

Orland Cemetery District
Income / Expense Monthly Report
March 2026

	Mar 26
Ordinary Income/Expense	
Income	
MISCELLANEOUS REVENUES	
74112 · Miscellaneous Revenue	
74140 · Bad Check Recovery	541.35
Total 74112 · Miscellaneous Revenue	541.35
Total MISCELLANEOUS REVENUES	541.35
USE OF MONEY & PROPERTY	
44300 · Interest	33,074.84
Total USE OF MONEY & PROPERTY	33,074.84
66400 · Sales & Service	
2x4 Monument - Resident	875.00
2x8 Monument - Resident	500.00
Crowne Double - Resident	225.00
Crowne Single - Non Resident	180.00
Glue On - Non-Resident	60.00
Grave Sale	6,016.31
Liner - Resident	4,000.00
Non Resident Fee	1,250.00
Opening - Cremation-Resident	800.00
Opening - Resident	3,750.00
Opening Cremation/Non-Resident	450.00
Overtime Resident	450.00
Zinc Vases	560.00
66400 · Sales & Service - Other	2,030.65
Total 66400 · Sales & Service	21,146.96
66450-1 · Endowment Account Corrections	275.00
66551 · Administration Fees	225.00
TAXES · TAXES REVENUE	
14010 · Current Secured	-1,129.55
14020 · Current Unsecured	249.63
14040 · Prior Unsecured Tax	16.44
14046 · SB 813 Current Unsecured	955.31
14047 · SB 113 Current Secured	63.34
14048 · SB 813 Prior Secured	145.74
Total TAXES · TAXES REVENUE	300.91
Total Income	55,564.06
Gross Profit	55,564.06
Expense	
SALARIES & BENEFITS	
01010 · Salaries & Wages	17,311.25
01018 · Commission & Director Salaries	400.00
01030 · Social Security	1,073.30
01031 · Medicare Coverage	251.01
01034 · Retirement-ER Potion	1,377.97
01040 · Group Health Insurance	5,936.00
01042 · Dental Insurance Premium	123.92
01043 · Vision Insurance Premium	44.52
01045 · Unemployment Insurance	27.38
Total SALARIES & BENEFITS	26,545.35

Orland Cemetery District
Income / Expense Monthly Report
March 2026

	Mar 26
SERVICES & SUPPLIES	
03100 · Agricultural	
03100-1 · Chemicals - Weed Control	1,430.50
03100 · Agricultural - Other	195.00
	1,625.50
Total 03100 · Agricultural	1,625.50
03110 · Clothing & Personal Supplies	-32.84
03120 · Communications	
03120-4 · WIFI/Internet	376.30
03120 · Communications - Other	96.36
	472.66
Total 03120 · Communications	472.66
03140 · Household Expenses	29.10
03170 · Maintenance-Equipment	861.02
03180 · Maint-Structures & Improvement	8.12
03190 · Medical & Lab Supplies	104.82
03200 · Memberships	300.00
03220 · Office Supplies	
03220-8 · Office Software Subscriptions	88.62
03220 · Office Supplies - Other	125.07
	213.69
Total 03220 · Office Supplies	213.69
03230 · Professional Services	
03230-1 · Reclaimed Graves Project	2,302.30
03230 · Professional Services - Other	45.00
	2,347.30
Total 03230 · Professional Services	2,347.30
03280 · Special Dept. Expenses	
03280-8 · Ossuary Beautification Project	952.65
3280-11 · Additional Help	740.74
03280 · Special Dept. Expenses - Other	202.70
	1,896.09
Total 03280 · Special Dept. Expenses	1,896.09
03281 · Special Department Training	1,082.39
03283 · Shop Supplies	14.06
04292 · Gas & Oil	
04292-1 · Red Dyed Diesel Fuel	0.00
04292-2 · Vehicle Fuel	544.07
	544.07
Total 04292 · Gas & Oil	544.07
04300 · Utilities	
04300-1 · 2592303259-0 - RD 200 at Graves	36.66
04300-2 · 3545176844-0 - RD P ES/S RD 24	14.12
04300-3 · 8181241056-1 Road P (Pump)	39.99
04300-4 · 3503510180-3 RD P ES S RD 24	14.12
04300-5 · 8139574392-5 - Office/Shop	282.82
04300-6 · 5838593031-6 RD 9 SS/E HWY 99W	54.00
04300-7 · 8722869097-7 3900 Road P	17.85
	459.56
Total 04300 · Utilities	459.56
Total SERVICES & SUPPLIES	9,925.54
Total Expense	36,470.89
Net Ordinary Income	19,093.17

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Accrual Basis

Orland Cemetery District
Income / Expense Monthly Report
March 2026

	<u>Mar 26</u>
Other Income/Expense	
Other Expense	
FIXED ASSETS	
07360 · Special Dept. Equipment	1,948.53
Total FIXED ASSETS	<u>1,948.53</u>
OTHER CHARGES	
05730 · A-87 Cost Allocation	303.75
Total OTHER CHARGES	<u>303.75</u>
Total Other Expense	<u>2,252.28</u>
Net Other Income	<u>-2,252.28</u>
Net Income	<u><u>16,840.89</u></u> ✓

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Orland Cemetery District

Endowment Deposits

As of March 31, 2026

Type	Date	Num	Name	Memo	Split	Amount
66450 - Endowment Services						
Endowment - Non Resident						
Sales Receipt	03/02/2026	2526161	Lepp, Tara	Endowment - ...	12000 · Undep...	-625.00
Credit Memo	03/02/2026	2526161	Lepp, Tara	Endowment - ...	11000 · Accou...	0.00
Sales Receipt	03/02/2026	2526163	Ratassepp, Lembit	Endowment - ...	12000 · Undep...	-625.00
Total Endowment - Non Resident						-1,250.00
Endowment - Resident						
Sales Receipt	03/02/2026	2526164	Mercado, Carmen	Endowment - ...	12000 · Undep...	-550.00
Sales Receipt	03/06/2026	2526167	Carrillo, Porfiria	Endowment - ...	12000 · Undep...	-550.00
Sales Receipt	03/06/2026	2526169	Daugherty, Donna	Endowment - ...	12000 · Undep...	-550.00
Sales Receipt	03/10/2026	2526170	Cushman, Emma	Endowment - ...	12000 · Undep...	-550.00
Credit Memo	03/10/2026	2526170	Cushman, Emma	Endowment - ...	11000 · Accou...	0.00
Sales Receipt	03/16/2026	2526176	Cleek, Ellen	Endowment - ...	12000 · Undep...	-1,100.00
Credit Memo	03/16/2026	2526176	Cleek, Ellen	Endowment - ...	11000 · Accou...	0.00
Sales Receipt	03/20/2026	2526178	Perry, Victor	Endowment - ...	12000 · Undep...	-550.00
Sales Receipt	03/25/2026	2526180	Peterson, Natalie	Endowment - ...	12000 · Undep...	-550.00
Total Endowment - Resident						-4,400.00
Endowment Infant						
Total Endowment Infant						
66450 - Endowment Services - Other						
Total 66450 · Endowment Services - Other						
Total 66450 · Endowment Services						-5,650.00
TOTAL						-5,650.00

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Orland Cemetery District
Monthly Un-Earned Revenue Deposits
 As of March 31, 2026

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						
Sales Receipt	03/10/2026	2526170	Cushman, Emma	Rental of Gaz...	12000 · Undep...	200.00
Total UR - Gazebo						200.00
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	03/02/2026	2526164	Mercado, Carmen	Unearned Re...	12000 · Undep...	1,000.00
Sales Receipt	03/04/2026	2526166	Ordaz, Josefina	Unearned Re...	12000 · Undep...	275.00
Sales Receipt	03/06/2026	2526169	Daugherty, Donna	Unearned Re...	12000 · Undep...	1,000.00
Sales Receipt	03/10/2026	2526171	Carrillo, Porfiria	Unearned Re...	12000 · Undep...	225.00
Sales Receipt	03/25/2026	2526180	Peterson, Natalie	Unearned Re...	12000 · Undep...	1,000.00
Total UR - Grave Sales - Resident						3,500.00
UR - Liner - Non-Resident						
Total UR - Liner - Non-Resident						
UR - Liner - Resident						
Sales Receipt	03/02/2026	2526162	Mendoza, Dulce	Unearned Re...	12000 · Undep...	150.00
Sales Receipt	03/10/2026	2526170	Cushman, Emma	Unearned Re...	12000 · Undep...	800.00
Sales Receipt	03/13/2026	2526174	Mendoza, Dulce	Unearned Re...	12000 · Undep...	50.00
Total UR - Liner - Resident						1,000.00
UR - Monument Purchases						
Sales Receipt	03/02/2026	2526161	Lepp, Tara	UR - Monume...	12000 · Undep...	415.00
Sales Receipt	03/10/2026	2526170	Cushman, Emma	UR - Monume...	12000 · Undep...	350.00
Sales Receipt	03/25/2026	2526179	Rico, Yolanda	UR - Monume...	12000 · Undep...	190.00
Total UR - Monument Purchases						955.00
UR - Non Resident Fee						
Sales Receipt	03/02/2026	2526161	Lepp, Tara	UR - Non Res...	12000 · Undep...	950.00
Total UR - Non Resident Fee						950.00
UR - Opening - Non Resident -FB						

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Accrual Basis

Orland Cemetery District
Monthly Un-Earned Revenue Deposits
As of March 31, 2026

Type	Date	Num	Name	Memo	Split	Amount
Sales Receipt	03/02/2026	2526161	Lepp, Tara	UR - Opening...	12000 · Undep...	450.00
Total UR - Opening - Non Resident -FB						450.00
UR - Opening - Resident -FB						
Sales Receipt	03/03/2026	2526165	Flores De Sedano, ...	UR - Opening...	12000 · Undep...	100.00
Sales Receipt	03/10/2026	2526170	Cushman, Emma	UR - Opening...	12000 · Undep...	750.00
Sales Receipt	03/11/2026	2526172	Morua, Martha & Alb...	UR - Opening...	12000 · Undep...	214.42
Sales Receipt	03/13/2026	2526174	Mendoza, Dulce	UR - Opening...	12000 · Undep...	100.00
Sales Receipt	03/13/2026	2526175	Longoria, Dan & Linda	Opening - Re...	12000 · Undep...	120.00
Sales Receipt	03/16/2026	2526176	Cleek, Ellen	UR - Opening...	12000 · Undep...	400.00
Sales Receipt	03/25/2026	2526179	Rico, Yolanda	UR - Opening...	12000 · Undep...	60.00
Total UR - Opening - Resident -FB						1,744.42
UR - Overtime						
Total UR - Overtime						
UR - Vault						
Total UR - Vault						
UR - Zinc Vases						
Total UR - Zinc Vases						
00763 · UN- EARNED REVENUE - Other						
General Journal	03/25/2026	JE262...	Longoria, Dan & Linda	This is to corr...	66450-1 · End...	-275.00
General Journal	03/27/2026	JE262...	Flores, Alfredo & Ma...	Burial of Mari...	66400 · Sales ...	-2,030.65
Total 00763 · UN- EARNED REVENUE - Other						-2,305.65
Total 00763 · UN- EARNED REVENUE						6,493.77
TOTAL						6,493.77 ✓

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Accrual Basis

Orland Cemetery District
Monthly Sales Tax
 As of March 31, 2026

Type	Date	Num	Name	Memo	Amount	Balance
00784 · SALES TAX PAYABLE						2,785.63
Sales Receipt	03/02/2026	2526163	Ratassepp, Lembit	Sale Tax Purc...	13.05	2,798.68
Sales Receipt	03/02/2026	2526164	Mercado, Carmen	Sale Tax Purc...	58.00	2,856.68
Sales Receipt	03/06/2026	2526167	Carrillo, Porfiria	Sale Tax (Ref...	58.00	2,914.68
Sales Receipt	03/10/2026	2526170	Cushman, Emma	Sale Tax Purc...	58.00	2,972.68
Credit Memo	03/10/2026	2526170	Cushman, Emma	Sale Tax Purc...	0.00	2,972.68
Sales Receipt	03/17/2026	2526177	Williams, Victoria	Sale Tax Purc...	58.00	3,030.68
Sales Receipt	03/20/2026	2526178	Perry, Victor	Sale Tax Purc...	58.00	3,088.68
Sales Receipt	03/25/2026	2526180	Peterson, Natalie	Sale Tax Purc...	58.00	3,146.68
Total 00784 · SALES TAX PAYABLE					361.05	3,146.68
TOTAL					361.05 ✓	3,146.68

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Orland Cemetery District Profit & Loss Budget vs. Actual

July 2025 through March 2026

	Jul '25 - Mar 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	1,367.13	2,300.00	-932.87	59.4%
54621 - US Fish & Wildlife	3.37	1.00	2.37	337.0%
Total INTERGOVERNMENTAL REVENUE	1,503.71	2,431.00	-927.29	61.9%
MISCELLANEOUS REVENUES				
74112 - Miscellaneous Revenue				
74140 - Bad Check Recovery	602.27	100.00	502.27	602.3%
74112 - Miscellaneous Revenue - Other	0.00	0.00	0.00	0.0%
Total 74112 - Miscellaneous Revenue	602.27	100.00	502.27	602.3%
74124 - Insurance Reimbursement	5,000.00	6,500.00	-1,500.00	76.9%
Total MISCELLANEOUS REVENUES	5,602.27	6,600.00	-997.73	84.9%
OTHER FINANCING SOURCES				
78103 - Auction Proceeds	19,814.00	0.00	19,814.00	100.0%
Total OTHER FINANCING SOURCES	19,814.00	0.00	19,814.00	100.0%
USE OF MONEY & PROPERTY				
44300 - Interest	63,478.15	60,000.00	3,478.15	105.8%
Total USE OF MONEY & PROPERTY	63,478.15	60,000.00	3,478.15	105.8%
66400 - Sales & Service				
2X2 Monument - Resident	0.00	0.00	0.00	0.0%
2X4 Monument - Non-Resident	1,660.00	0.00	1,660.00	100.0%
2x4 Monument - Resident	8,880.00	0.00	8,880.00	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%
Crowne Double - Non Resident	377.62	0.00	377.62	100.0%
Crowne Double - Resident	450.00	0.00	450.00	100.0%
Crowne Single - Non Resident	720.00	0.00	720.00	100.0%
Crowne Single - Resident	600.00	0.00	600.00	100.0%
Crowne Small - Non-Resident	0.00	0.00	0.00	0.0%
Crowne 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	380.00	0.00	380.00	100.0%
Glue On - Resident	200.00	0.00	200.00	100.0%
Grave Safe	23,041.31	0.00	23,041.31	100.0%
Grave Safe - Non Resident	2,800.00	0.00	2,800.00	100.0%
Grave Safe Infant	0.00	0.00	0.00	0.0%
Liner - Resident	22,400.00	0.00	22,400.00	100.0%
Liner Non Resident	5,700.00	0.00	5,700.00	100.0%
Niche - Non-Resident	0.00	0.00	0.00	0.0%
Non Resident Fee	16,450.00	0.00	16,450.00	100.0%
Opening - Cremation-Resident	4,000.00	0.00	4,000.00	100.0%
Opening - Infant	0.00	0.00	0.00	0.0%
Opening - Non-Resident	6,300.00	0.00	6,300.00	100.0%
Opening - Resident	20,160.00	0.00	20,160.00	100.0%
Opening Cremation/Non-Resident	3,150.00	0.00	3,150.00	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	560.00	0.00	560.00	100.0%
Zinc Vases - Non-Resident	170.00	0.00	170.00	100.0%
66400 - Sales & Service - Other	15,637.63	172,500.00	-156,862.37	9.1%
Total 66400 - Sales & Service	139,034.39	172,500.00	-33,465.61	80.6%
66450-1 - Endowment Account Corrections	-930.00	1,100.00	-2,030.00	-84.5%
65551 - Administration Fees	950.00	1,000.00	-50.00	95.0%
TAXES - TAXES REVENUE				
14010 - Current Secured	252,604.62	374,501.00	-121,896.38	67.5%
14020 - Current Unsecured	19,386.30	19,001.00	385.30	102.0%
14030 - Prior Secured Tax	0.00	1.00	-1.00	0.0%
14040 - Prior Unsecured Tax	248.30	551.00	-302.70	45.1%
14045 - SB 813 Supp Taxes	79.77	250.00	-170.23	31.9%
14046 - SB 813 Current Unsecured	2,698.42	3,300.00	-601.58	81.8%
14047 - SB 113 Current Secured	154.66	125.00	29.66	123.7%
14048 - SB 813 Prior Secured	2,343.10	1,800.00	443.10	123.3%
14049 - SB 813 Prior Unsecured	-37.11	0.00	-37.11	100.0%
14081 - Backfill Property Taxes	6.94	0.00	6.94	100.0%
Total TAXES - TAXES REVENUE	277,465.02	399,629.00	-122,143.98	69.4%
Total Income	506,737.54	643,260.00	-136,522.46	78.8%
Gross Profit	506,737.54	643,260.00	-136,522.46	78.8%
Expense				
SALARIES & BENEFITS				
01010 - Salaries & Wages				
01010-1 - PAYROLL PROCESSING EXPENSES	0.00	0.00	0.00	0.0%
01010 - Salaries & Wages - Other	138,271.25	237,228.00	-98,956.75	58.3%
Total 01010 - Salaries & Wages	138,271.25	237,228.00	-98,956.75	58.3%

Orland Cemetery District Profit & Loss Budget vs. Actual

July 2025 through March 2026

	Jul '25 - Mar 26	Budget	\$ Over Budget	% of Budget
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	4,400.00	6,800.00	-2,200.00	66.7%
01030 · Social Security	8,585.84	17,000.00	-8,414.16	50.5%
01031 · Medicare Coverage	2,007.97	4,400.00	-2,392.03	45.6%
01034 · Retirement-ER Portion	70,527.72	78,500.00	-7,972.28	89.8%
01040 · Group Health Insurance	48,520.00	74,800.00	-26,060.00	65.0%
01042 · Dental Insurance Premium	1,090.19	1,800.00	-709.81	60.6%
01043 · Vision Insurance Premium	399.55	700.00	-310.45	57.1%
01045 · Unemployment Insurance	512.50	1,200.00	-687.50	42.7%
01050 · Worker Compensation Insurance	12,959.27	13,500.00	-640.73	95.3%
Total SALARIES & BENEFITS	287,374.29	436,528.00	-149,153.71	65.8%
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	907.38	5,000.00	-4,092.62	18.1%
Total 03100 · Agrticultural	3,467.09	5,000.00	-1,532.91	69.3%
03110 · Clothing & Personal Supplies				
03110-1 · Safety/First Aid Kit Items	0.00	0.00	0.00	0.0%
03110 · Clothing & Personal Supplies - Other	1,198.52	3,500.00	-2,301.48	34.2%
Total 03110 · Clothing & Personal Supplies	1,198.52	3,500.00	-2,301.48	34.2%
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	773.32	0.00	773.32	100.0%
03120-3 · Phone Stipend	360.00	0.00	360.00	100.0%
03120-4 · WiFi/Internet	1,097.36	0.00	1,097.36	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	2,455.78	7,500.00	-5,044.22	32.7%
Total 03120 · Communications	5,961.39	7,500.00	-1,538.61	79.5%
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	87.15	0.00	87.15	100.0%
03140 · Household Expenses - Other	925.72	1,200.00	-274.28	77.1%
Total 03140 · Household Expenses	1,040.03	1,200.00	-159.97	86.7%
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%
03170-5 · 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	7,061.43	13,000.00	-5,938.57	54.3%
Total 03170 · Maintenance-Equipment	7,392.88	13,000.00	-5,607.12	56.9%
03175 · Maintenance-Equipment Materials	1,838.01	1,000.00	838.01	163.8%
03180 · Maint-Structures & Improvement				
03180-2 · Bathroom 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 · Breakroom & Office Renovation	1,637.96	0.00	1,637.96	100.0%
03180 · Maint-Structures & Improvement - Other	2,470.80	8,000.00	-5,529.20	30.9%
Total 03180 · Maint-Structures & Improvement	4,140.13	8,000.00	-3,859.87	51.8%
03190 · Medical & Lab Supplies	104.82	1,000.00	-895.18	10.5%
03200 · Memberships	599.00	1,000.00	-401.00	59.9%
03210 · Miscellaneous Expense	40.57	500.00	-459.43	8.1%
03220 · Office Supplies				
03220-1 · Copy Paper	44.35	0.00	44.35	100.0%
03220-2 · Office Binders	0.00	0.00	0.00	0.0%
03220-3 · Office Equipment	758.88	0.00	758.88	100.0%
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	280.81	0.00	280.81	100.0%
03220-7 · Quickbook Financial Software	1,049.00	0.00	1,049.00	100.0%
03220-8 · Office Software Subscriptions	411.58	0.00	411.58	100.0%
03220 · Office Supplies - Other	1,742.42	6,000.00	-4,257.58	29.0%
Total 03220 · Office Supplies	4,569.02	6,000.00	-1,430.98	76.2%
03230 · Professional Services				
03230-1 · Reclaimed Graves Project	15,254.83	0.00	15,254.83	100.0%
03230-2 · PERSONNEL	2,351.40	0.00	2,351.40	100.0%
03230 · Professional Services - Other	11,735.00	32,700.00	-20,965.00	35.9%
Total 03230 · Professional Services	29,341.23	32,700.00	-3,358.77	89.7%
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%
03235 · Professional Service IT	0.00	20,000.00	-20,000.00	0.0%
03241 · Legal Notices	1,058.80	1,000.00	58.80	105.9%
03250 · Rents & Leases-Equipment	0.00	2,000.00	-2,000.00	0.0%

Orland Cemetery District Profit & Loss Budget vs. Actual

July 2025 through March 2026

Accrual Basis

	Jul '25 - Mar 26	Budget	\$ Over Budget	% of Budget
03270 - Small Tools & Instruments				
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 - Tie-Downs	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				
03280-1 - Crowne Vault (Small)	665.10	0.00	665.10	100.0%
03280-2 - Crowne Vault (Single)	796.50	0.00	796.50	100.0%
03280-3 - Crowne Vault (Double)	0.00	0.00	0.00	0.0%
03280-4 - Liner/Vault	8,433.00	0.00	8,433.00	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	409.20	0.00	409.20	100.0%
03280-8 - Ossuary Beautification Project	952.65	0.00	952.65	100.0%
03280-9 - Masonic Cemetery Beautification	0.00	0.00	0.00	0.0%
3280-10 - Reclaimed Graves Project	234.19	0.00	234.19	100.0%
3280-11 - Additional Help	31,113.36	0.00	31,113.36	100.0%
03280 - Special Dept. Expenses - Other	7,715.90	95,020.00	-87,304.10	8.1%
Total 03280 - Special Dept. Expenses	50,689.95	95,020.00	-44,330.05	53.3%
03281 - Special Department Training	2,483.36	6,500.00	-4,016.64	38.2%
03283 - Shop Supplies	301.02	1,000.00	-698.98	30.1%
04280 - Transportation Expenses	0.00	1,000.00	-1,000.00	0.0%
04291 - Food & Lodging	62.85	2,500.00	-2,437.15	2.5%
04292 - Gas & Oil				
04292-1 - Red Dyed Diesel Fuel	1,145.83	0.00	1,145.83	100.0%
04292-2 - Vehicle Fuel	6,011.52	0.00	6,011.52	100.0%
04292 - Gas & Oil - Other	1,709.08	13,000.00	-11,290.92	13.1%
Total 04292 - Gas & Oil	8,866.43	13,000.00	-4,133.57	68.2%
04294 - Mileage	134.26	2,000.00	-1,865.74	6.7%
04296 - Other Travel	0.00	1,000.00	-1,000.00	0.0%
04300 - Utilities				
04300-1 - 2592303259-0 - RD 200 at Graves	1,580.72	0.00	1,580.72	100.0%
04300-2 - 3545176844-0 - RD P ES/S RD 24	101.05	0.00	101.05	100.0%
04300-3 - 8181241056-1 Road P (Pump)	4,375.44	0.00	4,375.44	100.0%
04300-4 - 3503510180-3 RD P ES S RD 24	115.53	0.00	115.53	100.0%
04300-5 - 8139574392-5 - Office/Shop	1,673.39	0.00	1,673.39	100.0%
04300-6 - 5838593031-6 RD 9 SS/E HWY 99W	3,163.81	0.00	3,163.81	100.0%
04300-7 - 8722869097-7 3900 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	11,120.38	19,000.00	-7,879.62	58.5%
Total SERVICES & SUPPLIES	152,069.84	269,420.00	-117,350.16	56.4%
Total Expense	439,444.13	705,948.00	-266,503.87	62.2%
Net Ordinary Income	67,293.41	-82,888.00	129,981.41	-107.3%
Other Income/Expense				
Other Expense				
CONTINGENCY				
09900 - Contingency	0.00	40,000.00	-40,000.00	0.0%
Total CONTINGENCY	0.00	40,000.00	-40,000.00	0.0%
FIXED ASSETS				
00636 - Leased Equipment	0.00	0.00	0.00	0.0%
07200 - 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	28,680.00	29,900.00	-1,220.00	95.9%
07360 - Vehicles	0.00	95,000.00	-95,000.00	0.0%
07360 - Special Dept. Equipment	47,378.11	63,500.00	-16,121.89	74.6%
Total FIXED ASSETS	76,058.11	228,400.00	-152,341.89	33.3%
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%
05730 - A-57 Cost Allocation	2,733.75	3,845.00	-911.25	75.0%
Total OTHER CHARGES	19,044.34	18,145.00	899.34	105.0%
Total Other Expense	95,102.45	288,545.00	-191,442.55	33.2%
Net Other Income	-95,102.45	-288,545.00	191,442.55	33.2%
Net Income	-27,809.04	-349,233.00	321,423.96	8.0%

reconciled
4/29/26 SES