

**Lower Lake Cemetery District
Operating Budget
Final 2020/2021**

Acct #	Account Description	Budget Final 20/21
Revenue:		
100-00	General Fund Balance Forward	\$ 157,414
390-00	Cancelled Reserves	\$ -
69-20	Administration Fees	\$ 7,000
69-21	Lot Sales, Open/Close, Burial, Cremations	\$ 40,000
69-22	Taxable Sales (Vaults)	\$ 10,000
79-90	Misc. Revenue	\$ 4,000
79-99	Donations	\$ 1,000
81-22	Operating Transfers In	\$ -
Total Operating Revenue		\$ 219,414
Payroll Operating Expense:		
1.11	Grounds - Salaries & Wages	\$ 50,003
1.12	Grounds - Salaries & Wages - Part-time	\$ 10,080
1.13	Grounds - Salaries - OT & Holiday	\$ 2,500
2.21	Retirement - FICA & Medi	\$ 4,000
2.22	Retirement - CalPERS	\$ 14,000
3.30	Insurance - Health & Life	\$ 12,000
4.00	Insurance - Workers' Comp	\$ 3,000
Total Grounds Payroll Expense		\$ 95,583
Non-Payroll Operating Expense		
11.00	Clothing/Personnel Supplies	\$ 500
12.00	Communications	\$ 3,000
14.00	Household Expense	\$ 500
15.10	Insurance - Prop & Liability	\$ 5,000
17.00	Maintenance - Equipment	\$ 5,000
18.00	Maintenance - Improvements Bldgs	\$ 45,000
20.00	Membership	\$ 400
22.70	Office Exp - Supplies	\$ 4,000
22.71	Office Exp - Postage	\$ 400
22.72	Books & Periodicals	\$ 200
23.80	Professional Special Services	\$ 23,980
24.00	Pub. & Legal Notices	\$ 500
25.00	Rents & Leases	\$ 2,000
27.00	Small Tools & Equipment	\$ 1,500
28.30	Special Department Expense	\$ 10,000
29.50	Transportation & Travel	\$ 500
30.00	Utilities	\$ 4,000
61.60	FA Bldgs & Improvement	\$ 3,000
62-71	FA Equipment - Office	\$ 2,500
62.73	FA Equipment - Shop	\$ 6,000
62-74	FA Equipment - Other	\$ 70,000
90-91	Transfers & Contingencies	\$ -
Total Non-Payroll Expenses		\$ 187,980
Total Operating Expenses		\$ 283,563
Operating Surplus (Deficit)		\$ (64,149)
Non-Operational Revenue:		
10-10	Local Property Tax - Secured	\$ 61,831
10-20	Local Property Tax - Unsecured	\$ 1,645
54-60	State Aid - HOPTR	\$ 673
Total Non-Operational Revenue		\$ 64,149
Total Surplus (Deficit)		\$ -