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Orland Cemetery District
Payment summary by Vendor
May 2024

| | <u>May 24</u> |
|---|---------------------------------|
| Kampshmidt Payroll Services | -27,500.57 |
| Golden State Risk Management Authority | -5,169.08 |
| Sprinkler Pro | -1,526.00 |
| Hunt & Sons, Inc. | -886.73 |
| Pacific Gas & Electric | -885.07 |
| Rental Guys Chico | -776.68 |
| U.S. Bank | -188.43 |
| Simplot Solibuilders | -181.50 |
| Orland Hardware | -138.75 |
| Streamline/ DBA Digital Development, Inc. | -120.00 |
| County of Glenn A-87 Cost Allocation | -104.08 |
| Dorothy Tefelski | -100.00 |
| Rick Beale | -100.00 |
| AT & T Calnet 3 | -72.55 |
| Cintas Corporation | -55.67 |
| Baker Supplies and Repairs | -42.90 |
| TOTAL | <u><u>-37,848.01</u></u> |

Orland Cemetery District Income / Expense Monthly Report May 2024

| | May 24 |
|---|-----------|
| Ordinary Income/Expense | |
| Income | |
| INTERGOVERNMENTAL REVENUE | |
| 52680 · HOPTR | 930.21 |
| Total INTERGOVERNMENTAL REVENUE | 930.21 |
| USE OF MONEY & PROPERTY | |
| 44300 · Interest | 82.64 |
| Total USE OF MONEY & PROPERTY | 82.64 |
| 66400 · Sales & Service | |
| 2x8 Monument - Non Resident | 480.00 |
| Crowne Double - Non Resident | 207.00 |
| Crowne Single - Non Resident | 142.68 |
| Crowne Single - Resident | 118.65 |
| Gazabo Rental - Non-Resident | 250.00 |
| Glue On - Non-Resident | 98.00 |
| Glue On - Resident | 40.00 |
| Liner - Resident | 580.00 |
| Non Resident Fee | 2,250.00 |
| Opening - Cremation-Resident | 250.00 |
| Opening - Resident | 600.00 |
| Opening Cremation/Non-Resident | 900.00 |
| Vault - Resident | 945.00 |
| 66400 · Sales & Service - Other | 1,771.19 |
| Total 66400 · Sales & Service | 8,630.52 |
| 66450-1 · Endowment Account Corrections | 450.00 |
| 66551 · Administration Fees | 100.00 |
| TAXES · TAXES REVENUE | |
| 14010 · Current Secured | 9,189.81 |
| 14020 · Current Unsecured | 30.76 |
| 14040 · Prior Unsecured Tax | 11.04 |
| 14045 · SB 813 Supp Taxes | 97.13 |
| 14046 · SB 813 Current Unsecured | 144.74 |
| 14047 · SB 113 Current Secured | -0.71 |
| 14048 · SB 813 Prior Secured | 71.78 |
| Total TAXES · TAXES REVENUE | 9,544.55 |
| Total Income | 19,737.92 |
| Gross Profit | 19,737.92 |
| Expense | |
| SALARIES & BENEFITS | |
| 01010 · Salaries & Wages | 23,803.50 |
| 01018 · Commission & Director Salaries | 200.00 |
| 01030 · Social Security | 1,475.82 |
| 01031 · Medicare Coverage | 345.15 |
| 01034 · Retirement-ER Portion | 1,828.10 |
| 01040 · Group Health Insurance | 5,169.08 |
| Total SALARIES & BENEFITS | 32,821.65 |
| SERVICES & SUPPLIES | |
| 03100 · Agricultural | |
| 03100-1 · Chemicals - Weed Control | 181.50 |
| Total 03100 · Agricultural | 181.50 |
| 03110 · Clothing & Personal Supplies | |
| 03110-1 · Safety/First Aid Kit Items | 55.67 |
| Total 03110 · Clothing & Personal Supplies | 55.67 |

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Accrual Basis

Orland Cemetery District

Income / Expense Monthly Report

May 2024

| | May 24 |
|---|-------------------|
| 03120 · Communications | |
| 03120-2 · Phone Bills | 163.08 |
| 03120-4 · WiFi/Internet | 183.99 |
| Total 03120 · Communications | 347.07 |
| 03140 · Household Expenses | |
| 03140-4 · Water | 33.91 |
| Total 03140 · Household Expenses | 33.91 |
| 03170 · Maintenance-Equipment | 1,600.52 |
| 03180 · Maint-Structures & Improvement | 107.13 |
| 03230 · Professional Services | 48.00 |
| 03250 · Rents & Leases-Equipment | 776.68 |
| 04292 · Gas & Oil | |
| 04292-1 · Red Dyed Diesel Fuel | 50.37 |
| 04292-2 · Vehicle Fuel | 461.37 |
| Total 04292 · Gas & Oil | 511.74 |
| 04300 · Utilities | |
| 04300-1 · 2592303269-0 - RD 200 at Graves | 12.12 |
| 04300-2 · 3545176844-0 - RD P ES/S RD 24 | 14.95 |
| 04300-3 · 8191241056-1 Road P (Pump) | 464.05 |
| 04300-4 · 3503510180-3 RD P ES S RD 24 | 14.95 |
| 04300-5 · 8139574392-5 - Office/Shop | 107.90 |
| 04300-6 · 5838593031-6 RD 9 SS/E HWY 99W | 271.10 |
| Total 04300 · Utilities | 885.07 |
| Total SERVICES & SUPPLIES | 4,547.29 |
| Total Expense | 37,368.94 |
| Net Ordinary Income | -17,631.02 |
| Other Income/Expense | |
| Other Expense | |
| OTHER CHARGES | |
| 05730 · A-87 Cost Allocation | 104.08 |
| Total OTHER CHARGES | 104.08 |
| Total Other Expense | 104.08 |
| Net Other Income | -104.08 |
| Net Income | -17,735.10 |

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Orland Cemetery District Grave Sales Monthly Report May 2024

| Type | Date | Num | Name | Memo | Amount |
|---|------------|---------|------------------------|-------------------|------------------|
| 66450 · Endowment Services | | | | | |
| Endowment - Non Resident | | | | | |
| Sales Receipt | 05/01/2024 | 2324189 | Kerr, Ione | Endowment - ... | -530.00 |
| Sales Receipt | 05/22/2024 | 2324199 | Cooper, Vickie | Endowment - ... | -530.00 |
| Sales Receipt | 05/28/2024 | 2324200 | Jacobson, George (...) | Endowment - ... | -530.00 |
| Total Endowment - Non Resident | | | | | -1,590.00 |
| Endowment - Resident | | | | | |
| Sales Receipt | 05/10/2024 | 2324193 | Preciado, Maria Ter... | Endowment - ... | -450.00 |
| Sales Receipt | 05/14/2024 | 2324195 | Ponciano, Gaylan (B... | Endowment - ... | -450.00 |
| Sales Receipt | 05/29/2024 | 2324202 | Loewen, Caroline & ... | Endowment - ... | -273.16 |
| Credit Memo | 05/29/2024 | 2324202 | Loewen, Caroline & ... | Endowment - ... | 0.00 |
| Total Endowment - Resident | | | | | -1,173.16 |
| Total 66450 · Endowment Services | | | | | -2,763.16 |
| 66400 · Sales & Service | | | | | |
| 2x8 Monument - Non Resident | | | | | |
| Sales Receipt | 05/28/2024 | 2324200 | Jacobson, George (...) | 2X8 Monume... | -480.00 |
| Total 2x8 Monument - Non Resident | | | | | -480.00 |
| Crowne Double - Non Resident | | | | | |
| Sales Receipt | 05/01/2024 | 2324189 | Kerr, Ione | Crowne Doubl... | -207.00 |
| Total Crowne Double - Non Resident | | | | | -207.00 |
| Crowne Single - Non Resident | | | | | |
| Sales Receipt | 05/28/2024 | 2324200 | Jacobson, George (...) | Crowne Singl... | -142.68 |
| Total Crowne Single - Non Resident | | | | | -142.68 |
| Crowne Single - Resident | | | | | |
| Sales Receipt | 05/14/2024 | 2324195 | Ponciano, Gaylan (B... | Crowne Singl... | -118.65 |
| Total Crowne Single - Resident | | | | | -118.65 |
| Gazebo Rental - Non-Resident | | | | | |
| Sales Receipt | 05/28/2024 | 2324201 | Jacobson, George (...) | Gazebo Non-... | -250.00 |
| Total Gazebo Rental - Non-Resident | | | | | -250.00 |
| Glue On - Non-Resident | | | | | |
| Sales Receipt | 05/01/2024 | 2324189 | Kerr, Ione | Glue On - No... | -48.00 |
| Sales Receipt | 05/22/2024 | 2324199 | Cooper, Vickie | Glue On - No... | -48.00 |
| Total Glue On - Non-Resident | | | | | -96.00 |
| Glue On - Resident | | | | | |
| Sales Receipt | 05/14/2024 | 2324195 | Ponciano, Gaylan (B... | Glue On- Resi... | -40.00 |
| Total Glue On - Resident | | | | | -40.00 |
| Liner - Resident | | | | | |
| Sales Receipt | 05/03/2024 | 2324191 | Melo, Frank & Izaltina | Grave Liner - ... | -630.00 |
| Sales Receipt | 05/03/2024 | 2324191 | Melo, Frank & Izaltina | Pre-Need Lin... | 50.00 |
| Total Liner - Resident | | | | | -580.00 |
| Non Resident Fee | | | | | |
| Sales Receipt | 05/01/2024 | 2324189 | Kerr, Ione | Non Resident ... | -750.00 |
| Sales Receipt | 05/22/2024 | 2324199 | Cooper, Vickie | Non Resident ... | -750.00 |
| Sales Receipt | 05/28/2024 | 2324200 | Jacobson, George (...) | Non Resident ... | -750.00 |
| Total Non Resident Fee | | | | | -2,250.00 |
| Opening - Cremation-Resident | | | | | |
| Sales Receipt | 05/14/2024 | 2324195 | Ponciano, Gaylan (B... | Opening (Cre... | -250.00 |
| Total Opening - Cremation-Resident | | | | | -250.00 |

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Accrual Basis

Orland Cemetery District Grave Sales Monthly Report May 2024

| Type | Date | Num | Name | Memo | Amount |
|--|------------|---------|-------------------------|-------------------|-------------------|
| Opening - Resident | | | | | |
| Sales Receipt | 05/10/2024 | 2324193 | Preciado, Maria Ter... | Opening (Full ... | -600.00 |
| Total Opening - Resident | | | | | -600.00 |
| Opening Cremation/Non-Resident | | | | | |
| Sales Receipt | 05/01/2024 | 2324189 | Kerr, Ione | Opening (Cre... | -300.00 |
| Sales Receipt | 05/22/2024 | 2324199 | Cooper, Vickie | Opening (Cre... | -300.00 |
| Sales Receipt | 05/26/2024 | 2324200 | Jacobson, George (...) | Opening (Cre... | -300.00 |
| Total Opening Cremation/Non-Resident | | | | | -900.00 |
| Vault - Resident | | | | | |
| Sales Receipt | 05/10/2024 | 2324193 | Preciado, Maria Ter... | Vault - Resident | -945.00 |
| Total Vault - Resident | | | | | -945.00 |
| 66400 · Sales & Service - Other | | | | | |
| General Journal | 05/14/2024 | JE | | Correct Depo... | 450.00 |
| General Journal | 05/30/2024 | JE | Melo, Frank & Izantina | Frank Melo - ... | -825.00 |
| General Journal | 05/30/2024 | JE | Plants, Doris & Bern... | Bernard Plant... | -1,146.19 |
| General Journal | 05/30/2024 | JE | Zielesch, Ethel | Ethel Zielesch... | -250.00 |
| Total 66400 · Sales & Service - Other | | | | | -1,771.19 |
| Total 66400 · Sales & Service | | | | | -8,630.52 |
| 66551 · Administration Fees | | | | | |
| Sales Receipt | 05/29/2024 | 2324203 | Rodriguez, Brenda (...) | Administration... | -100.00 |
| Total 66551 · Administration Fees | | | | | -100.00 |
| TOTAL | | | | | -11,493.68 |

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Accrual Basis

Orland Cemetery District
Endowment Deposits
As of May 31, 2024

| Type | Date | Num | Name | Memo | Split | Amount |
|---|------------|---------|------------------------|-----------------|------------------|------------------|
| 66460 - Endowment Services | | | | | | |
| Endowment - Non Resident | | | | | | |
| Sales Receipt | 05/01/2024 | 2324189 | Kerr, Iona | Endowment - ... | 12000 - Undep... | -530.00 |
| Sales Receipt | 05/22/2024 | 2324199 | Cooper, Vickie | Endowment - ... | 12000 - Undep... | -530.00 |
| Sales Receipt | 05/28/2024 | 2324200 | Jacobson, George (...) | Endowment - ... | 12000 - Undep... | -530.00 |
| Total Endowment - Non Resident | | | | | | -1,590.00 |
| Endowment - Resident | | | | | | |
| Sales Receipt | 05/10/2024 | 2324193 | Preciado, Maria Ter... | Endowment - ... | 12000 - Undep... | -450.00 |
| Sales Receipt | 05/14/2024 | 2324195 | Ponciano, Gaylan (B... | Endowment - ... | 12000 - Undep... | -450.00 |
| Sales Receipt | 05/29/2024 | 2324202 | Loewen, Caroline & ... | Endowment - ... | 12000 - Undep... | -273.16 |
| Credit Memo | 05/29/2024 | 2324202 | Loewen, Caroline & ... | Endowment - ... | 11000 - Accou... | 0.00 |
| Total Endowment - Resident | | | | | | -1,173.16 |
| 66450 - Endowment Services - Other | | | | | | |
| Total 66450 - Endowment Services - Other | | | | | | -2,763.16 |
| Total 66450 - Endowment Services | | | | | | -2,763.16 |
| TOTAL | | | | | | -2,763.16 |

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Accrual Basis

Orland Cemetery District
Monthly Sales Tax
 As of May 31, 2024

| Type | Date | Num | Name | Memo | Amount | Balance | |
|--|------------|---------|------------------------|------------------|--------|-----------------|-------------------|
| 00784 · SALES TAX PAYABLE | | | | | | 3,058.52 | |
| Sales Receipt | 05/01/2024 | 2324189 | Kerr, Ione | Sale Tax Purc... | 15.01 | 3,073.53 | |
| Sales Receipt | 05/03/2024 | 2324191 | Melo, Frank & Izaltina | Sale Tax Purc... | 45.68 | 3,119.21 | |
| Sales Receipt | 05/10/2024 | 2324193 | Preclado, Maria Ter... | Sale Tax Purc... | 88.51 | 3,187.72 | |
| Sales Receipt | 05/14/2024 | 2324195 | Ponciano, Gaylan (B... | Sale Tax Purc... | 8.60 | 3,196.32 | |
| Sales Receipt | 05/28/2024 | 2324230 | Jacobson, George (...) | Sale Tax Purc... | 10.34 | 3,206.66 | |
| Total 00784 · SALES TAX PAYABLE | | | | | | 148.14 | 3,206.66 |
| TOTAL | | | | | | 148.14 ✓ | 3,206.66 ✓ |

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Orland Cemetery District Monthly Un-Earned Revenue Deposits As of May 31, 2024

| Type | Date | Num | Name | Memo | Split | Amount | Balance |
|---|------------|---------|--------------------------|-------------------|-------------------|-----------|-------------------|
| 00763 - UN- EARNED REVENUE | | | | | | | 98,842.45 |
| UR - Break Out Fee - Resident | | | | | | 50.00 | 50.00 |
| Total UR - Break Out Fee - Resident | | | | | | | 50.00 |
| UR - Crowne Double - Non Res | | | | | | 207.00 | 207.00 |
| Total UR - Crowne Double - Non Res | | | | | | | 207.00 |
| UR - Crowne Double - Resident | | | | | | 892.50 | 892.50 |
| Total UR - Crowne Double - Resident | | | | | | | 892.50 |
| UR - Crowne Single Non-Resident | | | | | | 1,423.80 | 1,423.80 |
| Total UR - Crowne Single Non-Resident | | | | | | | 1,423.80 |
| UR - Crowne Single - Resident | | | | | | 1,258.85 | 1,258.85 |
| Total UR - Crowne Single - Resident | | | | | | | 1,258.85 |
| UR - Crowne Small - Non Resident | | | | | | 321.30 | 321.30 |
| Total UR - Crowne Small - Non Resident | | | | | | | 321.30 |
| UR - Disinterment Fee | | | | | | 300.00 | 300.00 |
| Total UR - Disinterment Fee | | | | | | | 300.00 |
| UR - E- Care -Pre Need | | | | | | 450.00 | 450.00 |
| Total UR - E- Care -Pre Need | | | | | | | 450.00 |
| UR - Estate Grave Sale -Residen | | | | | | 650.00 | 650.00 |
| Total UR - Estate Grave Sale -Residen | | | | | | | 650.00 |
| UR - Gazebo | | | | | | 100.00 | 100.00 |
| Total UR - Gazebo | | | | | | | 100.00 |
| UR - Grave Sale - Sell Back | | | | | | -250.00 | -250.00 |
| Total UR - Grave Sale - Sell Back | | | | | | | -250.00 |
| UR - Grave Sales - Non-Resident | | | | | | 17,453.89 | 17,453.89 |
| Total UR - Grave Sales - Non-Resident | | | | | | | 17,453.89 |
| UR - Grave Sales - Resident | | | | | | 49,874.84 | 49,874.84 |
| Sales Receipt | 05/01/2024 | 2324190 | Ponciano, Jennifer D. | Unearned Rev... | 12000 · Undep... | 800.00 | 50,674.84 |
| Sales Receipt | 05/01/2024 | 2324190 | Zimmerman, Patty & ... | Unearned Rev... | 12000 · Undep... | 800.00 | 51,474.84 |
| Sales Receipt | 05/15/2024 | 2324198 | Irvin, John & Marilyn | Unearned Rev... | 12000 · Undep... | 98.33 | 51,573.17 |
| Sales Receipt | 05/29/2024 | 2324203 | Rodriguez, Brenda (...) | Pre Need (JE) ... | 12000 · Undep... | 300.00 | 51,873.17 |
| Total UR - Grave Sales - Resident | | | | | | 1,998.33 | 51,873.17 |
| UR - Liner - Non-Resident | | | | | | 3,024.00 | 3,024.00 |
| Total UR - Liner - Non-Resident | | | | | | | 3,024.00 |
| UR - Liner - Resident | | | | | | 14,584.55 | 14,584.55 |
| Sales Receipt | 05/10/2024 | 2324192 | Olivar-Villasenor, Na... | Unearned Rev... | 12000 · Undep... | 200.00 | 14,784.55 |
| Total UR - Liner - Resident | | | | | | 200.00 | 14,784.55 |
| UR - Monument Purchases | | | | | | 11,767.00 | 11,767.00 |
| Total UR - Monument Purchases | | | | | | | 11,767.00 |
| UR - Non Resident Fee | | | | | | 21,202.71 | 21,202.71 |
| Total UR - Non Resident Fee | | | | | | | 21,202.71 |
| UR - Opening - Non Resident -FB | | | | | | 9,987.83 | 9,987.83 |
| Total UR - Opening - Non Resident -FB | | | | | | | 9,987.83 |
| UR - Opening - Resident -FB | | | | | | 22,270.07 | 22,270.07 |
| Sales Receipt | 05/13/2024 | 2324194 | Walker, Una (Snow) | Unearned Ope... | 12000 · Undep... | 100.00 | 22,370.07 |
| Sales Receipt | 05/16/2024 | 2324197 | Kendrick, Charles & ... | Unearned Ope... | 12000 · Undep... | 100.00 | 22,470.07 |
| Sales Receipt | 05/20/2024 | 2324198 | Tracy, Randy | Unearned Ope... | 12000 · Undep... | 75.40 | 22,545.47 |
| Total UR - Opening - Resident -FB | | | | | | 275.40 | 22,545.47 |
| UR - Overtime | | | | | | 350.00 | 350.00 |
| Total UR - Overtime | | | | | | | 350.00 |
| UR - Vault | | | | | | 7,233.88 | 7,233.88 |
| Total UR - Vault | | | | | | | 7,233.88 |
| UR - Zinc Vases | | | | | | 315.95 | 315.95 |
| Total UR - Zinc Vases | | | | | | | 315.95 |
| 00763 - UN- EARNED REVENUE - Other | | | | | | | -63,623.52 |
| General Journal | 05/30/2024 | JE | Melo, Frank & Izantina | Frank Melo - B... | -SPLIT- | -825.00 | -64,448.52 |
| General Journal | 05/30/2024 | JE | Plants, Dorts & Berna... | Bernard Plants... | 00763 · UN- EA... | -1,148.19 | -65,596.71 |
| General Journal | 05/30/2024 | JE | Ziesch, Ethel | Ethel Ziesch ... | 00763 · UN- EA... | -250.00 | -65,846.71 |

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Accrual Basis

Orland Cemetery District
Monthly Un-Earned Revenue Deposits
As of May 31, 2024

| Type | Date | Num | Name | Memo | Split | Amount | Balance |
|--|------|-----|------|------|-------|---------------|-------------------|
| Total 00763 · UN- EARNED REVENUE - Other | | | | | | -2,221.19 | -65,844.71 |
| Total 00763 · UN- EARNED REVENUE | | | | | | 252.54 | 100,094.99 |
| TOTAL | | | | | | 252.54 | 100,094.99 |

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Orland Cemetery District Profit & Loss Budget vs. Actual July 2023 through May 2024

| | Jul '23 - May 24 | Budget | \$ Over Budget | % of Budget |
|--|--------------------------|---------------------------|--------------------------|-----------------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| INTERGOVERNMENTAL REVENUE | 2,396.70 | 2,238.49 | 158.21 | 107.1% |
| MISCELLANEOUS REVENUES | 13,529.09 | 7,920.01 | 5,609.08 | 170.8% |
| ORLAND CEM ENDOWMENT PRINCIPAL | 0.00 | 41,598.33 | -41,598.33 | 0.0% |
| OTHER FINANCING SOURCES | 5,358.00 | 916.67 | 4,451.33 | 585.6% |
| USE OF MONEY & PROPERTY | 44,104.50 | 11,916.67 | 32,187.83 | 370.1% |
| 66400 · Sales & Service | 127,190.88 | 119,166.67 | 8,024.21 | 106.7% |
| 66450-1 · Endowment Account Corrections | 1,350.00 | | | |
| 66551 · Administration Fees | 500.00 | 733.33 | -233.33 | 68.2% |
| TAXES · TAXES REVENUE | 371,174.34 | 337,003.32 | 34,171.02 | 110.1% |
| Total Income | <u>565,613.51</u> | <u>521,493.49</u> | <u>44,120.02</u> | <u>108.5%</u> |
| Gross Profit | 565,613.51 | 521,493.49 | 44,120.02 | 108.5% |
| Expense | | | | |
| SALARIES & BENEFITS | 325,386.34 | 342,063.33 | -16,676.99 | 95.1% |
| SERVICES & SUPPLIES | 80,022.07 | 110,870.81 | -30,848.74 | 72.2% |
| Total Expense | <u>405,408.41</u> | <u>452,934.14</u> | <u>-47,525.73</u> | <u>89.5%</u> |
| Net Ordinary Income | 160,205.10 | 68,559.35 | 91,645.75 | 233.7% |
| Other Income/Expense | | | | |
| Other Expense | | | | |
| CONTGENCY | 0.00 | 18,333.33 | -18,333.33 | 0.0% |
| FIXED ASSETS | 0.00 | 160,416.67 | -160,416.67 | 0.0% |
| OTHER CHARGES | 13,857.29 | 13,336.59 | 520.70 | 103.9% |
| Total Other Expense | <u>13,857.29</u> | <u>192,086.59</u> | <u>-178,229.30</u> | <u>7.2%</u> |
| Net Other Income | <u>-13,857.29</u> | <u>-192,086.59</u> | <u>178,229.30</u> | <u>7.2%</u> |
| Net Income | <u><u>146,347.81</u></u> | <u><u>-123,527.24</u></u> | <u><u>269,875.05</u></u> | <u><u>-118.5%</u></u> |