

Orland Cemetery District
Profit & Loss
 December 2025

	Dec 25
Ordinary Income/Expense	
Income	
INTERGOVERNMENTAL REVENUE	
52240 · State In-Lieu Tax	133.21
52580 · HOPTR	372.91
Total INTERGOVERNMENTAL REVENUE	506.12
MISCELLANEOUS REVENUES	
74112 · Miscellaneous Revenue	
74140 · Bad Check Recovery	60.92
Total 74112 · Miscellaneous Revenue	60.92
Total MISCELLANEOUS REVENUES	60.92
USE OF MONEY & PROPERTY	
44300 · Interest	8,365.53
Total USE OF MONEY & PROPERTY	8,365.53
66400 · Sales & Service	
2X4 Monument - Non-Resident	415.00
2x4 Monument - Resident	350.00
Crowne Single - Non Resident	180.00
Crowne Small - Resident	120.00
Glue On - Resident	50.00
Liner Non Resident	950.00
Non Resident Fee	1,900.00
Opening - Cremation-Resident	400.00
Opening - Non-Resident	900.00
Opening Cremation/Non-Resident	450.00
66400 · Sales & Service - Other	600.00
Total 66400 · Sales & Service	6,315.00
TAXES · TAXES REVENUE	
14020 · Current Unsecured	368.08
14046 · SB 813 Current Unsecured	668.18
14047 · SB 113 Current Secured	91.34
14048 · SB 813 Prior Secured	272.70
Total TAXES · TAXES REVENUE	1,400.30
Total Income	16,647.87
Gross Profit	16,647.87
Expense	
SALARIES & BENEFITS	
01010 · Salaries & Wages	16,480.00
01013 · Overtime Pay	210.00
01018 · Commission & Director Salaries	300.00
01030 · Social Security	1,034.78
01031 · Medicare Coverage	242.00
01034 · Retirement-ER Portion	1,201.16
01040 · Group Health Insurance	7,240.00
01042 · Dental Insurance Premium	155.21
01043 · Vision Insurance Premium	55.65
01045 · Unemployment Insurance	51.20
Total SALARIES & BENEFITS	26,970.00
SERVICES & SUPPLIES	
03110 · Clothing & Personal Supplies	152.72
03120 · Communications	379.95
03140 · Household Expenses	68.52

reconciled
1/28/2026
SCB

**Orland Cemetery District
 Profit & Loss
 December 2025**

	<u>Dec 25</u>
03170 · Maintenance-Equipment	
03170-7 · Vehicle Tires	331.45
Total 03170 · Maintenance-Equipment	331.45
03180 · Maint-Structures & Improvement	
03180-6 · Breakroom & Office Renovation	1,053.11
03180 · Maint-Structures & Improvement - Other	408.91
Total 03180 · Maint-Structures & Improvement	1,462.02
03220 · Office Supplies	
03220-5 · Postage	126.00
03220-8 · Office Software Subscriptions	19.99
03220 · Office Supplies - Other	601.93
Total 03220 · Office Supplies	747.92
03230 · Professional Services	
03230-1 · Reclaimed Graves Project	59.80
03230 · Professional Services - Other	35.00
Total 03230 · Professional Services	94.80
03280 · Special Dept. Expenses	
03280-7 · Garbage Disposal	113.20
3280-10 · Reclaimed Graves Project	183.43
3280-11 · Additional Help	3,513.86
03280 · Special Dept. Expenses - Other	60.29
Total 03280 · Special Dept. Expenses	3,870.78
03283 · Shop Supplies	83.26
04292 · Gas & Oil	
04292-1 · Red Dyed Diesel Fuel	263.18
04292-2 · Vehicle Fuel	646.10
Total 04292 · Gas & Oil	909.28
04300 · Utilities	
04300-1 · 2592303259-0 - RD 200 at Graves	108.65
04300-3 · 8181241056-1 Road P (Pump)	256.17
04300-4 · 3503510180-3 RD P ES S RD 24	14.48
04300-5 · 8139574392-5 - Office/Shop	230.63
04300-6 · 5838593031-6 RD 9 SS/E HWY 99W	249.54
04300-7 · 8722869097-7 3900 Road P	14.48
Total 04300 · Utilities	873.95
Total SERVICES & SUPPLIES	8,974.65
Total Expense	35,944.65
Net Ordinary Income	-19,296.78 ✓
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

*reconciled
 1/28/26
 SCS*

Orland Cemetery District
Profit & Loss
December 2025

	Dec 25
Net Income	<u><u>-21,549.06</u></u>

Orland Cemetery District Grave Sales Monthly Report December 2025

Type	Date	Num	Name	Memo	Amount
66450 · Endowment Services					
Endowment - Non Resident					
Sales Receipt	12/02/2025	2526107	Pastiglione, Linda & ...	Endowment - ...	-1,250.00
Credit Memo	12/02/2025	2526107	Pastiglione, Linda & ...	Endowment - ...	0.00
Sales Receipt	12/18/2025	2526120	Sawyer, Margie (Sa...	Endowment - ...	-625.00
Sales Receipt	12/30/2025	2526123	Stillwell, Danny & R...	Endowment - ...	-625.00
Total Endowment - Non Resident					-2,500.00
Endowment - Resident					
Sales Receipt	12/18/2025	2526118	Simpson, Ernie & C...	Endowment - ...	-1,100.00
Credit Memo	12/18/2025	2526118	Simpson, Ernie & C...	Endowment - ...	0.00
Sales Receipt	12/22/2025	2526122	Carver, Brenda	Endowment - ...	-550.00
Total Endowment - Resident					-1,650.00
Total 66450 · Endowment Services					-4,150.00
66400 · Sales & Service					
2X4 Monument - Non-Resident					
Sales Receipt	12/18/2025	2526120	Sawyer, Margie (Sa...	2x4 Monumen...	-415.00
Total 2X4 Monument - Non-Resident					-415.00
2x4 Monument - Resident					
Sales Receipt	12/08/2025	2526113	Graciano, Natalia	2X4 Monume...	-350.00
Total 2x4 Monument - Resident					-350.00
Crowne Single - Non Resident					
Sales Receipt	12/18/2025	2526120	Sawyer, Margie (Sa...	Crowne Singl...	-180.00
Total Crowne Single - Non Resident					-180.00
Crowne Small - Resident					
Sales Receipt	12/22/2025	2526122	Carver, Brenda	Crowne Small...	-120.00
Total Crowne Small - Resident					-120.00
Glue On - Resident					
Sales Receipt	12/11/2025	2526117	Welch, Georgia (Ga...	Glue On- Resi...	-50.00
Total Glue On - Resident					-50.00
Liner Non Resident					
Sales Receipt	12/30/2025	2526123	Stillwell, Danny & R...	Grave Liner - ...	-950.00
Total Liner Non Resident					-950.00
Non Resident Fee					
Sales Receipt	12/18/2025	2526120	Sawyer, Margie (Sa...	Non Resident ...	-950.00
Sales Receipt	12/30/2025	2526123	Stillwell, Danny & R...	Non Resident ...	-950.00
Total Non Resident Fee					-1,900.00
Opening - Cremation-Resident					
Sales Receipt	12/22/2025	2526122	Carver, Brenda	Opening (Cre...	-400.00
Total Opening - Cremation-Resident					-400.00
Opening - Non-Resident					
Sales Receipt	12/30/2025	2526123	Stillwell, Danny & R...	Opening Full ...	-900.00
Total Opening - Non-Resident					-900.00
Opening Cremation/Non-Resident					
Sales Receipt	12/18/2025	2526120	Sawyer, Margie (Sa...	Opening (Cre...	-450.00
Total Opening Cremation/Non-Resident					-450.00

*reconciled
 1/28/26
 SCB*

1:03 PM

01/28/26

Accrual Basis

Orland Cemetery District
Grave Sales Monthly Report
December 2025

Type	Date	Num	Name	Memo	Amount
66400 · Sales & Service - Other					
General Journal	12/30/2025	JE261...	Stillwell, Danny & R...	Burial of Harr...	-600.00
Total 66400 · Sales & Service - Other					-600.00
Total 66400 · Sales & Service					-6,315.00
TOTAL					-10,465.00

✓ reconciled
1/28/26
SCB

Orland Cemetery District
Monthly Un-Earned Revenue Deposits
As of December 31, 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						
Total UR - Crowne Double - Resident						
UR - Crowne Single Non-Resident						
Sales Receipt	12/02/2025	2526107	Pastiglione, Linda & ...	UR - Crowne ...	12000 · Undep...	180.00
Total UR - Crowne Single Non-Resident						180.00
UR - Crowne Sinlge - Resident						
Sales Receipt	12/18/2025	2526118	Simpson, Ernie & C...	UR - Crowne ...	12000 · Undep...	300.00
Total UR - Crowne Sinlge - Resident						300.00
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						
Sales Receipt	12/02/2025	2526107	Pastiglione, Linda & ...	UR Grave Sal...	12000 · Undep...	1,200.00
Sales Receipt	12/02/2025	2526108	Pastiglione, Jennifer	UR Grave Sal...	12000 · Undep...	1,200.00
Total UR - Grave Sales - Non-Resident						2,400.00
UR - Grave Sales - Resident						
Sales Receipt	12/08/2025	2526112	Graciano, Natalia	Unearned Re...	12000 · Undep...	1,000.00
Sales Receipt	12/18/2025	2526118	Simpson, Ernie & C...	Grave Sale - ...	12000 · Undep...	1,000.00
Total UR - Grave Sales - Resident						2,000.00
UR - Liner - Non-Resident						
Total UR - Liner - Non-Resident						
UR - Liner - Resident						
Total UR - Liner - Resident						
UR - Monument Purchases						
Sales Receipt	12/02/2025	2526107	Pastiglione, Linda & ...	UR - Monume...	12000 · Undep...	207.50
Sales Receipt	12/18/2025	2526118	Simpson, Ernie & C...	UR - Monume...	12000 · Undep...	175.00
Total UR - Monument Purchases						382.50
UR - Non Resident Fee						
Sales Receipt	12/02/2025	2526107	Pastiglione, Linda & ...	UR - Non Res...	12000 · Undep...	1,900.00
Sales Receipt	12/08/2025	2526115	Herniman, Roberto ...	UR - Non Res...	12000 · Undep...	506.80
Sales Receipt	12/22/2025	2526121	Herniman, Roberto ...	UR - Non Res...	12000 · Undep...	405.58
Total UR - Non Resident Fee						2,812.38
UR - Opening - Non Resident -FB						
Sales Receipt	12/02/2025	2526107	Pastiglione, Linda & ...	UR Opening -...	12000 · Undep...	900.00

1:07 PM

01/28/26

Accrual Basis

Orland Cemetery District Monthly Un-Earned Revenue Deposits As of December 31, 2025

Type	Date	Num	Name	Memo	Split	Amount
Sales Receipt	12/02/2025	2526107	Pastiglione, Linda & ...	UR - Opening...	12000 · Undep...	450.00
Total UR - Opening - Non Resident -FB						1,350.00
UR - Opening - Resident -FB						
Sales Receipt	12/01/2025	2526106	Rico, Yolanda	UR - Opening...	12000 · Undep...	250.00
Sales Receipt	12/02/2025	2526109	Flores De Sedano, ...	UR - Opening...	12000 · Undep...	100.00
Sales Receipt	12/03/2025	2526110	Jimenez, Adela	UR - Opening...	12000 · Undep...	700.00
Sales Receipt	12/08/2025	2526111	Sanchez, Veronica	UR - Opening...	12000 · Undep...	250.00
Sales Receipt	12/08/2025	2526114	Allen, Jerry & Corinne	UR - Opening...	12000 · Undep...	275.00
Sales Receipt	12/11/2025	2526116	Mendoza, Dulce	UR - Opening...	12000 · Undep...	100.00
Sales Receipt	12/18/2025	2526118	Simpson, Ernie & C...	UR - Opening ...	12000 · Undep...	800.00
Sales Receipt	12/18/2025	2526119	Rico, Yolanda	UR - Opening...	12000 · Undep...	250.00
Sales Receipt	12/30/2025	2526124	Allen, Jerry & Corinne	UR - Opening...	12000 · Undep...	275.00
Total UR - Opening - Resident -FB						3,000.00
UR - Overtime						
Total UR - Overtime						
UR - Vault						
Sales Receipt	12/02/2025	2526107	Pastiglione, Linda & ...	Unearned Re...	12000 · Undep...	1,417.50
Total UR - Vault						1,417.50
UR - Zinc Vases						
Total UR - Zinc Vases						
00763 · UN- EARNED REVENUE - Other						
General Journal	12/30/2025	JE261...	Stillwell, Danny & R...	Burial of Harr...	66400 · Sales ...	-600.00
Total 00763 · UN- EARNED REVENUE - Other						-600.00
Total 00763 · UN- EARNED REVENUE						13,242.38
TOTAL						13,242.38 ✓

*reconciled
01/28/2026*

1:09 PM

01/28/26

Accrual Basis

Orland Cemetery District

Monthly Sales Tax

As of December 31, 2025

Type	Date	Num	Name	Memo	Amount	Balance
00784 · SALES TAX PAYABLE						1,894.49
Sales Receipt	12/02/2025	2526107	Pastiglione, Linda & ...	Sale Tax Purc...	115.82	2,010.31
Sales Receipt	12/18/2025	2526118	Simpson, Ernie & C...	Sale Tax Purc...	21.75	2,032.06
Sales Receipt	12/18/2025	2526120	Sawyer, Margie (Sa...	Sale Tax Purc...	13.05	2,045.11
Sales Receipt	12/22/2025	2526121	Herniman, Roberto ...	Sale Tax (Ref...	101.22	2,146.33
Credit Memo	12/22/2025	2526121	Herniman, Roberto ...	Sale Tax Purc...	0.00	2,146.33
Sales Receipt	12/22/2025	2526122	Carver, Brenda	Sale Tax Purc...	8.70	2,155.03
Sales Receipt	12/30/2025	2526123	Stillwell, Danny & R...	Sale Tax (Ref...	68.88	2,223.91
Total 00784 · SALES TAX PAYABLE					329.42	2,223.91
TOTAL					329.42 ✓	2,223.91

reconciled
01/28/2026
8/10

**Orland Cemetery District
Profit & Loss Budget vs. Actual
July through December 2025**

	Jul - Dec 25	Budget	% of Budget
Ordinary Income/Expense			
Income			
INTERGOVERNMENTAL REVENUE			
52240 · State In-Lieu Tax	133.21	130.00	102.5%
52580 · HOPTR	372.91	2,300.00	16.2%
54821 · US Fish & Wildlife	0.00	1.00	0.0%
Total INTERGOVERNMENTAL REVENUE	506.12	2,431.00	20.8%
MISCELLANEOUS REVENUES			
74112 · Miscellaneous Revenue			
74140 · Bad Check Recovery	60.92	100.00	60.9%
74112 · Miscellaneous Revenue - Other	0.00	0.00	0.0%
Total 74112 · Miscellaneous Revenue	60.92	100.00	60.9%
74124 · Insurance Reimbursement	5,000.00	6,500.00	76.9%
Total MISCELLANEOUS REVENUES	5,060.92	6,600.00	76.7%
OTHER FINANCING SOURCES			
78103 · Auction Proceeds	0.00	0.00	0.0%
Total OTHER FINANCING SOURCES	0.00	0.00	0.0%
USE OF MONEY & PROPERTY			
44300 · Interest	30,379.17	60,000.00	50.6%
Total USE OF MONEY & PROPERTY	30,379.17	60,000.00	50.6%
66400 · Sales & Service			
2X2 Monument - Resident	0.00	0.00	0.0%
2X4 Monument - Non-Resident	1,680.00	0.00	100.0%
2x4 Monument - Resident	5,905.00	0.00	100.0%
2x8 Monument - Non Resident	600.00	0.00	100.0%
2x8 Monument - Resident	1,750.00	0.00	100.0%
Break Out Fee - Resident	0.00	0.00	0.0%
Crowne Double - Non Resident	260.00	0.00	100.0%
Crowne Double - Resident	225.00	0.00	100.0%
Crowne Single - Non Resident	360.00	0.00	100.0%
Crowne Single - Resident	300.00	0.00	100.0%
Crowne Small - Non-Resident	0.00	0.00	0.0%
Crowne Small - Resident	120.00	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	250.00	0.00	100.0%
Gazebo Rental - Resident	0.00	0.00	0.0%
Glue On - Non-Resident	180.00	0.00	100.0%
Glue On - Resident	75.00	0.00	100.0%
Grave Sale	12,025.00	0.00	100.0%
Grave Sale - Non Resident	2,800.00	0.00	100.0%
Grave Sale Infant	0.00	0.00	0.0%
Liner - Resident	16,000.00	0.00	100.0%
Liner Non Resident	5,700.00	0.00	100.0%
Niche - Non-Resident	0.00	0.00	0.0%
Non Resident Fee	12,350.00	0.00	100.0%
Opening - Cremation-Resident	2,000.00	0.00	100.0%
Opening - Infant	0.00	0.00	0.0%
Opening - Non-Resident	6,300.00	0.00	100.0%
Opening - Resident	14,160.00	0.00	100.0%
Opening Cremation/Non-Resident	1,800.00	0.00	100.0%
Out of District	0.00	0.00	0.0%
Overtime Resident	1,750.00	0.00	100.0%
Vault - Non-Resident	-2.17	0.00	100.0%
Vault - Resident	0.00	0.00	0.0%
Veteran Monument - Resident	0.00	0.00	0.0%
Veteran Monument -Non-Resident	0.00	0.00	0.0%
Zinc Vases	0.00	0.00	0.0%
Zinc Vases - Non-Resident	170.00	0.00	100.0%
66400 · Sales & Service - Other	14,568.98	172,500.00	8.4%
Total 66400 · Sales & Service	101,306.81	172,500.00	58.7%
66450-1 · Endowment Account Corrections	0.00	1,100.00	0.0%
66551 · Administration Fees	275.00	1,000.00	27.5%

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

	Jul - Dec 25	Budget	% of Budget
TAXES - TAXES REVENUE			
14010 - Current Secured	0.00	374,501.00	0.0%
14020 - Current Unsecured	18,067.34	19,001.00	95.1%
14030 - Prior Secured Tax	0.00	1.00	0.0%
14040 - Prior Unsecured Tax	0.00	551.00	0.0%
14045 - SB 813 Supp Taxes	0.00	250.00	0.0%
14046 - SB 813 Current Unsecured	828.27	3,300.00	25.1%
14047 - SB 113 Current Secured	91.34	125.00	73.1%
14048 - SB 813 Prior Secured	1,960.57	1,900.00	103.2%
14049 - SB 813 Prior Unsecured	-37.11	0.00	100.0%
14081 - Backfill Property Taxes	0.00	0.00	0.0%
Total TAXES - TAXES REVENUE	20,910.41	399,629.00	5.2%
Total Income	158,438.43	643,260.00	24.6%
Gross Profit	158,438.43	643,260.00	24.6%
Expense			
SALARIES & BENEFITS			
01010 - Salaries & Wages			
01010-1 - PAYROLL PROCESSING EXPENSES	0.00	0.00	0.0%
01010 - Salaries & Wages - Other	88,000.00	237,228.00	37.1%
Total 01010 - Salaries & Wages	88,000.00	237,228.00	37.1%
01012 - Additional Help	0.00	55,000.00	0.0%
01013 - Overtime Pay	210.00	1,000.00	21.0%
01018 - Commission & Director Salaries	3,300.00	6,600.00	50.0%
01030 - Social Security	5,469.02	17,000.00	32.2%
01031 - Medicare Coverage	1,279.04	4,400.00	29.1%
01034 - Retirement-ER Portion	66,526.15	78,500.00	84.7%
01040 - Group Health Insurance	30,712.00	74,600.00	41.2%
01042 - Dental Insurance Premium	718.43	1,800.00	39.9%
01043 - Vision Insurance Premium	255.99	700.00	36.6%
01045 - Unemployment Insurance	51.20	1,200.00	4.3%
01050 - Worker Compensation Insurance	12,859.27	13,500.00	95.3%
Total SALARIES & BENEFITS	209,381.10	491,528.00	42.6%
SERVICES & SUPPLIES			
03100 - Agricultural			
03100-1 - Chemicals - Weed Control	894.35	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%
03100-7 - Annual Burn Permit	0.00	0.00	0.0%
03100 - Agricultural - Other	253.33	5,000.00	5.1%
Total 03100 - Agricultural	1,147.68	5,000.00	23.0%
03110 - Clothing & Personal Supplies			
03110-1 - Safety/First Aid Kit Items	0.00	0.00	0.0%
03110 - Clothing & Personal Supplies - Other	1,231.36	3,500.00	35.2%
Total 03110 - Clothing & Personal Supplies	1,231.36	3,500.00	35.2%
03120 - Communications			
Cell Phone	0.00	0.00	0.0%
03120-1 - Legal Notice Publications	0.00	0.00	0.0%
03120-2 - Phone Bills	717.05	0.00	100.0%
03120-3 - Phone Stipend	0.00	0.00	0.0%
03120-4 - WIFI/internet	282.86	0.00	100.0%
03120-5 - Security	1,274.93	0.00	100.0%
03120-6 - Annual Post Office Box Fee	0.00	0.00	0.0%
03120 - Communications - Other	1,868.69	7,500.00	24.9%
Total 03120 - Communications	4,143.53	7,500.00	55.2%
03140 - Household Expenses			
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)	15.23	0.00	100.0%
03140-4 - Water	0.00	0.00	0.0%
03140 - Household Expenses - Other	250.94	1,200.00	20.9%
Total 03140 - Household Expenses	266.17	1,200.00	22.2%
03150 - Insurance	16,977.68	18,000.00	94.3%
03170 - Maintenance-Equipment			
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 - Grasshopper Repairs	0.00	0.00	0.0%
03170-6 - Smog Inspections	0.00	0.00	0.0%
03170-7 - Vehicle Tires	331.45	0.00	100.0%
03170 - Maintenance-Equipment - Other	5,767.62	13,000.00	44.4%
Total 03170 - Maintenance-Equipment	6,099.07	13,000.00	46.9%

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

	Jul - Dec 25	Budget	% of Budget
03175 · Maintenance-Equipment Materials	1,836.01	1,000.00	183.6%
03180 · Maint-Structures & Improvement			
03180-2 · Bathroom Repairs	31.37	0.00	100.0%
03180-3 · Sprinkler Repairs	0.00	0.00	0.0%
03180-4 · Masonic Building Repairs	0.00	0.00	0.0%
03180-5 · Trash Bin Project	0.00	0.00	0.0%
03180-6 · Breakroom & Office Renovation	1,494.85		
03180 · Maint-Structures & Improvement - Other	2,099.90	8,000.00	26.2%
Total 03180 · Maint-Structures & Improvement	3,626.12	8,000.00	45.3%
03190 · Medical & Lab Supplies	0.00	1,000.00	0.0%
03200 · Memberships	299.00	1,000.00	29.9%
03210 · Miscellaneous Expense	32.00	500.00	6.4%
03220 · Office Supplies			
03220-1 · Copy Paper	44.35	0.00	100.0%
03220-2 · Office Binders	0.00	0.00	0.0%
03220-3 · Office Equipment	0.00	0.00	0.0%
03220-4 · Office Furniture	0.00	0.00	0.0%
03220-5 · Postage	126.00	0.00	100.0%
03220-6 · Printer Ink	216.47	0.00	100.0%
03220-7 · Quickbook Financial Software	0.00	0.00	0.0%
03220-8 · Office Software Subscriptions	302.97		
03220 · Office Supplies - Other	897.59	6,000.00	15.0%
Total 03220 · Office Supplies	1,587.38	6,000.00	26.5%
03230 · Professional Services			
03230-1 · Reclaimed Graves Project	12,474.13	0.00	100.0%
03230-2 · PERSONNEL	2,351.40	0.00	100.0%
03230 · Professional Services - Other	10,765.00	32,700.00	32.9%
Total 03230 · Professional Services	25,590.53	32,700.00	78.3%
03231 · Professional Services-Admin.	0.00	5,000.00	0.0%
03232 · Training/Conferences	0.00	0.00	0.0%
03236 · Professional Service IT	0.00	20,000.00	0.0%
03241 · Legal Notices	984.00	1,000.00	98.4%
03250 · Rents & Leases-Equipment	0.00	2,000.00	0.0%
03270 · Small Tools & Instruments			
03270-1 · Chainsaw	0.00	0.00	0.0%
03270-2 · Bits & Drills	44.35	0.00	100.0%
03270-3 · Impact Drill	0.00	0.00	0.0%
03270-4 · Tie-Downs	0.00	0.00	0.0%
03270-5 · Weed Eater Supplies	0.00	0.00	0.0%
03270 · Small Tools & Instruments - Other	385.55	2,000.00	19.3%
Total 03270 · Small Tools & Instruments	429.90	2,000.00	21.5%
03280 · Special Dept. Expenses			
03280-1 · Crowne Vault (Small)	0.00	0.00	0.0%
03280-2 · Crowne Vault (Single)	0.00	0.00	0.0%
03280-3 · Crowne Vault (Double)	0.00	0.00	0.0%
03280-4 · Liner/Vault	8,433.00	0.00	100.0%
03280-5 · Cement	370.05	0.00	100.0%
03280-6 · Customer Refunds	0.00	0.00	0.0%
03280-7 · Garbage Disposal	263.25	0.00	100.0%
03280-8 · Ossuary Beautification Project	0.00	0.00	0.0%
03280-9 · Masonic Cemetery Beautification	0.00	0.00	0.0%
3280-10 · Reclaimed Graves Project	234.19		
3280-11 · Additional Help	21,833.76		
03280 · Special Dept. Expenses - Other	454.00	40,020.00	1.1%
Total 03280 · Special Dept. Expenses	31,588.25	40,020.00	78.9%
03281 · Special Department Training	1,400.97	6,500.00	21.6%
03283 · Shop Supplies	286.96	1,000.00	28.7%
04290 · Transportation Expenses	0.00	1,000.00	0.0%
04291 · Food & Lodging	62.85	2,500.00	2.5%
04292 · Gas & Oil			
04292-1 · Red Dyed Diesel Fuel	961.74	0.00	100.0%
04292-2 · Vehicle Fuel	4,315.57	0.00	100.0%
04292 · Gas & Oil - Other	1,355.39	13,000.00	10.4%
Total 04292 · Gas & Oil	6,632.70	13,000.00	51.0%
04294 · Mileage	134.26	2,000.00	6.7%
04295 · Other Travel	0.00	1,000.00	0.0%

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

	Jul - Dec 25	Budget	% of Budget
04300 - Utilities			
04300-1 - 2592303259-0 - RD 200 at Graves	1,472.37	0.00	100.0%
04300-2 - 3545176844-0 - RD P ES/S RD 24	58.31	0.00	100.0%
04300-3 - 8181241056-1 Road P (Pump)	4,253.18	0.00	100.0%
04300-4 - 3503510180-3 RD P ES S RD 24	72.79	0.00	100.0%
04300-5 - 8138574392-5 - Office/Shop	829.31	0.00	100.0%
04300-6 - 5838593031-6 RD 9 SS/E HWY 99W	3,014.72	0.00	100.0%
04300-7 - 8722859097-7 3900 Road P	65.48	0.00	100.0%
04300 - Utilities - Other	0.00	19,000.00	0.0%
Total 04300 - Utilities	9,766.16	19,000.00	51.4%
Total SERVICES & SUPPLIES	114,122.58	214,420.00	53.2%
Total Expense	323,503.68	705,948.00	45.8%
Net Ordinary Income	-165,065.25	-62,688.00	263.3%
Other Income/Expense			
Other Expense			
CONTGENY			
08900 - Contingency	0.00	40,000.00	0.0%
Total CONTGENY	0.00	40,000.00	0.0%
FIXED ASSETS			
00636 - Leased Equipment	0.00	23,500.00	0.0%
07200 - Building & Improvements	0.00	35,000.00	0.0%
07320 - Computer Equipment	0.00	5,000.00	0.0%
07325 - Software Upgrade	28,680.00	29,900.00	95.9%
07350 - Vehicles	0.00	95,000.00	0.0%
07360 - Special Dept. Equipment	41,532.52	40,000.00	103.8%
Total FIXED ASSETS	70,212.52	228,400.00	30.7%
OTHER CHARGES			
03225 - Bad Check Expense	0.00	100.00	0.0%
05700 - Administrative Expense	0.00	14,400.00	0.0%
05730 - A-87 Cost Allocation	1,822.50	3,645.00	50.0%
Total OTHER CHARGES	1,822.50	18,145.00	10.0%
Total Other Expense	72,035.02	286,545.00	25.1%
Net Other Income	-72,035.02	-286,545.00	25.1%
Net Income	-237,100.27	-349,233.00	67.9%

reconciled
01/29/26
SICR