

COUNTY OF BUTTE
 THOMPSON FLAT CEMETERY DISTRICT - BUDGET DETAIL

 FINANCING SOURCES AND USES BY BUDGET UNIT
 BUDGET FOR FISCAL YEAR 2020-21

FUNDS: F - 2230 DEPT. # 22300000

Detail by Revenue Category and Expenditure Object	2018-19 Actuals	2019-20 Adopted By District Board	2020-21 Recommended Budget	2020-21 Adopted By District Board	FUND NUMBER
	(1)	(2)	(3)	(3)	(5)
411000 Current Secured Property Tax	488	350	580		F - 2230
411001 Prob Tax Backfill Sec	157	-			F - 2230
411100 Current Unsecured Property Tax	161	160	190		F - 2230
411101 Prob Tax Backfill Unsec	1	-			F - 2230
411300 Prior Unsecured Property Tax	4	-	5		F - 2230
411400 Current Supplemental Property Tax	41	50	50		F - 2230
411700 Passthrough Property Taxes	2,794	2,775	3,000		F - 2230
413000 Miscellaneous Taxes	2	-			F - 2230
441000 Interest	329	250	260		F - 2230
441001 Fair Market Value Adj - Unrealized Gain (Loss)	270	200	280		F - 2230
451160 Homeowners Property Tax Relief	41	50	50		F - 2230
473000 Miscellaneous Revenue	-	-			F - 2230
441001 Fair Market Value Adj - Unrealized Gain (Loss)	13	-	5		F-2231
473000 Miscellaneous Revenue	-	-			F-2231
441000 Interest	20	-	15		F - 2232
441001 Fair Market Value Adj - Unrealized Gain (Loss)	4	-	5		F - 2232
441000 Interest	5	-	5		F - 2235
441001 Fair Market Value Adj - Unrealized Gain (Loss)	5	-	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	3,835	4,450	-	
520000 Services and Supplies	1,029	19,320	12,000		F - 2230
580010 Appropriation for Contingencies	-	-			F - 2230
TOTAL FINANCING USES	1,029	19,320	12,000	-	
TOTAL EXPENDITURES / APPROPRIATIONS	1,029	19,320	12,000	-	
NET COSTS	(3,306)	15,485	7,550	-	

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: 5/27/2020

PLEASE MAKE PROVISION FOR RESERVES (COMMITTED AND ASSIGNED FB) FOR OUR DISTRICT FOR THE 2020-2021 FISCAL YEAR AS SHOWN BELOW:

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

CALCULATION OF AVAILABLE FINANCING TO FUND FY 2019-20 BUDGET

ESTIMATED TOTAL ENDING FUND BALANCE @ 6/30/20	(5) \$	7,550
LESS : TOTAL RESERVES & ASSIGNED FUND BALANCE SHOWN ABOVE	(6) \$	<u>0</u>
AMOUNT OF UNASSIGNED FUND BALANCE AVAILABLE TO FUND FY 2020-21 BUDGET	(7) \$	<u>7,550</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