

Orland Cemetery District
Profit & Loss Budget vs. Actual
July 2025 through May 2026

	Jul '25 - May 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
INTERGOVERNMENTAL REVENUE				
52240 · State In-Lieu Tax	133.21	130.00	3.21	102.5%
52580 · HOPTR	2,237.26	2,300.00	-62.74	97.3%
54621 · US Fish & Wildlife	3.37	1.00	2.37	337.0%
Total INTERGOVERNMENTAL REVENUE	2,373.84	2,431.00	-57.16	97.6%
MISCELLANEOUS REVENUES				
74112 · Miscellaneous Revenue				
74140 · Bad Check Recovery	0.00	100.00	-100.00	0.0%
74112 · Miscellaneous Revenue - Other	1,060.92	0.00	1,060.92	100.0%
Total 74112 · Miscellaneous Revenue	1,060.92	100.00	960.92	1,060.9%
74124 · Insurance Reimbursement	9,586.07	6,500.00	3,086.07	147.5%
Total MISCELLANEOUS REVENUES	10,646.99	6,600.00	4,046.99	161.3%
OTHER FINANCING SOURCES				
78103 · Auction Proceeds	21,434.00	0.00	21,434.00	100.0%
Total OTHER FINANCING SOURCES	21,434.00	0.00	21,434.00	100.0%
USE OF MONEY & PROPERTY				
44300 · Interest	63,481.90	60,000.00	3,481.90	105.8%
Total USE OF MONEY & PROPERTY	63,481.90	60,000.00	3,481.90	105.8%
66400 · Sales & Service				
2X2 Monument - Resident	125.00	0.00	125.00	100.0%
2X4 Monument - Non-Resident	2,490.00	0.00	2,490.00	100.0%
2x4 Monument - Resident	9,930.00	0.00	9,930.00	100.0%
2x8 Monument - Non Resident	600.00	0.00	600.00	100.0%
2x8 Monument - Resident	2,250.00	0.00	2,250.00	100.0%
Break Out Fee - Resident	0.00	0.00	0.00	0.0%
Crowne Double - Non Resident	377.62	0.00	377.62	100.0%
Crowne Double - Resident	450.00	0.00	450.00	100.0%
Crowne Single - Non Resident	1,080.00	0.00	1,080.00	100.0%
Crowne Single - Resident	750.00	0.00	750.00	100.0%
Crowne Small - Non-Resident	0.00	0.00	0.00	0.0%
Crowne Small - Resident	120.00	0.00	120.00	100.0%
Disinterment - Non-Resident	0.00	0.00	0.00	0.0%
Estate Grave Sale - Resident	0.00	0.00	0.00	0.0%
Galvanized Vase - Non-Resident	0.00	0.00	0.00	0.0%
Galvanized Vase - Resident	0.00	0.00	0.00	0.0%
Gazebo Rental - Non-Resident	250.00	0.00	250.00	100.0%
Gazebo Rental - Resident	0.00	0.00	0.00	0.0%
Glue On - Non-Resident	540.00	0.00	540.00	100.0%

2:41 PM
 06/18/26
 Accrual Basis

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Glue On - Resident	275.00	0.00	275.00	100.0%
Grave Sale	21,233.65	0.00	21,233.65	100.0%
Grave Sale - Non Resident	4,000.00	0.00	4,000.00	100.0%
Grave Sale Infant	0.00	0.00	0.00	0.0%
Liner - Resident	25,600.00	0.00	25,600.00	100.0%
Liner Non Resident	7,600.00	0.00	7,600.00	100.0%
Niche - Non-Resident	0.00	0.00	0.00	0.0%
Non Resident Fee	21,200.00	0.00	21,200.00	100.0%
Opening - Cremation-Resident	4,400.00	0.00	4,400.00	100.0%
Opening - Infant	0.00	0.00	0.00	0.0%
Opening - Non-Resident	8,100.00	0.00	8,100.00	100.0%
Opening - Resident	23,935.00	0.00	23,935.00	100.0%
Opening Cremation/Non-Resident	4,500.00	0.00	4,500.00	100.0%
Out of District	0.00	0.00	0.00	0.0%
Overtime Resident	1,750.00	0.00	1,750.00	100.0%
Vault - Non-Resident	-2.17	0.00	-2.17	100.0%
Vault - Resident	0.00	0.00	0.00	0.0%
Veteran Monument - Resident	0.00	0.00	0.00	0.0%
Veteran Monument -Non-Resident	0.00	0.00	0.00	0.0%
Zinc Vases	560.00	0.00	560.00	100.0%
Zinc Vases - Non-Resident	170.00	0.00	170.00	100.0%
66400 · Sales & Service - Other	27,891.36	172,500.00	-144,608.64	16.2%
Total 66400 · Sales & Service	170,175.46	172,500.00	-2,324.54	98.7%
66450-1 · Endowment Account Corrections	-930.00	1,100.00	-2,030.00	-84.5%
66551 · Administration Fees	950.00	1,000.00	-50.00	95.0%
TAXES · TAXES REVENUE				
14010 · Current Secured	390,337.47	374,501.00	15,836.47	104.2%
14020 · Current Unsecured	19,444.70	19,001.00	443.70	102.3%
14030 · Prior Secured Tax	0.00	1.00	-1.00	0.0%
14040 · Prior Unsecured Tax	347.93	551.00	-203.07	63.1%
14045 · SB 813 Supp Taxes	79.77	250.00	-170.23	31.9%
14046 · SB 813 Current Unsecured	2,951.28	3,300.00	-348.72	89.4%
14047 · SB 113 Current Secured	188.33	125.00	63.33	150.7%
14048 · SB 813 Prior Secured	2,393.61	1,900.00	493.61	126.0%
14049 · SB 813 Prior Unsecured	-37.11	0.00	-37.11	100.0%
14081 · Backfill Property Taxes	6.94	0.00	6.94	100.0%
Total TAXES · TAXES REVENUE	415,712.92	399,629.00	16,083.92	104.0%
Total Income	683,845.11	643,260.00	40,585.11	106.3%
Gross Profit	683,845.11	643,260.00	40,585.11	106.3%
Expense				
SALARIES & BENEFITS				
01010 · Salaries & Wages				
01010-1 · PAYROLL PROCESSING EXPENS...	0.00	0.00	0.00	0.0%

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01010 · Salaries & Wages - Other	186,720.00	237,228.00	-50,508.00	78.7%
Total 01010 · Salaries & Wages	186,720.00	237,228.00	-50,508.00	78.7%
01012 · Additional Help	0.00	0.00	0.00	0.0%
01013 · Overtime Pay	210.00	1,000.00	-790.00	21.0%
01018 · Commission & Director Salaries	5,100.00	6,600.00	-1,500.00	77.3%
01030 · Social Security	11,589.66	17,000.00	-5,410.34	68.2%
01031 · Medicare Coverage	2,710.48	4,400.00	-1,689.52	61.6%
01034 · Retirement-ER Potion	74,384.23	78,500.00	-4,115.77	94.8%
01040 · Group Health Insurance	69,305.00	74,600.00	-5,295.00	92.9%
01042 · Dental Insurance Premium	1,496.49	1,800.00	-303.51	83.1%
01043 · Vision Insurance Premium	544.11	700.00	-155.89	77.7%
01045 · Unemployment Insurance	611.20	1,200.00	-588.80	50.9%
01050 · Worker Compensation Insurance	12,859.27	13,500.00	-640.73	95.3%
Total SALARIES & BENEFITS	365,530.44	436,528.00	-70,997.56	83.7%
SERVICES & SUPPLIES				
03100 · Agricultural				
03100-1 · Chemicals - Weed Control	2,544.71	0.00	2,544.71	100.0%
03100-2 · Lawn Fertilizer	0.00	0.00	0.00	0.0%
03100-3 · Landscape Rock	0.00	0.00	0.00	0.0%
03100-4 · Nursery Stock	0.00	0.00	0.00	0.0%
03100-5 · Sod	0.00	0.00	0.00	0.0%
03100-6 · Soil	0.00	0.00	0.00	0.0%
03100-7 · Annual Burn Permit	15.00	0.00	15.00	100.0%
03100 · Agricultural - Other	1,674.61	5,000.00	-3,325.39	33.5%
Total 03100 · Agricultural	4,234.32	5,000.00	-765.68	84.7%
03110 · Clothing & Personal Supplies				
03110-1 · Safety/First Aid Kit Items	83.62	0.00	83.62	100.0%
03110 · Clothing & Personal Supplies - Other	1,264.07	3,500.00	-2,235.93	36.1%
Total 03110 · Clothing & Personal Supplies	1,347.69	3,500.00	-2,152.31	38.5%
03120 · Communications				
Cell Phone	0.00	0.00	0.00	0.0%
03120-1 · Legal Notice Publications	0.00	0.00	0.00	0.0%
03120-2 · Phone Bills	948.83	0.00	948.83	100.0%
03120-3 · Phone Stipend	360.00	0.00	360.00	100.0%
03120-4 · WIFI/Internet	1,520.56	0.00	1,520.56	100.0%
03120-5 · Security	1,274.93	0.00	1,274.93	100.0%
03120-6 · Annual Post Office Box Fee	0.00	0.00	0.00	0.0%
03120 · Communications - Other	2,999.28	7,500.00	-4,500.72	40.0%
Total 03120 · Communications	7,103.60	7,500.00	-396.40	94.7%
03140 · Household Expenses				

2:41 PM
06/18/26
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03140-1 · Landfill - Garbage Disposal	0.00	0.00	0.00	0.0%
03140-2 · Pest Control Services	0.00	0.00	0.00	0.0%
03140-3 · Supplies(Cleaning & Toiletries)	123.18	0.00	123.18	100.0%
03140-4 · Water	67.15	0.00	67.15	100.0%
03140 · Household Expenses - Other	958.17	1,200.00	-241.83	79.8%
Total 03140 · Household Expenses	1,148.50	1,200.00	-51.50	95.7%
03150 · Insurance	16,977.68	18,000.00	-1,022.32	94.3%
03170 · Maintenance-Equipment				
03170-1 · Backhoe Repairs	0.00	0.00	0.00	0.0%
03170-2 · Concrete Trailer	0.00	0.00	0.00	0.0%
03170-3 · Blower Repairs	0.00	0.00	0.00	0.0%
03170-4 · Grasshopper Repairs	0.00	0.00	0.00	0.0%
03170-6 · Smog Inspections	0.00	0.00	0.00	0.0%
03170-7 · Vehicle Tires	331.45	0.00	331.45	100.0%
03170 · Maintenance-Equipment - Other	11,831.29	13,000.00	-1,168.71	91.0%
Total 03170 · Maintenance-Equipment	12,162.74	13,000.00	-837.26	93.6%
03175 · Maintenance-Equipment Materials	1,836.01	1,000.00	836.01	183.6%
03180 · Maint-Structures & Improvement				
03180-2 · Bathroom Repairs	147.77	0.00	147.77	100.0%
03180-3 · Sprinkler Repairs	43.27	0.00	43.27	100.0%
03180-4 · Masonic Building Repairs	0.00	0.00	0.00	0.0%
03180-5 · Trash Bin Project	0.00	0.00	0.00	0.0%
03180-6 · Breakroom & Office Renovation	1,637.96	0.00	1,637.96	0.0%
03180 · Maint-Structures & Improvement - ...	4,321.89	8,000.00	-3,678.11	54.0%
Total 03180 · Maint-Structures & Improvement	6,150.89	8,000.00	-1,849.11	76.9%
03190 · Medical & Lab Supplies	104.82	1,000.00	-895.18	10.5%
03200 · Memberships	599.00	1,000.00	-401.00	59.9%
03210 · Miscellaneous Expense	40.57	500.00	-459.43	8.1%
03220 · Office Supplies				
03220-1 · Copy Paper	44.35	0.00	44.35	100.0%
03220-2 · Office Binders	0.00	0.00	0.00	0.0%
03220-3 · Office Equipment	827.19	0.00	827.19	100.0%
03220-4 · Office Furniture	0.00	0.00	0.00	0.0%
03220-5 · Postage	282.00	0.00	282.00	100.0%
03220-6 · Printer Ink	499.56	0.00	499.56	100.0%
03220-7 · Quickbook Financial Software	1,049.00	0.00	1,049.00	100.0%
03220-8 · Office Software Subscriptions	481.58	0.00	481.58	0.0%
03220 · Office Supplies - Other	1,849.86	6,000.00	-4,150.14	30.8%
Total 03220 · Office Supplies	5,033.54	6,000.00	-966.46	83.9%
03230 · Professional Services				
03230-1 · Reclaimed Graves Project	20,164.68	0.00	20,164.68	100.0%
03230-2 · PERSONNEL	2,351.40	0.00	2,351.40	100.0%

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03230 · Professional Services - Other	14,370.00	32,700.00	-18,330.00	43.9%
Total 03230 · Professional Services	36,886.08	32,700.00	4,186.08	112.8%
03231 · Professional Services-Admin.	0.00	5,000.00	-5,000.00	0.0%
03232 · Training/Conferences	0.00	0.00	0.00	0.0%
03236 · Professional Service IT	14,000.00	20,000.00	-6,000.00	70.0%
03241 · Legal Notices	2,705.20	1,000.00	1,705.20	270.5%
03250 · Rents & Leases-Equipment	0.00	2,000.00	-2,000.00	0.0%
03270 · Small Tools & Instruments				
03270-1 · Chainsaw	0.00	0.00	0.00	0.0%
03270-2 · Bits & Drills	44.35	0.00	44.35	100.0%
03270-3 · Impact Drill	0.00	0.00	0.00	0.0%
03270-4 · Tie-Downs	0.00	0.00	0.00	0.0%
03270-5 · Weed Eater Supplies	0.00	0.00	0.00	0.0%
03270 · Small Tools & Instruments - Other	655.21	2,000.00	-1,344.79	32.8%
Total 03270 · Small Tools & Instruments	699.56	2,000.00	-1,300.44	35.0%
03280 · Special Dept. Expenses				
03280-1 · Crowne Vault (Small)	665.10	0.00	665.10	100.0%
03280-2 · Crowne Vault (Single)	796.50	0.00	796.50	100.0%
03280-3 · Crowne Vault (Double)	0.00	0.00	0.00	0.0%
03280-4 · Liner/Vault	11,758.00	0.00	11,758.00	100.0%
03280-5 · Cement	370.05	0.00	370.05	100.0%
03280-6 · Customer Refunds	0.00	0.00	0.00	0.0%
03280-7 · Garbage Disposal	473.25	0.00	473.25	100.0%
03280-8 · Ossuary Beautification Project	952.65	0.00	952.65	100.0%
03280-9 · Masonic Cemetery Beautification	49.10	0.00	49.10	100.0%
3280-10 · Reclaimed Graves Project	234.19			
3280-11 · Additional Help	31,113.36			
03280 · Special Dept. Expenses - Other	16,216.41	95,020.00	-78,803.59	17.1%
Total 03280 · Special Dept. Expenses	62,628.61	95,020.00	-32,391.39	65.9%
03281 · Special Department Training	2,949.16	6,500.00	-3,550.84	45.4%
03283 · Shop Supplies	301.02	1,000.00	-698.98	30.1%
04290 · Transportation Expenses	0.00	1,000.00	-1,000.00	0.0%
04291 · Food & Lodging	1,381.57	2,500.00	-1,118.43	55.3%
04292 · Gas & Oil				
04292-1 · Red Dyed Diesel Fuel	1,828.21	0.00	1,828.21	100.0%
04292-2 · Vehicle Fuel	7,521.61	0.00	7,521.61	100.0%
04292 · Gas & Oil - Other	1,709.08	13,000.00	-11,290.92	13.1%
Total 04292 · Gas & Oil	11,058.90	13,000.00	-1,941.10	85.1%
04294 · Mileage	792.00	2,000.00	-1,208.00	39.6%
04295 · Other Travel	180.00	1,000.00	-820.00	18.0%
04300 · Utilities				
04300-1 · 2592303259-0 - RD 200 at Graves	1,735.13	0.00	1,735.13	100.0%

2:41 PM
06/18/26
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04300-2 · 3545176844-0 - RD P ES/S RD 24	129.11	0.00	129.11	100.0%
04300-3 · 8181241056-1 Road P (Pump)	5,042.08	0.00	5,042.08	100.0%
04300-4 · 3503510180-3 RD P ES S RD 24	143.59	0.00	143.59	100.0%
04300-5 · 8139574392-5 - Office/Shop	1,922.83	0.00	1,922.83	100.0%
04300-6 · 5838593031-6 RD 9 SS/E HWY 99W	3,712.28	0.00	3,712.28	100.0%
04300-7 · 8722869097-7 3900 Road P	110.44	0.00	110.44	100.0%
04300 · Utilities - Other	0.00	19,000.00	-19,000.00	0.0%
Total 04300 · Utilities	12,795.46	19,000.00	-6,204.54	67.3%
Total SERVICES & SUPPLIES	203,116.92	269,420.00	-66,303.08	75.4%
Total Expense	568,647.36	705,948.00	-137,300.64	80.6%
Net Ordinary Income	115,197.75	-62,688.00	177,885.75	-183.8%
Other Income/Expense				
Other Expense				
CONTGENCY				
09900 · Contingency	0.00	40,000.00	-40,000.00	0.0%
Total CONTGENCY	0.00	40,000.00	-40,000.00	0.0%
FIXED ASSETS				
00636 · Leased Equipment	0.00	0.00	0.00	0.0%
07200 · Building & Improvements	0.00	35,000.00	-35,000.00	0.0%
07320 · Computer Equipment	0.00	5,000.00	-5,000.00	0.0%
07325 · Software Upgrade	28,680.00	29,900.00	-1,220.00	95.9%
07350 · Vehicles	0.00	95,000.00	-95,000.00	0.0%
07360 · Special Dept. Equipment	68,395.42	63,500.00	4,895.42	107.7%
Total FIXED ASSETS	97,075.42	228,400.00	-131,324.58	42.5%
OTHER CHARGES				
03225 · Bad Check Expense	0.00	100.00	-100.00	0.0%
05700 · Administrative Expense	16,310.59	14,400.00	1,910.59	113.3%
05730 · A-87 Cost Allocation	3,341.25	3,645.00	-303.75	91.7%
Total OTHER CHARGES	19,651.84	18,145.00	1,506.84	108.3%
Total Other Expense	116,727.26	286,545.00	-169,817.74	40.7%
Net Other Income	-116,727.26	-286,545.00	169,817.74	40.7%
Net Income	-1,529.51	-349,233.00	347,703.49	0.4%