

HAPPY HOMESTEAD CEMETERY DISTRICT

MINUTES

Meeting of the Board of Trustees
1901 Airport Rd, - South Lake Tahoe, CA 96150
April 20, 2026

I. Call to Order

Chairman Willard Ellis called the meeting to order at 11:00 a.m.; a quorum was present.

In attendance at the meeting were Chairman Willard Ellis, Vice Chairman Doug Witt, Trustee Gary Stanton, Trustee Kelly Tillson, Trustee Eric Eymann, District Manager Adria Nkala, Grounds Foreman Jeff Hobby, District Bookkeeper, Debbie McIntyre, and District Auditor Larry Bain (phone)

2. Pledge to the flag

Pledged Allegiance

3. Public Comment

No Comment

4. Consent Calendar

On a motion by Vice Chairman, Witt, seconded by Trustee Eymann, the Consent Calendar was unanimously accepted as presented.
(Witt/Eymann: Unanimous).

5. Action Items and Presentations

A. Election of Officers – Nkala

After discussion the Board of Trustees voted to have Willard Ellis remain as Board Chairman, and Doug Witt to remain as Vice Chairman.
(Stanton/Eymann: Unanimous)

B. Presentation of appreciation from DAR to Jeff Hobby– DAR

Jini Beckett from DAR spoke about their appreciation to Jeff Hobby for always being helpful setting up for Wreaths Across America, amongst other events that their organization puts on at the District Property.

DAR presented Jeff Hobby with a token of appreciation.

- C. Discussion, and acceptance of FY 24-25 Financial Statements – Bain/Nkala
District Auditor, Larry Bain presented to the Board of Directors the draft FY 24/25 Financial Statements ending June 30, 2025.

District Auditor, Larry Bain discussed the audit categorically, and informed the Board of Trustees that it was a clean audit with no opinion.

District Auditor, Larry Bain informed the Board of Trustees that in FY26-27 they may include GASB 103

After discussion the Board of
Directors voted to accept the FY 24-25 audit as presented.
(Witt/Stanton: Unanimous)

- D. Discussion, District Bookkeeper, Bruce Budman resignation, acceptance of new bookkeeper, Deborah McIntyre.

District Manager Adria Nkala presented the Board of Trustees with a letter of resignation from District Bookkeeper, Bruce Budman.

District Manager, Adria Nkala presented to the Board of Trustees a new bookkeeper contract for District Bookkeeper, Deborah McIntyre.

After discussion, the Board of Trustees voted to accept the new bookkeeper contract for Deborah McIntyre as presented.
(Stanton/Witt: Unanimous)

- E. Discussion, and approval of mid-year budget appropriations – McIntyre/Nkala

District Manager, Adria Nkala presented to the Board of Trustees the mid-year budget Appropriation document for FY 25-26 that was created by District Bookkeeper, Deborah McIntyre.

After discussion, the Board of Trustees voted to adopt the mid-year budget appropriations as presented.
(Eymann/Stanton: Unanimous)

- F. Discussion, and approval of FY 26-27 District Annual Budget – Nkala/McIntyre

District Manager, Adria Nkala expressed to the Board of Directors that at our last meeting in January, we set out our proposed budget for the Board to review and express any concerns or make changes they would like to see. The proposed budget before you today is the same as the January proposal.

The 2.5% COLA for the two permanent employees, and one part-time employee will be effective July 1, 2026.

After discussion, the Board of directors voted to adopt the FY 26/27 Annual Budget as presented, along with the updated District Salary Schedule.

(Witt/Stanton: Unanimous)

G. Discussion, Policy and Procedures annual overview – Nkala

District Manager, Adria Nkala informed the Board of Directors that every year she, and Legal Counsel goes over all policy and procedures of the district to see if any need updating.

District Manager, Adria Nkala expressed to the Board of Directors that no district policies needed updating currently.

District Manager Adria Nkala informed the Board of Directors that an updated Board member handbook, and a copy of the Ralph M. Brown Act will be given to each Board member soon as she receive them to keep the Board of Directors informed and updated.

6. Staff / Committee Reports – Receive & File

A. District Manager/Clerk – Nkala

The District Manager, Adria Nkala informed the Board of Directors of the number of burials for the fiscal year, also the number of total developed available plots.

The District Manager, Adria Nkala spoke about her correspondence with District Auditor, Larry Bain in regard to the FY 24-25 Financial Statements.

District Manager, Adria Nkala informed the Board of Directors that we are nearing the end of the directory board corrections.

District Manager, Adria Nkala informed the Board of Directors of the dates for the Board meetings for the remainder of 2026.

- July 21, 2026
- October 21, 2026

District Manager, Adria Nkala expressed to the Board of Directors that the Niche project is on

hold now due to tariffs and purchasing granite. She is still waiting on pricing for crypts for the in-ground crypt installation project.

B. Grounds Foreman = Jeff Hobby

Grounds Foreman, Jeff Hobby informed the Board of Directors that he is continuing to maintain the District grounds, and equipment

C. Bookkeeper – Budman

No report

H. Finance Standing Committee – Witt

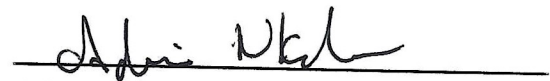
The Vice Chairman, Doug Witt stated that all deposits for the District up to 4/20/26 looked good and accurate, and he continues to come into the office to sign off on each deposit.

7. Questions or Comments by Trustees

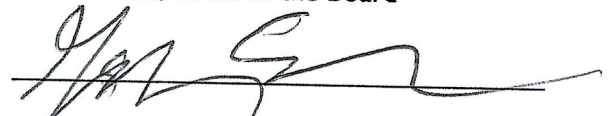
No comment

8. Adjournment

Meeting adjourned at 11:45 a.m.



Adria Nkala, Clerk of the Board



Gary Stanton, Board Trustee

Upcoming Calendar:

Wednesday, 7/21/26 – Regular Meeting, City Chambers – 1:00 p.m.

Wednesday, 10/21/26 – Regular Meeting, City Chambers – 1:00 p.m.

Agenda Item 5E

HAPPY HOMESTEAD CEMETERY DISTRICT

Fiscal Year 2025-2026

REQUEST FOR BUDGET APPROPRIATION REVISION

Requesting Department	Fund Name – Fund No.
General Fund	General Fund-8300000

REVENUES

Account Description	Revenue Account No.	Budget		
		Current	Change	Revised
Total		\$ -	\$ -	\$ -

EXPENDITURES

Account Description	Expense Account No.	Budget		
		Current	Change	Revised
Maintenance and Supplies	8300000-4197	\$ 25,000	(8,556)	\$ 16,444
Retirement	8300000-3020	\$ 80,698	\$ 8,556	\$ 89,254
Total		\$ 105,698	\$ -	\$ 105,698

PURPOSE: Correct error in budget set up

District Mgr: Date:	Bookkeeper: Date:
<i>Adri N. Kuhn</i> 4/15/26	DM 4/15/2026
<i>[Signature]</i>	District Board Approval: Date:
	4/20/2026

HAPPY HOMESTEAD CEMETERY DISTRICT
FINAL BUDGET
FISCAL YEAR JULY 1, 2026 TO JUNE 30, 2027

	Acct	Description	2022-23		2023-24		Adopted Budget		2025-26		2025-26		2025-26		2026-27		2026-27	
			Actual		Actual		2024-25		2024-25		Mgr Requests	Board Approved	YTD	Mgr Requests	Board Approved			
REVENUES																		
	100	Current Secured	\$ 341,409.60	\$ 368,354.41	\$ 385,000	\$ 388,098.86	\$ 393,000	\$ 393,000	\$ 388,089.03	\$ 410,000	\$ 410,000	\$ 410,000	\$ 410,000	\$ 410,000	\$ 410,000	\$ 410,000	\$ 410,000	\$ 410,000
	110	Current Unsecured	\$ 6,963.87	\$ 7,922.75	\$ 7,500	\$ 7,876.15	\$ 7,500	\$ 7,500	\$ 8,762.66	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
	120	Prior Secured	\$ 2,614.19	\$ (200.55)														
	130	Prior Unsecured	\$ 207.22	\$ 230.85	\$ 200	\$ 271.69	\$ 200	\$ 200	\$ (27.28)									
	140	Current Supplemental	\$ 16,366.75	\$ 9,633.04	\$ 8,000	\$ 7,097.58	\$ 10,000	\$ 10,000	\$ 6,274.58	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
	150	Prior Supplemental	\$ 1,079.31	\$ 1,425.37	\$ 1,000	\$ 943.85	\$ 1,000	\$ 1,000	\$ 753.90	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
	360	Penalty & Cost Delinquent Taxes	\$ 189.31	\$ 263.03	\$ 150	\$ 192.13	\$ 150	\$ 150	\$ 195.99	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150
	400	Interest Income	\$ 18,988.66	\$ 38,943.93	\$ 35,000	\$ 47,701.25	\$ 30,000	\$ 40,000	\$ 41,058.57	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
	820	Homeowner Property Tax Relief	\$ 2,615.64	\$ 2,625.29	\$ 2,500	\$ 2,621.13	\$ 2,500	\$ 2,500	\$ 1,315.10	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
	1200	Other Governmental Agencies		\$ 2,710.54		\$ 1,401.62			\$ 7,494.58									
	1740	Charges for Current Services	\$ 141,446.53	\$ 172,101.47	\$ 145,000	\$ 147,756.16	\$ 145,000	\$ 145,000	\$ 98,795.59	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000
	1941	Refunds	\$ 182.71	\$ 1,028.17	\$ 500	\$ 826.63	\$ 500	\$ 500		\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
		Use of Reserves																
		TOTAL REVENUES	\$ 532,034	\$ 605,038	\$ 584,850	\$ 604,689.18	\$ 589,850	\$ 599,850	\$ 553,049	\$ 616,850	\$ 616,850	\$ 616,850	\$ 616,850	\$ 616,850	\$ 616,850	\$ 616,850	\$ 616,850	\$ 616,850
EXPENDITURES																		
	3000	Permanent Employees	\$ 168,023.40	\$ 184,579.26	\$ 197,550	\$ 202,280.64	\$ 214,692	\$ 214,692	\$ 172,515.17	\$ 218,970.00	\$ 218,970.00	\$ 218,970.00	\$ 218,970.00	\$ 218,970.00	\$ 218,970.00	\$ 218,970.00	\$ 218,970.00	\$ 218,970.00
	3001	Elected Officials	\$ 22,464.00	\$ 14,752.84	\$ 26,144	\$ 24,419.05	\$ 26,719	\$ 26,719	\$ 17,008.71	\$ 27,195.00	\$ 27,195.00	\$ 27,195.00	\$ 27,195.00	\$ 27,195.00	\$ 27,195.00	\$ 27,195.00	\$ 27,195.00	\$ 27,195.00
	3002	Overtime	\$ 632.76															
	3004	Other Compensation	\$ 8,944.00	\$ 17,255.00	\$ 6,132	\$ 6,131.80	\$ 9,000	\$ 9,000	\$ 8,607.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00
	3020	Retirement	\$ 66,369.48	\$ 49,234.61	\$ 73,361	\$ 73,267.25	\$ 80,698	\$ 89,254	\$ 82,761.71	\$ 65,035.00	\$ 65,035.00	\$ 65,035.00	\$ 65,035.00	\$ 65,035.00	\$ 65,035.00	\$ 65,035.00	\$ 65,035.00	\$ 65,035.00
	3021	OASDI-Social Security	\$ 12,403.97	\$ 13,506.54	\$ 14,877	\$ 14,435.56	\$ 14,967	\$ 14,967	\$ 12,284.11	\$ 15,262.00	\$ 15,262.00	\$ 15,262.00	\$ 15,262.00	\$ 15,262.00	\$ 15,262.00	\$ 15,262.00	\$ 15,262.00	\$ 15,262.00
	3022	Medi Care	\$ 2,900.94	\$ 3,140.51	\$ 3,479	\$ 3,376.05	\$ 3,500	\$ 3,500	\$ 2,872.89	\$ 3,569.00	\$ 3,569.00	\$ 3,569.00	\$ 3,569.00	\$ 3,569.00	\$ 3,569.00	\$ 3,569.00	\$ 3,569.00	\$ 3,569.00
	3040	Health Insurance	\$ 50,247.65	\$ 66,669.29	\$ 68,579	\$ 61,258.29	\$ 71,364	\$ 81,364	\$ 66,077.79	\$ 84,936.30	\$ 84,936.30	\$ 84,936.30	\$ 84,936.30	\$ 84,936.30	\$ 84,936.30	\$ 84,936.30	\$ 84,936.30	\$ 84,936.30
	3041	Unemployment Insurance	\$ 595.44	\$ 514.11	\$ 1,500	\$ 417.69	\$ 1,500	\$ 1,500	\$ 248.70	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
	3060	Workers' Comp Ins.	\$ 7,097.00	\$ 8,221.00	\$ 10,000	\$ 9,088.00	\$ 10,000	\$ 10,000	\$ 8,918.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
		TOTAL SALARIES AND BENEFITS	\$ 339,679	\$ 357,873	\$ 401,622	\$ 394,674	\$ 432,440	\$ 450,996	\$ 371,294	\$ 435,467	\$ 435,467	\$ 435,467	\$ 435,467	\$ 435,467	\$ 435,467	\$ 435,467	\$ 435,467	\$ 435,467
	4020	Clothing & Personal Supplies	\$ 150.00	\$ 992.11	\$ 1,000	\$ 300.00	\$ 1,000	\$ 1,000	\$ 562.84	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
	4040	Telephone Company	\$ 4,365.06	\$ 5,373.62	\$ 4,400	\$ 4,680.28	\$ 4,400	\$ 4,400	\$ 3,611.40	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400
	4044	Cable/Internet Service	\$ 826.97	\$ 761.99	\$ 2,000	\$ 694.81	\$ 2,000	\$ 2,000	\$ 665.02	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
	4060	Food & Food Products			\$ 200		\$ 200	\$ 200		\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
	4080	Household Expense	\$ 237.94	\$ 550.59	\$ 800	\$ 184.19	\$ 800	\$ 800	\$ 489.85	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800
	4100	Insurance: Premium	\$ 6,895.00	\$ 12,727.00	\$ 15,600	\$ 15,571.00	\$ 18,200	\$ 18,200	\$ 15,939.62	\$ 18,200	\$ 18,200	\$ 18,200	\$ 18,200	\$ 18,200	\$ 18,200	\$ 18,200	\$ 18,200	\$ 18,200
	4140	Maintenance-Equipment	\$ 6,419.68	\$ 919.76	\$ 2,000	\$ 1,500.44	\$ 2,000	\$ 2,000	\$ 2,470.21	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
	4141	Maintenance-Office Equipment		\$	\$ 250		\$ 250	\$ 250		\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
	4144	Maintenance-Computer System/Software		\$	\$ 2,000		\$	\$ 2,000		\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
	4145	Maintenance-Equipment Parts		\$	\$ 100		\$	\$ 100		\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
	4160	Vehicle Maint-Contract	\$ 2,665.60	\$ 2,735.57	\$ 2,000	\$ 400.66	\$ 3,000	\$ 3,000	\$ 752.65	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
	4162	Vehicle Maint-Supplies	\$ 693.70	\$ 737.08	\$ 500	\$ 258.67	\$ 500	\$ 500	\$ 13.04	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
	4164	Maintenance-Tires & Tubes	\$ 6,035.34	\$ 17,706.09	\$ 15,000	\$ 10,925.91	\$ 15,000	\$ 15,000	\$ 6,765.63	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
	4180	Maintenance-Building & Improvements																

HAPPY HOMESTEAD CEMETERY DISTRICT
FINAL BUDGET
FISCAL YEAR JULY 1, 2026 TO JUNE 30, 2027

Acct	Description	2022-23 Actual	2023-24 Actual	Adopted Budget 2024-25	2024-25 Actual	2025-26 Mgr Requests	2025-26 Board Approved	2025-26 YTD @4/30/2026	2026-27 Mgr Requests	2026-27 Board Approved
4183	Maintenance-Grounds	\$ 743.24	\$ 1,625.42	\$ 1,000	\$ 558.88	\$ 1,000	\$ 1,000	\$ 726.13	\$ 1,000	\$ 1,000
4197	Maintenance-Supplies	\$ 15,756.53	\$ 6,927.07	\$ 25,000	\$ 6,811.07	\$ 25,000	\$ 16,444	\$ 2,314.71	\$ 25,000	\$ 25,000
4220	Memberships	\$ 3,525.90	\$ 3,511.53	\$ 4,300	\$ 4,352.94	\$ 4,300	\$ 4,800	\$ 4,862.75	\$ 4,900	\$ 4,900
4260	Office Expense	\$ 4,549.42	\$ 3,097.92	\$ 5,000	\$ 5,404.72	\$ 5,000	\$ 5,000	\$ 1,378.56	\$ 5,000	\$ 5,000
4261	Postage	\$ 258.00	\$ 137.90	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
4266	Printing/Duplicating			\$ 250		\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
4267	On line Subscription			\$ 200		\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
4300	Professional & Specialized Services			\$ 100		\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
4303	Road Maint and Construction									
4304	Agency Adminstration Fee	\$ 20,542.00		\$ 400	\$ 432.65	\$ 400	\$ 400	\$ 487.41	\$ 400	\$ 400
4305	Audit & Accounting Services	\$ 418.44	\$ 1,336.78	\$ 19,500	\$ 21,250.00	\$ 19,500	\$ 19,500	\$ 9,000.00	\$ 19,500	\$ 19,500
4313	Legal Services	\$ 17,100.00	\$ 18,100.00	\$ 4,000	\$ 1,518.00	\$ 4,000	\$ 4,000	\$ 21.40	\$ 4,000	\$ 4,000
4324	Medical, Dental, Lab, & Ambulance Services	\$ 1,352.50	\$ 4,135.00	\$ 300		\$ 300	\$ 300		\$ 300	\$ 300
4345	Special District Director Services									
4400	Publication & Legal Notices									
4420	Rent & Lease-Equipment	\$ 2,289.41	\$ 438.55	\$ 500	\$ 195.00	\$ 500	\$ 500		\$ 500	\$ 500
4460	Equipment-Small Tools & Instruments	\$ 154.89		\$ 1,000		\$ 1,000	\$ 1,000		\$ 1,000	\$ 1,000
4461	Equip-minor			\$ 1,500		\$ 1,500	\$ 1,500		\$ 1,500	\$ 1,500
4462	Equipment-Computer			\$ 1,000	\$ 617.19	\$ 1,000	\$ 1,000		\$ 1,000	\$ 1,000
4500	Special Department Expense	\$ 1,035.08	\$ 2,145.12	\$ 1,300	\$ 968.38	\$ 1,300	\$ 1,300	\$ 725.29	\$ 1,300	\$ 1,300
4504	Educational Training-Board of Directors	\$ 700.00	\$ 1,893.75	\$ 1,000	\$ 150.00	\$ 1,000	\$ 1,000	\$ 3,307.05	\$ 1,000	\$ 1,000
4538	Software	\$ 820.00		\$ 500	\$ 107.50	\$ 500	\$ 500		\$ 500	\$ 500
4600	Transportation & Travel		\$ 885.00	\$ 900	\$ 690.00	\$ 900	\$ 900	\$ 885.00	\$ 900	\$ 900
4602	Employee Mileage		\$ 2,115.74	\$ 2,100	\$ 2,738.41	\$ 2,100	\$ 2,100		\$ 2,100	\$ 2,100
4606	Fuel Purchases	\$ 7,333.55	\$ 6,991.35	\$ 6,000	\$ 6,220.59	\$ 6,000	\$ 6,000	\$ 4,216.18	\$ 6,000	\$ 6,000
4609	Staff Development		\$ 740.00	\$ 1,200	\$ 952.60	\$ 1,200	\$ 1,200		\$ 1,200	\$ 1,200
4620	Utilities	\$ 6,889.62	\$ 7,740.85	\$ 7,500	\$ 7,699.75	\$ 7,500	\$ 7,500	\$ 5,978.61	\$ 7,500	\$ 7,500
5140	Judgement & Damages									
5180	Tax & Assessments	\$ 1,370.86	\$ 3,989.01	\$ 150	\$ 126.72	\$ 150	\$ 150	\$ 57.63	\$ 150	\$ 150
TOTAL MAINTENANCE AND OPERATIONS										
6020	Fixed Asset-Building & Improvements	\$ 113,129	\$ 108,679	\$ 131,500	\$ 95,310	\$ 135,100	\$ 127,044	\$ 65,231	\$ 135,700	\$ 135,700
6040	Fixed Asset-Equipment	\$ 75,780.65								
TOTAL CAPITAL OUTLAY										
		\$ 75,781	\$ 6,327	\$ -	\$ 10,734	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES										
		\$ 528,588	\$ 472,878	\$ 533,122	\$ 500,718	\$ 567,540	\$ 578,040	\$ 436,525	\$ 571,167	\$ 571,167
NET INCOME (LOSS)										
		\$ 3,446	\$ 132,160	\$ 51,728	\$ 103,971	\$ 22,310	\$ 21,810	\$ 116,524	\$ 45,683	\$ 45,683