

12:34 PM

12/16/25

Accrual Basis

Orland Cemetery District
Monthly Un-Earned Revenue Deposits
 As of November 30, 2025

| Type | Date | Num | Name | Memo | Split | Amount |
|--|------------|---------|-----------------------|-----------------|------------------|----------|
| 00763 · UN- EARNED REVENUE | | | | | | |
| UR - Break Out Fee - Resident | | | | | | |
| Total UR - Break Out Fee - Resident | | | | | | |
| UR - Crowne Double - Non Res | | | | | | |
| Total UR - Crowne Double - Non Res | | | | | | |
| UR - Crowne Double - Resident | | | | | | |
| Sales Receipt | 11/14/2025 | 2526103 | Boyles, Bobby & De... | Crowne Doubl... | 12000 · Undep... | 225.00 |
| Total UR - Crowne Double - Resident | | | | | | 225.00 |
| UR - Crowne Single Non-Resident | | | | | | |
| Total UR - Crowne Single Non-Resident | | | | | | |
| UR - Crowne Sinlge - Resident | | | | | | |
| Total UR - Crowne Sinlge - Resident | | | | | | |
| UR - Crowne Small - Non Residen | | | | | | |
| Total UR - Crowne Small - Non Residen | | | | | | |
| UR - Disinterment Fee | | | | | | |
| Total UR - Disinterment Fee | | | | | | |
| UR - E- Care -Pre Need | | | | | | |
| Total UR - E- Care -Pre Need | | | | | | |
| UR - Estate Grave Sale -Residen | | | | | | |
| Total UR - Estate Grave Sale -Residen | | | | | | |
| UR - Gazebo | | | | | | |
| Total UR - Gazebo | | | | | | |
| UR - Grave Sale - Sell Back | | | | | | |
| Total UR - Grave Sale - Sell Back | | | | | | |
| UR - Grave Sales - Non-Resident | | | | | | |
| Total UR - Grave Sales - Non-Resident | | | | | | |
| UR - Grave Sales - Resident | | | | | | |
| Sales Receipt | 11/01/2025 | 2526088 | Mota, Ronnie (Juan) | Unearned Re... | 12000 · Undep... | 1,000.00 |
| Sales Receipt | 11/04/2025 | 2526091 | Ribolin, Teresa | Unearned Re... | 12000 · Undep... | 750.00 |
| Total UR - Grave Sales - Resident | | | | | | 1,750.00 |
| UR - Liner - Non-Resident | | | | | | |
| Total UR - Liner - Non-Resident | | | | | | |
| UR - Liner - Resident | | | | | | |
| Sales Receipt | 11/05/2025 | 2526097 | Martin, Steve & Judy | Unearned Re... | 12000 · Undep... | 200.00 |
| Sales Receipt | 11/17/2025 | 2526105 | Llamas, Carmen | Unearned Re... | 12000 · Undep... | 671.00 |
| Total UR - Liner - Resident | | | | | | 871.00 |
| UR - Monument Purchases | | | | | | |
| Sales Receipt | 11/04/2025 | 2526094 | Herniman, Roberto ... | UR - Monume... | 12000 · Undep... | 20.42 |
| Sales Receipt | 11/14/2025 | 2526103 | Boyles, Bobby & De... | UR - Monume... | 12000 · Undep... | 175.00 |
| Total UR - Monument Purchases | | | | | | 195.42 |
| UR - Non Resident Fee | | | | | | |
| Sales Receipt | 11/04/2025 | 2526094 | Herniman, Roberto ... | UR - Non Res... | 12000 · Undep... | 486.38 |
| Total UR - Non Resident Fee | | | | | | 486.38 |
| UR - Opening - Non Resident -FB | | | | | | |
| Total UR - Opening - Non Resident -FB | | | | | | |
| UR - Opening - Resident -FB | | | | | | |
| Sales Receipt | 11/03/2025 | 2526090 | Jimenez, Adela | UR - Opening... | 12000 · Undep... | 785.00 |
| Sales Receipt | 11/04/2025 | 2526091 | Ribolin, Teresa | UR -Opening ... | 12000 · Undep... | 175.00 |
| Sales Receipt | 11/04/2025 | 2526095 | Turner, Robert | UR -Opening ... | 12000 · Undep... | 175.00 |

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Accrual Basis

Orland Cemetery District
Monthly Un-Earned Revenue Deposits
As of November 30, 2025

| Type | Date | Num | Name | Memo | Split | Amount |
|---|------------|---------|-----------------------|-------------------|------------------|-------------------|
| Sales Receipt | 11/06/2025 | 2526098 | Sanchez, Veronica | UR - Opening... | 12000 · Undep... | 250.00 |
| Sales Receipt | 11/14/2025 | 2526103 | Boyles, Bobby & De... | UR -Opening ... | 12000 · Undep... | 400.00 |
| Total UR - Opening - Resident -FB | | | | | | 1,785.00 |
| UR - Overtime | | | | | | |
| Total UR - Overtime | | | | | | |
| UR - Vault | | | | | | |
| Total UR - Vault | | | | | | |
| UR - Zinc Vases | | | | | | |
| Total UR - Zinc Vases | | | | | | |
| 00763 - UN- EARNED REVENUE - Other | | | | | | |
| General Journal | 11/20/2025 | | Benton, Madrean | Burial of Madr... | -SPLIT- | -750.00 |
| General Journal | 11/20/2025 | | Arbuckle, Donnan | Burial of Donn... | 00763 · UN- E... | -450.00 |
| General Journal | 11/20/2025 | | Broussard, Joseph ... | Burial of Jose... | 00763 · UN- E... | -2,436.00 |
| Total 00763 · UN- EARNED REVENUE - Other | | | | | | -3,636.00 |
| Total 00763 · UN- EARNED REVENUE | | | | | | 1,676.80 |
| TOTAL | | | | | | 1,676.80 ✓ |

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Orland Cemetery District
Income / Expense Monthly Report
November 2025

| | Nov 25 |
|---|-----------|
| Ordinary Income/Expense | |
| Income | |
| 66400 · Sales & Service | |
| 2x4 Monument - Resident | 1,050.00 |
| 2x8 Monument - Resident | 1,000.00 |
| Crowne Single - Resident | 300.00 |
| Grave Sale | 2,025.00 |
| Liner - Resident | 4,000.00 |
| Liner Non Resident | 950.00 |
| Non Resident Fee | 950.00 |
| Opening - Cremation-Resident | 400.00 |
| Opening - Non-Resident | 900.00 |
| Opening - Resident | 3,750.00 |
| Overtime Resident | 875.00 |
| 66400 · Sales & Service - Other | 3,636.00 |
| Total 66400 · Sales & Service | 19,836.00 |
| Total Income | 19,836.00 |
| Gross Profit | 19,836.00 |
| Expense | |
| SALARIES & BENEFITS | |
| 01010 · Salaries & Wages | 13,280.00 |
| 01018 · Commission & Director Salaries | 300.00 |
| 01030 · Social Security | 823.36 |
| 01031 · Medicare Coverage | 192.56 |
| 01034 · Retirement-ER Portion | 1,057.08 |
| 01040 · Group Health Insurance | 3,912.00 |
| 01042 · Dental Insurance Premium | 93.87 |
| 01043 · Vision Insurance Premium | 33.39 |
| Total SALARIES & BENEFITS | 19,692.26 |
| SERVICES & SUPPLIES | |
| 03100 · Agricultural | |
| 03100-1 · Chemicals - Weed Control | 784.42 |
| 03100 · Agricultural - Other | 195.00 |
| Total 03100 · Agricultural | 979.42 |
| 03110 · Clothing & Personal Supplies | 524.40 |
| 03120 · Communications | |
| 03120-2 · Phone Bills | 77.33 |
| 03120 · Communications - Other | 379.74 |
| Total 03120 · Communications | 457.07 |
| 03170 · Maintenance-Equipment | 156.90 |
| 03180 · Maint-Structures & Improvement | |
| 03180-6 · Breakroom & Office Renovation | 441.74 |
| 03180 · Maint-Structures & Improvement - Other | 142.23 |
| Total 03180 · Maint-Structures & Improvement | 583.97 |
| 03200 · Memberships | 299.00 |
| 03210 · Miscellaneous Expense | 32.00 |
| 03220 · Office Supplies | |
| 03220-8 · Office Software Subscriptions | 84.33 |
| 03220 · Office Supplies - Other | 47.09 |
| Total 03220 · Office Supplies | 131.42 |

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Orland Cemetery District Income / Expense Monthly Report November 2025

| | Nov 25 |
|--|------------|
| 03230 · Professional Services | |
| 03230-1 · Reclaimed Graves Project | 10,031.20 |
| 03230 · Professional Services - Other | 920.00 |
| Total 03230 · Professional Services | 10,951.20 |
| 03270 · Small Tools & Instruments | 173.14 |
| 03280 · Special Dept. Expenses | |
| 3280-11 · Additional Help | 5,136.62 |
| 03280 · Special Dept. Expenses - Other | 303.70 |
| Total 03280 · Special Dept. Expenses | 5,440.32 |
| 03281 · Special Department Training | 454.00 |
| 04291 · Food & Lodging | 339.65 |
| 04292 · Gas & Oil | |
| 04292-1 · Red Dyed Diesel Fuel | 300.52 |
| 04292-2 · Vehicle Fuel | 760.80 |
| Total 04292 · Gas & Oil | 1,061.32 |
| 04300 · Utilities | |
| 04300-2 · 3545176844-0 - RD P ES/S RD 24 | 14.48 |
| 04300-3 · 8181241056-1 Road P (Pump) | 540.42 |
| 04300-4 · 3503510180-3 RD P ES S RD 24 | 14.48 |
| 04300-5 · 8139574392-5 - Office/Shop | 96.16 |
| Total 04300 · Utilities | 665.54 |
| Total SERVICES & SUPPLIES | 22,249.35 |
| Total Expense | 41,941.61 |
| Net Ordinary Income | -22,105.61 |
| Other Income/Expense | |
| Other Expense | |
| FIXED ASSETS | |
| 07360 · Special Dept. Equipment | 1,948.53 |
| Total FIXED ASSETS | 1,948.53 * |
| OTHER CHARGES | |
| 05730 · A-87 Cost Allocation | 303.75 |
| Total OTHER CHARGES | 303.75 * |
| Total Other Expense | 2,252.28 |
| Net Other Income | -2,252.28 |
| Net Income | -24,357.89 |

44,193.89

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Orland Cemetery District Grave Sales Monthly Report November 2025

| Type | Date | Num | Name | Memo | Amount |
|------------------------------------|------------|---------|------------------------|-------------------|-------------|
| 66450 · Endowment Services | | | | | |
| Endowment - Non Resident | | | | | |
| Sales Receipt | 11/04/2025 | 2526093 | Schaad, Joann (Sco... | Endowment - ... | -625.00 |
| Total Endowment - Non Resident | | | | | -625.00 |
| Endowment - Resident | | | | | |
| Sales Receipt | 11/01/2025 | 2526088 | Mota, Ronnie (Juan) | Endowment - ... | -550.00 |
| Sales Receipt | 11/04/2025 | 2526092 | Welch, Georgia (Ga... | Endowment - ... | -550.00 |
| Sales Receipt | 11/04/2025 | 2526091 | Ribolin, Teresa | Endowment - ... | -550.00 |
| Credit Memo | 11/04/2025 | 2526091 | Ribolin, Teresa | Endowment - ... | 0.00 |
| Sales Receipt | 11/04/2025 | 2526095 | Turner, Robert | Endowment - ... | -550.00 |
| Sales Receipt | 11/04/2025 | 2526096 | Chavez, Maria (Hora... | Endowment - ... | -550.00 |
| Sales Receipt | 11/05/2025 | 2526097 | Martin, Steve & Judy | Endowment - ... | -550.00 |
| Sales Receipt | 11/05/2025 | 2526097 | Martin, Steve & Judy | Endowment - ... | -550.00 |
| Sales Receipt | 11/07/2025 | 2526099 | Benton, Madrean | Endowment - ... | -550.00 |
| Sales Receipt | 11/10/2025 | 2526100 | Flores De Sedano, ... | Endowment - ... | -100.00 |
| Credit Memo | 11/10/2025 | 2526100 | Flores De Sedano, ... | Endowment - ... | 0.00 |
| Sales Receipt | 11/12/2025 | 2526101 | Morua, Martha & Alb... | Endowment - ... | -214.42 |
| Credit Memo | 11/12/2025 | 2526101 | Morua, Martha & Alb... | Endowment - ... | 0.00 |
| Sales Receipt | 11/14/2025 | 2526103 | Boyles, Bobby & De... | Endowment - ... | -1,100.00 |
| Credit Memo | 11/14/2025 | 2526103 | Boyles, Bobby & De... | Endowment - ... | 0.00 |
| Total Endowment - Resident | | | | | -5,814.42 |
| Total 66450 · Endowment Services | | | | | -6,439.42 ✓ |
| 66400 · Sales & Service | | | | | |
| 2x4 Monument - Resident | | | | | |
| Sales Receipt | 11/01/2025 | 2526088 | Mota, Ronnie (Juan) | 2X4 Monume... | -350.00 |
| Sales Receipt | 11/05/2025 | 2526097 | Martin, Steve & Judy | 2X4 Monume... | -350.00 |
| Sales Receipt | 11/07/2025 | 2526099 | Benton, Madrean | 2X4 Monume... | -350.00 |
| Total 2x4 Monument - Resident | | | | | -1,050.00 |
| 2x8 Monument - Resident | | | | | |
| Sales Receipt | 11/04/2025 | 2526096 | Chavez, Maria (Hora... | 2x8 Monumen... | -500.00 |
| Sales Receipt | 11/13/2025 | 2526102 | Arbuckle, Donnan | 2x8 Monumen... | -500.00 |
| Total 2x8 Monument - Resident | | | | | -1,000.00 |
| Crowne Single - Resident | | | | | |
| Sales Receipt | 11/01/2025 | 2526089 | Beale (1), Rick | Crowne Singl... | -150.00 |
| Sales Receipt | 11/04/2025 | 2526092 | Welch, Georgia (Ga... | Crowne Singl... | -150.00 |
| Total Crowne Single - Resident | | | | | -300.00 |
| Grave Sale | | | | | |
| Sales Receipt | 11/01/2025 | 2526088 | Mota, Ronnie (Juan) | Grave Sale - ... | -1,000.00 |
| Sales Receipt | 11/04/2025 | 2526092 | Welch, Georgia (Ga... | Grave Sale - ... | -25.00 |
| Sales Receipt | 11/04/2025 | 2526096 | Chavez, Maria (Hora... | Grave Sale - ... | -1,000.00 |
| Total Grave Sale | | | | | -2,025.00 |
| Liner - Resident | | | | | |
| Sales Receipt | 11/01/2025 | 2526088 | Mota, Ronnie (Juan) | Grave Liner - ... | -800.00 |
| Sales Receipt | 11/04/2025 | 2526096 | Chavez, Maria (Hora... | Grave Liner - ... | -800.00 |
| Sales Receipt | 11/05/2025 | 2526097 | Martin, Steve & Judy | Grave Liner - ... | -800.00 |
| Sales Receipt | 11/07/2025 | 2526099 | Benton, Madrean | Grave Liner - ... | -800.00 |
| Sales Receipt | 11/13/2025 | 2526102 | Arbuckle, Donnan | Grave Liner - ... | -800.00 |
| Total Liner - Resident | | | | | -4,000.00 |
| Liner Non Resident | | | | | |
| Sales Receipt | 11/04/2025 | 2526093 | Schaad, Joann (Sco... | Grave Liner - ... | -950.00 |
| Total Liner Non Resident | | | | | -950.00 |

Orland Cemetery District Grave Sales Monthly Report November 2025

| Type | Date | Num | Name | Memo | Amount |
|--|------------|---------|------------------------|-------------------|-------------------|
| Non Resident Fee | | | | | |
| Sales Receipt | 11/04/2025 | 2526093 | Schaad, Joann (Sco... | Non Resident ... | -950.00 |
| Total Non Resident Fee | | | | | -950.00 |
| Opening - Cremation-Resident | | | | | |
| Sales Receipt | 11/04/2025 | 2526092 | Welch, Georgia (Ga... | Opening (Cre... | -400.00 |
| Total Opening - Cremation-Resident | | | | | -400.00 |
| Opening - Non-Resident | | | | | |
| Sales Receipt | 11/04/2025 | 2526093 | Schaad, Joann (Sco... | Opening Full ... | -900.00 |
| Total Opening - Non-Resident | | | | | -900.00 |
| Opening - Resident | | | | | |
| Sales Receipt | 11/01/2025 | 2526088 | Mota, Ronnie (Juan) | Opening (Full ... | -750.00 |
| Sales Receipt | 11/04/2025 | 2526096 | Chavez, Maria (Hora... | Opening (Full ... | -750.00 |
| Sales Receipt | 11/05/2025 | 2526097 | Martin, Steve & Judy | Opening (Full ... | -750.00 |
| Sales Receipt | 11/07/2025 | 2526099 | Benton, Madrean | Opening (Full ... | -750.00 |
| Sales Receipt | 11/13/2025 | 2526102 | Arbuckle, Donnan | Opening (Full ... | -750.00 |
| Total Opening - Resident | | | | | -3,750.00 |
| Overtime Resident | | | | | |
| Sales Receipt | 11/15/2025 | 2526104 | Broussard, Joseph ... | Overtime (Sat... | -875.00 |
| Total Overtime Resident | | | | | -875.00 |
| 66400 · Sales & Service - Other | | | | | |
| General Journal | 11/20/2025 | | Benton, Madrean | Burial of Madr... | -750.00 |
| General Journal | 11/20/2025 | | Arbuckle, Donnan | Burial of Donn... | -450.00 |
| General Journal | 11/20/2025 | | Broussard, Joseph ... | Burial of Jose... | -2,436.00 |
| Total 66400 · Sales & Service - Other | | | | | -3,636.00 |
| Total 66400 · Sales & Service | | | | | -19,836.00 ✓ |
| TOTAL | | | | | -26,275.42 |

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12/16/25

Accrual Basis

Orland Cemetery District
Monthly Sales Tax
 As of November 30, 2025

| Type | Date | Num | Name | Memo | Amount | Balance |
|--|------------|---------|------------------------|------------------|-----------------|-----------------|
| 00784 · SALES TAX PAYABLE | | | | | | 1,496.54 |
| Sales Receipt | 11/01/2025 | 2526089 | Beale (1), Rick | Sale Tax Purc... | 10.88 | 1,507.42 |
| Sales Receipt | 11/01/2025 | 2526088 | Mota, Ronnie (Juan) | Sale Tax Purc... | 58.00 | 1,565.42 |
| Sales Receipt | 11/04/2025 | 2526092 | Welch, Georgia (Ga... | Sale Tax Purc... | 11.88 | 1,577.30 |
| Sales Receipt | 11/04/2025 | 2526093 | Schaad, Joann (Sco... | Sale Tax Purc... | 68.88 | 1,646.18 |
| Sales Receipt | 11/04/2025 | 2526096 | Chavez, Maria (Hora... | Sale Tax Purc... | 58.00 | 1,704.18 |
| Sales Receipt | 11/05/2025 | 2526097 | Martin, Steve & Judy | Sale Tax Purc... | 58.00 | 1,762.18 |
| Sales Receipt | 11/07/2025 | 2526099 | Benton, Madrean | Sale Tax Purc... | 58.00 | 1,820.18 |
| Sales Receipt | 11/13/2025 | 2526102 | Arbuckle, Donnan | Sale Tax Purc... | 58.00 | 1,878.18 |
| Sales Receipt | 11/14/2025 | 2526103 | Boyles, Bobby & De... | Sale Tax Purc... | 16.31 | 1,894.49 |
| Credit Memo | 11/14/2025 | 2526103 | Boyles, Bobby & De... | Sale Tax Purc... | 0.00 | 1,894.49 |
| Total 00784 · SALES TAX PAYABLE | | | | | 397.95 | 1,894.49 |
| TOTAL | | | | | 397.95 ✓ | 1,894.49 |

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Orland Cemetery District Profit & Loss Budget vs. Actual

July through November 2025

| | Jul - Nov 25 | Budget | \$ Over Budget | % of Budget |
|--|-------------------|-------------------|--------------------|--------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| INTERGOVERNMENTAL REVENUE | | | | |
| 52240 - State In-Lieu Tax | 0.00 | 130.00 | -130.00 | 0.0% |
| 52550 - HOPTR | 0.00 | 2,300.00 | -2,300.00 | 0.0% |
| 54921 - US Fish & Wildlife | 0.00 | 1.00 | -1.00 | 0.0% |
| Total INTERGOVERNMENTAL REVENUE | 0.00 | 2,431.00 | -2,431.00 | 0.0% |
| MISCELLANEOUS REVENUES | | | | |
| 74112 - Miscellaneous Revenue | | | | |
| 74140 - Bad Check Recovery | 0.00 | 100.00 | -100.00 | 0.0% |
| 74112 - Miscellaneous Revenue - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 74112 - Miscellaneous Revenue | 0.00 | 100.00 | -100.00 | 0.0% |
| 74124 - Insurance Reimbursement | 5,000.00 | 6,500.00 | -1,500.00 | 76.9% |
| Total MISCELLANEOUS REVENUES | 5,000.00 | 6,600.00 | -1,600.00 | 75.8% |
| OTHER FINANCING SOURCES | | | | |
| 78103 - Auction Proceeds | 0.00 | 0.00 | 0.00 | 0.0% |
| Total OTHER FINANCING SOURCES | 0.00 | 0.00 | 0.00 | 0.0% |
| USE OF MONEY & PROPERTY | | | | |
| 44300 - Interest | 22,013.64 | 60,000.00 | -37,986.36 | 36.7% |
| Total USE OF MONEY & PROPERTY | 22,013.64 | 60,000.00 | -37,986.36 | 36.7% |
| 66400 - Sales & Service | | | | |
| 2X2 Monument - Resident | 0.00 | 0.00 | 0.00 | 0.0% |
| 2X4 Monument - Non-Resident | 1,245.00 | 0.00 | 1,245.00 | 100.0% |
| 2x4 Monument - Resident | 5,555.00 | 0.00 | 5,555.00 | 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 | 260.00 | 0.00 | 260.00 | 100.0% |
| Crowne Double - Resident | 225.00 | 0.00 | 225.00 | 100.0% |
| Crowne Single - Non Resident | 180.00 | 0.00 | 180.00 | 100.0% |
| Crowne Single - Resident | 300.00 | 0.00 | 300.00 | 100.0% |
| Crowne Small - Non-Resident | 0.00 | 0.00 | 0.00 | 0.0% |
| Crowne Small - Resident | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 180.00 | 0.00 | 180.00 | 100.0% |
| Glue On - Resident | 25.00 | 0.00 | 25.00 | 100.0% |
| Grave Sale | 12,025.00 | 0.00 | 12,025.00 | 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 | 16,000.00 | 0.00 | 16,000.00 | 100.0% |
| Liner Non Resident | 4,750.00 | 0.00 | 4,750.00 | 100.0% |
| Niche - Non-Resident | 0.00 | 0.00 | 0.00 | 0.0% |
| Non Resident Fee | 10,450.00 | 0.00 | 10,450.00 | 100.0% |
| Opening - Cremation-Resident | 1,600.00 | 0.00 | 1,600.00 | 100.0% |
| Opening - Infant | 0.00 | 0.00 | 0.00 | 0.0% |
| Opening - Non-Resident | 5,400.00 | 0.00 | 5,400.00 | 100.0% |
| Opening - Resident | 14,160.00 | 0.00 | 14,160.00 | 100.0% |
| Opening Cremation/Non-Resident | 1,350.00 | 0.00 | 1,350.00 | 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 - Other | 13,968.98 | 172,500.00 | -158,531.02 | 8.1% |
| Total 66400 - Sales & Service | 94,991.81 | 172,500.00 | -77,508.19 | 55.1% |
| 66450-1 - Endowment Account Corrections | 0.00 | 1,100.00 | -1,100.00 | 0.0% |
| 66551 - Administration Fees | 275.00 | 1,000.00 | -725.00 | 27.5% |
| TAXES - TAXES REVENUE | | | | |
| 14010 - Current Secured | 0.00 | 374,501.00 | -374,501.00 | 0.0% |
| 14020 - Current Unsecured | 17,699.28 | 19,001.00 | -1,301.74 | 93.1% |
| 14030 - Prior Secured Tax | 0.00 | 1.00 | -1.00 | 0.0% |
| 14040 - Prior Unsecured Tax | 0.00 | 551.00 | -551.00 | 0.0% |
| 14045 - SB 813 Supp Taxes | 0.00 | 250.00 | -250.00 | 0.0% |
| 14046 - SB 813 Current Unsecured | 160.09 | 3,300.00 | -3,139.91 | 4.9% |
| 14047 - SB 113 Current Secured | 0.00 | 125.00 | -125.00 | 0.0% |
| 14048 - SB 813 Prior Secured | 1,697.87 | 1,900.00 | -212.13 | 88.8% |
| 14049 - SB 813 Prior Unsecured | -37.11 | 0.00 | -37.11 | 100.0% |
| 14081 - Backfill Property Taxes | 0.00 | 0.00 | 0.00 | 0.0% |
| Total TAXES - TAXES REVENUE | 19,510.11 | 399,629.00 | -380,118.89 | 4.9% |
| Total Income | 141,790.56 | 643,280.00 | -501,469.44 | 22.0% |
| Gross Profit | 141,790.56 | 643,280.00 | -501,469.44 | 22.0% |
| Expense | | | | |
| SALARIES & BENEFITS | | | | |
| 01010 - Salaries & Wages | | | | |
| 01010-1 - PAYROLL PROCESSING EXPENSES | 0.00 | 0.00 | 0.00 | 0.0% |
| 01010 - Salaries & Wages - Other | 71,520.00 | 237,228.00 | -165,708.00 | 30.1% |
| Total 01010 - Salaries & Wages | 71,520.00 | 237,228.00 | -165,708.00 | 30.1% |
| 01012 - Additional Help | 0.00 | 55,000.00 | -55,000.00 | 0.0% |
| 01013 - Overtime Pay | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| 01018 - Commission & Director Salaries | 3,000.00 | 6,800.00 | -3,800.00 | 45.5% |
| 01030 - Social Security | 4,434.24 | 17,000.00 | -12,565.78 | 26.1% |
| 01031 - Medicare Coverage | 1,037.04 | 4,400.00 | -3,362.96 | 23.6% |
| 01034 - Retirement-ER Potion | 65,324.99 | 78,500.00 | -13,175.01 | 83.2% |
| 01040 - Group Health Insurance | 23,472.00 | 74,600.00 | -51,128.00 | 31.5% |
| 01042 - Dental Insurance Premium | 563.22 | 1,800.00 | -1,236.78 | 31.3% |
| 01043 - Vision Insurance Premium | 200.34 | 700.00 | -499.66 | 28.6% |

Orland Cemetery District Profit & Loss Budget vs. Actual

July through November 2025

| | Jul - Nov 25 | Budget | \$ Over Budget | % of Budget |
|---|-------------------|-------------------|--------------------|--------------|
| 01045 - Unemployment Insurance | 0.00 | 1,200.00 | -1,200.00 | 0.0% |
| 01050 - Worker Compensation Insurance | 12,859.27 | 13,500.00 | -640.73 | 95.3% |
| Total SALARIES & BENEFITS | 182,411.10 | 491,528.00 | -309,116.90 | 37.1% |
| SERVICES & SUPPLIES | | | | |
| 03100 - Agricultural | | | | |
| 03100-1 - Chemicals - Weed Control | 894.35 | 0.00 | 894.35 | 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 | 0.00 | 0.00 | 0.00 | 0.0% |
| 03100 - Agricultural - Other | 253.33 | 5,000.00 | -4,746.67 | 5.1% |
| Total 03100 - Agricultural | 1,147.68 | 5,000.00 | -3,852.32 | 23.0% |
| 03110 - Clothing & Personal Supplies | | | | |
| 03110-1 - Safety/First Aid Kit Items | 0.00 | 0.00 | 0.00 | 0.0% |
| 03110 - Clothing & Personal Supplies - Other | 1,078.64 | 3,500.00 | -2,421.36 | 30.8% |
| Total 03110 - Clothing & Personal Supplies | 1,078.64 | 3,500.00 | -2,421.36 | 30.8% |
| 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 | 717.05 | 0.00 | 717.05 | 100.0% |
| 03120-3 - Phone Stipend | 0.00 | 0.00 | 0.00 | 0.0% |
| 03120-4 - WiFi/Internet | 282.86 | 0.00 | 282.86 | 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 | 1,489.74 | 7,500.00 | -6,011.26 | 19.8% |
| Total 03120 - Communications | 3,763.58 | 7,500.00 | -3,736.42 | 50.2% |
| 03140 - Household Expenses | | | | |
| 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) | 15.23 | 0.00 | 15.23 | 100.0% |
| 03140-4 - Water | 0.00 | 0.00 | 0.00 | 0.0% |
| 03140 - Household Expenses - Other | 182.42 | 1,200.00 | -1,017.58 | 15.2% |
| Total 03140 - Household Expenses | 197.65 | 1,200.00 | -1,002.35 | 16.5% |
| 03150 - Insurance | | | | |
| 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 | 0.00 | 0.00 | 0.00 | 0.0% |
| 03170 - Maintenance-Equipment - Other | 5,767.62 | 13,000.00 | -7,232.38 | 44.4% |
| Total 03170 - Maintenance-Equipment | 5,767.62 | 13,000.00 | -7,232.38 | 44.4% |
| 03175 - Maintenance-Equipment Materials | | | | |
| 03175 - Maintenance-Equipment Materials | 1,836.01 | 1,000.00 | 836.01 | 183.6% |
| 03180 - Maint-Structures & Improvement | | | | |
| 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% |
| 03180-6 - Trash Bin Project | 0.00 | 0.00 | 0.00 | 0.0% |
| 03180-6 - Breakroom & Office Renovation | 441.74 | 0.00 | 441.74 | 0.0% |
| 03180 - Maint-Structures & Improvement - Other | 1,690.89 | 8,000.00 | -6,309.01 | 21.1% |
| Total 03180 - Maint-Structures & Improvement | 2,164.10 | 8,000.00 | -5,835.90 | 27.1% |
| 03190 - Medical & Lab Supplies | | | | |
| 03190 - Medical & Lab Supplies | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| 03200 - Memberships | | | | |
| 03200 - Memberships | 299.00 | 1,000.00 | -701.00 | 29.9% |
| 03210 - Miscellaneous Expense | | | | |
| 03210 - Miscellaneous Expense | 32.00 | 500.00 | -468.00 | 6.4% |
| 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 | 0.00 | 0.00 | 0.00 | 0.0% |
| 03220-4 - Office Furniture | 0.00 | 0.00 | 0.00 | 0.0% |
| 03220-5 - Postage | 0.00 | 0.00 | 0.00 | 0.0% |
| 03220-6 - Printer Ink | 216.47 | 0.00 | 216.47 | 100.0% |
| 03220-7 - Quickbook Financial Software | 0.00 | 0.00 | 0.00 | 0.0% |
| 03220-8 - Office Software Subscriptions | 282.98 | 0.00 | 282.98 | 0.0% |
| 03220 - Office Supplies - Other | 295.66 | 6,000.00 | -5,704.34 | 4.9% |
| Total 03220 - Office Supplies | 839.46 | 6,000.00 | -5,160.54 | 14.0% |
| 03230 - Professional Services | | | | |
| 03230-1 - Reclaimed Graves Project | 12,414.33 | 0.00 | 12,414.33 | 100.0% |
| 03230-2 - PERSONNEL | 2,351.40 | 0.00 | 2,351.40 | 100.0% |
| 03230 - Professional Services - Other | 10,730.00 | 32,700.00 | -21,970.00 | 32.8% |
| Total 03230 - Professional Services | 25,495.73 | 32,700.00 | -7,204.27 | 78.0% |
| 03231 - Professional Services-Admin. | | | | |
| 03231 - Professional Services-Admin. | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| 03232 - Training/Conferences | | | | |
| 03232 - Training/Conferences | 0.00 | 0.00 | 0.00 | 0.0% |
| 03236 - Professional Service IT | | | | |
| 03236 - Professional Service IT | 0.00 | 20,000.00 | -20,000.00 | 0.0% |
| 03241 - Legal Notices | | | | |
| 03241 - Legal Notices | 984.00 | 1,000.00 | -16.00 | 98.4% |
| 03250 - Rents & Leases-Equipment | | | | |
| 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 | 385.55 | 2,000.00 | -1,614.45 | 19.3% |
| Total 03270 - Small Tools & Instruments | 429.90 | 2,000.00 | -1,570.10 | 21.5% |
| 03280 - Special Dept. Expenses | | | | |
| 03280-1 - Crowne Vault (Small) | 0.00 | 0.00 | 0.00 | 0.0% |
| 03280-2 - Crowne Vault (Single) | 0.00 | 0.00 | 0.00 | 0.0% |
| 03280-3 - Crowne Vault (Double) | 0.00 | 0.00 | 0.00 | 0.0% |
| 03280-4 - LInerVault | 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 through November 2025

| | Jul - Nov 25 | Budget | \$ Over Budget | % of Budget |
|---|--------------------|--------------------|--------------------|---------------|
| 03280-7 - Garbage Disposal | 150.05 | 0.00 | 150.05 | 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 | 50.76 | | | |
| 3280-11 - Additional Help | 18,319.90 | | | |
| 03280 - Special Dept. Expenses - Other | 393.71 | 40,020.00 | -39,626.29 | 1.0% |
| Total 03280 - Special Dept. Expenses | 27,717.47 | 40,020.00 | -12,302.53 | 69.3% |
| 03281 - Special Department Training | 1,400.97 | 6,500.00 | -5,099.03 | 21.6% |
| 03283 - Shop Supplies | 203.70 | 1,000.00 | -796.30 | 20.4% |
| 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 | 698.56 | 0.00 | 698.56 | 100.0% |
| 04292-2 - Vehicle Fuel | 3,669.47 | 0.00 | 3,669.47 | 100.0% |
| 04292 - Gas & Oil - Other | 1,355.39 | 13,000.00 | -11,644.61 | 10.4% |
| Total 04292 - Gas & Oil | 5,723.42 | 13,000.00 | -7,276.58 | 44.0% |
| 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 | 1,363.72 | 0.00 | 1,363.72 | 100.0% |
| 04300-2 - 3545176944-0 - RD P ES/S RD 24 | 58.31 | 0.00 | 58.31 | 100.0% |
| 04300-3 - 8181241056-1 Road P (Pump) | 3,997.01 | 0.00 | 3,997.01 | 100.0% |
| 04300-4 - 3503510160-3 RD P ES S RD 24 | 58.31 | 0.00 | 58.31 | 100.0% |
| 04300-5 - 8139574392-5 - Office/Shop | 598.68 | 0.00 | 598.68 | 100.0% |
| 04300-6 - 8838593031-6 RD 9 SS/E HWY 99W | 2,765.18 | 0.00 | 2,765.18 | 100.0% |
| 04300-7 - 8722869097-7 3900 Road P | 51.00 | 0.00 | 51.00 | 100.0% |
| 04300 - Utilities - Other | 0.00 | 19,000.00 | -19,000.00 | 0.0% |
| Total 04300 - Utilities | 8,892.21 | 19,000.00 | -10,107.79 | 46.8% |
| Total SERVICES & SUPPLIES | 105,147.93 | 214,420.00 | -109,272.07 | 49.0% |
| Total Expense | 287,559.03 | 705,948.00 | -418,388.97 | 40.7% |
| Net Ordinary Income | -145,766.47 | -62,688.00 | -83,080.47 | 232.5% |
| Other Income/Expense | | | | |
| Other Expense | | | | |
| CONTINGENCY | | | | |
| 09900 - Contingency | 0.00 | 40,000.00 | -40,000.00 | 0.0% |
| Total CONTINGENCY | 0.00 | 40,000.00 | -40,000.00 | 0.0% |
| FIXED ASSETS | | | | |
| 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 | 39,583.99 | 40,000.00 | -416.01 | 99.0% |
| Total FIXED ASSETS | 68,263.99 | 229,400.00 | -160,136.01 | 29.9% |
| OTHER CHARGES | | | | |
| 03225 - Bad Check Expense | 0.00 | 100.00 | -100.00 | 0.0% |
| 05700 - Administrative Expense | 0.00 | 14,400.00 | -14,400.00 | 0.0% |
| 05730 - A-87 Cost Allocation | 1,518.75 | 3,645.00 | -2,126.25 | 41.7% |
| Total OTHER CHARGES | 1,518.75 | 18,145.00 | -16,626.25 | 8.4% |
| Total Other Expense | 69,782.74 | 286,545.00 | -216,762.26 | 24.4% |
| Net Other Income | -69,782.74 | -286,545.00 | 216,762.26 | 24.4% |
| Net Income | -216,551.21 | -349,233.00 | 133,681.79 | 61.7% |

reconciled
12/16/25 SKB