

Orland Cemetery District
Income / Expense Monthly Report
September 2025

| | Sep 25 |
|---|-----------|
| Ordinary Income/Expense | |
| Income | |
| MISCELLANEOUS REVENUES | |
| 74124 · Insurance Reimbursement | 5,000.00 |
| Total MISCELLANEOUS REVENUES | 5,000.00 |
| USE OF MONEY & PROPERTY | |
| 44300 · Interest | 22,013.64 |
| Total USE OF MONEY & PROPERTY | 22,013.64 |
| 66400 · Sales & Service | |
| 2X4 Monument - Non-Resident | 207.50 |
| 2x4 Monument - Resident | 1,050.00 |
| Glue On - Resident | 25.00 |
| Grave Sale | 1,000.00 |
| Liner - Resident | 1,600.00 |
| Non Resident Fee | 950.00 |
| Opening - Resident | 660.00 |
| Vault - Non-Resident | -2.17 |
| 66400 · Sales & Service - Other | 6,387.38 |
| Total 66400 · Sales & Service | 11,877.71 |
| Total Income | 38,891.35 |
| Gross Profit | 38,891.35 |
| Expense | |
| SALARIES & BENEFITS | |
| 01010 · Salaries & Wages | 12,960.00 |
| 01018 · Commission & Director Salaries | 400.00 |
| 01030 · Social Security | 803.52 |
| 01031 · Medicare Coverage | 187.92 |
| 01034 · Retirement-ER Potion | 1,381.62 |
| 01040 · Group Health Insurance | 3,912.00 |
| 01042 · Dental Insurance Premium | 93.87 |
| 01043 · Vision Insurance Premium | 33.39 |
| Total SALARIES & BENEFITS | 19,772.32 |
| SERVICES & SUPPLIES | |
| 03100 · Agricultural | |
| 03100-1 · Chemicals - Weed Control | 109.93 |
| 03100 · Agricultural - Other | 58.33 |
| Total 03100 · Agricultural | 168.26 |
| 03110 · Clothing & Personal Supplies | 18.39 |
| 03120 · Communications | |
| 03120-2 · Phone Bills | 172.18 |
| 03120-4 · WIFI/Internet | 89.00 |
| 03120-5 · Security | 287.43 |
| 03120 · Communications - Other | 195.00 |
| Total 03120 · Communications | 743.61 |
| 03140 · Household Expenses | |
| 03140-3 · Supplies(Cleaning & Toiletries) | 15.23 |
| 03140 · Household Expenses - Other | 100.88 |
| Total 03140 · Household Expenses | 116.11 |
| 03170 · Maintenance-Equipment | 3,318.34 |
| 03175 · Maintenance-Equipment Materials | 1,836.01 |

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Accrual Basis

Orland Cemetery District Income / Expense Monthly Report September 2025

| | Sep 25 |
|--|------------|
| 03180 · Maint-Structures & Improvement | |
| 03180-2 · Bathroom Repairs | 31.37 |
| 03180 · Maint-Structures & Improvement - Other | 369.09 |
| Total 03180 · Maint-Structures & Improvement | 400.46 |
| 03220 · Office Supplies | |
| 03220-1 · Copy Paper | 44.35 |
| 03220 · Office Supplies - Other | 180.84 |
| Total 03220 · Office Supplies | 225.19 |
| 03230 · Professional Services | |
| 03230-1 · Reclaimed Graves Project | 687.73 |
| 03230-2 · PERSONNEL | 1,216.40 |
| 03230 · Professional Services - Other | 30.00 |
| Total 03230 · Professional Services | 1,934.13 |
| 03270 · Small Tools & Instruments | 212.41 |
| 03280 · Special Dept. Expenses | |
| 03280-7 · Garbage Disposal | 110.90 |
| 3280-10 · Reclaimed Graves Project | 50.76 |
| 03280 · Special Dept. Expenses - Other | 3,690.20 |
| Total 03280 · Special Dept. Expenses | 3,851.86 |
| 03281 · Special Department Training | 946.97 |
| 04291 · Food & Lodging | 95.00 |
| 04292 · Gas & Oil | |
| 04292-2 · Vehicle Fuel | 934.50 |
| Total 04292 · Gas & Oil | 934.50 |
| 04294 · Mileage | 134.26 |
| 04300 · Utilities | |
| 04300-1 · 2592303259-0 - RD 200 at Graves | 364.16 |
| 04300-2 · 3545176844-0 - RD P ES/S RD 24 | 14.67 |
| 04300-3 · 8181241056-1 Road P (Pump) | 1,097.80 |
| 04300-4 · 3503510180-3 RD P ES S RD 24 | 14.67 |
| 04300-5 · 8139574392-5 - Office/Shop | 165.61 |
| 04300-6 · 5838593031-6 RD 9 SS/E HWY 99W | 724.79 |
| 04300-7 · 8722869097-7 3900 Road P | 25.90 |
| Total 04300 · Utilities | 2,407.60 |
| Total SERVICES & SUPPLIES | 17,343.10 |
| Total Expense | 37,115.42 |
| Net Ordinary Income | 1,775.93 |
| Other Income/Expense | |
| Other Expense | |
| FIXED ASSETS | |
| 07360 · Special Dept. Equipment | 31,789.87 |
| Total FIXED ASSETS | 31,789.87 |
| OTHER CHARGES | |
| 05730 · A-87 Cost Allocation | 303.75 |
| Total OTHER CHARGES | 303.75 |
| Total Other Expense | 32,093.62 |
| Net Other Income | -32,093.62 |
| Net Income | -30,317.69 |

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Orland Cemetery District Grave Sales Monthly Report September 2025

| Type | Date | Num | Name | Memo | Amount |
|------------------------------------|------------|---------|------------------------|-------------------|-------------|
| 66450 · Endowment Services | | | | | |
| Endowment - Non Resident | | | | | |
| Sales Receipt | 09/02/2025 | 2526050 | Millert, Jim & Shiley | Endowment - ... | -625.00 |
| Total Endowment - Non Resident | | | | | -625.00 |
| Endowment - Resident | | | | | |
| Sales Receipt | 09/09/2025 | 2526052 | Sanchez, Veronica | Endowment - ... | -250.00 |
| Credit Memo | 09/09/2025 | 2526052 | Sanchez, Veronica | Endowment - ... | 0.00 |
| Sales Receipt | 09/18/2025 | 2526053 | Lozano, Cesar (Tere... | Endowment - ... | -550.00 |
| Sales Receipt | 09/19/2025 | 2526056 | Mendoza, Dulce | Endowment - ... | -100.00 |
| Credit Memo | 09/19/2025 | 2526056 | Mendoza, Dulce | Endowment - ... | 0.00 |
| Sales Receipt | 09/19/2025 | 2526057 | Rico, Yolanda | Endowment - ... | -250.00 |
| Credit Memo | 09/19/2025 | 2526057 | Rico, Yolanda | Endowment - ... | 0.00 |
| Sales Receipt | 09/19/2025 | 2526060 | Flores De Sedano, ... | Endowment - ... | -100.00 |
| Sales Receipt | 09/19/2025 | 2526062 | Molina, Sarah | Endowment - ... | -1,100.00 |
| Credit Memo | 09/19/2025 | 2526062 | Molina, Sarah | Endowment - ... | 0.00 |
| Total Endowment - Resident | | | | | -2,350.00 |
| Total 66450 · Endowment Services | | | | | -2,975.00 ✓ |
| 66400 · Sales & Service | | | | | |
| 2X4 Monument - Non-Resident | | | | | |
| Sales Receipt | 09/02/2025 | 2526050 | Millert, Jim & Shiley | 2x4 Monumen... | -207.50 |
| Total 2X4 Monument - Non-Resident | | | | | -207.50 |
| 2x4 Monument - Resident | | | | | |
| Sales Receipt | 09/03/2025 | 2526051 | Keener, Robert | 2X4 Monume... | -350.00 |
| Sales Receipt | 09/18/2025 | 2526053 | Lozano, Cesar (Tere... | 2X4 Monume... | -350.00 |
| Sales Receipt | 09/18/2025 | 2526055 | Moniz, Fred | 2X4 Monume... | -350.00 |
| Total 2x4 Monument - Resident | | | | | -1,050.00 |
| Glue On - Resident | | | | | |
| Sales Receipt | 09/25/2025 | 2526063 | Caster, Sherrie | Glue On- Resi... | -25.00 |
| Total Glue On - Resident | | | | | -25.00 |
| Grave Sale | | | | | |
| Sales Receipt | 09/18/2025 | 2526053 | Lozano, Cesar (Tere... | Grave Sale - ... | -1,000.00 |
| Total Grave Sale | | | | | -1,000.00 |
| Liner - Resident | | | | | |
| Sales Receipt | 09/03/2025 | 2526051 | Keener, Robert | Grave Liner - ... | -800.00 |
| Sales Receipt | 09/18/2025 | 2526053 | Lozano, Cesar (Tere... | Grave Liner - ... | -800.00 |
| Total Liner - Resident | | | | | -1,600.00 |
| Non Resident Fee | | | | | |
| Sales Receipt | 09/02/2025 | 2526050 | Millert, Jim & Shiley | Non Resident ... | -950.00 |
| Total Non Resident Fee | | | | | -950.00 |
| Opening - Resident | | | | | |
| Sales Receipt | 09/03/2025 | 2526051 | Keener, Robert | Deducted an ... | 90.00 |
| Sales Receipt | 09/18/2025 | 2526053 | Lozano, Cesar (Tere... | Opening (Full ... | -750.00 |
| Total Opening - Resident | | | | | -660.00 |
| Vault - Non-Resident | | | | | |
| Sales Receipt | 09/02/2025 | 2526050 | Millert, Jim & Shiley | Vault - Non-R... | 2.17 |
| Total Vault - Non-Resident | | | | | 2.17 |

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Accrual Basis

Orland Cemetery District Grave Sales Monthly Report September 2025

| Type | Date | Num | Name | Memo | Amount |
|--|------------|----------|-----------------------|------------------|-------------------|
| 66400 · Sales & Service - Other | | | | | |
| General Journal | 09/26/2025 | JE260... | Macy, David | David Macy B... | -1,554.38 |
| General Journal | 09/26/2025 | JE260... | Millert, Jim & Shiley | James & Shirl... | -2,443.00 |
| General Journal | 09/26/2025 | JE260... | Keener, Robert | Sarah Keener... | -830.00 |
| General Journal | 09/26/2025 | JE260... | Sudberry, Darlene | Darlene Sudb... | -1,560.00 |
| Total 66400 · Sales & Service - Other | | | | | -6,387.38 |
| Total 66400 · Sales & Service | | | | | -11,877.71 ✓ |
| TOTAL | | | | | -14,852.71 |

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Orland Cemetery District Monthly Un-Earned Revenue Deposits As of September 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 | | | | | | |
| Total UR - Crowne Double - Resident | | | | | | |
| 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 | | | | | | |
| Sales Receipt | 09/19/2025 | 2526061 | Eyslee, Fariss & Lori | UR Grave Sal... | 12000 · Undep... | 125.00 |
| Total UR - Grave Sales - Non-Resident | | | | | | 125.00 |
| UR - Grave Sales - Resident | | | | | | |
| Sales Receipt | 09/19/2025 | 2526062 | Molina, Sarah | Grave Sale - ... | 12000 · Undep... | 750.00 |
| Total UR - Grave Sales - Resident | | | | | | 750.00 |
| UR - Liner - Non-Resident | | | | | | |
| Sales Receipt | 09/19/2025 | 2526059 | Herniman, Roberto ... | UR Liner - No... | 12000 · Undep... | 498.40 |
| Total UR - Liner - Non-Resident | | | | | | 498.40 |
| UR - Liner - Resident | | | | | | |
| Sales Receipt | 09/19/2025 | 2526058 | Cuevas-Rivera, Sandy | Unearned Re... | 12000 · Undep... | 300.00 |
| Total UR - Liner - Resident | | | | | | 300.00 |
| UR - Monument Purchases | | | | | | |
| Sales Receipt | 09/18/2025 | 2526054 | Llamas, Carmen | UR - Monume... | 12000 · Undep... | 168.00 |
| Total UR - Monument Purchases | | | | | | 168.00 |
| UR - Non Resident Fee | | | | | | |
| Total UR - Non Resident Fee | | | | | | |
| UR - Opening - Non Resident -FB | | | | | | |
| Total UR - Opening - Non Resident -FB | | | | | | |
| UR - Opening - Resident -FB | | | | | | |
| Sales Receipt | 09/18/2025 | 2526054 | Llamas, Carmen | UR - Opening... | 12000 · Undep... | 503.00 |
| Sales Receipt | 09/19/2025 | 2526056 | Mendoza, Dulce | UR - Opening... | 12000 · Undep... | 100.00 |
| Sales Receipt | 09/19/2025 | 2526062 | Molina, Sarah | Pre Need*Op... | 12000 · Undep... | 350.00 |
| Total UR - Opening - Resident -FB | | | | | | 953.00 |

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Accrual Basis

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

| Type | Date | Num | Name | Memo | Split | Amount |
|---|------------|----------|-----------------------|-----------------|------------------|--------------------|
| UR - Overtime | | | | | | |
| Total UR - Overtime | | | | | | |
| UR - Vault | | | | | | |
| Total UR - Vault | | | | | | |
| UR - Zinc Vases | | | | | | |
| Total UR - Zinc Vases | | | | | | |
| 00763 · UN- EARNED REVENUE - Other | | | | | | |
| General Journal | 09/26/2025 | JE260... | Macy, David | David Macy B... | -SPLIT- | -1,554.38 |
| General Journal | 09/26/2025 | JE260... | Millert, Jim & Shiley | James & Shir... | 00763 · UN- E... | -2,443.00 |
| General Journal | 09/26/2025 | JE260... | Keener, Robert | Sarah Keener... | 00763 · UN- E... | -830.00 |
| General Journal | 09/26/2025 | JE260... | Sudberry, Darlene | Darlene Sudb... | 00763 · UN- E... | -1,560.00 |
| Total 00763 · UN- EARNED REVENUE - Other | | | | | | -6,387.38 |
| Total 00763 · UN- EARNED REVENUE | | | | | | -3,592.98 |
| TOTAL | | | | | | -3,592.98 ✓ |

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Accrual Basis

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

| Type | Date | Num | Name | Memo | Amount | Balance |
|---------------------------------|------------|---------|------------------------|------------------|---------------|-----------------|
| 00784 · SALES TAX PAYABLE | | | | | | 1,224.24 |
| Sales Receipt | 09/03/2025 | 2526051 | Keener, Robert | Sale Tax Purc... | 58.00 | 1,282.24 |
| Sales Receipt | 09/18/2025 | 2526053 | Lozano, Cesar (Tere... | Sale Tax Purc... | 58.00 | 1,340.24 |
| Sales Receipt | 09/19/2025 | 2526059 | Herniman, Roberto ... | Sale Tax Purc... | 8.40 | 1,348.64 |
| Credit Memo | 09/19/2025 | 2526059 | Herniman, Roberto ... | Sale Tax Purc... | 0.00 | 1,348.64 |
| Total 00784 · SALES TAX PAYABLE | | | | | 124.40 | 1,348.64 |
| TOTAL | | | | | <u>124.40</u> | <u>1,348.64</u> |

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

| | Jul - Sep 25 | Budget | % of Budget |
|--|------------------|-------------------|--------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| INTERGOVERNMENTAL REVENUE | | | |
| 52240 · State In-Lieu Tax | 0.00 | 130.00 | 0.0% |
| 52580 · HOPTR | 0.00 | 2,300.00 | 0.0% |
| 54621 · US Fish & Wildlife | 0.00 | 1.00 | 0.0% |
| Total INTERGOVERNMENTAL REVENUE | 0.00 | 2,431.00 | 0.0% |
| MISCELLANEOUS REVENUES | | | |
| 74112 · Miscellaneous Revenue | | | |
| 74140 · Bad Check Recovery | 0.00 | 100.00 | 0.0% |
| 74112 · Miscellaneous Revenue - Other | 0.00 | 0.00 | 0.0% |
| Total 74112 · Miscellaneous Revenue | 0.00 | 100.00 | 0.0% |
| 74124 · Insurance Reimbursement | 5,000.00 | 6,500.00 | 76.9% |
| Total MISCELLANEOUS REVENUES | 5,000.00 | 6,600.00 | 75.8% |
| 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 | 22,013.64 | 60,000.00 | 36.7% |
| Total USE OF MONEY & PROPERTY | 22,013.64 | 60,000.00 | 36.7% |
| 66400 · Sales & Service | | | |
| 2X2 Monument - Resident | 0.00 | 0.00 | 0.0% |
| 2X4 Monument - Non-Resident | 622.50 | 0.00 | 100.0% |
| 2x4 Monument - Resident | 3,280.00 | 0.00 | 100.0% |
| 2x8 Monument - Non Resident | 600.00 | 0.00 | 100.0% |
| 2x8 Monument - Resident | 750.00 | 0.00 | 100.0% |
| Break Out Fee - Resident | 0.00 | 0.00 | 0.0% |
| Crowne Double - Non Resident | 0.00 | 0.00 | 0.0% |
| Crowne Double - Resident | 225.00 | 0.00 | 100.0% |
| Crowne Single - Non Resident | 0.00 | 0.00 | 0.0% |
| Crowne Single - Resident | 0.00 | 0.00 | 0.0% |
| Crowne Small - Non-Resident | 0.00 | 0.00 | 0.0% |
| Crowne Small - Resident | 0.00 | 0.00 | 0.0% |
| 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 | 120.00 | 0.00 | 100.0% |
| Glue On - Resident | 25.00 | 0.00 | 100.0% |
| Grave Sale | 8,000.00 | 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 | 10,400.00 | 0.00 | 100.0% |
| Liner Non Resident | 3,800.00 | 0.00 | 100.0% |
| Niche - Non-Resident | 0.00 | 0.00 | 0.0% |
| Non Resident Fee | 5,700.00 | 0.00 | 100.0% |
| Opening - Cremation-Resident | 800.00 | 0.00 | 100.0% |
| Opening - Infant | 0.00 | 0.00 | 0.0% |
| Opening - Non-Resident | 3,600.00 | 0.00 | 100.0% |
| Opening - Resident | 8,910.00 | 0.00 | 100.0% |
| Opening Cremation/Non-Resident | 450.00 | 0.00 | 100.0% |
| Out of District | 0.00 | 0.00 | 0.0% |
| Overtime Resident | 875.00 | 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 | 9,957.98 | 172,500.00 | 5.8% |
| Total 66400 · Sales & Service | 61,333.31 | 172,500.00 | 35.6% |
| 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 September 2025

| | Jul - Sep 25 | Budget | % of Budget |
|---|-------------------|-------------------|--------------|
| TAXES · TAXES REVENUE | | | |
| 14010 · Current Secured | 0.00 | 374,501.00 | 0.0% |
| 14020 · Current Unsecured | 0.00 | 19,001.00 | 0.0% |
| 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 | 0.00 | 3,300.00 | 0.0% |
| 14047 · SB 113 Current Secured | 0.00 | 125.00 | 0.0% |
| 14048 · SB 813 Prior Secured | 0.00 | 1,900.00 | 0.0% |
| 14049 · SB 813 Prior Unsecured | 0.00 | 0.00 | 0.0% |
| 14081 · Backfill Property Taxes | 0.00 | 0.00 | 0.0% |
| Total TAXES · TAXES REVENUE | 0.00 | 399,629.00 | 0.0% |
| Total Income | 88,621.95 | 643,260.00 | 13.8% |
| Gross Profit | 88,621.95 | 643,260.00 | 13.8% |
| Expense | | | |
| SALARIES & BENEFITS | | | |
| 01010 · Salaries & Wages | | | |
| 01010-1 · PAYROLL PROCESSING EXPENSES | 0.00 | 0.00 | 0.0% |
| 01010 · Salaries & Wages - Other | 38,640.00 | 237,228.00 | 16.3% |
| Total 01010 · Salaries & Wages | 38,640.00 | 237,228.00 | 16.3% |
| 01012 · Additional Help | 0.00 | 55,000.00 | 0.0% |
| 01013 · Overtime Pay | 0.00 | 1,000.00 | 0.0% |
| 01018 · Commission & Director Salaries | 1,800.00 | 6,600.00 | 27.3% |
| 01030 · Social Security | 2,395.68 | 17,000.00 | 14.1% |
| 01031 · Medicare Coverage | 560.28 | 4,400.00 | 12.7% |
| 01034 · Retirement-ER Potion | 62,707.75 | 78,500.00 | 79.9% |
| 01040 · Group Health Insurance | 15,648.00 | 74,600.00 | 21.0% |
| 01042 · Dental Insurance Premium | 375.48 | 1,800.00 | 20.9% |
| 01043 · Vision Insurance Premium | 133.56 | 700.00 | 19.1% |
| 01045 · Unemployment Insurance | 0.00 | 1,200.00 | 0.0% |
| 01050 · Worker Compensation Insurance | 12,859.27 | 13,500.00 | 95.3% |
| Total SALARIES & BENEFITS | 135,120.02 | 491,528.00 | 27.5% |
| SERVICES & SUPPLIES | | | |
| 03100 · Agricultural | | | |
| 03100-1 · Chemicals - Weed Control | 109.93 | 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 | 58.33 | 5,000.00 | 1.2% |
| Total 03100 · Agricultural | 168.26 | 5,000.00 | 3.4% |
| 03110 · Clothing & Personal Supplies | | | |
| 03110-1 · Safety/First Aid Kit Items | 0.00 | 0.00 | 0.0% |
| 03110 · Clothing & Personal Supplies - Other | 18.39 | 3,500.00 | 0.5% |
| Total 03110 · Clothing & Personal Supplies | 18.39 | 3,500.00 | 0.5% |
| 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 | 466.71 | 0.00 | 100.0% |
| 03120-3 · Phone Stipend | 0.00 | 0.00 | 0.0% |
| 03120-4 · WIFI/Internet | 89.00 | 0.00 | 100.0% |
| 03120-5 · Security | 1,092.17 | 0.00 | 100.0% |
| 03120-6 · Annual Post Office Box Fee | 0.00 | 0.00 | 0.0% |
| 03120 · Communications - Other | 914.00 | 7,500.00 | 12.2% |
| Total 03120 · Communications | 2,561.88 | 7,500.00 | 34.2% |
| 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 | 115.00 | 1,200.00 | 9.6% |
| Total 03140 · Household Expenses | 130.23 | 1,200.00 | 10.9% |
| 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 | 0.00 | 0.00 | 0.0% |
| 03170 · Maintenance-Equipment - Other | 3,492.30 | 13,000.00 | 26.9% |
| Total 03170 · Maintenance-Equipment | 3,492.30 | 13,000.00 | 26.9% |

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

| | Jul - Sep 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 · Maint-Structures & Improvement - Other | 369.09 | 8,000.00 | 4.6% |
| Total 03180 · Maint-Structures & Improvement | 400.46 | 8,000.00 | 5.0% |
| 03190 · Medical & Lab Supplies | 0.00 | 1,000.00 | 0.0% |
| 03200 · Memberships | 0.00 | 1,000.00 | 0.0% |
| 03210 · Miscellaneous Expense | 0.00 | 500.00 | 0.0% |
| 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 | 0.00 | 0.00 | 0.0% |
| 03220-6 · Printer Ink | 0.00 | 0.00 | 0.0% |
| 03220-7 · Quickbook Financial Software | 0.00 | 0.00 | 0.0% |
| 03220 · Office Supplies - Other | 327.24 | 6,000.00 | 5.5% |
| Total 03220 · Office Supplies | 371.59 | 6,000.00 | 6.2% |
| 03230 · Professional Services | | | |
| 03230-1 · Reclaimed Graves Project | 687.73 | 0.00 | 100.0% |
| 03230-2 · PERSONNEL | 2,351.40 | 0.00 | 100.0% |
| 03230 · Professional Services - Other | 865.00 | 32,700.00 | 2.6% |
| Total 03230 · Professional Services | 3,904.13 | 32,700.00 | 11.9% |
| 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 | 0.00 | 0.00 | 0.0% |
| 03270-3 · Impact Drill | 0.00 | 0.00 | 0.0% |
| 03270-4 · Tie-Downs | 0.00 | 0.00 | 0.0% |
| 03270-5 · Weed Eator Supplies | 0.00 | 0.00 | 0.0% |
| 03270 · Small Tools & Instruments - Other | 212.41 | 2,000.00 | 10.6% |
| Total 03270 · Small Tools & Instruments | 212.41 | 2,000.00 | 10.6% |
| 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 | 4,308.00 | 0.00 | 100.0% |
| 03280-5 · Cement | 123.35 | 0.00 | 100.0% |
| 03280-6 · Customer Refunds | 0.00 | 0.00 | 0.0% |
| 03280-7 · Garbage Disposal | 110.90 | 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 | 50.76 | 0.00 | 0.0% |
| 03280 · Special Dept. Expenses - Other | 3,690.20 | 40,020.00 | 9.2% |
| Total 03280 · Special Dept. Expenses | 8,283.21 | 40,020.00 | 20.7% |
| 03281 · Special Department Training | 946.97 | 6,500.00 | 14.6% |
| 03283 · Shop Supplies | 120.18 | 1,000.00 | 12.0% |
| 04290 · Transportation Expenses | 0.00 | 1,000.00 | 0.0% |
| 04291 · Food & Lodging | -276.80 | 2,500.00 | -11.1% |
| 04292 · Gas & Oil | | | |
| 04292-1 · Red Dyed Diesel Fuel | 0.00 | 0.00 | 0.0% |
| 04292-2 · Vehicle Fuel | 1,836.91 | 0.00 | 100.0% |
| 04292 · Gas & Oil - Other | 0.00 | 13,000.00 | 0.0% |
| Total 04292 · Gas & Oil | 1,836.91 | 13,000.00 | 14.1% |
| 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 September 2025

| | Jul - Sep 25 | Budget | % of Budget |
|---|--------------------|--------------------|---------------|
| 04300 · Utilities | | | |
| 04300-1 · 2592303259-0 - RD 200 at Graves | 740.30 | 0.00 | 100.0% |
| 04300-2 · 3545176844-0 - RD P ES/S RD 24 | 29.34 | 0.00 | 100.0% |
| 04300-3 · 8181241056-1 Road P (Pump) | 2,271.06 | 0.00 | 100.0% |
| 04300-4 · 3503510180-3 RD P ES S RD 24 | 29.34 | 0.00 | 100.0% |
| 04300-5 · 8139574392-5 - Office/Shop | 325.70 | 0.00 | 100.0% |
| 04300-6 · 5838593031-6 RD 9 SS/E HWY 99W | 1,530.35 | 0.00 | 100.0% |
| 04300-7 · 8722869097-7 3900 Road P | 34.23 | 0.00 | 100.0% |
| 04300 · Utilities - Other | 0.00 | 19,000.00 | 0.0% |
| Total 04300 · Utilities | 4,960.32 | 19,000.00 | 26.1% |
| Total SERVICES & SUPPLIES | 47,062.39 | 214,420.00 | 21.9% |
| Total Expense | 182,182.41 | 705,948.00 | 25.8% |
| Net Ordinary Income | -93,560.46 | -62,688.00 | 149.2% |
| Other Income/Expense | | | |
| Other Expense | | | |
| CONTINGENCY | | | |
| 09900 · Contingency | 0.00 | 40,000.00 | 0.0% |
| Total CONTINGENCY | 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 | 35,686.93 | 40,000.00 | 89.2% |
| Total FIXED ASSETS | 64,366.93 | 228,400.00 | 28.2% |
| 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 | 911.25 | 3,645.00 | 25.0% |
| Total OTHER CHARGES | 911.25 | 18,145.00 | 5.0% |
| Total Other Expense | 65,278.18 | 286,545.00 | 22.8% |
| Net Other Income | -65,278.18 | -286,545.00 | 22.8% |
| Net Income | -158,838.64 | -349,233.00 | 45.5% |

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10/15/25
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