

## Orland Cemetery District Income / Expense Monthly Report February 2026

	Feb 26
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>USE OF MONEY &amp; PROPERTY</b>	
44300 · Interest	2.91
<b>Total USE OF MONEY &amp; PROPERTY</b>	2.91
<b>66400 · Sales &amp; Service</b>	
2x4 Monument - Resident	700.00
Crowne Single - Resident	150.00
Glue On - Resident	125.00
Grave Sale	1,000.00
Liner - Resident	800.00
Non Resident Fee	950.00
Opening - Cremation-Resident	800.00
Opening - Resident	750.00
Opening Cremation/Non-Resident	450.00
66400 · Sales & Service - Other	-2,300.00
<b>Total 66400 · Sales &amp; Service</b>	3,425.00
66450-1 · Endowment Account Corrections	-1,205.00
66551 · Administration Fees	450.00
<b>TAXES · TAXES REVENUE</b>	
14010 · Current Secured	1,708.74
14046 · SB 813 Current Unsecured	-15.05
<b>Total TAXES · TAXES REVENUE</b>	1,693.69
<b>Total Income</b>	4,366.60
<b>Gross Profit</b>	4,366.60
<b>Expense</b>	
<b>SALARIES &amp; BENEFITS</b>	
01010 · Salaries & Wages	16,480.00
01018 · Commission & Director Salaries	300.00
01030 · Social Security	1,021.76
01031 · Medicare Coverage	238.96
01034 · Retirement-ER Portion	1,311.80
01040 · Group Health Insurance	5,936.00
01042 · Dental Insurance Premium	123.92
01043 · Vision Insurance Premium	44.52
01045 · Unemployment Insurance	170.24
<b>Total SALARIES &amp; BENEFITS</b>	25,627.20
<b>SERVICES &amp; SUPPLIES</b>	
03100 · Agricultural	
03100-1 · Chemicals - Weed Control	219.86
03100 · Agricultural - Other	264.05
<b>Total 03100 · Agricultural</b>	483.91
03120 · Communications	
03120-2 · Phone Bills	80.32
03120-4 · WIFI/Internet	204.40
03120 · Communications - Other	730.73
<b>Total 03120 · Communications</b>	1,015.45
03140 · Household Expenses	212.50
03170 · Maintenance-Equipment	432.79
03180 · Maint-Structures & Improvement	260.41
03220 · Office Supplies	180.83

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## Orland Cemetery District Income / Expense Monthly Report February 2026

	Feb 26
<b>03230 · Professional Services</b>	
03230-1 · Reclaimed Graves Project	478.40
03230 · Professional Services - Other	40.00
<b>Total 03230 · Professional Services</b>	518.40
<b>03270 · Small Tools &amp; Instruments</b>	28.12
<b>03280 · Special Dept. Expenses</b>	
03280-7 · Garbage Disposal	145.95
3280-11 · Additional Help	4,167.68
03280 · Special Dept. Expenses - Other	1,181.26
<b>Total 03280 · Special Dept. Expenses</b>	5,494.89
<b>04292 · Gas &amp; Oil</b>	
04292-1 · Red Dyed Diesel Fuel	0.00
04292-2 · Vehicle Fuel	652.84
04292 · Gas & Oil - Other	144.31
<b>Total 04292 · Gas &amp; Oil</b>	797.15
<b>04300 · Utilities</b>	
04300-1 · 2592303259-0 - RD 200 at Graves	35.07
04300-2 · 3545176844-0 - RD P ES/S RD 24	14.14
04300-3 · 8181241056-1 Road P (Pump)	42.31
04300-4 · 3503510180-3 RD P ES S RD 24	14.14
04300-5 · 8139574392-5 - Office/Shop	291.95
04300-6 · 5838593031-6 RD 9 SS/E HWY 99W	48.53
04300-7 · 8722869097-7 3900 Road P	19.85
<b>Total 04300 · Utilities</b>	465.99
<b>Total SERVICES &amp; SUPPLIES</b>	9,890.44
<b>Total Expense</b>	35,517.64
<b>Net Ordinary Income</b>	-31,151.04
<b>Other Income/Expense</b>	
<b>Other Expense</b>	
<b>FIXED ASSETS</b>	
07360 · Special Dept. Equipment	3,897.06
<b>Total FIXED ASSETS</b>	3,897.06
<b>OTHER CHARGES</b>	
05700 · Administrative Expense	62.43
05730 · A-87 Cost Allocation	303.75
<b>Total OTHER CHARGES</b>	366.18
<b>Total Other Expense</b>	4,263.24
<b>Net Other Income</b>	-4,263.24
<b>Net Income</b>	-35,414.28

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**Orland Cemetery District**  
**Grave Sales Monthly Report**  
**February 2026**

Type	Date	Num	Name	Memo	Amount
<b>66450 - Endowment Services</b>					
<b>Endowment - Non Resident</b>					
Sales Receipt	02/19/2026	2526157	Drake, Renee (Beil, ...	Endowment - ...	-625.00
Total Endowment - Non Resident					-625.00
<b>Endowment - Resident</b>					
Sales Receipt	02/10/2026	2526153	Lavender, Tammy (...	Endowment - ...	-550.00
Sales Receipt	02/19/2026	2526158	De Beaord, Barbara	Endowment - ...	-550.00
Sales Receipt	02/25/2026	2526160	Olney, Rosalie	Endowment - ...	-1,100.00
Credit Memo	02/25/2026	2526160	Olney, Rosalie	Endowment - ...	0.00
Total Endowment - Resident					-2,200.00
Total 66450 - Endowment Services					-2,825.00 ✓
<b>66400 - Sales &amp; Service</b>					
<b>2x4 Monument - Resident</b>					
Sales Receipt	02/06/2026	2526151	Cuin-Perez, Jonathan	2X4 Monume...	-350.00
Sales Receipt	02/25/2026	2526160	Olney, Rosalie	2X4 Monume...	-350.00
Total 2x4 Monument - Resident					-700.00
<b>Crowne Single - Resident</b>					
Sales Receipt	02/10/2026	2526153	Lavender, Tammy (...	Crowne Singl...	-150.00
Total Crowne Single - Resident					-150.00
<b>Glue On - Resident</b>					
Sales Receipt	02/06/2026	2526149	Wackerman, Janet	Glue On- Resi...	-25.00
Sales Receipt	02/10/2026	2526153	Lavender, Tammy (...	Glue On- Resi...	-50.00
Sales Receipt	02/19/2026	2526158	De Beaord, Barbara	Glue On- Resi...	-50.00
Total Glue On - Resident					-125.00
<b>Grave Sale</b>					
Sales Receipt	02/25/2026	2526160	Olney, Rosalie	Grave Sale - ...	-1,000.00
Total Grave Sale					-1,000.00
<b>Liner - Resident</b>					
Sales Receipt	02/25/2026	2526160	Olney, Rosalie	Grave Liner - ...	-800.00
Total Liner - Resident					-800.00
<b>Non Resident Fee</b>					
Sales Receipt	02/19/2026	2526157	Drake, Renee (Beil, ...	Non Resident ...	-950.00
Total Non Resident Fee					-950.00
<b>Opening - Cremation-Resident</b>					
Sales Receipt	02/10/2026	2526153	Lavender, Tammy (...	Opening (Cre...	-400.00
Sales Receipt	02/19/2026	2526158	De Beaord, Barbara	Opening (Cre...	-400.00
Total Opening - Cremation-Resident					-800.00
<b>Opening - Resident</b>					
Sales Receipt	02/25/2026	2526160	Olney, Rosalie	Opening (Full ...	-750.00
Total Opening - Resident					-750.00
<b>Opening Cremation/Non-Resident</b>					
Sales Receipt	02/19/2026	2526157	Drake, Renee (Beil, ...	Opening (Cre...	-450.00
Total Opening Cremation/Non-Resident					-450.00

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 Accrual Basis

## Orland Cemetery District Grave Sales Monthly Report February 2026

Type	Date	Num	Name	Memo	Amount
<b>66400 · Sales &amp; Service - Other</b>					
Bill	02/10/2026		Sherry Myers	Refund of Gra...	650.00
General Journal	02/18/2026	JE262...	Sanchez, Veronica	Correct Permi...	2,000.00
General Journal	02/26/2026	JE262...	Cowling, Goldie M.	Goldie M. Co...	-350.00
Total 66400 · Sales & Service - Other					2,300.00
Total 66400 · Sales & Service					-3,425.00 ✓
<b>66551 · Administration Fees</b>					
Sales Receipt	02/06/2026	2526150	Ordaz, Josefina	Administration...	-225.00
Credit Memo	02/06/2026	2526150	Ordaz, Josefina	Administration...	0.00
Sales Receipt	02/17/2026	2526154	Longoria, Dan & Linda	Administration...	-225.00
Total 66551 · Administration Fees					-450.00 ✓
<b>TOTAL</b>					-6,700.00

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 Cash Basis

## Orland Cemetery District Monthly Endowment Report As of February 28, 2026

Type	Date	Num	Name	Memo	Paid Amount
<b>66450 · Endowment Services</b>					
<b>Endowment - Non Resident</b>					
Sales Receipt	02/19/2026	2526157	Drake, Renee (Beil, ...	Endowment - ...	-625.00
Total Endowment - Non Resident					-625.00
<b>Endowment - Resident</b>					
Sales Receipt	02/10/2026	2526153	Lavender, Tammy (...	Endowment - ...	-550.00
Sales Receipt	02/19/2026	2526158	De Beaord, Barbara	Endowment - ...	-550.00
Sales Receipt	02/25/2026	2526160	Olney, Rosalie	Endowment - ...	-1,100.00
Credit Memo	02/25/2026	2526160	Olney, Rosalie	Endowment - ...	0.00
Total Endowment - Resident					-2,200.00
<b>Endowment Infant</b>					
Total Endowment Infant					
<b>66450 · Endowment Services - Other</b>					
Total 66450 · Endowment Services - Other					-2,825.00
Total 66450 · Endowment Services					-2,825.00
<b>TOTAL</b>					<b>-2,825.00</b>

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Accrual Basis

**Orland Cemetery District**  
**Monthly Un-Earned Revenue Deposits**  
As of February 28, 2026

Type	Date	Num	Name	Memo	Split	Amount
<b>00763 · UN- EARNED REVENUE</b>						
<b>UR - Break Out Fee - Resident</b>						
Total UR - Break Out Fee - Resident						
<b>UR - Crowne Double - Non Res</b>						
Total UR - Crowne Double - Non Res						
<b>UR - Crowne Double - Resident</b>						
Total UR - Crowne Double - Resident						
<b>UR - Crowne Single Non-Resident</b>						
Total UR - Crowne Single Non-Resident						
<b>UR - Crowne Sinlge - Resident</b>						
Total UR - Crowne Sinlge - Resident						
<b>UR - Crowne Small - Non Residen</b>						
Total UR - Crowne Small - Non Residen						
<b>UR - Disinterment Fee</b>						
Total UR - Disinterment Fee						
<b>UR - E- Care -Pre Need</b>						
Total UR - E- Care -Pre Need						
<b>UR - Estate Grave Sale -Residen</b>						
Total UR - Estate Grave Sale -Residen						
<b>UR - Gazebo</b>						
Total UR - Gazebo						
<b>UR - Grave Sale - Sell Back</b>						
Total UR - Grave Sale - Sell Back						
<b>UR - Grave Sales - Non-Resident</b>						
Total UR - Grave Sales - Non-Resident						
<b>UR - Grave Sales - Resident</b>						
Sales Receipt	02/06/2026	2526150	Ordaz, Josefina	Unearned Re...	12000 · Undep...	275.00
Sales Receipt	02/17/2026	2526154	Longoria, Dan & Linda	Unearned Re...	12000 · Undep...	275.00
Total UR - Grave Sales - Resident						550.00
<b>UR - Liner - Non-Resident</b>						
Total UR - Liner - Non-Resident						
<b>UR - Liner - Resident</b>						
Sales Receipt	02/03/2026	2526148	Jimenez, Adela	Unearned Re...	12000 · Undep...	700.00
Sales Receipt	02/19/2026	2526155	Allen, Jerry & Corinne	Unearned Re...	12000 · Undep...	175.00
Sales Receipt	02/19/2026	2526156	Allen, Jerry & Corinne	Unearned Re...	12000 · Undep...	775.00
Total UR - Liner - Resident						1,650.00
<b>UR - Monument Purchases</b>						
Sales Receipt	02/19/2026	2526155	Allen, Jerry & Corinne	UR - Monume...	12000 · Undep...	100.00
Sales Receipt	02/24/2026	2526159	Rico, Yolanda	UR - Monume...	12000 · Undep...	50.00
Total UR - Monument Purchases						150.00
<b>UR - Non Resident Fee</b>						
Total UR - Non Resident Fee						
<b>UR - Opening - Non Resident -FB</b>						
Total UR - Opening - Non Resident -FB						
<b>UR - Opening - Resident -FB</b>						
Sales Receipt	02/10/2026	2526152	Flores De Sedano, ...	UR - Opening...	12000 · Undep...	100.00
Sales Receipt	02/24/2026	2526159	Rico, Yolanda	UR - Opening...	12000 · Undep...	200.00
Sales Receipt	02/25/2026	2526160	Olney, Rosalie	UR -Opening ...	12000 · Undep...	400.00
Total UR - Opening - Resident -FB						700.00

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Accrual Basis

**Orland Cemetery District**  
**Monthly Un-Earned Revenue Deposits**  
 As of February 28, 2026

Type	Date	Num	Name	Memo	Split	Amount
<b>UR - Overtime</b>						
Total UR - Overtime						
<b>UR - Vault</b>						
Total UR - Vault						
<b>UR - Zinc Vases</b>						
Total UR - Zinc Vases						
<b>00763 · UN- EARNED REVENUE - Other</b>						
General Journal	02/18/2026	JE262...	Llamas, Carmen	Correction of ...	66450-1 · End...	1,205.00
General Journal	02/18/2026	JE262...	Sanchez, Veronica	Correct Permi...	66400 · Sales ...	2,000.00
General Journal	02/26/2026	JE262...	Cowling, Goldie M.	Goldie M. Co...	66400 · Sales ...	-350.00
Total 00763 · UN- EARNED REVENUE - Other						2,855.00
Total 00763 · UN- EARNED REVENUE						5,905.00
<b>TOTAL</b>						<b>5,905.00</b> ✓

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Accrual Basis

**Orland Cemetery District**  
**Monthly Sales Tax**  
As of February 28, 2026

Type	Date	Num	Name	Memo	Amount	Balance	
<b>00784 · SALES TAX PAYABLE</b>						2,716.75	
Sales Receipt	02/10/2026	2526153	Lavender, Tammy (...)	Sale Tax Purc...	10.88	2,727.63	
Sales Receipt	02/25/2026	2526160	Olney, Rosalie	Sale Tax Purc...	58.00	2,785.63	
Total 00784 · SALES TAX PAYABLE						68.88	2,785.63
<b>TOTAL</b>						<b>68.88</b>	<b>2,785.63</b>

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

July 2025 through February 2026

	Jul '25 - Feb 26	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>INTERGOVERNMENTAL REVENUE</b>				
52240 - State In-Lieu Tax	133.21	130.00	3.21	102.5%
62580 - HOPTR	1,387.13	2,300.00	-932.87	59.4%
54621 - US Fish & Wildlife	3.37	1.00	2.37	337.0%
<b>Total INTERGOVERNMENTAL REVENUE</b>	<b>1,503.71</b>	<b>2,431.00</b>	<b>-927.29</b>	<b>61.9%</b>
<b>MISCELLANEOUS REVENUES</b>				
74112 - Miscellaneous Revenue				
74140 - Bad Check Recovery	60.92	100.00	-39.08	60.9%
74112 - Miscellaneous Revenue - Other	0.00	0.00	0.00	0.0%
<b>Total 74112 - Miscellaneous Revenue</b>	<b>60.92</b>	<b>100.00</b>	<b>-39.08</b>	<b>60.9%</b>
74124 - Insurance Reimbursement	5,000.00	6,500.00	-1,500.00	76.9%
<b>Total MISCELLANEOUS REVENUES</b>	<b>5,060.92</b>	<b>6,600.00</b>	<b>-1,539.08</b>	<b>76.7%</b>
<b>OTHER FINANCING SOURCES</b>				
78103 - Auction Proceeds	19,814.00	0.00	19,814.00	100.0%
<b>Total OTHER FINANCING SOURCES</b>	<b>19,814.00</b>	<b>0.00</b>	<b>19,814.00</b>	<b>100.0%</b>
<b>USE OF MONEY &amp; PROPERTY</b>				
44300 - Interest	30,403.31	60,000.00	-29,596.69	50.7%
<b>Total USE OF MONEY &amp; PROPERTY</b>	<b>30,403.31</b>	<b>60,000.00</b>	<b>-29,596.69</b>	<b>50.7%</b>
<b>66400 - Sales &amp; Service</b>				
2X2 Monument - Resident	0.00	0.00	0.00	0.0%
2X4 Monument - Non-Resident	1,880.00	0.00	1,880.00	100.0%
2x4 Monument - Resident	8,005.00	0.00	8,005.00	100.0%
2x8 Monument - Non Resident	600.00	0.00	600.00	100.0%
2x8 Monument - Resident	1,750.00	0.00	1,750.00	100.0%
Break Out Fee - Resident	0.00	0.00	0.00	0.0%
Crowne Double - Non Resident	377.82	0.00	377.82	100.0%
Crowne Double - Resident	225.00	0.00	225.00	100.0%
Crowne Single - Non Resident	540.00	0.00	540.00	100.0%
Crowne Single - Resident	600.00	0.00	600.00	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	300.00	0.00	300.00	100.0%
Glue On - Resident	200.00	0.00	200.00	100.0%
Grave Sale	17,025.00	0.00	17,025.00	100.0%
Grave Sale - Non Resident	2,800.00	0.00	2,800.00	100.0%
Grave Sale Infant	0.00	0.00	0.00	0.0%
Liner - Resident	18,400.00	0.00	18,400.00	100.0%
Liner Non Resident	5,700.00	0.00	5,700.00	100.0%
Niche - Non-Resident	0.00	0.00	0.00	0.0%
Non Resident Fee	15,200.00	0.00	15,200.00	100.0%
Opening - Cremation-Resident	3,200.00	0.00	3,200.00	100.0%
Opening - Infant	0.00	0.00	0.00	0.0%
Opening - Non-Resident	6,300.00	0.00	6,300.00	100.0%
Opening - Resident	16,410.00	0.00	16,410.00	100.0%
Opening Cremation/Non-Resident	2,700.00	0.00	2,700.00	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	0.00	0.00	0.00	0.0%
Zinc Vases - Non-Resident	170.00	0.00	170.00	100.0%
66400 - Sales & Service	13,606.98	172,500.00	-158,893.02	7.9%
<b>Total 66400 - Sales &amp; Service</b>	<b>117,887.43</b>	<b>172,500.00</b>	<b>-54,612.57</b>	<b>68.3%</b>
66450-1 - Endowment Account Corrections	-1,205.00	1,100.00	-2,305.00	-109.5%
66551 - Administration Fees	725.00	1,000.00	-275.00	72.5%
<b>TAXES - TAXES REVENUE</b>				
14010 - Current Secured	253,734.17	374,501.00	-120,766.83	67.8%
14020 - Current Unsecured	19,136.67	19,001.00	135.67	100.7%
14030 - Prior Secured Tax	0.00	1.00	-1.00	0.0%
14040 - Prior Unsecured Tax	231.86	551.00	-319.14	42.1%
14045 - SB 813 Supp Taxes	79.77	250.00	-170.23	31.9%
14046 - SB 813 Current Unsecured	1,743.11	3,300.00	-1,556.89	52.8%
14047 - SB 113 Current Secured	91.34	125.00	-33.66	73.1%
14048 - SB 813 Prior Secured	2,197.36	1,900.00	297.36	115.7%
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%
<b>Total TAXES - TAXES REVENUE</b>	<b>277,184.11</b>	<b>399,629.00</b>	<b>-122,444.89</b>	<b>69.4%</b>
<b>Total Income</b>	<b>451,173.48</b>	<b>643,280.00</b>	<b>-192,086.52</b>	<b>70.1%</b>
<b>Gross Profit</b>	<b>451,173.48</b>	<b>643,280.00</b>	<b>-192,086.52</b>	<b>70.1%</b>
<b>Expense</b>				
<b>SALARIES &amp; BENEFITS</b>				
01010 - Salaries & Wages				
01010-1 - PAYROLL PROCESSING EXPENSES	0.00	0.00	0.00	0.0%
01010 - Salaries & Wages - Other	120,960.00	237,228.00	-116,268.00	51.0%
<b>Total 01010 - Salaries &amp; Wages</b>	<b>120,960.00</b>	<b>237,228.00</b>	<b>-116,268.00</b>	<b>51.0%</b>
01012 - Additional Help	0.00	55,000.00	-55,000.00	0.0%
01013 - Overtime Pay	210.00	1,000.00	-790.00	21.0%
01018 - Commission & Director Salaries	4,000.00	6,800.00	-2,800.00	60.6%
01030 - Social Security	7,512.54	17,000.00	-9,487.46	44.2%
01031 - Medicare Coverage	1,756.96	4,400.00	-2,643.04	39.9%
01034 - Retirement-ER Potion	69,149.75	78,500.00	-9,350.25	88.1%
01040 - Group Health Insurance	42,584.00	74,800.00	-32,216.00	57.1%
01042 - Dental Insurance Premium	966.27	1,800.00	-833.73	53.7%
01043 - Vision Insurance Premium	345.03	700.00	-354.97	49.3%

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

July 2025 through February 2026

	Jul '25 - Feb 26	Budget	\$ Over Budget	% of Budget
01045 - Unemployment Insurance	485.12	1,200.00	-714.88	40.4%
01050 - Worker Compensation Insurance	12,859.27	13,500.00	-640.73	95.3%
<b>Total SALARIES &amp; BENEFITS</b>	<b>280,826.94</b>	<b>491,526.00</b>	<b>-230,699.06</b>	<b>53.1%</b>
<b>SERVICES &amp; SUPPLIES</b>				
<b>03100 - Agricultural</b>				
03100-1 - Chemicals - Weed Control	1,114.21	0.00	1,114.21	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	712.38	5,000.00	-4,287.62	14.2%
<b>Total 03100 - Agricultural</b>	<b>1,841.59</b>	<b>5,000.00</b>	<b>-3,158.41</b>	<b>36.8%</b>
<b>03110 - Clothing &amp; Personal Supplies</b>				
03110-1 - Safety/First Aid Kit Items	0.00	0.00	0.00	0.0%
03110 - Clothing & Personal Supplies - Other	1,231.36	3,500.00	-2,268.64	35.2%
<b>Total 03110 - Clothing &amp; Personal Supplies</b>	<b>1,231.36</b>	<b>3,500.00</b>	<b>-2,268.64</b>	<b>35.2%</b>
<b>03120 - Communications</b>				
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	893.32	0.00	893.32	100.0%
03120-3 - Phone Stipend	0.00	0.00	0.00	0.0%
03120-4 - WiFi/Internet	721.06	0.00	721.06	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	2,599.42	7,500.00	-4,900.58	34.7%
<b>Total 03120 - Communications</b>	<b>5,488.73</b>	<b>7,500.00</b>	<b>-2,011.27</b>	<b>73.2%</b>
<b>03140 - Household Expenses</b>				
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)	47.16	0.00	47.16	100.0%
03140-4 - Water	67.15	0.00	67.15	100.0%
03140 - Household Expenses - Other	896.62	1,200.00	-303.38	74.7%
<b>Total 03140 - Household Expenses</b>	<b>1,010.93</b>	<b>1,200.00</b>	<b>-189.07</b>	<b>84.2%</b>
<b>03150 - Insurance</b>				
03150 - Insurance	16,977.68	18,000.00	-1,022.32	94.3%
<b>03170 - Maintenance-Equipment</b>				
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	6,200.41	13,000.00	-6,799.59	47.7%
<b>Total 03170 - Maintenance-Equipment</b>	<b>6,531.88</b>	<b>13,000.00</b>	<b>-6,468.14</b>	<b>50.2%</b>
<b>03175 - Maintenance-Equipment Materials</b>				
03175 - Maintenance-Equipment Materials	1,836.01	1,000.00	836.01	183.6%
<b>03180 - Maint-Structures &amp; Improvement</b>				
03180-2 - Bathroom Repairs	31.37	0.00	31.37	100.0%
03180-3 - Sprinkler Repairs	0.00	0.00	0.00	0.0%
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	100.0%
03180 - Maint-Structures & Improvement - Other	2,462.68	8,000.00	-5,537.32	30.8%
<b>Total 03180 - Maint-Structures &amp; Improvement</b>	<b>4,132.01</b>	<b>8,000.00</b>	<b>-3,867.99</b>	<b>51.7%</b>
<b>03190 - Medical &amp; Lab Supplies</b>				
03190 - Medical & Lab Supplies	0.00	1,000.00	-1,000.00	0.0%
<b>03200 - Memberships</b>				
03200 - Memberships	299.00	1,000.00	-701.00	29.9%
<b>03210 - Miscellaneous Expense</b>				
03210 - Miscellaneous Expense	40.57	500.00	-459.43	8.1%
<b>03220 - Office Supplies</b>				
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	758.86	0.00	758.86	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	280.81	0.00	280.81	100.0%
03220-7 - Quickbook Financial Software	1,049.00	0.00	1,049.00	100.0%
03220-8 - Office Software Subscriptions	322.96	0.00	322.96	100.0%
03220 - Office Supplies - Other	1,617.35	6,000.00	-4,382.65	27.0%
<b>Total 03220 - Office Supplies</b>	<b>4,355.33</b>	<b>6,000.00</b>	<b>-1,644.67</b>	<b>72.6%</b>
<b>03230 - Professional Services</b>				
03230-1 - Reclaimed Graves Project	12,952.53	0.00	12,952.53	100.0%
03230-2 - PERSONNEL	2,351.40	0.00	2,351.40	100.0%
03230 - Professional Services - Other	11,690.00	32,700.00	-21,010.00	35.7%
<b>Total 03230 - Professional Services</b>	<b>26,993.93</b>	<b>32,700.00</b>	<b>-5,706.07</b>	<b>82.6%</b>
<b>03231 - Professional Services-Admin.</b>				
03231 - Professional Services-Admin.	0.00	5,000.00	-5,000.00	0.0%
<b>03232 - Training/Conferences</b>				
03232 - Training/Conferences	0.00	0.00	0.00	0.0%
<b>03236 - Professional Service IT</b>				
03236 - Professional Service IT	0.00	20,000.00	-20,000.00	0.0%
<b>03241 - Legal Notices</b>				
03241 - Legal Notices	1,058.80	1,000.00	58.80	105.9%
<b>03250 - Rents &amp; Leases-Equipment</b>				
03250 - Rents & Leases-Equipment	0.00	2,000.00	-2,000.00	0.0%
<b>03270 - Small Tools &amp; Instruments</b>				
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 Ester Supplies	0.00	0.00	0.00	0.0%
03270 - Small Tools & Instruments - Other	640.07	2,000.00	-1,359.93	32.0%
<b>Total 03270 - Small Tools &amp; Instruments</b>	<b>684.42</b>	<b>2,000.00</b>	<b>-1,315.58</b>	<b>34.2%</b>
<b>03280 - Special Dept. Expenses</b>				
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	8,433.00	0.00	8,433.00	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%

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

July 2025 through February 2026

	Jul '25 - Feb 26	Budget	\$ Over Budget	% of Budget
03280-7 - Garbage Disposal	409.20	0.00	409.20	100.0%
03280-8 - Ossuary Beautification Project	0.00	0.00	0.00	0.0%
03280-9 - Masonic Cemetery Beautification	0.00	0.00	0.00	0.0%
3280-10 - Reclaimed Graves Project	234.19	0.00	234.19	0.0%
3280-11 - Additional Help	30,372.62	0.00	30,372.62	0.0%
03280 - Special Dept. Expenses - Other	7,513.20	0.00	7,513.20	0.0%
<b>Total 03280 - Special Dept. Expenses</b>	<b>48,793.86</b>	<b>40,020.00</b>	<b>8,773.86</b>	<b>121.9%</b>
03281 - Special Department Training	1,400.97	8,500.00	-5,099.03	21.6%
03283 - Shop Supplies	286.96	1,000.00	-713.04	28.7%
04290 - Transportation Expenses	0.00	1,000.00	-1,000.00	0.0%
04291 - Food & Lodging	62.85	2,500.00	-2,437.15	2.5%
04292 - Gas & Oil				
04292-1 - Red Dyed Diesel Fuel	1,145.83	0.00	1,145.83	100.0%
04292-2 - Vehicle Fuel	5,487.45	0.00	5,487.45	100.0%
04292 - Gas & Oil - Other	1,709.08	13,000.00	-11,290.92	13.1%
<b>Total 04292 - Gas &amp; Oil</b>	<b>8,322.38</b>	<b>13,000.00</b>	<b>-4,677.64</b>	<b>64.0%</b>
04294 - Mileage	134.26	2,000.00	-1,865.74	6.7%
04295 - Other Travel	0.00	1,000.00	-1,000.00	0.0%
04300 - Utilities				
04300-1 - 2592303259-0 - RD 200 at Graves	1,544.06	0.00	1,544.06	100.0%
04300-2 - 3545176844-0 - RD P ES/S RD 24	88.93	0.00	88.93	100.0%
04300-3 - 8181241056-1 Road P (Pump)	4,335.45	0.00	4,335.45	100.0%
04300-4 - 3503510180-3 RD P ES S RD 24	101.41	0.00	101.41	100.0%
04300-5 - 8138574392-5 - Office/Shop	1,390.57	0.00	1,390.57	100.0%
04300-6 - 8838593031-8 RD 9 SS/E HWY 99W	3,109.81	0.00	3,109.81	100.0%
04300-7 - 8722869097-7 3900 Road P	92.59	0.00	92.59	100.0%
04300 - Utilities - Other	0.00	19,000.00	-19,000.00	0.0%
<b>Total 04300 - Utilities</b>	<b>10,660.82</b>	<b>19,000.00</b>	<b>-8,339.18</b>	<b>56.1%</b>
<b>Total SERVICES &amp; SUPPLIES</b>	<b>142,144.30</b>	<b>214,420.00</b>	<b>-72,275.70</b>	<b>66.3%</b>
<b>Total Expense</b>	<b>402,973.24</b>	<b>705,948.00</b>	<b>-302,974.76</b>	<b>57.1%</b>
<b>Net Ordinary Income</b>	<b>46,200.24</b>	<b>-62,668.00</b>	<b>110,888.24</b>	<b>-76.9%</b>
<b>Other Income/Expense</b>				
Other Expense				
<b>CONTINGENCY</b>				
09900 - Contingency	0.00	40,000.00	-40,000.00	0.0%
<b>Total CONTINGENCY</b>	<b>0.00</b>	<b>40,000.00</b>	<b>-40,000.00</b>	<b>0.0%</b>
<b>FIXED ASSETS</b>				
00636 - Leased Equipment	0.00	23,500.00	-23,500.00	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	45,429.58	40,000.00	5,429.58	113.8%
<b>Total FIXED ASSETS</b>	<b>74,109.58</b>	<b>228,400.00</b>	<b>-154,290.42</b>	<b>32.4%</b>
<b>OTHER CHARGES</b>				
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	2,430.00	3,645.00	-1,215.00	66.7%
<b>Total OTHER CHARGES</b>	<b>18,740.59</b>	<b>18,145.00</b>	<b>595.59</b>	<b>103.3%</b>
<b>Total Other Expense</b>	<b>92,850.17</b>	<b>286,545.00</b>	<b>-193,694.83</b>	<b>32.4%</b>
<b>Net Other Income</b>	<b>-92,850.17</b>	<b>-286,545.00</b>	<b>193,694.83</b>	<b>32.4%</b>
<b>Net Income</b>	<b>-44,649.93</b>	<b>-349,233.00</b>	<b>304,583.07</b>	<b>12.8%</b>

reconciled  
3/17/2026 son