

## Orland Cemetery District Profit & Loss Budget vs. Actual July through November 2024

|  | Jul - Nov 24 | Budget    | % of Budget |
|--|--------------|-----------|-------------|
| <b>Ordinary Income/Expense</b>                                     |              |           |             |
| <b>Income</b>  |              |           |             |
| <b>INTERGOVERNMENTAL REVENUE</b>                                   |              |           |             |
| 52240 · State In-Lieu Tax  | 0.00         | 0.00      | 0.0%        |
| 52580 · HOPTR  | 0.00         | 958.31    | 0.0%        |
| 54621 · US Fish & Wildlife   | 0.00         | 0.00      | 0.0%        |
| <b>Total INTERGOVERNMENTAL REVENUE</b>                             | 0.00         | 958.31    | 0.0%        |
| <b>MISCELLANEOUS REVENUES</b>                                      |              |           |             |
| 74112 · Miscellaneous Revenue                                      | 0.00         | 308.31    | 0.0%        |
| 74124 · Insurance Reimbursement                                    | 7,256.50     | 2,716.69  | 267.1%      |
| 74140 · Bad Check Recovery   | 0.00         | 41.69     | 0.0%        |
| <b>Total MISCELLANEOUS REVENUES</b>                                | 7,256.50     | 3,066.69  | 236.6%      |
| <b>ORLAND CEM ENDOWMENT PRINCIPAL CHARGES FOR CURRENT SERVICES</b> | 0.00         | 0.00      | 0.0%        |
| <b>Total ORLAND CEM ENDOWMENT PRINCIPAL</b>                        | 0.00         | 0.00      | 0.0%        |
| <b>OTHER FINANCING SOURCES</b>                                     |              |           |             |
| 78103 · Auction Proceeds   | 0.00         | 0.00      | 0.0%        |
| <b>Total OTHER FINANCING SOURCES</b>                               | 0.00         | 0.00      | 0.0%        |
| <b>USE OF MONEY &amp; PROPERTY</b>                                 |              |           |             |
| 44300 · Interest   | 17,685.46    | 10,416.69 | 169.8%      |
| <b>Total USE OF MONEY &amp; PROPERTY</b>                           | 17,685.46    | 10,416.69 | 169.8%      |
| <b>66400 · Sales &amp; Service</b>                                 |              |           |             |
| 2X2 Monument - Resident  | 165.00       | 0.00      | 100.0%      |
| 2X4 Monument - Non-Resident  | 1,602.00     | 0.00      | 100.0%      |
| 2x4 Monument - Resident  | 3,175.00     | 0.00      | 100.0%      |
| 2x8 Monument - Non Resident  | 0.00         | 0.00      | 0.0%        |
| 2x8 Monument - Resident  | 0.00         | 0.00      | 0.0%        |
| Break Out Fee - Resident   | 0.00         | 0.00      | 0.0%        |
| Crowne Double - Non Resident                                       | 207.00       | 0.00      | 100.0%      |
| Crowne Double - Resident   | 178.50       | 0.00      | 100.0%      |
| Crowne Single - Non Resident                                       | 569.52       | 0.00      | 100.0%      |
| Crowne Single - Resident   | 355.95       | 0.00      | 100.0%      |
| Crowne Small - Non-Resident  | 226.80       | 0.00      | 100.0%      |
| Crowne Small - Resident  | 0.00         | 0.00      | 0.0%        |
| Gazebo Rental - Non-Resident                                       | 0.00         | 0.00      | 0.0%        |
| Gazebo Rental - Resident   | 250.00       | 0.00      | 100.0%      |
| Glue On - Non-Resident   | 288.00       | 0.00      | 100.0%      |
| Glue On - Resident   | 160.00       | 0.00      | 100.0%      |
| Grave Sale   | 5,600.00     | 0.00      | 100.0%      |
| Grave Sale - Non Resident  | 950.00       | 0.00      | 100.0%      |

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| Liner - Resident                         | 4,995.00          | 0.00             | 100.0%        |
| Liner Non Resident                       | 2,268.00          | 0.00             | 100.0%        |
| Non Resident Fee                         | 5,250.00          | 0.00             | 100.0%        |
| Opening - Cremation-Resident             | 1,500.00          | 0.00             | 100.0%        |
| Opening - Infant                         | 350.00            |                  |               |
| Opening - Non-Resident                   | 2,176.00          | 0.00             | 100.0%        |
| Opening - Resident                       | 6,000.00          | 0.00             | 100.0%        |
| Opening Cremation/Non-Resident           | 1,200.00          | 0.00             | 100.0%        |
| Overtime Resident                        | 2,200.00          | 0.00             | 100.0%        |
| Vault - Resident                         | 1,890.00          | 0.00             | 100.0%        |
| Veteran Monument - Resident              | 0.00              | 0.00             | 0.0%          |
| Zinc Vases                               | 0.00              | 0.00             | 0.0%          |
| Zinc Vases - Non-Resident                | 132.00            |                  |               |
| 66400 · Sales & Service - Other          | 30,005.93         | 55,208.31        | 54.4%         |
| <b>Total 66400 · Sales &amp; Service</b> | <b>71,694.70</b>  | <b>55,208.31</b> | <b>129.9%</b> |
| 66450-1 · Endowment Account Corrections  | 0.00              | 416.69           | 0.0%          |
| 66551 · Administration Fees              | 400.00            | 300.00           | 133.3%        |
| <b>TAXES · TAXES REVENUE</b>             |                   |                  |               |
| 14010 · Current Secured                  | 0.00              | -769.54          | 0.0%          |
| 14020 · Current Unsecured                | 17,944.72         | 6,250.00         | 287.1%        |
| 14030 · Prior Secured Tax                | 0.00              | 0.00             | 0.0%          |
| 14040 · Prior Unsecured Tax              | 0.00              | 62.50            | 0.0%          |
| 14045 · SB 813 Supp Taxes                | 0.00              | 104.19           | 0.0%          |
| 14046 · SB 813 Current Unsecured         | 318.06            | 1,875.00         | 17.0%         |
| 14047 · SB 113 Current Secured           | 0.00              | 62.50            | 0.0%          |
| 14048 · SB 813 Prior Secured             | 918.71            | 1,407.02         | 65.3%         |
| 14049 · SB 813 Prior Unsecured           | 0.00              | 0.00             | 0.0%          |
| 14081 · Backfill Property Taxes          | 0.00              | 0.00             | 0.0%          |
| <b>Total TAXES · TAXES REVENUE</b>       | <b>19,181.49</b>  | <b>8,991.67</b>  | <b>213.3%</b> |
| <b>Total Income</b>                      | <b>116,218.15</b> | <b>79,358.36</b> | <b>146.4%</b> |
| <b>Gross Profit</b>                      | <b>116,218.15</b> | <b>79,358.36</b> | <b>146.4%</b> |
| <b>Expense</b>                           |                   |                  |               |
| <b>SALARIES &amp; BENEFITS</b>           |                   |                  |               |
| 01010 · Salaries & Wages                 | 91,155.76         | 95,095.00        | 95.9%         |

## Orland Cemetery District Profit & Loss Budget vs. Actual July through November 2024

|   | Jul - Nov 24      | Budget            | % of Budget   |
|---|-------------------|-------------------|---------------|
| 01013 · Overtime Pay                                  | 0.00              | 416.69            | 0.0%          |
| 01018 · Commission & Director Salaries                | 3,200.00          | 3,000.00          | 106.7%        |
| 01030 · Social Security                               | 5,651.66          | 5,625.00          | 100.5%        |
| 01031 · Medicare Coverage                             | 1,321.76          | 1,458.31          | 90.6%         |
| 01034 · Retirement-ER Potion                          | 61,705.73         | 27,500.00         | 224.4%        |
| 01040 · Group Health Insurance                        | 24,718.21         | 27,125.00         | 91.1%         |
| 01045 · Unemployment Insurance                        | 57.60             | 375.00            | 15.4%         |
| 01050 · Worker Compensation Insurance                 | 13,729.00         | 5,833.31          | 235.4%        |
| <b>Total SALARIES &amp; BENEFITS</b>                  | <b>201,539.72</b> | <b>166,428.31</b> | <b>121.1%</b> |
| <b>SERVICES &amp; SUPPLIES</b>                        |                   |                   |               |
| 03100 · Agricultural                                  |                   |                   |               |
| 03100-1 · Chemicals - Weed Control                    | 826.13            | 0.00              | 100.0%        |
| 03100-2 · Lawn Fertilizer                             | 0.00              | 0.00              | 0.0%          |
| 03100-7 · Annual Burn Permit                          | 0.00              | 0.00              | 0.0%          |
| 03100 · Agricultural - Other                          | 319.26            | 2,083.31          | 15.3%         |
| <b>Total 03100 · Agricultural</b>                     | <b>1,145.39</b>   | <b>2,083.31</b>   | <b>55.0%</b>  |
| 03110 · Clothing & Personal Supplies                  |                   |                   |               |
| 03110-1 · Safety/First Aid Kit Items                  | 297.75            | 0.00              | 100.0%        |
| 03110 · Clothing & Personal Supplies - Other          | 357.11            | 625.00            | 57.1%         |
| <b>Total 03110 · Clothing &amp; Personal Supplies</b> | <b>654.86</b>     | <b>625.00</b>     | <b>104.8%</b> |
| 03120 · Communications                                |                   |                   |               |
| 03120-1 · Legal Notice Publications                   | 0.00              | 0.00              | 0.0%          |
| 03120-2 · Phone Bills                                 | 394.91            | 0.00              | 100.0%        |
| 03120-3 · Phone Stipend                               | 360.00            | 0.00              | 100.0%        |
| 03120-4 · WIFI/Internet                               | 663.99            | 0.00              | 100.0%        |
| 03120-5 · Security                                    | 314.22            | 0.00              | 100.0%        |
| 03120-6 · Annual Post Office Box Fee                  | 122.00            | 0.00              | 100.0%        |
| 03120 · Communications - Other                        | 543.44            | 2,458.31          | 22.1%         |
| <b>Total 03120 · Communications</b>                   | <b>2,398.56</b>   | <b>2,458.31</b>   | <b>97.6%</b>  |
| 03140 · Household Expenses                            |                   |                   |               |
| 03140-3 · Supplies(Cleaning & Toiletries)             | 0.00              | 0.00              | 0.0%          |
| 03140-4 · Water                                       | 112.30            | 0.00              | 100.0%        |
| 03140 · Household Expenses - Other                    | 0.00              | 500.00            | 0.0%          |
| <b>Total 03140 · Household Expenses</b>               | <b>112.30</b>     | <b>500.00</b>     | <b>22.5%</b>  |
| 03150 · Insurance                                     | 22,000.00         | 17,000.00         | 129.4%        |

## Orland Cemetery District Profit & Loss Budget vs. Actual July through November 2024

|   | Jul - Nov 24 | Budget   | % of Budget |
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| <b>03170 · Maintenance-Equipment</b>                    |              |          |             |
| 03170-4 · Grasshopper Repairs                           | 851.41       | 0.00     | 100.0%      |
| 03170-6 · Smog Inspections                              | 0.00         | 0.00     | 0.0%        |
| 03170 · Maintenance-Equipment - Other                   | 3,258.24     | 3,333.31 | 97.7%       |
| <b>Total 03170 · Maintenance-Equipment</b>              | 4,109.65     | 3,333.31 | 123.3%      |
| <b>03180 · Maint-Structures &amp; Improvement</b>       |              |          |             |
| 03180-2 · Bathroom Repairs                              | 0.00         | 0.00     | 0.0%        |
| 03180-3 · Sprinkler Repairs                             | 73.31        | 0.00     | 100.0%      |
| 03180-4 · Masonic Building Repairs                      | 1,261.02     |          |             |
| 03180 · Maint-Structures & Improvement - Other          | 398.82       | 1,666.69 | 23.9%       |
| <b>Total 03180 · Maint-Structures &amp; Improvement</b> | 1,733.15     | 1,666.69 | 104.0%      |
| <b>03190 · Medical &amp; Lab Supplies</b>               | 0.00         | 312.50   | 0.0%        |
| <b>03200 · Memberships</b>                              | 299.00       | 333.31   | 89.7%       |
| <b>03210 · Miscellaneous Expense</b>                    | 69.39        | 208.31   | 33.3%       |
| <b>03220 · Office Supplies</b>                          |              |          |             |
| 03220-1 · Copy Paper                                    | 0.00         | 0.00     | 0.0%        |
| 03220-2 · Office Binders                                | 28.51        | 0.00     | 100.0%      |
| 03220-3 · Office Equipment                              | 851.20       |          |             |
| 03220-4 · Office Furniture                              | 0.00         | 0.00     | 0.0%        |
| 03220-5 · Postage                                       | 0.00         | 0.00     | 0.0%        |
| 03220-6 · Printer Ink                                   | 19.29        | 0.00     | 100.0%      |
| 03220-7 · Quickbook Financial Software                  | 0.00         | 0.00     | 0.0%        |
| 03220 · Office Supplies - Other                         | 898.47       | 1,666.69 | 53.9%       |
| <b>Total 03220 · Office Supplies</b>                    | 1,797.47     | 1,666.69 | 107.8%      |
| <b>03230 · Professional Services</b>                    | 4,700.00     | 5,291.69 | 88.8%       |
| <b>03231 · Professional Services-Admin.</b>             | 0.00         | 1,250.00 | 0.0%        |
| <b>03250 · Rents &amp; Leases-Equipment</b>             | 0.00         | 833.31   | 0.0%        |
| <b>03270 · Small Tools &amp; Instruments</b>            |              |          |             |
| 03270-2 · Bits & Drills                                 | 207.06       | 0.00     | 100.0%      |
| 03270-4 · Tie-Downs                                     | 0.00         | 0.00     | 0.0%        |
| 03270-5 · Weed Eater Supplies                           | 21.44        | 0.00     | 100.0%      |
| 03270 · Small Tools & Instruments - Other               | 209.96       | 833.31   | 25.2%       |
| <b>Total 03270 · Small Tools &amp; Instruments</b>      | 438.46       | 833.31   | 52.6%       |

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|   | Jul - Nov 24       | Budget             | % of Budget   |
|---|--------------------|--------------------|---------------|
| <b>03280 · Special Dept. Expenses</b>       |                    |                    |               |
| 03280-1 · Crowne Vault (Small)              | 364.50             | 0.00               | 100.0%        |
| 03280-2 · Crowne Vault (Single)             | 582.00             | 0.00               | 100.0%        |
| 03280-3 · Crowne Vault (Double)             | 315.80             | 0.00               | 100.0%        |
| 03280-4 · Liner/Vault                       | 7,492.00           | 0.00               | 100.0%        |
| 03280-5 · Cement                            | 196.54             | 0.00               | 100.0%        |
| 03280-7 · Garbage Disposal                  | 65.00              | 0.00               | 100.0%        |
| 03280-8 · Ossuary Beautification Project    | 1,914.81           | 0.00               | 100.0%        |
| 03280 · Special Dept. Expenses - Other      | 1,978.69           | 13,362.50          | 14.8%         |
| <b>Total 03280 · Special Dept. Expenses</b> | <b>12,909.34</b>   | <b>13,362.50</b>   | <b>96.6%</b>  |
| <b>03281 · Special Department Training</b>  | 697.00             | 2,083.31           | 33.5%         |
| <b>04291 · Food &amp; Lodging</b>           | 0.00               | 625.00             | 0.0%          |
| <b>04292 · Gas &amp; Oil</b>                |                    |                    |               |
| 04292-1 · Red Dyed Diesel Fuel              | 1,321.12           | 0.00               | 100.0%        |
| 04292-2 · Vehicle Fuel                      | 2,327.75           | 0.00               | 100.0%        |
| 04292 · Gas & Oil - Other                   | 126.03             | 5,208.31           | 2.4%          |
| <b>Total 04292 · Gas &amp; Oil</b>          | <b>3,774.90</b>    | <b>5,208.31</b>    | <b>72.5%</b>  |
| <b>04294 · Mileage</b>                      | 653.99             | 416.69             | 156.9%        |
| <b>04295 · Other Travel</b>                 | 254.08             | 208.31             | 122.0%        |
| <b>04300 · Utilities</b>                    |                    |                    |               |
| 04300-1 · 2592303259-0 - RD 200 at Graves   | 1,473.55           | 0.00               | 100.0%        |
| 04300-2 · 3545176844-0 - RD P ES/S RD 24    | 43.16              | 0.00               | 100.0%        |
| 04300-3 · 8181241056-1 Road P (Pump)        | 4,998.67           | 0.00               | 100.0%        |
| 04300-4 · 3503510180-3 RD P ES S RD 24      | 57.52              | 0.00               | 100.0%        |
| 04300-5 · 8139574392-5 - Office/Shop        | 492.07             | 0.00               | 100.0%        |
| 04300-6 · 5838593031-6 RD 9 SS/E HWY 99W    | 2,375.73           | 0.00               | 100.0%        |
| 04300-7 · 8722869097-7 3900 Road P          | 50.77              | 0.00               | 100.0%        |
| 04300 · Utilities - Other                   | 0.00               | 5,416.69           | 0.0%          |
| <b>Total 04300 · Utilities</b>              | <b>9,491.47</b>    | <b>5,416.69</b>    | <b>175.2%</b> |
| <b>Total SERVICES &amp; SUPPLIES</b>        | <b>67,239.01</b>   | <b>65,716.55</b>   | <b>102.3%</b> |
| <b>Total Expense</b>                        | <b>268,778.73</b>  | <b>232,144.86</b>  | <b>115.8%</b> |
| <b>Net Ordinary Income</b>                  | <b>-152,560.58</b> | <b>-152,786.50</b> | <b>99.9%</b>  |
| <b>Other Income/Expense</b>                 |                    |                    |               |
| <b>Other Expense</b>                        |                    |                    |               |
| <b>CONTGENCY</b>                            |                    |                    |               |
| 09900 · Contingency                         | 0.00               | 8,333.31           | 0.0%          |
| <b>Total CONTGENCY</b>                      | <b>0.00</b>        | <b>8,333.31</b>    | <b>0.0%</b>   |

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Accrual Basis

**Orland Cemetery District**  
**Profit & Loss Budget vs. Actual**  
July through November 2024

|                                 | Jul - Nov 24       | Budget             | % of Budget  |
|---------------------------------|--------------------|--------------------|--------------|
| <b>FIXED ASSETS</b>             |                    |                    |              |
| 07200 · Building & Improvements | 0.00               | 41,666.69          | 0.0%         |
| 07360 · Special Dept. Equipment | 0.00               | 41,666.69          | 0.0%         |
| <b>Total FIXED ASSETS</b>       | 0.00               | 83,333.38          | 0.0%         |
| <b>OTHER CHARGES</b>            |                    |                    |              |
| 03225 · Bad Check Expense       | 0.00               | 41.69              | 0.0%         |
| 05700 · Administrative Expense  | 0.00               | 5,500.00           | 0.0%         |
| 05730 · A-87 Cost Allocation    | 672.68             | 520.44             | 129.3%       |
| <b>Total OTHER CHARGES</b>      | 672.68             | 6,062.13           | 11.1%        |
| <b>Total Other Expense</b>      | 672.68             | 97,728.82          | 0.7%         |
| <b>Net Other Income</b>         | -672.68            | -97,728.82         | 0.7%         |
| <b>Net Income</b>               | <b>-153,233.26</b> | <b>-250,515.32</b> | <b>61.2%</b> |