

ORLAND CEMETERY DISTRICT

June 13, 2023

9:00 A.M.

I.O.O.F Cemetery

District Office / 3900 County Road "P" Orland, California 95963

AGENDA

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 act on any unscheduled items unless it is declared by a vote of a least two-thirds (2/3) of the Board that there is a 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 public identification purposes only and will not necessarily be considered in indicated order. Details concerning agenda items are available for public reference during normal business hours at the District Office.

A. Call to order:

B. Pledge of Allegiance:

C. Roll call:

D. Public comment on any agenda item – Open or Closed:

The Board of Trustees of the Orland 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 Chairman and identify themselves for record. The presiding Chairman may, in the interest of time and good order, limit the length of public comments and presentations.

E. Information Items:

A. Managers Monthly Report:

1. Sales, Burials, Safety Report, Major Purchases:
2. Incidents/Safety Report:
3. Correspondence:
4. Grounds & Maintenance Report:
5. Old Business Updates:

F. New Business/Future Agenda Items:

- A. Review Preliminary Budget for 2023/2024.

G. Old Business:

- A. Graves Cemetery Well/Building Update:
- B. Memorial Day: Review/Discussion for 2024 Program:
- C. Orland Cemetery District Indigent Policy: Discussion
- D. Discussion Orland Cemetery District 06/30/2021 & 06/30/2022 Audit Update/Discussion:

H. Consent Calendar:

- A. Approval of the May 9, 2023, Board Meeting Minutes:
- B. Approval of April 2023 Monthly Expenditures/Claims:

I. Close session:

- A. Employee action (Employee Evaluation).

J. Return to open session:

- A. Employee action resolution.

K. Trustee Discussion and Comments:

L. Staff Reports:

M. Adjournment:

This Agenda was posted this 2nd day of June 2023 by Staci K. Buttermore, Administrative Assistant.

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Manager's Report May 2023

Burials for the Month of May are enclosed with packet

Monument Settings

()2X2 (3)2X4 (3) 2X8 (1) Glue on Plaque

5/1 We received our new lowering device from Asco Pacific. I contacted Shay Clay who certifies our lowering devices, he will be here sometime next week to assemble and get it ready to use.

5/9 Trustees board meeting was held.

5/12 American Carports showed up at the Graves Cemetery to install our new building at 5pm and left at 9:30pm installing most of the building.

5/15 American Carports showed up at 6:45am to finish our new pump building.

5/16 We have made extra keys and dropped one off with Lely's. We returned all the plumbing, electrical panel for the pump and the water tank to the graves. Wim said he should have it completed by the end of the week.

5/22 Purchased 3 LED shop lights, 2 for IOOF shop and 1 for Graves Cemetery building. Purchased 4 chain-link fence posts for the Masonic cemetery to go from Bogarts sand bunker to the telephone pole we have enough fence material in the barn to finish this project. Purchased 9 Tyvek suits for the spraying of pesticides that's 3 per person plus what we already have. Ordered to help shade works heads and ears With Orland Cemetery District logo embroidered on them. Called Lely's still no pump yet. Steve Wood from G.S.R.M.A. did heat illness prevention awareness training.

5/24 Started setting out flags for Memorial Day and finished on **5/26**.

Manager's Report May 2023

5/30 All flags were removed. Staff found a grave collapse in Section #1 in the Odd Fellows Cemetery, burials that took place in 1933 and 1940. The concrete liner lids had failed and took 10 scoops of dirt to fill them in. We had our exit interview with our Auditor, everything looked good with one possible verbal action maybe required.

Deceased Last ...	Deceased First...	Date of Bi...	Date of Death	Cemetery	Gr...	Lot(s)	Sec...	Burial Date	Veteran Status
Camacho	Christine	10/07/1952	04/14/2023	Catholic	4	21	10	05/02/2023	Unknown
Perez-Baeza	Carmen	11/22/1937	04/20/2023	Catholic	3	103	1	05/05/2023	Unknown
Alvarez Ramirez	Salvador	03/06/1950	04/30/2023	Masonic	6	22-A	3	05/09/2023	Unknown
Guerra Vidaurri	Rodolfo	06/14/1950	04/10/2023	Catholic	4	122	10	05/10/2023	No
Aletto	Leroy	12/15/1935	05/05/2023	Catholic	1	102-A	1	05/12/2023	
Barron	Arlin	10/07/1942	05/11/2023	Odd Fellows	6	17	7	05/17/2023	Yes..Airforce
Gier	Alice	07/10/1919	03/30/2023	Masonic	3	155	7	05/19/2023	Unknown
	Burials for May 2023								



ORLAND CEMETERY DISTRICT

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2023-2024 Proposed Budget

Staff has prepared a comprehensive budget proposal that outlines a strategic financial plan for the Orland Cemetery District. This proposal aims to ensure the effective allocation and management of resources, enabling us to achieve our goals and objectives while maintaining fiscal responsibility.

Staff feels that it is crucial to exercise prudence and foresight in financial decision-making. This budget proposal not only considers our current needs and priorities but also considers future contingencies and opportunities. By carefully analyzing past performance, market trends, and the organization's strategic objectives, we have developed a budget plan that promotes efficiency, innovation, and growth.

Throughout this proposal, you will find projected expenses, revenue sources, and anticipated outcomes. Our primary objective is to optimize resource allocation, maximizing the impact of every dollar spent.

Additionally, this proposal addresses key considerations such as risk management, sustainability, and compliance with regulatory requirements. By adopting a proactive approach to financial planning and incorporating responsible practices, we aim to minimize financial risks while ensuring the long-term viability and success of our organization.

We understand that every budget decision should be made in the best interests of our community and customers. Therefore, we have prioritized open communication, collaboration, and transparency throughout the budgeting process. We welcome feedback, suggestions, and active involvement from all relevant parties to ensure that this budget proposal reflects the collective wisdom and expertise of our entire organization.

We are confident that this budget proposal will provide a solid foundation for achieving our strategic objectives, fostering sustainable growth, and delivering value to our community. By adhering to the principles of accountability, adaptability, and continuous improvement, we can navigate the challenges ahead and seize the opportunities that lie before us.

Thank you for your time and consideration. We look forward to discussing this budget proposal further and working together to secure a prosperous future for the Orland Cemetery District.

Steve Thomas, Manager

Staci Buttermore, Administrative Assistant

Orland Cemetery District

Below are the line items that are being proposed to increase or decrease and a brief explanation behind the new proposed amount.

Line Item:	2022-2023 Budget	2023-2024 Proposed	District Changes
01010 Salaries & Wages:	\$202,000.00	\$211,200.00	\$9,200 Increase
This increase encompasses wage increases for employees. Staff reached out to Glenn County's Finance Director, Humberto Medina and he stated that the cost of living for Glenn County was estimated to be at 6.64%. This increase to this line item represents a 4.55% increase.			
01013 Overtime Pay:	\$ 1,600.00	\$ 1,000.00	(\$600.00) Decrease
At this time staff prefers to accumulate any earned overtime as Comp time.			
01050 Worker's Comp.	\$ 8,500.00	\$ 9,800.00	\$1,300.00 Increase
The Orland Cemetery District Worker's Comp Insurance has increase by 30.7%.			
03100 Agriculture:	\$ 4,200.00	\$ 5,000.00	\$800.00 Increase
Increased due to the raising cost of herbicides and various other chemicals used to maintain the Cemetery yards.			
03110 Clothing & Personal Supplies	\$ 1,700.00	\$ 1,500.00	(\$200.00) Decrease
03120 Communications:	\$ 5,000.00	\$ 5,200.00	\$200.00 Increase
This line item was increased to include a price increase for the District's website.			
03140 Household Expense:	\$ 800.00	\$1,000.00	\$200.00 Increase
Increased due to the raising cost of items: water, cleaning supplies, toiletries etc.			
03150 Insurance:	\$9,000.00	\$10,700.00	\$2,000.00 Increase
The Orland Cemetery District Insurance increased by 28.4%.			
03190 Medical & Lab Supplies:	\$1,000.00	\$ 750.00	(\$250.00) Decrease
03200 Memberships:	\$ 700.00	\$ 800.00	\$ 100.00 Increase
The Orland Cemetery District are members of the PCA and CAPC. This increase covers membership dues.			
03230 Office Expenses:	\$3,000.00	\$3,500.00	\$ 500.00 Increase
Increased due to the raising cost of office supplies.			
03230 Professional Services:	\$10,700.00	\$10,700.00	\$0.00
Orland Cemetery District has (2) remaining audits that need completed 21-22 & 22-23. No Change.			
03270 Small Tools & Instruments:	\$1,600.00	\$2,000.00	\$400.00 Increase
The shop needs tool replacements/Upgrades: DeWalt 12" chainsaw, DeWalt 4" grinder, DeWalt Hedge Trimmer.			
03281 Special Dept. Training:	\$ 0.00	\$4,500.00	\$4,500.00 Increase
The Orland Cemetery District has not had a training line item and staff feels that propriate training needs to be offered to OCD employees. This line item is being funded through GSRMA.			

04291 Food & Lodging:	\$500.00	\$1,000.00	\$500.00 Increase
Staff would like to attend (2) conferences for 2023/2024. The \$500.00 increase is being funded through GSRMA.			
04292 Gas & Oil:	\$13,500.00	\$12,500.00	(\$1,000.00) Decrease
Fuel prices have decreased.			
07200 Building & Improvements:	\$0.00	\$100,000.00	\$100,000.00 Increase
Proposed new building for the Masonic Cemetery & Well Improvements.			
07360 Special Dept. Equipment	\$175,000.00	\$ 75,000.00	(\$75,000.00) Decrease

Income Accounts

44300 Interest:	\$13,400	\$15,000	\$1,600.00
66400 Sales & Services:	\$100,000	\$125,000	\$25,000.00
The Orland Cemetery District did a price increase 01/2023.			
74112 Miscellaneous Revenue:	\$ 8053.00	\$1,870.00	(\$6,130.00) Decrease
The proposed Barceloux-Tibessart grant for 2023-2024 was for \$1,870.00.			
74124 Insurance Reimb:	\$ 320.00	\$6,670.00	\$4,670.00
GSRMA RMAP reimbursement is estimated at \$1,669.50 and \$5,000 for Misc. Programs.			

OVERALL COMPARISION:

	INCOME	SALARY & BENEFITS	EXPENSES/OTHER	FIXED/CONTG.	TOTAL
BUDGET					
2022-2023 Budget:	\$470,546.00	\$358,800.00	\$126,880.00	\$192,000.00	\$677,680.00
2023-2024 Budget:	\$516,723.00	\$367,000.00	\$132,649.00	\$195,000.00	\$694,649.00
Difference:	9.81% Increase	2.28% Increase	4.55% Increase	1.56% Increase	2.50% Increase

COUNTY OF GLENN
STATE OF CALIFORNIA
BUDGET WORKPAPER
FOR FISCAL YEAR 2023-24

DEPARTMENT: **06050000 ORLAND CEMETERY**
 FUNCTION: **HEALTH & SANITATION**
 ACTIVITY: **N/A**

SIGNATURE:	2021-22 ACTUAL	2022-23 WORKING BUDGET	2023-24 DOF PROVIDED AMOUNTS	DISTRICT CHANGES	2023-24 DISTRICT REQUESTS
REVENUES					
TAXES					
14010 CURRENT SECURED	\$ 335,158	\$ 323,480	\$ 340,000	\$ -	\$ 340,000
14020 CURRENT UNSECURED	13,185	14,070	14,100	-	14,100
14030 PRIOR SECURED TAX	(402)	(430)	-	-	-
14040 PRIOR UNSECURED TAX	210	190	200	-	200
14045 SB813 SUPP TAXES	444	160	300	-	300
14046 SB813 CURRENT SECURED	6,069	6,130	6,100	-	6,100
14047 SB813 CURRENT UNSECURED	176	140	140	-	140
14048 SB813 PRIOR SECURED	1,888	1,970	2,600	-	2,600
14049 SB813 PRIOR UNSECURED	(9)	(10)	-	-	-
14081 BACKFILL TAXES	65	70	-	-	-
TOTAL TAXES	356,782	345,770	363,440	-	363,440
USE OF MONEY & PROPERTY					
44300 INTEREST	12,824	13,400	15,000	-	15,000
TOTAL USE OF MONEY & PROPERTY	12,824	13,400	15,000	-	15,000
INTERGOVERNMENTAL REVENUE					
52240 STATE IN-LIEU TAX	133	140	140	-	140
52580 HOPTR	2,736	2,390	2,700	-	2,700
54621 US FISH & WILDLIFE	5	3	3	-	3
TOTAL INTERGOVERNMENTAL REVENUE	2,874	2,533	2,843	-	2,843
CHARGES FOR CURRENT SERVICES					
66400 SALES & SERVICES	174,685	100,000	120,000	5,000	125,000
66551 ADMINISTRATION FEES	462	470	1,000	(200)	800
TOTAL CHARGES FOR CURRENT SERVICES	175,147	100,470	121,000	4,800	125,800
MISCELLANEOUS REVENUES					
74112 MISCELLANEOUS REVENUE	5,378	8,053	8,000	(6,130)	1,870
74124 INSURANCE REIMB	3,164	320	2,000	4,670	6,670
74140 BAD CHECK RECOVERY	50	-	-	100	100
TOTAL MISCELLANEOUS REVENUES	8,591	8,373	10,000	(1,361)	8,640
OTHER FINANCING SOURCES					
78103 AUCTION PROCEEDS	-	-	-	1,000	1,000
TOTAL OTHER FINANCING SOURCES	-	-	-	1,000	1,000
TOTAL REVENUES	556,219	470,546	512,283	4,440	516,723

COUNTY OF GLENN
STATE OF CALIFORNIA
BUDGET WORKPAPER
FOR FISCAL YEAR 2023-24

DEPARTMENT: 06050000 ORLAND CEMETERY
FUNCTION: HEALTH & SANITATION
ACTIVITY: N/A

SIGNATURE:	2021-22 ACTUAL	2022-23 WORKING BUDGET	2023-24 DOF PROVIDED AMOUNTS	DISTRICT CHANGES	2023-24 DISTRICT REQUESTS
EXPENSES					
SALARIES & BENEFITS					
01010 SALARIES & WAGES	181,383	202,000	202,000	9,200	211,200
01012 ADDITIONAL HELP	-	-	-	-	-
01013 OVERTIME PAY	-	1,600	1,600	(600)	1,000
01018 COMMISSION & DIRECTOR SALARIE	5,000	5,100	5,100	-	5,100
01030 SOCIAL SECURITY	11,127	13,700	12,500	-	12,500
01031 MEDICARE COVERAGE	2,602	4,000	3,500	-	3,500
01034 RETIREMENT-ER PORTION	55,736	61,500	61,500	-	61,500
01040 GROUP HEALTH INSURANCE	53,742	61,500	61,500	-	61,500
01045 UNEMPLOYMENT INSURANCE	601	900	900	-	900
01050 WORKER COMPENSATION INSURAN	7,427	8,500	8,500	1,300	9,800
TOTAL SALARIES & BENEFITS	317,618	358,800	357,100	9,900	367,000
SERVICES & SUPPLIES					
03100 AGRICULTURAL	2,928	4,200	4,200	800	5,000
03110 CLOTHING & PERSONAL SUPPLIES	441	1,751	1,700	(200)	1,500
03120 COMMUNICATIONS	4,711	5,100	5,000	200	5,200
03140 HOUSEHOLD EXPENSE	701	800	800	200	1,000
03150 INSURANCE	8,924	9,000	9,500	2,000	11,500
03170 MAINT-EQUIPMENT	7,258	6,000	6,000	-	6,000
03180 MAINT-STRUCTURES & IMPROVEME	4,833	3,750	3,750	-	3,750
03190 MEDICAL & LAB SUPPLIES	505	1,000	1,000	(250)	750
03200 MEMBERSHIPS	400	400	700	100	800
03210 MISCELLANEOUS EXPENSE	13	500	500	-	500
03220 OFFICE EXPENSE	2,045	3,000	3,000	500	3,500
03230 PROFESSIONAL SERVICES	1,512	10,700	5,000	5,700	10,700
03231 PROFESSIONAL SERVICES-ADMIN	793	3,600	2,500	-	2,500
03250 RENTS & LEASES-EQUIP	95	2,000	2,000	-	2,000
03270 SMALL TOOLS & INSTRUMENTS	1,521	1,600	1,600	400	2,000
03280 SPECIAL DEPT EXPENSE	27,988	31,971	30,000	-	30,000
03281 SPECIAL DEPT TRAINING	-	-	-	4,500	4,500
04291 FOOD & LODGING	-	500	500	500	1,000
04292 GAS & OIL	10,439	13,500	11,000	1,500	12,500
04294 MILEAGE	165	600	600	-	600
04295 OTHER TRAVEL	-	300	300	-	300
04300 UTILITIES	8,111	12,500	12,500	-	12,500
TOTAL SERVICES & SUPPLIES	83,383	112,772	102,150	15,950	118,100

COUNTY OF GLENN
STATE OF CALIFORNIA
BUDGET WORKPAPER
FOR FISCAL YEAR 2023-24

DEPARTMENT: **06050000 ORLAND CEMETERY**
 FUNCTION: **HEALTH & SANITATION**
 ACTIVITY: **N/A**

SIGNATURE:	2021-22 ACTUAL	2022-23 WORKING BUDGET	2023-24 DOF PROVIDED AMOUNTS	DISTRICT CHANGES	2023-24 DISTRICT REQUESTS
EXPENSES					
OTHER CHARGES					
03225 BAD CHECK EXPENSE	50	100	100	-	100
05700 ADMINISTRATIVE EXPENSE	11,550	13,200	13,200	-	13,200
05730 A-87 COST ALLOCATION	2,172	808	1,249	-	1,249
TOTAL OTHER CHARGES	13,772	14,108	14,549	-	14,549
FIXED ASSETS					
07200 BUILDINGS & IMPROVEMENTS	-	-	-	100,000	100,000
07360 SPECIAL DEPT EQUIPMENT	54,000	175,000	175,000	(100,000)	75,000
TOTAL FIXED ASSETS	54,000	175,000	175,000	-	175,000
CONTINGENCY					
09900 CONTINGENCY	-	17,000	17,000	3,000	20,000
TOTAL CONTINGENCY	-	17,000	17,000	3,000	20,000
TOTAL EXPENSES	468,773	677,680	665,799	28,850	694,649
NET COUNTY RETURN/(COST)	\$ 87,446	\$ (207,134)	\$ (153,516)	\$ (24,411)	\$ (177,927)

COUNTY OF GLENN
 STATE OF CALIFORNIA
 BUDGET WORKPAPER
 FOR FISCAL YEAR 2023-24

DEPARTMENT: **06080000 ORLAND CEM.ENDOWMENT PRINCIPAL**
 FUNCTION: **HEALTH & SANITATION**
 ACTIVITY: **N/A**

SIGNATURE:	2021-22 ACTUAL	2022-23 WORKING BUDGET	2023-24 DOF PROVIDED AMOUNTS	DISTRICT CHANGES	2023-24 DISTRICT REQUESTS
REVENUES					
CHARGES FOR CURRENT SERVICES					
66450 ENDOWMENT SERVICES	\$ 47,865	\$ 30,000	\$ 40,000	\$ (500)	\$ 39,500
TOTAL CHARGES FOR CURRENT SERVICES	47,865	30,000	40,000	(500)	39,500
TOTAL REVENUES	47,865	30,000	40,000	(500)	39,500
NET COUNTY RETURN/(COST)	\$ 47,865	\$ 30,000	\$ 40,000	\$ (500)	\$ 39,500

COUNTY OF GLENN
 STATE OF CALIFORNIA
 BUDGET WORKPAPER
 FOR FISCAL YEAR 2023-24

DEPARTMENT: **06085000 ORLAND CEM ENDOW INTEREST**
 FUNCTION: **HEALTH & SANITATION**
 ACTIVITY: **N/A**

SIGNATURE:	2021-22 ACTUAL	2022-23 WORKING BUDGET	2023-24 DOF PROVIDED AMOUNTS	DISTRICT CHANGES	2023-24 DISTRICT REQUESTS
REVENUES					
USE OF MONEY & PROPERTY					
44300 INTEREST	\$ 8,211	\$ 8,700	\$ 10,000	\$ -	\$ 10,000
TOTAL USE OF MONEY & PROPERTY	8,211	8,700	10,000	-	10,000
TOTAL REVENUES	8,211	8,700	10,000	-	10,000
NET COUNTY RETURN/(COST)	\$ 8,211	\$ 8,700	\$ 10,000	\$ -	\$ 10,000

ORLAND CEMETERY DISTRICT

Board of Trustees Meeting Minutes

May 9, 2023

9:00 A.M.

I.O.O.F Cemetery

District Office / 3900 County Road "P" Orland, California 95963

The meeting was called to order at 9:15 a.m. by Chairperson Rick Beale followed by the Pledge of Allegiance.

Members Roll Call: Members present, Chairperson Rick Beale, Trustee Kevin Donnelley, Trustee Dottie Tefelski, Manager Steve Thomas, and Administrative Assistant Staci Buttermore.

There were no Public members present.

Information Items:

A. Managers Monthly Report:

Manager Steve Thomas reviewed the following topics:

1. **Sales, Burials, Deposit, Major Purchases:** April 2023: 7 Full Burials and 1 Cremation Burial.
2. **Incidents/Safety Report:** None Reported
3. **Correspondence:** None received.
4. **Grounds & Maintenance Report:** New rear tires have been placed on the Kubota tractor.

New Business/Future Agenda Items:

A. Preliminary 2023/2024 Budget Discussion: Staff reported that they are preparing for 2023/2024 budget. The Department of Finance has not yet released the budget forms. Staff are planning to present a draft budget at the June 13, 2023, board meeting.

B. Resolution of Disposition of John Deere Tractor (Resolution No. 2023-05-09):

Trustee Kevin Donnelley made a motion to approve Resolution No. 2023-05-09, the disposition of the John Deere Tractor, Trustee Dottie Tefelski seconded motion. A vote was held, and the motion **PASSED unanimously**.

C. Approval of Orland Cemetery District Motor Vehicle Policy: Trustee Kevin Donnelley made a motion to approve the Orland Cemetery District revised Motor Vehicle Policy, Trustee Dottie Tefelski seconded motion. A vote was held, and the motion **PASSED unanimously**.

Old Business:

- A. Graves Cemetery Well/Building Update:** Manager Steve Thomas reported that Lely has blown out the well and removed the motor. The building is scheduled to be installed in the next couple of weeks. Completion of this project is expected to be by the end of May.

- B. Approval/Edit of Indigent Burial Policy:** Trustee Kevin Donnelley made a motion to approve the Orland Cemetery District Indigent Burial Policy and 2-Year County of Glenn Contract, Trustee Dottie Tefelski seconded motion. A vote was held, and the motion **PASSED unanimously**.

- C. Memorial Day Planning: May 29, 2023:** Trustee Dottie Tefelski will contact the Fire Department to see if they are interested in doing a Memorial Day Ceremony. Staff will be placing flags on May 25, 2023.

- D. Barceloux-Tibessart Foundation 2023 Grant Application:** 2023 Grant Application has been completed and will be submitted.

- E. Discussion Orland Cemetery District 06/30/2021 & 06/30/2022 Audit Update/Discussion:** Staff reported that the 06/30/2021 audit is currently being conducted.

Consent Calendar:

- A. Approval of the April 11, 2023, Board Meeting Minutes:**
Trustee Dottie Tefelski made a motion to approve the April 11, 2023, Board Meeting Minutes as presented, Trustee Kevin Donnelley seconded the motion. A vote was held, and the motion **PASSED unanimously**.

- B. Approval of March 2023 Monthly Expenditures/Claims:** Trustee Dottie Tefelski made a motion to approve the March 2023, Monthly Expenditures/Claims as presented, Trustee Kevin Donnelley seconded motion. A vote was held, and the motion **PASSED unanimously**.

Close session:

None scheduled for this meeting.

Return to open session:

None scheduled for this meeting.

Trustee Discussion and Comments:

None for this meeting.

Staff Reports:

None for this meeting.

Adjournment:

Chairperson Rick Beale adjourned the meeting at 10:12 a.m.

Respectfully submitted by: _____
Steve Thomas, Manager

Approved by the Board of Trustees on: June 13, 2023

APRIL 2023 DEPOSIT REPORT

<i>Date</i>	<i>Grave Sales</i>	<i>Endowment</i>	<i>Def Rev</i>	<i>Admin</i>	<i>Tax</i>	<i>Reimburs</i>	<i>Other</i>	<i>Deposit total</i>
4/12/2023	-\$840.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$840.00
4/13/2023	\$9,546.00	\$1,730.00	\$1,000.00	\$0.00	\$146.17	\$0.00	\$0.00	\$12,422.17
4/19/2023	\$0.00	\$0.00	-\$650.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$650.00
4/21/2023	\$8,898.00	\$1,151.18	\$1,162.74	\$0.00	\$213.75	\$0.00	\$0.00	\$11,425.67
4/24/2023	\$1,725.00	\$0.00	-\$1,725.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4/28/2023	\$2,647.55	\$540.00	\$440.00	\$100.00	\$56.00	\$0.00	\$0.00	\$3,783.55
Monthly	21,976.55	3,421.18	227.74	100.00	415.92	-	-	26,141.39
FYTD TOTALS	141,578.22	31,591.18	38,507.78	800.00	3,239.15	1,994.00	5,163.00	222,881.31

APRIL 2023 EXPENSES

<i>VENDOR NAME</i>	<i>AMOUNT</i>	<i>DEPT#</i>	
Directors Fee/ Rick Beale	\$ 100.00	1018	
Directors Fee/Kevin Donnelley	\$ 100.00	1018	
Directors Fee/Dottie Tefelski	\$ 100.00	1018	
ASCO Pacific	\$ -	03280	
ATT Calnet3	\$ 69.64	3120	
Baker Supplies & Repairs	\$ -	03170	
Crowne Vault	\$ -	03280	
GSRMA	\$ 3,225.00	1040	
Horton McNulty & Saeteurn, LLP	\$ -	03230	
Hunt & Sons	\$ 713.62	4292	
Justus and Wilks	\$ 4,290.00	03280	
Kelly A. Kampschmidt Payroll	\$ 2,990.16	03230	CALPERS
Kelly A. Kampschmidt Payroll	\$ 670.00	3230	
Robert Nighswander	840.00	66400	
Orland Ace Hardware	\$ 142.23	03170/03180	
Orland Auto Parts	\$ 80.29	03170	
Orland Saw & Motor	\$ -	03170	
PG&E	\$ 268.50	04300	
PG & E	\$ 26.94	04300	
Payroll PPE 04/01/2023	\$ 8,986.36	01010	
Payroll PPE 04/15/2023	\$ 8,986.36	01010	
Simplot		03100	
Solid Waste / Landfill	\$ 30.00	03280	
Streamline/Digital Deployment	\$ 100.00	3120	
U.S. Bank	\$ 986.80	****	
Returned Check Torres	\$ 25.00	3225	

TOTAL EXPENSES 31,890.90

Orland Cemetery District
Profit & Loss
April 2023

	<u>Apr 23</u>
Ordinary Income/Expense	
Income	
INTERGOVERNMENTAL REVENUE	
52580 · HOPTR	838.34
Total INTERGOVERNMENTAL REVENUE	838.34 ✓
USE OF MONEY & PROPERTY	
44300 · Interest	475.41
Total USE OF MONEY & PROPERTY	475.41 ✓
66400 · Sales & Service	
2X4 Monument - Non-Resident	660.00
2x4 Monument - Resident	727.17
2x8 Monument - Resident	400.00
Break Out Fee - Resident	50.00
Crown Single - Non Resident	142.38
Glue On - Non-Resident	48.00
Grave Sale	1,600.00
Grave Sale - Non Resident	1,900.00
Liner - Resident	3,150.00
Liner Non Resident	2,268.00
Non Resident Fee	3,000.00
Opening - Non-Resident	2,130.00
Opening - Resident	3,000.00
Opening Cremation/Non-Resident	300.00
Overtime Resident	1,540.00
Zinc Vases	110.00
Zinc Vases - Non-Resident	66.00
66400 · Sales & Service - Other	885.00
Total 66400 · Sales & Service	21,976.55 ✓
66551 · Administration Fees	100.00 ✓
TAXES · TAXES REVENUE	
14010 · Current Secured	113,299.86 ✓
14020 · Current Unsecured	7.56 ✓
14040 · Prior Unsecured Tax	19.29 ✓
14046 · SB 813 Current Unsecured	1,203.98 ✓
14047 · SB 113 Current Secured	94.37 ✓
14048 · SB 813 Prior Secured	41.07 ✓
Total TAXES · TAXES REVENUE	114,688.13
Total Income	138,058.43
Gross Profit	138,056.43 ✓
Expense	
SALARIES & BENEFITS	
01010 · Salaries & Wages	15,600.00 ✓
01018 · Commission & Director Salaries	300.00 ✓
01030 · Social Security	967.20 ✓
01031 · Medicare Coverage	226.20 ✓
01034 · Retirement-ER Portion	4,185.48 ✓
01040 · Group Health Insurance	3,225.00 ✓
Total SALARIES & BENEFITS	24,473.88
SERVICES & SUPPLIES	
03110 · Clothing & Personal Supplies	219.24 ✓
03120 · Communications	
03120-2 · Phone Bills	159.98
03120-4 · WIFI/Internet	163.99
Total 03120 · Communications	323.95 ✓

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 Accrual Basis

Orland Cemetery District Profit & Loss April 2023

	Apr 23
03140 • Household Expenses	
03140-4 • Water	21.39
Total 03140 • Household Expenses	21.39 ✓
03180 • Maint-Structures & Improvement	372.78 ✓
03220 • Office Supplies	
03220-6 • Printer Ink	60.41
03220 • Office Supplies - Other	19.29
Total 03220 • Office Supplies	79.70 ✓
03230 • Professional Services	684.00 ✓
03270 • Small Tools & Instruments	74.92 ✓
03280 • Special Dept. Expenses	
03280-4 • Liner/Vault	4,280.00
03280-7 • Garbage Disposal	30.00
Total 03280 • Special Dept. Expenses	4,320.00 ✓
04292 • Gas & Oil	
04292-1 • Red Dyed Diesel Fuel	179.49
04292-2 • Vehicle Fuel	534.13
Total 04292 • Gas & Oil	713.62 ✓
04300 • Utilities	
04300-1 • 2592303259-0 - RD 200 at Graves	25.99
04300-2 • 3545176844-0 - RD P ES/S RD 24	12.93
04300-3 • 8181241056-1 Road P (Pump)	49.66
04300-4 • 3503510180-3 RD P ES S RD 24	26.60
04300-5 • 8139574392-5 - Office/Shop	383.44
04300-6 • 8838593031-6 RD 9 SS/E HWY 95W	83.80
Total 04300 • Utilities	582.42 ✓
Total SERVICES & SUPPLIES	7,392.02
Total Expense	31,865.80
Net Ordinary Income	106,190.53
Other Income/Expense	
Other Expense	
OTHER CHARGES	
03226 • Bad Check Expense	25.00 ✓
Total OTHER CHARGES	25.00
Total Other Expense	25.00
Net Other Income	-25.00
Net Income	106,165.53 ✓

\$ 3,990.90

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 Accrual Basis

Orland Cemetery District Grave Sales Monthly Report April 2023

Type	Date	Num	Name	Memo	Amount
66450 - Endowment Services					
Endowment - Non Resident					
Sales Receipt	04/04/2023	251287	Ross, Vernon	Endowment - ...	-530.00
Sales Receipt	04/20/2023	251300	Delgado-Muro, Ana	Endowment - ...	-530.00
Sales Receipt	04/25/2023	251956	Gier, Alice	Endowment - ...	-530.00
Total Endowment - Non Resident					-1,590.00
Endowment - Resident					
Sales Receipt	04/01/2023	251285	Fuentes, Ericardo & ...	Endowment - ...	-450.00
Sales Receipt	04/04/2023	251288	Flores, Alfredo & Ma...	Endowment - ...	-300.00
Credit Memo	04/04/2023	251288	Flores, Alfredo & Ma...	Endowment - ...	0.00
Sales Receipt	04/12/2023	251291	Mercado-Huerta, Ma...	Endowment - ...	-450.00
Sales Receipt	04/13/2023	251292	Cabral Jr., Pete	(Catholic G-1...	-450.00
Sales Receipt	04/17/2023	251295	Gonzalez, Josefina	Endowment - ...	-171.18
Sales Receipt	04/24/2023	251954	Shockley, Kortni & J...	Endowment - ...	-10.00
Total Endowment - Resident					-1,831.18
Total 66450 - Endowment Services					-3,421.18
66400 - Sales & Service					
2X4 Monument - Non-Resident					
Sales Receipt	04/04/2023	251287	Ross, Vernon	2x4 Monumen...	-330.00
Sales Receipt	04/20/2023	251300	Delgado-Muro, Ana	2x4 Monumen...	-330.00
Total 2X4 Monument - Non-Resident					-660.00
2x4 Monument - Resident					
Sales Receipt	04/01/2023	251284	Vidal, Leonel & Alicia	2X4 Monuma...	-175.00
Sales Receipt	04/11/2023	251289	Cock, Anne (Jennie ...	2X4 Monume...	-275.00
Sales Receipt	04/17/2023	251293	Christian, Cheryle	2X4 Monume...	-275.00
Sales Receipt	04/20/2023	251952	Manezes, Gloria	2X4 Monume...	-275.00
Sales Receipt	04/21/2023	251953	Vaz, Elaine	2X4 Monume...	-2.17
Sales Receipt	04/28/2023	251957	Drum, Maxine	2X4 Monume...	275.00
Total 2x4 Monument - Resident					-727.17
2x8 Monument - Resident					
Sales Receipt	04/28/2023	251957	Drum, Maxine	2x8 Monumen...	-400.00
Total 2x8 Monument - Resident					-400.00
Break Out Fee - Resident					
Sales Receipt	04/28/2023	251957	Drum, Maxine	Break Out- R...	-50.00
Total Break Out Fee - Resident					-50.00
Crowne Single - Non Resident					
Sales Receipt	04/25/2023	251956	Gier, Alice	Crowne Singl...	-142.38
Total Crowne Single - Non Resident					-142.38
Glue On - Non-Resident					
Sales Receipt	04/25/2023	251956	Gier, Alice	Glue On - No...	-48.00
Total Glue On - Non-Resident					-48.00
Grave Sale					
Sales Receipt	04/01/2023	251285	Fuentes, Ericardo & ...	Grave Sale - ...	-800.00
Sales Receipt	04/12/2023	251291	Mercado-Huerta, Ma...	Grave Sale - ...	-800.00
Total Grave Sale					-1,600.00
Grave Sale - Non Resident					
Sales Receipt	04/04/2023	251287	Ross, Vernon	Grave - Non-...	-950.00
Sales Receipt	04/20/2023	251300	Delgado-Muro, Ana	Grave Sale - ...	-950.00
Total Grave Sale - Non Resident					-1,900.00

Orland Cemetery District
Grave Sales Monthly Report
April 2023

Type	Date	Num	Name	Memo	Amount
Liner - Resident					
Sales Receipt	04/01/2023	251285	Fuentes, Ericardo & ...	Grave Liner - ...	-630.00
Sales Receipt	04/12/2023	251291	Mercado-Huerta, Ma...	Grave Liner - ...	-630.00
Sales Receipt	04/13/2023	251292	Cabral Jr., Pete	Grave Liner - ...	-630.00
Sales Receipt	04/20/2023	251952	Manazes, Gloria	Grave Liner - ...	-630.00
Sales Receipt	04/21/2023	251953	Vaz, Elaine	Grave Liner - ...	-630.00
Total Liner - Resident					-3,150.00
Liner Non Resident					
Sales Receipt	04/04/2023	251287	Ross, Vernon	Grave Liner - ...	-756.00
Sales Receipt	04/18/2023	251297	Degel, Jessie	Grave Liner - ...	-756.00
Sales Receipt	04/20/2023	251300	Dalgado-Muro, Ana	Grave Liner - ...	-756.00
Total Liner Non Resident					-2,268.00
Non Resident Fee					
Sales Receipt	04/04/2023	251287	Ross, Vernon	Non Resident ...	-750.00
Sales Receipt	04/18/2023	251297	Degel, Jessie	Non Resident ...	-750.00
Sales Receipt	04/20/2023	251300	Dalgado-Muro, Ana	Non Resident ...	-750.00
Sales Receipt	04/25/2023	251856	Gier, Alice	Non Resident ...	-750.00
Total Non Resident Fee					-3,000.00
Opening - Non-Resident					
Sales Receipt	04/04/2023	251287	Ross, Vernon	Opening Full ...	-710.00
Sales Receipt	04/18/2023	251297	Degel, Jessie	Opening Full ...	-710.00
Sales Receipt	04/20/2023	251300	Dalgadc-Muro, Ana	Opening Full ...	-710.00
Total Opening - Non-Resident					-2,130.00
Opening - Resident					
Sales Receipt	04/01/2023	251285	Fuentes, Ericardo & ...	Opening (Full ...	-600.00
Sales Receipt	04/12/2023	251291	Mercado-Huerta, Ma...	Opening (Full ...	-600.00
Sales Receipt	04/13/2023	251292	Cabral Jr., Pete	Opening (Full ...	-600.00
Sales Receipt	04/20/2023	251952	Manazes, Gloria	Opening (Full ...	-600.00
Sales Receipt	04/21/2023	251953	Vaz, Elaine	Opening (Full ...	-600.00
Total Opening - Resident					-3,000.00
Opening Cremation/Non-Resident					
Sales Receipt	04/25/2023	251956	Gier, Alice	Opening (Cre...	-300.00
Total Opening Cremation/Non-Resident					-300.00
Overtime Resident					
Sales Receipt	04/01/2023	251285	Fuentes, Ericardo & ...	Overtime (Sat...	-700.00
Sales Receipt	04/04/2023	251287	Ross, Vernon	Overtime (Sat...	-840.00
Total Overtime Resident					-1,540.00
Zinc Vases					
Sales Receipt	04/17/2023	251293	Christian, Cheryle	Zinc Vases	-55.00
Sales Receipt	04/17/2023	251294	Christian, Cheryle	Zinc Vases (I...	-55.00
Total Zinc Vases					-110.00
Zinc Vases - Non-Resident					
Sales Receipt	04/20/2023	251299	Provincu, Oscar	Zinc Vases	-66.00
Total Zinc Vases - Non-Resident					-66.00
68400 - Sales & Service - Other					
Bill	04/11/2023		Robert Nighswander	Refund of Ov...	840.00
General Journal	04/24/2023	JE 23...		Burial of John...	-300.00
General Journal	04/24/2023	JE 23...		Burial of Pete ...	-750.00
General Journal	04/24/2023	JE 23...		Burial of Jessi...	-875.00
Total 68400 - Sales & Service - Other					-885.00
Total 68400 - Sales & Service					-21,976.55

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Accrual Basis

**Orland Cemetery District
Grave Sales Monthly Report
April 2023**

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
88551 · Administration Fees Sales Receipt	04/24/2023	251955	Kendrick, Charles & ...	Administration...	-100.00
Total 88551 · Administration Fees					-100.00
TOTAL					-25,497.73

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Accrual Basis

**Orland Cemetery District
Profit & Loss Budget vs. Actual
July 2022 through June 2023**

	<u>Jul '22 - Jun 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
INTERGOVERNMENTAL REVENUE	2,312.40	2,533.00	-220.60	91.3%
MISCELLANEOUS REVENUES	7,157.00	8,373.00	-1,216.00	85.5%
ORLAND CEM ENDOWMENT PRINCIPAL	0.00	0.00	0.00	0.0%
USE OF MONEY & PROPERTY	13,001.77	13,400.00	-398.23	97.0%
66400 · Sales & Service	155,261.29	100,000.00	55,261.29	155.3%
66450-1 · Endowment Account Corrections	620.00			
66551 · Administration Fees	840.00	470.00	370.00	178.7%
TAXES · TAXES REVENUE	362,845.84	345,770.00	17,075.84	104.9%
Total Income	<u>542,038.30</u>	<u>470,546.00</u>	<u>71,492.30</u>	<u>115.2%</u>
Gross Profit	542,038.30	470,546.00	71,492.30	115.2%
Expense				
CONTGENCY	0.00	17,000.00	-17,000.00	0.0%
SALARIES & BENEFITS	288,223.17	358,800.00	-60,576.83	83.1%
SERVICES & SUPPLIES	80,169.83	113,580.00	-33,410.17	70.6%
07380 · Special Dept. Equipment	19,726.62	175,000.00	-155,274.48	11.3%
Total Expense	<u>398,118.52</u>	<u>664,380.00</u>	<u>-266,261.48</u>	<u>59.9%</u>
Net Ordinary Income	143,919.78	-193,834.00	337,753.78	-74.2%
Other Income/Expense				
Other Expense				
OTHER CHARGES	12,640.88	13,300.00	-659.12	95.0%
Total Other Expense	<u>12,640.88</u>	<u>13,300.00</u>	<u>-659.12</u>	<u>95.0%</u>
Net Other Income	<u>-12,640.88</u>	<u>-13,300.00</u>	<u>659.12</u>	<u>95.0%</u>
Net Income	<u><u>131,278.90</u></u>	<u><u>-207,134.00</u></u>	<u><u>338,412.90</u></u>	<u><u>-63.4%</u></u>