

**BARSDALE CEMETERY DISTRICT**  
**Balance Sheet**  
As of February 29, 2024

	<u>Feb 29, 24</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
New Operating 5978	111,474.28
Bank of The Sierras PR	4,475.41
Cash on Hand	600.00
Endowment Fund-County	126,628.28
General Fund-County	266,969.55
<b>Total Checking/Savings</b>	<u>510,147.52</u>
<b>Other Current Assets</b>	
Inventory	2,766.40
Interest Receivable	
Interest Receivable General	0.10
<b>Total Interest Receivable</b>	<u>0.10</u>
<b>Prepaid Insurance</b>	
Prepaid Liability Insurance	3,821.40
Prepaid WC Insurance	3,667.50
<b>Total Prepaid Insurance</b>	<u>7,488.90</u>
<b>Total Other Current Assets</b>	<u>10,255.40</u>
<b>Total Current Assets</b>	<u>520,402.92</u>
<b>Fixed Assets</b>	
Building	51,252.03
Landscape Equipment	97,558.19
Furniture	1,881.39
Land Improvements	362,845.96
Equipment - Other	21,786.50
Equipment Transportation	22,916.00
Improvements	1,250.00
Land	173,822.00
x Less Accumulated Depr.	-186,799.00
<b>Total Fixed Assets</b>	<u>546,513.07</u>
<b>TOTAL ASSETS</b>	<u><u>1,066,915.99</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
<b>Payroll Liabilities</b>	
Federal Taxes (941/944)	944.35
CA PIT / SDI	93.91
<b>Total Payroll Liabilities</b>	<u>1,038.26</u>
<b>Total Other Current Liabilities</b>	<u>1,038.26</u>
<b>Total Current Liabilities</b>	<u>1,038.26</u>
<b>Total Liabilities</b>	1,038.26
<b>Equity</b>	
General Fund Equity	206,039.96
Endowment Fund EQ	
Endowment Fund	103,352.50
Endowment Fund Earnings	16,090.69
<b>Total Endowment Fund EQ</b>	<u>119,443.19</u>

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Cash Basis

**BARDSDALE CEMETERY DISTRICT**

**Balance Sheet**

As of February 29, 2024

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	Feb 29, 24
Retained Earnings	587,697.23
Net Income	152,697.35
Total Equity	1,065,877.73
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,066,915.99</b>

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**BARDSDALE CEMETERY DISTRICT**  
**Profit & Loss by Class**  
 July 2023 through February 2024

	<u>CEMETARY</u>	<u>ENDOWM...</u>	<u>PROPER...</u>	<u>TOTAL</u>
Ordinary Income/Expense				
Income				
<b>CEMETERY REVENUE</b>				
Interest Endowment	0.00	1,385.08	0.00	1,385.08
Endowment	0.00	26,600.00	0.00	26,600.00
Rent	7,500.00	0.00	0.00	7,500.00
Engraving	3,000.00	0.00	0.00	3,000.00
Contributions	100.00	0.00	0.00	100.00
Saturday Fee	600.00	0.00	0.00	600.00
Flower Containers	160.00	0.00	0.00	160.00
Lot Sales				
Refund of Lot Sale	-1,800.00	0.00	0.00	-1,800.00
Lot Sales - Other	112,600.00	0.00	0.00	112,600.00
<b>Total Lot Sales</b>	<b>110,800.00</b>	<b>0.00</b>	<b>0.00</b>	<b>110,800.00</b>
Marker Set Fee				
Refund of Marker set fee	-400.00	0.00	0.00	-400.00
Marker Set Fee - Other	22,270.00	0.00	0.00	22,270.00
<b>Total Marker Set Fee</b>	<b>21,870.00</b>	<b>0.00</b>	<b>0.00</b>	<b>21,870.00</b>
Opening & Closing Fee	73,600.00	0.00	0.00	73,600.00
Vault Sales	24,535.00	0.00	0.00	24,535.00
<b>Total CEMETERY REVENUE</b>	<b>242,165.00</b>	<b>27,985.08</b>	<b>0.00</b>	<b>270,150.08</b>
<b>PROPERTY TAX REVENUE</b>				
Residual Property Taxes	0.00	0.00	1,919.38	1,919.38
Current Property Tax				
Current Secured	0.00	0.00	21,271.07	21,271.07
Current Supplemental	0.00	0.00	550.48	550.48
Current Unsecured	0.00	0.00	1,233.65	1,233.65
<b>Total Current Property Tax</b>	<b>0.00</b>	<b>0.00</b>	<b>23,055.20</b>	<b>23,055.20</b>
Prior Property Tax				
Prior Supplemental	0.00	0.00	80.47	80.47
<b>Total Prior Property Tax</b>	<b>0.00</b>	<b>0.00</b>	<b>80.47</b>	<b>80.47</b>
Passthrough	0.00	0.00	5,909.86	5,909.86
Interest - Ven Co	0.00	0.00	1,844.70	1,844.70
Penalties/Costs-Del Taxes	0.00	0.00	19.64	19.64
Special Asmt	0.00	0.00	16,900.24	16,900.24
<b>Total PROPERTY TAX REVENUE</b>	<b>0.00</b>	<b>0.00</b>	<b>49,729.49</b>	<b>49,729.49</b>
<b>Total Income</b>	<b>242,165.00</b>	<b>27,985.08</b>	<b>49,729.49</b>	<b>319,879.57</b>
<b>Cost of Goods Sold</b>				
Engraving	690.00	0.00	0.00	690.00
Vaults	4,940.00	0.00	0.00	4,940.00
Markers	820.00	0.00	0.00	820.00
Flower Cans	795.17	0.00	0.00	795.17
<b>Total COGS</b>	<b>7,245.17</b>	<b>0.00</b>	<b>0.00</b>	<b>7,245.17</b>
<b>Gross Profit</b>	<b>234,919.83</b>	<b>27,985.08</b>	<b>49,729.49</b>	<b>312,634.40</b>
<b>Expense</b>				
<b>CEMETERY EXPENSE</b>				
Merchant Discount	4,003.35	0.00	0.00	4,003.35
Gifts	820.85	0.00	0.00	820.85
Website	375.95	0.00	0.00	375.95
Equipment Rental	2,131.19	0.00	0.00	2,131.19

**BARDSDALE CEMETERY DISTRICT**  
**Profit & Loss by Class**  
 July 2023 through February 2024

	<u>CEMETARY</u>	<u>ENDOWM...</u>	<u>PROPER...</u>	<u>TOTAL</u>
<b>Repairs and Maintenance</b>				
<b>Grounds</b>				
Landscaping	10,323.00	0.00	0.00	10,323.00
Well Repair	4,182.75	0.00	0.00	4,182.75
Roadway	1,361.63	0.00	0.00	1,361.63
Pest Control	7,975.00	0.00	0.00	7,975.00
Supplies	1,271.39	0.00	0.00	1,271.39
Tree Trimming Removal	44,867.40	0.00	0.00	44,867.40
<b>Total Grounds</b>	<u>69,981.17</u>	<u>0.00</u>	<u>0.00</u>	<u>69,981.17</u>
<b>Building</b>	221.00	0.00	0.00	221.00
<b>Auto and Equipment</b>	1,350.97	0.00	0.00	1,350.97
<b>Total Repairs and Maintenance</b>	<u>71,553.14</u>	<u>0.00</u>	<u>0.00</u>	<u>71,553.14</u>
<b>Salaries</b>				
Groundsmen	29,703.88	0.00	0.00	29,703.88
Clerical	13,288.00	0.00	0.00	13,288.00
<b>Total Salaries</b>	<u>42,991.88</u>	<u>0.00</u>	<u>0.00</u>	<u>42,991.88</u>
<b>Taxes and Licenses</b>				
Payroll fees	32.98	0.00	0.00	32.98
License	917.29	0.00	0.00	917.29
Payroll Taxes	3,287.86	0.00	0.00	3,287.86
Sales Tax	1,491.00	0.00	0.00	1,491.00
<b>Total Taxes and Licenses</b>	<u>5,729.13</u>	<u>0.00</u>	<u>0.00</u>	<u>5,729.13</u>
<b>Insurance</b>				
Insurance-Workers' Comp	2,500.50	0.00	0.00	2,500.50
Health Insurance	7.88	0.00	0.00	7.88
Liability Insurance	2,729.60	0.00	0.00	2,729.60
<b>Total Insurance</b>	<u>5,237.98</u>	<u>0.00</u>	<u>0.00</u>	<u>5,237.98</u>
<b>Fuel</b>	1,802.82	0.00	0.00	1,802.82
<b>Dues</b>	299.00	0.00	0.00	299.00
<b>Office Supplies</b>	2,586.98	0.00	0.00	2,586.98
<b>PERS Retirement</b>	5,272.53	0.00	0.00	5,272.53
<b>Postage &amp; Freight</b>	66.00	0.00	0.00	66.00
<b>Professional Fees</b>				
Accounting Fees	5,227.87	0.00	0.00	5,227.87
<b>Total Professional Fees</b>	<u>5,227.87</u>	<u>0.00</u>	<u>0.00</u>	<u>5,227.87</u>
<b>Telephone</b>	757.80	0.00	0.00	757.80
<b>Utilities</b>				
Water	2,281.48	0.00	0.00	2,281.48
Electric	6,389.62	0.00	0.00	6,389.62
Trash	2,371.94	0.00	0.00	2,371.94
Utilities - Other	37.54	0.00	0.00	37.54
<b>Total Utilities</b>	<u>11,080.58</u>	<u>0.00</u>	<u>0.00</u>	<u>11,080.58</u>
<b>Total CEMETERY EXPENSE</b>	<u>159,937.05</u>	<u>0.00</u>	<u>0.00</u>	<u>159,937.05</u>
<b>Total Expense</b>	<u>159,937.05</u>	<u>0.00</u>	<u>0.00</u>	<u>159,937.05</u>
<b>Net Ordinary Income</b>	<u>74,982.78</u>	<u>27,985.08</u>	<u>49,729.49</u>	<u>152,697.35</u>
<b>Net Income</b>	<u>74,982.78</u>	<u>27,985.08</u>	<u>49,729.49</u>	<u>152,697.35</u>

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Cash Basis

**BARDSDALE CEMETERY DISTRICT****Profit & Loss**

July 2023 through February 2024

	Jul '23 - Feb 24	Jul '22 - Feb 23	\$ Change
Ordinary Income/Expense			
Income			
<b>CEMETERY REVENUE</b>			
Interest Endowment	1,385.08	851.88	533.20
Endowment	26,600.00	18,100.00	8,500.00
Rent	7,500.00	9,200.00	-1,700.00
Engraving	3,000.00	2,600.00	400.00
Contributions	100.00	335.00	-235.00
Brick sales	0.00	50.00	-50.00
Saturday Fee	600.00	0.00	600.00
Flower Containers	160.00	0.00	160.00
Lot Sales			
Refund of Lot Sale	-1,800.00	0.00	-1,800.00
Lot Sales - Other	112,600.00	62,500.00	50,100.00
<b>Total Lot Sales</b>	<b>110,800.00</b>	<b>62,500.00</b>	<b>48,300.00</b>
Marker Set Fee			
Refund of Marker set fee	-400.00	0.00	-400.00
Marker Set Fee - Other	22,270.00	9,400.00	12,870.00
<b>Total Marker Set Fee</b>	<b>21,870.00</b>	<b>9,400.00</b>	<b>12,470.00</b>
Non-Resident Fee	0.00	9,000.00	-9,000.00
Opening & Closing Fee	73,600.00	59,775.00	13,825.00
Vault Sales	24,535.00	21,600.00	2,935.00
<b>Total CEMETERY REVENUE</b>	<b>270,150.08</b>	<b>193,411.88</b>	<b>76,738.20</b>
<b>PROPERTY TAX REVENUE</b>			
Residual Property Taxes	1,919.38	1,971.40	-52.02
Current Property Tax			
Current Secured	21,271.07	19,982.51	1,288.56
Current Supplemental	550.48	584.61	-34.13
Current Unsecured	1,233.65	1,138.54	95.11
<b>Total Current Property Tax</b>	<b>23,055.20</b>	<b>21,705.66</b>	<b>1,349.54</b>
Prior Property Tax			
Prior Secured	0.00	1.60	-1.60
Prior Unsecured	0.00	62.38	-62.38
Prior Supplemental	80.47	44.16	36.31
<b>Total Prior Property Tax</b>	<b>80.47</b>	<b>108.14</b>	<b>-27.67</b>
Passthrough	5,909.86	4,443.20	1,466.66
H/O Prop & Misc	0.00	27.32	-27.32
Interest - Ven Co	1,844.70	1,152.60	692.10
Penalties/Costs-Del Taxes	19.64	85.16	-65.52
Special Asmt	16,900.24	17,366.28	-466.04
<b>Total PROPERTY TAX REVENUE</b>	<b>49,729.49</b>	<b>46,859.76</b>	<b>2,869.73</b>
<b>Total Income</b>	<b>319,879.57</b>	<b>240,271.64</b>	<b>79,607.93</b>
<b>Cost of Goods Sold</b>			
Engraving	690.00	0.00	690.00
Vaults	4,940.00	6,987.00	-2,047.00
Bricks	0.00	276.29	-276.29
Markers	820.00	645.00	175.00
Flower Cans	795.17	0.00	795.17
<b>Total COGS</b>	<b>7,245.17</b>	<b>7,908.29</b>	<b>-663.12</b>
<b>Gross Profit</b>	<b>312,634.40</b>	<b>232,363.35</b>	<b>80,271.05</b>

## BARSDALE CEMETERY DISTRICT

## Profit &amp; Loss

03/08/24

July 2023 through February 2024

Cash Basis

Expense	Jul '23 - Feb 24	Jul '22 - Feb 23	\$ Change
<b>CEMETERY EXPENSE</b>			
Merchant Discount	4,003.35	987.70	3,015.65
Gifts	820.85	260.90	559.95
Returned Check	0.00	3,200.00	-3,200.00
Website	375.95	443.95	-68.00
Equipment Rental	2,131.19	3,954.48	-1,823.29
Repairs and Maintenance			
Grounds			
Landscaping	10,323.00	64,195.43	-53,872.43
Well Repair	4,182.75	1,314.77	2,867.98
Roadway	1,361.63	0.00	1,361.63
Pest Control	7,975.00	9,662.50	-1,687.50
Supplies	1,271.39	9.53	1,261.86
Tree Trimming Removal	44,867.40	0.00	44,867.40
Total Grounds	69,981.17	75,182.23	-5,201.06
Building	221.00	3,167.79	-2,946.79
Auto and Equipment	1,350.97	282.27	1,068.70
Total Repairs and Maintenance	71,553.14	78,632.29	-7,079.15
Salaries			
Management	0.00	17,351.12	-17,351.12
Groundsmen	29,703.88	14,178.00	15,525.88
Clerical	13,288.00	0.00	13,288.00
Total Salaries	42,991.88	31,529.12	11,462.76
Taxes and Licenses			
Payroll fees	32.98	28.00	4.98
License	917.29	141.00	776.29
Payroll Taxes	3,287.86	1,891.64	1,396.22
Sales Tax	1,491.00	1,571.00	-80.00
Total Taxes and Licenses	5,729.13	3,631.64	2,097.49
Insurance			
Insurance-Workers' Comp	2,500.50	6,558.21	-4,057.71
Health Insurance	7.88	7,345.40	-7,337.52
Liability Insurance	2,729.60	3,787.56	-1,057.96
Total Insurance	5,237.98	17,691.17	-12,453.19
Fuel	1,802.82	1,366.64	436.18
Bank Charges	0.00	9.98	-9.98
Cost - Vaults	0.00	4,658.00	-4,658.00
Dues	299.00	0.00	299.00
Office Supplies	2,586.98	0.00	2,586.98
PERS Retirement	5,272.53	7,556.04	-2,283.51
Postage & Freight	66.00	0.00	66.00
Professional Fees			
Accounting Fees	5,227.87	3,909.28	1,318.59
Total Professional Fees	5,227.87	3,909.28	1,318.59
Telephone	757.80	1,271.67	-513.87

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Cash Basis

# BARDSDALE CEMETERY DISTRICT

## Profit & Loss

July 2023 through February 2024

	<u>Jul '23 - Feb 24</u>	<u>Jul '22 - Feb 23</u>	<u>\$ Change</u>
<b>Utilities</b>			
<b>Water</b>	2,281.48	2,495.21	-213.73
<b>Electric</b>	6,389.62	6,989.22	-599.60
<b>Trash</b>	2,371.94	1,191.52	1,180.42
<b>Utilities - Other</b>	37.54	0.00	37.54
<b>Total Utilities</b>	<u>11,080.58</u>	<u>10,675.95</u>	<u>404.63</u>
<b>Total CEMETERY EXPENSE</b>	<u>159,937.05</u>	<u>169,778.81</u>	<u>-9,841.76</u>
<b>Total Expense</b>	<u>159,937.05</u>	<u>169,778.81</u>	<u>-9,841.76</u>
<b>Net Ordinary Income</b>	<u>152,697.35</u>	<u>62,584.54</u>	<u>90,112.81</u>
<b>Net Income</b>	<u><u>152,697.35</u></u>	<u><u>62,584.54</u></u>	<u><u>90,112.81</u></u>