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Exeter Public Cemetery District

Balance Sheet

12/05/24

As of November 30, 2024

Accrual Basis

	<u>Nov 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
10100 · Tulare County Treasury	329,019.41
10101 · Tul Cnty Treas - Endowment Care	572,495.68
Total Checking/Savings	<u>901,515.09</u>
Other Current Assets	
10800 · Vault Inventory	4,143.32
10900 · Prepaid Expense	16,035.59
Total Other Current Assets	<u>20,178.91</u>
Total Current Assets	<u>921,694.00</u>
Fixed Assets	
12000 · Land	69,438.69
12100 · Structures & Improvements	499,960.75
12201 · Equipment - Automobile	47,388.65
12202 · Yard Equipment	192,113.43
12203 · Shop Equipment	3,373.80
12204 · Office Furniture & Fixtures	8,435.84
12250 · Accumulated Depreciation	-574,771.00
Total Fixed Assets	<u>245,940.16</u>
TOTAL ASSETS	<u><u>1,167,634.16</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
20200 · Accounts Payable	25,677.68
20500 · Accrued Salaries Payable	2,220.82
24000 · Payroll Liabilities	40.86
Total Other Current Liabilities	<u>27,939.36</u>
Total Current Liabilities	<u>27,939.36</u>
Long Term Liabilities	
21040 · Tulare County Loan Payable	100,000.00
Total Long Term Liabilities	<u>100,000.00</u>
Total Liabilities	<u>127,939.36</u>
Equity	
30100 · Fund Balance Available	1,103,507.83
32000 · Retained Earnings	-50,753.75
Net Income	-13,059.28
Total Equity	<u>1,039,694.80</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,167,634.16</u></u>

No assurance is provided. Disclosures and the statement of cash flows required by GAAP are omitted

Exeter Public Cemetery District Profit & Loss Budget Performance

November 2024

	Nov 24	Budget	Jul - Nov 24	YTD Budget	Annual Budget
Income					
41010 · Prop Tax - Curr Secured	0.00	0.00	0.00	0.00	80,000.00
41050 · Prop Tax - Curr Unsecured	0.00	0.00	0.00	0.00	6,000.00
41110 · Prop Taxes - Prior Secured	0.00		0.00		0.00
41150 · Prop Taxes - Prior Unsecured	0.00		0.00		0.00
41260 · Supplemental Tax	0.00	0.00	0.00	0.00	6,000.00
41270 · Supplemental Prior	0.00		0.00		0.00
41410 · Other Taxes	0.00	0.00	0.00	0.00	3,500.00
44010 · Interest Income	0.00	0.00	2,963.66	1,750.00	7,000.00
44020 · Interest - Endowment	0.00	0.00	4,918.07	3,250.00	13,000.00
45320 · Homeowners Prop Tx Subvention	0.00		0.00		0.00
47811 · Endowment Care Fund	3,700.00	1,925.00	19,370.00	9,625.00	23,100.00
47815 · Miscellaneous Income	235.00	0.00	235.00	0.00	0.00
5400 · Current Serv					
46660 · Current Services	0.00	25,000.00	0.00	125,000.00	300,000.00
46901 · Sale of Burial Plots	19,730.00	0.00	63,310.00	0.00	0.00
46902 · Internment Fees	14,580.00	0.00	67,425.00	0.00	0.00
46903 · Setting Grave Makers	4,050.00	0.00	24,300.00	0.00	0.00
47710 · Liners	5,655.15	0.00	18,096.48	0.00	0.00
47711 · Vaults	579.31	0.00	4,220.67	0.00	0.00
47712 · Cremain Vaults	0.00		0.00		0.00
47810 · Other Revenue	0.00	992.00	0.00	4,960.00	11,900.00
47820 · Non-Resident Fees	1,100.00	0.00	12,100.00	0.00	0.00
Total 5400 · Current Serv	45,694.46	25,992.00	189,452.15	129,960.00	311,900.00
Total Income	49,629.46	27,917.00	216,938.88	144,585.00	450,500.00
Gross Profit	49,629.46	27,917.00	216,938.88	144,585.00	450,500.00
Expense					
51011 · Salaries & Wages	14,896.28	14,167.00	60,931.93	70,835.00	170,000.00
51015 · Extra Help Salaries	0.00	0.00	0.00	0.00	0.00
51022 · Social Security	1,171.08	1,083.00	4,702.15	5,419.00	13,000.00
51023 · Employees Group Insurance	0.00	2,917.00	12,806.04	14,585.00	35,000.00
51025 · Workers' Comp Insurance	0.00	0.00	5,489.10	6,500.00	6,500.00
51026 · Unemployment Insurance	427.64	0.00	545.32	0.00	0.00
52015 · Administrative Fee	0.00	0.00	0.00	0.00	2,300.00
52030 · Communications	346.19	292.00	1,521.01	1,456.00	3,500.00
52040 · Cost of Supplies Reissued	8,155.00	4,583.00	29,750.00	22,919.00	55,000.00
52065 · Interest Expense	0.00	0.00	2,218.74	0.00	0.00
52070 · Insurance	0.00	0.00	0.00	0.00	21,000.00
52090 · Maintenance - Equipment	14,564.67	1,833.00	27,001.94	9,169.00	22,000.00
52100 · Maint-Structures Improv & Grnd	3,107.88	1,667.00	32,116.35	8,331.00	20,000.00
52120 · Memberships	0.00	83.00	0.00	419.00	1,000.00
52130 · Misc. Expense	0.00	992.00	0.00	4,960.00	11,900.00
52140 · Office Expense	998.13	375.00	2,298.23	1,875.00	4,500.00
52150 · Professional & Special Expense	5,013.11	3,750.00	28,289.80	18,750.00	45,000.00
52190 · Small Tools & Instruments	683.30		683.30		
52200 · Uniforms	267.50	458.00	1,177.00	2,294.00	5,500.00
52240 · Utilities	0.00	1,333.00	15,100.00	6,669.00	16,000.00
53080 · Taxes & Assessments	-545.54	0.00	847.25	0.00	0.00
54005 · Repurchase of Grave Site	0.00		4,520.00		
Total Expense	49,085.24	33,533.00	229,998.16	174,181.00	432,200.00
Net Income	544.22	-5,616.00	-13,059.28	-29,596.00	18,300.00