

ORLAND CEMETERY DISTRICT

April 11, 2023

9:00 A.M.

I.O.O.F Cemetery

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

AGENDA

This agenda has been prepared and posted at least 72 hours prior to the regular meeting of the Board of Trustees in accordance with the Ralph M. Brown Act. The public may be heard on an item before or during the consideration of any agenda item to be considered by the board, subject to reasonable time limitations for each speaker. Members of the public may address matters under the jurisdiction of the Board of Trustees, and not on the posted agenda, provided that no action shall be taken on any item not appearing on the agenda. The Board cannot act on any unscheduled items unless it is declared by a vote of a least two-thirds (2/3) of the Board that there is a need to take immediate action, and the need for action came to the attention of the District after the agenda was posted. Agenda items are numbered for public identification purposes only and will not necessarily be considered in indicated order. Details concerning agenda items are available for public reference during normal business hours at the District Office.

A. Call to order:

B. Pledge of Allegiance:

C. Roll call:

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

The Board of Trustees of the Orland Cemetery District appreciates and encourages public interest and welcomes questions and opinions at its meetings. Members of the public desiring to address the Board are requested to first be recognized by the presiding Chairman and identify themselves for record. The presiding Chairman may, in the interest of time and good order, limit the length of public comments and presentations.

E. Information Items:

A. Managers Monthly Report:

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

F. New Business/Future Agenda Items:

- A. Preliminary 2023/2024 Budget Discussion.
- B. New Equipment Purchase (backhoe) and Disposition of John Deere Tractor.
- C. Memorial Day Planning: May 29, 2023.

G. Old Business:

- A. Graves Cemetery Well/Building Update:
- B. Glenn County Indigent Burial Program: Discussion regarding policy development.
- C. Barceloux-Tibessart Foundation 2023 Grant planning:
- D. Golden State Risk Management Authority: Risk Management Accreditation Program.
- E. Discussion Orland Cemetery District 06/30/2021 & 06/30/2022 Audit Update/Discussion:

H. Consent Calendar:

- A. Approval of the March 14, 2023, Board Meeting Minutes:
- B. Approval of February 2023 Monthly Expenditures/Claims:

I. Close session:

- A. None scheduled.

J. Return to open session:

- A. None scheduled.

K. Trustee Discussion and Comments:

L. Staff Reports:

M. Adjournment:

This Agenda was posted this 4th day of April 2023 by Staci K. Buttermore, Administrative Assistant.

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ORLAND CEMETERY DISTRICT

Board of Trustees Meeting Minutes

March 14, 2023

9:00 A.M.

I.O.O.F Cemetery

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

The meeting was called to order at 9:12 a.m. by Chairperson Rick Beale followed by the Pledge of Allegiance.

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

There were no Public members present.

Consent Calendar:

- A. Approval of the February 14, 2023, Board Meeting Minutes:** Trustee Kevin Donnelley made a motion to approve the February 14, 2023, Board Meeting Minutes as presented; Trustee Dottie Tefelski seconded motion. A vote was held, and the motion **PASSED unanimously**.
- B. Approval of January 2023 Monthly Expenditures/Claims:** Trustee Dottie Tefelski made a motion to approve the January 2023 Monthly Expenditures/Claims Financial Report as presented, Trustee Kevin Donnelley seconded motion. A vote was held, and the motion **PASSED unanimously**.

Information Items:

A. Managers Monthly Report:

Manager Steve Thomas reviewed the following topics:

1. **Sales, Burials, Deposit, Major Purchases:** February 2023: 3 Full Burials and 2 Cremation Burials.
2. **Incidents/Safety Report:** None Reported
3. **Correspondence:** None received. Manager updated Trustee's on an incident with placing a headstone.
4. **Grounds & Maintenance Report:** Staff worked on the removal of (7) dead trees and removed (4) with hanging limbs. Planted (3) new pine trees.

New Business/Future Agenda Items:

- A. RESOLUTION 2023-03-14 Appropriations Limit for Fiscal Year 2022-2023:** Trustee Dottie Tefelski made a motion to approve Resolution 2023-03-14 Appropriations Limit for Fiscal Year 2022-2023 as presented, Trustee Kevin Donnelley seconded motion. A roll call vote was held; Donnelley-Aye, Tefelski-Aye, Beale-Aye the motion **PASSED unanimously**.

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

- B. Re-Appointment of Trustee Donnelley and Recognition of Appreciation of Service:** Trustee Kevin Donnelley was reappointed by the Glenn County Board of Supervisors on January 10, 2023. His term is for 4-years expiring on January 4, 2027. Chairman Beale thanked Trustee Donnelley for his continued service to the Orland Cemetery District.
- C. FORM 700 Renewals:** Were distributed to the District Trustee's for completion. Staff will forward the completed forms to the California Fair Political Practices Commission.
- D. RESOLUTION 2023-03-14-1 A Resolution Authorizing Transfer of Funds:** Manager Steve Thomas recommended a transfer of funds: 03250 Rents & Leases budget be increased from \$1,000.00 to \$2,000.00; 03220 Office Expenses budget be increased from \$2000.00 to \$3,000.00; and 03150 Insurance be increased from \$8,000.00 to \$9,000.00. These additional increases will be subtracted from the Orland Cemetery District's 09900 Contingency Fund. Trustee Kevin Donnelley made a motion to approve Resolution 2023-03-14-1 A Resolution Authorizing Transfer of Funds as presented; Trustee Dottie Tefelski seconded motion. A roll call vote was held; Donnelley-Aye, Tefelski-Aye, Beale-Aye the motion **PASSED unanimously**.
- E. Consideration of Notice of Intent to Withdrawal for coverage by Golden State Risk Management Authority for Fiscal Year 2024-2025:** Trustee Dottie Tefelski made a motion to submit a letter to Golden State Risk Management with the District's intent to withdrawal for coverage for the Fiscal Year 2024-2025, Trustee Kevin Donnelley seconded motion. A vote was held, and the motion **PASSED unanimously**.
- F. Orland Cemetery District – Discussion to increase the interment per plot policy. (OCD Policy, Section D-Interment, Item 6B):** Manager Steve Thomas proposed increasing the number of interments that could be placed in a full-size burial plot. Currently, the District's policy is: Up to four (4) burials may be placed in a full-size burial plot in any combination of: one (1) full casket burial and three (3) cremated remains or four cremated remains. Manager Steve Thomas presented the following policy change: Burials may be placed in a full-size burial plot in any combination of: * One (1) full casket burial * One (1) full casket burial and five (5) cremated remains * Six (6) cremated remains. The manager explained this would help extend the longevity of the District cemeteries and give residents in the District additional options for interments. Trustee Kevin Donnelley made a motion to approve the Manager's proposal to increase the number of interments allowed in a full-size burial plot from 4 to 6; Trustee Dottie Tefelski seconded motion. A roll call vote was held; Donnelley-Aye, Tefelski-Aye, Beale-Aye the motion **PASSED unanimously**.
- G. Orland Cemetery District – Discussion regarding Resident & Non-Resident verification process:**
- District Staff discussed that there is a need for Resident verification for individuals purchasing interments. In the past 6 months Staff has had two incidents with individuals purchasing burial services with the district. Both stated that they were district residents and after burials were performed staff realized that they were not. Staff presented the following policy proposal: F. Interment in the Orland Cemetery District: Item 5: Proof of District Residency: Individuals seeking

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

G. Orland Cemetery District – Discussion regarding Resident & Non-Resident verification process:

to purchase interment services, need to provide (2) different documents proving residency in the Orland Cemetery District. All documentation used for verification must have the same legal names and addresses as the purchaser or decedent and must be within the last thirty (30) days and/or currently valid. Examples of documents excepted include:

- | | | |
|-----------------------|-----------------------|------------------------------|
| *Mortgage Bill | *Utility Bill | *California Driver's License |
| *Cell Phone Bill | *Vehicle Registration | *Bank Statement |
| *Property Tax Billing | *U.S. Passport | *California State I.D. |

Trustee Dottie Tefelski made a motion to approve the proposed Resident and Non-Resident policy as presented, Trustee Kevin Donnelley seconded motion. A roll call vote was held; Donnelley-Aye, Tefelski-Aye, Beale-Aye the motion **PASSED unanimously**.

H. Orland Cemetery District: Summer Hours for Groundskeepers: Manager Steve Thomas reported per Orland Cemetery District Policy; During a heat wave or heat spike, the work day will be cut short, will be rescheduled (example conducted at night or during cooler hours) or if, at all cease for the day. Manager Thomas stated that during a heat wave the groundskeepers will have their hours changed to an earlier start time.

Old Business:

A. Graves Cemetery Well Building Update:

Manager Steve Thomas reported that Lely's has stated that the District is next on their list for service but due to weather conditions an exact date could not be provided.

B. Glenn County Indigent Burial Program – Discussion Regarding Policy Development:

Staff presented to the Trustee's a letter of recommendation that has been prepared for the Glenn County Board of Supervisors in regard to the Glenn County Indigent Burial Program. The District Trustee's will review this letter and present recommendations at the next scheduled board meeting, which is scheduled for April 11, 2023.

C. Barceloux-Tibessart Foundation 2023 Grant Planning:

Trustee Dottie Tefelski presented the following ideas for this year's grant application: Rose bushes for Flagpole Monument and monuments for Veterans that have temporary markers.

D. Golden State Risk Management Authority – Risk Management Accreditation Program:

Administrative Assistant Staci Buttermore informed the Trustee's that the completed application for the GSRMA Risk Management Accreditation Program has been submitted.

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

Administrative Assistant Staci Buttermore stated that all the documents that were needed for the Audit have been provided to HMS-CPA's - Kalah Horton. CPA Kalah Horton reported that it is their goal to have the 2020-2021 and 2021-2022 audit completed by June 30, 2023.

Close session:

A. None scheduled for this meeting.

Return to open session:

A. None schedule for this meeting.

Trustee Discussion and Comments:

There were no additional comments provided by the Trustee's.

Staff Reports:

A. CAPC Annual Conference: March 23-25, 2023

B. PCA Meeting (In Person): March 23, 2023 – Seaside, CA.

Adjournment:

Chairperson Rick Beale adjourned the meeting at 10:42 a.m.

Respectfully submitted by: _____
Steve Thomas, Manager

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

Manager's Report 2023

Burials for the Month of March are enclosed with packet
Monument Settings

()2X2 (4)2X4 (1) 2X8 () Glue on Plaque

3/7 The District did our first Newville burial in many years for Michael Jones, we prepared the grave and performed the burial in same day.

3/13 Received work shirts for groundskeepers, they are at Andy's Embroidery to get logo and names.

3/14 Had Trustee meeting 9:00am.-Update from Lely's Possibly get the Graves Well worked on later in the week.

3/15 Deposits and warrants delivered to Department of Finance, Stopped at Tractor Supply and picked up new safe for vault, no longer using floor safe.

3/17 Glued on the medallions from the Barceloux-Tibisart Foundation at each flagpole, project completed. Removed the stump next to fuel cage, next will be pour a slab for monuments to sit waiting to be placed, this will open the parking area behind building for more parking.

3/28 N&S tractor informed me they will be getting a used C3X compact backhoe in on trade in with low hrs., they will run it through the shop and contact us for demo.

Orland Cemetery District

March 2023 Burials:

1.	Faye Mullins -	Graves Cemetery	Cremation	03/01/2023
2.	Ernestine Yermine -	Catholic Cemetery	Cremation	03/02/2023
3.	Jorge Cuin-Lopez -	Catholic Cemetery	Full Burial	03/03/2023
4.	Ronald Lundine-	Masonic Cemetery	Cremation	03/03/2023
5.	Michael Jones -	Newville Cemetery	Full Burial	03/07/2023
6.	Burris Mays -	IOOF Cemetery	Cremation	03/09/2023
7.	Leo Emeery -	IOOF Cemetery	Full Burial	03/10/2023
8.	Roberto Viramontes	Catholic Cemetery	Full Burial	03/28/2023
9.	Deidre Thornton	Masonic Cemetery	Cremation	03/29/2023
10.	John Edmondson	Grave Cemetery	Full Burial	03/31/2023

FEBRUARY 2023 DEPOSIT REPORT

<i>Date</i>	<i>Grave Sales</i>	<i>Endowment</i>	<i>Def Rev</i>	<i>Admin</i>	<i>Tax</i>	<i>Ins. Reimb.</i>	<i>Grant Misc.</i>	<i>Deposit Total</i>
2/15/2023	6,454.96	2,260.00	910.00	-	115.94	-	-	9,740.90
2/15/2023	-	-	-	-	54.81	-	-	- J/E
2/28/2023	1,771.40	980.00	7,003.38	100.00	87.05	-	-	9,941.83
2/28/2023	1,775.00	-	(1,775.00)	-	-	-	-	- J/E PPD
MTD	10,001.36	3,240.00	6,138.38	100.00	202.99	-	-	19,682.73
YTD	\$91,434.04	\$24,300.00	\$46,886.06	\$450.00	\$2,507.86	\$1,994.00	\$5,163.00	\$172,742.94

FEBRUARY 2023 EXPENSES

<i>VENDOR NAME</i>	<i>AMOUNT</i>	<i>DEPT#</i>	
Directors Fee/ Rick Beale	100.00	1018	
Directors Fee/Kevin Donnelley	100.00	1018	
Directors Fee/Dottie Tefelski	100.00	1018	
A-87 Cost Allocation	201.99	5730	
ATT Calnet3	63.29	3120	
ATT Calnet3	69.16	3120	
California Association of Public Cemeteries	378	3200	Not paid
Cintas	41.77	3110	
Corning Lumber	-	3170	
GSRMA	5,425.00	1040	
GSRMA	5,425.00	1040	
Hunt & Sons	627.51	4292	
Kampshmidt Payroll Services (CalPERS)	2,990.16	1034	
Les Schwab	403.47	3170	
Orland Ace Hardware	351.98	3180/03270	
Orland Auto Parts	173.17	33170/03270	
Orland Sand and Gravel	-	3280	
Orland Saw & Motor	183.87	3170	
PG&E	80.93	3220	
Precision Business	160.00	3220	
Payroll PPE 02/04/2023	9,102.20	1010	
Payroll PPE 02/18/2023	9,056.38	1010	
Robert Cooper	35.00	Buy Back Grave	Still waiting on signed paperwork
Solid Waste Landfill	296.00	3280	
STREAMLINE/ Digital deployment	100.00	3120	
U.S. Bank	416.99	*****	
TOTAL EXPENSES	35,468.87		

Orland Cemetery District
Monthly Profit & Loss
February 2023

	Feb 23
Ordinary Income/Expense	
Income	
66400 · Sales & Service	
2X4 Monument - Non-Resident	660.00
2x8 Monument - Resident	400.00
Crowne Single - Resident	118.65
Crowne Small - Non-Resident	113.40
Crowne Small - Resident	94.50
Glue On - Non-Resident	48.00
Glue On - Resident	40.00
Grave Sale	654.81
Liner - Resident	580.00
Liner Non Resident	1,512.00
Non Resident Fee	2,250.00
Opening - Cremation-Resident	625.00
Opening - Non-Resident	710.00
Opening Cremation/Non-Resident	300.00
Veteran Monument - Resident	120.00
66400 · Sales & Service - Other	1,775.00
Total 66400 · Sales & Service	10,001.36
66551 · Administration Fees	100.00
Total Income	10,101.36
Gross Profit	10,101.36
Expense	
SALARIES & BENEFITS	
01010 · Salaries & Wages	15,600.00
01018 · Commission & Director Salaries	300.00
01030 · Social Security	967.20
01031 · Medicare Coverage	226.20
01034 · Retirement-ER Potion	4,155.48
01040 · Group Health Insurance	10,850.00
01045 · Unemployment Insurance	185.86
Total SALARIES & BENEFITS	32,284.74
SERVICES & SUPPLIES	
03100 · Agricultural	33.37
03110 · Clothing & Personal Supplies	125.78
03120 · Communications	
03120-4 · WIFI/Internet	100.00
03120 · Communications - Other	280.14
Total 03120 · Communications	380.14
03170 · Maintenance-Equipment	
03170-7 · Vehicle Tires	403.47
03170 · Maintenance-Equipment - Other	289.84
Total 03170 · Maintenance-Equipment	693.31
03180 · Maint-Structures & Improvement	189.37
03220 · Office Supplies	174.62
03231 · Professional Services-Admin.	14.00
03270 · Small Tools & Instruments	
03270-2 · Bits & Drills	12.92
03270 · Small Tools & Instruments - Other	354.19
Total 03270 · Small Tools & Instruments	367.11
03280 · Special Dept. Expenses	296.00

Orland Cemetery District
Monthly Profit & Loss
February 2023

	<u>Feb 23</u>
04292 · Gas & Oil	
04292-1 · Red Dyed Diesel Fuel	<u>627.51</u>
Total 04292 · Gas & Oil	627.51
04300 · Utilities	
04300-1 · 2592303259-0 - RD 200 at Graves	18.44
04300-2 · 3545176844-0 - RD P ES/S RD 24	12.59
04300-6 · 5838593031-6 RD 9 SS/E HWY 99W	41.74
04300-7 · 8722869097-7 3900 Road P	<u>8.16</u>
Total 04300 · Utilities	80.93
05730 · A-87 Cost Allocation	<u>201.99</u>
Total SERVICES & SUPPLIES	<u>3,184.13</u>
Total Expense	<u>35,468.87</u>
Net Ordinary Income	<u>-25,367.51</u>
Net Income	<u><u>-25,367.51</u></u>

Orland Cemetery District
Deposit Detail
February 2023

Type	Num	Date	Name	Account	Amount
Deposit	Deposit	02/15/2023	Deposit	00100 · Cash in Treasury	9,740.90
Sales Receipt	251243	02/01/2023	Moreno, Graciela	12000 · Undeposited Fu...	-801.35
Sales Receipt	251244	02/02/2023	Hayes, Jackie	12000 · Undeposited Fu...	-2,600.81
Sales Receipt	251246	02/03/2023	St. Louis, Michele	12000 · Undeposited Fu...	-1,175.00
Sales Receipt	251247	02/07/2023	De Faria, Patricia	12000 · Undeposited Fu...	-827.25
Sales Receipt	251249	02/13/2023	Leach, Stacey E.	12000 · Undeposited Fu...	-200.00
Sales Receipt	251250	02/13/2023	Shockley, Kortni & Joseph	12000 · Undeposited Fu...	-180.00
Sales Receipt	251251	02/14/2023	Zargoza, Bertha	12000 · Undeposited Fu...	-3,130.81
Sales Receipt	251245	02/03/2023	Chevez, Arecenia	12000 · Undeposited Fu...	-200.00
Sales Receipt	251248	02/08/2023	King, Sherril	12000 · Undeposited Fu...	-625.68
TOTAL					-9,740.90
Deposit	Deposit	02/28/2023	Deposit	00100 · Cash in Treasury	9,941.83
Sales Receipt	251252	02/17/2023	Morgan, Rebecca	12000 · Undeposited Fu...	-1,700.70
Sales Receipt	251253	02/17/2023	Perez, Amelia	12000 · Undeposited Fu...	-206.51
Sales Receipt	251254	02/17/2023	Compton, Pamela	12000 · Undeposited Fu...	-960.00
Sales Receipt	251255	02/17/2023	Gonzalez, Josefina	12000 · Undeposited Fu...	-1,000.00
Sales Receipt	251256	02/21/2023	Adams, Francis & Leslie	12000 · Undeposited Fu...	-800.00
Sales Receipt	251258	02/22/2023	Mullins, Faye J.	12000 · Undeposited Fu...	-1,749.62
Sales Receipt	251257	02/22/2023	Haldorson, Ida	12000 · Undeposited Fu...	-400.00
Sales Receipt	251259	02/22/2023	Chevez, Arecenia	12000 · Undeposited Fu...	-200.00
Sales Receipt	251260	02/22/2023	Buttermore-Silva, Staci ...	12000 · Undeposited Fu...	-1,850.00
Sales Receipt	251261	02/24/2023	Taylor, Bobby & Jaine	12000 · Undeposited Fu...	-1,075.00
TOTAL					-9,941.83

Orland Cemetery District
Profit & Loss Budget vs. Actual
June 30, 2022 through June 30, 2023

	<u>Jun 30, '22 - Jun 30, 23</u>	<u>Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense			
Income			
INTERGOVERNMENTAL REVENUE	1,474.06	2,533.00	58.2%
MISCELLANEOUS REVENUES	7,157.00	8,373.00	85.5%
ORLAND CEM ENDOWMENT PRINCIPAL	0.00	0.00	0.0%
USE OF MONEY & PROPERTY	12.41	13,400.00	0.1%
66400 · Sales & Service	108,956.83	100,000.00	109.0%
66551 · Administration Fees	700.00	470.00	148.9%
TAXES · TAXES REVENUE	248,179.71	345,770.00	71.8%
Total Income	<u>366,480.01</u>	<u>470,546.00</u>	<u>77.9%</u>
Cost of Goods Sold			
50000 · Cost of Goods Sold	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Total COGS	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Gross Profit	366,480.01	470,546.00	77.9%
Expense			
CONTGENCY	0.00	0.00	0.0%
SALARIES & BENEFITS	242,253.53	358,800.00	67.5%
SERVICES & SUPPLIES			
03100 · Agricultural	3,360.48	4,200.00	80.0%
03110 · Clothing & Personal Supplies	585.57	1,751.00	33.4%
03120 · Communications	3,675.70	5,100.00	72.1%
03140 · Household Expenses	594.43	800.00	74.3%
03150 · Insurance	8,953.00	8,000.00	111.9%
03170 · Maintenance-Equipment	3,395.74	6,000.00	56.6%
03180 · Maint-Structures & Improvement	947.31	3,750.00	25.3%
03190 · Medical & Lab Supplies	322.00	1,000.00	32.2%
03200 · Memberships	678.00	400.00	169.5%
03210 · Miscellaneous Expense	18.31	500.00	3.7%
03220 · Office Supplies	2,720.80	2,000.00	136.0%

Orland Cemetery District
Profit & Loss Budget vs. Actual
June 30, 2022 through June 30, 2023

	Jun 30, '22 - Jun 30, 23	Budget	% of Budget
03230 · Professional Services	1,644.00	10,700.00	15.4%
03231 · Professional Services-Admin.	110.25	3,600.00	3.1%
03232 · Training/Conferences	0.00	0.00	0.0%
03250 · Rents & Leases-Equipment	1,536.90	1,000.00	153.7%
03270 · Small Tools & Instruments	1,476.96	1,600.00	92.3%
03280 · Special Dept. Expenses	14,976.35	31,971.00	46.8%
04291 · Food & Lodging	0.00	500.00	0.0%
04292 · Gas & Oil	7,074.80	13,500.00	52.4%
04294 · Mileage	0.00	600.00	0.0%
04295 · Other Travel	0.00	300.00	0.0%
04300 · Utilities	6,782.99	12,500.00	54.3%
05730 · A-87 Cost Allocation	538.64	808.00	66.7%
SERVICES & SUPPLIES - Other	0.00	0.00	0.0%
Total SERVICES & SUPPLIES	59,392.23	110,580.00	53.7%
07360 · Special Dept. Equipment	19,725.52	175,000.00	11.3%
Total Expense	321,371.28	644,380.00	49.9%
Net Ordinary Income	45,108.73	-173,834.00	-25.9%
Other Income/Expense			
Other Expense			
OTHER CHARGES			
03225 · Bad Check Expense	0.00	100.00	0.0%
05700 · Administrative Expense	12,640.88	13,200.00	95.8%
OTHER CHARGES - Other	0.00	0.00	0.0%
Total OTHER CHARGES	12,640.88	13,300.00	95.0%
Total Other Expense	12,640.88	13,300.00	95.0%
Net Other Income	-12,640.88	-13,300.00	95.0%
Net Income	32,467.85	-187,134.00	-17.4%