

4:09 PM  
11/15/13  
Cash Basis

South Kern Cemetery  
Balance Sheet  
As of November 15, 2013

	<u>Nov 15, 13</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
B of A Check Dep.#2687	28,739.12
B of A Main Dep.#-1820	35,669.43
B of A Special Proj. #-1130	10,767.38
Petty Cash	42.63
Purchase/Developement	916.76
42000 · General Funds	6,489.52
42002 · Endowment Funds	72,316.03
42004 · Purchase & Development	5,773.22
42005 · PreNeed Funds	211,927.82
<b>Total Checking/Savings</b>	<u>372,641.91</u>
<b>Accounts Receivable</b>	
Interest Rec- Endment Fund	421.71
Interest REc- General Fund	476.63
Interest Rec- Land Purchased	4.91
Interest Rec- Pre Need	670.64
11000 · Accounts Receivable	-642.27
<b>Total Accounts Receivable</b>	<u>931.62</u>
<b>Other Current Assets</b>	
Bank of America- Special Projec	1,879.90
Cash on Hand	499.50
Morgan Stanley	359,152.90
12000 · Undeposited Funds	3,115.25
12100 · Inventory Asset (Costs of inventory purchased for resale)	13,000.00
<b>Total Other Current Assets</b>	<u>377,647.55</u>
<b>Total Current Assets</b>	751,221.08
<b>Fixed Assets</b>	
<b>Fixed Assets</b>	
Equipment	-20,000.00
Land	28,000.00
<b>Total Fixed Assets</b>	8,000.00
17000 · Accumulated Depreciation (Accumulated depreciation on equipment, buildings and improvements)	-234,105.26
<b>Total Fixed Assets</b>	<u>-226,105.26</u>

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Other Assets	
Computers	1,825.06
Due to General Fd from Endow Fd	73,826.35
Equipment	133,818.27
Interest Rec-Endment Fund	421.71
Interest Rec General Fund	476.63
Interest Rec Land Purc. Fund	4.91
Interest Rec Pre Need Fund	670.64
Inventory	10,000.00
leasehold improvements	175,978.14
Water Wells	21,934.99
Total Other Assets	<u>418,956.70</u>
<b>TOTAL ASSETS</b>	<b><u>944,072.52</u></b>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-1,146.68
Total Accounts Payable	<u>-1,146.68</u>
Other Current Liabilities	
Accured Sick Leave Payable	10,512.00
Due from Endow Fd	73,826.35
Pre-Need Services	199,566.00
25500 · Sales Tax Payable	-397.32
Total Other Current Liabilities	<u>283,507.03</u>
Total Current Liabilities	<u>282,360.35</u>
Total Liabilities	282,360.35
Equity	
Fund Balance- Endow Fund	387,751.88
Fund Balance- General Fund	225,605.39
Morgan Stanley Investment (Endowment Proceeds Invenstment)	295,254.59
Surplus	0.70
30000 · Opening Bal Equity	-277,504.27
32000 · Retained Earnings (Undistributed earnings of the business)	35,023.37
Net Income	-4,419.49
Total Equity	<u>661,712.17</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>944,072.52</u></b>