

ORLAND CEMETERY DISTRICT

October 8, 2024

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 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 August 2024 Monthly Expenditures/Claims:

B. Approval of September 10, 2024, Board Meeting Minutes:

6. Information Items:

A. Managers Monthly Report: (September 2024)

1. Incidents/Safety Report: September 24th Safety Meeting – CPR/First Aid

2. Correspondence: None.

3. Monuments/Headstones: (3) 2x4 - (0) 2x8 - (1) Glue on – (1) 2x2

4. Sales, Burials and Deposits July/August: (3) Full Burials (0) Disinterment and (3) Cremation Burials. (2) Glue On's, (0) Niche, (1) Grave with Pre-Needs, (3) New Contract #, (1) Grave Sales, (0) Pre-Needs Sale, (0) Gazebo Rental and (4) Contract payments.

6. Information Items: (Continued from previous page)

B. Grounds Foreman Report (September 2024)

1. Grounds & Maintenance Report:
 - a. Removal of Maple Tree – IOOF Cemetery.
 - b. Replacement of Backhoe.
 - c. Ossuary Beautification Project Update.
 - d. Masonic Fence Project – Discussion.
 - e. Masonic ADA Restroom – Discussion.

7. New Business/Future Agenda Items:

- A. Orland Cemetery District 06/30/2022 Audit: Review by Kalah Horton from Horton McNulty and Saeteurn, LLP.
- B. Orland Cemetery District – Groundskeeper Position: Schedule interviews – October 15, 2024.
- C. GSRMA – Approval of Memorandum of Understanding.
- D. Orland Cemetery District – Rules & Regulations – Review (No action)

8. Old Business:

- A. GSRMA 18th Annual Training Conference 2024 – Rolling Hills Casino
- B. Wreaths Across America: Planning for December 14, 2024.

9. Close session:

- A. None scheduled.

10. Return to open session:

- A. None scheduled.

11. Trustee Discussion and Comments:

12. Adjournment:

This Agenda was posted on this 3rd day of October 2024 by Staci K. Buttermore, Interim District Manager.

In accordance with Federal law and U.S. Department of Agriculture policy, this institution is prohibited from discrimination on the basis of race, color, national origin, age, disability, sex, and family status (Not all prohibited bases apply to all programs.) To file a complaint of discrimination, write to USDA, Director, Office of Civil rights, 1400 Independence Avenue, S.W., Washington D.C. 00520-9410 or call (800)- 795-3272 (voice) or (202)-720-6382 (TDD).

Orland Cemetery District
Payment details by Vendor - Monthly Warrants
August 2024

Type	Date	Num	Memo	Account	Amount
AT & T Calnet 3					
Bill Pmt -Check	08/23/2024	240952	Monthly Billing	00100 · Cash in Trea...	-74.29
Total AT & T Calnet 3					-74.29
Baker Supplies and Repairs					
Bill Pmt -Check	08/09/2024	240972	Mower Blade...	00100 · Cash in Trea...	-215.57
Bill Pmt -Check	08/23/2024	240953	Oil & Air Filte...	00100 · Cash in Trea...	-193.05
Total Baker Supplies and Repairs					-408.62
Brenda Gibson					
Bill Pmt -Check	08/09/2024	240962	Refund of Ov...	00100 · Cash in Trea...	-46.00
Total Brenda Gibson					-46.00
Chico Sprinkler					
Bill Pmt -Check	08/09/2024	240971	Rainbird Sole...	00100 · Cash in Trea...	-256.28
Total Chico Sprinkler					-256.28
Cintas Corporation					
Bill Pmt -Check	08/09/2024	240967	Medical Supp...	00100 · Cash in Trea...	-69.63
Bill Pmt -Check	08/23/2024	240954	Monthly Purc...	00100 · Cash in Trea...	-63.63
Total Cintas Corporation					-133.26
Dorothy Tefelski					
Bill Pmt -Check	08/09/2024	240964	Monthly Spec...	00100 · Cash in Trea...	-300.00
Total Dorothy Tefelski					-300.00
Golden State Risk Management Authority					
Bill Pmt -Check	08/13/2024	240946	Monthly Heal...	00100 · Cash in Trea...	-5,169.08
Total Golden State Risk Management Authority					-5,169.08
Hortencia Pahua-Ortega					
Bill Pmt -Check	08/09/2024	240963	Refund of Ov...	00100 · Cash in Trea...	-700.00
Total Hortencia Pahua-Ortega					-700.00
Hunt & Sons, Inc.					
Bill Pmt -Check	08/13/2024	240947	Monthly Fuel	00100 · Cash in Trea...	-1,090.40
Total Hunt & Sons, Inc.					-1,090.40
Kampshmidt Payroll Services					
Bill Pmt -Check	08/09/2024	240945	PPE 08/03/2...	00100 · Cash in Trea...	-9,257.61
Bill Pmt -Check	08/13/2024	240948	2nd Quarter ...	00100 · Cash in Trea...	-750.00
Bill Pmt -Check	08/23/2024	240951	Payroll PPE ...	00100 · Cash in Trea...	-9,257.61
Bill Pmt -Check	08/23/2024	240955	PERS - GAS...	00100 · Cash in Trea...	-700.00
Total Kampshmidt Payroll Services					-19,965.22
Kevin Donnelley					
Bill Pmt -Check	08/09/2024	240965	Special Boar...	00100 · Cash in Trea...	-300.00
Total Kevin Donnelley					-300.00
North Valley Portable Toliets & Service					
Bill Pmt -Check	08/23/2024	240956	Services for ...	00100 · Cash in Trea...	-96.00
Total North Valley Portable Toliets & Service					-96.00
Orland Auto Parts					
Bill Pmt -Check	08/09/2024	240968	Monthly Items	00100 · Cash in Trea...	-121.27
Total Orland Auto Parts					-121.27

Orland Cemetery District
Payment details by Vendor - Monthly Warrants
August 2024

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Memo</u>	<u>Account</u>	<u>Amount</u>
Orland Hardware					
Bill Pmt -Check	08/09/2024	JE24...	Monthly Purc...	00100 · Cash in Trea...	-116.24
Total Orland Hardware					-116.24
Pacific Gas & Electric					
Bill Pmt -Check	08/09/2024	JE24...	Monthly Utilit...	00100 · Cash in Trea...	-1,106.40
Bill Pmt -Check	08/13/2024	240949	Monthly Utilit...	00100 · Cash in Trea...	-1,500.76
Bill Pmt -Check	08/30/2024	240961	Monthly Billing	00100 · Cash in Trea...	-1,033.52
Total Pacific Gas & Electric					-3,640.68
Pape Machinery					
Bill Pmt -Check	08/23/2024	240957	Backhoe - Hy...	00100 · Cash in Trea...	-329.32
Total Pape Machinery					-329.32
Rick Beale					
Bill Pmt -Check	08/09/2024	240966	Monthly Spec...	00100 · Cash in Trea...	-300.00
Total Rick Beale					-300.00
Simplot Soilbuilders					
Bill Pmt -Check	08/23/2024	240958	Monthly Purc...	00100 · Cash in Trea...	-72.50
Total Simplot Soilbuilders					-72.50
Songbird Landscape Supply					
Bill Pmt -Check	08/09/2024	240970	Ossuary Bea...	00100 · Cash in Trea...	-31.37
Bill Pmt -Check	08/23/2024	240959	Ossuary Bea...	00100 · Cash in Trea...	-251.84
Total Songbird Landscape Supply					-283.21
Staci Buttermore					
Bill Pmt -Check	08/09/2024	JE24...	Phone Stipend	00100 · Cash in Trea...	-120.00
Bill Pmt -Check	08/13/2024	240950	Travel Reimb...	00100 · Cash in Trea...	-374.47
Bill Pmt -Check	08/21/2024	JE24...	Travel Reimb...	00100 · Cash in Trea...	-11.00
Total Staci Buttermore					-505.47
U.S. Bank					
Bill Pmt -Check	08/07/2024	240973	Monthly Billin...	00100 · Cash in Trea...	-63.99
Total U.S. Bank					-63.99
TOTAL					-33,971.83

Orland Cemetery District
Income / Expense Monthly Report
 August 2024

	Aug 24
Ordinary Income/Expense	
Income	
MISCELLANEOUS REVENUES	
74124 · Insurance Reimbursement	5,000.00
Total MISCELLANEOUS REVENUES	5,000.00
66400 · Sales & Service	
2X4 Monument - Non-Resident	330.00
2x4 Monument - Resident	275.00
Crowne Single - Resident	237.30
Crowne Small - Non-Resident	113.40
Glue On - Non-Resident	48.00
Glue On - Resident	40.00
Grave Sale	800.00
Grave Sale - Non Resident	950.00
Liner Non Resident	756.00
Non Resident Fee	750.00
Opening - Cremation-Resident	500.00
Opening - Non-Resident	710.00
Opening Cremation/Non-Resident	300.00
Zinc Vases - Non-Resident	132.00
66400 · Sales & Service - Other	7,956.65
Total 66400 · Sales & Service	13,898.35
66551 · Administration Fees	100.00
Total Income	18,998.35
Gross Profit	18,998.35
Expense	
SALARIES & BENEFITS	
01010 · Salaries & Wages	16,000.00
01018 · Commission & Director Salaries	900.00
01030 · Social Security	992.00
01031 · Medicare Coverage	232.00
01034 · Retirement-ER Portion	1,959.22
01040 · Group Health Insurance	10,338.16
Total SALARIES & BENEFITS	30,421.38
SERVICES & SUPPLIES	
03100 · Agricultural	
03100-1 · Chemicals - Weed Control	72.50
Total 03100 · Agricultural	72.50
03110 · Clothing & Personal Supplies	
03110-1 · Safety/First Aid Kit Items	133.26
Total 03110 · Clothing & Personal Supplies	133.26
03120 · Communications	
03120-2 · Phone Bills	74.29
03120 · Communications - Other	183.99
Total 03120 · Communications	258.28
03170 · Maintenance-Equipment	
03170-4 · Grasshopper Repairs	408.62
03170 · Maintenance-Equipment - Other	585.60
Total 03170 · Maintenance-Equipment	994.22

8:39 AM
 09/30/24
 Accrual Basis

Orland Cemetery District
Income / Expense Monthly Report
August 2024

	Aug 24
03180 · Maint-Structures & Improvement	
03180-3 · Sprinkler Repairs	18.30
03180 · Maint-Structures & Improvement - Other	193.94
Total 03180 · Maint-Structures & Improvement	212.24
03230 · Professional Services	782.00
03280 · Special Dept. Expenses	
03280-8 · Ossuary Beautification Project	283.21
Total 03280 · Special Dept. Expenses	283.21
04292 · Gas & Oil	
04292-1 · Red Dyed Diesel Fuel	702.48
04292-2 · Vehicle Fuel	387.92
04292 · Gas & Oil - Other	121.27
Total 04292 · Gas & Oil	1,211.67
04294 · Mileage	131.39
04295 · Other Travel	254.08
04300 · Utilities	
04300-1 · 2592303259-0 - RD 200 at Graves	429.89
04300-2 · 3545176844-0 - RD P ES/S RD 24	14.29
04300-3 · 8181241056-1 Road P (Pump)	1,277.72
04300-4 · 3503510180-3 RD P ES S RD 24	14.29
04300-5 · 8139574392-5 - Office/Shop	176.78
04300-6 · 5838593031-6 RD 9 SS/E HWY 99W	676.51
04300-7 · 8722869097-7 3800 Road P	17.68
Total 04300 · Utilities	2,607.16
Total SERVICES & SUPPLIES	6,940.01
Total Expense	37,361.39
Net Ordinary Income	-18,363.04
Net Income	-18,363.04

Orland Cemetery District Grave Sales Monthly Report August 2024

Type	Date	Num	Name	Memo	Amount
66450 · Endowment Services					
Endowment - Non Resident					
Sales Receipt	08/09/2024	2425024	Neal, Henry Jackman	Endowment - ...	-1,060.00
Sales Receipt	08/20/2024	2425031	Eyslee, Jared (Fariss)	Endowment - ...	-530.00
Sales Receipt	08/29/2024	2425041	Cook, Jessie	Endowment - ...	-530.00
Total Endowment - Non Resident					-2,120.00
Endowment - Resident					
Sales Receipt	08/16/2024	2425030	Llamas, Samuel & F...	Endowment - ...	-900.00
Sales Receipt	08/20/2024	2425033	Irvin, John & Marilyn	Endowment - ...	-98.33
Sales Receipt	08/22/2024	2425034	Kenedy, Karen (Drum)	Endowment - ...	-450.00
Sales Receipt	08/22/2024	2425036	Macias, Martin	Endowment - ...	-450.00
Sales Receipt	08/27/2024	2425037	Cuevas-Rivera, Sandy	Endowment - ...	-160.00
Credit Memo	08/27/2024	2425037	Cuevas-Rivera, Sandy	Endowment - ...	0.00
Total Endowment - Resident					-2,058.33
Total 66450 · Endowment Services					-4,178.33
66400 · Sales & Service					
2X4 Monument - Non-Resident					
Sales Receipt	08/20/2024	2425031	Eyslee, Jared (Fariss)	2x4 Monumen...	-330.00
Total 2X4 Monument - Non-Resident					-330.00
2x4 Monument - Resident					
Sales Receipt	08/22/2024	2425036	Macias, Martin	2X4 Monume...	-275.00
Total 2x4 Monument - Resident					-275.00
Crowne Single - Resident					
Sales Receipt	08/22/2024	2425034	Kenedy, Karen (Drum)	Crowne Singl...	-118.65
Sales Receipt	08/22/2024	2425036	Macias, Martin	Crowne Singl...	-118.65
Total Crowne Single - Resident					-237.30
Crowne Small - Non-Resident					
Sales Receipt	08/29/2024	2425041	Cook, Jessie	Crowne Small...	-113.40
Total Crowne Small - Non-Resident					-113.40
Glue On - Non-Resident					
Sales Receipt	08/29/2024	2425041	Cook, Jessie	Glue On - No...	-48.00
Total Glue On - Non-Resident					-48.00
Glue On - Resident					
Sales Receipt	08/22/2024	2425034	Kenedy, Karen (Drum)	Glue On- Resi...	-40.00
Total Glue On - Resident					-40.00
Grave Sale					
Sales Receipt	08/22/2024	2425036	Macias, Martin	Grave Sale - ...	-800.00
Total Grave Sale					-800.00
Grave Sale - Non Resident					
Sales Receipt	08/20/2024	2425031	Eyslee, Jared (Fariss)	Grave Sale - ...	-950.00
Total Grave Sale - Non Resident					-950.00
Liner Non Resident					
Sales Receipt	08/20/2024	2425031	Eyslee, Jared (Fariss)	Grave Liner - ...	-756.00
Total Liner Non Resident					-756.00
Non Resident Fee					
Sales Receipt	08/29/2024	2425041	Cook, Jessie	Non Resident ...	-750.00
Total Non Resident Fee					-750.00

8:45 AM

09/30/24

Accrual Basis

Orland Cemetery District Grave Sales Monthly Report August 2024

Type	Date	Num	Name	Memo	Amount
Opening - Cremation-Resident					
Sales Receipt	08/22/2024	2425034	Kenedy, Karen (Drum)	Opening (Cre...	-250.00
Sales Receipt	08/22/2024	2425036	Macias, Martin	Opening (Cre...	-250.00
Total Opening - Cremation-Resident					-500.00
Opening - Non-Resident					
Sales Receipt	08/20/2024	2425031	Eyslee, Jared (Fariss)	Opening Full ...	-710.00
Total Opening - Non-Resident					-710.00
Opening Cremation/Non-Resident					
Sales Receipt	08/29/2024	2425041	Cook, Jessie	Opening (Cre...	-300.00
Total Opening Cremation/Non-Resident					-300.00
Zinc Vases - Non-Resident					
Sales Receipt	08/13/2024	2425028	Pihaylic, Diana	Zinc Vases	-132.00
Total Zinc Vases - Non-Resident					-132.00
66400 · Sales & Service - Other					
General Journal	08/01/2024	JE250...		Doris Pihaylic ...	-250.00
General Journal	08/01/2024	JE250...		Sharon Field ...	-368.65
General Journal	08/01/2024	JE250...		Joyce Seefeld...	-500.00
General Journal	08/01/2024	JE250...		Mario Rivera/...	-3,774.00
General Journal	08/01/2024	JE250...		Sharon Roew ...	-1,905.00
Bill	08/01/2024		Brenda Gibson	Refund of Ov...	46.00
Bill	08/01/2024		Hortencia Pahua-Ort...	Refund of Ov...	700.00
General Journal	08/30/2024	JE250...		Burial of Faye...	-1,905.00
Total 66400 · Sales & Service - Other					-7,956.65
Total 66400 · Sales & Service					-13,898.35
66551 · Administration Fees					
Sales Receipt	08/27/2024	2425038	Eyslee, Fariss & Lori	Administration...	-100.00
Total 66551 · Administration Fees					-100.00
TOTAL					-18,176.68

9:45 AM

09/30/24

Accrual Basis

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

Type	Date	Num	Name	Memo	Amount	Balance
00784 · SALES TAX PAYABLE						350.01
Sales Receipt	08/09/2024	2425024	Neal, Henry Jackman	Sale Tax Purc...	20.65	370.66
Sales Receipt	08/09/2024	2425025	Gilmore, Kenneth	Sale Tax (Ref...	15.01	385.67
Sales Receipt	08/09/2024	2425026	Olivar-Villasenor, Na...	Sale Tax Purc...	45.68	431.35
Sales Receipt	08/13/2024	2425028	Pihaylic, Diana	Sale Tax Purc...	9.57	440.92
Sales Receipt	08/16/2024	2425030	Llomas, Samuel & F...	Sale Tax Purc...	137.03	577.95
Sales Receipt	08/20/2024	2425031	Eyslee, Jared (Fariss)	Sale Tax Purc...	54.81	632.76
Sales Receipt	08/22/2024	2425034	Kenedy, Karen (Drum)	Sale Tax Purc...	8.60	641.36
Sales Receipt	08/22/2024	2425036	Macias, Martin	Sale Tax Purc...	8.60	649.96
Sales Receipt	08/29/2024	2425041	Cook, Jessie	Sale Tax Purc...	8.22	658.18
Total 00784 · SALES TAX PAYABLE					308.17	658.18
TOTAL					308.17	658.18

8:16 AM

10/01/24

Accrual Basis

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

Type	Date	Num	Name	Memo	Split	Amount
00763 · UN- EARNED REVENUE						
UR - Break Out Fee - Resident						
Total UR - Break Out Fee - Resident						
UR - Crowne Double - Non Res						
Sales Receipt	08/09/2024	2425025	Gilmore, Kenneth	Crowne Doubl...	12000 · Undep...	207.00
Total UR - Crowne Double - Non Res						207.00
UR - Crowne Double - Resident						
Total UR - Crowne Double - Resident						
UR - Crowne Single Non-Resident						
Sales Receipt	08/09/2024	2425024	Neal, Henry Jackman	UR - Crowne ...	12000 · Undep...	284.76
Total UR - Crowne Single Non-Resident						284.76
UR - Crowne Single - Resident						
Total UR - Crowne Single - Resident						
UR - Crowne Small - Non Resident						
Total UR - Crowne Small - Non Resident						
UR - Disinterment Fee						
Total UR - Disinterment Fee						
UR - E- Care -Pre Need						
Total UR - E- Care -Pre Need						
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						
Sales Receipt	08/27/2024	2425038	Eyslee, Fariss & Lori	UR Grave Sal...	12000 · Undep...	400.00
Total UR - Grave Sales - Non-Resident						400.00
UR - Grave Sales - Resident						
Sales Receipt	08/05/2024	2425023	Lamb, Shirley	Unearned Re...	12000 · Undep...	100.00
Sales Receipt	08/09/2024	2425026	Olivar-Villasenor, Na...	Unearned Re...	12000 · Undep...	100.00
Sales Receipt	08/09/2024	2425027	Lamb, Shirley	Unearned Re...	12000 · Undep...	700.00
Sales Receipt	08/16/2024	2425030	Llamas, Samuel & F...	Grave Sale - ...	12000 · Undep...	1,600.00
Sales Receipt	08/27/2024	2425039	Morua, Martha & Alb...	Unearned Re...	12000 · Undep...	216.72
Sales Receipt	08/28/2024	2425040	Quinsenberry, Willia...	Unearned Re...	12000 · Undep...	800.00
Total UR - Grave Sales - Resident						3,516.72
UR - Liner - Non-Resident						
Total UR - Liner - Non-Resident						
UR - Liner - Resident						
Total UR - Liner - Resident						
UR - Monument Purchases						
Sales Receipt	08/09/2024	2425024	Neal, Henry Jackman	UR - Monume...	12000 · Undep...	480.00
Sales Receipt	08/09/2024	2425025	Gilmore, Kenneth	Unearned Re...	12000 · Undep...	330.00
Sales Receipt	08/09/2024	2425026	Olivar-Villasenor, Na...	UR - Monume...	12000 · Undep...	155.00
Sales Receipt	08/13/2024	2425029	Walker, Una (Snow)	UR - Monume...	12000 · Undep...	100.00
Sales Receipt	08/16/2024	2425030	Llamas, Samuel & F...	UR - Monume...	12000 · Undep...	400.00
Total UR - Monument Purchases						1,465.00
UR - Non Resident Fee						
Sales Receipt	08/09/2024	2425024	Neal, Henry Jackman	UR - Non Res...	12000 · Undep...	1,500.00

8:16 AM

10/01/24

Accrual Basis

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

Type	Date	Num	Name	Memo	Split	Amount
Total UR - Non Resident Fee						1,500.00
UR - Opening - Non Resident -FB						
Sales Receipt	08/09/2024	2425024	Neal, Henry Jackman	UR - Opening...	12000 · Undep...	600.00
Total UR - Opening - Non Resident -FB						600.00
UR - Opening - Resident -FB						
Sales Receipt	08/16/2024	2425030	Llamas, Samuel & F...	Unearned Op...	12000 · Undep...	1,200.00
Sales Receipt	08/20/2024	2425032	Loewen, Caroline & ...	Unearned Op...	12000 · Undep...	273.16
Total UR - Opening - Resident -FB						1,473.16
UR - Overtime						
Total UR - Overtime						
UR - Vault						
Sales Receipt	08/16/2024	2425030	Llamas, Samuel & F...	Unearned Re...	12000 · Undep...	1,890.00
Total UR - Vault						1,890.00
UR - Zinc Vases						
Total UR - Zinc Vases						
00763 · UN- EARNED REVENUE - Other						
General Journal	08/01/2024	JE250...		Doris Pihaylic ...	-SPLIT-	-250.00
General Journal	08/01/2024	JE250...		Sharon Field ...	00763 · UN- E...	-368.65
General Journal	08/01/2024	JE250...		Joyce Seefeld...	00763 · UN- E...	-500.00
General Journal	08/01/2024	JE250...		Mario Rivera/...	00763 · UN- E...	-3,774.00
General Journal	08/01/2024	JE250...		Sharon Rowe ...	00763 · UN- E...	-1,905.00
Bill	08/01/2024		Patricia Parsons	Refund of Mo...	20000 · Accou...	-450.00
General Journal	08/30/2024	JE250...		Burial of Faye...	66400 · Sales ...	-1,905.00
Total 00763 · UN- EARNED REVENUE - Other						-9,152.65
Total 00763 · UN- EARNED REVENUE						2,183.99
TOTAL						2,183.99

**Orland Cemetery District
Profit & Loss Budget vs. Actual
July through August 2024**

	Jul - Aug 24	Budget	% of Budget
Ordinary Income/Expense			
Income			
INTERGOVERNMENTAL REVENUE			
52240 · State In-Lieu Tax	0.00	0.00	0.0%
52580 · HOPTR	0.00	383.30	0.0%
54821 · US Fish & Wildlife	0.00	0.00	0.0%
Total INTERGOVERNMENTAL REVENUE	0.00	383.30	0.0%
MISCELLANEOUS REVENUES			
74112 · Miscellaneous Revenue	0.00	123.30	0.0%
74124 · Insurance Reimbursement	7,256.50	1,086.70	667.8%
74140 · Bad Check Recovery	0.00	16.70	0.0%
Total MISCELLANEOUS REVENUES	7,256.50	1,226.70	591.5%
ORLAND CEM ENDOWMENT PRINCIPAL CHARGES FOR CURRENT SERVICES	0.00	0.00	0.0%
Total ORLAND CEM ENDOWMENT PRINCIPAL	0.00	0.00	0.0%
OTHER FINANCING SOURCES			
78103 · Auction Proceeds	0.00	0.00	0.0%
Total OTHER FINANCING SOURCES	0.00	0.00	0.0%
USE OF MONEY & PROPERTY			
44300 · Interest	0.00	4,166.70	0.0%
Total USE OF MONEY & PROPERTY	0.00	4,166.70	0.0%
66400 · Sales & Service			
2X2 Monument - Resident	0.00	0.00	0.0%
2X4 Monument - Non-Resident	942.00	0.00	100.0%
2x4 Monument - Resident	1,525.00	0.00	100.0%
2x8 Monument - Non Resident	0.00	0.00	0.0%
2x8 Monument - Resident	0.00	0.00	0.0%
Break Out Fee - Resident	0.00	0.00	0.0%
Crowne Double - Non Resident	0.00	0.00	0.0%
Crowne Double - Resident	0.00	0.00	0.0%
Crowne Single - Non Resident	142.38	0.00	100.0%
Crowne Single - Resident	237.30	0.00	100.0%
Crowne Small - Non-Resident	113.40	0.00	0.0%
Crowne Small - Resident	0.00	0.00	0.0%
Gazebo Rental - Non-Resident	0.00	0.00	0.0%
Gazebo Rental - Resident	0.00	0.00	0.0%
Glue On - Non-Resident	48.00	0.00	100.0%
Glue On - Resident	80.00	0.00	100.0%
Grave Sale	3,200.00	0.00	100.0%
Grave Sale - Non Resident	950.00	0.00	100.0%
Liner - Resident	1,890.00	0.00	100.0%
Liner Non Resident	1,512.00	0.00	100.0%
Non Resident Fee	1,500.00	0.00	100.0%
Opening - Cremation-Resident	750.00	0.00	100.0%
Opening - Infant	350.00	0.00	100.0%
Opening - Non-Resident	1,466.00	0.00	100.0%
Opening - Resident	2,400.00	0.00	100.0%
Opening Cremation/Non-Resident	300.00	0.00	100.0%
Overtime Resident	700.00	0.00	100.0%
Vault - Resident	945.00	0.00	100.0%
Veteran Monument - Resident	0.00	0.00	0.0%
Zinc Vases	0.00	0.00	0.0%
Zinc Vases - Non-Resident	132.00	0.00	0.0%
66400 · Sales & Service - Other	7,956.65	22,083.30	36.0%
Total 66400 · Sales & Service	27,139.73	22,083.30	122.9%
66450-1 · Endowment Account Corrections	0.00	166.70	0.0%
66551 · Administration Fees	400.00	300.00	133.3%

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

	Jul - Aug 24	Budget	% of Budget
TAXES - TAXES REVENUE			
14010 - Current Secured	0.00	0.00	0.0%
14020 - Current Unsecured	0.00	2,500.00	0.0%
14030 - Prior Secured Tax	0.00	0.00	0.0%
14040 - Prior Unsecured Tax	0.00	25.00	0.0%
14045 - SB 813 Supp Taxes	0.00	41.70	0.0%
14046 - SB 813 Current Unsecured	0.00	750.00	0.0%
14047 - SB 113 Current Secured	0.00	25.00	0.0%
14048 - SB 813 Prior Secured	0.00	0.00	0.0%
14049 - SB 813 Prior Unsecured	0.00	0.00	0.0%
14081 - Backfill Property Taxes	0.00	0.00	0.0%
Total TAXES - TAXES REVENUE	0.00	3,341.70	0.0%
Total Income	34,796.23	31,668.40	109.9%
Gross Profit	34,796.23	31,668.40	109.9%
Expense			
SALARIES & BENEFITS			
01010 - Salaries & Wages	32,800.00	38,038.00	86.2%
01013 - Overtime Pay	0.00	166.70	0.0%
01018 - Commission & Director Salaries	1,300.00	1,500.00	86.7%
01030 - Social Security	2,033.60	2,250.00	90.4%
01031 - Medicare Coverage	475.60	583.30	81.5%
01034 - Retirement-ER Portion	57,424.40	11,000.00	522.0%
01040 - Group Health Insurance	15,507.24	10,850.00	142.9%
01045 - Unemployment Insurance	0.00	150.00	0.0%
01050 - Worker Compensation Insurance	13,729.00	2,333.30	588.4%
Total SALARIES & BENEFITS	123,269.84	66,871.30	184.3%
SERVICES & SUPPLIES			
03100 - Agricultural			
03100-1 - Chemicals - Weed Control	72.50	0.00	100.0%
03100-2 - Lawn Fertilizer	0.00	0.00	0.0%
03100-7 - Annual Burn Permit	0.00	0.00	0.0%
03100 - Agricultural - Other	0.00	833.30	0.0%
Total 03100 - Agricultural	72.50	833.30	8.7%
03110 - Clothing & Personal Supplies			
03110-1 - Safety/First Aid Kit Items	133.26	0.00	100.0%
03110 - Clothing & Personal Supplies - Other	0.00	250.00	0.0%
Total 03110 - Clothing & Personal Supplies	133.26	250.00	53.3%
03120 - Communications			
03120-1 - Legal Notice Publications	0.00	0.00	0.0%
03120-2 - Phone Bills	74.29	0.00	100.0%
03120-3 - Phone Stipend	360.00	0.00	100.0%
03120-4 - WIFI/Internet	120.00	0.00	100.0%
03120-5 - Security	155.04	0.00	100.0%
03120-6 - Annual Post Office Box Fee	0.00	0.00	0.0%
03120 - Communications - Other	183.99	983.30	18.7%
Total 03120 - Communications	893.32	983.30	90.8%
03140 - Household Expenses			
03140-3 - Supplies(Cleaning & Toiletries)	0.00	0.00	0.0%
03140-4 - Water	0.00	0.00	0.0%
03140 - Household Expenses - Other	0.00	200.00	0.0%
Total 03140 - Household Expenses	0.00	200.00	0.0%
03150 - Insurance			
03150 - Insurance	16,996.00	17,000.00	100.0%
03170 - Maintenance-Equipment			
03170-4 - Grasshopper Repairs	408.62	0.00	100.0%
03170-6 - Smog Inspections	0.00	0.00	0.0%
03170 - Maintenance-Equipment - Other	585.60	1,333.30	43.9%
Total 03170 - Maintenance-Equipment	994.22	1,333.30	74.6%
03180 - Maint-Structures & Improvement			
03180-2 - Bathroom Repairs	0.00	0.00	0.0%
03180-3 - Sprinkler Repairs	18.30	0.00	100.0%
03180 - Maint-Structures & Improvement - Other	193.94	666.70	29.1%
Total 03180 - Maint-Structures & Improvement	212.24	666.70	31.8%

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

	Jul - Aug 24	Budget	% of Budget
03190 · Medical & Lab Supplies	0.00	125.00	0.0%
03200 · Memberships	0.00	133.30	0.0%
03210 · Miscellaneous Expense	0.00	83.30	0.0%
03220 · Office Supplies			
03220-1 · Copy Paper	0.00	0.00	0.0%
03220-2 · Office Binders	0.00	0.00	0.0%
03220-4 · Office Furniture	0.00	0.00	0.0%
03220-5 · Postage	0.00	0.00	0.0%
03220-6 · Printer Ink	0.00	0.00	0.0%
03220-7 · Quickbook Financial Software	0.00	0.00	0.0%
03220 · Office Supplies - Other	0.00	666.70	0.0%
Total 03220 · Office Supplies	0.00	666.70	0.0%
03230 · Professional Services	814.00	2,116.70	38.5%
03231 · Professional Services-Admin.	0.00	500.00	0.0%
03260 · Rents & Leases-Equipment	0.00	333.30	0.0%
03270 · Small Tools & Instruments			
03270-2 · Bits & Drills	0.00	0.00	0.0%
03270-4 · Tie-Downs	0.00	0.00	0.0%
03270-5 · Weed Eater Supplies	0.00	0.00	0.0%
03270 · Small Tools & Instruments - Other	0.00	333.30	0.0%
Total 03270 · Small Tools & Instruments	0.00	333.30	0.0%
03280 · Special Dept. Expenses			
03280-1 · Crowne Vault (Small)	0.00	0.00	0.0%
03280-2 · Crowne Vault (Single)	0.00	0.00	0.0%
03280-3 · Crowne Vault (Double)	0.00	0.00	0.0%
03280-4 · Liner/Vault	0.00	0.00	0.0%
03280-5 · Cement	0.00	0.00	0.0%
03280-7 · Garbage Disposal	0.00	0.00	0.0%
03280-8 · Ossuary Beautification Project	283.21	0.00	100.0%
03280 · Special Dept. Expenses - Other	0.00	5,345.00	0.0%
Total 03280 · Special Dept. Expenses	283.21	5,345.00	5.3%
03281 · Special Department Training	25.00	833.30	3.0%
04291 · Food & Lodging	0.00	250.00	0.0%
04292 · Gas & Oil			
04292-1 · Red Dyed Diesel Fuel	702.48	0.00	100.0%
04292-2 · Vehicle Fuel	387.92	0.00	100.0%
04292 · Gas & Oil - Other	121.27	2,083.30	5.8%
Total 04292 · Gas & Oil	1,211.67	2,083.30	58.2%
04294 · Mileage	131.39	166.70	78.8%
04295 · Other Travel	254.08	83.30	305.0%
04300 · Utilities			
04300-1 · 2592303259-0 - RD 200 at Graves	429.89	0.00	100.0%
04300-2 · 3645176844-0 - RD P ES/S RD 24	14.29	0.00	100.0%
04300-3 · 8181241056-1 Road P (Pump)	1,277.72	0.00	100.0%
04300-4 · 3503510180-3 RD P ES S RD 24	14.29	0.00	100.0%
04300-5 · 8139574392-6 - Office/Shop	176.78	0.00	100.0%
04300-6 · 5838583031-6 RD 9 SS/E HWY 99W	676.51	0.00	100.0%
04300-7 · 8722869097-7 3900 Road P	17.68	0.00	100.0%
04300 · Utilities - Other	0.00	2,166.70	0.0%
Total 04300 · Utilities	2,607.16	2,166.70	120.3%
Total SERVICES & SUPPLIES	24,628.05	36,486.50	67.5%
Total Expense	147,897.89	103,357.80	143.1%
Net Ordinary Income	-113,101.66	-71,689.40	157.8%
Other Income/Expense			
Other Expense			
CONTGENCY			
09900 · Contingency	0.00	3,333.30	0.0%
Total CONTGENCY	0.00	3,333.30	0.0%
FIXED ASSETS			
07200 · Building & Improvements	0.00	16,666.70	0.0%
07360 · Special Dept. Equipment	0.00	16,666.70	0.0%
Total FIXED ASSETS	0.00	33,333.40	0.0%

8:23 AM

10/01/24

Accrual Basis

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

	Jul - Aug 24	Budget	% of Budget
OTHER CHARGES			
03225 · Bad Check Expense	0.00	16.70	0.0%
05700 · Administrative Expense	0.00	2,200.00	0.0%
05730 · A-87 Cost Allocation	0.00	208.20	0.0%
Total OTHER CHARGES	0.00	2,424.90	0.0%
Total Other Expense	0.00	38,091.60	0.0%
Net Other Income	0.00	-38,091.60	0.0%
Net Income	-113,101.66	-110,781.00	102.1%

ORLAND CEMETERY DISTRICT

Board of Trustees Meeting Minutes

September 10, 2024

I.O.O.F Cemetery

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

The meeting was called to order at 9:00 a.m. by Chair Rick Beale followed by the Pledge of Allegiance.

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

Consent Calendar:

- A. Approval of June 2024 & July 2024 Monthly Expenditures/Claims:
- B. Approval of July 30, 2024, Special Board Meeting Minutes:

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

Information Items:

A. Managers Monthly Report: (July & August)

1. Incidents/Safety Report: August 5th safety meeting – Active Shooter Response
2. Correspondence:
 - 2nd Request from Mike Criss – Bench & Tree. Trustees discussed this request, and it was once again denied. Staff will try to find placement for a memorial tree.
 - Received Golden State Risk Management board member reimbursement.
3. Grounds & Maintenance Report: Discussion - 2004 Ford F250 was taken in for a check engine light. The gas tank needs replaced. Staff is looking for a replacement.
4. Monuments/Headstones: (4) 2x4 - (1) 2x8 - (1) Glue on
5. Old Business Updates:
6. Sales, Burials and Deposits July/August: (10) Full Burials (0) Disinterment and (10) Cremation Burials. (1) Glue On's, (0) Niche, (2) Grave with Pre-Needs, (3) New Contract #, (9) Grave Sales, (4) Pre-Needs Sale, (0) Gazebo Rental and (11) Contract payments.

New Business/Future Agenda Items:

- A. **Orland Cemetery District 06/30/2022 Audit:** Review by Kalah Horton from Horton McNulty and Saeteurn, LLP. – This item was tabled and rescheduled to October 8, 2024.
- B. **Approval of the Orland Cemetery District "Conflict of Interest Code - 2024":**
The Orland Cemetery District's Conflict of Interest Code was last reviewed in 2017. The Trustee's reviewed the updated "Conflict of Interest Code." Trustee Kevin Donnelley made a motion to accept the Orland Cemetery District's "Conflict of Interest Code – 2024" as presented, Trustee Dottie Tefelski seconded the motion. A vote was held 3-0 in favor, motion **PASSED Unanimously**.
- C. **Approval of Engagement Letter from BBK Brian Hughes:** The Orland Cemetery District Trustees discussed the Engagement Letter for BBK, Brian Hughes. The Trustee's felt that it would be to the district's benefit to have an attorney representing the district. Mr. Hughes will work with the district to reclaim unused graves and other issues the district may need. Trustee Kevin Donnelley made a motion to approve the Engagement Letter from BBK, Trustee Dottie Tefelski seconded the motion. A vote was held 3-0 in favor, motion **PASSED Unanimously**.

New Business/Future Agenda Items: (Continued from previous page)

- D. Approval/Discussion: Purchase of New 2024 Grasshopper: A brief discussion was held; this item was tabled.
- E. Orland Cemetery District Office Assistant Position: Closing September 20, 2024.
- F. Orland Cemetery District Job Description Review: Head Groundskeeper vs Grounds Foreman. A discussion was held comparing the District's old Head Groundskeeper position job description vs. the new proposed Grounds Foreman job description. Trustee Dottie Tefelski made a motion to approve the new Grounds Foreman position job description as presented, Trustee Kevin Donnelley seconded the motion. A vote was held 3-0 in favor, motion **PASSED Unanimously**.
- G. Orland Cemetery District Job Description Review/Organization Chart:

Old Business:

- A. Ossuary Beautification Project Update: Interim Manager Staci Buttermore has stated that plans for getting the Ossuary painting is still planned. Waiting for cooler weather. Once the bible has been painted the wall and bible will be sealed. The District still has not heard from the County on when we will be receiving the individuals for burial.
- B. PCA Annual Meeting – August 1-2, 2024 – Grass Valley: Review – Interim Manager Staci Buttermore thanked the board for supporting her role on the PCA Board. She showed the recognition gift that was given to PCA board members for their help and support.
- C. CAPC – Annual Education Seminar – Friday, October 11, 2024: Chair Rick Beale was awarded a scholarship for this seminar.

Close session: The Board went into a closed session at 10:00 a.m. and came out of closed session at 12:00 p.m.

- A. Employee Appointment/Interview (*Gov. Code § 54957*) (Head Groundskeeper/Grounds Foreman).

Return to open session:

- A. Employee action resolution:
The Board of Trustees Chair Rick Beale reported that interviews for the Grounds Foreman position was conducted, and the position was offered to Chris Ollenberger. Theron Martin was promoted to the Groundskeeper II position. No further action was taken.

Trustee Discussion and Comments:

There were no additional discussions or comments.

Adjournment:

Chair Rick Beale adjourned the meeting at 12:05 p.m.

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



ORLAND CEMETERY DISTRICT

P.O. Box 424

Orland, Ca. 95963

Phone: 530-865-3880

Fax: 530-865-8831

E-mail: orlandcemdist@gmail.com

SEPTEMBER 2024

Orland Cemetery District's
Manager's Monthly Report

- 09.02.2024 – Office Closed – Labor Day.
- 09.03.2024 - Office Assistant – Questions – Maria Alvarez.
Linda Halsey – Questions regarding headstone.
Chris & Theron started painting the trim on the Masonic building.
Process burial paperwork for Karen Kenedy Scribner.
Completed GSRMA Annual Payroll Tru-up report.
- 09.04.2024 - Letter to the Orland High School regarding Wreath's Across America.
Press Release for Glenn County Farm Bureau – Wreath's Across America 2024.
Office Assistant – Application Request – Alonnah McGrath.
[Pre-Need & Grave Sale – Philip and Barbara Putnam.](#)
Started the September Board Meeting Agenda.
- 09.05.2024 - Finished September Board Meeting Adenda/Posted.
Prepared monthly warrants for Board Meeting.
- 09.06.2024 - Trip to Chico – Researching laptops.
- 09.07.2024 - Burial quote for William Swaner.
Send Office Assistant application to Sally Lucero.
- 09.09.2024 - Process burial paperwork for Julie Myers.
[Process burial payment for Julie Myers – Cremation](#)
Process burial paperwork for James Williams.
[Process burial payment for James Williams – Full Burial.](#)
Process GSRMA monthly warrant.
Process Trustee's monthly warrants.
Compile Grounds Foreman interview questions.
[Sharon Rowe – Monument/Headstone Set – 2x4 by Theron.](#)
- 09.10.2024 - [Process Grave Sale for Carol Calhoun.](#)
Review GASB-68 Report – Scheduled meeting for 09.12.2024.

Attended 09.10.2024 District Board Meeting.
(2) promotion letters - Grounds Foreman & Groundskeeper II positions.
Locate (6) plots for Emmy at Sweets for Headstone engravings.

- 09.11.2024 - Chris called in sick.
Sent email to Heather Clay – DOF in regard to an error the auditor found, the DOF mis-keyed. \$10,113.78 was deposited to line item 00974 instead of the OCD Sales account 66400, shorting the district. Prepare warrants for the Department of Finance – Distributed to DOF.
Had a meeting with Theron in regard to his promotion. Theron went home for the day.
Prepare Authorization Form for the Department of Finance. -Distributed to DOF.
Prepare Authorization of Approved Signatures for the Department of Finance – Distributed to DOF.
Prepare Authorized Signatures for County Claim Forms for the Department of Finance – Distributed to DOF.
Prepared contract information for the Department of Finance – Distributed to DOF.
Uploaded July 30, 2024, Special Meeting Minutes to website.
Signed and emailed engagement letter for BBK representation.
Signed and emailed representation letter to Kalah Horton for 2021-2022 audit, with additional board meeting minutes that were requested.
Process payroll warrant from PPE 08/31/2024 – received late from Kampschmidt.
Completed and submitted GSRMA Annual Financials Questionnaire.
Karen Scribner-Kenedy headstone placement and questions.
Look up Pre-Need payment for Rose Ordaz.
- 09.12.2024 - Process Glue on payment for Terese Quisenberry (Karen Kenedy)
Trip to Graves Cemetery to verify headstone placement for Breanna Barker.
Meeting with Kateryna Prior with Foster & Foster, Inc. This meeting was about our GASBS 68 Report that is required. She reviewed the report, which explains the District's CalPERS liability. Our liability has increased due to the 2.30% inflation. The District's total pension expenses for 23/24 was \$85,247.
Karen Kenedy headstone received and set by Chris. (Glue on)
- 09.13.2024 - Ordered work shirts for Chris.
Processed payroll for PPE 09.14.2024.
Spoke to Edgar Huizar about his baby's headstone, monument payment of \$165.00 still needs to be paid.
Went to Sweet Olsen's to obtain a burial permit for Jessie Cook.

Meeting with Savannah Crane with Cintas – Uniform Program.

- 09.16.2024 - Working from Home - Covid
Burial Quote for Justin Faver
Laptop Research
Employee Handbook – Review
The DOF corrected the Audit error with J/E 250840, moving \$10,113.78 back into the OCD account.
- 09.17.2024 - Working from Home – Covid
September Board Meeting Minutes.
Scheduled a meeting with Yennifer with Streamline for 09/27/2024.
Order Chris's work shirts.
- 09.18.2024 - Working from Home – Covid
Jen Cady – Questions on Maurice Eakes burial services.
Ordered Laptop.
Prepare/review current OCD Rules and Procedures. Start re-write.
Spoke to Teresa Quinsenberry regarding plot purchases, she is on vacation and will get make an appointment when she returns. She is interested in plots at the Masonic Cemetery by her parents the Drums.
- 09.19.2024 - J/E Questions for the Department of Finance – Health Insurance – Error on monthly report – GDF keyed incorrect line item. Premiums were deducted from the wrong line item.
Spoke to the Erickson family in regard to headstone placement.
- 09.20.2024 - Approve LaDonna Criss headstone – Advance Monument
Burial quote for Doreen McGrew.
Email Trustee's GSRMA Conference Registration Form.
Create Monday's staff meeting agenda.
Advanced monument dropped off – Lazario Headstone.
Ordered tablecloths for cremation tables.
- 09.23.2024 - Ordered plaque Artistic Bronze.
Process Burial Paperwork for Maurice Eakes.
Process Contract Payment for 2790 – Shockley.
Process Contract Payment for 2800 – Walker/Snow.
Process Contract Payment for 2590 – Irvin.
Process Burial Payment for Maurice Eakes.
Process Monument Payment for Arnone/Huizar-Baby.
Process Burial Payment for William Swaner.
Registered Rick and Chris for the GSRMA Conference.

Staff Meeting – Reviewed “Code of Conflict” items, discussed Military Burial and priority for this week. Talked about the need for better communications, and everyone needs to take a lunch break.

- 09.24.2024 - Staci and Chris in Corning for CPR/First Aid training.
Approved Macias Diaz Marker.
- 09.25.2024 - Accepted Steve Thomas resignation.
Spoke to Ken Gilmore on Neal headstone -confirmed placement.
Invoiced St. Dominic Parish for Gazebo Rental – November 2, 2024.
Process Contract Payment for 2940 – Cuevas.
Update Plexus Global – CDL Drug Testing – Employee List.
- 09.26.2024 - Rejection letters emailed to Office Assistant position.
Took deposits/burial permits/PG & E warrant to the Department of Finance.
Process PPE 09/27/2024.
Burial quote for Georgie Smith – Sweets/Emmy.
Burial quote for Tom & Donna Holt.
- 09.27.2024 - Preparations for Justin Faver Burial Service.
Process Payroll for PPE 09.27.2024.
Process Final Paycheck for Steve Thomas.
Spoke to Charles at Tri-Counties Bank - Credit Card Machine.
Place U.S. Flags in section 5.
Schedule direct burial for Dottie Howard – 10.04.2024
- 09.28.2024 - Preparations for Military Burial Service for Justin Faver.
- 09.30.2024 - Collected Veteran Flags in Section 5.
August financial reconciliation.
Jose Flores headstone approval – Family still owes for monument 2x4 \$275.00.

Grounds Foreman Report September 2024

Monument Settings

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

9/3/2024 Started mowing for the week.

9/6/2024 2 Funerals. Julie Myers IOOF G4 L142 Sec2. Crown single graveside service. Service by Theron. James Williams IOOF G4 L169 Sec7. Sectional liner, Family service by Theron & Chris.

9/9/2024 Sharon Rowe monument poured and set IOOF G5 L2 Sec6 by Theron. Changed sprinkler settings from 1 @ 40 min per setting to 2 settings @ 20 min each. Started on Masonic building, replacing roof panel and trim on north and west side of building. Started mowing for the week.

9/10/2024 Theron and Chris begin painting Masonic building.

9/11/2024 Finished outside painting of Masonic building.

9/16/2024 Steve returns to work from medical leave. Started mowing for the week.

9/17/2024 Started leveling grave rows at Masonic in Sec 7. Started leveling hump along Doc's wall in short rows.

9/20/2024 Funeral for Maurice Eakes. IOOF G2 L192 Sec 7. Crown single Graveside service by Steve.

9/23/2024 Funeral service for William Swaner IOOF G5 L147 Sec5. Sweets/Willows. Sectional liner, Graveside service by Theron & Chris.

9/24/2024 Tammy Peck (530-828-9959) called with concerns about the vases on the grave. Theron cleaned out vases at Graves for Paul Henry Peck. Called Tammy back and let her know the vases are cleaned and good to go. Staci and Chris to Corning Cemetery for CPR/First aid training.

9/25/2024 Cleaned all bathrooms, Gazebo and surrounding areas for military Funeral.

Grounds Foreman Report September 2024

9/26/2024 chopped old weeds out of Veterans section and replaced pea gravel around stones. Cleaned up area along Rd P and trimmed all the trees along the fence line and trimmed all the shrubs.

9/27/2024 Funeral for Stan Cooper. Graves G8 L32 SecN-1. Extendo burial container, Air Force Veteran. Graveside service by Steve.

9/28/2024 Funeral service for Justin Faver. IOOF G5 L131 Sec 5. Vault container. Marine Veteran. Military will pay for services. Church service, burial by Staci, Theron and Chris.

9/30/2024 Chris Started spraying Odd Fellows and Catholic yards with Round up. Planted 2 Iceberg White roses at the ossuary

Summary of Changes to the Memorandum of Understanding

GSRMA has updated the Health Plan Memorandum of Understanding (MOU) and is requiring each participating entity to sign the new MOU before the start of the 2025 calendar year.

Below is a summary of the changes that were made to help with your review and approval of the revised MOU.

Item 3a.: To stay in line with the PRISMHealth program, this section has been added to clarify that additional segments of the employee population that would like to have coverage and was not part of the initial population when joining the program must meet underwriting guidelines before being enrolled

Item 5a.: This has been expanded to explain if payment is not received within 30 days of the due date, GSRMA will commence with termination of benefits retroactive to the first day of the unpaid month of coverage. The previous MOU did not address what would happen in the case of non-payment, therefore the appropriate language was added to outline termination of benefits if timely payment is not made.

Item 10: GSRMA recognizes that rates are not available until mid-August, therefore the withdrawal timeline has been adjusted to allow the entity to have time to receive rates and make a decision. The timeline to submit an intent to withdraw has been moved from 180 days prior to the plan start date (or July 1) to September 1 and the date an entity must rescind by has been moved from August 31 to October 31.

Item 10a: To stay in line with the PRISMHealth program, this has been added to state an entity must leave the program as a total population.

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding (hereafter "MEMORANDUM") is entered into by and between the Golden State Risk Management Authority (hereafter "GSRMA") and the participating public entity, Orland Cemetery District (hereafter "ENTITY") who is signatory to this MEMORANDUM.

RECITALS

WHEREAS, commencing January 1, 2025, GSRMA will be an appointed administrator for the purpose of enrolling small public entities typically having 200 or less employees into the PRISMHealth Program (hereafter "PROGRAM").

WHEREAS, the terms and conditions of the PROGRAM as well as benefit coverage, rates, assessments and premiums are governed by PRISMHealth Committee for the PROGRAM (the "COMMITTEE") and not GSRMA.

WHEREAS, ENTITY desires to enroll and participate in the PROGRAM.

NOW THEREFORE, GSRMA and ENTITY agree as follows:

1. **PURPOSE.** ENTITY is signatory to this MEMORANDUM for the express purpose of enrolling in the PROGRAM.
2. **INITIAL COMMITMENT PERIOD.** ENTITY understands and acknowledges that it is required to remain in the PROGRAM for a period of at least three (3) full years as a condition to participation in the PROGRAM (the "INITIAL COMMITMENT PERIOD").
3. **ENTRY INTO PROGRAM.** ENTITY shall enroll in the PROGRAM by making application through GSRMA which shall be subject to approval by the PROGRAM's Underwriter and governing documents and in accordance with applicable eligibility guidelines.
 - a. If ENTITY enters the PROGRAM with less than their entire population, additional segments of the employee population may be added in future years assuming underwriting guidelines are met.
4. **MAINTENANCE OF EFFORT.** PROGRAM is designed to provide an alternative medical benefit solution to all participants of the ENTITY including active and retired employees, dependents and public officials. ENTITY's contributing toward retiree benefit coverage prior to joining the PROGRAM, must contribute a minimum of 50% toward the cost of retiree benefit coverage during the INITIAL COMMITMENT PERIOD. After the INITIAL COMMITMENT PERIOD, ENTITY may discontinue coverage or change the contribution amount for retirees. However, ENTITY must contribute at least the minimum percentage required by the eligibility requirements.
5. **PREMIUMS.** ENTITY understands that premiums and rates for the PROGRAM are set by the COMMITTEE. ENTITY will remit monthly premiums based upon rates established for each category of participants and the census of covered employees, dependents and retirees.

Rates for the ENTITY and each category of participant will be determined by the COMMITTEE designated for the PROGRAM based upon advice from their consultants and/or a consulting Benefits Actuary and insurance carriers. In addition, GSRMA will add an administrative fee, not to exceed 5%, to premiums and rates set by the COMMITTEE for costs associated with administering the

PROGRAM. Rates may vary depending upon factors including, but not limited to, demographic characteristics, loss experience of all public entities participating in the PROGRAM and differences in benefits provided (plan design), if any.

- a. GSRMA will administrate a billing to ENTITY each month, with payments due by the date specified by GSRMA. Payments received after the specified date will accrue penalties. If ENTITY does not remit payment within 30 days of date specified, GSRMA will commence the termination of benefits process retroactive to the first day of the unpaid month of coverage. Medical benefit premiums are based on a full month. There are no partial months or prorated premiums.
 - b. ENTITY must send notification of termination of benefits for a covered employee to the PROGRAM and GSRMA by the 15th of the current month to terminate at the end of the month. Otherwise (i.e. notification after the 15th), termination will be as of the end of the following month.
6. **BENEFITS.** Benefits provided to ENTITY participants shall be as set forth in ENTITY's Plan Summary for the PROGRAM and as agreed upon between the ENTITY and its recognized employee organizations as applicable.
 7. **COVERAGE DOCUMENTS.** Except as otherwise provided herein, PRISMHealth documents outlining the coverage provided, including terms and conditions of coverage, are controlling with respect to the coverage of the PROGRAM.
 8. **PROGRAM FUNDING.** It is the intent of this MEMORANDUM to provide for a fully funded PROGRAM by any or all of the following: pooling risk; purchasing individual stop loss coverage to protect the pool from large claims; and purchasing aggregate stop loss coverage.
 9. **ASSESSMENTS.** Should the PROGRAM not be adequately funded for any reason, pro-rata assessments to the ENTITY may be utilized to ensure the approved funding level for applicable policy periods. Any assessments, which are deemed necessary to ensure approved funding levels, shall be made upon the determination and approval of the COMMITTEE in accordance with the following:
 - a. Assessments/dividends will be used sparingly. Generally, any over/under funding will be factored into renewal rates.
 - b. If a dividend/assessment is declared, allocation will be based upon each ENTITY's proportional share of total premium paid for the preceding 3 years. ENTITY's must be current participants to receive a dividend except upon termination of the PROGRAM and distribution of assets.
 - c. ENTITY will be liable for assessments for 12 months following withdrawal from the PROGRAM.
 - d. Fund equity will be evaluated on a total program-wide basis as opposed to each year standing on its own.
 10. **WITHDRAWAL.** The program operates on a calendar basis, with the plan year spanning January 1 through December 31. ENTITY must notify GSRMA in writing of their intent to withdraw by September 1 prior to the close of the plan year in which they are terminating. ENTITY may rescind its notice of intent to withdraw no later than October 31. ENTITY may withdraw after their INITIAL COMMITMENT PERIOD (three [3] full year commitment period).

- a. ENTITY may only exit the PROGRAM as a total population. No population carve-outs of existing employee groups will be allowed once a member has entered the program.
11. **LIAISON WITH GSRMA.** Each ENTITY shall maintain staff to act as liaison with GSRMA and between the ENTITY and the GSRMA's designated PROGRAM representative.
12. **DISPUTES.** Disputes between the parties related to this MEMORANDUM shall be resolved as follows:
- a. **Mediation Before Litigation.** The parties agree that in the event of any dispute by and between them, they shall first attempt to resolve the dispute by way of an informal mediation and if such efforts do not result in a resolution, they may proceed to litigate the claims.
- b. **Selection of Mediator.** The mediation shall be held before a neutral mediator having at least 15 years civil business litigation experience or a retired judge. Within ten (10) days of a demand for mediation, the parties shall attempt to mutually select a neutral and qualified mediator. If the parties agree on the selection of the mediator, the mutually selected mediator shall be appointed for the mediation. If the parties are unable to mutually select a qualified mediator, they shall each select a neutral mediator and the two shall then select the third who shall be designated as the parties' neutral mediator for the dispute. Any selected mediator who is unable or unwilling to fulfill his duties may be replaced.
- c. **Time of Mediation.** Subject to the mediator's availability, the parties will make best efforts to have the mediation scheduled and held within 45 days of a demand.
- d. **Costs of Mediation.** The parties shall split and pay for the fees charged by the mediator equally.
- e. **Confidentiality of Mediation Process.** The parties agree that the mediation of the dispute will be an effort to compromise disputed claims and that mediation shall be deemed confidential and no statements made at the mediation can be used against them in the event of future litigation.
- f. **Position Statements.** Any party making a demand for mediation shall set forth in their written demand for mediation the factual and legal basis known to them for their claims or dispute and provide copies of any statements, summaries, reports, or documentary information known to them at the time to support their claims, save and except, privileged or confidential information, which may be withheld. Within thirty (30) days after receipt of a demand for mediation, the recipient shall provide a written response to the claims setting forth the factual and legal basis known to them to support the response or affirmation defenses and also provide copies of any statements, summaries, reports, or documentary information known to them at the time to support the response or affirmative defenses save and except, privileged or confidential information, which may be withheld. Copies of the position statements and information exchanged between the parties under this provision shall be provided to the mediator in advance of the mediation.
- g. **Failure to Participate in Mediation.** Any party who fails to participate in the mediation shall waive their right to collect attorney fees herein.
- h. **Exclusions From Mediation.** The parties agree that any claim for immediate injunctive relief is specifically excluded from the requirements of mediation. The parties further agree that disputes related to coverage under the PROGRAM are excluded from this provision and shall be governed in accordance with PRISMHealth documents and/or PROGRAM documents.

13. **GOVERNING LAW.** This MEMORANDUM shall be governed in accordance with the laws of the State of California.
14. **VENUE.** Venue for any dispute or enforcement shall be in Sacramento, California.
15. **ATTORNEY FEES.** The prevailing party in any dispute shall be entitled to an award of reasonable attorney fees.
16. **COMPLETE AGREEMENT.** This MEMORANDUM together with the related PROGRAM documents constitutes the full and complete agreement between GSRMA and the ENTITY.
17. **SEVERABILITY.** Should any provision of this MEMORANDUM be judicially determined to be void or unenforceable, such determination shall not affect any remaining provision.
18. **AMENDMENT OF MEMORANDUM.** This MEMORANDUM may be amended by the GSRMA Board of Directors and such amendments are subject to approval of ENTITY's signatory to this MEMORANDUM. Any ENTITY who fails or refuses to execute an amendment to this MEMORANDUM shall be deemed to have withdrawn from the PROGRAM on the next annual renewal date.
19. **EFFECTIVE DATE.** This MEMORANDUM shall become effective upon the signing of this MEMORANDUM by the ENTITY and Chief Executive Officer or Board President of GSRMA.
20. **EXECUTION IN COUNTERPARTS.** This MEMORANDUM may be executed in several counterparts, each of which shall be an original, all of which shall constitute but one and the same instrument.

In Witness Whereof, the undersigned have executed the MEMORANDUM as of the date set forth below.

Dated: _____

By: _____
Board President

Dated: _____

By: _____
Golden State Risk Management Authority