

ORLAND CEMETERY DISTRICT

“Special Meeting”

July 22, 2024

1:00 P.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 special 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 at 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.

1. Call to order:

2. Pledge of Allegiance:

3. Roll call:

4. 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.

5. Consent Calendar:

A. Approval of July 16, 2024, Special Board Meeting Minutes:

B. Approval of May 2024 Monthly Expenditures/Claims:

6. Rescind Orland Cemetery District Resolution No. 2024-07-09-02 “Authorization of Signature on County Claim Forms”

7. Approve Orland Cemetery District Resolution No. 2024-07-09-04 “Authorization of Signature on County Claim Forms”.

8. Close session:

A. Employee action (Employee Evaluations – District Manager, Office Manager and Groundkeepers).

9. Return to open session:

A. Employee action resolution.

10. Trustee Discussion and Comments:

11. Staff Reports:

12. Adjournment:

This Agenda was posted on this 16th day of July 2024 by Staci K. Buttermore, Office Manager.

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ORLAND CEMETERY DISTRICT

Board of Trustees "Special Meeting" Minutes

July 16, 2024

I.O.O.F Cemetery

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

The meeting was called to order at 9:06 a.m. by Chair Rick Beale followed by the Pledge of Allegiance.

Members Roll Call: Members present, Chair Rick Beale, Trustee Kevin Donnelley, Trustee Dottie Tefelski, Manager Steve Thomas, and Office Manager Staci Buttermore. There were no members of the public present.

CONSENT CALENDAR:

A. Approval of the July 9, 2024, Board Meeting Minutes:

Trustee Dottie Tefelski made a motion to approve the July 9, 2024, Board Meeting Minutes as presented, Trustee Kevin Donnelley seconded the motion. A vote was 3-0 in favor, the motion **PASSED unanimously**.

CLOSE SESSION:

Chair Rick Beale adjourned the regular meeting at 9:14 a.m. and the Trustees entered into the close session.

A. Employee action (Employee Evaluations – District Manager & Office Manager).

RETURN TO OPEN SESSION:

A. Employee action resolution.

The Board of Trustees reconvened to open session at 11:10 a.m. after completing the closed session regarding employee evaluations. The Trustees reported that during the closed session, that only the Office Manager submitted her job description as previously requested.

Additionally, the District Manager presented his resignation from his current position. The Trustee's asked if he would remain with the District. An agreement was reached, and he will be reclassified as a Groundskeeper with a starting pay of \$23.50 per hour. The Office Manager will be promoted to interim District Manager with a starting pay of \$33.00 per hour. The interim District Manager will be placed on a six-month probation period with a review to be completed at 90-days and at six-months. These changes will take effect on July 22, 2024. No further action was taken.

Staff was directed to schedule a "Special Meeting" for Tuesday, July 22, 2024. No further action was taken.

TRUSTEE DISCUSSION AND COMMENTS:

There were no Trustee comments.

STAFF REPORTS:

There were no staff comments.

ADJOURNMENT:

Chair Rick Beale adjourned the meeting at 12:30 p.m.

Respectfully submitted by: _____
Staci K. Buttermore, Board Secretary

Approved: _____

11:24 AM

06/13/24

Orland Cemetery District
Payment summary by Vendor
May 2024

	<u>May 24</u>
Kampshmidt Payroll Services	-27,500.57
Golden State Risk Management Authority	-5,169.08
Sprinkler Pro	-1,526.00
Hunt & Sons, Inc.	-886.73
Pacific Gas & Electric	-885.07
Rental Guys Chico	-776.68
U.S. Bank	-188.43
Simplot Soilbuilders	-181.50
Orland Hardware	-138.75
Streamline/ DBA Digital Development, Inc.	-120.00
County of Glenn A-87 Cost Allocation	-104.08
Dorothy Tefelski	-100.00
Rick Beale	-100.00
AT & T Calnet 3	-72.55
Cintas Corporation	-55.67
Baker Supplies and Repairs	-42.90
TOTAL	<u><u>-37,848.01</u></u>

DEPOSIT SUMMARY F/Y 2023/2024

	Date of Deposit	Grave Sales and Services	E-Care	Unearned Revenue	Admin Fee	Tax	Insurance Reimbursement	Other - Grant Money	Total	
<i>JULY</i>	7/13/2023	\$7,491.38	\$1,790.00	\$4,266.00	\$0.00	\$165.62		\$5,368.00	19,081.00	Permit #240109
	7/26/2023	\$3,006.03	\$450.00	\$733.92	\$0.00	\$18.92	\$0.00	\$0.00	4,208.87	Permit #240259
<i>J/E 240200</i>	7/26/2023	\$3,329.50		-\$3,329.50		-\$20.74			(20.74)	July Un-Earned Revenue
<i>AUGUST</i>	8/15/2023	\$4,937.50	\$1,000.00	\$750.00	\$100.00	\$104.30		\$1,870.00	8,761.80	Permit #240473
	8/30/2023	\$7,083.38	\$2,790.00	\$633.92	\$200.00	\$116.69			10,823.99	Permit #240648
<i>Buy Back</i>	8/8/2023			-\$150.00						Buy Back Grave Linda Prince
<i>Buy Back</i>	8/8/2023			-\$450.00						Buy Back Grave M. Morrissey
<i>J/E 240616</i>	8/30/2023	\$1,170.00		-\$1,170.00						J/E 240616
<i>SEPTEMBER</i>	9/14/2023	\$2,025.00	\$0.00	\$300.00	\$0.00	\$114.19	\$0.00	\$0.00	2,439.19	Permit #240813
	9/29/2023	\$1,005.00	\$958.95	\$3,308.89	\$0.00	\$47.85	\$0.00	\$0.00	5,320.69	Permit #241063
	9/29/2023	\$2,275.00	\$450.00			\$72.50			2,797.50	Permit #241052
<i>J/E 240879</i>	9/29/2023	\$4,045.00		-\$4,045.00						September Un-Earned Revenue
<i>OCTOBER</i>	10/24/2023	\$5,279.65	\$2,510.00	\$11,016.24		\$409.03			19,214.92	Permit #241341
<i>J/E 241138</i>	10/24/2023	\$550.00		-\$550.00						October Un-Earned Revenue
<i>NOVEMBER</i>	11/1/2023	\$2,946.00	\$830.00	\$1,698.33		\$54.81			5,529.14	Permit #241507
<i>Buy Back</i>	11/1/2023			-\$330.00						Refund Monument Fee Luzia Vaz
	11/16/2023	\$4,230.00	\$1,621.26	\$2,458.92		\$101.68			8,411.86	Permit #241740
	11/28/2023	\$5,238.65	\$450.00	\$2,683.92		\$54.28	\$5,000.00		13,426.85	Permit #241898
<i>J/E 241515</i>	11/28/2023	\$2,277.00		-\$2,277.00						November Un-Earned Revenue
<i>DECEMBER</i>	12/12/2023	\$7,404.00	\$3,770.00	\$6,015.26	\$0.00	\$225.44	\$0.00	\$0.00	17,414.70	Permit #242155
	12/28/2023	\$6,020.00	\$550.00	\$1,696.92	\$0.00	\$182.70			8,449.62	Permit #242373
<i>J/E 241838</i>	12/28/2023	\$3,037.50	\$0.00	-\$3,037.50						December Un-Earned Revenue
<i>JANUARY</i>	1/23/2024	\$4,735.38	\$3,390.00	\$6,648.26		\$135.27	\$935.00	\$0.00	\$15,843.91	Permit #242683
	1/31/2024	\$4,625.00	\$1,649.79	\$909.53		\$91.36			7,275.68	Permit #242805
<i>J/E 242811</i>	1/22/2024	-\$275.00		-\$800.00					(1,075.00)	Returned Check - Fairbanks
<i>FEBRUARY</i>	2/5/2024	-\$1,240.38	-\$530.00		\$0.00	-\$10.32	\$0.00	\$0.00	(1,780.70)	Returned Check - Alvarez
	2/7/2024	\$6,780.00	\$1,350.00	\$2,425.00		\$159.87			10,714.87	Permit #242903
	2/9/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,646.01	5,646.01	J/E 242339
<i>J/E 242374</i>	2/14/2024	-\$450.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(450.00)	J/E 242374
	2/28/2024	\$10,815.88	\$2,860.00	\$3,446.84	\$0.00	\$316.40	\$0.00	\$0.00	17,439.12	Permit #243162
<i>J/E 242583</i>	2/28/2024	\$3,995.00	\$0.00	-\$3,995.00	\$0.00	\$0.00	\$0.00	\$0.00		February Un-Earned Revenue
<i>MARCH</i>	3/12/2024	\$2,825.38	\$530.00	\$760.00		\$148.00			4,263.38	Permit #243360
	3/29/2024	\$2,255.00	\$980.00	\$8,273.33	\$100.00	\$91.36	\$0.00	\$25.00	\$11,724.69	Permit #243612
<i>J/E 242948</i>	3/29/2024	\$550.00		-\$550.00						March Un-Earned Revenue
<i>APRIL</i>	4/19/2024	\$6,413.51	\$6,250.00	\$16,418.50	\$0.00	\$342.27	\$0.00	\$0.00	29,424.28	Permit #243913
	4/25/2024	\$2,070.00	\$2,250.00	\$4,883.73	\$0.00	\$137.04	\$53.08		9,393.85	Permit #244007
<i>J/E</i>	4/25/2024	\$2,110.00		-\$2,110.00						April Un-Earned Revenue
<i>244064</i>	4/30/2024		\$96.32	\$2,050.00					2,146.32	Permit #244064
<i>MAY</i>	5/14/2024	-\$450.00	\$0.00							J/E Correction
	5/16/2024	\$3,838.65	\$1,430.00	\$2,098.33		\$137.80			7,504.78	Permit #244290
<i>244439</i>	5/30/2024	\$3,020.68	\$1,333.16	\$375.40	\$100.00	\$10.34			4,839.58	Permit #244439
<i>J/E</i>	5/30/2024	\$2,221.19		-\$2,221.19						May Un-Earned Revenue
<i>JUNE</i>									-	
									-	
									-	
									-	
									-	
									-	
									-	
									-	
									-	
									-	
YTD TOTALS:		\$127,190.88	38,759.48	58,836.05	500.00	3,206.66	5,988.08	12,909.01	248,770.16	

Orland Cemetery District Income / Expense Monthly Report May 2024

	May 24
Ordinary Income/Expense	
Income	
INTERGOVERNMENTAL REVENUE	
52880 · HOPTR	930.21
Total INTERGOVERNMENTAL REVENUE	930.21
USE OF MONEY & PROPERTY	
44300 · Interest	82.64
Total USE OF MONEY & PROPERTY	82.64
66400 · Sales & Service	
2x8 Monument - Non Resident	480.00
Crowne Double - Non Resident	207.00
Crowne Single - Non Resident	142.68
Crowne Single - Resident	118.65
Gazebo Rental - Non-Resident	250.00
Glue On - Non-Resident	98.00
Glue On - Resident	40.00
Linar - Resident	580.00
Non Resident Fse	2,250.00
Opening - Cremation-Resident	250.00
Opening - Resident	600.00
Opening Cremation/Non-Resident	900.00
Vault - Resident	945.00
66400 · Sales & Service - Other	1,771.19
Total 66400 · Sales & Service	8,630.52
66450-1 · Endowment Account Corrections	450.00
66661 · Administration Fees	100.00
TAXES · TAXES REVENUE	
14010 · Current Secured	9,189.81
14020 · Current Unsecured	30.76
14040 · Prior Unsecured Tax	11.04
14045 · SB 813 Supp Taxes	97.13
14046 · SB 813 Current Unsecured	144.74
14047 · SB 113 Current Secured	-0.71
14048 · SB 813 Prior Secured	71.78
Total TAXES · TAXES REVENUE	9,544.55
Total Income	19,737.92
Gross Profit	19,737.92
Expense	
SALARIES & BENEFITS	
01010 · Salaries & Wages	23,803.50
01018 · Commission & Director Salaries	200.00
01030 · Social Security	1,475.82
01031 · Medicare Coverage	345.15
01034 · Retirement-ER Portion	1,828.10
01040 · Group Health Insurance	5,169.08
Total SALARIES & BENEFITS	32,821.65
SERVICES & SUPPLIES	
03100 · Agricultural	
03100-1 · Chemicals - Weed Control	181.50
Total 03100 · Agricultural	181.50
03110 · Clothing & Personal Supplies	
03110-1 · Safety/First Aid Kit Items	55.67
Total 03110 · Clothing & Personal Supplies	55.67

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06/13/24

Accrual Basis

Orland Cemetery District

Income / Expense Monthly Report

May 2024

	May 24
03120 · Communications	
03120-2 · Phone Bills	163.08
03120-4 · WiFi/Internet	183.99
Total 03120 · Communications	347.07
03140 · Household Expenses	
03140-4 · Water	33.91
Total 03140 · Household Expenses	33.91
03170 · Maintenance-Equipment	1,600.52
03180 · Maint-Structures & Improvement	107.13
03230 · Professional Services	48.00
03250 · Rents & Leases-Equipment	776.68
04292 · Gas & Oil	
04292-1 · Red Dyed Diesel Fuel	50.37
04292-2 · Vehicle Fuel	461.37
Total 04292 · Gas & Oil	511.74
04300 · Utilities	
04300-1 · 2592303259-0 - RD 200 at Graves	12.12
04300-2 · 3545176844-0 - RD P ES/S RD 24	14.95
04300-3 · 8191241056-1 Road P (Pump)	464.05
04300-4 · 3503510180-3 RD P ES S RD 24	14.95
04300-5 · 8139574392-5 - Office/Shop	107.90
04300-6 · 5838593031-6 RD 9 SS/E HWY 99W	271.10
Total 04300 · Utilities	885.07
Total SERVICES & SUPPLIES	4,547.29
Total Expense	37,368.94
Net Ordinary Income	-17,631.02
Other Income/Expense	
Other Expense	
OTHER CHARGES	
05730 · A-87 Cost Allocation	104.08
Total OTHER CHARGES	104.08
Total Other Expense	104.08
Net Other Income	-104.08
Net Income	-17,735.10

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6/12/24 EG

Orland Cemetery District Grave Sales Monthly Report May 2024

Type	Date	Num	Name	Memo	Amount
86450 · Endowment Services					
Endowment - Non Resident					
Sales Receipt	05/01/2024	2324189	Kerr, Ione	Endowment - ...	-530.00
Sales Receipt	05/22/2024	2324199	Cooper, Vickie	Endowment - ...	-530.00
Sales Receipt	05/28/2024	2324200	Jacobson, George (...)	Endowment - ...	-530.00
Total Endowment - Non Resident					-1,590.00
Endowment - Resident					
Sales Receipt	05/10/2024	2324193	Preciado, Maria Ter...	Endowment - ...	-450.00
Sales Receipt	05/14/2024	2324195	Ponciano, Gaylan (B...	Endowment - ...	-450.00
Sales Receipt	05/29/2024	2324202	Loewen, Caroline & ...	Endowment - ...	-273.16
Credit Memo	05/29/2024	2324202	Loewen, Caroline & ...	Endowment - ...	0.00
Total Endowment - Resident					-1,173.16
Total 86450 · Endowment Services					-2,763.16
86400 · Sales & Service					
2x8 Monument - Non Resident					
Sales Receipt	05/28/2024	2324200	Jacobson, George (...)	2X8 Monume...	-480.00
Total 2x8 Monument - Non Resident					-480.00
Crowne Double - Non Resident					
Sales Receipt	05/01/2024	2324189	Kerr, Ione	Crowne Doubl...	-207.00
Total Crowne Double - Non Resident					-207.00
Crowne Single - Non Resident					
Sales Receipt	05/28/2024	2324200	Jacobson, George (...)	Crowne Singl...	-142.68
Total Crowne Single - Non Resident					-142.68
Crowne Single - Resident					
Sales Receipt	05/14/2024	2324195	Ponciano, Gaylan (B...	Crowne Singl...	-118.65
Total Crowne Single - Resident					-118.65
Gazebo Rental - Non-Resident					
Sales Receipt	05/28/2024	2324201	Jacobson, George (...)	Gazebo Non-...	-250.00
Total Gazebo Rental - Non-Resident					-250.00
Glue On - Non-Resident					
Sales Receipt	05/01/2024	2324189	Kerr, Ione	Glue On - No...	-48.00
Sales Receipt	05/22/2024	2324199	Cooper, Vickie	Glue On - No...	-48.00
Total Glue On - Non-Resident					-96.00
Glue On - Resident					
Sales Receipt	05/14/2024	2324195	Ponciano, Gaylan (B...	Glue On- Resi...	-40.00
Total Glue On - Resident					-40.00
Liner - Resident					
Sales Receipt	05/03/2024	2324191	Melo, Frank & Izaltina	Grave Liner - ...	-630.00
Sales Receipt	05/03/2024	2324191	Melo, Frank & Izaltina	Pre-Need Lin...	50.00
Total Liner - Resident					-580.00
Non Resident Fee					
Sales Receipt	05/01/2024	2324189	Kerr, Ione	Non Resident ...	-750.00
Sales Receipt	05/22/2024	2324199	Cooper, Vickie	Non Resident ...	-750.00
Sales Receipt	05/28/2024	2324200	Jacobson, George (...)	Non Resident ...	-750.00
Total Non Resident Fee					-2,250.00
Opening - Cremation-Resident					
Sales Receipt	05/14/2024	2324195	Ponciano, Gaylan (B...	Opening (Cre...	-250.00
Total Opening - Cremation-Resident					-250.00

*reconciled
 4/12/24
 CB*

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06/13/24

Accrual Basis

Orland Cemetery District Grave Sales Monthly Report May 2024

Type	Date	Num	Name	Memo	Amount
Opening - Resident					
Sales Receipt	05/10/2024	2324193	Preciado, Maria Ter...	Opening (Full ...	-600.00
Total Opening - Resident					-600.00
Opening Cremation/Non-Resident					
Sales Receipt	05/01/2024	2324189	Kerr, Ione	Opening (Cre...	-300.00
Sales Receipt	05/22/2024	2324199	Cooper, Vickie	Opening (Cre...	-300.00
Sales Receipt	05/28/2024	2324200	Jacobson, George (...)	Opening (Cre...	-300.00
Total Opening Cremation/Non-Resident					-900.00
Vault - Resident					
Sales Receipt	05/10/2024	2324193	Preciado, Maria Ter...	Vault - Resident	-945.00
Total Vault - Resident					-945.00
66400 - Sales & Service - Other					
General Journal	05/14/2024	JE		Correct Depo...	450.00
General Journal	05/30/2024	JE	Melo, Frank & Izantina	Frank Melo - ...	-825.00
General Journal	05/30/2024	JE	Plants, Doris & Bern...	Bernard Plant...	-1,146.19
General Journal	05/30/2024	JE	Zielesch, Ethel	Ethel Zielesch...	-250.00
Total 66400 - Sales & Service - Other					-1,771.19
Total 66400 - Sales & Service					-8,630.52
66551 - Administration Fees					
Sales Receipt	05/29/2024	2324203	Rodriguez, Brenda (...)	Administration...	-100.00
Total 66551 - Administration Fees					-100.00
TOTAL					-11,493.68

reconciled
6/12/24 SK

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06/13/24

Accrual Basis

Orland Cemetery District Endowment Deposits As of May 31, 2024

Type	Date	Num	Name	Memo	Split	Amount
66450 · Endowment Services						
Endowment - Non Resident						
Sales Receipt	05/01/2024	2324189	Kerr, Ione	Endowment - ...	12000 · Undep...	-530.00
Sales Receipt	05/22/2024	2324199	Cooper, Vickie	Endowment - ...	12000 · Undep...	-530.00
Sales Receipt	05/28/2024	2324200	Jacobson, George (...)	Endowment - ...	12000 · Undep...	-530.00
Total Endowment - Non Resident						-1,590.00
Endowment - Resident						
Sales Receipt	05/10/2024	2324193	Preciado, Maria Ter...	Endowment - ...	12000 · Undep...	-450.00
Sales Receipt	05/14/2024	2324195	Ponciano, Gaylan (B...	Endowment - ...	12000 · Undep...	-450.00
Sales Receipt	05/29/2024	2324202	Loewen, Caroline & ...	Endowment - ...	12000 · Undep...	-273.16
Credit Memo	05/29/2024	2324202	Loewen, Caroline & ...	Endowment - ...	11000 · Accou...	0.00
Total Endowment - Resident						-1,173.16
66450 · Endowment Services - Other						
Total 66450 · Endowment Services - Other						-2,763.16
Total 66450 · Endowment Services						-2,763.16
TOTAL						-2,763.16

reconciled
6/12/24
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06/13/24

Accrual Basis

Orland Cemetery District
Monthly Sales Tax
 As of May 31, 2024

Type	Date	Num	Name	Memo	Amount	Balance	
00784 · SALES TAX PAYABLE						3,058.52	
Sales Receipt	05/01/2024	2324189	Kerr, Ione	Sale Tax Purc...	15.01	3,073.53	
Sales Receipt	05/03/2024	2324191	Melo, Frank & Izaitina	Sale Tax Purc...	45.68	3,119.21	
Sales Receipt	05/10/2024	2324193	Preclado, Maria Ter...	Sale Tax Purc...	68.51	3,187.72	
Sales Receipt	05/14/2024	2324195	Ponciano, Gaylan (B...	Sale Tax Purc...	8.60	3,196.32	
Sales Receipt	05/28/2024	2324200	Jacobson, George (...)	Sale Tax Purc...	10.34	3,206.66	
Total 00784 · SALES TAX PAYABLE						148.14	3,206.66
TOTAL						148.14 ✓	3,206.66 ✓

*reconciled
 6/13/2024*

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06/13/24

Accrual Basis

Orland Cemetery District Monthly Un-Earned Revenue Deposits As of May 31, 2024

Type	Date	Num	Name	Memo	Split	Amount	Balance
00763 - UN- EARNED REVENUE							99,842.45
UR - Break Out Fee - Resident						50.00	50.00
Total UR - Break Out Fee - Resident							50.00
UR - Crowne Double - Non Res							207.00
Total UR - Crowne Double - Non Res							207.00
UR - Crowne Double - Resident						892.50	892.50
Total UR - Crowne Double - Resident							892.50
UR - Crowne Single Non-Resident							1,423.80
Total UR - Crowne Single Non-Resident							1,423.80
UR - Crowne Single - Resident						1,258.85	1,258.85
Total UR - Crowne Single - Resident							1,258.85
UR - Crowne Small - Non Residen							321.30
Total UR - Crowne Small - Non Residen							321.30
UR - Disinterment Fee						300.00	300.00
Total UR - Disinterment Fee							300.00
UR - E- Care -Pre Need						450.00	450.00
Total UR - E- Care -Pre Need							450.00
UR - Estate Grave Sale -Residen						650.00	650.00
Total UR - Estate Grave Sale -Residen							650.00
UR - Gazebo						100.00	100.00
Total UR - Gazebo							100.00
UR - Grave Sale - Self Back						-250.00	-250.00
Total UR - Grave Sale - Self Back							-250.00
UR - Grave Sales - Non-Resident							17,453.69
Total UR - Grave Sales - Non-Resident							17,453.69
UR - Grave Sales - Resident							49,874.84
Sales Receipt	05/01/2024	2324190	Ponciano, Jennifer D.	Unearned Rev...	12000 - Undep...	800.00	50,674.84
Sales Receipt	05/01/2024	2324190	Zimmerman, Patty & ...	Unearned Rev...	12000 - Undep...	800.00	51,474.84
Sales Receipt	05/15/2024	2324198	Irvin, John & Marilyn	Unearned Rev...	12000 - Undep...	98.33	51,573.17
Sales Receipt	05/29/2024	2324203	Rodriguez, Brenda (...)	Pre Need (JE) ...	12000 - Undep...	300.00	51,873.17
Total UR - Grave Sales - Resident						1,998.33	51,873.17
UR - Liner - Non-Resident							3,024.00
Total UR - Liner - Non-Resident							3,024.00
UR - Liner - Resident							14,584.55
Sales Receipt	05/10/2024	2324192	Olivar-Villasenor, Na...	Unearned Rev...	12000 - Undep...	200.00	14,784.55
Total UR - Liner - Resident						200.00	14,784.55
UR - Monument Purchases							11,767.00
Total UR - Monument Purchases							11,767.00
UR - Non Resident Fee							21,202.71
Total UR - Non Resident Fee							21,202.71
UR - Opening - Non Resident -FB							8,987.83
Total UR - Opening - Non Resident -FB							8,987.83
UR - Opening - Resident -FB							22,270.07
Sales Receipt	05/13/2024	2324194	Walker, Una (Snow)	Unearned Ope...	12000 - Undep...	100.00	22,370.07
Sales Receipt	05/16/2024	2324197	Kendrick, Charles & ...	Unearned Ope...	12000 - Undep...	100.00	22,470.07
Sales Receipt	05/20/2024	2324198	Tracy, Randy	Unearned Ope...	12000 - Undep...	75.40	22,545.47
Total UR - Opening - Resident -FB						275.40	22,545.47
UR - Overtime							350.00
Total UR - Overtime							350.00
UR - Vault							7,233.88
Total UR - Vault							7,233.88
UR - Zinc Vases							315.95
Total UR - Zinc Vases							315.95
00763 - UN- EARNED REVENUE - Other							-63,623.52
General Journal	05/30/2024	JE	Melo, Frank & Izaltina	Frank Melo - B...	-SPLIT-	-825.00	-84,448.52
General Journal	05/30/2024	JE	Plants, Doris & Bema...	Bernard Plants...	00763 - UN- EA...	-1,148.19	-85,596.71
General Journal	05/30/2024	JE	Zielasch, Ethel	Ethel Zielasch ...	00763 - UN- EA...	-260.00	-85,856.71

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Accrual Basis

Orland Cemetery District
Monthly Un-Earned Revenue Deposits
As of May 31, 2024

Type	Date	Num	Name	Memo	Split	Amount	Balance
Total 00783 · UN- EARNED REVENUE - Other						-2,221.19	-65,844.71
Total 00783 · UN- EARNED REVENUE						252.54	100,094.99
TOTAL						252.54	100,094.99

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Accrual Basis

Orland Cemetery District Profit & Loss Budget vs. Actual July 2023 through May 2024

	Jul '23 - May 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
INTERGOVERNMENTAL REVENUE	2,396.70	2,238.49	158.21	107.1%
MISCELLANEOUS REVENUES	13,529.09	7,920.01	5,609.08	170.8%
ORLAND CEM ENDOWMENT PRINCIPAL	0.00	41,698.33	-41,598.33	0.0%
OTHER FINANCING SOURCES	5,398.00	916.67	4,451.33	585.6%
USE OF MONEY & PROPERTY	44,104.50	11,916.67	32,187.83	370.1%
66400 · Sales & Service	127,190.88	119,166.67	8,024.21	106.7%
66450-1 · Endowment Account Corrections	1,350.00			
66551 · Administration Fees	500.00	733.33	-233.33	68.2%
TAXES · TAXES REVENUE	371,174.34	337,003.32	34,171.02	110.1%
Total Income	<u>665,613.51</u>	<u>521,493.49</u>	<u>44,120.02</u>	<u>108.5%</u>
Gross Profit	565,613.51	521,493.49	44,120.02	108.5%
Expense				
SALARIES & BENEFITS	325,386.34	342,063.33	-16,676.99	95.1%
SERVICES & SUPPLIES	80,022.07	110,870.81	-30,848.74	72.2%
Total Expense	<u>405,408.41</u>	<u>452,934.14</u>	<u>-47,525.73</u>	<u>89.5%</u>
Net Ordinary Income	160,205.10	68,559.35	91,645.75	233.7%
Other Income/Expense				
Other Expense				
CONTGENCY	0.00	18,333.33	-18,333.33	0.0%
FIXED ASSETS	0.00	160,416.67	-160,416.67	0.0%
OTHER CHARGES	13,857.29	13,336.59	520.70	103.9%
Total Other Expense	<u>13,857.29</u>	<u>192,086.59</u>	<u>-178,229.30</u>	<u>7.2%</u>
Net Other Income	<u>-13,857.29</u>	<u>-192,086.59</u>	<u>178,229.30</u>	<u>7.2%</u>
Net Income	<u><u>146,347.81</u></u>	<u><u>-123,527.24</u></u>	<u><u>269,875.05</u></u>	<u><u>-118.5%</u></u>

**ORLAND CEMETERY DISTRICT
BOARD OF TRUSTEES
RESOLUTION NO. 2024-07-09-02**

AUTHORIZATION OF SIGNATURE ON COUNTY CLAIM FORMS

WHEREAS, the Board of Trustees of the Orland Cemetery District is determined to grant authorization of signature on County claim forms and Transfer of Funds.

NOW, THEREFORE BE IT RESOLVED, that the Board of Trustees of the Orland Cemetery District hereby authorizes and grants signing authority, determining that the following signatures are required for County Claim Forms and Transfer of Funds: Orland Cemetery District Board of Trustee Rick Beale, Trustee Kevin Donnelley, and Trustee Dorothy Tefelski.

BE IT FURTHER RESOLVED, that the Orland Cemetery District authorizes District Manager Steve Thomas and Office Manager Staci Buttermore to have signature authority for District Utility, Eagle Security, Payroll, and Golden State Risk Management Authority Expenditures.

BE IT FURTHER RESOLVED, that in the event a District Trustee is absent or unavailable to sign County Claim Forms, the District Manager Steve Thomas or Office Manager Staci Buttermore may sign in their absence, provided that the warrants have at least two Trustee signatures.

THIS RESOLUTION was passed and adopted by the Board of Trustees of the Orland Cemetery District at a Special meeting thereof held on July 9, 2024, by the following vote:

AYES: (3) Beale, Donnelley, Tefelski

NOES:

ASENT OR ABSTAIN:

Rick Beale, Chairperson
Orland Cemetery District
Board of Trustees

ATTEST:

Staci Buttermore
Secretary of the Board of Trustees
Orland Cemetery District

Rescinded on: _____

**ORLAND CEMETERY DISTRICT
BOARD OF TRUSTEES
RESOLUTION NO. 2024-07-09-04**

AUTHORIZATION OF SIGNATURE ON COUNTY CLAIM FORMS

WHEREAS, the Board of Trustees of the Orland Cemetery District is determined to grant authorization of signature on County claim forms and Transfer of Funds.

NOW, THEREFORE BE IT RESOLVED, that the Board of Trustees of the Orland Cemetery District hereby authorizes and grants signing authority, determining that the following signatures are required for County Claim Forms and Transfer of Funds: Orland Cemetery District Board of Trustee Rick Beale, Trustee Kevin Donnelley, and Trustee Dorothy Tefelski.

BE IT FURTHER RESOLVED, that the Orland Cemetery District authorizes District Manager Staci Buttermore to have signature authority for District Utility, Eagle Security, Payroll, and Golden State Risk Management Authority Expenditures.

BE IT FURTHER RESOLVED, that in the event a District Trustee is absent or unavailable to sign County Claim Forms, the District Manager Staci Buttermore may sign in their absence, provided that the warrants have at least two Trustee signatures.

THIS RESOLUTION was passed and adopted by the Board of Trustees of the Orland Cemetery District at a Special meeting thereof held on July 22, 2024, by the following vote:

AYES:

NOES:

ASENT OR ABSTAIN:

Rick Beale, Chairperson
Orland Cemetery District
Board of Trustees

ATTEST:

Staci Buttermore
Secretary of the Board of Trustees
Orland Cemetery District