

**BARSDALE CEMETERY DISTRICT**  
**Balance Sheet**  
 As of February 28, 2023

	Feb 28, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
New Operating	39,150.96
Bank of The Sierras PR	8,003.57
Bank of The Sierras Oper	0.12
Endowment Fund-County	129,835.32
General Fund-County	214,855.20
<b>Total Checking/Savings</b>	<b>391,845.17</b>
<b>Other Current Assets</b>	
Inventory	2,766.40
Prepaid Insurance	10,722.42
<b>Total Other Current Assets</b>	<b>13,488.82</b>
<b>Total Current Assets</b>	<b>405,333.99</b>
<b>Fixed Assets</b>	
Building	51,252.03
Landscape Equipment	97,558.19
Furniture	1,881.39
Land Improvements	298,667.56
Equipment - Other	20,216.88
Equipment Transportation	22,916.00
Improvements	20,503.52
Land	173,822.00
x Less Accumulated Depr.	-186,799.00
<b>Total Fixed Assets</b>	<b>500,018.57</b>
<b>TOTAL ASSETS</b>	<b>905,352.56</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Other Current Liabilities	
Payroll Liabilities	
Federal Taxes (941/944)	-176.76
CA PIT / SDI	131.39
Payroll Liabilities - Other	615.93
<b>Total Payroll Liabilities</b>	<b>570.56</b>
<b>Total Dther Current Liabilities</b>	<b>570.56</b>
<b>Total Current Liabilities</b>	<b>570.56</b>
<b>Total Liabilities</b>	<b>570.56</b>
<b>Equity</b>	
General Fund Equity	110,521.73
Endowment Fund EQ	
Endowment Fund	110,071.12
Endowment Fund Earnings	11,883.83
<b>Total Endowment Fund EQ</b>	<b>121,954.95</b>
Retained Earnings	602,918.38
Net Income	69,386.94
<b>Total Equity</b>	<b>904,782.00</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>905,352.56</b>

**BARSDALE CEMETERY DISTRICT**  
**Profit & Loss by Class**  
 July 2022 through February 2023

	CEMETARY	ENDOWM...	PROPERT...	Unclassi...	TOTAL
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>CEMETERY REVENUE</b>					
Interest Endowment	0.00	851.87	0.00	0.00	851.87
Endowment	0.00	17,300.00	0.00	0.00	17,300.00
Rent	18,235.00	0.00	0.00	0.00	18,235.00
Engraving	2,600.02	0.00	0.00	0.00	2,600.02
Contributions	800.00	0.00	0.00	0.00	800.00
Brick sales	50.00	0.00	0.00	0.00	50.00
Lot Sales	60,700.00	0.00	0.00	0.00	60,700.00
Marker Set Fee	8,600.00	0.00	0.00	0.00	8,600.00
Non-Resident Fee	9,000.00	0.00	0.00	0.00	9,000.00
Opening & Closing Fee	55,775.00	0.00	0.00	0.00	55,775.00
Vault Sales	20,000.00	0.00	0.00	0.00	20,000.00
<b>Total CEMETERY REVENUE</b>	<b>175,760.02</b>	<b>18,151.87</b>	<b>0.00</b>	<b>0.00</b>	<b>193,911.89</b>
<b>PROPERTY TAX REVENUE</b>					
Residual Property Taxes	0.00	0.00	1,971.40	0.00	1,971.40
Current Property Tax					
Current Secured	0.00	0.00	19,982.51	0.00	19,982.51
Current Supplemental	0.00	0.00	584.61	0.00	584.61
Current Unsecured	0.00	0.00	1,138.54	0.00	1,138.54
<b>Total Current Property Tax</b>	<b>0.00</b>	<b>0.00</b>	<b>21,705.66</b>	<b>0.00</b>	<b>21,705.66</b>
Prior Property Tax					
Prior Secured	0.00	0.00	1.60	0.00	1.60
Prior Unsecured	0.00	0.00	62.38	0.00	62.38
Prior Supplemental	0.00	0.00	44.16	0.00	44.16
<b>Total Prior Property Tax</b>	<b>0.00</b>	<b>0.00</b>	<b>108.14</b>	<b>0.00</b>	<b>108.14</b>
Passthrough	0.00	0.00	4,443.20	0.00	4,443.20
H/O Prop & Misc	0.00	0.00	27.32	0.00	27.32
Interest - Ven Co	0.00	0.00	1,152.60	0.00	1,152.60
Penalties/Costs-Del Taxes	0.00	0.00	85.16	0.00	85.16
Redevelopment	0.00	0.00	16,453.76	0.00	16,453.76
Special Asmt	0.00	0.00	912.52	0.00	912.52
<b>Total PROPERTY TAX REVENUE</b>	<b>0.00</b>	<b>0.00</b>	<b>46,859.76</b>	<b>0.00</b>	<b>46,859.76</b>
<b>Total Income</b>	<b>175,760.02</b>	<b>18,151.87</b>	<b>46,859.76</b>	<b>0.00</b>	<b>240,771.65</b>
<b>Expense</b>					
<b>CEMETERY EXPENSE</b>					
Refund	2,500.00	0.00	0.00	0.00	2,500.00
Flags	276.29	0.00	0.00	0.00	276.29
Credit Card Discount	907.26	0.00	0.00	0.00	907.26
Plaques	645.00	0.00	0.00	0.00	645.00
Holiday Flowers	550.18	0.00	0.00	0.00	550.18
Website	210.00	0.00	0.00	0.00	210.00
Equipment Rental	4,252.55	0.00	0.00	0.00	4,252.55
Repairs and Maintenance					
Grounds					
Landscaping	67,316.68	0.00	0.00	0.00	67,316.68
Well Repair	1,314.77	0.00	0.00	0.00	1,314.77
Pest Control	8,250.00	0.00	0.00	0.00	8,250.00
Supplies	195.41	0.00	0.00	0.00	195.41
<b>Total Grounds</b>	<b>77,076.86</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>77,076.86</b>
Building	150.00	0.00	0.00	0.00	150.00
Auto and Equipment	616.87	0.00	0.00	0.00	616.87
<b>Total Repairs and Maintenance</b>	<b>77,843.73</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>77,843.73</b>

## BARSDALE CEMETERY DISTRICT

## Profit &amp; Loss by Class

July 2022 through February 2023

	CEMETARY	ENDOWM...	PROPERT...	Unclassi...	TOTAL
<b>Salaries</b>					
Management	17,514.50	0.00	0.00	0.00	17,514.50
Groundsmen	14,308.20	0.00	0.00	0.00	14,308.20
<b>Total Salaries</b>	<b>31,822.70</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>31,822.70</b>
<b>Taxes and Licenses</b>					
License	141.00	0.00	0.00	0.00	141.00
Payroll Taxes	2,267.72	0.00	0.00	0.00	2,267.72
Sales Tax	1,571.00	0.00	0.00	0.00	1,571.00
<b>Total Taxes and Licenses</b>	<b>3,979.72</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,979.72</b>
<b>Insurance</b>					
Insurance-Workers' Comp	488.00	0.00	0.00	0.00	488.00
Health Insurance	6,207.83	0.00	0.00	0.00	6,207.83
<b>Total Insurance</b>	<b>6,695.83</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,695.83</b>
<b>Fuel</b>	<b>976.71</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>976.71</b>
<b>Bank Charges</b>	<b>31.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>31.00</b>
<b>Cost - Vaults</b>	<b>14,845.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,845.00</b>
<b>Office Supplies</b>	<b>1,361.08</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,361.08</b>
<b>PERS Retirement</b>	<b>7,593.61</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,593.61</b>
<b>Postage &amp; Freight</b>	<b>120.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>120.00</b>
<b>Professional Fees</b>					
Accounting Fees	4,826.43	0.00	0.00	0.00	4,826.43
<b>Total Professional Fees</b>	<b>4,826.43</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,826.43</b>
<b>Telephone</b>	<b>1,271.67</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,271.67</b>
<b>Utilities</b>					
Water	2,495.21	0.00	0.00	0.00	2,495.21
Electric	6,989.22	0.00	0.00	0.00	6,989.22
Trash	1,191.52	0.00	0.00	0.00	1,191.52
<b>Total Utilities</b>	<b>10,675.95</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,675.95</b>
<b>Total CEMETERY EXPENSE</b>	<b>171,384.71</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>171,384.71</b>
<b>Payroll Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expense</b>	<b>171,384.71</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>171,384.71</b>
<b>Net Ordinary Income</b>	<b>4,375.31</b>	<b>18,151.87</b>	<b>46,859.76</b>	<b>0.00</b>	<b>69,386.94</b>
<b>Net Income</b>	<b>4,375.31</b>	<b>18,151.87</b>	<b>46,859.76</b>	<b>0.00</b>	<b>69,386.94</b>

**BARSDALE CEMETERY DISTRICT**  
**Profit & Loss**  
 July 2022 through February 2023

Jul '22 - Feb 23

<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>CEMETERY REVENUE</b>	
Interest Endowment	851.87
Endowment	17,300.00
Rent	18,235.00
Engraving	2,600.02
Contributions	800.00
Brick sales	50.00
Lot Sales	60,700.00
Marker Set Fee	8,600.00
Non-Resident Fee	9,000.00
Opening & Closing Fee	55,775.00
Vault Sales	20,000.00
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Building	150.00
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## BARSDALE CEMETERY DISTRICT

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03/17/23

July 2022 through February 2023

Cash Basis

	Jul '22 - Feb 23
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<b>Total CEMETERY EXPENSE</b>	171,384.71
<b>Payroll Expenses</b>	0.00
<b>Total Expense</b>	171,384.71
<b>Net Ordinary Income</b>	69,386.94
<b>Net Income</b>	69,386.94