

# ORLAND CEMETERY DISTRICT

July 11, 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: Letter from the Corning Sub-Basin Groundwater Sustainability Agency.
4. Grounds & Maintenance Report:
5. Old Business Updates:

**F. New Business/Future Agenda Items:**

- A. Resolution #2023-07-11-02 Approval of Authorization of Signature on County Claim Forms:
- B. Resolution #2023-07-11-03 Approval of Payroll Authorization:
- C. Discussion on Veteran Monuments: Review monument discount.

**G. Old Business:**

- A. Resolution #2023-07-11 Approval of Final Budget F/Y 2023-2024.
- B. Discussion Orland Cemetery District 06/30/2021 & 06/30/2022 Audit Update/Discussion:

**H. Consent Calendar:**

- A. Approval of the June 13, 2023, Board Meeting Minutes:
- B. Approval of May 2023 Monthly Expenditures/Claims:

**I. Close session:**

- A. None Scheduled.

**J. Return to open session:**

- A. None Scheduled.

**K. Trustee Discussion and Comments:**

**L. Staff Reports:**

- A. 4<sup>th</sup> of July: The Orland Cemetery District office will be closed on Tuesday, July 4<sup>th</sup>, 2023.
- B. July 12, 2023 – The Orland Cemetery District office will be closed to attend the Shasta Training Day in Cottonwood.

**M. Adjournment:**

This Agenda was posted this 26<sup>th</sup> day of June 2023 by Staci K. Buttermore, Administrative Assistant.

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# **Manager's Report June 2023**

**6/13** Trustees board meeting. Lely's warrant was signed and submitted.

**6/14** Delivered Kawasaki Mule to Red Bluff motor sports and was told it would be a couple of days before they get to it.

**6/15** Pick up the new Kubota RTV spray rig. Ordered a new 100 gal. fuel tank and 2 secondary containment trays.

**6/19** Ordered 45 gal. fuel. Called 811 for the postholes we are going to dig at the Masonic Cemetery. We will be installing a chain link fence between Orland Sand and Gravel's sand bunker and Telephone pole, due to someone driving their vehicle over a grave and headstone to get in and out of Doc's yard.

**6/20** New fuel tank arrived. Red Bluff Motorsports has determined the after-market fuel pump is the problem with our Kawasaki mule. Waiting for confirmation on Thursday.

**6/21** Delivered end of fiscal year warrants and deposits.

**6/23** We went to Masonic Cemetery and planted 4 chain-link posts at the southeast corner between the telephone pole and the sand bunker, where a vehicle drove through the Cemetery over a headstone and grave into Orland Sand and Gravel's property. Also did some dirt work and prepared a grave for burial and set a marker. New secondary Containments came in for the new fuel tank and waste oil.

**6/25** Ordered fuel for the 100-gal fuel tank, Stretched the new chain-link fence at the Masonic Cemetery, top rail still needed.

# **Manager's Report June 2023**

Burials for the Month of June are enclosed with packet

Monument Settings

( )2X2 (5)2X4 (1) 2X8 ( ) Glue on Plaque

**6/1** Delivered John Deere 650 (little John) to Bid-Cal Auction in Chico. Bidding starts June 17<sup>th</sup> and closes June 21<sup>st</sup>. Final Bid was \$6,100.00, the District has not received the final proceeds minus auction fees.

Having problems with the Kawasaki Mule spray rig. Replaced the fuel pump due to the lack of fuel pressure seemed to be fixed and ran for two weeks. Now it hardly wants to idle so I checked fuel pressure, and it seems fine, then replaced the throttle body with three sensors and that did not fix the problem. Replaced both spark plugs and checked for any broken wires and vacuum leaks. Made an appointment with Red Bluff Kawasaki for 6/14 to get it repaired, until then we cannot do any spraying. Chico Kubota has a RTV diesel in stock on hold for us until after our next board meeting.

**6/5** Lely's has installed a control panel inside the new building.

**6/6** Lely's has connected power from the pole to the control panel inside the building.

**6/9** Placed order for 4 Poly vaults and 11 Poly liners with Justus and Wilks.

**6/12** Lely's has finished the well at the graves and we are now running sprinklers.

**ORLAND CEMETERY DISTRICT  
BOARD OF TRUSTEES  
RESOLUTION NO. 2023-07-11-02**

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**AUTHORIZATION OF SIGNATURE ON COUNTY CLAIM FORMS**

**WHEREAS**, the Board of Trustees of the Orland Cemetery District is determined to grant and 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 to grant signing authority and determine that the following signatures are needed for County Claim Forms and Transfer of Funds; Orland Cemetery District Board of Trustee Rick Beale, Trustee Kevin Donnelley and Trustee Dorothy Tefelski. The Orland Cemetery District authorizes District Manager Steve Thomas signature authority for District Utility Expenditures.

**THIS RESOLUTION** was passed and adopted by the Board of Trustees of the Orland Cemetery District at a regular meeting thereof held on *July 11, 2023* by the following vote:

AYES: 3

NOES: 0

ASENT OR ABSTAIN: None

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Rick Beale, Chairperson  
Orland Cemetery District  
Board of Trustees

ATTEST:

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Steve Thomas  
Manager  
Orland Cemetery District

**ORLAND CEMETERY DISTRICT  
BOARD OF TRUSTEES  
RESOLUTION NO. 2023-07-11-03**

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**PAYROLL AUTHORIZATION**

**WHEREAS**, the Board of Trustees of the Orland Cemetery District is determined to grant signing authorization of the Orland Cemetery District Payroll.

**NOW, THEREFORE BE IT RESOLVED**, that the Board of Trustees of the Orland Cemetery District hereby authorizes signing authority for the purpose of processing the Orland Cemetery District Payroll to Kelly A. Kampschmidt Payroll and Accounting Services, 450 Second Avenue, Willows, California 95988.

**THIS RESOLUTION** was passed and adopted by the Board of Trustees of the Orland Cemetery District at a regular meeting thereof held on *July 11, 2023* by the following vote:

AYES: 3

NOES: 0

ASENT OR ABSTAIN: None

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Rick Beale, Chairperson  
Orland Cemetery District  
Board of Trustees

ATTEST:

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Steve Thomas  
Manager  
Orland Cemetery District

**BOARD OF TRUSTEES  
ORLAND CEMETERY DISTRICT  
GLENN COUNTY, CALIFORNIA  
RESOLUTION # 2023-07-11**

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**RESOLUTION ADOPTING 2023/2024 BUDGET**

WHEREAS, all additions and deletions to the Recommended Budget for 2023/2024 were made according to law.

NOW, THEREFORE, IT IS HEREBY RESOLVED in accordance with section 29089 of the Government Code, the Budget of the Orland Cemetery District of the County of Glenn for Fiscal year 2023/2024 be and is hereby adopted as follows:

Salaries and Benefits	\$ 373,160.00
Services and supplies	\$ 120,950.00
Other Charges	\$ 14,549.00
Fixed Assets:	
Land	\$ .00
Structures & Improvements	\$ 100,000.00
Equipment	\$ 75,000.00
Contingency	\$ 20,000.00
Total Specific Budget	\$ 703,659.00

BE IT FURTHER RESOLVED that the appropriations for each budget unit which constitutes the respective total for each of the objects and sub-objects listed in the Recommended Budget and altered through additions or subtractions are hereby approved and adopted by this reference.

BE IT FURTHER RESOLVED that the means of financing the expenditures will be monies derived from Estimated Revenues, Unreserved Fund Balance and/or Ad Valorem Taxes.

**PASSED AND ADOPTED by the Board of Trustees of the Orland Cemetery District at its regular meeting on July 11, 2023, by the following vote to wit:**

**AYES:**

**NAYES:**

**ABSENT:**

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**Rick Beale Chairman, Board of Trustees  
ORLAND CEMETERY DISTRICT**

**ATTEST:**

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**Steve Thomas, Clerk of the Board  
ORLAND CEMETERY DISTRICT**

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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
<b>REVENUES</b>					
<b>TAXES</b>					
14010 CURRENT SECURED	\$ 335,158	\$ 323,480	\$ 340,000	\$ 5,000	\$ 345,000
14020 CURRENT UNSECURED	13,185	14,070	14,100	(100)	14,000
14030 PRIOR SECURED TAX	(402)	(430)	-	-	-
14040 PRIOR UNSECURED TAX	210	190	200	-	200
14045 SB813 SUPP TAXES	444	160	300	200	500
14046 SB813 CURRENT SECURED	6,069	6,130	6,100	(900)	5,200
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	-	-	-
<b>TOTAL TAXES</b>	<b>356,782</b>	<b>345,770</b>	<b>363,440</b>	<b>4,200</b>	<b>367,640</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
44300 INTEREST	12,824	13,400	15,000	(2,000)	13,000
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>12,824</b>	<b>13,400</b>	<b>15,000</b>	<b>(2,000)</b>	<b>13,000</b>
<b>INTERGOVERNMENTAL REVENUE</b>					
52240 STATE IN-LIEU TAX	133	140	140	-	140
52580 HOPTR	2,736	2,390	2,700	(400)	2,300
54621 US FISH & WILDLIFE	5	3	3	(1)	2
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>2,874</b>	<b>2,533</b>	<b>2,843</b>	<b>(401)</b>	<b>2,442</b>
<b>CHARGES FOR CURRENT SERVICES</b>					
66400 SALES & SERVICES	174,685	100,000	120,000	10,000	130,000
66551 ADMINISTRATION FEES	462	470	1,000	(200)	800
<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>175,147</b>	<b>100,470</b>	<b>121,000</b>	<b>9,800</b>	<b>130,800</b>
<b>MISCELLANEOUS REVENUES</b>					
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
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>8,591</b>	<b>8,373</b>	<b>10,000</b>	<b>(1,361)</b>	<b>8,640</b>
<b>OTHER FINANCING SOURCES</b>					
78103 AUCTION PROCEEDS	-	-	-	1,000	1,000
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>
<b>TOTAL REVENUES</b>	<b>556,219</b>	<b>470,546</b>	<b>512,283</b>	<b>11,239</b>	<b>523,522</b>

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
<b>EXPENSES</b>					
<b>SALARIES &amp; BENEFITS</b>					
01010 SALARIES & WAGES	181,383	202,000	202,000	15,360	217,360
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
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>317,618</b>	<b>358,800</b>	<b>357,100</b>	<b>16,060</b>	<b>373,160</b>
<b>SERVICES &amp; SUPPLIES</b>					
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	400	5,400
03140 HOUSEHOLD EXPENSE	701	800	800	400	1,200
03150 INSURANCE	8,924	9,000	9,500	2,000	11,500
03170 MAINT-EQUIPMENT	7,258	6,000	6,000	2,000	8,000
03180 MAINT-STRUCTURES & IMPROVEME	4,833	3,750	3,750	250	4,000
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	200	30,200
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
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>83,383</b>	<b>112,772</b>	<b>102,150</b>	<b>18,800</b>	<b>120,950</b>

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
<b>EXPENSES</b>					
<b>OTHER CHARGES</b>					
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
<b>TOTAL OTHER CHARGES</b>	<b>13,772</b>	<b>14,108</b>	<b>14,549</b>	<b>-</b>	<b>14,549</b>
<b>FIXED ASSETS</b>					
07200 BUILDINGS & IMPROVEMENTS	-	-	-	100,000	100,000
07360 SPECIAL DEPT EQUIPMENT	54,000	175,000	175,000	(100,000)	75,000
<b>TOTAL FIXED ASSETS</b>	<b>54,000</b>	<b>175,000</b>	<b>175,000</b>	<b>-</b>	<b>175,000</b>
<b>CONTINGENCY</b>					
09900 CONTINGENCY	-	17,000	17,000	3,000	20,000
<b>TOTAL CONTINGENCY</b>	<b>-</b>	<b>17,000</b>	<b>17,000</b>	<b>3,000</b>	<b>20,000</b>
<b>TOTAL EXPENSES</b>	<b>468,773</b>	<b>677,680</b>	<b>665,799</b>	<b>37,860</b>	<b>703,659</b>
<b>NET COUNTY RETURN/(COST)</b>	<b>\$ 87,446</b>	<b>\$ (207,134)</b>	<b>\$ (153,516)</b>	<b>\$ (26,622)</b>	<b>\$ (180,138)</b>

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
<b>REVENUES</b>					
<b>CHARGES FOR CURRENT SERVICES</b>					
66450 ENDOWMENT SERVICES	\$ 47,865	\$ 30,000	\$ 40,000	\$ -	\$ 40,000
<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>47,865</b>	<b>30,000</b>	<b>40,000</b>	<b>-</b>	<b>40,000</b>
<b>TOTAL REVENUES</b>	<b>47,865</b>	<b>30,000</b>	<b>40,000</b>	<b>-</b>	<b>40,000</b>
<b>NET COUNTY RETURN/(COST)</b>	<b>\$ 47,865</b>	<b>\$ 30,000</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ 40,000</b>

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	\$ (1,200)	\$ 8,800
TOTAL USE OF MONEY & PROPERTY	8,211	8,700	10,000	(1,200)	8,800
TOTAL REVENUES	8,211	8,700	10,000	(1,200)	8,800
NET COUNTY RETURN/(COST)	\$ 8,211	\$ 8,700	\$ 10,000	\$ (1,200)	\$ 8,800

# ORLAND CEMETERY DISTRICT

## Board of Trustees Meeting Minutes

June 13, 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 9:05 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:** May 2023: 5 Full Burials and 2 Cremation Burial.
2. **Incidents/Safety Report:** Grave collapse in Section 1 at the IOOF Cemetery.
3. **Correspondence:** None received.
4. **Grounds & Maintenance Report:** A new lowering device was received and assembled. The new building at the Graves Cemetery has been installed. The mule Kawasaki is having mechanical issues and scheduled for repairs. A Kubota RTV-X900 has become available for purchase, prior board approval was given for this purchase at the May 10, 2022, Board Meeting, the purchase was delayed due to Covid and supply chain issues. Staff plans on completing the purchase before June 23, 2023. Staff placed flags on May 24 for Memorial Day on all known Veterans graves.

### New Business/Future Agenda Items:

- A. **Review Preliminary Budget for 2023/2024:** Staff prepared a comprehensive budget that outlined a strategic financial plan for the Orland Cemetery District. The proposed budget aims to ensure the effective allocation and management of resources, enabling the District to achieve its goals and objectives while maintaining fiscal responsibility. Staff presented and reviewed proposed increases and decreases to the Orland Cemetery District preliminary budget for 2023/2024. Staff explained that due to the cost of inflation many of the Service & Supplies line items needed to be increased. The proposed budget increased by 3.83% from the 2022-2023 budget.

**New Business/Future Agenda Items:** (Continued)

**A. Review Preliminary Budget for 2023/2024:**

Trustees reviewed each line item and made conservative adjustments to reflect price increases due to inflation. A minor adjustment was made to Line Item 01010 Salaries and Wages, line item 03170 Maint-Equipment was increased to reflect repairs that are needed for cemetery equipment. Staff also presented the cost for additional full-time employee benefits for Dental, Vision, AD & D, and life insurance. Due to staff changes the increase for these coverages would not increase line item 01040 Group Health Insurance. A motion was made by Trustee Kevin Donnelley to accept the Orland Cemetery District Preliminary Budget for 2023/2024 Fiscal Year with the proposed changes/adjustments, seconded by Trustee Dottie Tefelski. The vote was 3-0 in favor, the motion passed unanimously.

**Old Business:**

**A. Graves Cemetery Well/Building Update:** Manager Steve Thomas reported that Lely has completed the well repairs and installed the electrical panel on the new building. Staff will be repairing the irrigation system and working on getting the grass re-established and weed control. Steve reported that this project was completed below the projected budget.

**B. Memorial Day: Review/Discussion for 2024 Program:** Staff reported that they had received several phone calls asking if there was going to be a Memorial Day program for the Veterans that are interred within the Orland Cemetery District. Trustee Dottie Tefelski stated that she has a contact that would be interested in doing a ceremony for 2024. Staff were directed to help plan a Ceremony for Memorial Day 2024.

**C. Orland Cemetery District Indigent Burial Policy:** Chairman Rick Beale informed the Trustee's and staff that he had received a phone call from past Supervisor Keith Corum in regard to the District Indigent Burial Policy. The Trustees felt that the Orland Cemetery District's Indigent Burial Policy that was approved on May 9, 2023, meets the needs of the District and our community. The Trustee's and Staff all agreed that the current indigents in custody with Glenn County deserve to be laid to rest in a timely manner in accordance with California Health and Safety Codes.

**D. Discussion Orland Cemetery District 06/30/2021 & 06/30/2022 Audit Update/Discussion:** Staff reported that the 06/30/2021 audit is currently being finalized. Staff reported that the exit interview went well and did not anticipate any violations. The 06/30/2022 audit is estimated to begin in August.

**Consent Calendar:**

**A. Approval of the May 09, 2023, Board Meeting Minutes:**

Trustee Dottie Tefelski made a motion to approve the May 09, 2023, Board Meeting Minutes as presented, Trustee Kevin Donnelley seconded the motion. A vote was held, and the motion **PASSED unanimously**.

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

**Close session:** Meeting was adjourned into closed session at 10:32 A.M.:

**A. Employee action resolution: (Employee Evaluations).**

**Return to open session:** Chairman Rick Beale returned the meeting to open session at 11:35 A.M.

**A. Employee action resolution:**

The Board of Trustee's unanimously approved a \$1.50 pay increase for Manager, Steve Thomas, and a \$2.50 pay increase for Administrative Assistant Staci Buttermore. The pay increases will go into effect July 2023. Trustees complimented both Steve and Staci for their diligence in their work performance.

**Trustee Discussion and Comments:**

None for this meeting.

**Staff Reports:**

None for this meeting.

**Adjournment:**

Chairperson Rick Beale adjourned the meeting at 11:43 a.m.

Respectfully submitted by: \_\_\_\_\_  
Steve Thomas, Manager

Approved by the Board of Trustees on: July 11, 2023



**MAY 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>
5/10/2023	4,363.65	2,550.00	2,193.86	-	85.71	-		9,193.22
5/17/2023	4,641.00	885.59	1,329.85		100.49	-		6,956.93
5/26/2023	2,352.30	900.00	2,400.00	-	17.20			5,669.50
5/26/2023	1,893.42	-	(1,893.42)	-	-	-		-
5/31/2023	(1,812.30)	-	1,812.30	-	-			-
<b>Monthly</b>	<b>11,438.07</b>	<b>4,335.59</b>	<b>5,842.59</b>		<b>203.40</b>			<b>21,819.65</b>
<b>FYTD TOTALS</b>	<b>153,016.29</b>	<b>35,926.77</b>	<b>44,350.37</b>	<b>800.00</b>	<b>3,442.55</b>	<b>1,994.00</b>	<b>5,163.00</b>	<b>244,700.96</b>

**MAY 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	
A-87 Cost Allocation (April/May)	\$ 134.66	5730	
ASCO Pacific	\$ 5,772.17	3280	
ATT Calnet3	\$ 64.81	3120	
Baker Supplies	\$85.80	3170	
Crowne Vault	\$ 628.30	3280	
GSRMA	4340	1040	Submitted but not paid?
Horton McNulty & Saeteurn, LLP	\$ 3,500.00	3230	
Hunt & Sons	\$ 691.62	4292	
Orland Ace Hardware	\$ 105.66	3170/3180	
Orland Auto Parts	\$ 52.40	3280	
Orland Saw & Motor	\$ 25.50	3170	
PG & E	\$ 522.58	4300	
Payroll PPE 05/03/2023	\$ 8,986.36	1010	
Payroll PPE 05/17/2023	\$ 8,986.36	1010	
Payroll 05/31/2023	\$ 8,904.04	1010	
Simplot	\$ 1,011.27	3100	
Solid Waste/ Landfill	\$ 28.00	3280	
Streamline	\$ 100.00	3120	
Kampschmidt Payroll	\$ 2,990.16	1034	
Precision Business	\$ -	1010	
U.S. Bank	\$ 442.94	Misc.	
<b>TOTAL EXPENSES</b>	<b>\$ 43,332.63</b>		

## Orland Cemetery District

## Profit &amp; Loss

May 2023

06/16/23

Accrual Basis

	<u>May 23</u>
Ordinary Income/Expense	
Income	
INTERGOVERNMENTAL REVENUE	
52580 · HOPTR	99.67
Total INTERGOVERNMENTAL REVENUE	99.67
USE OF MONEY & PROPERTY	
44300 · Interest	46.52
Total USE OF MONEY & PROPERTY	46.52
66400 · Sales & Service	
2x4 Monument - Resident	275.00
2x8 Monument - Non Resident	480.00
2x8 Monument - Resident	800.00
Break Out Fee - Resident	110.00
Crowne Single - Resident	118.65
Grave Sale	2,400.00
Liner - Resident	630.00
Liner Non Resident	756.00
Non Resident Fee	750.00
Opening - Cremation-Resident	250.00
Opening - Non-Resident	710.00
Opening - Resident	1,200.00
Vault - Resident	945.00
Veteran Monument - Resident	120.00
66400 · Sales & Service - Other	1,893.42
Total 66400 · Sales & Service	11,438.07
TAXES · TAXES REVENUE	
14010 · Current Secured	9,568.96
14020 · Current Unsecured	-0.30
14040 · Prior Unsecured Tax	5.86
14045 · SB 813 Supp Taxes	462.13
14046 · SB 813 Current Unsecured	1,091.01
14048 · SB 813 Prior Secured	48.72
Total TAXES · TAXES REVENUE	11,176.38
Total Income	22,760.64
Gross Profit	22,760.64
Expense	
SALARIES & BENEFITS	
01010 · Salaries & Wages	23,328.50
01018 · Commission & Director Salaries	300.00
01030 · Social Security	1,446.37
01031 · Medicare Coverage	338.26
01034 · Retirement-ER Portion	4,732.79
01040 · Group Health Insurance	0.00
Total SALARIES & BENEFITS	30,145.92
SERVICES & SUPPLIES	
03100 · Agricultural	
03100-1 · Chemicals - Weed Control	921.27
03100-2 · Lawn Fertilizer	90.00
03100 · Agricultural - Other	36.48
Total 03100 · Agricultural	1,047.75
03110 · Clothing & Personal Supplies	194.40

## Orland Cemetery District

## Profit &amp; Loss

May 2023

06/16/23

Accrual Basis

	<u>May 23</u>
<b>03120 · Communications</b>	
Cell Phone	64.81
03120-4 · WIFI/Internet	100.00
03120 · Communications - Other	<u>154.31</u>
<b>Total 03120 · Communications</b>	<b>319.12</b>
<b>03140 · Household Expenses</b>	
03140-4 · Water	<u>43.83</u>
<b>Total 03140 · Household Expenses</b>	<b>43.83</b>
<b>03170 · Maintenance-Equipment</b>	<b>183.61</b>
<b>03180 · Maint-Structures &amp; Improvement</b>	<b>14.75</b>
<b>03220 · Office Supplies</b>	
03220-6 · Printer Ink	50.40
03220 · Office Supplies - Other	<u>23.76</u>
<b>Total 03220 · Office Supplies</b>	<b>74.16</b>
<b>03230 · Professional Services</b>	<b>3,521.00</b>
<b>03270 · Small Tools &amp; Instruments</b>	<b>10.76</b>
<b>03280 · Special Dept. Expenses</b>	
03280-7 · Garbage Disposal	28.00
03280 · Special Dept. Expenses - Other	<u>6,400.47</u>
<b>Total 03280 · Special Dept. Expenses</b>	<b>6,428.47</b>
<b>04292 · Gas &amp; Oil</b>	
04292-1 · Red Dyed Diesel Fuel	153.32
04292-2 · Vehicle Fuel	489.49
04292 · Gas & Oil - Other	<u>48.81</u>
<b>Total 04292 · Gas &amp; Oil</b>	<b>691.62</b>
<b>04300 · Utilities</b>	
04300-1 · 2592303259-0 - RD 200 at Graves	11.71
04300-2 · 3545176844-0 - RD P ES/S RD 24	12.93
04300-3 · 8181241056-1 Road P (Pump)	292.98
04300-4 · 3503510180-3 RD P ES S RD 24	0.61
04300-5 · 8139574392-5 - Office/Shop	129.32
04300-6 · 5838593031-6 RD 9 SS/E HWY 99W	63.22
04300-7 · 8722869097-7 3900 Road P	<u>11.81</u>
<b>Total 04300 · Utilities</b>	<b>522.58</b>
<b>05730 · A-87 Cost Allocation</b>	<u>134.66</u>
<b>Total SERVICES &amp; SUPPLIES</b>	<b>13,186.71</b>
<b>Total Expense</b>	<b>43,332.63</b>
<b>Net Ordinary Income</b>	<b>-20,571.99</b>
<b>Net Income</b>	<b><u>-20,571.99</u></b>

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

Type	Date	Num	Name	Memo	Amount
<b>66450 · Endowment Services</b>					
<b>Endowment - Resident</b>					
Sales Receipt	05/02/2023	251959	Field, Sharon	Endowment - ...	-450.00
Sales Receipt	05/02/2023	251961	Gurra-Vidaurri, Rod...	Endowment - ...	-450.00
Sales Receipt	05/02/2023	251962	Hahn, Kenneth	Endowment - ...	-900.00
Sales Receipt	05/04/2023	251963	Flores, Alfredo & Ma...	Endowment - ...	-300.00
Credit Memo	05/04/2023	251963	Flores, Alfredo & Ma...	Endowment - ...	0.00
Sales Receipt	05/04/2023	251964	Alvarez, Salvador	Endowment - ...	-450.00
Sales Receipt	05/17/2023	251973	Barron, Marian	Endowment - ...	-450.00
Sales Receipt	05/17/2023	251974	Gonzalez, Josefina	Endowment - ...	-435.59
Sales Receipt	05/18/2023	251975	Aguiar, Gerald & Je...	Endowment - ...	-900.00
Credit Memo	05/18/2023	251975	Aguiar, Gerald & Je...	Endowment - ...	0.00
Total Endowment - Resident					-4,335.59
Total 66450 · Endowment Services					-4,335.59
<b>66400 · Sales &amp; Service</b>					
<b>2x4 Monument - Resident</b>					
Sales Receipt	05/12/2023	251969	Rodriguez, Brenda (...)	2X4 Monume...	-275.00
Total 2x4 Monument - Resident					-275.00
<b>2x8 Monument - Non Resident</b>					
Sales Receipt	05/19/2023	251976	Cauble, Shirley	2X8 Monume...	-480.00
Total 2x8 Monument - Non Resident					-480.00
<b>2x8 Monument - Resident</b>					
Sales Receipt	05/04/2023	251964	Alvarez, Salvador	2x8 Monumen...	-400.00
Sales Receipt	05/04/2023	251965	Anthieny, Dorothy	2x8 Monumen...	-400.00
Total 2x8 Monument - Resident					-800.00
<b>Break Out Fee - Resident</b>					
Sales Receipt	05/04/2023	251965	Anthieny, Dorothy	Break Out- R...	-50.00
Sales Receipt	05/19/2023	251976	Cauble, Shirley	Break Out- N...	-60.00
Total Break Out Fee - Resident					-110.00
<b>Crowne Single - Resident</b>					
Sales Receipt	05/02/2023	251961	Gurra-Vidaurri, Rod...	Crowne Singl...	-118.65
Total Crowne Single - Resident					-118.65
<b>Grave Sale</b>					
Sales Receipt	05/02/2023	251961	Gurra-Vidaurri, Rod...	Grave Sale - ...	-800.00
Sales Receipt	05/04/2023	251964	Alvarez, Salvador	Grave Sale - ...	-800.00
Sales Receipt	05/17/2023	251973	Barron, Marian	Grave Sale - ...	-800.00
Total Grave Sale					-2,400.00
<b>Liner - Resident</b>					
Sales Receipt	05/17/2023	251973	Barron, Marian	Grave Liner - ...	-630.00
Total Liner - Resident					-630.00
<b>Liner Non Resident</b>					
Sales Receipt	05/12/2023	251970	Alletto, Leroy & Mab...	Grave Liner - ...	-756.00
Total Liner Non Resident					-756.00
<b>Non Resident Fee</b>					
Sales Receipt	05/12/2023	251970	Alletto, Leroy & Mab...	Non Resident ...	-750.00
Total Non Resident Fee					-750.00
<b>Opening - Cremation-Resident</b>					
Sales Receipt	05/02/2023	251961	Gurra-Vidaurri, Rod...	Opening (Cre...	-250.00
Total Opening - Cremation-Resident					-250.00

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06/16/23

Accrual Basis

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

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
<b>Opening - Non-Resident</b>					
Sales Receipt	05/12/2023	251970	Alletto, Leroy & Mab...	Opening Full ...	-710.00
Total Opening - Non-Resident					-710.00
<b>Opening - Resident</b>					
Sales Receipt	05/04/2023	251964	Alvarez, Salvador	Opening (Full ...	-600.00
Sales Receipt	05/17/2023	251973	Barron, Marian	Opening (Full ...	-600.00
Total Opening - Resident					-1,200.00
<b>Vault - Resident</b>					
Sales Receipt	05/04/2023	251964	Alvarez, Salvador	Vault - Resident	-945.00
Total Vault - Resident					-945.00
<b>Veteran Monument - Resident</b>					
Sales Receipt	05/17/2023	251973	Barron, Marian	Veteran Monu...	-120.00
Total Veteran Monument - Resident					-120.00
<b>66400 · Sales &amp; Service - Other</b>					
General Journal	05/26/2023	JE233...	Camacho, Christine	Burial on 05/0...	-1,243.42
General Journal	05/26/2023	JE233...	Alletto, Leroy & Mab...	Burial of Lero...	-650.00
Total 66400 · Sales & Service - Other					-1,893.42
Total 66400 · Sales & Service					-11,438.07
<b>TOTAL</b>					<b>-15,773.66</b>

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06/16/23

Accrual Basis

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

	<u>Jul '22 - May 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
INTERGOVERNMENTAL REVENUE	2,412.07	2,321.91	90.16	103.9%
MISCELLANEOUS REVENUES	7,157.00	7,808.00	-651.00	91.7%
ORLAND CEM ENDOWMENT PRINCIPAL	0.00	0.00	0.00	0.0%
USE OF MONEY & PROPERTY	13,048.29	12,283.34	764.95	106.2%
66400 · Sales & Service	153,016.29	91,666.67	61,349.62	166.9%
66450-1 · Endowment Account Corrections	620.00			
66551 · Administration Fees	800.00	430.83	369.17	185.7%
TAXES · TAXES REVENUE	374,022.22	316,955.83	57,066.39	118.0%
<b>Total Income</b>	<u>551,075.87</u>	<u>431,466.58</u>	<u>119,609.29</u>	<u>127.7%</u>
<b>Gross Profit</b>	551,075.87	431,466.58	119,609.29	127.7%
<b>Expense</b>				
CONTNGENCY	0.00	15,583.33	-15,583.33	0.0%
SALARIES & BENEFITS	293,883.17	328,900.01	-35,016.84	89.4%
SERVICES & SUPPLIES	80,015.88	104,114.99	-24,099.11	76.9%
07360 · Special Dept. Equipment	19,725.52	160,416.67	-140,691.15	12.3%
<b>Total Expense</b>	<u>393,624.57</u>	<u>609,015.00</u>	<u>-215,390.43</u>	<u>64.6%</u>
<b>Net Ordinary Income</b>	157,451.30	-177,548.42	334,999.72	-88.7%
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
OTHER CHARGES	12,665.88	12,191.67	474.21	103.9%
<b>Total Other Expense</b>	<u>12,665.88</u>	<u>12,191.67</u>	<u>474.21</u>	<u>103.9%</u>
<b>Net Other Income</b>	<u>-12,665.88</u>	<u>-12,191.67</u>	<u>-474.21</u>	<u>103.9%</u>
<b>Net Income</b>	<u><u>144,785.42</u></u>	<u><u>-189,740.09</u></u>	<u><u>334,525.51</u></u>	<u><u>-76.3%</u></u>