

## REEDLEY CEMETERY DISTRICT

## Balance Sheet

11/08/23

As of October 31, 2023

Accrual Basis

	<u>Oct 31, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
101.01 Imprest Cash	583.89
102.01 Bank of the Sierra	30,584.68
103.01 Bank Sierra - Sweep Acct	1,603,020.74
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	87.29
106.01 Fresno County Treasury	69,209.15
106.02 Endowment	242.82
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
<b>Total Checking/Savings</b>	<u>3,146,459.59</u>
<b>Accounts Receivable</b>	
Accounts Receivable	-1,816.00
<b>Total Accounts Receivable</b>	<u>-1,816.00</u>
<b>Other Current Assets</b>	
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
<b>Total Other Current Assets</b>	<u>55,047.60</u>
<b>Total Current Assets</b>	<u>3,199,691.19</u>
<b>Fixed Assets</b>	
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
<b>Total Fixed Assets</b>	<u>126,043.16</u>
<b>Other Assets</b>	
198.01 - Net Pension Asset	265,839.00
199.02 Deferred Outflows	546,092.00
<b>Total Other Assets</b>	<u>811,931.00</u>
<b>TOTAL ASSETS</b>	<u><u>4,137,665.35</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
207.01 Sales Tax Payable	-7,568.78
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	7,379.63
251.01 Due to Pre-Need Fund	0.43
252.01 Due to ECF Account	4,575.00
<b>Total Other Current Liabilities</b>	<u>3,946.21</u>
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	<u>Oct 31, 23</u>
Long Term Liabilities	
251.02 Deferred Inflows	-31,275.00
Total Long Term Liabilities	<u>-31,275.00</u>
Total Liabilities	-27,328.79
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	-87,984.07
Total Equity	<u>4,164,994.14</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>4,137,665.35</u></u></b>