

Orland Cemetery District Income / Expense Monthly Report January 2024

	Jan 24
Ordinary Income/Expense	
Income	
INTERGOVERNMENTAL REVENUE	
52580 · HOPTR	971.01
54621 · US Fish & Wildlife	4.40
Total INTERGOVERNMENTAL REVENUE	975.41
MISCELLANEOUS REVENUES	
74112 · Miscellaneous Revenue	935.00
Total MISCELLANEOUS REVENUES	935.00
USE OF MONEY & PROPERTY	
44300 · Interest	28.32
Total USE OF MONEY & PROPERTY	28.32
66400 · Sales & Service	
2x4 Monument - Resident	550.00
Crowne Single - Non Resident	142.38
Glue On - Non-Resident	48.00
Glue On - Resident	80.00
Grave Sale	2,850.00
Liner - Resident	1,890.00
Non Resident Fee	750.00
Opening - Cremation-Resident	500.00
Opening - Resident	1,800.00
Opening Cremation/Non-Resident	300.00
Overtime Resident	450.00
66400 · Sales & Service - Other	-275.00
Total 66400 · Sales & Service	9,085.38
TAXES · TAXES REVENUE	
14010 · Current Secured	223,124.08
14020 · Current Unsecured	1,171.01
14040 · Prior Unsecured Tax	33.90
14045 · SB 813 Supp Taxes	78.39
14046 · SB 813 Current Unsecured	541.86
14048 · SB 813 Prior Secured	152.72
Total TAXES · TAXES REVENUE	225,101.96
Total Income	236,126.07
Gross Profit	236,126.07
Expense	
SALARIES & BENEFITS	
01010 · Salaries & Wages	16,287.00
01018 · Commission & Director Salaries	300.00
01030 · Social Security	1,009.79
01031 · Medicare Coverage	236.16
01034 · Retirement-ER Potion	1,250.83
01040 · Group Health Insurance	5,169.08
01045 · Unemployment Insurance	260.60
Total SALARIES & BENEFITS	24,513.46
SERVICES & SUPPLIES	
03100 · Agricultural	51.60
03110 · Clothing & Personal Supplies	72.29

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03120 · Communications	
03120-1 · Legal Notice Publications	73.60
03120-2 · Phone Bills	163.42
03120-4 · WIFI/Internet	303.99
03120-5 · Security	155.04
Total 03120 · Communications	696.05
03140 · Household Expenses	
03140-3 · Supplies(Cleaning & Toiletries)	9.69
03140 · Household Expenses - Other	48.98
Total 03140 · Household Expenses	58.67
03170 · Maintenance-Equipment	458.98
03180 · Maint-Structures & Improvement	
03180-2 · Bathroom Repairs	33.91
Total 03180 · Maint-Structures & Improvement	33.91
03200 · Memberships	299.00
03220 · Office Supplies	
03220-2 · Office Binders	73.55
03220-7 · Quickbook Financial Software	649.00
Total 03220 · Office Supplies	722.55
03230 · Professional Services	32.00
03270 · Small Tools & Instruments	291.31
03280 · Special Dept. Expenses	57.03
04292 · Gas & Oil	
04292-2 · Vehicle Fuel	544.55
Total 04292 · Gas & Oil	544.55
04300 · Utilities	
04300-1 · 2592303259-0 - RD 200 at Graves	33.84
04300-2 · 3545176844-0 - RD P ES/S RD 24	13.50
04300-3 · 8181241056-1 Road P (Pump)	32.81
04300-4 · 3503510180-3 RD P ES S RD 24	13.50
04300-5 · 8139574392-5 - Office/Shop	141.63
04300-6 · 5838593031-6 RD 9 SS/E HWY 99W	40.66
Total 04300 · Utilities	275.94
Total SERVICES & SUPPLIES	3,593.88
Total Expense	28,107.34
Net Ordinary Income	208,018.73
Other Income/Expense	
Other Expense	
OTHER CHARGES	
03225 · Bad Check Expense	25.00
05700 · Administrative Expense	12,662.41
05730 · A-87 Cost Allocation	104.08
Total OTHER CHARGES	12,791.49
Total Other Expense	12,791.49
Net Other Income	-12,791.49
Net Income	195,227.24

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Orland Cemetery District Grave Sales Monthly Report January 2024

Type	Date	Num	Name	Memo	Amount
66450 - Endowment Services					
Endowment - Non Resident					
Sales Receipt	01/03/2024	2324110	Stanbery, Tommie &...	Endowment - ...	-1,060.00
Sales Receipt	01/10/2024	2324114	Chavez, Gabriella (V...	Endowment - ...	-530.00
Total Endowment - Non Resident					-1,590.00
Endowment - Resident					
Sales Receipt	01/03/2024	2324112	Megorden, Winston ...	Endowment - ...	-900.00
Credit Memo	01/03/2024	2324112	Megorden, Winston ...	Endowment - ...	0.00
Sales Receipt	01/12/2024	2324117	Monson, Mary & Do...	Endowment - ...	-900.00
Sales Receipt	01/17/2024	2324122	Walker, Una (Snow)	E-Care (Grav...	-99.79
Sales Receipt	01/19/2024	2324123	Rommel, Jeremy	Endowment - ...	-450.00
Sales Receipt	01/30/2024	2324126	Leon Perez, Cristobal	Endowment - ...	-450.00
Sales Receipt	01/31/2024	2324127	Montalvo Rodarte, ...	Endowment - ...	-450.00
Sales Receipt	01/31/2024	2324128	Shockley, Kortni & J...	Endowment - ...	-200.00
Total Endowment - Resident					-3,449.79
Total 66450 - Endowment Services					-5,039.79
66400 - Sales & Service					
2x4 Monument - Resident					
Sales Receipt	01/01/2024	2324109	Llamas, Tomas	2X4 Monume...	-275.00
Sales Receipt	01/30/2024	2324126	Leon Perez, Cristobal	2X4 Monume...	-275.00
Total 2x4 Monument - Resident					-550.00
Crowne Single - Non Resident					
Sales Receipt	01/10/2024	2324114	Chavez, Gabriella (V...	Crowne Singl...	-142.38
Total Crowne Single - Non Resident					-142.38
Glue On - Non-Resident					
Sales Receipt	01/10/2024	2324114	Chavez, Gabriella (V...	Glue On - No...	-48.00
Total Glue On - Non-Resident					-48.00
Glue On - Resident					
Sales Receipt	01/12/2024	2324118	Standridge, Tracy	Glue On- Resi...	-40.00
Sales Receipt	01/19/2024	2324123	Rommel, Jeremy	Glue On- Resi...	-40.00
Total Glue On - Resident					-80.00
Grave Sale					
Sales Receipt	01/12/2024	2324117	Monson, Mary & Do...	Grave Sale - ...	-800.00
Sales Receipt	01/12/2024	2324118	Standridge, Tracy	Endowment - ...	-450.00
Sales Receipt	01/30/2024	2324126	Leon Perez, Cristobal	Grave Sale - ...	-800.00
Sales Receipt	01/31/2024	2324127	Montalvo Rodarte, ...	Grave Sale - ...	-800.00
Total Grave Sale					-2,850.00
Liner - Resident					
Sales Receipt	01/12/2024	2324117	Monson, Mary & Do...	Grave Liner - ...	-630.00
Sales Receipt	01/30/2024	2324126	Leon Perez, Cristobal	Grave Liner - ...	-630.00
Sales Receipt	01/31/2024	2324127	Montalvo Rodarte, ...	Grave Liner - ...	-630.00
Total Liner - Resident					-1,890.00
Non Resident Fee					
Sales Receipt	01/10/2024	2324114	Chavez, Gabriella (V...	Non Resident ...	-750.00
Total Non Resident Fee					-750.00
Opening - Cremation-Resident					
Sales Receipt	01/12/2024	2324118	Standridge, Tracy	Opening (Cre...	-250.00
Sales Receipt	01/19/2024	2324123	Rommel, Jeremy	Opening (Cre...	-250.00
Total Opening - Cremation-Resident					-500.00

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Accrual Basis

Orland Cemetery District Grave Sales Monthly Report January 2024

Type	Date	Num	Name	Memo	Amount
Opening - Resident					
Sales Receipt	01/12/2024	2324117	Monson, Mary & Do...	Opening (Full ...	-600.00
Sales Receipt	01/30/2024	2324126	Leon Perez, Cristobal	Opening (Full ...	-600.00
Sales Receipt	01/31/2024	2324127	Montalvo Rodarte, ...	Opening (Full ...	-600.00
Total Opening - Resident					-1,800.00
Opening Cremation/Non-Resident					
Sales Receipt	01/10/2024	2324114	Chavez, Gabriella (V...	Opening (Cre...	-300.00
Total Opening Cremation/Non-Resident					-300.00
Overtime Resident					
Sales Receipt	01/10/2024	2324115	Chavez, Gabriella (V...	Overtime (Sat...	-450.00
Total Overtime Resident					-450.00
66400 · Sales & Service - Other					
Check	01/22/2024	242811	Glenn County Deapar...	Returned Che...	275.00
Total 66400 · Sales & Service - Other					275.00
Total 66400 · Sales & Service					-9,085.38
TOTAL					-14,125.17

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Accrual Basis

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

Type	Date	Num	Name	Memo	Amount	Balance
00784 · SALES TAX PAYABLE						1,647.27
Sales Receipt	01/03/2024	2324110	Stanbery, Tommie &...	Sale Tax Purc...	20.65	1,667.92
Credit Memo	01/03/2024	2324110	Stanbery, Tommie &...	Sale Tax Purc...	0.00	1,667.92
Sales Receipt	01/03/2024	2324112	Megorden, Winston ...	Sale Tax Purc...	12.94	1,680.86
Credit Memo	01/03/2024	2324112	Megorden, Winston ...	Sale Tax Purc...	0.00	1,680.86
Sales Receipt	01/10/2024	2324114	Chavez, Gabriella (V...	Sale Tax Purc...	10.32	1,691.18
Sales Receipt	01/12/2024	2324117	Monson, Mary & Do...	Sale Tax Purc...	91.36	1,782.54
Sales Receipt	01/30/2024	2324126	Leon Perez, Cristobal	Sale Tax Purc...	45.68	1,828.22
Sales Receipt	01/31/2024	2324127	Montalvo Rodarte, ...	Sale Tax Purc...	45.68	1,873.90
Total 00784 · SALES TAX PAYABLE					226.63	1,873.90
TOTAL					226.63	1,873.90 ✓

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Accrual Basis

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

Type	Date	Num	Name	Memo	Split	Amount	Balance	
00763 · UN- EARNED REVENUE							61,632.26	
UR - Break Out Fee - Resident							50.00	
Total UR - Break Out Fee - Resident							50.00	
UR - Crowne Double - Non Res							207.00	
Total UR - Crowne Double - Non Res							207.00	
UR - Crowne Double - Resident							535.50	
Sales Receipt	01/03/2024	2324112	Megorden, Winston ...	Unearned Rev...	12000 · Undep...	178.50	714.00	
Total UR - Crowne Double - Resident							178.50	714.00
UR - Crowne Single Non-Resident							1,139.04	
Sales Receipt	01/03/2024	2324110	Stanbery, Tommie & ...	UR - Crowne ...	12000 · Undep...	284.76	1,423.80	
Total UR - Crowne Single Non-Resident							284.76	1,423.80
UR - Crowne Sinlge - Resident							1,256.85	
Total UR - Crowne Sinlge - Resident							1,256.85	
UR - Crowne Small - Non Residen							321.30	
Total UR - Crowne Small - Non Residen							321.30	
UR - Disinterment Fee							300.00	
Total UR - Disinterment Fee							300.00	
UR - E- Care -Pre Need							450.00	
Total UR - E- Care -Pre Need							450.00	
UR - Estate Grave Sale -Residen							650.00	
Total UR - Estate Grave Sale -Residen							650.00	
UR - Gazebo							100.00	
Total UR - Gazebo							100.00	
UR - Grave Sale - Sell Back							-250.00	
Total UR - Grave Sale - Sell Back							-250.00	
UR - Grave Sales - Non-Resident							9,690.37	
Sales Receipt	01/03/2024	2324110	Stanbery, Tommie & ...	UR Grave Sal...	12000 · Undep...	950.00	10,640.37	
Sales Receipt	01/23/2024	2324124	Irvin, John & Marilyn	UR Grave Sal...	12000 · Undep...	98.33	10,738.70	
Total UR - Grave Sales - Non-Resident							1,048.33	10,738.70
UR - Grave Sales - Resident							36,649.84	
Sales Receipt	01/05/2024	2324113	Rodriguez, Brenda (...)	Unearned Rev...	12000 · Undep...	100.00	36,749.84	
Sales Receipt	01/12/2024	2324117	Monson, Mary & Don...	Unearned Rev...	12000 · Undep...	800.00	37,549.84	
Sales Receipt	01/17/2024	2324120	Rodriguez, Brenda (...)	Unearned Rev...	12000 · Undep...	200.00	37,749.84	
Check	01/31/2024	Withdr...	Glenn County Depart...	Returned Che...	00100 · Cash in...	-800.00	36,949.84	
Total UR - Grave Sales - Resident							300.00	36,949.84
UR - Liner - Non-Resident							3,024.00	
Total UR - Liner - Non-Resident							3,024.00	
UR - Liner - Resident							8,908.96	
Sales Receipt	01/11/2024	2324116	Flores, Alfredo & Maria	Unearned Rev...	12000 · Undep...	300.00	9,208.96	
Sales Receipt	01/12/2024	2324117	Monson, Mary & Don...	Unearned Rev...	12000 · Undep...	630.00	9,838.96	
Sales Receipt	01/17/2024	2324119	Gonzalez, Josefina	Unearned Rev...	12000 · Undep...	435.59	10,274.55	
Total UR - Liner - Resident							1,365.59	10,274.55
UR - Monument Purchases							9,122.00	
Sales Receipt	01/03/2024	2324110	Stanbery, Tommie & ...	UR - Monume...	12000 · Undep...	180.00	9,302.00	
Sales Receipt	01/03/2024	2324112	Megorden, Winston ...	UR - Monume...	12000 · Undep...	275.00	9,577.00	
Total UR - Monument Purchases							455.00	9,577.00
UR - Non Resident Fee							16,702.71	
Sales Receipt	01/03/2024	2324110	Stanbery, Tommie & ...	UR - Non Resi...	12000 · Undep...	1,500.00	18,202.71	
Total UR - Non Resident Fee							1,500.00	18,202.71
UR - Opening - Non Resident							8,787.83	
Sales Receipt	01/03/2024	2324110	Stanbery, Tommie & ...	UR Opening (...)	12000 · Undep...	600.00	9,387.83	
Total UR - Opening - Non Resident							600.00	9,387.83
UR - Opening - Resident							15,244.06	
Sales Receipt	01/03/2024	2324112	Megorden, Winston ...	Unearned Ope...	12000 · Undep...	250.00	15,494.06	
Sales Receipt	01/12/2024	2324117	Monson, Mary & Don...	Unearned Ope...	12000 · Undep...	600.00	16,094.06	
Sales Receipt	01/17/2024	2324121	Tracy, Randy	Unearned Ope...	12000 · Undep...	75.40	16,169.46	
Sales Receipt	01/17/2024	2324122	Walker, Una (Snow)	Unearned Ope...	12000 · Undep...	0.21	16,169.67	

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Accrual Basis

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

Type	Date	Num	Name	Memo	Split	Amount	Balance
Sales Receipt	01/23/2024	2324125	Kendrick, Charles & ...	Unearned Ope...	12000 · Undep...	100.00	16,269.67
Total UR - Opening - Resident						1,025.61	16,269.67
UR - Overtime							350.00
Total UR - Overtime							350.00
UR - Vault							5,045.37
Total UR - Vault							5,045.37
UR Zinc Vases							315.95
Total UR Zinc Vases							315.95
00763 · UN- EARNED REVENUE - Other							-56,968.52
Total 00763 · UN- EARNED REVENUE - Other							-56,968.52
Total 00763 · UN- EARNED REVENUE						6,757.79	68,390.05
TOTAL						6,757.79 ✓	68,390.05

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Orland Cemetery District Profit & Loss Budget vs. Actual January 2024

	<u>Jan 24</u>	<u>Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense			
Income			
INTERGOVERNMENTAL REVENUE	975.41	203.51	479.3%
MISCELLANEOUS REVENUES	935.00	719.99	129.9%
ORLAND CEM ENDOWMENT PRINCIPAL	0.00	3,781.67	0.0%
OTHER FINANCING SOURCES	0.00	83.33	0.0%
USE OF MONEY & PROPERTY	28.32	1,083.33	2.6%
66400 · Sales & Service	9,085.38	10,833.33	83.9%
66551 · Administration Fees	0.00	66.67	0.0%
TAXES · TAXES REVENUE	<u>225,101.96</u>	<u>30,636.68</u>	<u>734.7%</u>
Total Income	<u>236,126.07</u>	<u>47,408.51</u>	<u>498.1%</u>
Gross Profit	236,126.07 ✓	47,408.51	498.1%
Expense			
SALARIES & BENEFITS	24,513.46	31,096.67	78.8%
SERVICES & SUPPLIES	* 3,593.88	10,079.19	35.7%
Total Expense	<u>28,107.34</u>	<u>41,175.86</u>	<u>68.3%</u>
Net Ordinary Income	208,018.73	6,232.65	3,337.6%
Other Income/Expense			
Other Expense			
CONTGENCY	0.00	1,666.67	0.0%
FIXED ASSETS	0.00	14,583.33	0.0%
OTHER CHARGES	<u>12,791.49</u>	<u>1,212.41</u>	<u>1,055.0%</u>
Total Other Expense	<u>12,791.49</u>	<u>17,462.41</u>	<u>73.3%</u>
Net Other Income	* -12,791.49	-17,462.41	73.3%
Net Income	<u><u>195,227.24</u></u> ✓	<u><u>-11,229.76</u></u>	<u><u>-1,738.5%</u></u>

* 40,999.93 ✓

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