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05/21/26

Accrual Basis

Orland Cemetery District

Income / Expense Monthly Report

April 2026

	Apr 26
Ordinary Income/Expense	
Income	
INTERGOVERNMENTAL REVENUE	
52580 · HOPTR	870.13
Total INTERGOVERNMENTAL REVENUE	870.13
MISCELLANEOUS REVENUES	
74112 · Miscellaneous Revenue	
74140 · Bad Check Recovery	-602.27
74112 · Miscellaneous Revenue - Other	1,060.92
Total 74112 · Miscellaneous Revenue	458.65
Total MISCELLANEOUS REVENUES	458.65
OTHER FINANCING SOURCES	
78103 · Auction Proceeds	1,820.00
Total OTHER FINANCING SOURCES	1,820.00
USE OF MONEY & PROPERTY	
44300 · Interest	3.75
Total USE OF MONEY & PROPERTY	3.75
66400 · Sales & Service	
2X2 Monument - Resident	125.00
2X4 Monument - Non-Resident	415.00
2x4 Monument - Resident	700.00
Crowne Single - Non Resident	180.00
Crowne Single - Resident	150.00
Glue On - Resident	75.00
Grave Sale	2,000.00
Grave Sale - Non Resident	1,200.00
Liner - Resident	2,400.00
Liner Non Resident	950.00
Non Resident Fee	1,900.00
Opening - Cremation-Resident	400.00
Opening - Non-Resident	900.00
Opening - Resident	2,625.00
Opening Cremation/Non-Resident	450.00
66400 · Sales & Service - Other	5,125.04
Total 66400 · Sales & Service	19,595.04
TAXES · TAXES REVENUE	
14010 · Current Secured	137,732.85
14020 · Current Unsecured	58.40
14040 · Prior Unsecured Tax	99.63
14046 · SB 813 Current Unsecured	252.86
14047 · SB 113 Current Secured	33.65
14048 · SB 813 Prior Secured	50.51
Total TAXES · TAXES REVENUE	138,227.90
Total Income	160,975.47
Gross Profit	160,975.47
Expense	
SALARIES & BENEFITS	
01010 · Salaries & Wages	28,801.25

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Orland Cemetery District
Income / Expense Monthly Report
April 2026

	Apr 26
01018 • Commission & Director Salaries	300.00
01030 • Social Security	1,785.68
01031 • Medicare Coverage	417.62
01034 • Retirement-ER Portion	2,292.57
01040 • Group Health Insurance	5,936.00
01042 • Dental Insurance Premium	123.92
01043 • Vision Insurance Premium	44.52
01045 • Unemployment Insurance	65.30
Total SALARIES & BENEFITS	39,766.86
SERVICES & SUPPLIES	
03100 • Agricultural	248.32
03110 • Clothing & Personal Supplies	
03110-1 • Safety/First Aid Kit Items	83.62
03110 • Clothing & Personal Supplies - Other	65.55
Total 03110 • Clothing & Personal Supplies	149.17
03120 • Communications	
03120-2 • Phone Bills	175.51
03120-4 • WIFI/Internet	153.90
03120 • Communications - Other	243.53
Total 03120 • Communications	572.94
03140 • Household Expenses	32.45
03170 • Maintenance-Equipment	2,327.27
03180 • Maint-Structures & Improvement	1,592.06
03220 • Office Supplies	
03220-3 • Office Equipment	68.33
03220-6 • Printer Ink	75.06
03220-8 • Office Software Subscriptions	70.00
03220 • Office Supplies - Other	84.33
Total 03220 • Office Supplies	297.72
03230 • Professional Services	
03230-1 • Reclaimed Graves Project	1,807.05
03230 • Professional Services - Other	2,586.00
Total 03230 • Professional Services	4,392.05
03241 • Legal Notices	798.00
03280 • Special Dept. Expenses	
03280-4 • Liner/Vault	3,325.00
03280-7 • Garbage Disposal	84.05
03280 • Special Dept. Expenses - Other	1,800.00
Total 03280 • Special Dept. Expenses	5,189.05
03281 • Special Department Training	465.80
04291 • Food & Lodging	1,318.72
04292 • Gas & Oil	
04292-1 • Red Dyed Diesel Fuel	682.38
04292-2 • Vehicle Fuel	630.23
Total 04292 • Gas & Oil	1,312.61
04294 • Mileage	488.09
04295 • Other Travel	120.00

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Accrual Basis

Orland Cemetery District

Income / Expense Monthly Report

April 2026

	Apr 26
04300 · Utilities	
04300-1 · 2592303259-0 - RD 200 at Graves	107.35
04300-2 · 3545176844-0 - RD P ES/S RD 24	14.03
04300-3 · 8181241056-1 Road P (Pump)	533.63
04300-4 · 3503510180-3 RD P ES S RD 24	14.03
04300-5 · 8139574392-5 - Office/Shop	99.07
04300-6 · 5838593031-6 RD 9 SS/E HWY 99W	222.66
	990.77
Total 04300 · Utilities	990.77
Total SERVICES & SUPPLIES	20,295.02
Total Expense	60,061.88
Net Ordinary Income	100,913.59
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	98,661.31

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 5-21-24

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 05/21/26
 Cash Basis

Orland Cemetery District Monthly Endowment Report As of April 30, 2026

Type	Date	Num	Name	Memo	Paid Amount
66450 - Endowment Services					
Endowment - Non Resident					
Sales Receipt	04/07/2026	2526188	Logan, Diane	Endowment - ...	-625.00
Sales Receipt	04/20/2026	2526195	Puga-Llamas, Alfonso	Endowment - ...	-625.00
Total Endowment - Non Resident					-1,250.00
Endowment - Resident					
Sales Receipt	04/01/2026	2526181	Judkins, Richard	Endowment - ...	-550.00
Sales Receipt	04/01/2026	2526183	Pascencia, Alejandr...	Endowment - ...	-400.00
Credit Memo	04/01/2026	2526183	Pascencia, Alejandr...	Endowment - ...	0.00
Sales Receipt	04/07/2026	2526190	Martin, Ida	Endowment - ...	-1,100.00
Sales Receipt	04/08/2026	2526191	Carrillo, Porfiria	Endowment - ...	-550.00
Credit Memo	04/08/2026	2526191	Carrillo, Porfiria	Endowment - ...	0.00
Sales Receipt	04/15/2026	2526192	Ordaz, Natasha	Endowment - ...	-550.00
Sales Receipt	04/17/2026	2526194	Martin, Ida	Endowment - ...	-550.00
Total Endowment - Resident					-3,700.00
Endowment Infant					
Total Endowment Infant					
66450 - Endowment Services - Other					
Total 66450 - Endowment Services - Other					-4,950.00
Total 66450 - Endowment Services					-4,950.00
TOTAL					-4,950.00

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 reconciled ✓

COUNTY OF GLENN
General Ledger Summary
Balance Sheet Accounts
For the Period Ending:
Apr 30, 2026

Organization Key: 06080000 - ORLAND CEM.ENDOWMENT PRINCIPAL

Object Type	Object Group Description	Object Code	Balance
ASSETS			
	CURRENT ASSETS		
331-26	956,850.70	00100 - CASH IN TREASURY	956,850.70
	CURRENT ASSETS - Summary		\$956,850.70
AS - Summary			\$956,850.70
FUND EQUITY			
	FUND EQUITY		
		00910 - RESERVE-DESIGNATED	536,616.00
		00974 - UNRESERVED RETAINED EARNINGS	418,709.70
	FUND EQUITY - Summary		\$955,325.70
	BUDGETARY ACCOUNTS		
		00997 - ESTIMATED REVENUES	(50,000.00)
	BUDGETARY ACCOUNTS - Summary		(\$50,000.00)
FB - Summary			\$905,325.70

** 4,950.00*
** reconciled*
5/21/2025
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COUNTY OF GLENN
General Ledger Summary
Balance Sheet Accounts
For the Period Ending:
Apr 30, 2026

Organization Key: 06085000 - ORLAND CEM ENDOW INTEREST

Object Type	Object Group Description	Object Code	Balance
ASSETS			
	CURRENT ASSETS		
	03-31-26 383,410.30	00100 - CASH IN TREASURY	383,410.30 →
	CURRENT ASSETS - Summary		\$383,410.30
	AS - Summary		\$383,410.30
FUND EQUITY			
	FUND EQUITY		
		00910 - RESERVE-DESIGNATED	175,619.20
		00974 - UNRESERVED RETAINED EARNINGS	200,640.55
	FUND EQUITY - Summary		\$376,259.75
	BUDGETARY ACCOUNTS		
		00997 - ESTIMATED REVENUES	(35,000.00)
	BUDGETARY ACCOUNTS - Summary		(\$35,000.00)
	FB - Summary		\$341,259.75

County of Glenn
Monthly Financial Report
April 30, 2026

COUNTY OF GLENN
General Ledger Summary
Balance Sheet Accounts
For the Period Ending:
Apr 30, 2026

Organization Key: 06080000 - ORLAND CEM.ENDOWMENT PRINCIPAL

Object Type	Object Group Description	Object Code	Balance
ASSETS			
CURRENT ASSETS			
	331-226 051,900.70	00100 - CASH IN TREASURY	956,850.70
CURRENT ASSETS - Summary			\$956,850.70
AS - Summary			\$956,850.70
FUND EQUITY			
FUND EQUITY			
		00910 - RESERVE-DESIGNATED	536,616.00
		00974 - UNRESERVED RETAINED EARNINGS	418,709.70
FUND EQUITY - Summary			\$955,325.70
BUDGETARY ACCOUNTS			
		00997 - ESTIMATED REVENUES	(50,000.00)
BUDGETARY ACCOUNTS - Summary			(\$50,000.00)
FB - Summary			\$905,325.70

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 06/21/26
 Cash Basis

Orland Cemetery District
Monthly Un-Earned Revenue Deposits
 As of April 30, 2026

Type	Date	Num	Name	Memo	Paid 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 Sinige - Resident					
Total UR - Crowne Sinige - 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	04/02/2026	2526185	Ordaz, Josefina	Unearned Re...	300.00
Sales Receipt	04/07/2026	2526190	Martin, Ida	Grave Sale - ...	1,000.00
Sales Receipt	04/07/2026	2526180	Martin, Ida	Unearned Re...	1,000.00
Sales Receipt	04/08/2026	2526191	Carrillo, Porfiria	Unearned Re...	775.00
Total UR - Grave Sales - Resident					3,075.00
UR - Liner - Non-Resident					
Total UR - Liner - Non-Resident					
UR - Liner - Resident					
Sales Receipt	04/01/2026	2526182	Jimenez, Adela	Unearned Re...	1,200.00
Sales Receipt	04/07/2026	2526180	Martin, Ida	Unearned Re...	1,600.00
Sales Receipt	04/27/2026	2526197	Rico, Yolanda	Unearned Re...	250.00
Total UR - Liner - Resident					3,050.00
UR - Monument Purchases					
Sales Receipt	04/07/2026	2526180	Martin, Ida	2x8 Monumen...	500.00
Total UR - Monument Purchases					500.00
UR - Non Resident Fee					
Total UR - Non Resident Fee					
UR - Opening - Non Resident -FB					
Total UR - Opening - Non Resident -FB					

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Cash Basis

Orland Cemetery District
Monthly Un-Earned Revenue Deposits
 As of April 30, 2026

Type	Date	Num	Name	Memo	Paid Amount
UR - Opening - Resident -FB					
Sales Receipt	04/08/2026	2526186	Flores De Sedano, ...	UR - Opening...	100.00
Sales Receipt	04/07/2026	2526189	Morua, Martha & Alb...	UR - Opening...	214.42
Sales Receipt	04/07/2026	2526190	Martin, Ida	UR - Opening...	1,500.00
Sales Receipt	04/08/2026	2526191	Carrillo, Porfiria	UR - Opening...	175.00
Total UR - Opening - Resident -FB					1,989.42
UR - Overtime					
Total UR - Overtime					
UR - Vault					
Total UR - Vault					
UR - Zinc Vases					
Total UR - Zinc Vases					
00763 · UN- EARNED REVENUE - Other					
General Journal	04/28/2026	JE263...	Sanchez, Veronica	Burial of Jaim...	-2,430.00
General Journal	04/28/2026	JE263...	Knecht, Cliff & Hilde	Burial of Hilde...	-2,170.00
Total 00763 · UN- EARNED REVENUE - Other					-4,600.00
Total 00763 · UN- EARNED REVENUE					4,014.42
TOTAL					4,014.42

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Accrual Basis

**Orland Cemetery District
 Monthly Sales Tax
 As of April 30, 2026**

Type	Date	Num	Name	Memo	Amount	Balance
00784 - SALES TAX PAYABLE						3,146.88
Sales Receipt	04/01/2026	2526181	Judkins, Richard	Sale Tax Purc...	10.88	3,157.56
Sales Receipt	04/02/2026	2526184	Blevins, Laura	Sale Tax Purc...	58.00	3,215.56
Sales Receipt	04/07/2026	2526188	Logan, Diane	Sale Tax Purc...	13.05	3,228.61
Sales Receipt	04/07/2026	2526180	Martin, Ida	Sale Tax Purc...	118.00	3,344.61
Sales Receipt	04/15/2026	2526192	Ordaz, Natasha	Sale Tax Purc...	58.00	3,402.61
Sales Receipt	04/17/2026	2526194	Martin, Ida	Sale Tax Purc...	58.00	3,460.61
Sales Receipt	04/20/2026	2526195	Puga-Llamas, Alfonso	Sale Tax Purc...	68.88	3,529.49
General Journal	04/29/2026	JE633...	Cleak, Ellen	Correct a wor...	16.31	3,545.80
Total 00784 - SALES TAX PAYABLE					389.12	3,545.80
TOTAL					✓ 389.12	3,545.80

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 5/21/26
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Orland Cemetery District Profit & Loss Budget vs. Actual July 2025 through April 2026

	Jul '25 - Apr 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
INTERGOVERNMENTAL REVENUE				
52240 - State In-Lieu Tax	133.21	130.00	3.21	102.5%
52580 - HOPTR	2,237.28	2,300.00	-62.74	97.3%
54821 - US Fish & Wildlife	3.37	1.00	2.37	337.0%
Total INTERGOVERNMENTAL REVENUE	2,373.84	2,431.00	-57.16	97.6%
MISCELLANEOUS REVENUES				
74112 - Miscellaneous Revenue				
74140 - Bad Check Recovery	0.00	100.00	-100.00	0.0%
74112 - Miscellaneous Revenue - Other	1,060.92	0.00	1,060.92	100.0%
Total 74112 - Miscellaneous Revenue	1,060.92	100.00	960.92	1,060.9%
74124 - Insurance Reimbursement	5,000.00	6,600.00	-1,500.00	76.9%
Total MISCELLANEOUS REVENUES	6,060.92	6,600.00	-539.08	91.8%
OTHER FINANCING SOURCES				
78103 - Auction Proceeds	21,434.00	0.00	21,434.00	100.0%
Total OTHER FINANCING SOURCES	21,434.00	0.00	21,434.00	100.0%
USE OF MONEY & PROPERTY				
44300 - Interest	63,481.80	60,000.00	3,481.80	105.8%
Total USE OF MONEY & PROPERTY	63,481.80	60,000.00	3,481.80	105.8%
68400 - Sales & Service				
2X2 Monument - Resident	125.00	0.00	125.00	100.0%
2X4 Monument - Non-Resident	2,075.00	0.00	2,075.00	100.0%
2x4 Monument - Resident	9,580.00	0.00	9,580.00	100.0%
2x8 Monument - Non Resident	600.00	0.00	600.00	100.0%
2x8 Monument - Resident	2,250.00	0.00	2,250.00	100.0%
Break Out Fee - Resident	0.00	0.00	0.00	0.0%
Crowns Double - Non Resident	377.62	0.00	377.62	100.0%
Crowns Double - Resident	450.00	0.00	450.00	100.0%
Crowns Single - Non Resident	800.00	0.00	800.00	100.0%
Crowns Single - Resident	750.00	0.00	750.00	100.0%
Crowns Small - Non-Resident	0.00	0.00	0.00	0.0%
Crowns 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	360.00	0.00	360.00	100.0%
Glue On - Resident	275.00	0.00	275.00	100.0%
Grave Sale	25,041.31	0.00	25,041.31	100.0%
Grave Sale - Non Resident	4,000.00	0.00	4,000.00	100.0%
Grave Sale Infant	0.00	0.00	0.00	0.0%
Linar - Resident	24,800.00	0.00	24,800.00	100.0%
Linar Non Resident	6,650.00	0.00	6,650.00	100.0%
Niche - Non-Resident	0.00	0.00	0.00	0.0%

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05/22/26

Accrual Basis

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

	Jul '25 - Apr 26	Budget	\$ Over Budget	% of Budget
Non Resident Fee	18,350.00	0.00	18,350.00	100.0%
Opening - Cremation-Resident	4,400.00	0.00	4,400.00	100.0%
Opening - Infant	0.00	0.00	0.00	0.0%
Opening - Non-Resident	7,200.00	0.00	7,200.00	100.0%
Opening - Resident	22,785.00	0.00	22,785.00	100.0%
Opening Cremation/Non-Resident	3,600.00	0.00	3,600.00	100.0%
Out of District	0.00	0.00	0.00	0.0%
Overtime Resident	2,200.00	0.00	2,200.00	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	580.00	0.00	580.00	100.0%
Zinc Vases - Non-Resident	170.00	0.00	170.00	100.0%
66400 - Sales & Service - Other	20,762.67	172,500.00	-151,737.33	12.0%
Total 66400 - Sales & Service	158,629.43	172,500.00	-13,870.57	92.0%
66450-1 - Endowment Account Corrections	-830.00	1,100.00	-2,030.00	-84.5%
66651 - Administration Fees	950.00	1,000.00	-50.00	95.0%
TAXES - TAXES REVENUE				
14010 - Current Secured	390,337.47	374,501.00	15,836.47	104.2%
14020 - Current Unsecured	19,444.70	19,001.00	443.70	102.3%
14030 - Prior Secured Tax	0.00	1.00	-1.00	0.0%
14040 - Prior Unsecured Tax	347.93	551.00	-203.07	63.1%
14045 - SB 813 Supp Taxes	78.77	250.00	-170.23	31.9%
14046 - SB 813 Current Unsecured	2,951.28	3,300.00	-348.72	89.4%
14047 - SB 113 Current Secured	188.33	125.00	63.33	150.7%
14048 - SB 813 Prior Secured	2,393.61	1,800.00	493.61	126.0%
14049 - SB 813 Prior Unsecured	-37.11	0.00	-37.11	100.0%
14081 - Backfill Property Taxes	6.84	0.00	6.84	100.0%
Total TAXES - TAXES REVENUE	416,712.92	399,629.00	16,083.92	104.0%
Total Income	667,713.01	643,280.00	24,433.01	103.8%
Gross Profit	667,713.01	643,280.00	24,433.01	103.8%
Expense				
SALARIES & BENEFITS				
01010 - Salaries & Wages				
01010-1 - PAYROLL PROCESSING EXPENSES	0.00	0.00	0.00	0.0%
01010 - Salaries & Wages - Other	167,072.50	237,228.00	-70,155.50	70.4%
Total 01010 - Salaries & Wages	167,072.50	237,228.00	-70,155.50	70.4%
01012 - Additional Help	0.00	0.00	0.00	0.0%
01013 - Overtime Pay	210.00	1,000.00	-790.00	21.0%
01018 - Commission & Director Salaries	4,700.00	6,600.00	-1,900.00	71.2%
01030 - Social Security	10,371.52	17,000.00	-6,628.48	61.0%
01031 - Medicare Coverage	2,425.89	4,400.00	-1,974.11	55.1%
01034 - Retirement-ER Plan	72,820.29	78,500.00	-5,679.71	92.8%
01040 - Group Health Insurance	54,458.00	74,600.00	-20,142.00	73.0%
01042 - Dental Insurance Premium	1,214.11	1,800.00	-585.89	67.5%
01043 - Vision Insurance Premium	434.07	700.00	-265.93	62.0%
01045 - Unemployment Insurance	577.80	1,200.00	-622.20	48.2%

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 05/22/26
 Accrual Basis

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

	<u>Jul '25 - Apr 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
01050 - Worker Compensation Insurance	12,859.27	13,500.00	-640.73	95.3%
Total SALARIES & BENEFITS	327,141.16	438,528.00	-109,386.85	74.9%
SERVICES & SUPPLIES				
03100 - Agricultural				
03100-1 - Chemicals - Weed Control	2,544.71	0.00	2,544.71	100.0%
03100-2 - Lawn Fertilizer	0.00	0.00	0.00	0.0%
03100-3 - Landscape Rock	0.00	0.00	0.00	0.0%
03100-4 - Nursery Stock	0.00	0.00	0.00	0.0%
03100-5 - Sod	0.00	0.00	0.00	0.0%
03100-6 - Soil	0.00	0.00	0.00	0.0%
03100-7 - Annual Burn Permit	15.00	0.00	15.00	100.0%
03100 - Agricultural - Other	1,155.70	5,000.00	-3,844.30	23.1%
Total 03100 - Agricultural	3,715.41	5,000.00	-1,284.59	74.3%
03110 - Clothing & Personal Supplies				
03110-1 - Safety/First Aid Kit Items	83.82	0.00	83.82	100.0%
03110 - Clothing & Personal Supplies - Other	1,284.07	3,500.00	-2,235.93	36.1%
Total 03110 - Clothing & Personal Supplies	1,347.89	3,500.00	-2,152.31	38.5%
03120 - Communications				
Cell Phone	0.00	0.00	0.00	0.0%
03120-1 - Legal Notice Publications	0.00	0.00	0.00	0.0%
03120-2 - Phone Bills	948.83	0.00	948.83	100.0%
03120-3 - Phone Stipend	360.00	0.00	360.00	100.0%
03120-4 - WiFi/Internet	1,251.26	0.00	1,251.26	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	2,699.31	7,500.00	-4,800.69	36.0%
Total 03120 - Communications	6,534.33	7,500.00	-865.67	87.1%
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)	47.16	0.00	47.16	100.0%
03140-4 - Water	67.16	0.00	67.16	100.0%
03140 - Household Expenses - Other	858.17	1,200.00	-241.83	79.8%
Total 03140 - Household Expenses	1,072.48	1,200.00	-127.52	89.4%
03150 - Insurance	16,977.68	18,000.00	-1,022.32	94.3%
03170 - Maintenance-Equipment				
03170-1 - Backhoe Repairs	0.00	0.00	0.00	0.0%
03170-2 - Concrete Trailer	0.00	0.00	0.00	0.0%
03170-3 - Blower Repairs	0.00	0.00	0.00	0.0%
03170-4 - Grasshopper Repairs	0.00	0.00	0.00	0.0%
03170-6 - Smog Inspections	0.00	0.00	0.00	0.0%
03170-7 - Vehicle Tires	331.45	0.00	331.45	100.0%
03170 - Maintenance-Equipment - Other	9,388.70	13,000.00	-3,611.30	72.2%
Total 03170 - Maintenance-Equipment	9,720.15	13,000.00	-3,279.85	74.8%
03175 - Maintenance-Equipment Materials	1,338.01	1,000.00	838.01	183.6%
03180 - Maint-Structures & Improvement				

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

	Jul 25 - Apr 26	Budget	\$ Over Budget	% of Budget
03180-2 - Bedroom 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 - Bedroom & Office Renovation	1,637.86	0.00	-9,937.14	60.6%
03180 - Maint-Structures & Improvement - Other	4,082.86	8,000.00	-3,937.14	
Total 03180 - Maint-Structures & Improvement	6,732.19	8,000.00	-2,267.81	71.7%
03190 - Medical & Lab Supplies	104.62	1,000.00	-895.18	10.5%
03200 - Memberships	689.00	1,000.00	-401.00	68.9%
03210 - Miscellaneous Expense	40.57	500.00	-459.43	8.1%
03220 - Office Supplies	44.35	0.00	44.35	100.0%
03220-1 - Copy Paper	0.00	0.00	0.00	0.0%
03220-2 - Office Binders	827.19	0.00	827.19	100.0%
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	282.00	0.00	282.00	100.0%
03220-6 - Printer Ink	355.87	0.00	355.87	100.0%
03220-7 - Desktop Financial Software	1,049.00	0.00	1,049.00	100.0%
03220-8 - Office Software Subscriptions	481.58	0.00	481.58	100.0%
03220 - Office Supplies - Other	1,826.75	6,000.00	-4,173.25	30.4%
Total 03220 - Office Supplies	4,869.74	8,000.00	-1,133.26	81.1%
03230 - Professional Services	17,061.88	0.00	17,061.88	100.0%
03230-2 - PERBORNEEL	2,351.40	0.00	2,351.40	100.0%
03230 - Professional Services - Other	14,320.00	32,700.00	-18,380.00	43.8%
Total 03230 - Professional Services	33,733.28	32,700.00	1,033.28	103.2%
03231 - Professional Services-Admin.	0.00	5,000.00	-5,000.00	0.0%
03232 - Training/Conferences	0.00	0.00	0.00	0.0%
03236 - Professional Service IT	0.00	20,000.00	-20,000.00	0.0%
03241 - Legal Notices	1,866.80	1,000.00	866.80	185.7%
03250 - Rents & Leases-Equipment	0.00	2,000.00	-2,000.00	0.0%
03270 - Small Tools & Instruments	0.00	0.00	0.00	0.0%
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 - Trimmers	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	640.07	2,000.00	-1,359.93	32.0%
Total 03270 - Small Tools & Instruments	684.42	2,000.00	-1,315.58	34.2%
03280 - Special Dept. Expenses	665.10	0.00	665.10	100.0%
03280-1 - Crowne Vault (Small)	796.50	0.00	796.50	100.0%
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	11,758.00	0.00	11,758.00	100.0%
03280-5 - Cement	370.05	0.00	370.05	100.0%
03280-6 - Customer Refunds	0.00	0.00	0.00	0.0%
03280-7 - Garbage Disposal	473.25	0.00	473.25	100.0%
03280-8 - Cemetery Beautification Project	962.85	0.00	962.85	100.0%
03280-9 - Masonic Cemetery Beautification	0.00	0.00	0.00	0.0%

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Accrual Basis

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

	Jul '25 - Apr 26	Budget	\$ Over Budget	% of Budget	
3280-10 - Reclaimed Graves Project	234.19				
3280-11 - Additional Help	31,113.38				
03280 - Special Dept. Expenses - Other	9,516.90				
Total 03280 - Special Dept. Expenses	55,879.00	95,020.00	-85,504.10	10.0%	
03281 - Special Department Training	2,949.18	6,500.00	-3,550.84	45.4%	
03283 - Shop Supplies	301.02	1,000.00	-698.98	30.1%	
04290 - Transportation Expenses	0.00	1,000.00	-1,000.00	0.0%	
04291 - Food & Lodging	1,381.57	2,500.00	-1,118.43	55.3%	
04292 - Gas & Oil					
04292-1 - Red Dyed Diesel Fuel	1,828.21	0.00	1,828.21	100.0%	
04292-2 - Vehicle Fuel	6,641.78	0.00	6,641.78	100.0%	
04292 - Gas & Oil - Other	1,708.08	13,000.00	-11,280.92	13.1%	
Total 04292 - Gas & Oil	10,179.04	13,000.00	-2,820.96	78.3%	
04294 - Mileage	822.35	2,000.00	-1,377.65	31.1%	
04295 - Other Travel	120.00	1,000.00	-880.00	12.0%	
04300 - Utilities					
04300-1 - 2892303259-0 - RD 200 at Graves	1,889.07	0.00	1,889.07	100.0%	
04300-2 - 3545178944-0 - RD P ES/S RD 24	118.08	0.00	118.08	100.0%	
04300-3 - 8181241088-1 Road P (Pump)	4,809.07	0.00	4,809.07	100.0%	
04300-4 - 3503510180-3 RD P ES S RD 24	129.58	0.00	129.58	100.0%	
04300-5 - 8139574382-5 - Office/Shop	1,772.48	0.00	1,772.48	100.0%	
04300-6 - 5838893031-6 RD 9 S/NE HWY 99W	3,388.47	0.00	3,388.47	100.0%	
04300-7 - 8722889097-7 3800 Road P	110.44	0.00	110.44	100.0%	
04300 - Utilities - Other	0.00	19,000.00	-19,000.00	0.0%	
Total 04300 - Utilities	12,111.15	19,000.00	-6,888.85	63.7%	
Total SERVICES & SUPPLIES	172,384.88	289,420.00	-97,055.14	64.0%	
Total Expense	499,508.01	705,948.00	-206,441.89	70.8%	
Net Ordinary Income	188,207.00	-62,688.00	230,895.00	-268.3%	
Other Income/Expense					
Other Expense					
CONTINGENCY					
09900 - Contingency	0.00	40,000.00	-40,000.00	0.0%	0.0%
Total CONTINGENCY	0.00	40,000.00	-40,000.00		
FIXED ASSETS					
00638 - Leased Equipment	0.00	0.00	0.00	0.0%	
07280 - 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	28,880.00	28,800.00	-1,220.00	95.9%	
07350 - Vehicles	0.00	85,000.00	-85,000.00	0.0%	
07360 - Special Dept. Equipment	48,328.84	63,500.00	-14,173.38	77.7%	34.2%
Total FIXED ASSETS	78,008.84	228,400.00	-150,393.36		
OTHER CHARGES					
03225 - Bad Check Expense	0.00	100.00	-100.00	0.0%	
05700 - Administrative Expense	16,310.59	14,400.00	1,910.59	113.3%	

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

	Jul '25 - Apr 26	Budget	\$ Over Budget	% of Budget
05730 - A-37 Cost Allocation	3,037.50	3,645.00	-607.50	83.3%
Total OTHER CHARGES	19,348.09	18,145.00	1,203.09	106.6%
Total Other Expense	97,354.73	286,545.00	-189,190.27	34.0%
Net Other Income	-97,354.73	-286,545.00	189,190.27	34.0%
Net Income	70,852.27	-349,233.00	420,085.27	-20.3%

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5/21/26
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