

COUNTY OF BUTTE
 THOMPSON FLAT CEMETERY DISTRICT - BUDGET DETAIL

 FINANCING SOURCES AND USES BY BUDGET UNIT
 BUDGET FOR FISCAL YEAR 2021-22

FUNDS: F - 2230 DEPT. # 22300000

Detail by Revenue Category and Expenditure Object	2019-20 Actuals	2020-21 Adopted By District Board	2021-22 Recommended Budget	2021-22 Adopted By District Board	FUND NUMBER
	(1)	(2)	(3)	(3)	(5)
411000 Current Secured Property Tax	488	1,160	660		F - 2230
411001 Prob Tax Backfill Sec	157	-			F - 2230
411100 Current Unsecured Property Tax	161	290	190		F - 2230
411101 Prob Tax Backfill Unsec	1	-			F - 2230
411300 Prior Unsecured Property Tax	4	10	5		F - 2230
411400 Current Supplemental Property Tax	41	100	40		F - 2230
411700 Passthrough Property Taxes	2,794	6,000	3,200		F - 2230
413000 Miscellaneous Taxes	2	-	5		F - 2230
441000 Interest	329	520	210		F - 2230
441001 Fair Market Value Adj - Unrealized Gain (Loss)	270	560	25		F - 2230
451160 Homeowners Property Tax Relief	41	100	40		F - 2230
473000 Miscellaneous Revenue	-	-			F - 2230
441001 Fair Market Value Adj - Unrealized Gain (Loss)	13	10	5		F-2231
473000 Miscellaneous Revenue	-	-			F-2231
441000 Interest	20	30	15		F - 2232
441001 Fair Market Value Adj - Unrealized Gain (Loss)	4	10	5		F - 2232
441000 Interest	5	10	5		F - 2235
441001 Fair Market Value Adj - Unrealized Gain (Loss)	5	10	5		F - 2235
SPECIAL NOTE: The Board of Supervisors became the District Board on 8/10/99. The County General Services Director oversees daily operation. The Board approved an operation and maintenance agreement with Gridley-Biggs Cemetery District for 1/1 to 6/30/2000. The agreement has been extended yearly.					
TOTAL REVENUE	4,335	8,810	4,410	-	
520000 Services and Supplies	1,300	12,000	12,000		F - 2230
580010 Appropriation for Contingencies	-	-			F - 2230
TOTAL FINANCING USES	1,300	12,000	12,000	-	
TOTAL EXPENDITURES / APPROPRIATIONS	1,300	12,000	12,000	-	
NET COSTS	(3,035)	3,190	7,590	-	

unappropriated available financing is not reflected on the approved budget, but is shown on Schedule 13.

Attachment 2

SPECIAL DISTRICT INFORMATION FORM FOR PROVISION OF RESERVES AND CALCULATION OF FUND BALANCES

FROM: THOMPSON FLAT CEMETERY DISTRICT
 (Name of District)
TO: **GRACIELA C. GUTIERREZ, AUDITOR-CONTROLLER**
 (Attention: Josh Crane, Internal Auditor)
SUBJECT: **PROVISION FOR RESERVES AND CALCULATION OF FUND BALANCE**
DATE: 6/8/2021

PLEASE MAKE PROVISION FOR RESERVES (COMMITTED AND ASSIGNED FB) FOR OUR DISTRICT FOR THE 2021-2022 FISCAL YEAR AS SHOWN BELOW:

Please see accompanying information sheet regarding how "Reserves" are reported.

<u>RESERVES</u>	(1)	(2)	(3)	(4)
DESCRIPTION	Balance 06/30/2020	(Decrease) or Cancel Existing Reserves	Increase or Create New Reserve	Total for 2020 - 2021 Budget
IMPREST CASH RESERVE (Petty Cash and Revolving Funds)	\$	\$	\$	\$
GENERAL RESERVE				
ACCUMULATED CAPITAL OUTLAY RESERVE: (Identify by item)				

OTHER RESERVES/ASSIGNED:				

TOTAL RESERVES & ASSIGNED FB >>>	\$	\$	\$	\$

<u>CALCULATION OF AVAILABLE FINANCING TO FUND FY 2019-20 BUDGET</u>			
ESTIMATED TOTAL ENDING FUND BALANCE @ 6/30/21	(5) \$		15,000
LESS : TOTAL RESERVES & ASSIGNED FUND BALANCE SHOWN ABOVE	(6) \$		<u>0</u>
AMOUNT OF UNASSIGNED FUND BALANCE AVAILABLE TO FUND FY 2021-22 BUDGET	(7) \$		<u>15,000</u>
PLEASE NOTE THAT YOUR UNASSIGNED FUND BALANCE MUST BE GREATER THAN ANY NET COSTS ON YOUR SCHEDULE 15			

THE GOVERNING BOARD, BY MAJORITY VOTE (4/5) HAS APPROVED THE RESERVE PROVISIONS AS NOTED ABOVE AND REQUEST THAT THEY BE REFLECTED IN THE DISTRICT'S BUDGET AND THAT THE AUDITOR MAKE ADJUSTMENTS TO THE GENERAL LEDGER ACCOUNTS TO REFLECT THOSE RESERVES.

DATE OF BOARD ACTION: _____ BOARD CHAIRMAN
 RESOLUTION # (if made) _____ SECRETARY / MANAGER