

**DECEMBER 2022 DEPOSIT REPORT**

| <i>Date</i>         | <i>Grave Sales</i> | <i>E-Care</i>      | <i>Def Rev</i>     | <i>Admin</i>    | <i>Tax</i>        | <i>Reimbursement</i> | <i>Other Grant Money</i> | <i>Deposit total</i> |
|---------------------|--------------------|--------------------|--------------------|-----------------|-------------------|----------------------|--------------------------|----------------------|
| 12/12/2022          | 3,965.10           | 1,280.00           | 7,501.00           | -               | 191.85            | -                    |                          | 12,937.95            |
| 12/12/2022          | 300.               | -                  | 300.               | -               | -                 | -                    |                          | -                    |
| 12/21/2022          | 3,040.00           | 480.00             | 1,530.38           | -               | 101.68            | -                    |                          | 5,152.06             |
| 12/22/2022          | -                  |                    | (456.92)           | -               | -                 | -                    |                          | (456.92)             |
| 12/22/2022          | (3,665.00)         | 800.00             | 2,865.00           | -               | -                 | -                    |                          | -                    |
| Month               | <b>3,340.10</b>    | <b>2,560.00</b>    | <b>11,439.46</b>   | <b>-</b>        | <b>293.53</b>     |                      |                          | <b>17,633.09</b>     |
| <b>YTD TOTALS</b>   | <b>\$57,388.13</b> | <b>\$20,160.00</b> | <b>\$43,954.27</b> | <b>\$150.00</b> | <b>\$1,855.65</b> | <b>\$1,694.00</b>    | <b>\$1,593.00</b>        | <b>\$126,803.03</b>  |
| <b>PPD/UnEarned</b> | <b>13,090.23</b>   |                    |                    |                 |                   |                      |                          |                      |
|                     | <b>70,478.36</b>   |                    |                    |                 |                   |                      |                          |                      |

**DECEMBER 2022 EXPENSES**

| <i>VENDOR NAME</i>                  | <i>AMOUNT</i>    | <i>DEPT#</i> |
|-------------------------------------|------------------|--------------|
| Directors Fee/ Rick Beale           | 100.00           | 1018         |
| Directors Fee/Kevin Donnelley       | 100.00           | 1018         |
| Directors Fee/Dottie Tefelski       | 100.00           | 1018         |
| ATT Calnet 3                        | 67.43            | 3120         |
| Chico Immediate Care Medical Center | 200.00           | 3190         |
| CINTAS ( Zee Medical)               | 164.93           | 3110         |
| Eagle security                      | -                | 3120         |
| Glenn County Department of Finance  | -                | J/E          |
| GSRMA                               | 4,955.00         | 1040         |
| Justus and Wilks                    | -                | 3280         |
| Hunt n Sons                         | 586.53           | 4292         |
| Kelly Kampschmidt                   | -                | 2331         |
| Orland Ace Hardware                 | 220.49           | ****         |
| Orland Auto Parts                   | 128.82           | ****         |
| Orland Saw & Motor                  | 7.42             | 3170         |
| Pecision Business Assoc.            | -                | 3220         |
| PG&E                                | 333.15           | 4300         |
| Payroll - PPE 12/10/2022            | 7,050.59         | 1010         |
| Payroll - PPE 12/30/2022            | 7,050.59         | 1010         |
| Payroll - CalPERS 12/01/2022        | 2,990.16         | 1034         |
| Public Cemetery Alliance            | 300.00           | 3200         |
| Robert Cooper                       | -                | 3280         |
| Sacramento Valley Mirror            | -                | 3120         |
| Simplot Soil Builders               | -                | 3100         |
| Solid Waste                         | -                | 3280         |
| Streamline                          | 100.00           | 3120         |
| U.S. Bank                           | 1,385.13         | ****         |
| <b>TOTAL EXPENSES</b>               | <b>25,840.24</b> |              |

**Orland Cemetery District**  
**Profit & Loss Budget vs. Actual**  
**July 2022 through June 2023**

|  | Jul '22 - Jun 23  | Budget            | \$ Over Budget     | % of Budget  |
|--|-------------------|-------------------|--------------------|--------------|
| <b>Ordinary Income/Expense</b>         |                   |                   |                    |              |
| <b>Income</b>                          |                   |                   |                    |              |
| INTERGOVERNMENTAL REVENUE              | 492.50            | 2,533.00          | -2,040.50          | 19.4%        |
| MISCELLANEOUS REVENUES                 | 7,157.00          | 8,373.00          | -1,216.00          | 85.5%        |
| ORLAND CEM ENDOWMENT PRINCIPAL         | 0.00              | 0.00              | 0.00               | 0.0%         |
| USE OF MONEY & PROPERTY                | 0.00              | 13,400.00         | -13,400.00         | 0.0%         |
| 66400 · Sales & Service                | 81,731.50         | 100,000.00        | -18,268.50         | 81.7%        |
| 66551 · Administration Fees            | 350.00            | 470.00            | -120.00            | 74.5%        |
| TAXES · TAXES REVENUE                  | 15,211.74         | 345,770.00        | -330,558.26        | 4.4%         |
| <b>Total Income</b>                    | <b>104,942.74</b> | <b>470,546.00</b> | <b>-365,603.26</b> | <b>22.3%</b> |
| <b>Gross Profit</b>                    | <b>104,942.74</b> | <b>470,546.00</b> | <b>-365,603.26</b> | <b>22.3%</b> |
| <b>Expense</b>                         |                   |                   |                    |              |
| SALARIES & BENEFITS                    | 178,593.13        | 358,800.00        | -180,206.87        | 49.8%        |
| <b>SERVICES &amp; SUPPLIES</b>         |                   |                   |                    |              |
| 03100 · Agricultural                   | 3,360.48          | 4,200.00          | -839.52            | 80.0%        |
| 03110 · Clothing & Personal Supplies   | 275.82            | 1,751.00          | -1,475.18          | 15.8%        |
| 03120 · Communications                 | 2,823.25          | 5,100.00          | -2,276.75          | 55.4%        |
| 03140 · Household Expenses             | 548.07            | 800.00            | -251.93            | 68.5%        |
| 03150 · Insurance                      | 8,953.00          | 8,000.00          | 953.00             | 111.9%       |
| 03170 · Maintenance-Equipment          | 2,682.65          | 6,000.00          | -3,317.35          | 44.7%        |
| 03180 · Maint-Structures & Improvement | 649.64            | 3,750.00          | -3,100.36          | 17.3%        |
| 03190 · Medical & Lab Supplies         | 322.00            | 1,000.00          | -678.00            | 32.2%        |
| 03200 · Memberships                    | 300.00            | 400.00            | -100.00            | 75.0%        |
| 03210 · Miscellaneous Expense          | 18.31             | 500.00            | -481.69            | 3.7%         |
| 03220 · Office Supplies                | 2,468.82          | 2,000.00          | 468.82             | 123.4%       |
| 03230 · Professional Services          | 300.00            | 10,700.00         | -10,400.00         | 2.8%         |
| 03231 · Professional Services-Admin.   | 96.25             | 3,600.00          | -3,503.75          | 2.7%         |
| 03250 · Rents & Leases-Equipment       | 0.00              | 1,000.00          | -1,000.00          | 0.0%         |
| 03270 · Small Tools & Instruments      | 802.28            | 1,600.00          | -797.72            | 50.1%        |
| 03280 · Special Dept. Expenses         | 14,379.79         | 31,971.00         | -17,591.21         | 45.0%        |
| 04291 · Food & Lodging                 | 0.00              | 500.00            | -500.00            | 0.0%         |
| 04292 · Gas & Oil                      | 5,920.24          | 13,500.00         | -7,579.76          | 43.9%        |

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Accrual Basis

**Orland Cemetery District**  
**Profit & Loss Budget vs. Actual**  
**July 2022 through June 2023**

|                                      | <u>Jul '22 - Jun 23</u> | <u>Budget</u>      | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|--------------------------------------|-------------------------|--------------------|-----------------------|--------------------|
| 04294 · Mileage                      | 0.00                    | 600.00             | -600.00               | 0.0%               |
| 04295 · Other Travel                 | 0.00                    | 300.00             | -300.00               | 0.0%               |
| 04300 · Utilities                    | 6,594.23                | 12,500.00          | -5,905.77             | 52.8%              |
| 05730 · A-87 Cost Allocation         | 336.65                  | 808.00             | -471.35               | 41.7%              |
| <b>Total SERVICES &amp; SUPPLIES</b> | <b>50,831.48</b>        | <b>110,580.00</b>  | <b>-59,748.52</b>     | <b>46.0%</b>       |
| 07360 · Special Dept. Equipment      | 19,725.52               | 175,000.00         | -155,274.48           | 11.3%              |
| <b>Total Expense</b>                 | <b>249,150.13</b>       | <b>644,380.00</b>  | <b>-395,229.87</b>    | <b>38.7%</b>       |
| <b>Net Ordinary Income</b>           | <b>-144,207.39</b>      | <b>-173,834.00</b> | <b>29,626.61</b>      | <b>83.0%</b>       |
| <b>Other Income/Expense</b>          |                         |                    |                       |                    |
| <b>Other Expense</b>                 |                         |                    |                       |                    |
| <b>OTHER CHARGES</b>                 |                         |                    |                       |                    |
| 03225 · Bad Check Expense            | 0.00                    | 100.00             | -100.00               | 0.0%               |
| 05700 · Administrative Expense       | 0.00                    | 13,200.00          | -13,200.00            | 0.0%               |
| <b>Total OTHER CHARGES</b>           | <b>0.00</b>             | <b>13,300.00</b>   | <b>-13,300.00</b>     | <b>0.0%</b>        |
| <b>Total Other Expense</b>           | <b>0.00</b>             | <b>13,300.00</b>   | <b>-13,300.00</b>     | <b>0.0%</b>        |
| <b>Net Other Income</b>              | <b>0.00</b>             | <b>-13,300.00</b>  | <b>13,300.00</b>      | <b>0.0%</b>        |
| <b>Net Income</b>                    | <b>-144,207.39</b>      | <b>-187,134.00</b> | <b>42,926.61</b>      | <b>77.1%</b>       |

**Orland Cemetery District**  
**Monthly Profit & Loss**  
 December 2022

|  | Dec 22    |
|--|-----------|
| <b>Ordinary Income/Expense</b>           |           |
| <b>Income</b>                            |           |
| <b>INTERGOVERNMENTAL REVENUE</b>         |           |
| 52240 · State In-Lieu Tax                | 133.21    |
| 52580 · HOPTR                            | 359.29    |
| <b>Total INTERGOVERNMENTAL REVENUE</b>   | 492.50    |
| <b>66400 · Sales &amp; Service</b>       |           |
| 2X4 Monument - Non-Resident              | 660.00    |
| 2x8 Monument - Resident                  | 625.00    |
| Grave Sale                               | 1,050.10  |
| Liner - Resident                         | 2,470.00  |
| Opening - Resident                       | 2,200.00  |
| 66400 · Sales & Service - Other          | -3,665.00 |
| <b>Total 66400 · Sales &amp; Service</b> | 3,340.10  |
| <b>Total Income</b>                      | 3,832.60  |
| <b>Gross Profit</b>                      | 3,832.60  |
| <b>Expense</b>                           |           |
| <b>SALARIES &amp; BENEFITS</b>           |           |
| 01010 · Salaries & Wages                 | 12,240.00 |
| 01018 · Commission & Director Salaries   | 300.00    |
| 01030 · Social Security                  | 758.88    |
| 01031 · Medicare Coverage                | 177.48    |
| 01034 · Retirement-ER Potion             | 3,904.48  |
| 01040 · Group Health Insurance           | 4,955.00  |
| <b>Total SALARIES &amp; BENEFITS</b>     | 22,335.84 |
| <b>SERVICES &amp; SUPPLIES</b>           |           |
| 03100 · Agricultural                     | 26.46     |
| 03110 · Clothing & Personal Supplies     | 164.93    |
| 03120 · Communications                   |           |
| 03120-4 · WIFI/Internet                  | 231.42    |
| 03120 · Communications - Other           | 83.70     |
| <b>Total 03120 · Communications</b>      | 315.12    |
| 03140 · Household Expenses               |           |
| 03140-4 · Water                          | 19.88     |
| 03140 · Household Expenses - Other       | 61.91     |
| <b>Total 03140 · Household Expenses</b>  | 81.79     |
| 03170 · Maintenance-Equipment            | 357.12    |
| 03190 · Medical & Lab Supplies           | 200.00    |
| 03200 · Memberships                      | 300.00    |
| 03220 · Office Supplies                  |           |
| 03220-2 · Office Binders                 | 50.06     |
| 03220-5 · Postage                        | 168.00    |
| <b>Total 03220 · Office Supplies</b>     | 218.06    |
| 03231 · Professional Services-Admin.     | 10.50     |
| 03280 · Special Dept. Expenses           | 910.74    |
| 04292 · Gas & Oil                        |           |
| 04292-2 · Vehicle Fuel                   | 586.53    |
| <b>Total 04292 · Gas &amp; Oil</b>       | 586.53    |

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Accrual Basis

Orland Cemetery District  
Monthly Profit & Loss  
December 2022

|   | <u>Dec 22</u>          |
|---|------------------------|
| <b>04300 · Utilities</b>                  |                        |
| 04300-1 · 2592303259-0 - RD 200 at Graves | 130.15                 |
| 04300-2 · 3545176844-0 - RD P ES/S RD 24  | 12.29                  |
| 04300-3 · 8181241056-1 Road P (Pump)      | 56.38                  |
| 04300-4 · 3503510180-3 RD P ES S RD 24    | 12.29                  |
| 04300-5 · 8139574392-5 - Office/Shop      | 122.04                 |
|   | <hr/>                  |
| <b>Total 04300 · Utilities</b>            | 333.15                 |
|   | <hr/>                  |
| <b>Total SERVICES &amp; SUPPLIES</b>      | 3,504.40               |
|   | <hr/>                  |
| <b>Total Expense</b>                      | 25,840.24 ✓ reconciled |
|   | <hr/>                  |
| <b>Net Ordinary Income</b>                | -22,007.64             |
|   | <hr/>                  |
| <b>Net Income</b>                         | -22,007.64             |
|   | <hr/> <hr/>            |
|   | - 2000 E-care J/E      |
|   | 21,207.64              |

**Orland Cemetery District**  
**Revenue/Sales Monthly Report**  
**December 2022**

| Type                                       | Date       | Num      | Name                    | Memo                | Amount             |
|--|------------|----------|-------------------------|---------------------|--------------------|
| <b>66450 · Endowment Services</b>          |            |          |                         |                     |                    |
| General Journal                            | 12/22/2022 | JE232... | Johnson, David          | \$400 went to...    | -400.00            |
| General Journal                            | 12/22/2022 | JE232... | Miller, Louise          | \$400 went to ...   | -400.00            |
| Total 66450 · Endowment Services           |            |          |                         |                     | -800.00            |
| <b>INTERGOVERNMENTAL REVENUE</b>           |            |          |                         |                     |                    |
| <b>52240 · State In-Lieu Tax</b>           |            |          |                         |                     |                    |
| Deposit                                    | 12/02/2022 | Deposti  | Deposit                 | J/E 231760          | -133.21            |
| Total 52240 · State In-Lieu Tax            |            |          |                         |                     | -133.21            |
| <b>52580 · HOPTR</b>                       |            |          |                         |                     |                    |
| Deposit                                    | 12/02/2022 | Deposit  | Deposit                 | J/E Hoptr 15...     | -359.29            |
| Total 52580 · HOPTR                        |            |          |                         |                     | -359.29            |
| Total INTERGOVERNMENTAL REVENUE            |            |          |                         |                     | -492.50            |
| <b>66400 · Sales &amp; Service</b>         |            |          |                         |                     |                    |
| <b>2X4 Monument - Non-Resident</b>         |            |          |                         |                     |                    |
| Sales Receipt                              | 12/01/2022 | 250549   | Martinez-Cuin, Omar     | 2x4 Monumen...      | -330.00            |
| Sales Receipt                              | 12/12/2022 | 251209   | Roller, Ronald          | 2x4 Monumen...      | -330.00            |
| Total 2X4 Monument - Non-Resident          |            |          |                         |                     | -660.00            |
| <b>2x8 Monument - Resident</b>             |            |          |                         |                     |                    |
| Sales Receipt                              | 12/05/2022 | 251203   | Vidal, Leonel & Alicia  | 2x8 Monumen...      | -225.00            |
| Sales Receipt                              | 12/15/2022 | 251210   | Christian, Robert       | 2x8 Monumen...      | -400.00            |
| Total 2x8 Monument - Resident              |            |          |                         |                     | -625.00            |
| <b>Grave Sale</b>                          |            |          |                         |                     |                    |
| Sales Receipt                              | 12/02/2022 | 251201   | Kelly, Margaret         | Grave Sale - ...    | -0.10              |
| Sales Receipt                              | 12/05/2022 | 251202   | Chevez, Arcenia         | Unearned Re...      | -300.00            |
| Sales Receipt                              | 12/05/2022 | 251203   | Vidal, Leonel & Alicia  | Grave Sale - ...    | -750.00            |
| Total Grave Sale                           |            |          |                         |                     | -1,050.10          |
| <b>Liner - Resident</b>                    |            |          |                         |                     |                    |
| Sales Receipt                              | 12/01/2022 | 250550   | Zimmerman, Wanda        | Grave Liner - ...   | -630.00            |
| Sales Receipt                              | 12/05/2022 | 251203   | Vidal, Leonel & Alicia  | Grave Liner - ...   | -630.00            |
| Sales Receipt                              | 12/12/2022 | 251208   | Kingsland, Yolanda      | Grave Liner - ...   | -630.00            |
| Sales Receipt                              | 12/20/2022 | 251214   | Chavez, Elizabeth &...  | Grave Liner - ...   | -580.00            |
| Total Liner - Resident                     |            |          |                         |                     | -2,470.00          |
| <b>Opening - Resident</b>                  |            |          |                         |                     |                    |
| Sales Receipt                              | 12/01/2022 | 250550   | Zimmerman, Wanda        | Opening (Full ...   | -550.00            |
| Sales Receipt                              | 12/05/2022 | 251203   | Vidal, Leonel & Alicia  | Opening (Full ...   | -550.00            |
| Sales Receipt                              | 12/12/2022 | 251208   | Kingsland, Yolanda      | Opening (Full ...   | -550.00            |
| Sales Receipt                              | 12/16/2022 | 251212   | Chavez, Eustolio        | Opening (Full ...   | -550.00            |
| Total Opening - Resident                   |            |          |                         |                     | -2,200.00          |
| <b>66400 · Sales &amp; Service - Other</b> |            |          |                         |                     |                    |
| General Journal                            | 12/22/2022 | JE232... | Whipple, Delbert        | Delbert Whipp...    | 440.00             |
| General Journal                            | 12/22/2022 | JE232... | Curiel, Alicia          | Alicia Curiel - ... | 1,500.00           |
| General Journal                            | 12/22/2022 | JE232... | Melgarejo, Fransico ... | Megarejo - C...     | 750.00             |
| General Journal                            | 12/22/2022 | JE232... | Johnson, David          | David Johnso...     | 400.00             |
| General Journal                            | 12/22/2022 | JE232... | Hernandez, Melissa      | Melissa Hern...     | 50.00              |
| General Journal                            | 12/22/2022 | JE232... | Miller, Louise          | Louise Miler - ...  | 400.00             |
| General Journal                            | 12/22/2022 | JE232... | Torres, Cindy           | Cindy Torres - ...  | 125.00             |
| Total 66400 · Sales & Service - Other      |            |          |                         |                     | 3,665.00           |
| Total 66400 · Sales & Service              |            |          |                         |                     | -3,340.10          |
| <b>TOTAL</b>                               |            |          |                         |                     | <b>-4,632.60</b> ✓ |

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02/01/23

Accrual Basis

**Orland Cemetery District  
Expenses by Vendor Summary  
December 2022**

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|   | <u>Dec 22</u>    |
|---|------------------|
| ✓ AT & T Calnet 3                         | 67.43            |
| ✓ Chico Immediate Care Medical Center     | 200.00           |
| ✓ Cintas Corporation                      | 164.93           |
| ✓ Dorothy Tefelski                        | 100.00           |
| ✓ Golden State Risk Management Authority  | 4,955.00         |
| ✓ Hunt & Sons, Inc.                       | 586.53           |
| Kampshmidt Payroll Services               | 17,091.34        |
| ✓ Kevin Donnelley                         | 100.00           |
| Orland Auto Parts                         | 128.82           |
| Orland Hardware                           | 220.49           |
| Orland Saw & Motor                        | 7.42             |
| Pacific Gas & Electric                    | 333.15           |
| Public Cemetery Alliance                  | 300.00           |
| ✓ Rick Beale                              | 100.00           |
| Streamline/ DBA Digital Development, Inc. | 100.00           |
| U.S. Bank                                 | 1,385.13         |
|   | <hr/>            |
| <b>TOTAL</b>                              | <b>25,840.24</b> |
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**Orland Cemetery District**  
**Grave Sales Monthly Report**  
**December 2022**

| Type                                       | Date       | Num      | Name                    | Memo                | Amount          |
|--|------------|----------|-------------------------|---------------------|-----------------|
| <b>66400 · Sales &amp; Service</b>         |            |          |                         |                     |                 |
| <b>2X4 Monument - Non-Resident</b>         |            |          |                         |                     |                 |
| Sales Receipt                              | 12/01/2022 | 250549   | Martinez-Cuin, Omar     | 2x4 Monumen...      | 330.00          |
| Sales Receipt                              | 12/12/2022 | 251209   | Roller, Ronald          | 2x4 Monumen...      | 330.00          |
| Total 2X4 Monument - Non-Resident          |            |          |                         |                     | 660.00          |
| <b>2x8 Monument - Resident</b>             |            |          |                         |                     |                 |
| Sales Receipt                              | 12/05/2022 | 251203   | Vidal, Leonel & Alicia  | 2x8 Monumen...      | 225.00          |
| Sales Receipt                              | 12/15/2022 | 251210   | Christian, Robert       | 2x8 Monumen...      | 400.00          |
| Total 2x8 Monument - Resident              |            |          |                         |                     | 625.00          |
| <b>Grave Sale</b>                          |            |          |                         |                     |                 |
| Sales Receipt                              | 12/02/2022 | 251201   | Kelly, Margaret         | Grave Sale - ...    | 0.10            |
| Sales Receipt                              | 12/05/2022 | 251202   | Chevez, Arecenia        | Uneared Re...       | 300.00          |
| Sales Receipt                              | 12/05/2022 | 251203   | Vidal, Leonel & Alicia  | Grave Sale - ...    | 750.00          |
| Total Grave Sale                           |            |          |                         |                     | 1,050.10        |
| <b>Liner - Resident</b>                    |            |          |                         |                     |                 |
| Sales Receipt                              | 12/01/2022 | 250550   | Zimmerman, Wanda        | Grave Liner - ...   | 630.00          |
| Sales Receipt                              | 12/05/2022 | 251203   | Vidal, Leonel & Alicia  | Grave Liner - ...   | 630.00          |
| Sales Receipt                              | 12/12/2022 | 251208   | Kingsland, Yolanda      | Grave Liner - ...   | 630.00          |
| Sales Receipt                              | 12/20/2022 | 251214   | Chavez, Elizabeth &...  | Grave Liner - ...   | 580.00          |
| Total Liner - Resident                     |            |          |                         |                     | 2,470.00        |
| <b>Opening - Resident</b>                  |            |          |                         |                     |                 |
| Sales Receipt                              | 12/01/2022 | 250550   | Zimmerman, Wanda        | Opening (Full ...   | 550.00          |
| Sales Receipt                              | 12/05/2022 | 251203   | Vidal, Leonel & Alicia  | Opening (Full ...   | 550.00          |
| Sales Receipt                              | 12/12/2022 | 251208   | Kingsland, Yolanda      | Opening (Full ...   | 550.00          |
| Sales Receipt                              | 12/16/2022 | 251212   | Chavez, Eustolio        | Opening (Full ...   | 550.00          |
| Total Opening - Resident                   |            |          |                         |                     | 2,200.00        |
| <b>66400 · Sales &amp; Service - Other</b> |            |          |                         |                     |                 |
| General Journal                            | 12/22/2022 | JE232... | Whipple, Delbert        | Delbert Whipp...    | -440.00         |
| General Journal                            | 12/22/2022 | JE232... | Curiel, Alicia          | Alicia Cruiel - ... | -1,500.00       |
| General Journal                            | 12/22/2022 | JE232... | Melgarejo, Fransico ... | Megarejo - C...     | -750.00         |
| General Journal                            | 12/22/2022 | JE232... | Johnson, David          | David Johnso...     | -400.00         |
| General Journal                            | 12/22/2022 | JE232... | Hernandez, Melissa      | Melissa Hern...     | -50.00          |
| General Journal                            | 12/22/2022 | JE232... | Miller, Louise          | Louise Miler - ...  | -400.00         |
| General Journal                            | 12/22/2022 | JE232... | Torres, Cindy           | Cindy Torres -...   | -125.00         |
| Total 66400 · Sales & Service - Other      |            |          |                         |                     | -3,665.00       |
| Total 66400 · Sales & Service              |            |          |                         |                     | 3,340.10        |
| <b>TOTAL</b>                               |            |          |                         |                     | <b>3,340.10</b> |



10:34 AM  
 02/01/23  
 Cash Basis

**Orland Cemetery District**  
**Monthly Endowment Report**  
 As of December 31, 2022

| Type                                      | Date       | Num      | Name                   | Memo              | Paid Amount      |
|---|------------|----------|------------------------|-------------------|------------------|
| <b>66450 · Endowment Services</b>         |            |          |                        |                   |                  |
| <b>Endowment - Non Resident</b>           |            |          |                        |                   |                  |
| Sales Receipt                             | 12/09/2022 | 251206   | Silva, Charise         | Endowment - ...   | -480.00          |
| Sales Receipt                             | 12/19/2022 | 251213   | Nickels, Joe           | Endowment - ...   | -480.00          |
| Total Endowment - Non Resident            |            |          |                        |                   | -960.00          |
| <b>Endowment - Resident</b>               |            |          |                        |                   |                  |
| Sales Receipt                             | 12/05/2022 | 251203   | Vidal, Leonel & Alicia | Endowment - ...   | -400.00          |
| Sales Receipt                             | 12/05/2022 | 251204   | Touy, La (Phyllis)     | Endowment - ...   | -400.00          |
| Total Endowment - Resident                |            |          |                        |                   | -800.00          |
| <b>66450 · Endowment Services - Other</b> |            |          |                        |                   |                  |
| General Journal                           | 12/22/2022 | JE232... | Johnsor , David        | \$400 went to...  | -400.00          |
| General Journal                           | 12/22/2022 | JE232... | Miller, Louise         | \$400 went to ... | -400.00          |
| Total 66450 · Endowment Services - Other  |            |          |                        |                   | -800.00          |
| Total 66450 · Endowment Services          |            |          |                        |                   | -2,560.00        |
| <b>TOTAL</b>                              |            |          |                        |                   | <b>-2,560.00</b> |

**Orland Cemetery District**  
**Monthly Un-Earned Revenue Report**  
**As of December 31, 2022**

| Type                                   | Date       | Num      | Name                   | Memo             | Paid Amount |
|--|------------|----------|------------------------|------------------|-------------|
| <b>00763 - UN- EARNED REVENUE</b>      |            |          |                        |                  |             |
| <b>UR - Break Out Fee - Resident</b>   |            |          |                        |                  |             |
| Total UR - Break Out Fee - Resident    |            |          |                        |                  |             |
| <b>UR - Crowne Double - Non Res</b>    |            |          |                        |                  |             |
| Total UR - Crowne Double - Non Res     |            |          |                        |                  |             |
| <b>UR - Crowne Double - Resident</b>   |            |          |                        |                  |             |
| Total UR - Crowne Double - Resident    |            |          |                        |                  |             |
| <b>UR - Crowne Single Non-Resident</b> |            |          |                        |                  |             |
| Sales Receipt                          | 12/19/2022 | 251213   | Nickels, Joe           | UR - Crowne ...  | 142.38      |
| Total UR - Crowne Single Non-Resident  |            |          |                        |                  | 142.38      |
| <b>UR - Crowne Sinlge - Resident</b>   |            |          |                        |                  |             |
| Total UR - Crowne Sinlge - Resident    |            |          |                        |                  |             |
| <b>UR - Crowne Small - Non Residen</b> |            |          |                        |                  |             |
| Total UR - Crowne Small - Non Residen  |            |          |                        |                  |             |
| <b>UR - Disinterment Fee</b>           |            |          |                        |                  |             |
| Total UR - Disinterment Fee            |            |          |                        |                  |             |
| <b>UR - Estate Grave Sale -Residen</b> |            |          |                        |                  |             |
| Total UR - Estate Grave Sale -Residen  |            |          |                        |                  |             |
| <b>UR - Grave Sale - Sell Back</b>     |            |          |                        |                  |             |
| Total UR - Grave Sale - Sell Back      |            |          |                        |                  |             |
| <b>UR - Grave Sales - Non-Resident</b> |            |          |                        |                  |             |
| Sales Receipt                          | 12/06/2022 | 251205   | Zimmerman, Tucker      | UR Grave Sal...  | 900.00      |
| Sales Receipt                          | 12/06/2022 | 251205   | Zimmerman, Dwight      | UR Grave Sal...  | 900.00      |
| Sales Receipt                          | 12/09/2022 | 251206   | Silva, Charise         | UR Grave Sal...  | 900.00      |
| Total UR - Grave Sales - Non-Resident  |            |          |                        |                  | 2,700.00    |
| <b>UR - Grave Sales - Resident</b>     |            |          |                        |                  |             |
| Sales Receipt                          | 12/05/2022 | 251203   | Vidal, Leonel & Alicia | Unearned Re...   | 750.00      |
| Sales Receipt                          | 12/15/2022 | 251211   | Gomez, Daniel          | Unearned Re...   | 300.00      |
| Total UR - Grave Sales - Resident      |            |          |                        |                  | 1,050.00    |
| <b>UR - Liner - Non-Resident</b>       |            |          |                        |                  |             |
| Sales Receipt                          | 12/09/2022 | 251206   | Silva, Charise         | UR Liner - No... | 756.00      |
| Total UR - Liner - Non-Resident        |            |          |                        |                  | 756.00      |
| <b>UR - Liner - Resident</b>           |            |          |                        |                  |             |
| Sales Receipt                          | 12/05/2022 | 251204   | Touy, La (Phyllis)     | Unearned Re...   | 630.00      |
| Total UR - Liner - Resident            |            |          |                        |                  | 630.00      |
| <b>UR - Monument Purchases</b>         |            |          |                        |                  |             |
| Sales Receipt                          | 12/05/2022 | 251204   | Touy, La (Phyllis)     | UR - Monume...   | 275.00      |
| Sales Receipt                          | 12/09/2022 | 251206   | Silva, Charise         | UR - Monume...   | 330.00      |
| General Journal                        | 12/13/2022 | JE232... | Laurene Hefty          | Refund of ove... | -12.00      |
| Sales Receipt                          | 12/19/2022 | 251213   | Nickels, Joe           | UR - Glue On ... | 48.00       |
| Total UR - Monument Purchases          |            |          |                        |                  | 641.00      |
| <b>UR - Non Resident Fee</b>           |            |          |                        |                  |             |
| Sales Receipt                          | 12/09/2022 | 251206   | Silva, Charise         | UR - Non Res...  | 750.00      |
| Sales Receipt                          | 12/19/2022 | 251213   | Nickels, Joe           | UR - Non Res...  | 750.00      |
| Total UR - Non Resident Fee            |            |          |                        |                  | 1,500.00    |

8:43 AM

02/01/23

Cash Basis

**Orland Cemetery District**  
**Monthly Un-Earned Revenue Report**  
**As of December 31, 2022**

| Type                                      | Date       | Num      | Name                    | Memo              | Paid Amount      |
|---|------------|----------|-------------------------|-------------------|------------------|
| <b>UR - Opening - Non Resident</b>        |            |          |                         |                   |                  |
| Sales Receipt                             | 12/09/2022 | 251206   | Silva, Charise          | UR Opening (...)  | 660.00           |
| Sales Receipt                             | 12/19/2022 | 251213   | Nickels, Joe            | UR - Opening...   | 290.00           |
| Total UR - Opening - Non Resident         |            |          |                         |                   | 950.00           |
| <b>UR - Opening - Resident</b>            |            |          |                         |                   |                  |
| Sales Receipt                             | 12/05/2022 | 251204   | Touy, La (Phyllis)      | Unearned Op...    | 550.00           |
| Total UR - Opening - Resident             |            |          |                         |                   | 550.00           |
| <b>UR - Vault</b>                         |            |          |                         |                   |                  |
| Sales Receipt                             | 12/12/2022 | 251207   | Leach, Stacey E.        | Contract Pay...   | 100.00           |
| Total UR - Vault                          |            |          |                         |                   | 100.00           |
| <b>00763 · UN- EARNED REVENUE - Other</b> |            |          |                         |                   |                  |
| General Journal                           | 12/13/2022 | JE232... | Bernard Plants          | Refund of Ser...  | -444.92          |
| General Journal                           | 12/22/2022 | JE232... | Whipple, Delbert        | Pre Need was...   | 440.00           |
| General Journal                           | 12/22/2022 | JE232... | Curiel, Alicia          | (2) Pre Need ...  | 1,500.00         |
| General Journal                           | 12/22/2022 | JE232... | Melgarejo, Fransico ... | (1) Pre Need ...  | 750.00           |
| General Journal                           | 12/22/2022 | JE232... | Hernandez, Melissa      | \$50.00 Contra... | 50.00            |
| General Journal                           | 12/22/2022 | JE232... | Torres, Cindy           | Customer cha...   | 125.00           |
| Total 00763 · UN- EARNED REVENUE - Other  |            |          |                         |                   | 2,420.08         |
| Total 00763 · UN- EARNED REVENUE          |            |          |                         |                   | 11,439.46        |
| <b>TOTAL</b>                              |            |          |                         |                   | <b>11,439.46</b> |

10:48 AM

02/01/23

Accrual Basis

**Orland Cemetery District**  
**Sales by Item Detail**  
**December 2022**

| Type                                | Date       | Num    | Memo             | Name                   | Qty      | Sales Price | Amount        | Balance       |
|-------------------------------------|------------|--------|------------------|------------------------|----------|-------------|---------------|---------------|
| <b>Service</b>                      |            |        |                  |                        |          |             |               |               |
| <b>Sale Tax (Sale Tax Purchase)</b> |            |        |                  |                        |          |             |               |               |
| Sales Receipt                       | 12/01/2022 | 250550 | Sale Tax Purc... | Zimmerman, Wanda       | 1        | 45.68       | 45.68         | 45.68         |
| Sales Receipt                       | 12/05/2022 | 251203 | Sale Tax Purc... | Vidal, Leonel & Alicia | 1        | 45.68       | 45.68         | 91.36         |
| Sales Receipt                       | 12/05/2022 | 251204 | Sale Tax Purc... | Touy, La (Phyllis)     | 1        | 45.68       | 45.68         | 137.04        |
| Sales Receipt                       | 12/09/2022 | 251206 | Sale Tax Purc... | Silva, Charise         | 1        | 54.81       | 54.81         | 191.85        |
| Sales Receipt                       | 12/12/2022 | 251208 | Sale Tax Purc... | Kingsland, Yolanda     | 1        | 45.68       | 45.68         | 237.53        |
| Sales Receipt                       | 12/19/2022 | 251213 | Sale Tax Purc... | Nickels, Joe           | 1        | 10.32       | 10.32         | 247.85        |
| Sales Receipt                       | 12/20/2022 | 251214 | Sale Tax Purc... | Chavez, Elizabeth &... | 1        | 45.68       | 45.68         | 293.53        |
| Total Sale Tax (Sale Tax Purchase)  |            |        |                  |                        | 7        |             | 293.53        | 293.53        |
| Total Service                       |            |        |                  |                        | 7        |             | 293.53        | 293.53        |
| <b>TOTAL</b>                        |            |        |                  |                        | <b>7</b> |             | <b>293.53</b> | <b>293.53</b> |