

Orange County Cemetery District
Fund 754 General Operating Fund
December 31, 2024

() = Unfavorable Variance

Year-to-Date Actual vs. Prior Year				Year-to-Date Actual vs. Budget				
<i>2024-25</i>	<i>2023-24</i>			<i>YTD</i>	<i>YTD</i>		<i>YTD %</i>	<i>2024-25</i>
<i>YTD Actual</i>	<i>YTD Actual</i>	<i>Variance</i>	<i>Account</i>	<i>Actual</i>	<i>Budget</i>	<i>Variance</i>	<i>of Budget</i>	<i>Budget</i>
1,290,213	1,441,004	(150,791)	6210 Prop Taxes - Current Secured	1,290,213	1,484,234	(194,021)	47%	2,737,740
45,786	32,356	13,430	6220 Prop Taxes - Current Unsecured	45,786	48,450	(2,664)	47%	96,900
27,921	35,551	(7,630)	6230-6300 Prop Taxes - Supplemental	27,921	26,520	1,401	53%	53,040
93,587	311	93,276	6290, 6540 Other Taxes & Redevelopment	93,587	95,833	(2,247)	81%	115,000
601,713	511,158	90,555	6610 Interest (GF & Preneed)	601,713	475,000	126,713	63%	950,000
1,568	1,581	(14)	6690 State	1,568	-	1,568	13%	12,000
972,235	1,753,179	(780,945)	7590 Interment Space Sales	972,235	1,280,519	(308,284)	38%	2,561,037
748,031	557,557	190,474	7590 Interment Services	748,031	557,500	190,531	67%	1,115,000
183,637	168,549	15,088	7661 Other Sales - Taxable (1)	183,637	157,500	26,137	58%	315,000
-	-	-	7662 Other Sales - Non-Taxable	-	500	(500)	0%	1,000
46,574	71,001	(24,427)	7670-7680 Misc Revenue	46,574	67,438	(20,863)	35%	134,875
4,011,265	4,572,248	(560,983)	Total Revenues	4,011,265	4,193,494	(182,228)	50%	8,091,592
<u>Salaries & Employee Benefits</u>								
1,253,155	1,209,186	(43,970)	0100 Salaries & Wages	1,253,155	1,192,375	(60,781)	53%	2,384,749
194,895	210,630	15,736	0200 OCERS/Retiree Med/401(A)	194,895	193,597	(1,298)	50%	387,193
226,241	194,857	(31,385)	0300 Employee Insurance	226,241	220,092	(6,149)	51%	440,184
97,398	66,522	(30,876)	0352 W/C Insurance	97,398	104,000	6,602	94%	104,000
15,877	15,521	(357)	0401 Medicare	15,877	16,000	123	50%	32,000
1,787,567	1,696,715	(90,852)	Total Salaries & Benefits	1,787,567	1,726,063	(61,504)	53%	3,348,126
<u>Services and Supplies</u>								
13,993	11,959	(2,034)	0600 Clothing & Personal Supplies	13,993	14,315	322	61%	23,000
12,065	13,037	972	0701 Communications	12,065	11,500	(565)	52%	23,000
70,035	80,217	10,182	1100 Insurance	70,035	70,000	(35)	93%	75,000
65,307	52,975	(12,332)	1300 Maintenance - Equipment	65,307	63,618	(1,689)	57%	115,000
359,455	313,599	(45,856)	1400 Maintenance - Bldgs & Improve	359,455	328,374	(31,081)	65%	550,000
46,112	146,267	100,155	1410 Maintenance - New Cemetery	46,112	50,538	4,426	61%	75,000
15,272	14,763	(508)	1600 Memberships	15,272	15,672	400	95%	16,000
53,932	35,464	(18,468)	1800 Office Expense	53,932	41,430	(12,502)	90%	60,000
55,358	76,415	21,057	1900 Professional/Specialized Svcs	55,358	83,768	28,410	37%	150,000
67,725	9,240	(58,485)	1910 Professional Svcs - Legal Svcs	67,725	25,000	(42,725)	135%	50,000
6,679	8,533	1,854	1920 Special Events & Programs	6,679	6,800	121	45%	15,000
1,393	130	(1,263)	2000 Publications/Legal Notices	1,393	500	(893)	139%	1,000
6,560	6,753	192	2300 Small Tools & Instruments	6,560	6,000	(560)	55%	12,000
457	164	(293)	2600 Transportation/Travel - General	457	500	43	46%	1,000
5,956	10,267	4,311	2700 Transport/Travel - Mtgs & Conf	5,956	8,500	2,544	33%	18,000
78,719	81,393	2,674	2800 Utilities	78,719	81,000	2,281	37%	210,000
859,017	861,176	2,158	Total Services and Supplies	859,017	807,514	(51,503)	62%	1,394,000
128,478	128,210	(268)	2400 Special Department Expense (1)	128,478	120,000	(8,478)	54%	240,000
85,322	-	(85,322)	4000 Equipment	85,322	86,000	678	43%	197,300
-	-	-	5200 Economic Uncertainty Fund	-	-	-	0%	249,106
2,860,384	2,686,101	(174,284)	Total Operating Expenditures	2,860,384	2,739,577	(120,807)	53%	5,428,532
1,150,881	1,886,147	(735,266)	Revenue Over Operating Exp	1,150,881	1,453,916	(303,035)		2,663,060
356,553	399,074	42,521	4200 Buildings & Improvements	356,553	357,000	447	30%	1,200,000
610,707	610,707	-	3000 Principal & Interest Expense	610,707	610,707	(0)	50%	1,221,412
3,827,644	3,695,882	(131,763)	Total Expenditures (2)	3,827,644	3,707,284	(120,360)	49%	7,849,944

- (1) Other Sales (Taxable) are the re-sale of interment products (i.e. vaults, liners, etc) at a small mark-up that the District purchases through the Special Dept Expense line item; a lower cost is obtained by ordering in bulk and in advance of need.
- (2) Total Expenditures does not include the estimated annual depreciation expense of \$450,000