

REEDLEY CEMETERY DISTRICT

Balance Sheet

As of August 31, 2023

	<u>Aug 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
101.01 Imprest Cash	583.89
102.01 Bank of the Sierra	81,819.40
103.01 Bank Sierra - Sweep Acct	1,402,901.04
104.01 Bank of the Sierra CD	1,418,420.51
105.01 Cash Clearing	-4,280.81
105.02 Tulare County Treasury	186.19
105.03 Fresno County Endowment	88.49
106.01 Fresno County Treasury	266,406.09
106.02 Endowment	206.44
107.01 Stifel	1,693,835.48
107.02 Stifel Cash Equivalent	-2,569.35
150.01 Due From General Fund	3,850.00
300.01 END. non-Spend Fund Bal	-857,511.00
301.01 Cemetery Maintenance	-809,200.00
Total Checking/Savings	<u>3,194,736.37</u>
Accounts Receivable	
Accounts Receivable	-1,816.00
Total Accounts Receivable	<u>-1,816.00</u>
Other Current Assets	
115.01 Accounts Receivable	-1,816.00
115.99 Accounts Receivable	3,632.00
120.01 Materials & Supplies	18,926.48
128.01 Pre-bury Facilities	34,305.12
Total Other Current Assets	<u>55,047.60</u>
Total Current Assets	<u>3,247,967.97</u>
Fixed Assets	
131.03 Structures & Grounds	189,738.43
132.03 Equipment	44,755.72
132.04 Construction-in-Progress	-170,635.00
139.03 Accumulated Depreciation	-55,402.79
253.01 Prior Period adjust	117,586.80
Total Fixed Assets	<u>126,043.16</u>
Other Assets	
198.01 - Net Pension Asset	265,839.00
199.02 Deferred Outflows	546,092.00
Total Other Assets	<u>811,931.00</u>
TOTAL ASSETS	<u><u>4,185,942.13</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
207.01 Sales Tax Payable	-6,688.78
211.01 Medicare	4.35
212.01 State Income Tax	-13.49
213.01 PERS	-575.61
215.01 Social Security	-0.06
216.01 Garnishments	144.74
219.01 Payroll Liabilities	7,386.25
251.01 Due to Pre-Need Fund	0.43
252.01 Due to ECF Account	8,950.00
Total Other Current Liabilities	<u>9,207.83</u>
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Accrual Basis

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	<u>Aug 31, 23</u>
Long Term Liabilities	
251.02 Deferred Inflows	-31,275.00
Total Long Term Liabilities	<u>-31,275.00</u>
Total Liabilities	-22,067.17
Equity	
304.01 General Fund	451,221.07
305.01 General Fund Reserve	25,000.00
315.01 Reserve For Inventories	180,613.22
320.01 Designation for Chapel	1,407,615.81
370.02 Endowment care	64,950.00
399.99 Retained Earnings	-259,579.13
Retained Earnings	2,383,157.24
Net Income	<u>-44,968.91</u>
Total Equity	<u>4,208,009.30</u>
TOTAL LIABILITIES & EQUITY	<u><u>4,185,942.13</u></u>