

# ORLAND CEMETERY DISTRICT

January 9, 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 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 Chair and identify themselves for record. The presiding Chair 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. Major Purchases.
2. Incidents/Safety Report.
3. Ground Improvement Projects & Maintenance Report.

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

- A. Adoption of Resolution 2024-01-09 Appropriations Limit for Fiscal Year 2023-2024:
- B. Election of Officers: Per By-Laws at the first meeting in January of each year the Board shall elect a Chairperson and Vice Chairperson.
- C. Appointment of Board Secretary: Per By-Laws.
- D. Barceloux-Tibessart Foundation 2024 Grant Planning:
- E. Approve Orland Cemetery District 2024 Observed Holidays:

**G. Consent Calendar:**

- A. Approval of the December 12, 2023, Board Meeting Minutes:
- B. Approval of November 2023 Monthly Expenditures/Claims/Sales:

**H. Old Business:**

- A. Barceloux-Tibessart Foundation 2023 Grant Utilization Report:
- B. Wreath's Across America / December 16, 2023, at 9:00 a.m.: Review/2024 Planning
- C. Orland Cemetery District – 100 Year Anniversary: Planning/Discussion/Updates
- D. New Masonic Building Proposal/Discussion:
- E. Discussion Orland Cemetery District 06/30/2022 & 06/30/2023 Audit Update/Discussion:
- F. Orland Cemetery District Indigent Burial Program Update:

**I. Close session:**

- A. None scheduled.

**J. Return to open session:**

- A. None scheduled.

**K. Trustee Discussion and Comments:**

**L. Office Manager Report:**

- A. PCA Board Meeting: December 13, 2023 (Zoom Meeting)
- B. Office Manager's Monthly Report.
- C. December 2023 Burials. (9) Full Burials and (2) Cremation Burials.
- D. Correspondence: Received grant from the Special District Leadership in the amount of \$935.00 for expenses incurred for Office Manager at the Secretary's Leadership Conference in Monterey.

**M. Adjournment:**

This Agenda was posted this 29<sup>th</sup> day of December 2023 by Staci K. Buttermore, Office Manager.

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**ORLAND CEMETERY DISTRICT, GLENN COUNTY, CALIFORNIA  
BOARD OF TRUSTEES  
RESOLUTION NO. 2024-01-09**

\*\*\*\*\*

**A RESOLUTION ESTABLISHING THE APPROPRIATIONS LIMIT  
FOR THE ORLAND CEMETERY DISTRICT  
FOR THE FISCAL YEAR BEGINNING JULY 1, 2023, AND ENDING JUNE 30, 2024**

**AS A BASIS AND PREMISE** for this Resolution, the Board of Trustee's finds:

1. In November of 1979, the voters of the State of California passed Proposition 4, which added Article XIII B to the State Constitution;
2. Article III B and the implementing legislation restrict budget appropriations to limits determined from the base year 1978-1979;
3. In November of 1990, the voters of the State of California passed Proposition 111, which amended Article XIII B of the State Constitution;
4. Proposition 111, altered the previous appropriations limitation requirements of Proposition 4 by establishing new cost of living factors and new population factors to be used by local governments for their appropriations limit calculations for fiscal year 1990-91 and subsequent fiscal years;
5. The Glenn County Director of Finance has prepared for adoption the Appropriations Limit for the Orland Cemetery District based on the budget for fiscal year 2023-24;
6. Documentation in support of the Appropriations Limit has been available for 15 days prior to the date of this resolution at the Office of the County Department of Finance; and
7. The Appropriations Limit for the Orland Cemetery District as calculated by the County Department of Finance and set forth in Exhibit A attached hereto is \$788, 138 for the fiscal year 2023-24.

**NOW, THEREFORE, IT IS RESOLVED** that the Appropriations Limit for the Orland Cemetery District is \$788,138 for the fiscal year 2023-24.

**THIS RESOLUTION WAS PASSED** by the Board of Trustees of the Orland Cemetery District as a regular meeting thereof on January 9, 2024 by the following vote:

Ayes: \_\_\_\_\_

Noes: \_\_\_\_\_

ABSENT OR ABSTAIN: \_\_\_\_\_

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**CHAIR, BOARD OF TRUSTEES, Rick Beale**  
**ORLAND CEMETERY DISTRICT**

ATTEST: \_\_\_\_\_

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**DISTRICT SECRETARY, Staci Buttermore**  
**ORLAND CEMETERY DISTRICT**



**ORLAND CEMETERY DISTRICT**

P.O. Box 424

Orland, Ca. 95963

Phone: 530-865-3880

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## Orland Cemetery District 2024 Observed Holidays

New Year's Eve	Monday, January 1, 2024
New Year's Day	Tuesday, January 2, 2024
Martin Luther King Jr. Day	Monday, January 15, 2024
President's Day	Monday, February 19, 2024
Cesar Chavez Day	Sunday, March 31, 2024 (Observed on Monday, April 1, 2024)
Memorial Day	Monday, May 27, 2024
Independence Day	Thursday, July 4, 2024
Labor Day	Monday, September 2, 2024
Veteran's Day	Monday, November 11, 2024
Thanksgiving Day	Thursday, November 28, 2024
Thanksgiving Friday	Friday, November 29, 2024
Christmas Eve	Tuesday, December 24, 2024
Christmas Day	Wednesday, December 25, 2024
New Year's Eve	Tuesday, December 31, 2024
New Year's Day	Wednesday, January 1, 2025



# **COUNTY OF GLENN**

## **2023 OBSERVED HOLIDAYS**

<i>Martin Luther King Jr. Day</i>	<i>Monday, January 16, 2023</i>
<i>President's Day</i>	<i>Monday, February 20, 2023</i>
<i>Cesar Chavez Day</i>	<i>Friday, March 31, 2023</i>
<i>Memorial Day</i>	<i>Monday, May 29, 2023</i>
<i>Independence Day</i>	<i>Tuesday, July 4, 2023</i>
<i>Labor Day</i>	<i>Monday, September 4, 2023</i>
<i>Veteran's Day</i>	<i>Friday, November 10, 2023</i>
<i>Thanksgiving Day</i>	<i>Thursday, November 23, 2023</i>
<i>Thanksgiving Friday</i>	<i>Friday, November 24, 2023</i>
<i>Christmas Holidays</i>	<i>Monday, December 25, 2023</i> <i>Tuesday, December 26, 2023</i>
<i>New Year's Holidays</i>	<i>Monday, January 1, 2024</i> <i>Tuesday, January 2, 2024</i>



# **COUNTY OF GLENN**

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<i>Martin Luther King Jr. Day</i>	<i>Monday, January 15, 2024</i>
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<i>New Year's Eve</i>	<i>Tuesday, December 31, 2024</i>
<i>New Year's Day</i>	<i>Wednesday, January 1, 2025</i>

# ORLAND CEMETERY DISTRICT

## Board of Trustees Meeting Minutes

December 12, 2023

I.O.O.F Cemetery

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

The meeting was called to order at 9:03 a.m. by Chair Rick Beale followed by the Pledge of Allegiance.

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

### INFORMATION ITEMS:

#### A. Managers Monthly Report:

1. Sales, Burials, Safety Report, Major Purchases:  
November Burial Report: (2) Full Burials and (2) Cremation Burials.
2. Incidents/Safety Report: A dead tree was removed from section 9.
3. Correspondence: None
4. Grounds & Maintenance Report: None
5. Old Business Updates: None

### NEW BUSINESS/FUTURE AGENDA ITEMS:

#### A. Adopt Orland Cemetery District 2024 Board Meeting Dates:

Trustee Kevin Donnelley made a motion to adopt the Orland Cemetery District 2024 Meeting Dates as presented, Trustee Dottie Tefelski seconded the motion. A vote was 3-0 in favor, the motion **PASSED unanimously**.

#### B. Orland Cemetery District December Office Closures:

The Orland Cemetery District office will be closed on the following dates: Friday, December 22, 2023, Monday, December 25, 2023, and Tuesday, December 26, 2023, Monday, January 1, 2024, and Tuesday, January 2, 2024.

#### C. Letter of Recommendation – Dottie Tefelski:

Trustee Kevin Donnelley made a motion to send a letter of recommendation to the Glenn County Board of Supervisor in support of having Dottie Tefelski reappointed to the Orland Cemetery District to serve a 4-year term as a trustee, Chair Rick Beale seconded the motion. A vote was conducted, the motion **PASSED unanimously**.



**D. Approved Thank You Letter to – G.S.R.M.A.**

Trustee Dottie Tefelski made a motion to approve the Thank You Letter to Golden State Risk Management Authority for providing District Compensation for Rick Beale serving as a one of their board members, Trustee Kevin Donnelley seconded the motion. A vote was 3-0 in favor, the motion **PASSED unanimously**.

**E. Orland Cemetery District – 100 Year Anniversary: August 9, 2027.**

The trustees held a discussion for future planning for the District's 100 Year Anniversary.

**OLD BUSINESS:**

**A. Orland Cemetery District Indigent Burial Program Update:**

Chair Rick Beale updated the trustees on the status of this project. The District will be interring only the individuals that were district residents. Beautification plans were discussed for the Ossuary.

**B. Orland Cemetery District 06/30/2022 & 06/30/2023 Audit Update/Discussion:**

The District is scheduled to begin the 06/30/2022 audit in January 2024.

**C. New Masonic Building Proposal Discussion:**

Chair Rick Beale will be contacting local architects for building beautification ideas. Trustee Kevin Donnelley will be reaching out to our local Masonic Lodge for their ideas and input.

**D. Graves Cemetery Expansion Update:**

Trustee Kevin Donnelley stated that this project needs to be tabled at this time.

**E. Wreaths Across America: Planning for December 16, 2023, Ceremony.**

Trustee Dottie Tefelski announced that for the first time every Veteran in our District will be receiving a Christmas wreath. Dottie stated that everyone that will be involved in the Ceremony has been contacted. Volunteers will be placing the wreaths on Friday, December 15, 2023, at 10:00 a.m.

**CONSENT CALENDAR:**

**A. Approval of the November 14, 2023, Board Meeting Minutes:**

Trustee Kevin Donnelley made a motion to approve the November 14, 2023, Board Meeting Minutes as presented, Trustee Dottie Tefelski seconded the motion. A vote was 3-0 in favor, the motion **PASSED unanimously**.

**B. Approval of September 2023 & October 2023 Monthly Expenditures/Claims:**

Trustee Kevin Donnelley made a motion to approve the September 2023 and October 2023 Board Meeting Minutes as presented, Trustee Dottie Tefelski seconded the motion. A vote was 3-0 in favor, the motion **PASSED unanimously**.

**CLOSED SESSION:**

None.

**RETURN TO OPEN SESSION:**

None.

**TRUSTEE DISCUSSION AND COMMENTS/FUTURE AGENDA ITEMS:**

- A. **Office Mangers Reports:** Report was included in the agenda packet.

**ADJOURNMENT:**

Chair Rick Beale adjourned the meeting at 10:36 a.m.

Respectfully submitted by:   
Staci Buttermore, Office Manager

Approved by the Board of Trustees on: \_\_\_\_\_

## Orland Cemetery District Income / Expense Monthly Report October 25 through November 28, 2023

	Oct 25 - Nov 28, 23
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>MISCELLANEOUS REVENUES</b>	
74124 · Insurance Reimbursement	5,000.00
<b>Total MISCELLANEOUS REVENUES</b>	5,000.00
66400 · Sales & Service	
2X2 Monument - Resident	165.00
2X4 Monument - Non-Resident	330.00
2x4 Monument - Resident	275.00
2x8 Monument - Resident	800.00
Crowne Single - Resident	118.65
Gazebo Rental - Resident	300.00
Grave Sale	2,250.00
Grave Sale - Non Resident	950.00
Liner - Resident	1,890.00
Liner Non Resident	756.00
Non Resident Fee	750.00
Opening - Cremation-Resident	500.00
Opening - Non-Resident	710.00
Opening - Resident	1,800.00
Overtime Resident	700.00
Veteran Monument - Resident	120.00
66400 · Sales & Service - Other	2,277.00
<b>Total 66400 · Sales &amp; Service</b>	14,691.65
<b>TAXES · TAXES REVENUE</b>	
14010 · Current Secured	-769.54
14020 · Current Unsecured	-3.77
14046 · SB 813 Current Unsecured	469.05
14048 · SB 813 Prior Secured	66.21
<b>Total TAXES · TAXES REVENUE</b>	-239.05
<b>Total Income</b>	19,452.60
<b>Gross Profit</b>	19,452.60 <i>v reconciled</i>
	<i>12-19-2023 SCS</i>
<b>Expense</b>	
<b>SALARIES &amp; BENEFITS</b>	
01010 · Salaries & Wages	23,888.00
01018 · Commission & Director Salaries	800.00
01030 · Social Security	1,481.05
01031 · Medicare Coverage	346.37
01034 · Retirement-ER Portion	1,834.57
01040 · Group Health Insurance	9,182.80
<b>Total SALARIES &amp; BENEFITS</b>	37,532.79
<b>SERVICES &amp; SUPPLIES</b>	
03100 · Agricultural	
03100-1 · Chemicals - Weed Control	289.39
<b>Total 03100 · Agricultural</b>	289.39
03110 · Clothing & Personal Supplies	94.34
03120 · Communications	
03120-2 · Phone Bills	48.18
03120-4 · WIFI/Internet	120.00
03120 · Communications - Other	273.75
<b>Total 03120 · Communications</b>	441.93
03140 · Household Expenses	53.96

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 12/19/23  
 Accrual Basis

## Orland Cemetery District Income / Expense Monthly Report October 25 through November 28, 2023

	Oct 25 - Nov 28, 23
<b>03170 · Maintenance-Equipment</b>	
03170-4 · Grasshopper Repairs	45.37
03170-6 · Smog Inspections	103.50
03170 · Maintenance-Equipment - Other	16.89
<b>Total 03170 · Maintenance-Equipment</b>	165.76
<b>03180 · Maint-Structures &amp; Improvement</b>	
03180-3 · Sprinkler Repairs	185.83
03180 · Maint-Structures & Improvement - Other	1,908.05
<b>Total 03180 · Maint-Structures &amp; Improvement</b>	2,093.88
<b>03190 · Medical &amp; Lab Supplies</b>	116.00
<b>03220 · Office Supplies</b>	207.02
<b>03230 · Professional Services</b>	21.00
<b>03270 · Small Tools &amp; Instruments</b>	6.45
<b>03280 · Special Dept. Expenses</b>	
03280-7 · Garbage Disposal	28.00
03280 · Special Dept. Expenses - Other	695.80
<b>Total 03280 · Special Dept. Expenses</b>	723.80
<b>03281 · Special Department Training</b>	700.86
<b>04292 · Gas &amp; Oil</b>	
04292-1 · Red Dyed Diesel Fuel	345.83
04292-2 · Vehicle Fuel	1,291.00
04292 · Gas & Oil - Other	48.14
<b>Total 04292 · Gas &amp; Oil</b>	1,684.97
<b>04294 · Mileage</b>	377.28
<b>04300 · Utilities</b>	
04300-1 · 2592303259-0 - RD 200 at Graves	101.51
04300-2 · 3545176844-0 - RD P ES/S RD 24	13.35
04300-3 · 8181241056-1 Road P (Pump)	774.77
04300-4 · 3503510180-3 RD P ES S RD 24	13.35
04300-5 · 8139574392-5 - Office/Shop	88.88
04300-6 · 5838593031-6 RD 9 SS/E HWY 99W	472.25
<b>Total 04300 · Utilities</b>	1,464.11
<b>Total SERVICES &amp; SUPPLIES</b>	8,440.75
<b>Total Expense</b>	45,973.54 ✓
<b>Net Ordinary Income</b>	-26,520.94
<b>Other Income/Expense</b>	
<b>Other Expense</b>	
<b>OTHER CHARGES</b>	
05730 · A-87 Cost Allocation	104.08
<b>Total OTHER CHARGES</b>	104.08
<b>Total Other Expense</b>	104.08
<b>Net Other Income</b>	-104.08
<b>Net Income</b>	-26,625.02 ✓

*reconciled  
 12.19.2023  
 SLO*

## Orland Cemetery District Grave Sales Monthly Report October 25 through November 28, 2023

Type	Date	Num	Name	Memo	Amount
<b>66450 - Endowment Services</b>					
<b>Endowment - Non Resident</b>					
Sales Receipt	10/27/2023	2324066	Gilkinson, Kathryn	Endowment - ...	-530.00
Sales Receipt	11/13/2023	2324075	Smith, Robert Victor	Endowment - ...	-530.00
<b>Total Endowment - Non Resident</b>					<b>-1,060.00</b>
<b>Endowment - Resident</b>					
Sales Receipt	11/01/2023	2324070	Olivar-Villasenor, Na...	Endowment C...	-300.00
Sales Receipt	11/01/2023	2324071	Parker, David & Trisha	Endowment - ...	-450.00
Sales Receipt	11/14/2023	2324077	Tracy, Randy	Endowment - ...	-91.26
Sales Receipt	11/14/2023	2324078	Walker, Una (Snow)	Endowment - ...	-100.00
Sales Receipt	11/14/2023	2324079	Llamas, Tomas	Endowment - ...	-450.00
Sales Receipt	11/27/2023	2324085	Raigoza, Juan (Juve...	Endowment - ...	-450.00
<b>Total Endowment - Resident</b>					<b>-1,841.26</b>
<b>Total 66450 - Endowment Services</b>					<b>-2,901.26</b>
<b>66400 - Sales &amp; Service</b>					
<b>2X2 Monument - Resident</b>					
Sales Receipt	11/20/2023	2324083	Gonzalez, Manuel &...	2X2 Monume...	-165.00
<b>Total 2X2 Monument - Resident</b>					<b>-165.00</b>
<b>2X4 Monument - Non-Resident</b>					
Sales Receipt	10/27/2023	2324068	Gilkinson, Kathryn	2x4 Monumen...	-330.00
<b>Total 2X4 Monument - Non-Resident</b>					<b>-330.00</b>
<b>2x4 Monument - Resident</b>					
Sales Receipt	11/28/2023	2324087	Benson, Lynette (Sw...	2X4 Monume...	-275.00
<b>Total 2x4 Monument - Resident</b>					<b>-275.00</b>
<b>2x8 Monument - Resident</b>					
Sales Receipt	11/01/2023	2324069	Martinez, Alfredo	2x8 Monumen...	-400.00
Sales Receipt	11/27/2023	2324085	Raigoza, Juan (Juve...	2x8 Monumen...	-400.00
<b>Total 2x8 Monument - Resident</b>					<b>-800.00</b>
<b>Crowne Single - Resident</b>					
Sales Receipt	11/20/2023	2324083	Gonzalez, Manuel &...	Crowne Singl...	-118.65
<b>Total Crowne Single - Resident</b>					<b>-118.65</b>
<b>Gazebo Rental - Resident</b>					
Sales Receipt	11/04/2023	2324073	Parker, David & Trisha	Gazebo Rent...	-150.00
Sales Receipt	11/28/2023	2324088	Wells, Gale & Dorothy	Gazebo Rent...	-150.00
<b>Total Gazebo Rental - Resident</b>					<b>-300.00</b>
<b>Grave Sale</b>					
Sales Receipt	11/01/2023	2324071	Parker, David & Trisha	Grave Sale - ...	-800.00
Sales Receipt	11/20/2023	2324083	Gonzalez, Manuel &...	Resident Gra...	-650.00
Sales Receipt	11/27/2023	2324085	Raigoza, Juan (Juve...	Grave - Resid...	-800.00
<b>Total Grave Sale</b>					<b>-2,250.00</b>
<b>Grave Sale - Non Resident</b>					
Sales Receipt	11/27/2023	2324084	Santos, Jacinta (Gip...	Grave Sale - ...	-950.00
<b>Total Grave Sale - Non Resident</b>					<b>-950.00</b>
<b>Liner - Resident</b>					
Sales Receipt	11/01/2023	2324071	Parker, David & Trisha	Grave Liner - ...	-630.00
Sales Receipt	11/14/2023	2324079	Llamas, Tomas	Grave Liner - ...	-630.00
Sales Receipt	11/27/2023	2324085	Raigoza, Juan (Juve...	Grave Liner - ...	-630.00
<b>Total Liner - Resident</b>					<b>-1,890.00</b>

✓ 12.19.23  
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 12/19/23  
 Accrual Basis

## Orland Cemetery District Grave Sales Monthly Report October 25 through November 28, 2023

Type	Date	Num	Name	Memo	Amount
<b>Liner Non Resident</b>					
Sales Receipt	10/27/2023	2324068	Gilkinson, Kathryn	Grave Liner - ...	-756.00
<b>Total Liner Non Resident</b>					<u>-756.00</u>
<b>Non Resident Fee</b>					
Sales Receipt	10/27/2023	2324068	Gilkinson, Kathryn	Non Resident ...	-750.00
<b>Total Non Resident Fee</b>					<u>-750.00</u>
<b>Opening - Cremation-Resident</b>					
Sales Receipt	11/20/2023	2324083	Gonzalez, Manuel &...	Opening (Cre...	-250.00
Sales Receipt	11/28/2023	2324087	Benson, Lynette (Sw...	Opening (Cre...	-250.00
<b>Total Opening - Cremation-Resident</b>					<u>-500.00</u>
<b>Opening - Non-Resident</b>					
Sales Receipt	10/27/2023	2324068	Gilkinson, Kathryn	Opening Full ...	-710.00
<b>Total Opening - Non-Resident</b>					<u>-710.00</u>
<b>Opening - Resident</b>					
Sales Receipt	11/01/2023	2324071	Parker, David & Trisha	Opening (Full ...	-800.00
Sales Receipt	11/14/2023	2324079	Llamas, Tomas	Opening (Full ...	-800.00
Sales Receipt	11/27/2023	2324085	Raigoza, Juan (Juve...	Opening (Full ...	-600.00
<b>Total Opening - Resident</b>					<u>-1,800.00</u>
<b>Overtime Resident</b>					
Sales Receipt	11/01/2023	2324071	Parker, David & Trisha	Overtime (Sat...	-700.00
<b>Total Overtime Resident</b>					<u>-700.00</u>
<b>Veteran Monument - Resident</b>					
Sales Receipt	11/01/2023	2324071	Parker, David & Trisha	Veteran Monu...	-120.00
<b>Total Veteran Monument - Resident</b>					<u>-120.00</u>
<b>66400 - Sales &amp; Service - Other</b>					
General Journal	11/28/2023	JE 24...		Burial of Tom...	-800.00
General Journal	11/28/2023	JE 24...		Burial of Doro...	-1,477.00
<b>Total 66400 - Sales &amp; Service - Other</b>					<u>-2,277.00</u>
<b>Total 66400 - Sales &amp; Service</b>					<u>-14,691.65</u>
<b>TOTAL</b>					<u><u>-17,592.91</u></u>

✓ recorded  
 12-19-23  
 816

10:10 AM

12/19/23

Accrual Basis

**Orland Cemetery District**  
**Monthly Sales Tax**  
**As of November 28, 2023**

Type	Date	Num	Name	Memo	Amount	Balance
<b>00784 · SALES TAX PAYABLE</b>						<b>1,028.36</b>
Sales Receipt	10/27/2023	2324068	Gilkinson, Kathryn	Sale Tax Purc...	54.81	1,083.17
Sales Receipt	11/01/2023	2324071	Parker, David & Trisha	Sale Tax Purc...	45.68	1,128.85
Sales Receipt	11/13/2023	2324075	Smith, Robert Victor	Sale Tax Purc...	10.32	1,139.17
Sales Receipt	11/14/2023	2324079	Llamas, Tomas	Sale Tax Purc...	45.68	1,184.85
Sales Receipt	11/20/2023	2324083	Gonzalez, Manuel &...	Sale Tax (Ref...	8.60	1,193.45
Sales Receipt	11/27/2023	2324085	Raigoza, Juan (Juve...	Sale Tax Purc...	45.68	1,239.13
<b>Total 00784 · SALES TAX PAYABLE</b>					<b>210.77</b>	<b>1,239.13</b>
<b>TOTAL</b>					<b>210.77</b>	<b>1,239.13</b>

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*12.29.23* *SCB*

## Orland Cemetery District Monthly Un-Earned Revenue Deposits As of November 28, 2023

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>00763 - UN- EARNED REVENUE</b>							<b>53,073.41</b>
UR - Break Out Fee - Resident						50.00	50.00
Total UR - Break Out Fee - Resident							50.00
UR - Crowne Double - Non Res						207.00	207.00
Total UR - Crowne Double - Non Res							207.00
UR - Crowne Double - Resident						357.00	357.00
Total UR - Crowne Double - Resident							357.00
UR - Crowne Single Non-Resident						711.90	711.90
Sales Receipt	11/13/2023	2324075	Smith, Robert Victor	UR - Crowne ...	12000 - Undep...	142.38	854.28
Total UR - Crowne Single Non-Resident						142.38	854.28
UR - Crowne Single - Resident						1,256.85	1,256.85
Total UR - Crowne Single - Resident							1,256.85
UR - Crowne Small - Non Resident						321.30	321.30
Total UR - Crowne Small - Non Resident							321.30
UR - Disinterment Fee						300.00	300.00
Total UR - Disinterment Fee							300.00
UR - E-Care -Pre Need						0.00	0.00
Sales Receipt	11/20/2023	2324083	Gonzalez, Manuel & ...	UR E-Care	12000 - Undep...	450.00	450.00
Total UR - E- Care -Pre Need						450.00	450.00
UR - Estate Grave Sale -Residen						650.00	650.00
Total UR - Estate Grave Sale -Residen							650.00
UR - Gazebo						100.00	100.00
Total UR - Gazebo							100.00
UR - Grave Sale - Sell Back						-250.00	-250.00
Total UR - Grave Sale - Sell Back							-250.00
UR - Grave Sales - Non-Resident						7,756.38	7,756.38
Sales Receipt	10/25/2023	2324086	Irvin, John & Marilyn	UR Grave Sal...	12000 - Undep...	98.33	7,853.71
Sales Receipt	11/13/2023	2324075	Smith, Robert Victor	UR Grave Sal...	12000 - Undep...	575.00	8,428.71
Sales Receipt	11/20/2023	2324081	Irvin, John & Marilyn	UR Grave Sal...	12000 - Undep...	98.33	8,527.04
Total UR - Grave Sales - Non-Resident						771.66	8,527.04
UR - Grave Sales - Resident						32,349.84	32,349.84
Sales Receipt	10/27/2023	2324067	Llamas, Carmen	Unearned Rev...	12000 - Undep...	1,600.00	33,949.84
Sales Receipt	11/03/2023	2324072	Rodriguez, Brenda (...)	Grave Sale - R...	12000 - Undep...	100.00	34,049.84
Sales Receipt	11/14/2023	2324076	Rodriguez, Brenda (...)	Unearned Rev...	12000 - Undep...	100.00	34,149.84
Sales Receipt	11/27/2023	2324085	Raigoza, Juan (Juve...	Unearned Rev...	12000 - Undep...	1,600.00	35,749.84
Total UR - Grave Sales - Resident						3,400.00	35,749.84
UR - Liner - Non-Resident						3,024.00	3,024.00
Total UR - Liner - Non-Resident							3,024.00
UR - Liner - Resident						7,443.37	7,443.37
Sales Receipt	11/08/2023	2324074	Flores, Alfredo & Maria	Unearned Rev...	12000 - Undep...	100.00	7,543.37
Sales Receipt	11/20/2023	2324062	Gonzalez, Josefina	Unearned Rev...	12000 - Undep...	435.59	7,978.96
Total UR - Liner - Resident						535.59	7,978.96
UR - Monument Purchases						8,542.00	8,542.00
Bill	11/01/2023		Ms. Luzia Vaz	Refund of Mon...	20000 - Accoun...	-330.00	8,212.00
Sales Receipt	11/13/2023	2324075	Smith, Robert Victor	UR - Monume...	12000 - Undep...	132.00	8,344.00
Sales Receipt	11/13/2023	2324076	Smith, Robert Victor	UR - Glue On ...	12000 - Undep...	0.00	8,344.00
Total UR - Monument Purchases						-198.00	8,344.00
UR - Non Resident Fee						14,452.71	14,452.71
Sales Receipt	11/13/2023	2324075	Smith, Robert Victor	UR - Non Resi...	12000 - Undep...	750.00	15,202.71
Total UR - Non Resident Fee						750.00	15,202.71
UR - Opening - Non Resident						7,887.83	7,887.83
Sales Receipt	11/13/2023	2324075	Smith, Robert Victor	UR - Opening/...	12000 - Undep...	300.00	8,187.83
Total UR - Opening - Non Resident						300.00	8,187.83
UR - Opening - Resident						13,842.52	13,842.52
Sales Receipt	11/09/2023	2324074	Flores, Alfredo & Maria	Unearned Ope...	12000 - Undep...	200.00	14,042.52
Sales Receipt	11/14/2023	2324077	Tracy, Randy	Unearned Ope...	12000 - Undep...	59.54	14,102.06



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Accrual Basis

**Orland Cemetery District**  
**Monthly Un-Earned Revenue Deposits**  
 As of November 28, 2023

Type	Date	Num	Name	Memo	Split	Amount	Balance
Sales Receipt	11/16/2023	2324080	Kendrick, Charles & ...	Unearned Ope...	12000 · Undep...	100.00	14,202.08
Total UR - Opening - Resident						359.54	14,202.08
UR - Overtime							350.00
Total UR - Overtime							350.00
UR - Vault							4,609.78
Total UR - Vault							4,609.78
UR Zinc Vases							315.95
Total UR Zinc Vases							315.95
<b>00763 · UN- EARNED REVENUE - Other</b>							-51,204.02
General Journal	11/28/2023	JE 241...		Burial of Toma...	-SPLIT-	-800.00	-52,004.02
General Journal	11/28/2023	JE 241...		Burial of Doro...	00763 · UN- EA...	-1,477.00	-53,481.02
Total 00763 · UN- EARNED REVENUE - Other						-2,277.00	-53,481.02
Total 00763 · UN- EARNED REVENUE						4,234.17	57,307.58
<b>TOTAL</b>						✓ 4,234.17	57,307.58

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**Orland Cemetery District**  
**Profit & Loss Budget vs. Actual**  
**October 25 through November 28, 2023**

	Oct 25 - Nov 28, 23	Budget	% of Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
INTERGOVERNMENTAL REVENUE	0.00	235.90	0.0%
MISCELLANEOUS REVENUES	5,000.00 ✓	834.56	599.1%
ORLAND CEM ENDOWMENT PRINCIPAL	0.00	4,383.49	0.0%
OTHER FINANCING SOURCES	0.00	96.59	0.0%
USE OF MONEY & PROPERTY	0.00	1,255.73	0.0%
08600 · GC Finance Dept Account Number	0.00	0.00	0.0%
66400 · Sales & Service	14,691.65 ✓	12,557.35	117.0%
66450-1 · Endowment Account Corrections	0.00	0.00	0.0%
66551 · Administration Fees	0.00	77.28	0.0%
TAXES · TAXES REVENUE	-239.05	35,512.20	-0.7%
<b>Total Income</b>	<b>19,452.60 ✓</b>	<b>54,953.10</b>	<b>35.4%</b>
<b>Cost of Goods Sold</b>			
50000 · Cost of Goods Sold	0.00	0.00	0.0%
<b>Total COGS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Gross Profit</b>	<b>19,452.60 ✓</b>	<b>54,953.10</b>	<b>35.4%</b>
<b>Expense</b>			
SALARIES & BENEFITS	37,532.79	36,045.41	104.1%
SERVICES & SUPPLIES	8,440.75	11,683.23	72.2%
85550 · Dept of Finance - Account Numb	0.00	0.00	0.0%
<b>Total Expense</b>	<b>45,973.54</b>	<b>47,728.64</b>	<b>96.3%</b>
<b>Net Ordinary Income</b>	<b>-26,520.94 ✓</b>	<b>7,224.46</b>	<b>-367.1%</b>
<b>Other Income/Expense</b>			
<b>Other Expense</b>			
CONTGENCY	0.00	1,931.90	0.0%
FIXED ASSETS	0.00	16,904.11	0.0%
OTHER CHARGES	104.08	1,405.35	7.4%
<b>Total Other Expense</b>	<b>104.08</b>	<b>20,241.36</b>	<b>0.5%</b>
<b>Net Other Income</b>	<b>-104.08 ✓</b>	<b>-20,241.36</b>	<b>0.5%</b>
<b>Net Income</b>	<b>-26,625.02 ✓</b>	<b>-13,016.90</b>	<b>204.5%</b>

*reconciled  
 12-19-23  
 SIB*

## Orland Cemetery District Profit & Loss Budget vs. Actual

July 1 through November 28, 2023

	Jul 1 - Nov 28, 23	Budget	% of Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>INTERGOVERNMENTAL REVENUE</b>			
62240 - State In-Lieu Tax	0.00	57.53	0.0%
62580 - HOPTR	0.00	945.53	0.0%
64821 - US Fish & Wildlife	0.00	0.80	0.0%
INTERGOVERNMENTAL REVENUE - Other	0.00	0.00	0.0%
<b>Total INTERGOVERNMENTAL REVENUE</b>	<b>0.00</b>	<b>1,003.86</b>	<b>0.0%</b>
<b>MISCELLANEOUS REVENUES</b>			
74112 - Miscellaneous Revenue	1,870.00	768.80	243.2%
74124 - Insurance Reimbursement	5,000.00	2,742.13	182.3%
74140 - Bad Check Recovery	0.00	41.13	0.0%
MISCELLANEOUS REVENUES - Other	0.00	0.00	0.0%
<b>Total MISCELLANEOUS REVENUES</b>	<b>6,870.00 ✓</b>	<b>3,652.06</b>	<b>193.4%</b>
<b>ORLAND CEM ENDOWMENT PRINCIPAL CHARGES FOR CURRENT SERVICES</b>			
ORLAND CEM ENDOWMENT PRINCIPAL - Other	0.00	18,656.20	0.0%
ORLAND CEM ENDOWMENT PRINCIPAL - Other	0.00	0.00	0.0%
<b>Total ORLAND CEM ENDOWMENT PRINCIPAL</b>	<b>0.00</b>	<b>18,656.20</b>	<b>0.0%</b>
<b>OTHER FINANCING SOURCES</b>			
78103 - Auction Proceeds	5,368.00	411.13	1,305.7%
OTHER FINANCING SOURCES - Other	0.00	0.00	0.0%
<b>Total OTHER FINANCING SOURCES</b>	<b>5,368.00 ✓</b>	<b>411.13</b>	<b>1,305.7%</b>
<b>USE OF MONEY &amp; PROPERTY</b>			
44380 - Interest	1,723.73	5,344.47	32.3%
USE OF MONEY & PROPERTY - Other	0.00	0.00	0.0%
<b>Total USE OF MONEY &amp; PROPERTY</b>	<b>1,723.73 ✓</b>	<b>5,344.47</b>	<b>32.3%</b>
<b>08500 - GC Finance Dept Account Number</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>68400 - Sales &amp; Service</b>			
2X2 Monument - Resident	165.00	0.00	100.0%
2X4 Monument - Non-Resident	1,950.00	0.00	100.0%
2X4 Monument - Resident	2,199.00	0.00	100.0%
2x8 Monument - Non-Resident	480.00	0.00	100.0%
2x8 Monument - Resident	2,000.00	0.00	100.0%
Break Out Fee - Resident	0.00	0.00	0.0%
Crown Double - Non-Resident	207.00	0.00	100.0%
Crown Double - Resident	178.50	0.00	100.0%
Crown Single - Non-Resident	427.14	0.00	100.0%
Crown Single - Resident	281.45	0.00	100.0%
Crown Small - Non-Resident	0.00	0.00	0.0%
Crown Small - Resident	94.50	0.00	100.0%
Disinterment - Non-Resident	0.00	0.00	0.0%
Estate Grave Sale - Resident	0.00	0.00	0.0%
Galvanized Vase - Non-Resident	0.00	0.00	0.0%
Galvanized Vase - Resident	0.00	0.00	0.0%
Gazebo Rental - Non-Resident	0.00	0.00	0.0%
Gazebo Rental - Resident	750.00	0.00	100.0%
Glue On - Non-Resident	192.00	0.00	100.0%
Glue On - Resident	40.00	0.00	100.0%
Grave Sale	4,650.00	0.00	100.0%
Grave Sale - Non-Resident	2,850.00	0.00	100.0%
Grave Sale Infant	0.00	0.00	0.0%
Liner - Resident	5,520.00	0.00	100.0%
Liner Non-Resident	2,268.00	0.00	100.0%
Nights - Non-Resident	0.00	0.00	0.0%
Non-Resident Fee	6,000.00	0.00	100.0%
Opening - Cremation-Resident	1,250.00	0.00	100.0%
Opening - Infant	0.00	0.00	0.0%
Opening - Non-Resident	2,130.00	0.00	100.0%
Opening - Resident	8,000.00	0.00	100.0%
Opening Cremation/Non-Resident	1,200.00	0.00	100.0%
Out of District	0.00	0.00	0.0%
Overtime Resident	2,940.00	0.00	100.0%
Vault - Non-Resident	0.00	0.00	0.0%
Vault - Resident	1,890.00	0.00	100.0%
Veteran Monument - Resident	120.00	0.00	100.0%
Veteran Monument - Non-Resident	0.00	0.00	0.0%
Zinc Vases	55.00	0.00	100.0%
Zinc Vases - Non-Resident	0.00	0.00	0.0%
68400 - Sales & Service - Other	11,371.50	53,444.47	21.3%
<b>Total 68400 - Sales &amp; Service</b>	<b>56,889.09 ✓</b>	<b>53,444.47</b>	<b>106.4%</b>
<b>68450-1 - Endowment Account Corrections</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>68561 - Administration Fees</b>	<b>300.00 ✓</b>	<b>328.67</b>	<b>91.2%</b>

## Orland Cemetery District Profit & Loss Budget vs. Actual July 1 through November 28, 2023

	Jul 1 - Nov 28, 23	Budget	% of Budget
<b>TAXES · TAXES REVENUE</b>			
14010 · Current Secured	-769.54	141,833.33	-0.5%
14020 · Current Unsecured	14,428.94	5,755.53	280.7%
14030 · Prior Secured Tax	0.00	0.00	0.0%
14040 · Prior Unsecured Tax	0.00	82.20	0.0%
14045 · SB 813 Supp Taxes	0.00	205.53	0.0%
14046 · SB 813 Current Unsecured	1,428.86	2,137.80	66.8%
14047 · SB 113 Current Secured	0.00	57.53	0.0%
14048 · SB 813 Prior Secured	1,407.02	1,068.87	131.6%
14049 · SB 813 Prior Unsecured	0.00	0.00	0.0%
14081 · Backfill Property Taxes	0.00	0.00	0.0%
<b>TAXES · TAXES REVENUE - Other</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total TAXES · TAXES REVENUE</b>	<b>16,493.28</b>	<b>151,140.79</b>	<b>10.9%</b>
<b>Total Income</b>	<b>87,644.10</b> ✓	<b>233,881.85</b>	<b>37.5%</b>
<b>Cost of Goods Sold</b>			
50000 · Cost of Goods Sold	0.00	0.00	0.0%
<b>Total COGS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Gross Profit</b>	<b>87,644.10</b>	<b>233,881.85</b>	<b>37.5%</b>
<b>Expenses</b>			
<b>SALARIES &amp; BENEFITS</b>			
01010 · Salaries & Wages			
01010-1 · PAYROLL PROCESSING EXPENSES	0.00	0.00	0.0%
01010 · Salaries & Wages - Other	88,200.00	89,359.13	98.7%
<b>Total 01010 · Salaries &amp; Wages</b>	<b>88,200.00</b>	<b>89,359.13</b>	<b>98.7%</b>
01013 · Overtime Pay	0.00	411.13	0.0%
01018 · Commission & Director Salaries	2,100.00	2,098.67	100.2%
01030 · Social Security	5,468.40	5,138.87	106.4%
01031 · Medicare Coverage	1,278.80	1,438.87	88.9%
01034 · Retirement-ER Plan	40,169.74	25,283.33	158.9%
01040 · Group Health Insurance	22,232.80	25,283.33	87.9%
01045 · Unemployment Insurance	0.00	370.00	0.0%
01050 · Worker Compensation Insurance	9,707.00	4,028.87	240.9%
<b>SALARIES &amp; BENEFITS - Other</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total SALARIES &amp; BENEFITS</b>	<b>169,156.84</b> ✓	<b>153,410.20</b>	<b>110.3%</b>
<b>SERVICES &amp; SUPPLIES</b>			
<b>03100 · Agricultural</b>			
03100-1 · Chemicals - Weed Control	1,851.50	0.00	100.0%
03100-2 · Lawn Fertilizer	0.00	0.00	0.0%
03100-3 · Landscape Rock	0.00	0.00	0.0%
03100-4 · Nursery Stock	0.00	0.00	0.0%
03100-5 · Sod	0.00	0.00	0.0%
03100-6 · Soil	0.00	0.00	0.0%
03100 · Agricultural - Other	10.76	2,055.53	0.5%
<b>Total 03100 · Agricultural</b>	<b>1,862.26</b>	<b>2,055.53</b>	<b>80.9%</b>
03110 · Clothing & Personal Supplies	210.80	616.67	34.2%
<b>03120 · Communications</b>			
Cell Phone	0.00	0.00	0.0%
03120-1 · Legal Notice Publications	0.00	0.00	0.0%
03120-2 · Phone Bills	436.24	0.00	100.0%
03120-3 · Phone Stipend	480.00	0.00	100.0%
03120-4 · WiFi/Internet	727.98	0.00	100.0%
03120-5 · Security	332.74	0.00	100.0%
03120 · Communications - Other	487.50	2,220.00	22.0%
<b>Total 03120 · Communications</b>	<b>2,464.46</b>	<b>2,220.00</b>	<b>111.0%</b>
<b>03140 · Household Expenses</b>			
03140-1 · Landfill - Garbage Disposal	0.00	0.00	0.0%
03140-2 · Pest Control Services	0.00	0.00	0.0%
03140-3 · Supplies(Cleaning & Toiletries)	0.00	0.00	0.0%
03140-4 · Water	173.30	0.00	100.0%
03140 · Household Expenses - Other	67.98	493.33	13.8%
<b>Total 03140 · Household Expenses</b>	<b>241.26</b>	<b>493.33</b>	<b>48.9%</b>
03150 · Insurance	11,458.00	4,727.80	242.4%
<b>03170 · Maintenance-Equipment</b>			
03170-1 · Backhoe Repairs	0.00	0.00	0.0%
03170-2 · Concrete Trailer	0.00	0.00	0.0%
03170-3 · Blower Repairs	0.00	0.00	0.0%
03170-4 · Grapple Repairs	238.42	0.00	100.0%
03170-6 · Smog Inspections	103.50	0.00	100.0%
03170-7 · Vehicle Tires	0.00	0.00	0.0%
03170 · Maintenance-Equipment - Other	1,993.01	3,288.87	60.6%
<b>Total 03170 · Maintenance-Equipment</b>	<b>2,334.93</b>	<b>3,288.87</b>	<b>71.0%</b>

## Orland Cemetery District Profit & Loss Budget vs. Actual July 1 through November 28, 2023

	Jul 1 - Nov 28, 23	Budget	% of Budget
<b>03180 - Maint-Structures &amp; Improvement</b>			
03180-2 - Bathroom Repairs	0.00	0.00	0.0%
03180-3 - Sprinkler Repairs	383.88	0.00	100.0%
03180 - Maint-Structures & Improvement - Other	2,465.88	1,644.47	150.0%
<b>Total 03180 - Maint-Structures &amp; Improvement</b>	<b>2,849.86</b>	<b>1,844.47</b>	<b>173.3%</b>
<b>03199 - Medical &amp; Lab Supplies</b>	<b>116.00</b>	<b>308.33</b>	<b>37.6%</b>
03200 - Memberships	0.00	328.87	0.0%
03210 - Miscellaneous Expense	0.00	205.53	0.0%
<b>03220 - Office Supplies</b>			
03220-1 - Copy Paper	0.00	0.00	0.0%
03220-2 - Office Binders	251.81	0.00	100.0%
03220-3 - Office Equipment	0.00	0.00	0.0%
03220-4 - Office Furniture	0.00	0.00	0.0%
03220-5 - Postage	134.30	0.00	100.0%
03220-6 - Printer Ink	105.07	0.00	100.0%
03220-7 - Quickbook Financial Software	69.99	0.00	100.0%
03220 - Office Supplies - Other	207.02	1,438.87	14.4%
<b>Total 03220 - Office Supplies</b>	<b>768.19</b>	<b>1,438.87</b>	<b>53.4%</b>
<b>03230 - Professional Services</b>	<b>4,877.00</b>	<b>4,398.87</b>	<b>110.9%</b>
03231 - Professional Services-Admin.	0.00	1,027.80	0.0%
03232 - Training/Conferences	0.00	0.00	0.0%
03250 - Rents & Leases-Equipment	0.00	822.20	0.0%
<b>03270 - Small Tools &amp; Instruments</b>			
03270-1 - Chainsaw	0.00	0.00	0.0%
03270-2 - Bits & Drills	6.45	0.00	100.0%
03270-3 - Impact Drill	0.00	0.00	0.0%
03270-4 - Tie-Downs	58.18	0.00	100.0%
03270-5 - Weed Eater Supplies	138.51	0.00	100.0%
03270 - Small Tools & Instruments - Other	525.34	822.20	63.9%
<b>Total 03270 - Small Tools &amp; Instruments</b>	<b>728.46</b>	<b>822.20</b>	<b>88.6%</b>
<b>03280 - Special Dept. Expenses</b>			
03280-1 - Crown Vault (Small)	0.00	0.00	0.0%
03280-2 - Crown Vault (Single)	0.00	0.00	0.0%
03280-3 - Crown Vault (Double)	0.00	0.00	0.0%
03280-4 - Liner/Vault	2,860.00	0.00	100.0%
03280-5 - Content	206.79	0.00	100.0%
03280-6 - Customer Refunds	0.00	0.00	0.0%
03280-7 - Garbage Disposal	104.00	0.00	100.0%
03280 - Special Dept. Expenses - Other	1,024.76	12,415.53	8.3%
<b>Total 03280 - Special Dept. Expenses</b>	<b>4,195.55</b>	<b>12,415.53</b>	<b>33.8%</b>
<b>03291 - Special Department Training</b>	<b>2,161.76</b>	<b>1,850.00</b>	<b>122.3%</b>
04291 - Food & Lodging	0.00	411.13	0.0%
<b>04292 - Gas &amp; Oil</b>			
04292-1 - Red Dyed Diesel Fuel	2,216.92	0.00	100.0%
04292-2 - Vehicle Fuel	1,920.84	0.00	100.0%
04292 - Gas & Oil - Other	547.57	5,138.87	10.7%
<b>Total 04292 - Gas &amp; Oil</b>	<b>4,685.33</b>	<b>5,138.87</b>	<b>91.2%</b>
<b>04294 - Mileage</b>	<b>503.04</b>	<b>246.67</b>	<b>203.9%</b>
04295 - Other Travel	0.00	123.33	0.0%
<b>04300 - Utilities</b>			
04300-1 - 2592303259-0 - RD 200 at Graves	862.40	0.00	100.0%
04300-2 - 3545178844-0 - RD P ES/S RD 24	53.15	0.00	100.0%
04300-3 - 8181241059-1 Road P (Pump)	4,274.12	0.00	100.0%
04300-4 - 3503510180-3 RD P ES S RD 24	53.15	0.00	100.0%
04300-5 - 8159574382-5 - Office/Shop	442.72	0.00	100.0%
04300-6 - 5838593031-6 RD 9 S/E HWY 99W	2,155.90	0.00	100.0%
04300-7 - 872266987-7 3900 Road P	33.25	0.00	100.0%
04300 - Utilities - Other	0.00	5,138.87	0.0%
<b>Total 04300 - Utilities</b>	<b>7,874.69</b>	<b>5,138.87</b>	<b>153.2%</b>
<b>SERVICES &amp; SUPPLIES - Other</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total SERVICES &amp; SUPPLIES</b>	<b>47,231.58</b>	<b>49,723.74</b>	<b>95.0%</b>
<b>85550 - Dept of Finance - Account Numbr</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Expense</b>	<b>218,388.42</b>	<b>203,133.94</b>	<b>108.5%</b>
<b>Net Ordinary Income</b>	<b>-128,744.32</b>	<b>30,747.91</b>	<b>-418.7%</b>
<b>Other Income/Expense</b>			
<b>Other Expense</b>			
<b>CONTINGENCY</b>			
08900 - Contingency	0.00	8,222.20	0.0%
CONTINGENCY - Other	0.00	0.00	0.0%
<b>Total CONTINGENCY</b>	<b>0.00</b>	<b>8,222.20</b>	<b>0.0%</b>

10:32 AM

12/19/23

Accrual Basis

# Orland Cemetery District Profit & Loss Budget vs. Actual

July 1 through November 28, 2023

	Jul 1 - Nov 28, 23	Budget	% of Budget
<b>FIXED ASSETS</b>			
07200 - Building & Improvements	0.00	41,111.13	0.0%
07360 - Special Dept. Equipment	0.00	30,833.33	0.0%
FIXED ASSETS - Other	0.00	0.00	0.0%
<b>Total FIXED ASSETS</b>	0.00	71,944.46	0.0%
<b>OTHER CHARGES</b>			
03225 - Bad Check Expense	0.00	41.13	0.0%
05700 - Administrative Expense	0.00	5,428.67	0.0%
05730 - A-87 Cost Allocation	520.40	513.50	101.3%
OTHER CHARGES - Other	0.00	0.00	0.0%
<b>Total OTHER CHARGES</b>	520.40	5,981.30	8.7%
<b>Total Other Expense</b>	520.40	88,147.96	0.6%
<b>Net Other Income</b>	-520.40	-88,147.96	0.6%
<b>Net Income</b>	-129,264.72	-65,400.05	233.3%



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

Phone: 530-865-3880  
Fax: 530-865-8831  
E-mail: [orlandcemdist@gmail.com](mailto:orlandcemdist@gmail.com)

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## December 2023

### Orland Cemetery District's Office Manager Monthly Report

- 12.01.2023 – Burial Arrangements for Jacinta Santos.  
Compiled December Board Meeting Agenda Items.  
Back-up Quickbooks  
Back-up Filemaker
- 12.04.2023 – Prepare December 2023 Agenda.  
Research Veterans grave/death information research for Grant.
- 12.05.2023 – Post December 2023 Agenda.  
Distribute December Agenda & Packet to Trustees.  
Veteran's Cemetery List for Dottie.  
Processed burial paperwork for William Kasak
- 12.06.2023 - Processed burial paperwork for Josephine Nordel.  
Prepared PG & E Monthly Warrant.  
Customer inquiry (Karen Rold) cost of monument and marker information.  
Update Website and Facebook page.
- 12.07.2023 - Out sick.  
12.08.2023 - Scheduled day off.
- 12.11.2023 - Process burial paperwork for Dale Standridge.  
Process burial paperwork for Virgil Nelson.  
Prepare monthly warrants for board meeting.  
Prepare 12.12.2023 deposit.  
Processed payroll for PPE 12/09/2023.
- 12.12.2023 - Attend/take minutes for Trustee's monthly board meeting.  
Process burial paperwork for Jacinta Santos.  
Process December Warrants for Payment.  
Trip to Willows – Drop off warrants, death certificates and (1) deposit.  
Verify marker for Dan & Catherine Hendrix (Pre-Need placement).  
Distributed signed resolution to Steve Woods for Electing Worker's Comp for volunteers.

Received (November's) financial reports for the Department of Finance.

- 12.13.2023 - PCA Zoom Meeting – Elected Vice President.  
Distribute payroll to employees.  
Marker inquiry for Lana Trovao.  
Organize OCD Agendas/Minutes 2020-2023.  
Update the OCD Website with office closure dates.
- 12.14.2023 – Prepare “Notice to Taxpayers Adoption of the Fiscal Year 2023-2024 Appropriations Limit”. Emailed to Donna at Valley Mirror to be published.  
Sold (1) Grave to Isaac Fairbanks.  
Process Fairbanks monument payment.  
Prepare OCD Appropriations Resolution No. 2024-01-09.  
Wreath's Across America – get wreaths for the Old Catholic Cemetery.  
Burial worksheet for Gabriella Chavez.  
(2) Burial worksheets for Yolada Diaz.  
Started December 12, 2023 Board meeting minutes.
- 12.15.2023 – Email letter to Scott de Moss – regarding Ossuary Beautification funds.  
Volunteer letter to Orland High School for Emma Thomas.  
Wreaths Across America – Supervise wreath placement of volunteers.
- 12.16.2023 – Wreaths Across America Ceremony.
- 12.18.2023 - Process burial paperwork for Lazaro Garcia.  
Process burial paperwork for Harold Huggins.  
Process L. Garcia payment.  
Process H. Huggins payment.  
Process Robert Smith Pre-Need Payment.  
Prepare Eagle Security Systems Warrant.  
Process Contract Payment #2825 – J. Gonzalez.  
Update Fee Schedule to indicate discount for Veterans.  
Burial Worksheet for Loretta Grisaffi.
- 12.19.2023 - Process Contract Payment # 2590 – J. Irvin  
Burial Worksheet for Lawrence Wood.  
Headstone approval for Jacinta Santos.  
Reconcile November 2023 Financial Reports.  
Sent Letter of Recommendation (Dottie Tefelski) to Scott de Moss to forward to the Board of Supervisors.  
Begin the 2023-2024 RMAP Application.



- 12.20.2023 – Prepare GSRMA Health Insurance Warrant.  
Process Burial Paperwork for Loretta Grisaffi.  
Process L. Grisaffi payment.  
Process Contract #2900 Payment for Nancy Olivar-Villasenor.  
Prepare and submit Appointment Application for Dottie Tefelski.  
GSRMA RMAP – Worked on Self-Evaluation Application.  
Find a grave for customer – Silvino Garza.  
Process monument paperwork for Brouse.  
Prepare and Email Orland Cemetery District Payroll PPE 12/23/2023.  
Schedule Burial Services for Lawrence Wood for 12/22/2023.**
- 12.21.2023 – Prepare Burial Worksheet for Winston and Sally Megorden.  
Met with Heather Williams – “Find a Grave”.  
Reconcile Un-Earned Revenue with Quickbooks Z-T.  
Prepare Unearned Revenue Journal Entry for December.  
GSRMA RMAP – Worked on Self-Evaluation Application.**
- 12.22.2023 – Burial worksheet for Winston & Sally Megorden.  
Answered questions for the family of Gabriella Chavez.  
Process Burial Paperwork for Lawrence Wood.  
Prepare and Post Holiday Office Closure Signs.  
GSRMA RMAP – Worked on Self-Evaluation Application.  
Office closed at noon.**
- 12.27.2023 – Update Burial worksheet for Winston & Sally Megorden.  
Update File Maker with Brouse headstone photo.  
Prepare PG & E #2 Warrant.  
Prepare Napa Auto Parts Warrant.  
Prepare Industrial Power Products Warrant.  
Prepare Kampschmidt Payroll Services Warrant.  
Distribute Payroll PPE 12/23/2023.  
Prepare December 2023 Burials for Agenda Packet.  
Prepare 2024 Observed Holiday Schedule.  
Process Lawrence Wood Payment.**

12.28.2023 - Prepare and Distribute 12/28/2023 Sales Deposit – Took Deposit to Willows.

Prepare January 9, 2024, Board Meeting Agenda.

Steve/Chris – Out Sick. Theron – Out Vacation.

Prepare Burial Worksheet for Donald Monson.

Phones down until 2:00 p.m.

Veteran Research.

Helped several families find their loved ones. 😊

12.29.2023 - Post January 9, 2024 Board Meeting to Website.

Email January 9, 2024, Board Meeting Agenda/Packet.

Back up file maker.

Back up Quick Books.

Steve & Chris out sick.

Theron out on vacation.

Office closed at noon.

Orland Cemetery District  
December 2023 Burials

Last Name	First Name	DOB	Date of Death	Cemetery	Grave(s)	Lot(s)	Section(s)	Burial Date	Veteran Status	Authorizer	Address	City	State	Zip	Relationship
Raigoza-Valdez	Juventino	01/25/1939	11/23/2023	Catholic	1	24	10	12/01/2023	No	Jamie Raigoza	1545 Winkle Drive	Chico	CA	95926	Son
Kasak	William	09/20/1927	11/12/2023	Masonic	4	108	7	12/05/2023	Yes..Navy	Katherine Wyeth	1785 Crane Creek Blvd	Melbourne	Florida	32940	Niece
Nordel	Josephine	12/05/1934	11/22/2023	Catholic	2	58-A	2	12/06/2023	No	David Nordel	3 Twin Pines Loop	Billings	MT	59106	Son
Alexis, Jr.	August	08/23/1930	11/23/2023	Odd Fellows	3	102	7	12/08/2023	No	Donna Weaver	4556 Co. Rd. P	Orland	Ca.	95963	Daughter
Nelson	Virgil	11/03/1933	11/25/2023	Graves	7	12-B	1-5	12/09/2023	Yes..Army	Suzanne Vereschagin	7423 Hoylake Court	Gilroy	CA	95020	Daughter
Standridge	Dale	11/14/1933	11/15/2023	Odd Fellows	2	190	7	12/11/2023	Yes..Army	Tracy Strandridge	4449 County Road M	Orland	CA	95963	Daughter
Santos	Jacinta	09/11/1944	12/01/2023	Odd Fellows	2	140	6	12/12/2023	No	Gipsy Esparza	22151 Gallagher Ave.	Corning	CA	96021	Daughter
Huggins	Harold	02/27/1936	12/07/2023	Graves	5	11-G	1-5	12/16/2023	Yes..Army	William Huggins	16401 NE 73rd Street	Vancouver	WA	98682	Son
Garcia Garcia	Lazaro	09/25/1972	12/07/2023	Catholic	1	232	10	12/15/2023	No	Alejandra Garcia Garc	810 Pecan Circle	Orland	CA	95963	Sister
Grisaffi	Loretta	12/31/1936	12/16/2023	Graves	2	18-C	1-South	12/20/2023	No	Karen Willimas	125 Panorama Drive	Bencia	CA	94510	Daughter
Wood	Lawrence	11/07/1940	12/19/2023	Graves	1	35	2	12/22/2023	Yes..Nat Guard	Jody Samons	4268 County Road KK	Orland	CA	95963	Daughter