
27. <u>Business Continuity & Disaster Recovery Plan</u>	SM
28. <u>Workplace Violence & Prevention Plan</u>	SM
29. <u>Illness & Injury Prevention Plan</u>	SM
30. <u>Rules of the District</u>	RR
31. <u>Marker Setting Requirements</u>	RR
32. <u>Pricing Charts</u>	RR
33. <u>Disinter Requirements</u>	RR
34. <u>Ownership Transfer Policy</u>	RR

General

Formation

The Fair Oaks Cemetery District is a public cemetery district formed on August 26, 1926, by resolution of the Sacramento County Board of Supervisors and existing under the provisions of the laws of the State of California.

Purpose

The provisions of these Bylaws ("Bylaws") and Policies and Procedures ("Policies") and Rules and Regulations ("Rules") enacted by the Board of Trustees of the Fair Oaks Cemetery District ("District") are to assist the Board of Trustees of the District as it sets policy and conducts the business and affairs of the District. It is the intent and purpose of these Policies to help clarify and define the responsibilities of the officials of the District. The purpose of these Bylaws is to supplement state law and to provide more specific guidelines for the actions of the Board of Trustees of the District by means which are fair, fiscally responsible, and protective of the interests of the people of the District. These Bylaws express the consensus of the Board as to policy matters covered but are not intended to be exhaustive nor are they intended to restrict the otherwise lawful authority of the Board. Notwithstanding any other term, provision or condition of these Bylaws, no otherwise lawful act of the Board or the officers of the District shall be invalidated by reason of any term, provision, or condition of these Bylaws.

Roster of Public Agencies

Each time a change is made in the name of the District, the address of the District, or a change in the members of the governing board, a statement of facts will be filed with the Secretary of State and the Sacramento County Clerk within ten (10) days of the change. An updated address list will be kept on site.

Applicable Law

That which is contained in the applicable provisions of the California Health and Safety Code and applicable provisions of the California Government Code governs the actions of the District and its Board of Trustees.

Organization

Board of Trustees

The District is governed by a Board of Trustees consisting of five (5) members appointed by the Sacramento County Board of Supervisors. The Trustees shall hold office for four (4) years and until their reappointment or appointment of their successors. All Trustees' terms shall commence at noon on the first Monday in January following the appointment and end on the first Monday in January four years later. To the extent possible, Trustees' terms shall be staggered so that no more than two (2) Trustees' terms expire in the same calendar year.

Officers

The officers of the Board of Trustees shall be Chairperson, Vice Chairperson, and Treasurer. The Board may also appoint a Clerk of the Board.

Election of Officers

At the first meeting in January of each year the Board shall elect a Chairperson and a Vice Chairperson to serve terms of one year and may be re-elected to any number of consecutive terms by voting members of the Board. Upon the occurrence of a vacancy in one or more of the officer positions, the Board shall fill such vacancies in accordance with the law. An interim election for Board Officers may be held upon the written request of the majority of the trustees on the Board at the time.

The office of a member of the Board of Trustees shall become vacant upon:

1. The death of the incumbent.
2. The resignation of the incumbent.
3. The Trustee ceasing to discharge the duties of his or her office for the period of three (3) consecutive months, except when prevented by sickness.

4. The physical or mental incapacitation of the incumbent due to disease, illness, or accident for a period of six (6) months or more where the remaining Board members have reasonable cause to believe that the incumbent will not be able to perform the duties of his or her office for the remainder of his or her term.
5. His or her conviction of a felony or of any offense involving a violation of his or her official duties; or
6. His or her refusal or neglect to file his or her required Statement of Financial Interests within the time prescribed.

Duties of Trustees – General

The Trustees' duties shall be legislative in nature. They shall formulate and adopt policy, rules, and regulations for the operation and management of the District.

1. **Open Meetings.** The Trustees shall conduct their business for the public benefit, abiding by the California "Open Meeting Law" as interpreted by court decisions and Attorney General opinions, concerning the requirements for open meetings of governmental agencies in California.
2. **Sound Judgment.** They shall exercise sound and prudent judgment in conducting the business of the District and shall deal always in an ethical, honest, straight-forward, open and above-board manner with the community, the District Manager, and the staff.
3. **Finances and Budgets.** They shall in all ways prudently manage, preserve and account for the District's financial resources. They shall review and approve a budget annually. They shall provide, within applicable budget limitations, adequate personnel, equipment and material for the operation and maintenance of the Fair Oaks Cemetery District.
4. **Personnel.** The Board shall establish an Employee Handbook which shall provide for the selection, retention, evaluation, discipline, and termination of District employees.
5. **District Manager.** They shall employ a qualified, competent person as District Manager who will manage, administer, and supervise the District under the direction of the Board. The Manager shall serve at the will and pleasure of the Board. The Board shall conduct at least annual formal job appraisal reviews of the District Manager pursuant to a formal review process which will be developed and documented.

6. **Board Studies.** They shall study ways of improving the District and the services the District provides.
7. **Collective Action.** They shall act collectively, and they will not individually involve themselves in the day-to-day operation of the District. They shall function as a Board rather than as individuals to adopt public policies and Board procedures for guidance of the Board and staff.
8. **Community Relations.** They shall keep the District Manager informed of community reaction to the District's services and assist in building positive community relations.
9. **Official Functions.** They shall represent the District at official functions that pertain to the District as required.
10. **Litigation.** They shall initiate legal action, when appropriate, and vigorously defend the District against unwarranted claims or demands.

Clerk of the Board

1. The Clerk of the Board shall be the person selected by the Board and shall attend each regular meeting of the Board and maintain a record of all proceedings thereof as required by law. If the Clerk of the Board cannot attend a meeting, the Chairperson or the District Manager shall make arrangements to have someone in attendance to properly record the Board's proceedings.
2. **Workshop Meetings.** It is the duty of the Clerk of the Board to conduct a workshop meeting upon the appointment of any new Board Members. This is to benefit the newly appointed Trustees and acquaint them with the law governing public cemetery districts, District Bylaws, Policies and Procedures, Rules and Regulations, the Brown Act (Open Meeting Laws), the District's annual budget, the current price list, and current issues under study by the Board of Trustees.
3. It shall be the duty of the Clerk of the Board to attest to all District Resolutions. The Clerk of the Board shall attend closed sessions of the Board as directed by the Board Chairperson. The Clerk of the Board shall also keep a record of Board Agendas and Board Action Synopses. The Clerk is responsible for signing all legal documents and affixing the District Seal as required. The Clerk is responsible for the publication of legal notices, appropriate action and certification and filing of documents, *e.g.*, budgets, election reports, audits, resolutions, and other legal documents. The Clerk is responsible for receiving and answering all official Board

correspondence, after appropriate consideration is given to the correspondence by the Board acting collectively.

Meetings

Regular Meetings

The regular meetings of the Board of Trustees shall normally be held on the second Wednesday of each month and shall normally commence at the hour of 9:00 a.m. at the District Offices, virtually, or via phone conference. Notwithstanding the foregoing, the starting time of the meeting may be adjusted by order of the Chairperson to accommodate expected business.

Special Meetings

Special Meetings may be called at any time by the Board's Chairperson, or by a majority of the Trustees, by delivering personally or by mail, written notice of such meeting to each Trustee and by posting notice and agenda of the meeting at least 24 hours before the time of such meeting. The call and notice shall specify the time and place of the special meeting and the business to be transacted. No other business shall be considered.

Emergency Meetings

Emergency Meetings may be called without compliance with the 24- hour notice requirement in the case of any "emergency situation" as defined by both items below:

1. An emergency, which shall be defined as a work stoppage, crippling activity, or other activity that severely impairs public health, safety, or both, as determined by a majority of the members of the legislative body.
2. A dire emergency, which shall be defined as a crippling disaster, mass destruction, terrorist act, or threatened terrorist activity that poses peril so immediate and significant that requiring a legislative body to provide one-hour notice before holding an emergency meeting under this section may endanger the public health, safety, or both, as determined by a majority of the members of the legislative body.

Closed Sessions

Closed sessions may be called during a regular or special meeting. The general reason for a closed session must be made public before the closed session of a regular meeting, and in advance notice of a special meeting. Closed sessions not expressly authorized by the Brown Act are prohibited. Following a closed session, the Chairperson shall announce any action

taken by the Board during such closed session to the extent such action does not breach any person's right to privacy.

Quorums

A quorum is established as a majority of the total membership of the District Board. The District Board, which has a total membership of five (5) members, requires three (3) members to conduct a meeting and requires three (3) votes in agreement to pass a motion, resolution, or ordinance.

Meeting Attendance

Each member shall be in his or her respective seat, or present by virtual attendance or phone conference, at the hour set for each regular meeting and at the time set for any adjourned or special meeting. Any member not present when the board is called to order shall be designated in the minutes as absent. If a member arrives after a meeting commences, the recording clerk shall note his or her arrival in the minutes.

Meeting Procedures

The Chairperson, when present, shall preside at all meetings of the Board, shall take the chair at the hour appointed for every board meeting and immediately call the members to order and proceed with the business of the Board. The proceedings of the Board shall be conducted in accordance with the provisions of law applicable thereto and generally accepted rules of order and parliamentary procedure, except as otherwise expressly established from time to time by a majority of the total membership of the Board. Except as they conflict with the California Government Code, Robert's Rules of Order (Newly Revised) shall govern all questions of procedures.

Required Staff Attendance

The District Manager, or a representative designated by the District Manager, shall attend all regular and special meetings of the Board unless otherwise specified by the Board. Only those staff members specifically instructed to attend by the District Manager shall be deemed to be "required to attend" within the meaning of this section.

Agenda Contents

The agenda shall include those matters designated by the Chairperson or any Trustee, complete with all appropriate papers and reports relating to each matter addressed to the Board for action. The agenda shall list the items for the Board's consideration by number

with a brief statement of the subject matter sufficiently defined to apprise the public of the matter to be considered for each of the items. The agenda may include suggested actions or recommendations. All people having agenda items shall use their best efforts to have all necessary materials to the Clerk of the Board on or before 12:00 noon on the fifth (5th) business day before the day of the regular meeting.

Agenda Organization

The business of each regular meeting of the Board shall be in order as printed on the agenda or as directed by the Chairperson of the Board. Generally, this shall be as follows:

1. Call to Order
2. Pledge of Allegiance
3. Roll Call of Board
4. Public Comment & Opportunity to Discuss Matters within District Jurisdiction
5. Information Items
 1. District Foreman Report
 - i. Safety Report
 - ii. Unusual Activities
 2. District Manager Report
 - i. Sales
 - ii. Interments
 - iii. Attendance
 - iv. Website Contacts
 - v. Major Purchases or Extraordinary Expenditures
 - vi. Incidents
 - vii. Correspondence
 - viii. Upcoming Events, Conferences, and Trainings.
 3. Committee Reports
 - i. Finance Committee
 - ii. Investment Committee
 - iii. Other Committee Reports
6. Unfinished Business
7. New Business
 - a. Consent Calendar

- i. Approval of minutes from last board meeting
 - ii. Approval of claims
 - iii. Any new possible action items
8. Recess to Closed Session
 9. Reconvene to Open Session / Closed Session Report
 10. Trustee Questions & Comments
 11. Adjournment

Agenda Preparation

The Chairperson of the Board shall direct the preparation of the agenda by the Clerk of the Board for the regular monthly meetings for delivery and posting no later than three.

(3) days prior to the date of the meeting or as required by the Board.

Agenda Distribution

Any written material given to a majority of the Board must be made available to the general public so long as those writings are public records. If these writings are distributed to members of the Board before the meeting, such writings must be made available to the public before the meeting. By the same token, any writings distributed to the Board during the course of the meeting must also be made available to the public at that time. The major exceptions to the obligation to provide the public with access to any writings distributed to members of the Board are those that deal with matters properly discussed in closed sessions. These are to remain confidential. The Board has adopted a Public Records Requests Policy and has established a reasonable fee schedule for copies of public records.

Materials for Non-Agenda Items

Any member intending to introduce a special item not contained in the agenda shall deliver copies of such items, if possible, to each Board member and to the public before the opening of the meeting.

Board Discussions

When any Board member wishes to speak, the Board member shall address the Chairperson. The Chairperson shall name the member who is first to speak, and speakers shall confine their remarks to the questions under debate and avoid disparaging personal attacks or comments. The Chairperson may elect not to recognize a Board member to speak again until all other members have had an opportunity to be heard.

Motions and Seconds

Each motion made by any member of the Board shall require a Second. Motions and Seconds may be made by any member of the Board, including the Chairperson.

Roll Call Procedure for Voting

Roll call will be called in voting upon all resolutions and ordinances which govern the District, while a voice vote may be had on routine motions not affecting the Policies & Procedure, Rules & Regulations, or finances of the District.

Yearly Calendar Guidelines

1. **January**
 - i. **Elect Board Officers**
 - ii. **Mid-year Budget Review**
 - iii. **District Manager Evaluation**
2. **February**
 - i. **Document Retention & Destruction**
3. **March**
 - i. **Begin Audit for Last Fiscal Year**
4. **April**
 - i. **Memorial Day Preparation & Planning**
5. **May**
 - i. **Preliminary Budget Planning**
 - ii. **Review Price Sheets**
6. **June**
 - i. **Finalize Preliminary Budget**
 - ii. **Pre-view Annual Audit**
7. **July**
 - i. **Finalize Budget for County Approval.**
 - ii. **Finalize Annual Audit**
8. **August**
 - i. **Document Retention & Destruction**
9. **September**
 - i. **Review Client Rules and Regulations**
10. **October**
 - i. **Review Employee Handbook**
11. **November**
 - i. **Document Retention & Destruction**
12. **December**
 - i. **Review Policy & Procedure Manual (bi-Annually 2026, 2028, 2030 . . .)**

Audience Comment and Seating

Any member of the public wishing to address the Board shall first identify himself or herself. Unless addressing the Board or entering or leaving the boardroom, all persons in the audience shall remain seated in the seats provided. It is the Board's intent to accommodate all people who wish to attend open public meetings.

Demonstrations Prohibited

All demonstrations during meetings, including cheering, yelling, whistling, hand clapping, and foot stomping, are prohibited.

Meeting Disruptions

The exception to the right of the public to attend all meetings of the Board applies to those who attempt to disrupt the conduct of the meeting. If any meeting is willfully disrupted, by a group or groups of persons, to render the orderly conduct of such meeting unfeasible and order cannot be restored by the removal of the individuals who are willingly interrupting the meeting, the Board may order the meeting room cleared and continue in session. However, only matters appearing on the agenda may be considered in such a session. Duly accredited representatives of the press and other news media, except those participating in the disturbance, shall be allowed to attend any session held pursuant to this exception.

1. The presiding member of the legislative body conducting a meeting or their designee may remove, or cause the removal of, an individual for disrupting the meeting.
 - a. Prior to removing an individual, the presiding member or their designee shall warn the individual that their behavior is disrupting the meeting and that their failure to cease their behavior may result in their removal. The presiding member or their designee may then remove the individual if they do not promptly cease their disruptive behavior. This paragraph does not apply to a "true threat of force".
2. As used in this section:
 - a. "Disrupting" means engaging in behavior during a meeting of a legislative body that disrupts, disturbs, impedes, or renders infeasible the orderly conduct of the meeting and includes, but is not limited to, one of the following:
 - ii. A failure to comply with reasonable and lawful regulations adopted by a legislative body or any other law.
 - iii. Engaging in behavior that constitutes use of force or a true threat of force.
 - b. "True threat of force" means a threat that has sufficient indicia of intent and seriousness, that a reasonable observer would perceive it to be an actual threat to use force by the person making the threat.

Powers, Duties, and Compensation

Chairperson

The Chairperson shall possess the powers and perform the duties prescribed as follows:

1. **General Direction.** Have general direction over the Board room and assign seats for the use of the Board members of the staff, if required.
2. **Management and Supervision.** The Chairperson shall supervise the day-to-day activities of the District's management employee(s). No other Trustee shall supervise or direct any employee of the District without delegation by the Chairperson or the Board. The Chairperson shall be responsible for responding to and taking or directing others to take appropriate action necessary because of events or occurrences which do not require action by the Board, but which are beyond the authority of the staff, or for which the staff seeks or requires assistance.
3. **Order and Decorum.** Preserve order and decorum; prevent demonstrations; and, in accord with law, order removal from the Board room any person whose conduct is deemed objectionable; and order the Board room cleared whenever deemed necessary.
4. **Length of Time for Public Discussion.** Allocate the length of time for public discussion of any matter in advance of such discussion with the concurrence of the Board.
5. **Other Powers.** Other powers as may be prescribed by the Board.
6. **Official Spokesperson.** Shall be the official spokesperson for the Board, and the principal contact with other governmental agencies, legal counsel, and the press, unless the Board delegates this authority to another.

Vice-Chairperson

In the absence or unavailability of the Chairperson to act, the Vice-Chairperson shall act as Chairperson.

Treasurer

If funds are withdrawn from the county's custody, and controlled by the District, a treasurer shall be appointed and shall be bonded. The treasurer will be responsible for accounting for all funds and for regularly preparing and making reports to the Board regarding District's finances.

Trustees

Each Trustee shall be entitled to request information, assistance, and financial or legal advice regarding matters involving the affairs of the District.

Board Committees

It shall be the responsibility of each member of a committee appointed by the Board to be fully informed concerning the business assigned to it by the Board. It shall be the responsibility of each committee to meet as needed, promptly perform tasks assigned to it, and report to the Board such information and recommendations as shall be necessary or proper. Each standing committee chairperson or designee shall report on the committee's activities at least once a month at a Regular Board meeting with a brief oral summary.

Board Compensation

The Trustees of the Board shall receive one hundred dollars (\$100) for each meeting the Board of Trustees attends. For any required training attended, the Board of Trustees shall also receive one hundred dollars (\$100), not to exceed a total of four hundred dollars (\$400) in any calendar month. Trustees shall be allowed actual and necessary traveling and incidental expenses incurred in the performance of official business of the District, as approved by the Board.

Notification of Impending Absence

If any member of the Board is unable to attend a meeting, the Board member shall, if possible, notify the Board Chairperson, the District Manager, or Clerk of the Board or designated representative prior to the meeting.

Public Hearing Procedure

Procedures at public hearings shall be as follows:

1. Staff presentation/recommendations.
2. Questions of the staff.
3. Individuals speaking in support.
4. Questions of individuals speaking in support.
5. Individuals speaking in opposition.
6. Questions of individuals speaking in opposition.

7. Rebuttal (if any).
8. Public input (if any).
9. Board questions, discussion, and disposition (Vote).

District Expenditure Policy

Expenditures of the District shall be made only in accordance with the District's Expenditure Policy as adopted by the Board. Such Expenditure Policy shall include, at a minimum, a contracting, purchasing and disposition of property policy.

Bylaws and Policy Amendments

The bylaws and all policies of the Fair Oaks Public Cemetery District shall be reviewed bi-annually.

Except as otherwise provided by law, any policy guideline contained herein may be suspended or amended at any time, without notice, by action of the Board.

Conflict of Interest Code

The Political Reform Act requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted a regulation which contains the terms of a standard conflict of interest code, which contains the terms of a standard conflict of interest code, which can be incorporated by reference in an agency's code. After public notice and hearing, the regulation may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act.

Therefore, any amendments to it duly adopted by the Fair Political Practices Commission, are hereby incorporated herein by reference. This regulation and the attached Appendix designating officials and employees and establishing disclosure categories shall constitute the conflict-of-interest code of the Fair Oaks Cemetery District.

Designated officers/employees shall file their statements with the Fair Oaks Cemetery District which will make the statements available for public inspection and reproduction. Upon receipt of the statements, the Fair Oaks Cemetery District shall make and retain a copy and forward the originals to the Fair Political Practices Commission.

Public Officials Who Manage Public Investments

Persons holding the following positions are NOT subject to this code because they must file statements, and therefore are listed for informational purposes only:

- Members of the Board of Trustees

An individual holding one of the above-listed positions may contact the fair Political Practices Commission for assistance or written advice regarding their filing obligation if they believe that their position has been categorized incorrectly. The Fair Political Practices Commission makes the final determination whether a position is covered.



FAIR OAKS CEMETERY DISTRICT

7780 Olive Street Fair Oaks, CA 95628

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

www.fairoakscemetery.com

ESTABLISHED 1902

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

BOARD OF TRUSTEES
Pete Schroeder-Chairman
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Bob Clouse

“It is our mission to partner with our community to preserve our past & memorialize our future.”

BOARD OF TRUSTEES

Resolution 2025 – 03

Adoption of Bylaws as written.

FAIR OAKS CEMETERY DISTRICT

On December 11, 2024

WHEREAS, the Board of Trustees has reviewed the established bylaws for conducting the business of the Cemetery; and

WHEREAS, the Board of Trustees has reviewed the previously stated bylaws; and

NOW THEREFORE, BE IT RESOLVED by the Board of Trustees of the Fair Oaks Cemetery District:

These bylaws are hereby valid in the operation of the Fair Oaks Cemetery District.

On a motion by Trustee _____, seconded by Trustee _____, the foregoing resolution was passed and adopted this _____, by the following vote, to wit:

Ayes:

Noes:

Absent:

Abstain:

Attested by:

Mysti Lingenfelter
Clerk of the Board

Pete Schroeder
Chairman, Board of Trustees

Mysti Lingenfelter

From: Robert Hunt <hunt@pacbell.net>
Sent: Monday, December 2, 2024 12:25 PM
To: pete@peteschroeder.com; Carolyn Flood; dnpneufeld@gmail.com; Mysti Lingenfelter
Subject: Re: Fair Oaks Cemetery: Preened & Endowment Funds

Hi Mysti -

This looks okay. Since you already have funds invested with Stifel outside of the County, I'm assuming that you have already fulfilled the other requirements of the code, including the appointment of a Treasurer (by resolution) and keeping the appointment up to date. You should also make sure that GSRMA is aware of the appointment and bonding requirements. I believe you already have an investment policy--which should be reviewed annually to make sure your Board understands and is happy with it. In addition, please make sure the County understands that the endowment income fund must be maintained in a separate account (account number for the County). I'm not sure what you have set up with Stifel regarding sweeping the endowment income into a separate account and transfer to the County, but do look into that.

Please let me know if you need anything more.

Bob

Robert W. Hunt
916-801-4401

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On Monday, December 2, 2024 at 10:52:37 AM PST, Mysti Lingenfelter <mysti@fairoakscemetery.com> wrote:

Can you please review this contract for us. We are pulling all of our endowment and preened out of Sacramento County and investing with STIFEL.

Mysti Lingenfelter

Office Manager

Fair Oaks Cemetery District

916-966-1613

7780 Olive Street

Fair Oaks, CA 95628

From: Rinde. Chad <rindec@saccounty.gov>
Sent: Wednesday, November 27, 2024 3:23 PM
To: Mysti Lingenfelter <Mysti@fairoakscemetery.com>
Cc: Aspesi. Mark <AspesiM@saccounty.gov>; Stoyanowski. Sean <StoyanowskiS@saccounty.gov>
Subject: Fair Oaks Cemetery: Preneed & Endowment Funds

Hi Mysti,

Please see the attached draft agreement for your consideration. This was drafted to memorialize the District's approach to the Pre-Need and Endowment Funds.

Please let us know if you have any edits or if you'd like to meet to talk through any of the provisions before you seek authorization for your Board.

Chad Rinde, CPA

Director of Finance

700 H Street, Suite 3650

Sacramento, CA 95814

rindec@saccounty.gov | Main: (916) 874-6744 | Direct: (916) 874-7450



MEMORANDUM OF UNDERSTANDING BY AND BETWEEN THE COUNTY OF SACRAMENTO AND FAIR OAKS CEMETERY DISTRICT RELATING TO THE INVESTMENT OF DISTRICT PRENEED AND ENDOWMENT FUNDS

This Memorandum Of Understanding (“MOU”) is made and entered into as of this 11th day of December, 2024 by and between the County of Sacramento, a political subdivision of the State of California, hereinafter referred to as “COUNTY,” and the Fair Oaks Cemetery District, hereinafter referred to as “DISTRICT,” a public cemetery district formed pursuant to Health and Safety Code section 9000 et seq.

DISTRICT has made previous withdrawals of its PRE NEED FUNDS and ENDOWMENT FUNDS from the COUNTY Treasury to invest separately from the COUNTY Treasurer. Such withdrawals were duly approved by District Board Resolutions. The intent of this MOU is to reflect the District Board’s ongoing desire to separately invest DISTRICT PRE NEED FUNDS and ENDOWMENT FUNDS pursuant to Health and Safety Code 9067 and Attorney General Opinion 11-704, wherein the District Board has authority to invest those specific funds independent of the County Treasurer. DISTRICT intends to maintain its operational funds on deposit with the County Treasurer.

AGREEMENT

1. Definitions. Unless the context otherwise requires, as used in this MOU, the following terms shall have the following meanings:
 - a. “DIRECTOR OF FINANCE” means the COUNTY Director of Finance.
 - b. “DISTRICT MANAGER” means the general manager of FAIR OAKS CEMETERY DISTRICT.
 - c. “PRE-NEED FUNDS” means funds deposited by individuals with the DISTRICT in advance of the need for services and the obligation to pay the funeral cost to the district.
 - d. “ENDOWMENT FUNDS” means funds that are set aside with the intent to be invested so the earned income can be used for general care and maintenance of DISTRICT’S cemetery while the principal amounts are to remain unspent in perpetuity.
 - e. “STIFEL” means the existing DISTRICT investment accounts for PRE-NEED FUNDS and ENDOWMENT FUNDS for maintaining separation between PRE-NEED FUNDS, ENDOWMENT FUNDS, and corresponding principal and interest for each.
2. DISTRICT unconditionally releases COUNTY and DIRECTOR OF FINANCE from all fiduciary responsibility and liability relating to existing and future PRE-NEED FUNDS and ENDOWMENT FUNDS withdrawn from the COUNTY Treasury.

3. The DISTRICT MANAGER will submit a claim in writing to the COUNTY to request the balance of the PRE-NEED FUNDS and ENDOWMENT FUNDS on deposit in the COUNTY Treasury to be distributed to the DISTRICT investment account at STIFEL.

Additionally, the DISTRICT MANAGER may from time to time submit a claim in writing to the COUNTY on an ongoing basis to request any additional PRE-NEED FUNDS and ENDOWMENT FUNDS collected and on deposit at the COUNTY Treasury for distribution to the investment account at STIFEL.

4. DISTRICT will transfer investment earnings back to the COUNTY'S Treasury at applicable times into its operating fund to pay operating expenses associated with the PRE-NEEDS and ENDOWMENT FUNDS.

DISTRICT shall not make operational expenditures directly out of accounts at STIFEL.

5. The COUNTY Treasury may not be used by DISTRICT for arbitrage purposes. No funds withdrawn from the COUNTY Treasury by DISTRICT for investment may be redeposited into the COUNTY Treasury, without the DIRECTOR OF FINANCE's approval, except for deposits made to comply with the requirement in Section 4 of this MOU.
6. Except as provided herein, no alteration, amendment, variation, or waiver of the terms of this MOU shall be valid unless made in writing and signed by all parties hereto.
7. Each person executing this MOU represents and warrants that he or she is duly authorized and has legal authority to execute and deliver the MOU for or on behalf of the MOU parties. Each party represents and warrants to the other that the execution and delivery of the MOU and the performance of such party's obligations hereunder have been duly authorized.

IN WITNESS WHEREOF, the parties hereto have caused this Memorandum of Understanding to be duly executed as of the day and year first written above.

FAIR OAKS CEMETERY DISTRICT, a public cemetery district formed pursuant to Health and Safety Code section 9000 et seq.

COUNTY OF SACRAMENTO, a political subdivision of the State of California

By:

By:

Guillermo Barron

Chad Rinde, Director of Finance

Date:

Date:



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
Patricia Vogel
Albert D. Neufeld
Bob Clouse

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

RESOLUTION NO. 2025-04

A Resolution of the Board of Trustees of the Fair Oaks Cemetery District

Adopted on December 11, 2024

WHEREAS, the Fair Oaks Cemetery District's Endowment Care Fund and PreNeed Fund is currently on deposit with Stifel, Nicolaus & Company; and

WHEREAS, the Board of Trustees of the Fair Oaks Cemetery District adopted an Investment Policy on January 14, 2015; and

WHEREAS, the Board of Trustees has adopted the position of Treasurer for oversight of the accounts; and

WHEREAS, the Board of Trustees is familiar with investments permitted by Government Code § 53061 and Health & Safety Code §§ 9065 and 9066; and

WHEREAS, the firm of Stifel, Nicolaus & Company and its advisors have assured the District that they are knowledgeable, licensed, bonded, insured, and experienced in the handling of California public agency funds and the restrictions set forth in Government Code § 53061 and Health & Safety Code §§ 9065 and 9066; and

WHEREAS, the Board of Trustees has determined that it is prudent, advantageous and advisable to permit the income generated by the District's Endowment Care Fund and PreNeed Fund to remain invested with Stifel, Nicolaus & Company,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE FAIR OAKS CEMETERY DISTRICT:

1. That the income generated by the District's Endowment Care Fund and PreNeed Fund will be regularly transferred to Stifel, Nicolaus & Company; and

Fair Oaks Cemetery District Resolution for Board of Trustees December 11, 2024

2. That the income realized from the investment of the District's Endowment Care Fund and PreNeed Fund will remain invested with Stifel, Nicolaus & Company in accordance with Government Code § 53061 and Health & Safety Code §§ 9065 and 9066 until such time that the Board determines that some or all of such income is needed for the operation and maintenance of the District's cemetery.
3. That prior to spending any income realized from the investment of the District's Endowment Care Fund and PreNeed fund such amounts will be transferred from Stifel, Nicolaus & Company to the Sacramento County Auditor-Controller.

On motion made by _____, seconded by _____, the foregoing Resolution was passed and adopted on December 11, 2024 by the following vote:

Ayes:

Noes:

Abstain:

FAIR OAKS CEMETERY DISTRICT:

ATTESTED:

Board Clerk

Chairman, Board of Trustees



FAIR OAKS CEMETERY DISTRICT

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

7780 Olive Street Fair Oaks, CA 95628
Phone (916) 966-1613 Fax (916) 966-8921
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BOARD OF TRUSTEES
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Carolyn Flood-Vice Chairman
Patricia Vogel
Albert D. Neufeld
Bob Clouse

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RESOLUTION NO. 2025-05

A Resolution of the Board of Trustees of the Fair Oaks Cemetery District

Adopted on December 11, 2024

WHEREAS, the Fair Oaks Cemetery District's Endowment Care Fund and PreNeed Fund is currently on deposit with Stifel, Nicolaus & Company; and

WHEREAS, the Board of Trustees of the Fair Oaks Cemetery District adopted an Investment Policy on January 14, 2015; and

WHEREAS, the Board of Trustees has adopted the position of Treasurer for oversight of the accounts; and

WHEREAS, the Board of Trustees is familiar with investments permitted by Government Code § 53061 and Health & Safety Code §§ 9065 and 9066; and

WHEREAS, the firm of Stifel, Nicolaus & Company and its advisors have assured the District that they are knowledgeable, licensed, bonded, insured, and experienced in the handling of California public agency funds and the restrictions set forth in Government Code § 53061 and Health & Safety Code §§ 9065 and 9066; and

WHEREAS, the Board of Trustees has determined that it is prudent, advantageous and advisable to permit the income generated by the District's Endowment Care Fund and PreNeed Fund to remain invested with Stifel, Nicolaus & Company,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE FAIR OAKS CEMETERY DISTRICT:

1. That the Sacramento County Auditor-Controller is hereby directed to issue a warrant withdrawing the balance remaining from the Fair Oaks Cemetery's District PreNeed Fund (209A); and

Fair Oaks Cemetery District Resolution for Board of Trustees December 11, 2024

2. That the full amount shall be deposited with Stifel, Nicolaus & Company, Incorporated, account number 4451211800-2167, for investment in accordance with Government Code section 53601, and all other applicable provisions of California law; and
3. That the income realized from the investment of these funds will be transferred to the Sacramento County Auditor-Controller for deposit into the Fair Oaks PreNeed Fund account prior to any spending in accordance with Government Code section 53601; and
4. That the Sacramento County Auditor-Controller is hereby directed to issue a warrant withdrawing the balance remaining from the Fair Oaks Cemetery's Endowment Fund (208A); and
5. That the full amount shall be deposited with Stifel, Nicolaus & Company, Incorporated, account number 4451211800-6829, for investment in accordance with Government Code section 53601, and all other applicable provisions of California law; and
6. That the income realized from the investment of these funds will be transferred to the Sacramento County Auditor-Controller for deposit into the Fair Oaks Endowment Fund account prior to any spending in accordance with Government Code section 53601; and

On a motion by Trustee _____ seconded by Trustee _____ the foregoing resolution was passed and adopted this 11th Day of December 2025 by the following vote, to wit:

Ayes:

Noes:

Absent:

Abstain:

Attested by:

FAIR OAKS CEMETERY DISTRICT

Clerk of the Board

Chairman, Board of Trustees

Comparison List Local

Cemetery District	Manager's Salary	Benefits	Retirement	Ranking	Location / Burials	Degree?
Fair Oaks	43.00 Hourly / \$89,440 Annual	H-full, D/V limited	29.1% SCERS	Rank	Sacramento / 230	No
	Operating Budget: \$1,063,900	Total Employees: 8				
Roseville	47.91 Hourly / \$99,653 Annual	H - full / D - full	7% PERS	Rank	Placer / 210	No
	Operating Budget: \$1,297,789	Total Employees: 14				
Elk Grove	54.39 Hourly / \$104,437 Annual	H - full / D - full	80% SCERS	Rank	Sacramento / 115	Funeral Services
	Operating Budget: \$1,312,089	Total Employees: 12				
Newcastle, Rocklin, Gold Hill	52.63 Hourly / \$109,491 Annual	H - full / D- full	100% CALPERS	Rank	Placer / 220	No
	Operating Budget: \$1,550,778	Total Employees: 15				

Comparison List Burial Count

Cemetery District	Manager's Salary	Benefits	Retirement	Ranking	Location / Burials	Degree?
Fair Oaks	43.00 Hourly / \$89,440 Annual	H-full, D/V limited	29.1% SCERS	Rank	Sacramento / 230	No
	Operating Budget: \$1,063,900	Total Employees: 8				
Auburn	30.10 Hourly / \$62,610 Annual	H - full / D - full	100% CALPERS	Rank	Placer / 185	No
	Operating Budget : \$998,130	Total Employees: 15				
Selma	42.45 Hourly / \$81,511 Annual	H - full / D - full	50% CALPERS	Rank	Fresno / 175	No
	Operating Budget : \$953,174	Total Employees: 19				
Solano	56.53 Hourly / \$108,539 Annual	H - 1,500/mo cap / D - full	13.182% CALPERS	Rank	Solano / 180	No
	Operating Budget : \$2,076,183	Total Employees:18				

Salary

Monthly Budget	Monthly average used	Yearly Budget	Estimated yearly use	Difference
20,833	15,906	250,000	210,221	39,779

COLA for 2024 is 3.2% according to SSA



FAIR OAKS CEMETERY DISTRICT

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

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ESTABLISHED 1902

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

"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, November 13, 2024, at 9:00 am
District Office
7780 Olive St.
Fair Oaks, CA 95628

1. Call to Order-9:00 a.m.
 - Chairman Schroeder called the meeting to order at 9:00am.
2. Pledge of Allegiance
 - Those assembled recited the Pledge of Allegiance.
3. Roll Call of Board

Present were trustees Pete Schroeder, Carolyn Flood, Don Neufeld, Pat Vogel, Bob Clouse, DM Guillermo Barron, Secretary Mysti Lingenfelter, and Foreman Gonzalo Vega.
4. Public Comment on & Opportunity to Discuss Matter within District Jurisdiction
 - No public Present
5. Information Items:
 - A. District Foreman's Monthly Report
 - i. Safety Report
 - This month's safety meeting was held on fire safety & flammable liquids.
 - ii. Any unusual activities
 - Nothing to report.
 - B. DM's Monthly Reports:
 - i. Sales
 - District sales reported as \$27,630.33
 - District total income including tax revenue and interest reported as \$28,330.12.
 - ii. Interments
 - The district's 12 burials consisted of 7 cremations and 5 caskets.
 - iii. Attendance
 - District Employee's attendance is up to date.
 - iv. Website Contacts
 - Google Analytics showed 98 visits to our website.
 - Chamber Catcher page had 17 direct views.
 - v. Major Purchases or other Extraordinary Purchases
 - Last payment on Grasshopper Mowers paid.
 - vi. Incidents
 - Cancelled Waste Management Contract due to service issues.
 - vii. Correspondence
 - Several thank you notes and a yearly donation letter.
 - viii.
 - ix. Upcoming events, conferences, and training.
 - Nothing to report.

Fair Oaks Cemetery District Minutes for Board of Trustees Meeting November 13, 2024

C. Committee Reports:

i. Finance Committee

- The finance committee met prior to the board meeting. Trustee Neufeld reported total claims were \$51,182.61.

ii. Investment Committee

- Investments are following industry trends.

iii. Other Committee Reports

1. Update on Land/Tax Issues

- Meetings with the county assessor's office and Supervisor Desmond are ongoing.
- Trustee Clouse met with Supervisor Frost and thanked her for her support over the years.

6. Unfinished Business - Board Discussion & Possible Action Items

A. Audit Update - Scott German

- Audits are on-going, the final date has not been set.

B. FOCD Policy Manual

- Manuals are split into three: By-Laws, Policies & Procedures, and Employee Handbook.
- Board to vote at next meeting for approval on what is complete.

C. Investment Accounts

- Staff met with finance officers at the County office to discuss movement of Endowment funds & PreNeed funds to Stifel.
- Next steps: staff will meet with Sandra Wheeler to discuss movement of money.

7. New Business - Board Discussion & Possible Action Items

A. Consent Calendar

i. Approval of Board Minutes of October 9, 2024

ii. Approval of Claims.

- Motion to accept the consent calendar, as Presented. Moved by Trustee Flood 2nd by Trustee Neufeld Approved 5/0/0

B. Review of Light up the Cemetery Event.

- The event was an overall success, and plans for next year will need to be reviewed.
- Trustee Vogel was disappointed the Cemetery was not in more control, as she felt the Chamber of Commerce knew first.
- Trustee Flood commented the flyer needs to say, "bring a flashlight" and possibly look into better lighting for walking.
- DM's goal was to create a calm, serene family environment.

8. Trustees Discussions, Questions, & Comments

- Trustee Schroeder & Trustee Flood attended a meeting at the county on Robert's Rules of Order & The Brown Act.
- Trustee Clouse will be stepping down at the end of his term; the District has two applicants.
- Trustees decided to have a Special Meeting to interview Board candidates.

9. Adjournment

- Chairman Schroeder adjourned the meeting at 10:07am.

Approved as ____ read ____ corrected.

Prepared by: Mysti Lingenfelter Board Clerk.



FAIR OAKS CEMETERY DISTRICT

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

7780 Olive Street Fair Oaks, CA 95628

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

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

Minutes

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

Monday, December 2, 2024, at 1:00 pm

District Office

7780 Olive St.

Fair Oaks, CA 95628

1. Call to Order-1:00 p.m.
 - Chairman Schroeder called the meeting to order at 1:03pm.
2. Pledge of Allegiance
 - Those assembled recited the Pledge of Allegiance.
3. Roll Call of Board
 - Present were trustees Pete Schroeder, Carolyn Flood, Don Neufeld, Pat Vogel, Bob Clouse, DM Guillermo Barron, and Secretary Mysti Lingenfelter.
4. Public Comment on & Opportunity to Discuss Matter within District Jurisdiction
 - No public Present
5. items - Open or Closed.
6. Recess to Closed Session
 - Trustee Schroeder adjourned to closed session at 1:05p.m.
A. Public Employee Performance Evaluation - pursuant to Gov. Code 54957
Title: District Manager
7. Reconvene to Open Session and Report any Action Taken During Closed Session
 - Trustee Schroeder reconvened to open session at 2:46 p.m.
 - Trustee Flood reported the Board administered the review for DM Barron.
8. Salary/Wage for District Manager Position
 - Moved to the next meeting.
9. Trustees Discussions, Questions, & Comments
 - Nothing to report.
10. Adjournment
 - Chairman Schroeder adjourned the meeting at 2:48 p.m.
Approved as _____ read _____ corrected.
Prepared by: Mysti Lingenfelter Board Clerk.

FAIR OAKS CEMETERY DISTRICT									
Expenses by Vendor Summary									
November 2024									
	Total								
Ace Hardware	98.55	23.16	75.39						
Adobe Inc.	29.99								
Alhambra/Primo	39.62	27.27	12.35						
ALP, Inc. 71810	11,810.40	4,218.00	4,218.00	3,374.40					
Amazon.com	1,522.80	31.05	67.87	56.94	40.79	509.46	753.17	63.52	
American River Flooring & Painting	2,515.84								
Baker Supplies & Repair	1,077.50								
Cal Carriers	5,900.00								
CAPC	397.00								
CENIOM	91.47								
Citrus Heights Saw & Mower	27.22								
Comcast Business	420.94								
Costco Wholesale	470.06								
Custom Agronomic Solution Inc.	905.00								
Diane Sue Roark 76879	1,100.00	550.00	550.00						
Fair Oaks Chamber	55.00								
FO Water District	3,297.97								
Fuel	580.77	55.50	98.98	114.40	41.62	60.00	35.27	175.00	
Gold Country Copier / Smile	31.87								
Home Depot	217.72								
Hotel for Conferences	344.32	27.52	316.80						
iCloud / Apple	10.98	0.99	9.99						
Kiefer Landfill Facility	929.10	58.55	60.80	72.25	80.65	91.80	59.40	71.95	70.75
		73.90	75.00	58.40	88.05	67.60			

LAFCo	117.00								
Liberty Bell Smart Home	49.99								
Lowe's	424.34	51.55	372.79						
Lunch for Employee Incentive	228.35	77.61	48.08	16.05	43.53	43.08			
Noah's Bagels	31.75								
Plot Refunds - REFND	7,383.21	6,600.00	604.21	179.00					
Quill	515.07								
Raley's / Bel-Air	54.97								
Round Table Pizza	159.88								
SacCty Consolidated Utility Billing	258.35								
Smart & Final	140.01								
SMUD	470.91	191.82	16.77	49.06	213.26				
United States Postal Service	22.37								
University of Phoenix	1,364.00								
Verizon	52.07								
VoterFly	20.00								
Waste Management	3,598.90	11.47	3,587.43						
TOTAL	\$ 46,765.29								
uesday, Dec 03, 2024 08:49:04 AM GMT-8 - Accrual Basis									

FY 2025		November				July-November			annual
months for this report	annual	1/12	month	month to	ytd	ytd	ytd to	budget	
5	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	\$ 150,685.00	\$ 12,557.08	\$ 12,557.08	\$ 62,785.42	\$ 62,785.42	\$ 62,785.42	\$ 150,685.00	
91020.0	cur unsecured	\$ 9,859.00	\$ 821.58	\$ 821.58	\$ 4,107.92	\$ 4,107.92	\$ 4,107.92	\$ 9,859.00	
91030.0	supplement cur	\$ 2,408.00	\$ 200.67	\$ 200.67	\$ 1,003.33	\$ 1,003.33	\$ 1,003.33	\$ 2,408.00	
91040.0	sec delinquent	\$ 2,208.00	\$ 184.00	\$ 184.00	\$ 920.00	\$ 920.00	\$ 920.00	\$ 2,208.00	
91050.0	supplement deling	\$ 733.00	\$ 61.08	\$ 61.08	\$ 305.42	\$ 305.42	\$ 305.42	\$ 733.00	
91060.0	unitary cur sec	\$ 2,055.00	\$ 171.25	\$ 171.25	\$ 856.25	\$ 856.25	\$ 856.25	\$ 2,055.00	
91200.0	prop tax redemption	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
91300.0	prior unsecured	\$ 64.00	\$ 5.33	\$ 5.33	\$ 26.67	\$ 26.67	\$ 26.67	\$ 64.00	
91400.0	prop tax penalties	\$ 24.00	\$ 2.00	\$ 2.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 24.00	
94100.0	interest income	\$ 4,000.00	\$ 333.33	\$ 333.33	\$ 1,666.67	\$ 30,047.82	\$ (28,381.15)	\$ (26,047.82)	
94100.8	interest income 208A	\$ -	\$ -	\$ 14,763.57	\$ (14,763.57)	\$ -	\$ 68,841.47	\$ (68,841.47)	
94100.9	interest income 209A	\$ -	\$ -	\$ 3,167.83	\$ (3,167.83)	\$ -	\$ 29,017.84	\$ (29,017.84)	
95220.0	prop tax relief	\$ 1,197.00	\$ 99.75	\$ 99.75	\$ 498.75	\$ 498.75	\$ 498.75	\$ 1,197.00	
	***	***	***	***	***	***	***	***	
96910.0	cemetery services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
96910.0	preneed collections	\$ 58,326.00	\$ 4,860.50	\$ 11,788.00	\$ (6,927.50)	\$ 24,302.50	\$ 104,014.33	\$ (79,711.83)	
96910.1	endowment collections	\$ 43,745.00	\$ 3,645.42	\$ 5,365.00	\$ (1,719.58)	\$ 18,227.08	\$ 20,988.00	\$ (2,760.92)	
96910.2	cvsc plot fees	\$ 301,466.00	\$ 25,122.17	\$ 31,517.00	\$ (6,394.83)	\$ 125,610.83	\$ 133,579.00	\$ (7,968.17)	
96910.3	preneed trans to gen	\$ 28,964.00	\$ 2,413.67	\$ 11,192.00	\$ (8,778.33)	\$ 12,068.33	\$ 24,747.00	\$ (12,678.67)	
96910.4	cvsc vaults	\$ 72,535.00	\$ 6,044.58	\$ 6,939.00	\$ (894.42)	\$ 30,222.92	\$ 31,931.00	\$ (1,708.08)	
96910.5	cvsc open & close	\$ 95,611.00	\$ 7,967.58	\$ 10,940.00	\$ (2,972.42)	\$ 39,837.92	\$ 40,826.00	\$ (988.08)	
96910.6	cvsc misc	\$ 13,305.00	\$ 1,108.75	\$ 652.01	\$ 456.74	\$ 5,543.75	\$ 93,642.43	\$ (88,098.68)	
96910.8	cvsc markers	\$ 27,428.00	\$ 2,285.67	\$ 2,922.00	\$ (636.33)	\$ 11,428.33	\$ 7,322.00	\$ 4,106.33	
96910.0	cemetery services other	\$ 6,711.00	\$ 559.25	\$ 559.25	\$ 2,796.25	\$ 5,492.00	\$ (2,695.75)	\$ 1,219.00	
96910.0	***	***	***	***	***	***	***	***	
96911.0	plot refund	\$ -	\$ -	\$ (7,383.21)	\$ 7,383.21	\$ -	\$ (16,859.42)	\$ 16,859.42	
97300.0	donations	\$ -	\$ -	\$ 300.00	\$ (300.00)	\$ -	\$ 300.00	\$ (300.00)	
97300.1	memorial day donation	\$ 300.00	\$ 25.00	\$ 25.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 300.00	

	FY 2025		November			July-November			annual
	months for this report 5	annual budget	1/12 0.0833%	month actual	month to budget diff	ytd budget	ytd actual	ytd to budget diff	budget to actual
	A	B	C	D	E	F	G	H	
		(1/12 of A)		(+B-C)	(B x #mon)		(+E-F)	(+A-F)	
97300.0	donations other	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
97300.0	***	***	***	***	***	***	***	***	***
97310.0	returned check chgs	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
	Convenience Fees								
	Fund Balance Reserve	\$ 747,098.00	\$ 62,258.17		\$ 62,258.17	\$ 311,290.83		\$ 311,290.83	\$ 747,098.00
TOTAL INCOME		\$ 821,624.00	\$ 68,468.67	\$ 92,163.20	\$ (23,694.53)	\$ 342,343.33	\$ 573,889.47	\$ (231,546.14)	\$ 247,734.53

	FY 2025		November			July-November			annual
	months for this report	annual	1/12	month	month to	ytd	ytd	ytd to	budget
	5	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)
EXPENSE									
	merchant deposit fees	\$ -	\$ -	\$ 203.49	\$ (203.49)	\$ -	\$ 428.11	\$ (428.11)	\$ (428.11)
11100.0	salary	\$ 250,000.00	\$ 20,833.33	\$ 24,496.00	\$ (3,662.67)	\$ 104,166.67	\$ 87,592.00	\$ 16,574.67	\$ 162,408.00
11240.0	board	\$ 8,000.00	\$ 666.67	\$ 500.00	\$ 166.67	\$ 3,333.33	\$ 2,400.00	\$ 933.33	\$ 5,600.00
11320.0	overtime	\$ 4,000.00	\$ 333.33	\$ 1,143.00	\$ (809.67)	\$ 1,666.67	\$ 3,748.50	\$ (2,081.83)	\$ 251.50
12100.0	retire	\$ 60,000.00	\$ 5,000.00	\$ 6,907.37	\$ (1,907.37)	\$ 25,000.00	\$ 24,181.96	\$ 818.04	\$ 35,818.04
12200.0	oasdhi	\$ 18,000.00	\$ 1,500.00	\$ 1,999.63	\$ (499.63)	\$ 7,500.00	\$ 7,171.16	\$ 328.84	\$ 10,828.84
12300.0	group insur	\$ 47,000.00	\$ 3,916.67	\$ 4,095.45	\$ (178.78)	\$ 19,583.33	\$ 27,212.88	\$ (7,629.55)	\$ 19,787.12
12400.0	comp insur	\$ 12,500.00	\$ 1,041.67	\$ -	\$ 1,041.67	\$ 5,208.33	\$ 12,264.00	\$ (7,055.67)	\$ 236.00
12500.0	sui	\$ 500.00	\$ 41.67	\$ -	\$ 41.67	\$ 208.33	\$ -	\$ 208.33	\$ 500.00
1000.0	1000's Totals	\$ 400,000.00	\$ 33,333.33	\$ 39,344.94	\$ (6,011.61)	\$ 166,666.67	\$ 164,998.61	\$ 1,668.06	\$ 235,001.39
20050.0	advert	\$ -	\$ -	\$ 20.00	\$ (20.00)	\$ -	\$ 20.00	\$ (20.00)	\$ (20.00)
20290.0	business exp	\$ 12,000.00	\$ 1,000.00	\$ 431.07	\$ 568.93	\$ 5,000.00	\$ 3,064.67	\$ 1,935.33	\$ 8,935.33
20350.0	education & training	\$ 18,600.00	\$ 1,550.00	\$ 1,364.00	\$ 186.00	\$ 7,750.00	\$ 7,151.40	\$ 598.60	\$ 11,448.60
20380.0	employee recog	\$ 1,000.00	\$ 83.33	\$ 463.19	\$ (379.86)	\$ 416.67	\$ 1,991.87	\$ (1,575.20)	\$ (991.87)
20510.0	liability insur	\$ 25,000.00	\$ 2,083.33	\$ -	\$ 2,083.33	\$ 10,416.67	\$ 24,821.00	\$ (14,404.33)	\$ 179.00
20610.0	membership	\$ 1,900.00	\$ 158.33	\$ 514.00	\$ (355.67)	\$ 791.67	\$ 839.41	\$ (47.74)	\$ 1,060.59
20760.0	office supplies	\$ 3,000.00	\$ 250.00	\$ 515.07	\$ (265.07)	\$ 1,250.00	\$ 990.67	\$ 259.33	\$ 2,009.33
20810.0	postage	\$ 1,000.00	\$ 83.33	\$ 22.37	\$ 60.96	\$ 416.67	\$ 238.81	\$ 177.86	\$ 761.19
21030.0	agri / horti services	\$ 6,000.00	\$ 500.00	\$ 905.00	\$ (405.00)	\$ 2,500.00	\$ 905.00	\$ 1,595.00	\$ 5,095.00
21040.0	agri / horti supplies	\$ 9,000.00	\$ 750.00	\$ 27.22	\$ 722.78	\$ 3,750.00	\$ 3,585.56	\$ 164.44	\$ 5,414.44
21910.0	electricity	\$ 8,500.00	\$ 708.33	\$ 470.91	\$ 237.42	\$ 3,541.67	\$ 3,465.75	\$ 75.92	\$ 5,034.25
21930.0	refuse collection	\$ 6,000.00	\$ 500.00	\$ 4,528.00	\$ (4,028.00)	\$ 2,500.00	\$ 7,155.15	\$ (4,655.15)	\$ (1,155.15)
21950.0	stormwater	\$ 500.00	\$ 41.67	\$ 258.35	\$ (216.68)	\$ 208.33	\$ 503.55	\$ (295.22)	\$ (3.55)
21970.0	telephone	\$ 6,300.00	\$ 525.00	\$ 473.01	\$ 51.99	\$ 2,625.00	\$ 2,916.43	\$ (291.43)	\$ 3,383.57
21980.0	water	\$ 14,500.00	\$ 1,208.33	\$ 3,203.47	\$ (1,995.14)	\$ 6,041.67	\$ 10,267.05	\$ (4,225.38)	\$ 4,232.95
22050.0	auto maint services	\$ 5,000.00	\$ 416.67	\$ -	\$ 416.67	\$ 2,083.33	\$ -	\$ 2,083.33	\$ 5,000.00
22060.0	auto maint supplies	\$ 5,000.00	\$ 416.67	\$ -	\$ 416.67	\$ 2,083.33	\$ 809.50	\$ 1,273.83	\$ 4,190.50
22260.0	expend tools	\$ 6,000.00	\$ 500.00	\$ 55.40	\$ 444.60	\$ 2,500.00	\$ 411.10	\$ 2,088.90	\$ 5,588.90
22360.0	fuel lube	\$ 10,000.00	\$ 833.33	\$ 580.77	\$ 252.56	\$ 4,166.67	\$ 3,331.17	\$ 835.50	\$ 6,668.83
22750.0	rent equipment	\$ 4,000.00	\$ 333.33	\$ -	\$ 333.33	\$ 1,666.67	\$ -	\$ 1,666.67	\$ 4,000.00
22810.0	shop equip services	\$ 1,000.00	\$ 83.33	\$ 1,077.50	\$ (994.17)	\$ 416.67	\$ 1,077.50	\$ (660.83)	\$ (77.50)

	FY 2025		November			July-November			annual
	months for this report	annual	1/12	month	month to	ytd	ytd	ytd to	budget
	5	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)
22820.0	shop equip supplies	\$ 6,000.00	\$ 500.00	\$ -	\$ 500.00	\$ 2,500.00	\$ 453.79	\$ 2,046.21	\$ 5,546.21
22910.0	other equip services	\$ 600.00	\$ 50.00		\$ 50.00	\$ 250.00		\$ 250.00	\$ 600.00
22920.0	other equip supplies	\$ 1,500.00	\$ 125.00	\$ -	\$ 125.00	\$ 625.00	\$ 2,554.51	\$ (1,929.51)	\$ (1,054.51)
23130.0	uniforms	\$ 1,000.00	\$ 83.33	\$ -	\$ 83.33	\$ 416.67	\$ 193.00	\$ 223.67	\$ 807.00
23210.0	custodial services	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
25050.0	accounting	\$ 11,000.00	\$ 916.67	\$ -	\$ 916.67	\$ 4,583.33	\$ 17,235.00	\$ (12,651.67)	\$ (6,235.00)
25070.0	assess coll services	\$ 12,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 5,000.00	\$ 4,751.28	\$ 248.72	\$ 7,248.72
25310.0	general counsel	\$ 2,000.00	\$ 166.67	\$ -	\$ 166.67	\$ 833.33	\$ 1,775.00	\$ (941.67)	\$ 225.00
25910.0	other prof services	\$ 19,000.00	\$ 1,583.33	\$ 348.42	\$ 1,234.91	\$ 7,916.67	\$ 3,751.89	\$ 4,164.78	\$ 15,248.11
28520.0	memorial day	\$ 17,000.00	\$ 1,416.67	\$ 40.79	\$ 1,375.88	\$ 7,083.33	\$ 720.79	\$ 6,362.54	\$ 16,279.21
28520.1	memorial temp workers	\$ 17,000.00	\$ 1,416.67		\$ 1,416.67	\$ 7,083.33		\$ 7,083.33	\$ 17,000.00
28980.0	other operating supplies	\$ 25,000.00	\$ 2,083.33	\$ 2,757.30	\$ (673.97)	\$ 10,416.67	\$ 13,347.52	\$ (2,930.85)	\$ 11,652.48
28990.0	other operating services	\$ 54,206.00	\$ 4,517.17	\$ -	\$ 4,517.17	\$ 22,585.83	\$ 2,457.62	\$ 20,128.21	\$ 51,748.38
28990.1	temp workers	\$ 139,194.00	\$ 11,599.50	\$ 11,810.40	\$ (210.90)	\$ 57,997.50	\$ 86,874.50	\$ (28,877.00)	\$ 52,319.50
28990.2	gates	\$ 6,600.00	\$ 550.00	\$ 550.00	\$ -	\$ 2,750.00	\$ 2,750.00	\$ -	\$ 3,850.00
29340.0	public works	\$ 500.00	\$ 41.67		\$ 41.67	\$ 208.33		\$ 208.33	\$ 500.00
2000.0	2000's Totals	\$ 456,900.00	\$ 38,075.00	\$ 30,416.24	\$ 7,658.76	\$ 190,375.00	\$ 210,410.49	\$ (20,035.49)	\$ 246,489.51
32100.0	lease interest	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
32300.0	lease payment	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
3000.0	3000's Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41010.0	land purchase	\$ 747,098.00	\$ 62,258.17		\$ 62,258.17	\$ 311,290.83		\$ 311,290.83	\$ 747,098.00
42020.0	structure / impr	\$ 25,000.00	\$ 2,083.33	\$ 8,415.84	\$ (6,332.51)	\$ 10,416.67	\$ 55,740.57	\$ (45,323.90)	\$ (30,740.57)
43030.0	equipment	\$ 150,000.00	\$ 12,500.00	\$ -	\$ 12,500.00	\$ 62,500.00	\$ 119,910.91	\$ (57,410.91)	\$ 30,089.09
44030.0	computer software	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
4000.0	4000's Totals	\$ 175,000.00	\$ 76,841.50	\$ 8,415.84	\$ 68,425.66	\$ 384,207.50	\$ 175,651.48	\$ 208,556.02	\$ 746,446.52
66900.0	reconciliation differences	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
80400.0	commodities	\$ 32,000.00	\$ 32,000.00	\$ 6,479.00	\$ 25,521.00	\$ 160,000.00	\$ 7,073.90	\$ 152,926.10	\$ 24,926.10
80400.1	scroll plates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,435.00	\$ (2,435.00)	\$ (2,435.00)
80400.2	urn vaults	\$ -	\$ -	\$ 717.50	\$ (717.50)	\$ -	\$ 717.50	\$ (717.50)	\$ (717.50)
80410.0	bank serv chgs	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
8000.0	8000's Totals	\$ 32,000.00	\$ 32,000.00	\$ 7,196.50	\$ 24,803.50	\$ 160,000.00	\$ 10,226.40	\$ 149,773.60	\$ 21,773.60

FY 2025		November			July-November			annual
months for this report	annual	1/12	month	month to	ytd	ytd	ytd to	budget
5	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 EXPENSE	\$ 1,063,900.00	\$ 180,249.83	\$ 85,373.52	\$ 94,876.31	\$ 901,249.17	\$ 561,286.98	\$ 339,962.19	\$ 1,249,711.02
NET ORDINARY INCOME		\$ -		\$ -	\$ -		\$ -	\$ -
OTHER INCOME/EXPENSE		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
OTHER EXPENSE		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
89999.0 transfer to pre-need liab	\$ -	\$ -	\$ 5,810.00	\$ (5,810.00)	\$ -	\$ 49,126.33	\$ (49,126.33)	\$ (49,126.33)
TOTAL OTHER EXPENS	\$ -	\$ -	\$ 5,810.00	\$ (5,810.00)	\$ -	\$ 49,126.33	\$ (49,126.33)	\$ (49,126.33)
NET OTHER INCOME/EXPENSE	\$ -	\$ -	\$ 5,810.00	\$ (5,810.00)	\$ -	\$ 49,126.33	\$ (49,126.33)	\$ (49,126.33)
		\$ -		\$ -	\$ -		\$ -	\$ -
NET INCOME	\$ (242,276.00)	\$ (111,781.17)	\$ 979.68	\$ (112,760.85)	\$ (558,905.83)	\$ (36,523.84)	\$ (522,381.99)	\$ (952,850.16)