

Manager's Report September 2023

Burials for the Month of September are enclosed with packet

Monument Settings

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

9/11 Picked up an edger attachment for the weed eater. Ordered DeWalt 12-inch chainsaw and 4-inch grinder both are battery powered.

9/12 Regular scheduled Board meeting.

9/21 Received fuel from Hunt and Sons for Equipment.

9/22 Removed the dead hedge at the Masonic Cemetery in section one only at this time. Need to level the area and compact the ground for future fence.

9/26 Smog was done for 2004 f-250 and 2011 f-150 as required. Both passed.

9/27 Started forming for a concrete slab, for the new staging area for the Monuments to be placed, next to the fuel cage.

Last Name	First Name	Date of Birth	Date of Death	Cemetery	Grave(s)	Lot(s)	Section(s)	Burial Date	Veteran Status	Authorizer	Authorizer Address	City	State	Zip	Relationship
Hood	Sherald	02/10/1945	08/28/2023	Graves	1	34-A	1-N	09/01/2023	Unknown	Angelia Camper	1497 W. Silvercreek Drive	Layton	Utah	84041	Daughter
Kendrick	Charles	12/03/1946	09/05/2023	Odd Fellows	4	175	5	09/12/2023	Unknown	Marcy M. Kendrick	811 Tehama Street	Orland	CA	95963	Wife
Lamburth	Kelly	02/06/1966	12/05/2001	Masonic	2	16	7	09/27/2023	Unknown	Bessie Rodriguez	2970 Tenth Street	Clearlake	CA	95422	Mother
Rodriguez	Bessie	02/12/1948	08/10/2023	Masonic	2	16	7	09/27/2023	No	Rosa Hernandez	P.O. Box 6878	Clearlake	CA	95422	Daughter
Guzman De Puente	Rosa	03/07/1951	09/18/2023	Catholic	3	93	10	09/27/2023	No	Oscar Puente	120 Shasta Ave	Hamilton City	CA	95951	Husband
Garza	Silvino	03/30/1959	09/24/2023	Catholic	5	133	10	09/29/2023	No	Martha Carrizales	350 Broadway	Hamilton City	CA	95951	Sister



GSRMA Board Meeting Report

1 message

Rick Beale <rbeale.orlandcemeterydistrict@gmail.com>

Sun, Oct 1, 2023 at 10:34 PM

To: jrilauppe@hotmail.com, agcemetery@sbcglobal.net, "gilbert.a.cabrera@gmail.com" <gilbert.a.cabrera@gmail.com>, aubcemetery@gmail.com, bangorcemeterydistrict@outlook.com, bigpir.ecemetery@gmail.com, iamruthiesue <r.mikkelsen@att.net>, nleschewan@yahoo.com, burneycemdist@frontiernet.net, dm@bbkucd.org, info@cambriacemetery.com, Wendy Pauling <wendy@sshill.com>, "carterscemetery@gmail.com" <carterscemetery@gmail.com>, chivatia@yahoo.com, cmbcemetery0959@att.net, rpratt49@hotmail.com, Chuck Jernigan <chuck.jernigan@gmail.com>, chestercemetery@frontiernet.net, Anna Herrera <anna@cloviscemetery.org>, "johnschulz@dishmail.net" <johnschulz@dishmail.net>, colusacemeterydistrict@frontier.com, Sunset Hills Cemetery <sunsethillscemetery@yahoo.com>, cottcem@yahoo.com, "rhall7352@yahoo.com" <rhall7352@yahoo.com>, bobwirth@yahoo.com, "jlambdin@egccd.com" <jlambdin@egccd.com>, "gbarron.focd@gmail.com" <gbarron.focd@gmail.com>, fortunacemetery@suddenlinkmail.com, galarn@softcom.net, "jacavier70@gmail.com" <jacavier70@gmail.com>, "gloria.hallmark@me.com" <gloria.hallmark@me.com>, "gridleybiggscemetery@yahoo.com" <gridleybiggscemetery@yahoo.com>, "guadalupecemetery@aol.com" <guadalupecemetery@aol.com>, halcumbcemetery@frontier.com, hanfordcd@att.net, h.dist@att.net, judie57@gmail.com, "hfcdistrict@gmail.com" <hfcdistrict@gmail.com>, kelseyvilcemetery@att.net, krcvmanager@aol.com, cemeteryman1734@gmail.com, "jeff@liveoakcemeterydistrict.com" <jeff@liveoakcemeterydistrict.com>, "sergio@wilmingtoncemetery.com" <sergio@wilmingtoncemetery.com>, "bscott@losbanoscemetery.com" <bscott@losbanoscemetery.com>, Eric Pearson <LLCD95457@gmail.com>, "madcem@yahoo.com" <madcem@yahoo.com>, "mjcdmanton@yahoo.com" <mjcdmanton@yahoo.com>, "lorindadowden7514@gmail.com" <lorindadowden7514@gmail.com>, "maryscemetery@gmail.com" <Maryscemetery@gmail.com>, carranchofarms@hughes.net, laru@mcn.org, Merced Cemetery <mercedcemetery@gmail.com>, millvillecemeterydist@frontiernet.net, mbaker@murrietacemetery.org, "tombstonencd@sbcglobal.net" <tombstonencd@sbcglobal.net>, nrgcem@nrgcemetery.com, Ritta Martin <rittammartin@gmail.com>, nkdc93215@gmail.com, oakhillcemetery1@verizon.net, "orlandcemdist@gmail.com" <orlandcemdist@gmail.com>, "oroville.district@att.net" <oroville.district@att.net>, tomflynn@pasocemetery.com, pcd@pattersoncemetery.com, "suspinsky@aol.com" <suspinsky@aol.com>, "robshelley@cot.net" <robshelley@cot.net>, Pine Grove Cemetery <pgcemetery@frontier.com>, Terri Dean <pioneercedemistrydistrict@gmail.com>, placercemetery@gmail.com, ppcd@ocsnet.net, "karenriordan@outlook.com" <karenriordan@outlook.com>, ramonacemetery@sbcglobal.net, redbluffcemeterydistrict@yahoo.com, rvmcd@frontier.com, "rpcd@surewest.net" <rpcd@surewest.net>, russianrivercemetery@gmail.com, selmacem1@yahoo.com, "svcd@snowcrest.net" <svcd@snowcrest.net>, shilohcemetery@gmail.com, gmsummit@gmail.com, m.apaka@silveyvillecemetery.com, "jabel@co.yuba.ca.us" <jabel@co.yuba.ca.us>, SouthKernCemetery Vineland Rd <SouthkernCemetery@gmail.com>, "mshawsuttercem@gmail.com" <mshawsuttercem@gmail.com>, "c.price@sylvancemetery.com" <c.price@sylvancemetery.com>, "tpcdist@gmail.com" <TPCDist@gmail.com>, Doc Barrett <101ranch@gmail.com>, cmeltzer@ionecemetery.com, tpcd@att.net, secretary@truckeecemeterydistrict.com, csummers@visaliacemetery.com, wheatlandcemetery@yahoo.com, "dtorres@cityofwildomar.org" <dtorres@cityofwildomar.org>, "williamscemetery@frontiernet.net" <williamscemetery@frontiernet.net>, "wintoncemeterydistrict@gmail.com" <wintoncemeterydistrict@gmail.com>, "chowchillacemetery@yahoo.com" <chowchillacemetery@yahoo.com>, kings_1958@hotmail.com, "trishlyons1048@gmail.com" <trishlyons1048@gmail.com>, carolbentley91@yahoo.com, mpowers@lcd.comcastbiz.net, nettenunn@aol.com, Robert Stanford <pvcemetery@cruzio.com>, "J. Knight" <chiconut@gmail.com>, "plaincem@gmail.com" <plaincem@gmail.com>, jdscpa@sbcglobal.net, "derrikjowen@gmail.com" <derrikjowen@gmail.com>, Robert Hunt <hunt@pacbell.net>, andersoncemetery@snowcrest.net

✓Cc: ikdonnelley@gmail.com, Dottie Tefelski <chiefski2@outlook.com>

Dear Cemetery Board of Trustees and Managers:

Here is the overview of the GSRMA Board information (meeting date 09/27/23) from your cemetery representative.

It was reported to the board that from 7-10-23 thru 9-18-23 that 6 cemetery districts were awarded Loss Prevention Subsidy Fund (LPSF) moneys for reimbursement of expenses related to attendance to the Public Cemetery Alliance (PCA) and California Association of Public Cemeteries (CAPC) conferences. Congrats to the 6 districts. This fund is available to any member districts for training or conferences, it reimburses districts up to \$1000 annually and includes travel and lodging expenses.

On the subject of conferences GSRMA will be hosting their 17th annual conference at Rolling Hills Casino Resort in Corning on October 19th & 20th, attached below is a link for more information. GSRMA asks you to make

reservations by October 5th so time is running out. I have always enjoyed these conferences and learned a great deal while also getting to interact with people from other cemetery districts. It is worthwhile for you to attend. Cemetery districts can apply for LPSF reimbursements to help cover travel and logging costs. I hope to see you there.

It was reported that from July thru September GSRMA made 59 member visits to cemetery districts.

In the annual staff report for 2022-2023 cemetery districts logged 1067 calls to the HR hotline administered by the Evers Law Group. The reason for the calls included Board & Board Policies, Compensation & Benefits, Discipline/Termination, Employment/Hiring, Injured/Disabled and Other. The HR hotline is a free service provided by GSRMA to all its members, it is good to see our cemetery districts are utilizing this service!

Another free service offered by GSRMA is VectorSolutions online training platform. According to a utilization report presented at the Board meeting from July 1, 2022-June 30, 2023 cemetery districts completed 125 courses. The VectorSolutions online training platform offers a wide range of courses including the mandatory ethics & harassment training for board members. This training is invaluable to districts.

Chandler Asset Management gave a thorough presentation on GSRMA's investment holdings. Suffice it to say GSRMA has a broad range of investments in high quality fixed income securities all of which meet current California Government Code. Staff, counsel and actuarial reports indicate that GSRMA is in a sound financial position, with liquidity to pay current and future claims while maintaining adequate funds in reserve.

No new cemetery districts applied for membership since my last newsletter.

As I was preparing this update, I received the fall PCA newsletter, if you did not receive a copy, I have included a link.

I hope you find this information useful. If you have any questions, please feel free to contact me at the number listed below or via email. Until next time, stay safe and be well!

Rick Beale
Board Member GSRMA (Cemetery District Representative)
Chairperson, Orland Cemetery District Board of Directors
530 864-5359

Attachments

<https://gsrma.org/wp-content/uploads/2023/07/17th-ANNUAL-TRAINING-CONFERENCE-FLYER.pdf>

<file:///C:/Users/rbeal/Downloads/Fall%202023%20Newsletter.pdf>



GSRMA Board Elections

1 message

Erica Forster <eforster@gsrma.org>

Tue, Oct 3, 2023 at 10:43 AM

To: "orlandcemdist@gmail.com" <orlandcemdist@gmail.com>

Good Morning,

Attached is timeline of the election process for filling the July 1, 2024, vacancy of the cemetery district representative position on the GSRMA Board of Directors. We are currently reaching out to our cemetery districts to invite them to nominate their district. Once the nomination period is closed, we will conduct an election among our cemetery district members. The district that wins the election can then appoint a member of their governing board to serve on the GSRMA Board.

The length of term for a GSRMA board position is 2 years. This specific term runs from July 1, 2024 through June 30, 2026. GSRMA board meetings are bi-monthly starting in July (6 meetings per year). Meetings are held in the GSRMA board room in Willows, CA, from 6-8 pm on the second Wednesday of each meeting month. Each board member receives reimbursement for travel expenses (including lodging and meals, if applicable.) We do have capability for remote participation as well if a board member is unable to attend a meeting in-person.

GSRMA will provide funds annually to the district of each board representative for their district's professional development expense. This amount is set annually and is currently \$5,000.

Please share this information with your board and let us know if they wish to self-nominate to be a candidate district in this election. You can notify us by sending an email that includes your district's name, your name and states that your district would like to be a candidate in the election for GSRMA board representation. The email should be sent to: elections@gsrma.org. Alternatively, you may send us your nomination via USPS or fax.

The deadline for nominations is the end of business on December 15, 2023. The election will take place February 1, 2024 through April 15, 2024.

We appreciate your district's participation in this process. Please contact our office if you have any questions.

Sincerely,

Scott Schimke

GSRMA Risk Manager

CC: GSRMA Board of Directors

Golden State Risk Management Authority (GSRMA)

Governing Board Member Election Timeline

Effective for July 1, 2024 vacancies

The July 1, 2024 vacancies for the Board include representatives for City, Cemetery and School Districts.

The timeline for these elections is as follows:

Approval of the July 1, 2024 Board Member Election Timeline.

Nominations will be open October 2, 2023 through December 15, 2023.

- Send nomination invite to appropriate member agencies by October 2, 2023.
- Send deadline reminder by November 30, 2023.
- Nominations must be received in the GSRMA office by end of business December 15, 2023.

Approve nominees/ballot at the January 10, 2024 board meeting.

Election conducted February 1, 2024 – April 15, 2024.

- Distribute primary contact information for each peer district to candidate districts by January 17, 2024.
- Distribute election ballot by February 1, 2024.
- Send deadline reminder by March 29, 2024.
- Ballots must be received in the GSRMA office by end of business April 15, 2024.

Election results will be presented to the Board at their May 8, 2024 meeting. At this meeting, the Board will:

- In case of a tie, hold a drawing among those receiving the most votes.
- For any vacancy that received no nominations, appoint an individual qualified to fill the position.
- Certify the results of the election process.

Elected districts will provide their appointment prior to the July 10, 2024 Board meeting.

Erica Forster

Executive Assistant

ORLAND CEMETERY DISTRICT

Board of Trustees Meeting Minutes

September 12, 2023

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 Office Manager Staci Buttermore. There were no members of the Public present.

INFORMATION ITEMS:

A. Managers Monthly Report:

Manager Steve Thomas reviewed the following topics:

1. **Sales, Burials, Deposit, Major Purchases:** August 2023: (4) Full Burials and (2) Cremation Burials.
2. **Incidents/Safety Report:** A headstone in the Old Catholic Cemetery was damaged while preparing for a burial. This headstone was taken to Advance Monument for repair.
3. **Correspondence:** The Orland Cemetery District along with 3,000 California Public Entities received a "Notice of Complainant's Attorney" CRD Matter Number 202306-20925508 Right to Sue: McCormick/California Public Employee's Retirement System et al. Staff has been advised by Golden State Risk Management Authority to respond back with a "Notice of Rejection of Claim." Staff has prepared the letter and will have it placed on the Orland Cemetery District's October 10, 2023 Board Meeting.
4. **Grounds & Maintenance Report:** Manager Steve Thomas reported that the sprinkler control box at the IOOF Cemetery is not working properly. Steve reported that he is obtaining quotes for the electrical pole repair at the Masonic Cemetery.
5. **Old Business Updates:** The Graves parking lot upgrade and the new building for the Masonic Cemetery was discussed. No action was taken.

NEW BUSINESS/FUTURE AGENDA ITEMS:

- A. **Orland Cemetery District "No Smoking" Policy 9.5:** The Trustees reviewed the proposed policy. It was the consensus of the Trustees to table this policy. Staff were instructed to monitor future burials and report back to the Trustees at a later meeting date.

NEW BUSINESS/FUTURE AGENDA ITEMS: (Continued from previous page):

B. New Masonic Building Proposal:

Manager Steve Thomas reviewed the scope of this project. Staff have been instructed to prepare a bid package for this project. The bid package will be reviewed at the October 10, 2023, board meeting.

C. Graves Cemetery Expansion:

Trustee Kevin Donnelley reported that he is working on a possible land donation to the Orland Cemetery District. Trustee Donnelley and staff will report back to the Trustees at the October 10, 2023, board meeting.

OLD BUSINESS:

A. Orland Cemetery District Indigent Burial Program Update:

Chairperson Rick Beale reported that the letter the District wrote to the Board of Supervisors, regarding the donation that GSRMA gave to the Glenn County Indigent Fund. The letter was asking that these funds be donated to OCD for the beautification Ossuary project. Chairperson Rick Beale felt that this letter was well received, and he will continue to monitor the outcome of this request.

B. Orland Cemetery District 06/30/2021 & 06/30/2022 Audit Update/Discussion:

Office Manager Staci Buttermore reported that the 06/30/2021 audit is still being finalized and HM & S has stated that they should have it completed and will be ready for the Trustees review at the October 10, 2023, board meeting. Staci also reported that Kaylah stated that the next (2) audits would not be starting until January 2024.

CONSENT CALENDAR:

A. Approval of the August 8, 2023, Board Meeting Minutes:

B. Approval of June 2023 Monthly/Expenditures/Claims:

C. Approval of July 2023 Monthly/Expenditures/Claims:

Trustee Kevin Donnelley made a motion to approve items A, B & C on the consent calendar as presented, Trustee Dottie Tefelski seconded the motion. A vote was 3-0 in favor, the motion **PASSED unanimously**.

CLOSED SESSION: Meeting was adjourned to closed session at 11:00 a.m.

A. Employee Contract Review:

RETURN TO OPEN SESSION: Chairperson Rick Beale returned the meeting to open session at 11:10 a.m.

A. Employee Contract Review:

Orland Cemetery Office Manager Staci Buttermore was instructed to correct a clerical error on an employee's accrued vacation time.

TRUSTEE DISCUSSION AND COMMENTS:

None.

STAFF REPORTS:

- A. Office Manager Staci Buttermore reported on the PCA Annual Conference – that she attended on August 10-12, 2023. She reported that she

- B. Office Manager Staci Buttermore reported that she has been notified by the California Special Districts Association California Association that she has been awarded a \$750.00 scholarship. This scholarship will enable her to attend the 2023 Board Secretary/Clerk Conference being held in Monterey, CA November 6-8, 2023.

ADJOURNMENT:

Chairperson Rick Beale adjourned the meeting at 11:35 a.m.

Respectfully submitted by: _____
Staci Buttermore, Office Manager

Approved by the Board of Trustees on: _____

Orland Cemetery District Payment summary by Vendor July 31 through August 30, 2023

	<u>Jul 31 - Aug 30, 23</u>
Kampshmidt Payroll Services	-19,443.58
Golden State Risk Management Authority	-4,340.00
State of California Department of Tax	-3,709.37
Pacific Gas & Electric	-2,345.39
Hunt & Sons, Inc.	-940.68
Simplot Soilbuilders	-592.95
U.S. Bank	-460.14
Orland Auto Parts	-385.05
PBM Supply and MFG.	-243.30
Streamline/ DBA Digital Deveioption, Inc.	-240.00
Orland Hardware	-228.05
Squyres Fire Protection	-213.19
Rick Beale	-200.00
Helena Agri-Enterprises, LLC	-142.23
Staci Buttermore	-120.00
Kevin Donnelley	-100.00
Dorothy Tefelski	-100.00
AT & T Calnet 3	-67.92
Glenn County Solid Waste Land Fill	-46.00
Linda Prince	0.00
Irene Y Kindig	0.00
Margaret Morrissey	0.00
TOTAL	<u>-33,917.85</u>

Sales Tax paid
out of 00784

- 3,709.37

\$ 30,208.48 ✓

SKJ

9:38 AM

10/03/23

Accrual Basis

Orland Cemetery District Income / Expense Monthly Report July 31 through August 30, 2023

	Jul 31 - Aug 30, 23
Ordinary Income/Expense	
Income	
MISCELLANEOUS REVENUES	1,870.00
66400 · Sales & Service	13,190.88
66551 · Administration Fees	300.00
Total Income	15,360.88
Gross Profit	15,360.88 ✓
Expense	
SALARIES & BENEFITS	
01010 · Salaries & Wages	16,240.00
01018 · Commission & Director Salaries	400.00
01030 · Social Security	1,006.88
01031 · Medicare Coverage	235.48
01034 · Retirement-ER Potion	1,947.22
01040 · Group Health Insurance	4,340.00
Total SALARIES & BENEFITS	24,169.58
SERVICES & SUPPLIES	
03100 · Agricultural	735.18
03120 · Communications	581.66
03140 · Household Expenses	77.01
03170 · Maintenance-Equipment	537.65
03180 · Maint-Structures & Improvement	265.17
03220 · Office Supplies	243.39
03230 · Professional Services	14.00
03270 · Small Tools & Instruments	39.58
03280 · Special Dept. Expenses	259.19
04292 · Gas & Oil	940.68
04300 · Utilities	2,345.39
Total SERVICES & SUPPLIES	6,038.90
Total Expense	30,208.48 ✓
Net Ordinary Income	-14,847.60
Net Income	-14,847.60 ✓

*reconciled SOB
10/3/2023*

Orland Cemetery District Grave Sales Monthly Report July 31 through August 30, 2023

Type	Date	Num	Name	Memo	Amount
66450 - Endowment Services					
Endowment - Non Resident					
Sales Receipt	08/24/2023	2324034	Ramirez, Andrea	Endowment - ...	-530.00
Sales Receipt	08/28/2023	2324035	Hernandez, Rosa	Endowment - ...	-1,060.00
Total Endowment - Non Resident					-1,590.00
Endowment - Resident					
Sales Receipt	07/31/2023	2324019	Embrey, Charles E.	Endowment - ...	-450.00
Sales Receipt	07/31/2023	2324020	Shockley, Kortni & J...	Endowment - ...	-100.00
Sales Receipt	08/03/2023	2324023	Niegel, Martin (Arlene)	Endowment - ...	-450.00
Sales Receipt	08/16/2023	2324030	Buttermore-Silva, St...	Pre Need E- ...	-500.00
Sales Receipt	08/16/2023	2324031	Valdez-Perez, Vidal ...	Endowment - ...	-450.00
Sales Receipt	08/28/2023	2324037	Tracy, Randy	E- Care Resi...	-250.00
Total Endowment - Resident					-2,200.00
Total 66450 - Endowment Services					-3,790.00
66400 - Sales & Service					
2X4 Monument - Non-Resident					
Sales Receipt	08/22/2023	2324033	Vaz, Luzia	2x4 Monumen...	-330.00
Total 2X4 Monument - Non-Resident					-330.00
2x4 Monument - Resident					
Sales Receipt	08/02/2023	2324021	Camacho, Christine	2X4 Monume...	-274.00
Sales Receipt	08/09/2023	2324026	Fuentes, Ericardo & ...	2X4 Monume...	-275.00
Total 2x4 Monument - Resident					-549.00
Crowne Double - Non Resident					
Sales Receipt	08/28/2023	2324035	Hernandez, Rosa	Crowne Doubl...	-207.00
Total Crowne Double - Non Resident					-207.00
Crowne Double - Resident					
Sales Receipt	08/03/2023	2324023	Niegel, Martin (Arlene)	Crown Double...	-178.50
Total Crowne Double - Resident					-178.50
Crowne Single - Non Resident					
Sales Receipt	08/24/2023	2324034	Ramirez, Andrea	Crowne Singl...	-142.38
Total Crowne Single - Non Resident					-142.38
Gazebo Rental - Resident					
Sales Receipt	08/28/2023	2324038	Chittenden, George ...	Gazebo Rent...	-150.00
Total Gazebo Rental - Resident					-150.00
Glue On - Non-Resident					
Sales Receipt	08/24/2023	2324034	Ramirez, Andrea	Glue On - No...	-48.00
Sales Receipt	08/28/2023	2324035	Hernandez, Rosa	Glue On - No...	-96.00
Total Glue On - Non-Resident					-144.00
Grave Sale					
Sales Receipt	07/31/2023	2324019	Embrey, Charles E.	Grave Sale - ...	-800.00
Sales Receipt	08/16/2023	2324031	Valdez-Perez, Vidal ...	Grave Sale - ...	-800.00
Total Grave Sale					-1,600.00
Liner - Resident					
Sales Receipt	07/31/2023	2324019	Embrey, Charles E.	Grave Liner - ...	-630.00
Sales Receipt	08/04/2023	2324024	Ainsworth, Olevea Joy	Grave Liner - ...	-630.00
Sales Receipt	08/16/2023	2324031	Valdez-Perez, Vidal ...	Grave Liner - ...	-630.00
Sales Receipt	08/28/2023	2324038	Chittenden, George ...	Grave Liner - ...	-630.00
Total Liner - Resident					-2,520.00

*reconciled
10/3/23
SCB*

9:47 AM

10/03/23

Accrual Basis

Orland Cemetery District Grave Sales Monthly Report July 31 through August 30, 2023

Type	Date	Num	Name	Memo	Amount
Non Resident Fee					
Sales Receipt	08/24/2023	2324034	Ramirez, Andrea	Non Resident ...	-750.00
Sales Receipt	08/28/2023	2324035	Hernandez, Rosa	Non Resident ...	-1,500.00
Total Non Resident Fee					-2,250.00
Opening - Cremation-Resident					
Sales Receipt	08/03/2023	2324023	Niegel, Martin (Arlene)	Opening (Cre...	-250.00
Total Opening - Cremation-Resident					-250.00
Opening - Resident					
Sales Receipt	07/31/2023	2324019	Embrey, Charles E.	Opening (Full ...	-600.00
Sales Receipt	08/04/2023	2324024	Ainsworth, Olevea Joy	Opening (Full ...	-600.00
Sales Receipt	08/16/2023	2324031	Valdez-Perez, Vidal ...	Opening (Full ...	-600.00
Sales Receipt	08/28/2023	2324038	Chittenden, George ...	Opening (Full ...	-600.00
Total Opening - Resident					-2,400.00
Opening Cremation/Non-Resident					
Sales Receipt	08/24/2023	2324034	Ramirez, Andrea	Opening (Cre...	-300.00
Sales Receipt	08/28/2023	2324035	Hernandez, Rosa	Opening (Cre...	-300.00
Total Opening Cremation/Non-Resident					-600.00
Overtime Resident					
Sales Receipt	07/31/2023	2324019	Embrey, Charles E.	Overtime (Sat...	-700.00
Total Overtime Resident					-700.00
66400 · Sales & Service - Other					
General Journal	08/30/2023	JE240...	Chittenden, George ...	Marjorie Chitt...	-300.00
General Journal	08/30/2023	JE240...	Ordaz, Rose	George Oregg...	-870.00
Total 66400 · Sales & Service - Other					-1,170.00
Total 66400 · Sales & Service					-13,190.88
66551 · Administration Fees					
Sales Receipt	08/09/2023	2324027	Olivar-Villasenor, Na...	Administration...	-100.00
Sales Receipt	08/28/2023	2324037	Tracy, Randy	Administration...	-200.00
Total 66551 · Administration Fees					-300.00
TOTAL					-17,280.88

*reconciled 8/03
10/3/23*

*✓ reconciled
10/3/23 8/03*

9:51 AM

10/03/23

Accrual Basis

Orland Cemetery District
Monthly Sales Tax
As of August 30, 2023

Type	Date	Num	Name	Memo	Amount	Balance
00784 · SALES TAX PAYABLE						3,873.17
Sales Receipt	07/31/2023	2324019	Embrey, Charles E.	Sale Tax Purc...	45.68	3,918.85
Bill	08/01/2023		State of California D...	Sales Tax for ...	-3,688.00	230.85
Bill	08/01/2023		State of California D...	Interest for La...	-21.37	209.48
Sales Receipt	08/03/2023	2324023	Niegel, Martin (Arlene)	Sale Tax Purc...	12.94	222.42
Sales Receipt	08/04/2023	2324024	Ainsworth, Olevea Joy	Sale Tax Purc...	45.68	268.10
Sales Receipt	08/16/2023	2324031	Valdez-Perez, Vidal ...	Sale Tax Purc...	45.68	313.78
Sales Receipt	08/24/2023	2324034	Ramirez, Andrea	Sale Tax Purc...	10.32	324.10
Sales Receipt	08/28/2023	2324035	Hernandez, Rosa	Sale Tax Purc...	15.01	339.11
Sales Receipt	08/28/2023	2324038	Chittenden, George ...	Sale Tax Purc...	45.68	384.79
Total 00784 · SALES TAX PAYABLE					-3,488.38	384.79
TOTAL					-3,488.38	384.79 ✓

reconciled 10-3-2023
SDP

Orland Cemetery District
Monthly Un-Earned Revenue Deposits
 As of August 30, 2023

Type	Date	Num	Name	Memo	Paid Amount
00763 - UN- EARNED REVENUE					
UR - Break Out Fee - Resident					
Total UR - Break Out Fee - Resident					
UR - Crowne Double - Non Res					
Total UR - Crowne Double - Non Res					
UR - Crowne Double - Resident					
Total UR - Crowne Double - Resident					
UR - Crowne Single Non-Resident					
Total UR - Crowne Single Non-Resident					
UR - Crowne Sinlge - Resident					
Total UR - Crowne Sinlge - Resident					
UR - Crowne Small - Non Residen					
Total UR - Crowne Small - Non Residen					
UR - Disinterment Fee					
Total UR - Disinterment Fee					
UR - Estate Grave Sale -Residen					
Total UR - Estate Grave Sale -Residen					
UR - Gazebo					
Total UR - Gazebo					
UR - Grave Sale - Sell Back					
Total UR - Grave Sale - Sell Back					
UR - Grave Sales - Non-Resident					
Total UR - Grave Sales - Non-Resident					
UR - Grave Sales - Resident					
Sales Receipt	08/09/2023	2324027	Olivar-Villasenor, Na...	Unearned Re...	350.00
Credit Memo	08/09/2023	2324027	Olivar-Villasenor, Na...	Unearned Re...	-350.00
Sales Receipt	08/15/2023	2324028	Walker, Una (Snow)	Unearned Re...	100.00
Sales Receipt	08/16/2023	2324029	Irvin, John & Marilyn	Unearned Re...	98.33
Total UR - Grave Sales - Resident					198.33
UR - Liner - Non-Resident					
Total UR - Liner - Non-Resident					
UR - Liner - Resident					
Sales Receipt	08/28/2023	2324036	Kendrick, Charles & ...	Unearned Re...	100.00
Total UR - Liner - Resident					100.00
UR - Monument Purchases					
Total UR - Monument Purchases					
UR - Non Resident Fee					
Total UR - Non Resident Fee					
UR - Opening - Non Resident					
Total UR - Opening - Non Resident					
UR - Opening - Resident					
Sales Receipt	08/03/2023	2324022	Flores, Alfredo & Ma...	Unearned Re...	300.00
Sales Receipt	08/17/2023	2324032	Gonzalez, Josefina	Opening (Cat...	435.59
Total UR - Opening - Resident					735.59
UR - Overtime					
Total UR - Overtime					
UR - Vault					
Total UR - Vault					

9:56 AM
 10/03/23
 Cash Basis

Orland Cemetery District
Monthly Un-Earned Revenue Deposits
 As of August 30, 2023

Type	Date	Num	Name	Memo	Paid Amount
UR Zinc Vases					
Total UR Zinc Vases					
00763 · UN- EARNED REVENUE - Other					
Bill	08/08/2023		Margaret Morrissey	Buy back of G...	-250.00
General Journal	08/30/2023	JE240...	Chittenden, George ...	Marjorie Chitt...	-300.00
General Journal	08/30/2023	JE240...	Oreggia, George	George Oregg...	-870.00
Total 00763 · UN- EARNED REVENUE - Other					-1,420.00
Total 00763 · UN- EARNED REVENUE					-386.08
TOTAL					-386.08

*reconciled ✓
 10/3/2023 8:00*

Orland Cemetery District
Profit & Loss Budget vs. Actual
July 1 through August 30, 2023

	Jul 1 - Aug 30, 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
INTERGOVERNMENTAL REVENUE	0.00	400.33	-400.33	0.0%
MISCELLANEOUS REVENUES	1,870.00	1,416.87	453.13	132.0%
ORLAND CEM ENDOWMENT PRINCIPAL	0.00	7,441.31	-7,441.31	0.0%
OTHER FINANCING SOURCES	5,368.00	164.01	5,203.99	3,273.0%
USE OF MONEY & PROPERTY	0.00	2,131.75	-2,131.75	0.0%
66400 · Sales & Service	27,017.79	21,317.24	5,700.55	126.7%
66450-1 · Endowment Account Corrections	0.00	0.00	0.00	0.0%
66551 · Administration Fees	300.00	131.15	168.85	228.7%
TAXES · TAXES REVENUE	0.00	60,284.92	-60,284.92	0.0%
Total Income	34,555.79	93,287.58	-58,731.79	37.0%
Cost of Goods Sold				
50000 · Cost of Goods Sold	0.00	0.00	0.00	0.0%
Total COGS	0.00	0.00	0.00	0.0%
Gross Profit	34,555.79	93,287.58	-58,731.79	37.0%
Expense				
SALARIES & BENEFITS	84,754.89	61,190.19	23,564.70	138.5%
SERVICES & SUPPLIES				
03100 · Agricultural	735.18	819.86	-84.68	89.7%
03110 · Clothing & Personal Supplies	0.00	245.97	-245.97	0.0%
03120 · Communications	1,086.11	885.48	200.63	122.7%
03140 · Household Expenses	77.01	196.77	-119.76	39.1%
03150 · Insurance	11,458.00	1,885.79	9,572.21	607.6%
03170 · Maintenance-Equipment	1,823.61	1,311.79	511.82	139.0%
03180 · Maint-Structures & Improvement	265.17	655.95	-390.78	40.4%
03190 · Medical & Lab Supplies	0.00	122.98	-122.98	0.0%
03200 · Memberships	0.00	131.15	-131.15	0.0%
03210 · Miscellaneous Expense	0.00	81.96	-81.96	0.0%
03220 · Office Supplies	243.39	573.89	-330.50	42.4%

Orland Cemetery District Profit & Loss Budget vs. Actual July 1 through August 30, 2023

	Jul 1 - Aug 30, 23	Budget	\$ Over Budget	% of Budget
03230 · Professional Services	28.00	1,754.54	-1,726.54	1.6%
03231 · Professional Services-Admin.	0.00	409.98	-409.98	0.0%
03232 · Training/Conferences	0.00	0.00	0.00	0.0%
03250 · Rents & Leases-Equipment	0.00	327.92	-327.92	0.0%
03270 · Small Tools & Instruments	39.58	327.92	-288.34	12.1%
03280 · Special Dept. Expenses	259.19	4,952.12	-4,692.93	5.2%
03281 · Special Department Training	60.00	737.90	-677.90	8.1%
04291 · Food & Lodging	0.00	164.01	-164.01	0.0%
04292 · Gas & Oil	940.68	2,049.70	-1,109.02	45.9%
04294 · Mileage	0.00	98.39	-98.39	0.0%
04295 · Other Travel	0.00	49.19	-49.19	0.0%
04300 · Utilities	2,345.39	2,049.70	295.69	114.4%
SERVICES & SUPPLIES - Other	0.00	0.00	0.00	0.0%
Total SERVICES & SUPPLIES	<u>19,361.31</u>	<u>19,832.96</u>	<u>-471.65</u>	<u>97.6%</u>
Total Expense	<u>104,116.20</u>	<u>81,023.15</u>	<u>23,093.05</u>	<u>128.5%</u>
Net Ordinary Income	-69,560.41	12,264.43	-81,824.84	-567.2%
Other Income/Expense				
Other Expense				
CONTGENCY	0.00	3,279.54	-3,279.54	0.0%
FIXED ASSETS	0.00	28,696.27	-28,696.27	0.0%
OTHER CHARGES	0.00	2,385.79	-2,385.79	0.0%
Total Other Expense	<u>0.00</u>	<u>34,361.60</u>	<u>-34,361.60</u>	<u>0.0%</u>
Net Other Income	<u>0.00</u>	<u>-34,361.60</u>	<u>34,361.60</u>	<u>0.0%</u>
Net Income	<u>✓ -69,560.41</u>	<u>-22,097.17</u>	<u>-47,463.24</u>	<u>314.8%</u>

reconciled
 10/03/2023
 SKB



ORLAND CEMETERY DISTRICT
P.O. Box 424
Orland, Ca. 95963

Phone: 530-865-3880
Fax: 530-865-8831
E-mail: orlandcemdist@gmail.com

SEPTEMBER 2023

Orland Cemetery District's Office Manager Monthly Report

- 09.01.2023 – Processed Payroll for PPE 09/02/2023.
Processed Burial Paperwork for Mike (Sherald) Hood.
Posted and Distributed Board Meeting Agenda for 09/12/2023.
Post Office Closure for the Observance of Labor Day. Door/Website.
- 09.04.2023 – Office Closed – Labor Day
- 09.05.2023 – Processed and Submitted Monthly Ag. Pesticide Report.
Processed Burial Payment for Mike Hood.
Worked on Orland Cemetery District – Employee Manual.
- 09.06.2023 – Posted and Distributed Board Meeting Agenda Packet for 09/12/2023.
Prepared Burial Worksheet for Charles Kendrick.
Researched Information for Family Members of Richard Gillispie.
Zoom meeting with All Funeral Services Software.
Distribute Payroll Documentation to Employees.
Worked on Orland Cemetery District – Employee Manual.
- 09.07.2023 – Out of Office – Harvest.
09.08.2023 – Out of Office – Harvest.
- 09.11.2023 – Contacted Auditor on Audit 20-21 Status.
Prepared Pre-Need quote for Sharon Butler – Sweets/Emmy.
Prepared Warrants for 09/12/2023 Board Meeting.
Prepared Letter of Rejection for McCormick vs. CalPERS.
Prepared (3) Pre-Need Quotes for Kassy Espinoza.
Processed Contract Payment for Alfredo Flores.
- 09.12.2023 – Prepare for Board Meeting.
Board Meeting 9:00 a.m. – 12:00 p.m.
Post Approved August Board Meeting Minutes on Website.
Write Thank You Letter to the Barceloux-Tibbesart Foundation.
Processed Burial Paperwork for Charles Kendrick.
Worked on Orland Cemetery District Employee Handbook.

- 09.13.2023 – Meeting with Joyce Yancy at Edward Jones.
Prepare/Complete September 12, 2023 Board Meeting Minutes.
Working on Bid Package for Masonic Building.
Order the DeWalt Grinder/Chainsaw.
Met with Marcy Kendrick Contract Review.
- 09.14.2023 – Prepared Pre-Need quote for Dorothy Lohse.
Approved monument for Christian Valdez-Perez – Advance Monument.
Working on Warrant Correction with Dept. of Finance – They did not process the warrant correctly.
Prepared Pre-Need quote for (3) Pre-Need Quotes for Marchella Poitra.
Working on Bid Package for Masonic Building.
- 09.15.2023 – Processed Payroll for PPE 09/16/2023.
Processed Contract Payment for Nancy Olivar-Villasenor.
Processed Contract Payment for Josefina Gonzalez.
Working on Bid Package for Masonic Building.
Write a Letter to Theron Martin about Vacation Time Discrepancy.
- 09.18.2023 – Submit to Kampschmidt – Vacation correction for Theron Martin.
Processed Contract Payment for Kortni Shockley.
Processed Contract Payment for Una Walker.
Processed Pre-Need Payment for Juvenal Robles.
Out at 9:00 a.m. – Dental
- 09.19.2023 – Out – Dental Surgery (Root Canal).
- 09.20.2023 – Out – Dental Surgery (Day 2 – Completion of Root Canal).
- 09.21.2023 – Submitted Employee Names to Naomi at GSRMA for Dental and Vision Benefits.
Registered for Clerk Conference. November 5 – November 8, 2023.
Brian Smith – Working with his daughter on confirming residency.
Prepared Burial Worksheet for Vincent Cleek – Sweets/Ken.
Worked on Orland Cemetery District Employee Manual.
Prepared Employee Raise Worksheet.
Write Letter to Brenda Gibson regarding burial of Brian Smith.
- 09.22.2023 – Distributed Payroll to Employees.
Public Cemetery Alliance Board Meeting – Via zoom.
Processed Monument Payment for Christian Valdez-Perez.

Processed Contract Payment for John Irvin.
Processed Contract Payment for Randy Tracy.
Processed Monument Payment for Jack/Margaret Edmonson.
Processed Monument Payment for Brenda Gibson/Brian Smith.

09.25.2023 – Email from Brant Mesker – Board of Supervisors has approved the burial of 36 indigents.

Email to Department of Finance – Past Due PG & E Bills (No Response Back)

Approved Monument for Elaine Vaz – Advance Monument.

Prepared Burial Worksheet for Silvino Garza – Sweets/Haley.

Processed Monument Payment for Charles Kendrick.

Worked on Orland Cemetery Governance Policy Handbook.

09.26.2023 – Prepared Burial Worksheet for Gonzalez – Sweets/Mike.

Submitted Updated Employee List for Plexus Global Random Drug & Alcohol Program.

Went over Burial Program with Rodriguez Family.

Processed Vase Payment for Margaret Edmondson.

Met with Brian from GSRMA.

Worked on Orland Cemetery Governance Policy Handbook.

09.27.2023 – Processed Burial Paperwork for Bessie Rodriguez.

Processed Burial Paperwork for Kelly Lamburth.

Processed Burial Paperwork for Rosalia Puente.

Prepared Pre-Need Quote for Craig Erickson (Joseph & Shirly Erickson)

Wrote Newsletter Article for the PCA Monthly Newsletter.

Prepared Employee Evaluations for Theron Martin and Chris Ollenberger.

09.29.2023 – Prepared Burial Paperwork for Silvino Garza.

Processed Burial Payment for Silvino Garza.

Met with Luzia Vaz – Monument Questions.

Trip to Willows – End of Month Deposit.

Processed Payroll for PPE 09/30/2023.

Prepared Burial Worksheet for Kimberly Lamb – Sweets/Haley.