



Tulare Public Cemetery District

900 East Kern Ave Tulare, Ca. 93274
Phone: (559)686-5544 Fax: (559)686-7484
www.tularecemetery.net
Email office@tularecemetery.net
This is an Endowment Care Interment

Committee Member
Stephen Presant
Committee Member
Linda Maloy
Committee Member
Xavier Avila

AGENDA

Audit Committee Meeting
Thursday, May 19, 2022,
1:00PM

PRELIMINARIES:

- 1.1 Call to Order
- 1.2 Roll Call
- 1.3 Recognition of Visitors

OPEN SESSION:

- 2.1 Approval of April 25, 2022 Minutes
- 2.2 Approval of April 2022 Financials
- 2.3 Interment Count
- 2.4 Preliminary Review of 2022-23 Annual Budget
- 2.5 Review of Preliminary Annual Audit
- 2.6 Review of proposed Resolution's
- 2.7 District Manager's Report

ADJOURNMENT:

OPEN SESSION AGENDA ITEMS NOTICE TO THE PUBLIC

ALL WRITINGS, MATERIALS AND INFORMATION PROVIDED TO THE BOARD FOR THEIR CONSIDERATION RELATING TO ANY OPEN SESSION AGENDA ITEMS OF THE MEETING ARE AVAILABLE FOR PUBLIC INSPECTION DURING NORMAL BUSINESS HOURS MONDAY THROUGH FRIDAY 8:00 AM – 5:00 PM AT THE ADMINISTRATION OFFICE OF THE DISTRICT LOCATED AT 900 E. KERN AVE., TULARE, CA 93274

IN COMPLIANCE WITH THE AMERICANS WITH DISABILITIES ACT, IF YOU SHOULD NEED SPECIAL ASSISTANCE TO PARTICIPATE IN THIS MEETING, PLEASE CONTACT THE BOARD OFFICE AT (559) 686-5544 FORTY-EIGHT (48) HOURS PRIOR TO THIS MEETING.

Tulare Public Cemetery District
Audit Committee Meeting Minutes
April 25, 2022

CALL TO ORDER:

The Tulare Public Cemetery Audit Committee meeting on April 25, 2022 was called to order at 1:04 P.M., at 900 E Kern Ave, Tulare, California by Committee Chair Steve Present. Committee Members Linda Maloy was in attendance and Xavier Avila was absent. District Manager Clara Bernardo was in attendance.

RECOGNITION OF VISITORS: There were no visitors.

OPEN SESSION:

- 2.1 – Maloy moved to approve March 21, 2022 minutes. Vote (2-0)
- 2.2 -- Maloy moved to approve February 2022 and March 2022 financials. Vote (2-0).
- 2.3 – Interment Counts year to date and monthly were reviewed.
- 2.4 – Reviewed and recommended expenses for next fiscal year, to be reviewed next month.
- 2.5 – Review of Preliminary Annual Audit was tabled.
- 2.6 – District Manager talked about fence at Kern on South side and options available.

ADJOURNMENT:

Committee Chair Present adjourned the meeting at 3:08 P.M.

Respectfully Submitted,

Audit Committee Member

Balance Sheet

As of April 30, 2022

	<u>Apr 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
00 · Clearing Acct.	16,740.69
10100 · Petty Cash	476.96
10150 · Bank of The Sierra - CHK ACCT	55,359.82
10500 · Cash in Treasury (772)	424,768.85
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,379,990.79
Total 10600 · Endowment - Reserved (773)	<u>1,696,008.71</u>
10700 · Cash in Expansion Account (807)	100,166.49
10900 · Endowment - Unreserved (817)	292,954.30
Total Checking/Savings	<u>2,586,475.82</u>
Accounts Receivable	
11001 · Accounts Receivable - PVQ (772)	21,500.00
Total Accounts Receivable	<u>21,500.00</u>
Other Current Assets	
12001 · Undeposited Funds	4,130.95
Total Other Current Assets	<u>4,130.95</u>
Total Current Assets	<u>2,612,106.77</u>
TOTAL ASSETS	<u><u>2,612,106.77</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	49,391.33
Total Accounts Payable	<u>49,391.33</u>
Other Current Liabilities	
24000 · Payroll Liabilities	19,495.27
24020 · Health Insurance Payable	579.55
25500 · Sales Tax Payable	4,008.87
Total Other Current Liabilities	<u>24,083.69</u>
Total Current Liabilities	<u>73,475.02</u>
Total Liabilities	73,475.02
Equity	
30000 · Fund Balance	2,431,865.30
31100 · Retain Earnings	-57.38
Net Income	106,823.83
Total Equity	<u>2,538,631.75</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,612,106.77</u></u>

**Tulare Public Cemetery District
Profit & Loss Budget Performance**

April 2022

4:29 PM
05/18/22
Accrual Basis

	Apr 22	Budget	Jul '21 - Apr 22	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
3999 · Total Beginning Cash Available	0	32,618	0	326,182	391,418
4000 · County Taxes					
4001 · Current Secured	59,368	13,833	170,705	138,333	166,000
4006 · Current Unsecured	129	750	200	7,500	9,000
4008 · Prior Secured	0	253	0	2,533	3,040
4009 · Prior Unsecured	0	11	0	108	130
4030 · Suppl Current Secured	0	233	0	2,333	2,800
4033 · Suppl Prior Secured	0	33	0	333	400
4060 · Residual Distributions	0	542	0	5,417	6,500
4069 · PT Facilities	0	492	0	4,917	5,900
5000 · Aid-Other Governmental Agencies	0	3	0	25	30
5050 · Homeowners Property Tax Relief	0	100	0	1,000	1,200
4000 · County Taxes - Other	0		0	0	0
Total 4000 · County Taxes	59,497	16,250	170,905	162,500	195,000
4801 · Interest Income - 772	0	250	3,360	2,500	3,000
5400 · Charges for Current Services	59,780	61,015	947,568	610,152	732,182
5450 · Concrete Base	4,800		41,800		
5805 · Misc. Revenue	3,130	167	29,160	1,667	2,000
5834 · Restitution	0	100	1,589	1,000	1,200
5835 · Other Revenue	0	1,250	2	12,500	15,000
Total Income	127,207	111,650	1,194,384	1,116,500	1,339,800
Gross Profit	127,207	111,650	1,194,384	1,116,500	1,339,800
Expense					
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	58,890	43,750	429,919	437,500	525,000
6002 · Overtime	988	417	11,307	4,167	5,000
6004 · Health Insurance Benefits	9,488	6,250	113,278	62,500	75,000
6005 · Extra Help	0	333	0	3,333	4,000
6008 · Directors Fees	200	333	2,450	3,333	4,000
6011 · Retirement-SD Portion	4,959	3,750	38,151	37,500	45,000
6012 · Social Security and Medicare	4,582	3,333	33,648	33,334	40,000
6015 · Workers Compensation Ins	4,071	1,667	23,415	16,667	20,000
6016 · Unemployment Ins.	2	250	3,007	2,500	3,000
6020 · - Prior Year Payroll Taxes	0	0	7,648	0	0
6000 · Payroll and Employee Benefits - Other	0	0	116	0	0
Total 6000 · Payroll and Employee Benefits	83,180	60,083	662,939	600,834	721,000

Tulare Public Cemetery District
Profit & Loss Budget Performance

4:29 PM
05/18/22
Accrual Basis

April 2022

	Apr 22	Budget	Jul '21 - Apr 22	YTD Budget	Annual Budget
7003 · Penalties					
70031 · Finance Charges / Fees	7		7		
7003 · Penalties - Other	0	42	40	417	500
Total 7003 · Penalties	7	42	47	417	500
7004 · Clothing and Personal Supplies					
70041 · Breakroom Supplies	56		1,327		
70042 · PPE - Personal Protective Equip	0		120		
70043 · First Aid Supplies	0		229		
7004 · Clothing and Personal Supplies - Other	300	583	3,254	5,833	7,000
Total 7004 · Clothing and Personal Supplies	356	583	4,930	5,833	7,000
7005 · Telecommunications					
70051 · Internet	150		605		
70052 · Phone Lines	446		1,346		
70053 · Tablet	52		156		
7005 · Telecommunications - Other	0	500	3,356	5,000	6,000
Total 7005 · Telecommunications	649	500	5,463	5,000	6,000
7006 · Vaults and Liners					
7008 · Freight/Delivery Fees	0	6,250	73,718	62,500	75,000
7009 · Household Supplies	0		7,986		
7010 · Insurance	0	125	919	1,250	1,500
7011 · Concrete Base for Headstones	0	1,667	25,691	16,667	20,000
7025 · Mileage Reimbursement Expense	4,800		40,000		
7030 · Maintenance and Repairs	249	17	1,220	167	200
70200 · Repair & Main. - Equipment	1,669	0	38,547	0	0
70201 · Equipment & Supplies for Servic	0		4,562		
70203 · Fuel/Diesel for Equipment	1,438		4,070		
70300 · Repair & Main. - Outside	5,259	0	97,820	0	0
70301 · Safety Supplies & Compliance	0		2,358		
70302 · Cleaning Supplies	0		969		
70305 · Repair & Main. - Headstones/Con	4,200		6,150		
70400 · Repair & Main. - Building	0	0	17,631	0	0
70401 · Pest Control	513		1,244		
7030 · Maintenance and Repairs - Other	0	9,167	301	91,667	110,000
Total 7030 · Maintenance and Repairs	13,079	9,167	173,653	91,667	110,000
7036 · Office Supplies and Expense					
61000 · Copier/Equipment Lease	0		591		
62000 · Office Supplies	1,108	0	7,879	0	0
63000 · Computer Repairs and Expense	0	0	3,299	0	0
7036 · Office Supplies and Expense - Other	49	1,667	9,536	16,667	20,000
Total 7036 · Office Supplies and Expense	1,157	1,667	21,306	16,667	20,000

Tulare Public Cemetery District Profit & Loss Budget Performance

April 2022

	Apr 22	Budget	Jul '21 - Apr 22	YTD Budget	Annual Budget
7037 · Marketing	142		142		
7039 · Miscellaneous	0		8,811	583	700
7043 · Professional Fees		58			
63500 · County Admin Fees	2,284	0	4,580	0	0
68100 · Accounting	1,769	0	26,267	0	0
68200 · Auditing	0	0	0	0	0
68300 · Legal	0	0	16,563	0	0
7043 · Professional Fees - Other	0	4,167	1,435	41,667	50,000
Total 7043 · Professional Fees	4,053	4,167	48,845	41,667	50,000
7045 · Security		2,083	24,303	20,833	25,000
7059 · Publications and Legal Notices					
70591 · Membership Dues	0	250	3,529		
7059 · Publications and Legal Notices - Other	0		1,687	2,500	3,000
Total 7059 · Publications and Legal Notices	0	250	5,216	2,500	3,000
7073 · Training / Education		833	4,016	8,333	10,000
7074 · Transportation and Travel					
70741 · Lodging	0		3,630		
70742 · Meal/Food Reimbursement	0		54		
Total 7074 · Transportation and Travel	0		3,684		
7081 · Utilities					
77100 · SCE	2,107	0	11,836	0	0
77200 · SO Cal Gas	34	0	1,477	0	0
77300 · Water, Sewer and Disposal	1,018	0	28,722	0	0
79000 · Waste Disposal	4,403	0	22,283	0	0
7081 · Utilities - Other	0	4,167	0	41,667	50,000
Total 7081 · Utilities	7,561	4,167	64,319	41,667	50,000
7090 · Vehicle Expense					
70901 · vehicle Repairs/Maintenance	0		79		
Total 7090 · Vehicle Expense	0		79		
7425 · Taxes					
74251 · Sales Tax on Purchases & Repair	0	108	143	1,083	1,300
7425 · Taxes - Other	0		5,134		
Total 7425 · Taxes	0	108	5,277	1,083	1,300

Tulare Public Cemetery District
Profit & Loss Budget Performance

April 2022

4:29 PM
05/18/22
Accrual Basis

	Apr 22	Budget	Jul '21 - Apr 22	YTD Budget	Annual Budget
8001 - Graves Repurchase	2,000	417	4,900	4,167	5,000
8100 - Building and Improvements	15,615	8,333	16,424	83,333	100,000
8300 - Equipment	9,225	11,133	12,425	111,333	133,600
Total Expense	144,411	111,650	1,216,313	1,116,501	1,339,800
Net Ordinary Income	-17,205	0	-21,929	-1	0
Other Income/Expense					
Other Income					
9100 - Endowment - 773					
9101 - Endowment Revenue -Current Serv	7,016	5,000	105,649	50,000	60,000
9102 - Interest Income - Endowment 773	0	2,083	11,869	20,833	25,000
9100 - Endowment - 773 - Other	0	0	0	0	0
Total 9100 - Endowment - 773	7,016	7,083	117,518	70,833	85,000
9200 - Fund for Future Expansion - 807					
9201 - Rent and Concessions - 807	0	1,250	0	12,500	15,000
9203 - Interest Income - 807	0	117	1,338	1,167	1,400
9204 - Future Expansion Current Serv	0	1,250	8,151	12,500	15,000
9200 - Fund for Future Expansion - 807 - Other	0	0	0	0	0
Total 9200 - Fund for Future Expansion - 807	0	2,617	9,489	26,167	31,400
9300 - Unreserved Funds - 817					
9301 - Interest Income - 817	0	417	1,746	4,167	5,000
9300 - Unreserved Funds - 817 - Other	0	0	0	0	0
Total 9300 - Unreserved Funds - 817	0	417	1,746	4,167	5,000
Total Other Income	7,016	10,117	128,753	101,167	121,400
Other Expense					
7432 - Appropriation for Contingencies	0	10,117	0	101,167	121,400
Total Other Expense	0	10,117	0	101,167	121,400
Net Other Income	7,016	0	128,753	0	0
Net Income	-10,189	0	106,824	-1	0

**Tulare Public Cemetery District
Reconciliation Detail**

10150 - Bank of The Sierra - CHK ACCT, Period Ending 04/30/2022

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						65,731.06
Cleared Transactions						
Checks and Payments - 54 items						
Bill Pmt -Check	11/19/2021	3017	Joey Vieira	√	-393.00	-393.00
Bill Pmt -Check	02/28/2022	3200	Giotto's Alarm Tech, INC.	√	-2,744.39	-3,137.39
Bill Pmt -Check	02/28/2022	3199	Ewing Irrigation Products Inc.	√	-338.36	-3,475.75
Bill Pmt -Check	03/07/2022	3224	Van Cleve Concrete Products, INC.	√	-6,426.00	-9,901.75
Bill Pmt -Check	03/29/2022	3264	Tulare County Counsel	√	-3,457.20	-13,358.95
Bill Pmt -Check	03/29/2022	3257	Ewing Irrigation Products Inc.	√	-2,562.48	-15,921.43
Bill Pmt -Check	03/29/2022	3265	Uline, Inc.	√	-928.92	-16,850.35
Bill Pmt -Check	03/29/2022	3255	Charles and Norma Lovelace	√	-600.00	-17,450.35
Bill Pmt -Check	03/29/2022	3254	CAL Turf Equipment & Supply Inc.	√	-467.59	-17,917.94
Bill Pmt -Check	03/29/2022	3256	Christy Vault Co, Inc.	√	-444.00	-18,361.94
Bill Pmt -Check	03/29/2022	3267	Office Depot	√	-385.71	-18,747.65
Bill Pmt -Check	03/29/2022	3262	Roche Oil, Inc.	√	-359.74	-19,107.39
Bill Pmt -Check	03/29/2022	3258	Home Depot Cedit Services	√	-323.38	-19,430.77
Bill Pmt -Check	03/29/2022	3266	Waste Management/USA Waste	√	-308.82	-19,739.59
Bill Pmt -Check	03/29/2022	3263	SoCalGas	√	-201.37	-19,940.96
Bill Pmt -Check	03/29/2022	3259	Leaf	√	-128.58	-20,069.54
Bill Pmt -Check	03/29/2022	3271	AGUILAR, ALBERTO	√	-100.00	-20,169.54
Bill Pmt -Check	03/29/2022	3268	Ramos, Carlos	√	-100.00	-20,269.54
Bill Pmt -Check	03/29/2022	3261	RIGO'S SIGNS	√	-95.88	-20,365.42
Bill Pmt -Check	03/29/2022	3253	Baker Supplies and Repairs- Los Banos	√	-78.26	-20,443.68
Bill Pmt -Check	03/29/2022	3260	Res Com Pest Control	√	-45.00	-20,488.68
Bill Pmt -Check	04/01/2022	3270	Health Benefits Unit	√	-9,859.98	-30,348.66
Bill Pmt -Check	04/05/2022	EFT	CALPERS	√	-5,771.75	-36,120.41
Check	04/07/2022	EFT	Paychex of New York LLC	√	-278.76	-36,399.17
Check	04/08/2022	EFT	Paychex of New York LLC	√	-13,952.10	-50,351.27
Check	04/08/2022	EFT	Paychex of New York LLC	√	-3,896.74	-54,248.01
Check	04/08/2022	10237	Employer Payroll	√	-1,078.13	-55,326.14
Check	04/08/2022	EFT	Paychex of New York LLC	√	-269.99	-55,596.13
Bill Pmt -Check	04/12/2022	EFT	AT & T Internet	√	-70.00	-55,666.13
Bill Pmt -Check	04/20/2022	3300	Reed Shaffer	√	-6,962.94	-62,629.07
Bill Pmt -Check	04/20/2022	3290	Illinois MidWest Insurance Agency, LLC	√	-4,071.00	-66,700.07
Bill Pmt -Check	04/20/2022	3293	Reed Shaffer	√	-2,957.86	-69,657.93
Bill Pmt -Check	04/20/2022	3301	Roche Oil, Inc.	√	-1,374.02	-71,031.95
Check	04/20/2022	3278	Employer Payroll	√	-1,237.00	-72,268.95
Bill Pmt -Check	04/20/2022	3289	Herc Rentals	√	-1,100.28	-73,369.23
Bill Pmt -Check	04/20/2022	EFT	City of Tulare	√	-1,006.49	-74,375.72
Check	04/20/2022	3279	Employer Payroll	√	-798.52	-75,174.24
Bill Pmt -Check	04/20/2022	3282	Andy Hinojosa III CPA	√	-600.00	-75,774.24
Bill Pmt -Check	04/20/2022	3297	Visalia Times Delta	√	-458.50	-76,232.74
Bill Pmt -Check	04/20/2022	3303	Clara L Bernardo	√	-323.25	-76,555.99
Bill Pmt -Check	04/20/2022	3308	Lowe's	√	-280.74	-76,836.73
Bill Pmt -Check	04/20/2022	3311	Home Depot Cedit Services	√	-224.28	-77,061.01
Check	04/20/2022	EFT	Paychex of New York LLC	√	-210.44	-77,271.45
Bill Pmt -Check	04/20/2022	3307	TF Tire & Service / Tulare Firestone Inc.	√	-166.83	-77,438.28
Bill Pmt -Check	04/20/2022	3304	Phyllis A Schneider.	√	-129.87	-77,568.15
Bill Pmt -Check	04/20/2022	3302	SoCalGas	√	-33.54	-77,601.69
Check	04/21/2022	EFT	Paychex of New York LLC	√	-14,203.27	-91,804.96
Check	04/21/2022	EFT	Paychex of New York LLC	√	-313.84	-92,118.80
Check	04/22/2022	EFT	Paychex of New York LLC	√	-4,316.97	-96,435.77
Check	04/22/2022	10249	Employer Payroll	√	-1,094.56	-97,530.33
Bill Pmt -Check	04/24/2022	EFT	AT & T Phone's	√	-296.46	-97,826.79
Bill Pmt -Check	04/26/2022	EFT	Southern California Edison	√	-610.20	-98,436.99
Bill Pmt -Check	04/26/2022	EFT	AT & T Phone's	√	-230.39	-98,667.38
Bill Pmt -Check	04/27/2022	EFT	Southern California Edison	√	-1,496.31	-100,163.69
Total Checks and Payments					-100,163.69	-100,163.69

**Tulare Public Cemetery District
Reconciliation Detail**

10150 · Bank of The Sierra - CHK ACCT, Period Ending 04/30/2022

Type	Date	Num	Name	Clr	Amount	Balance
Deposits and Credits - 6 items						
Deposit	04/06/2022			√	42,419.94	42,419.94
Deposit	04/14/2022			√	5,771.75	48,191.69
Deposit	04/21/2022	Deposit	Paychex of New York LLC	√	250.00	48,441.69
Deposit	04/21/2022			√	21,500.00	69,941.69
Deposit	04/28/2022			√	53,618.90	123,560.59
Check	05/20/2022	3322	VOID	√	0.00	123,560.59
Total Deposits and Credits					<u>123,560.59</u>	<u>123,560.59</u>
Total Cleared Transactions					<u>23,396.90</u>	<u>23,396.90</u>
Cleared Balance					23,396.90	89,127.96
Uncleared Transactions						
Checks and Payments - 22 items						
Bill Pmt -Check	04/01/2022	3348	Petty Cash		-62.14	-62.14
Bill Pmt -Check	04/20/2022	3288	Giotto's Alarm Tech, INC.		-9,239.16	-9,301.30
Bill Pmt -Check	04/20/2022	3280	Barnes Memorials		-6,000.00	-15,301.30
Bill Pmt -Check	04/20/2022	3284	Barnes Memorials		-4,200.00	-19,501.30
Bill Pmt -Check	04/20/2022	3295	TULARE COUNTY ROLL-OFF		-3,565.60	-23,066.90
Bill Pmt -Check	04/20/2022	3292	Morris Levin & Son		-2,763.13	-25,830.03
Bill Pmt -Check	04/20/2022	3305	Element Security Solutions, Inc.		-1,341.59	-27,171.62
Bill Pmt -Check	04/20/2022	3287	Crowne Vault		-1,069.95	-28,241.57
Bill Pmt -Check	04/20/2022	3294	Sanchez Brothers		-1,000.00	-29,241.57
Bill Pmt -Check	04/20/2022	3306	Christy Vault Co, Inc.		-800.00	-30,041.57
Bill Pmt -Check	04/20/2022	3296	United Rentals(North America),Inc		-560.79	-30,602.36
Bill Pmt -Check	04/20/2022	3298	Ewing Irrigation Products Inc.		-523.50	-31,125.86
Bill Pmt -Check	04/20/2022	3299	Ewing Irrigation Products Inc.		-476.07	-31,601.93
Bill Pmt -Check	04/20/2022	3286	California Busniness Machines		-472.21	-32,074.14
Bill Pmt -Check	04/20/2022	3310	Office Depot		-445.32	-32,519.46
Bill Pmt -Check	04/20/2022	3309	Office Depot		-316.13	-32,835.59
Bill Pmt -Check	04/20/2022	3291	Lawrence Tractor CO., INC.		-179.23	-33,014.82
Bill Pmt -Check	04/20/2022	3283	Baker Supplies and Repairs- Los Banos		-169.95	-33,184.77
Bill Pmt -Check	04/20/2022	3285	Battery Pro		-165.54	-33,350.31
Bill Pmt -Check	04/20/2022	3281	Res Com Pest Control		-45.00	-33,395.31
Bill Pmt -Check	04/29/2022	3349	Petty Cash		-320.64	-33,715.95
Bill Pmt -Check	04/30/2022	3327	AT & T Mobility		-52.19	-33,768.14
Total Checks and Payments					<u>-33,768.14</u>	<u>-33,768.14</u>
Total Uncleared Transactions					<u>-33,768.14</u>	<u>-33,768.14</u>
Register Balance as of 04/30/2022					<u>-10,371.24</u>	<u>55,359.82</u>

Tulare Public Cemetery District
Reconciliation Detail

10500 - Cash in Treasury (772), Period Ending 04/30/2022

	Type	Date	Num	Name	Clr	Amount	Balance	
Beginning Balance							459,154.75	
Cleared Transactions								
Checks and Payments - 12 items								
	Invoice	04/01/2022	14727	TULARE COUNTY PVQ	√	-21,500.00	-21,500.00	
	Invoice	04/01/2022	14727	TULARE COUNTY PVQ	√	-11,144.78	-32,644.78	
	Invoice	04/01/2022	14726	TULARE COUNTY PVQ	√	-4,912.01	-37,556.79	
	Invoice	04/01/2022	14725	TULARE COUNTY PVQ	√	-4,863.15	-42,419.94	
	Invoice	04/07/2022	14728	TULARE COUNTY PVQ	√	-5,771.75	-48,191.69	
	Check	04/12/2022	EFT	County of Tulare	√	-2,283.50	-50,475.19	
	Invoice	04/14/2022	14729	TULARE COUNTY PVQ	√	-21,500.00	-71,975.19	
	Invoice	04/21/2022	14730	TULARE COUNTY PVQ	√	-18,414.39	-90,389.58	
	Invoice	04/21/2022	14732	TULARE COUNTY PVQ	√	-13,108.54	-103,498.12	
	Invoice	04/21/2022	14733	TULARE COUNTY PVQ	√	-12,924.11	-116,422.23	
	Invoice	04/21/2022	14734	TULARE COUNTY PVQ	√	-5,580.75	-122,002.98	
	Invoice	04/21/2022	14731	TULARE COUNTY PVQ	√	-3,591.11	-125,594.09	
	Total Checks and Payments						-125,594.09	-125,594.09
Deposits and Credits - 10 items								
	Transfer	04/01/2022			√	1,200.00	1,200.00	
	Transfer	04/11/2022			√	92.50	1,292.50	
	Transfer	04/11/2022			√	19,794.35	21,086.85	
	Deposit	04/12/2022			√	129.12	21,215.97	
	Transfer	04/12/2022			√	1,429.70	22,645.67	
	Deposit	04/12/2022	Deposit		√	59,367.93	82,013.60	
	Transfer	04/13/2022			√	4,978.50	86,992.10	
	Transfer	04/20/2022			√	16,298.84	103,290.94	
	Transfer	04/26/2022			√	6,304.25	109,595.19	
	Transfer	04/29/2022			√	3,113.00	112,708.19	
	Total Deposits and Credits						112,708.19	112,708.19
	Total Cleared Transactions						-12,885.90	-12,885.90
Cleared Balance							-12,885.90	446,268.85
Uncleared Transactions								
Checks and Payments - 1 item								
	Invoice	04/28/2022	14735	TULARE COUNTY PVQ		-21,500.00	-21,500.00	
	Total Checks and Payments						-21,500.00	-21,500.00
	Total Uncleared Transactions						-21,500.00	-21,500.00
Register Balance as of 04/30/2022							-34,385.90	424,768.85

**Tulare Public Cemetery District
Reconciliation Detail**

10600 - Endowment - Reserved (773), Period Ending 04/30/2022

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>	
Beginning Balance							1,689,359.71	
Cleared Transactions								
Deposits and Credits - 6 items								
	Transfer	04/01/2022			√	393.00	393.00	
	Transfer	04/11/2022			√	1,543.00	1,936.00	
	Transfer	04/12/2022			√	393.00	2,329.00	
	Transfer	04/20/2022			√	3,141.00	5,470.00	
	Transfer	04/26/2022			√	786.00	6,256.00	
	Transfer	04/29/2022			√	393.00	6,649.00	
	Total Deposits and Credits						<u>6,649.00</u>	<u>6,649.00</u>
	Total Cleared Transactions						<u>6,649.00</u>	<u>6,649.00</u>
	Cleared Balance						<u>6,649.00</u>	<u>1,696,008.71</u>
	Register Balance as of 04/30/2022						<u>6,649.00</u>	<u>1,696,008.71</u>
	Ending Balance						<u>6,649.00</u>	<u>1,696,008.71</u>

**Tulare Public Cemetery District
Reconciliation Detail**

10700 · Cash in Expansion Account (807), Period Ending 04/30/2022

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							96,566.49
Cleared Transactions							
Deposits and Credits - 7 items							
	Transfer	04/01/2022			√	150.00	150.00
	Transfer	04/11/2022			√	1,500.00	1,650.00
	Transfer	04/12/2022			√	150.00	1,800.00
	Transfer	04/13/2022			√	300.00	2,100.00
	Transfer	04/20/2022			√	1,050.00	3,150.00
	Transfer	04/26/2022			√	300.00	3,450.00
	Transfer	04/29/2022			√	150.00	3,600.00
Total Deposits and Credits						3,600.00	3,600.00
Total Cleared Transactions						3,600.00	3,600.00
Cleared Balance						3,600.00	100,166.49
Register Balance as of 04/30/2022						3,600.00	100,166.49
Ending Balance						3,600.00	100,166.49

Tulare Public Cemetery District
Reconciliation Detail

10900 - Endowment - Unreserved (817), Period Ending 04/30/2022

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							292,954.30
Cleared Balance							292,954.30
Register Balance as of 04/30/2022							292,954.30
Ending Balance							292,954.30

TULARE PUBLIC CEMETERY DISTRICT
April 2018-2022 Interments and Entombments

KERN		Year	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
	2018	7	2	0	5	0	0	14	
	2019	6	3	0	6	0	0	15	
	2020	6	3	0	2	0	0	11	
	2021	8	2	0	6	0	0	16	
	2022	2	7	0	1	0	0	10	

Pre-Needs		Burial	Niche	1/2 Grave	Total
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	1	1
		0	1	0	1

NORTH		Year	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
	2018	11	0	0	0	1	0	12	
	2019	10	0	0	1	0	0	11	
	2020	9	0	0	3	0	0	12	
	2021	10	0	0	5	0	0	15	
	2022	9	0	0	4	1	0	14	

Pre-Needs		Burial	Niche	1/2 Grave	Total
		0	0	0	0
		0	0	0	0
		0	0	0	0
		11	0	0	11
		10	0	1	11

TOTAL BOTH		Year	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
	2018	18	2	0	5	1	0	26	
	2019	16	3	0	7	0	0	26	
	2020	15	3	0	5	0	0	23	
	2021	18	2	0	11	0	0	31	
	2022	11	7	0	5	1	0	24	

Pre-Needs Total		Burial	Niche	1/2 Grave	Total
		0	0	0	0
		0	0	0	0
		0	0	0	0
		11	0	1	12
		10	1	1	12

TULARE PUBLIC CEMETERY DISTRICT
May 2018-2022 Interments and Entombments

		KERN					
Year	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018	12	0	0	3	1	0	16
2019	5	2	0	6	0	0	13
2020	7	1	0	4	0	0	12
2021	10	3	0	5	0	0	18
2022	9	0	0	3	0	0	12

Pre-Needs			
Burial	Niche	1/2 Grave	Total
0	0	0	0
0	0	0	0
0	0	0	0
0	2	0	2
0	1	0	1

		NORTH					
Year	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018	12	0	0	0	0	0	12
2019	7	0	0	1	0	0	8
2020	9	0	0	1	0	0	10
2021	9	0	0	2	0	0	11
2022	6	0	0	3	0	0	9

Pre-Needs			
Burial	Niche	1/2 Grave	Total
0	0	0	0
0	0	0	0
0	0	0	0
8	0	1	9
4	0	1	5

		TOTAL BOTH					
Year	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018	24	0	0	3	1	0	28
2019	12	2	0	7	0	0	21
2020	16	1	0	5	0	0	22
2021	19	3	0	7	0	0	29
2022	15	0	0	6	0	0	21

Pre-Needs Total			
Burial	Niche	1/2 Grave	Total
0	0	0	0
0	0	0	0
0	0	0	0
8	2	1	11
4	1	1	6

's up until May 18, 2022

Proposed Tulare Cemetery Budget 2022-23

REVENUES	Proposed	Income	Budgeted	Income	Income	Income	Income
	2022-23	March YTD	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018
772							
Available Resources	325000	0	391,418				
4001 Pr Tx-Cur Se	175000	111337	166,000	156,919	153,437	146,641	139,091
4006 Pr Tx-Cr Uns	9,000	71	9,000	18,539	9,231	8,733	8,261
4008 Pr Tx-Pr Sec	3,040	0	3,040	2,395	2,761	2,746	2,713
4009 Pr Tx-Pr Uns	130	0	130	90	153	131	250
4030 Suppl Tx Cs	2,800	0	2,800	1,807	2,981	2,827	2,552
4033 Suppl Prior	400	0	400	598	573	393	267
4060 Residual Dist	6,500	0	6,500	10,305	6,905	6,510	5,476
4069 PT Facilities	5,900	0	5,900	6,870	6,221	5,894	5,663
5000 I/G Revenue	30	0	30	27	29	63	36
5050 Prop Tax Rel	1,200	0	1,200	1,238	1,277	1,292	1,298
Total Property	204,000	111,408	195,000	198,788	183,568	175,230	165,608
4801 Interest	7000	3360	3,000	6,207	5,621	2,898	2,279
5400 Curr Serv	746000	887788	732,182	1,020,049	707,269	607,346	693,393
5450 Concrete Bases	80000	37000					
5805 Misc Revenue	25000	26030	2,000	32,360	7,141	0	100
5834 Restitution	1200	1589	1,200	1,200	600		
5835 Other Revenue	2500	2	15,000	3,912	10,950	23,898	
Total 772	1,390,700	1,067,177	1,339,800	1,262,516	915,149	809,372	861,379
773							
4801 Interest	30000	11869	25,000	23,474	39,810	25,574	19,613
5400 Curr Serv	75000	98633	60,000	93,484	60,681	65,874	0
5835 Oth Revenue	0	0	0	0	0	0	0
Total	105,000	110,502	85,000	116,958	100,491	91,448	19,613
807							
Fd for Fut Expans							
4801 Interest	2000	1338	1,400	995	1,582	805	577
4807 Facility Rent	15000	0	15,000	17,200	21,400	8,400	8,400
5400 Curr Serv	15000	8151	15,000	18,902	0	0	1
Total	32,000	9,489	31,400	37,097	22,982	9,205	8,978
817							
Unreserved Funds							
4801 Interest	3500	1746	5,000	4,379	6,176	308	1,345
5400 Curr Serv	0	0	0	0	0	12,905	0
Total	3,500	1,746	5,000	4,379	6,176	13,213	1,345
TOTAL REVENUES	1,531,200	1,188,914	1,461,200	1,420,950	1,044,798	923,238	891,315
Difference with Expenses	\$0		\$0				

Proposed Tulare Cemetery Budget 2022-23

EXPENSES	Proposed 2022-23	Income March YTD	Expense 2021-2022	Expense 2020-2021	Expense 2019-2020	Expense 2018-2019
6001 Regular Salaries	525,000	371,029	525,000	409,928	258,533	246,339
6002 Overtime Pay	750	10319	5,000	13,854	9,730	4,210
6004 Health Insurance	118,000	103,790	75,000	54,753	72,233	35,258
6005 Extra Help	2,000	0	4,000	14,810	68,808	55,683
6008 Director's Fee	3,000	2,250	4,000	3,650	2,325	2,475
6011 Retirement	37,500	28,900	45,000	39,898	33,568	23,638
6012 Social Security	40,000	29,066	40,000	32,684	20,522	16,489
6015 Worker's Comp Ins	35,000	19,344	20,000	8,244	22,323	15,646
6016 Unemployment Ins	3,000	3,006	3,000	2,371	1,624	4,624
6020 Prior Year Payroll Taxes	0	7,648	0	0	-12	0
6000 Payroll & Emp Benefits-Other	2,000	116	0	4,902	0	0
Total Salaries & Employee Benefits	773,000	575,468	721,000	585,094	489,654	404,362
7004 Clothing & Personal Supplies	7,000	4,574	7,000	4,594	4,007	3,146
7005 Telecommunications	6,000	4,814	6,000	6,126	7,171	5,203
7006 Garden Crypts/Vaults	See Below	73,718	75,000	95,102	71,660	57,392
7008 Freight/Delivery Fees	10,000	7,986	0	0	0	0
7009 Household Supplies	1,500	919	1,500	2,205	1,491	0
7010 Insurance	35,000	25,691	20,000	15,838	17,029	20,407
7011 Concrete Base for Headstone	See Below	35,200	0	0	0	0
7025 Mileage Reimbursement Exp	1,000	971	200	0	67	0
7030 Repairs Maintenance	150,000	159,832	110,000	165,666	110,413	143,155
7036 Office Expense	25,000	20,148	20,000	24,533	13,712	10,929
7039 Miscellaneous	1,000	881	700	17,097	661	2,740
7043 Professional Expense	60,000	44,792	50,000	53,116	40,542	39,964
7045 Security Expense	30,000	21,966	25,000	3,956	2,170	1,144
7059 Publications & Legal Notices	5,000	5,216	3,000	4,553	6,877	2,479
7073 Training	6,000	4,016	10,000	3,864	6,769	7,167
7074 Transportation and Travel	4,000	3,684	0	0	0	0
7081 Utilities	68,000	56,758	50,000	59,984	41,742	45,351
7090 Vehicle Expense	100	79	0	0	0	0
Total Services & Supplies	409,600	479,175	378,400	456,634	324,311	339,077
7003 Tax Admin Fee/Penalties	150	143	500	569	1,317	0
7425 Taxes & Assessments	1,300	5134	1,300	247	1,299	1,299
7006 Garden Crypts/Vaults	100,000	0	0	0	0	0
7011 Concrete Bases	80,000	0	0	0	0	0
Marketing	5,000	0	0	0	0	0
CAPITAL OUTLAY						
8000 Land	0	0	0	0	0	0
8001 Cem Plots Repurchase	10,000	2,900	5,000	10,800	4,865	7,889
8100 Bldg & Improv	95,750	809	100,000	69,109	0	0
8300 New F/A	30,000	3,199	133,600	125,217	52,190	0
Total	135,750	6,908	238,600	205,126	57,055	7,889
9999 Covid 19 Exp	0	2080	0	0	0	0
SUBTOTAL	1,504,800	1,066,828	1,339,800	1,249,750	873,636	752,627
7432 Contingencies	26,400	0	121,400	0	0	0
TOTAL BUDGET 772	1,531,200	1,066,828	1,461,200	1,249,750	873,636	752,627

TULARE PUBLIC CEMETERY DISTRICT

ANNUAL FINANCIAL REPORT

JUNE 30, 2021

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TULARE PUBLIC CEMETERY DISTRICT

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Tulare Public Cemetery District
Tulare, California

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the governmental activities and each major fund of Tulare Public Cemetery District, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Tulare Public Cemetery District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Tulare Public Cemetery District's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Tulare Public Cemetery District, as of June 30, 2021, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information and pension schedules on pages 23-24, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The management's discussion and analysis has been omitted which accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

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TULARE PUBLIC CEMETERY DISTRICT

GOVERNMENTAL FUNDS BALANCE SHEET/STATEMENT OF NET POSITION
 JUNE 30, 2021

	General Fund	Endowment Care Fund	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 532,713	\$ 1,950,846	\$ 2,483,559
Accrued receivables	263	-	263
Internal balances	(5,670)	5,670	-
Net pension asset	-	-	-
Nondepreciable capital assets	-	-	-
Depreciable capital assets, net	-	-	-
Total Assets	527,306	1,956,516	2,483,822
DEFERRED OUTFLOWS OF RESOURCES			
	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 527,306	\$ 1,956,516	2,483,822
LIABILITIES			
Accrued payables	\$ 54,599	\$ -	\$ 54,599
Long-term liabilities, non-current	-	-	-
Total Liabilities	54,599	-	54,599
DEFERRED INFLOWS OF RESOURCES			
	-	-	-
FUND BALANCE / NET POSITION			
Fund Balance			
Non-spendable	533	1,622,862	1,623,395
Assigned	-	333,654	333,654
Unassigned	477,174	-	477,174
Net Position			
Net investment in capital assets	-	-	-
Restricted	-	-	-
Unrestricted	-	-	-
Total Fund Balance / Net Position	477,707	1,956,516	2,434,223
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE / NET POSITION			
	\$ 532,306	\$ 1,956,516	\$ 2,488,822

The accompanying notes are an integral part of these financial statements

Adjustments (Note 2-A.)	Statement of Net Position
\$ -	\$ 2,483,559
-	263
-	-
595,000	595,000
129,465	129,465
680,782	680,782
1,405,247	3,889,069
114,000	114,000
\$ 1,519,247	\$ 4,003,069
\$ -	\$ 54,599
8,000	8,000
8,000	62,599
174,000	174,000
(1,623,395)	-
(333,654)	-
(477,174)	-
2,194,706	2,194,706
1,622,862	1,622,862
(51,098)	(51,098)
1,332,247	3,766,470
\$ 1,514,247	\$ 4,003,069

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TULARE PUBLIC CEMETERY DISTRICT

GOVERNMENTAL FUNDS STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES / STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

	General Fund	Endowment Care Fund	Total Governmental Funds
REVENUE			
Program Revenue:			
Charges for services	\$ 1,038,951	\$ 93,484	\$ 1,132,435
Property taxes, general purpose	197,523	-	197,523
Grants and contributions not restricted to specific programs	1,265	-	1,265
Revenue from use of money	24,402	27,853	52,255
Other revenues	37,472	-	37,472
Total Revenue	1,299,613	121,337	1,420,950
EXPENDITURES / EXPENSES			
Current:			
Salaries and wages	442,242	-	442,242
Benefits	142,852	-	142,852
Supplies	110,889	-	110,889
Services	327,392	-	327,392
Depreciation	-	-	-
Capital Outlay	190,102	-	190,102
Total Expenditures / Expenses	1,213,477	-	1,213,477
Excess (Deficiency) of Revenue over Expenditures/Expenses	86,136	121,337	207,473
OTHER FINANCING SOURCES/USES			
Transfers - internal activity	36,370	(36,370)	-
NET CHANGE IN FUND BALANCE / NET POSITION	122,506	84,967	207,473
Fund Balance / Net Position - Beg.	355,201	1,871,549	2,226,750
Fund Balance / Net Position - End	\$ 477,707	\$ 1,956,516	\$ 2,434,223

The accompanying notes are an integral part of these financial statements

<u>Adjustments</u>	<u>Statement of</u>
<u>(Note 2-B.)</u>	<u>Activities</u>

\$ -	\$ 1,132,435
-	197,523
-	1,265
-	52,255
-	37,472
<hr/>	
-	1,420,950
<hr/>	
(5,000)	437,242
47,000	189,852
-	110,889
-	327,392
98,406	98,406
(190,102)	-
<hr/>	
(49,696)	1,163,781
<hr/>	
49,696	257,169
-	-
<hr/>	
49,696	257,169
1,282,551	3,509,301
<hr/>	
\$ 1,332,247	\$ 3,766,470

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TULARE PUBLIC CEMETERY DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1 - A. Financial Reporting Entity

The Tulare Public Cemetery District, was established August 1, 1927, under the State Cemetery District Act of 1909 and as subsequently amended. It was later incorporated in the California Health and Safety Code of 1939. At the time of organization, the Tulare Public Cemetery District took over the then existing Tulare City Cemetery, which had been in operation for approximately fifty years. The District operates as a special district under California Law and is subject to applicable sections of the Health and Safety Code §9010. The District's Board of Trustees is appointed by the Tulare County Board of Supervisors.

1 - B. Basis of Presentation

Government-wide Statements. The statement of net position and the statement of activities display information about the District. These statements include the financial activities of the overall government. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions.

Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the cemetery and (b) grants and contributions restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Combined Fund and Government-Wide Statements. Governments engaged in a single governmental program may combine their fund financial statements with their government-wide statements by using a columnar format that reconciles individual line items of fund financial data to government-wide data in a separate column.

The District presents the combined governmental fund balance sheet/statement of net position, and combined statement of governmental fund revenues, expenditures, and changes in fund balances/statement of activities. The explanations for the reconciliation items in the "Adjustments" column are not provided on the face of the statement, but instead are disclosed in the notes. The District realigns the statement of activities to be compatible with the fund financial statement format.

Major Governmental Funds

General Fund. This is the District's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in other funds. The general fund is always a major fund and GASB has defined other major funds based on percentage thresholds. However, management has the discretion to include funds, which are of particular importance to financial statement users.

Endowment Care Fund. Per Health and Safety Code §9065, the board of trustees shall create an endowment care fund, and require a payment into the endowment care fund for each interment right sold. The board of trustees shall not spend the principal of the fund. The board of trustees shall cause the income from the fund to be deposited in an endowment income fund and spent solely for the care of the cemeteries owned by the District.

TULARE PUBLIC CEMETERY DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued JUNE 30, 2021

1 - C. Basis of Accounting – Measurement Focus

Government-wide Financial Statements. The government-wide and financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements. Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes, franchise taxes, licenses, and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and financing from capital leases are reported as other financing sources.

1 - D. Assets, Liabilities, and Net Position

Fair Value. The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

Acquisition Value. The price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date, or the amount at which a liability could be liquidated with the counterparty at the acquisition date.

Deposits and Investments. There are cash balances which are pooled and invested by the Tulare County Treasurer for the purpose of increasing earnings through investment activities. The pool's investments are reported at fair value at June 30, 2021, based on market prices. The individual funds' portions of the pool's fair value are presented as "Cash in County." Earnings on the pooled funds are apportioned and paid or credited to the funds quarterly based on the average daily balance of each participating fund.

Accrued Receivables. Interest receivables are fully collectible. The District considers receivables collected within sixty days after year-end to be available and recognizes them as revenues of the current year.

TULARE PUBLIC CEMETERY DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
JUNE 30, 2021

Capital Assets. Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at acquisition value. The District maintains a capitalization threshold of \$5,000. The District does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of capital assets utilized by the enterprise fund is also capitalized. Depreciation of capital assets is computed and recorded by the straight-line method over the following estimated useful life:

<u>Asset Class</u>	<u>Estimated Useful Life</u>
Buildings	10 – 40
Site/Land Improvements	5 – 40
Equipment	5 – 10

Accrued Liabilities and Long-Term Obligations. All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds.

However, claims and judgments and special termination benefits that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Long-term loans are recognized as liabilities in the governmental fund financial statements when due.

Pension. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the California Public Employee Retirement System (“Cal PERS”) and additions to/deductions from Cal PERS’ fiduciary net position have been determined on the same basis as they are reported by Cal PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Fund Balances. The fund balance for governmental funds is reported in classifications based on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Nonspendable. The resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Resources in nonspendable form include Endowment Care corpus, inventories, and prepaid assets.

Assigned. Resources that are constrained by the government’s intent to use them for a specific purpose but are neither restricted nor committed, are reported as assigned fund balance. Intent may be expressed by either the Board, committees (such as budget or finance), or officials to which the Board has delegated authority.

Unassigned fund balance represents fund balance that has not been restricted, committed, or assigned and may be utilized by the County for any purpose. When expenditures are incurred and both restricted and unrestricted resources are available, it is the County’s policy to use restricted resources first, then unrestricted resources in the order of committed, assigned, and then unassigned, as they are needed.

TULARE PUBLIC CEMETERY DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
JUNE 30, 2021

1 - E. Revenue and Expenditures/Expenses

Revenues – Exchange Transactions (Program Revenue). Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, available means expected to be received within 60 days of fiscal year-end.

Property Tax Calendar. Property taxes are government mandated non-exchange transactions and are recognized when all eligibility requirements have been met. Secured property taxes are levied on or before the first business day of September of each year, and become a lien on real property on March 1 proceeding the fiscal year for which taxes are levied.

The first installment of secured taxes is due and payable November 1 and becomes delinquent December 12 at 5:00 p.m. The second installment is due and payable on February 1 and becomes delinquent on April 10 at 5:00 p.m. Unsecured taxes are due and payable on January 1 and become delinquent on August 31 at 5:00 p.m.

The County of Tulare bills and collects the taxes on behalf of the District. The District recognizes property tax revenues actually received as reported by the Tulare County Auditor-Controller.

Expenses/Expenditures. On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Principal and interest on long-term obligations, which has not matured, are recognized when paid in the governmental funds. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds.

Compensated Absences. Accumulated unpaid employee vacation benefits are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide financial statements.

For governmental funds, the current portion of unpaid compensated absences is the amount that is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resources. These amounts are reported in the fund from which the employees who have accumulated leave are paid. The non-current portion of the liability is not reported in governmental funds.

Estimates. The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

TULARE PUBLIC CEMETERY DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
 JUNE 30, 2021

NOTE 2 – EXPLANATION OF DIFFERENCES BETWEEN THE FUND FINANCIAL STATEMENTS AND DISTRICT-WIDE FINANCIAL STATEMENTS

2 - A. Governmental Funds Balance Sheet and Statement of Net Position

Total Fund Balance - Governmental Funds \$ 2,434,223

Amounts reported for assets, deferred outflows of resources, liabilities, and deferred inflows of resources for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets:

In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation:

Capital assets relating to governmental activities, at historical cost:	\$ 2,194,706	
Accumulated depreciation:	(1,384,459)	810,247
<hr/>		

Long-term liabilities (assets):

In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

Net Pension Liability (Asset)	(595,000)	
Compensated absences payable	13,000	582,000
<hr/>		

Deferred outflows and inflows of resources relating to pensions:

In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflows of resources relating to pensions	114,000	
Deferred inflows of resources relating to pensions	(174,000)	
<hr/>		

Total Net Position - Governmental Activities: \$ 3,766,470

TULARE PUBLIC CEMETERY DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
 JUNE 30, 2021

2 - B. Governmental Funds Operating Statements and the Statement of Activities

Net Changes in Fund Balances - Total Governmental Funds \$ 207,473

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay:

In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

	Expenditures for capital outlay: \$ 190,102	
	Depreciation expense: (98,406)	91,696

Compensated absences:

In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was:

5,000

Pensions:

In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:

(47,000)

Change in Net Position of Governmental Activities: **\$ 257,169**

NOTE 3 – DEPOSITS AND INVESTMENTS

3 - A. Summary of Deposit and Investment Balances

	Governmental Activities
Cash on hand	\$ 3,403
Deposits in financial institutions	31,914
Cash in county	2,448,242
Total Cash and Cash Equivalents	\$ 2,483,559

TULARE PUBLIC CEMETERY DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
 JUNE 30, 2021

3 - B. Policies and Practices

Allowable investment instruments per Government Code §§ 16340, 16429.1, 53601, 53601.8, 53635, 53635.2, 53635.8, and 53638.

INVESTMENT TYPE	MAX. MATURITY	MAX % OF PORTFOLIO	MIN QUALITY	GOV'T CODE §§
County Pooled Investment Funds	N/A	None	None	27133

3 - C. Cash Deposits

Credit Risk. As of June 30, 2021, the District's Cash in County pool consisted of debt securities and the ratings ranged from AAA to BBB by Standard & Poor's. The District's cash in county balances have a fair value measurement using other observable inputs (Level 2) as of June 30, 2021, in the amounts of \$2,285,955, respectively.

Custodial Credit Risk. There is a risk that, in the event of a bank failure, the District's deposits may not be returned. The District's deposit policy requires that all deposits are covered by the Federal Depository Insurance Corporation ("FDIC") or are collateralized as required by Statutes of the State. As of June 30, 2021, the carrying amount of the District's bank deposits was \$31,914, and the respective bank balances totaled \$, all of which was insured through the FDIC.

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2021

	Balance		Balance	
	Jul. 01, 2020	Additions	Deletions	Jun. 30, 2021
Capital Assets Not Being Depreciated				
Land	\$ 129,465	\$ -	\$ -	\$ 129,465
Capital Assets Being Depreciated				
Buildings and improvements	\$ 1,444,336	\$ 39,093		\$ 1,483,429
Equipment	430,803	151,009		581,812
Total assets being depreciated	1,875,139	190,102	-	2,065,241
Less Accumulated Depreciation				
Buildings and improvements	1,043,911	45,445		1,089,356
Equipment	242,142	52,961		295,103
Total accumulated depreciation	1,286,053	98,406	-	1,384,459
Total Capital Assets Being Depreciated, Net	\$ 589,086	\$ 91,696	\$ -	\$ 680,782

TULARE PUBLIC CEMETERY DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
JUNE 30, 2021

NOTE 5 – ACCRUED PAYABLES

Payables at June 30, 2021, were as follows:

	<u>General Fund</u>
Vendors and sales tax	\$ 33,358
Payroll related	16,241
Compensated absence	5,000
Total Accrued Payables	\$ 54,599

NOTE 6 – INTERFUND ACTIVITIES

Due From/To Other Funds and as of June 30, 2021, consisted of collections in the General Fund’s bank account to be transferred to the Endowment Care Fund.

Transfers to/from other funds at June 30, 2021, consist of earnings in the Endowment Fund transferred to the General Fund in the amount of \$36,370 for the office remodel.

NOTE 7 – COMPENSATED ABSENCES

The long-term portion of unpaid employee compensated absences for the year ended June 30, 2021 is \$8,000, to be paid out of the General Fund.

NOTE 8 – DEFINED BENEFIT PENSION

Plan Description. The Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (“the Plan” or “PERF C”) is administered by the California Public Employees’ Retirement System (“CalPERS”). The Plan consists of a miscellaneous risk pool and a safety risk pool, which are comprised of individual employer miscellaneous and safety rate plans, respectively. Individual employers may sponsor more than one miscellaneous and safety rate plan. Each individual employer rate plan generally has less than 100 active members.

The Plan was established to provide retirement, death and disability benefits to public agency rate plans with generally less than 100 active members. The benefit provisions for PERF C employees are established by statute. A full description regarding the number of employees covered, benefit provisions, assumptions (for funding, but not accounting purposes), and membership information for the respective rate plan is listed in the respective rate plan’s June 30, 2019 Annual Valuation Report (funding valuation). Details of the benefits provided can be obtained in Appendix B of the funding valuation report. This report and CalPERS’ audited financial statements are publicly available reports that can be found on CalPERS’ website at <https://www.calpers.ca.gov/page/forms-publications>.

TULARE PUBLIC CEMETERY DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
JUNE 30, 2021

Benefit Provided and Contributions. Per the Tulare Public Cemetery District June 30, 2018 actuarial valuation report for the pension plan, the following are the benefits and employee and employer contribution requirements:

Member Category	Benefit Group	
	Misc. - Classic	Misc. – PEPR
Benefit Formula	2% @ 60	2% @ 62
Social Security (Full/Modified)	Yes Modified	Yes Full
Employee Contribution Rate	7.00%	6.25%
Final Avg. Comp Period	3 Yr.	3 Yr.
Sick Leave Credit	Yes	Yes
Non-Industrial Disability	Standard	Standard
Pre-Retirement Death Benefits		
Optional Settlement 2	Yes	Yes
Post-Retirement Death Benefits		
Lump Sum	\$500	\$500
COLA	2%	2%
Employer Contribution Rate	8.794%	7.732%
Unfunded Liability	\$ -	\$299
Total Employer Contributions:	\$8,441	\$18,107

Pension Asset, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, the District reported a liability of \$602,000 for its proportionate share of the net pension liability. The schedule of employer allocations for components of net pension liability provides allocation factors by employer for rate plans within the miscellaneous and safety risk pools based on the following allocation methodology: The schedule of employer allocations for components of net pension liability includes two ratios:

The schedule of employer allocations for components of net pension liability includes two ratios:

- 1) Actuarial Accrued Liability – Determined based on the actuarial accrued liability from the most recent actuarial valuation report as of June 30, 2019 used for funding purposes.
- 2) Market Value of Assets – Determined based on the sum of the market value of assets from the most recent actuarial valuation report as of June 30, 2019 used for funding purposes plus supplemental payments made by employers during the current measurement period to reduce their unfunded actuarial accrued liabilities.

The schedule of employer allocations for components of net pension liability is based on actuarial valuation reports that are one year in arrears. As such, there will be a one year lag between the time an employer enters the Plan and the fiscal year the employer is first included on the schedule of employer allocations for components of net pension liability. Employers joining the Plan during the fiscal year ended June 30, 2020, will be included in the schedule of employer allocations for components of net pension liability as of and for the fiscal year ended June 30, 2021.

The employers' proportionate share percentages of the miscellaneous and safety risk pools were first determined at the rate plan level. The employers' total proportion of the respective miscellaneous and safety risk pools reflects the sum of the proportions of the respective miscellaneous and safety rate plans.

TULARE PUBLIC CEMETERY DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
JUNE 30, 2021

When applying the allocation methodology to the collective miscellaneous or safety risk pool pension amounts, employers should determine proportionate shares using the employer allocation factors as follows:

- 1) Total Pension Liability (TPL) – Allocate based on the employer’s share of the actuarial accrued liability.
- 2) Fiduciary Net Position (FNP) – Allocate based on the employer’s share of the market value of assets plus additional payments.
- 3) Net Pension Liability (NPL) – After completing the above calculations, subtract FNP from TPL to calculate the employer’s NPL.
- 4) Deferred Outflows of Resources, Deferred Inflows of Resources – Allocate based on the employer’s share of the net pension liability as noted in 3) above.
- 5) Pension Expense – After completing the above calculations, calculate the employer’s share of collective pension expense based on the employer’s share of changes in net pension liability, changes in deferred outflows and deferred inflows of resources, and the employer’s contributions for the fiscal year ended June 30, 2020. The schedule of collective pension amounts does not reflect employer-specific amounts such as changes in proportion and employer contributions to PERF C subsequent to the measurement date. Appropriate treatment of such amounts is the responsibility of the employers.

An employer’s proportionate share of pension amounts for PERF C equals the sum of the employer’s proportionate shares of pension amounts for the respective miscellaneous and safety risk pools. At June 30, 2021, the District’s proportion was:

	<u>Jun. 30, 2020</u>	<u>Jun. 30, 2019</u>	<u>Difference</u>
Miscellaneous Plan:			
Total Pension Liability Allocation Basis	0.0001012	0.0001017	-0.0000005
Fiduciary Net Position Allocation Basis	0.0001707	0.0001739	-0.0000032

For the year ended June 30, 2021, the District recognized pension expense of \$47,000. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total</u>
Changes of assumptions	\$ 4,000	\$ -	\$ 4,000
Differences between expected and actual experience	-	(31,000)	(31,000)
Net difference between projected and actual earnings on pension plan investments	-	(18,000)	(18,000)
Differences between Employer's Contributions and Proportionate Share of Contributions	-	(125,000)	(125,000)
Change in Employer's Proportion	83,000	-	83,000
District contributions subsequent to the measurement date	27,000	-	27,000
Total	\$ 114,000	\$ (174,000)	\$ (60,000)

TULARE PUBLIC CEMETERY DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
JUNE 30, 2021

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2022	\$ 18,000
2023	(44,000)
2024	(26,000)
2025	(8,000)
Total	\$ (60,000)

Actuarial Assumptions and Discount Rate Information

Actuarial Methods and Assumptions. The collective total pension liability for the June 30, 2020 measurement period was determined by an actuarial valuation as of June 30, 2019, with update procedures used to roll forward the total pension liability to June 30, 2020. The collective total pension liability was based on the following assumptions:

Investment rate of return	7.15%
Inflation	2.50%
Salary increases	Varies by Entry Age and Service
Mortality rate table ¹	Derived using CalPERS' Membership Data for all Funds Contract COLA up to 2.50% until Purchasing Power
Post-retirement benefit increase	Protection Allowance Floor on Purchasing Power applies

¹ The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

Long-Term Expected Rate of Return. The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical and forecasted information for all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

TULARE PUBLIC CEMETERY DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
 JUNE 30, 2021

The expected real rates of return by asset class are as followed:

Asset class ¹	Assumed Asset Allocation	Real Return Years 1 - 10 ²	Real Return Years 11 + ³
Global equity	50.00 %	4.80 %	5.98 %
Fixed income	28.00	1.00	2.62
Inflation assets	-	0.77	1.81
Private equity	8.00	6.30	7.23
Real assets	13.00	3.75	4.93
Liquidity	1.00	-	(0.92)

¹ In the System's CAFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-Term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

² An expected inflation of 2.00% used for this period.

³ An expected inflation of 2.92% used for this period.

Discount Rate. The discount rate used to measure the total pension liability for PERF C was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's Proportionate Share of the Net Pension Asset to Changes in the Discount Rate.

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (-100 basis points) or one percentage point higher (+100 basis points) than the current rate:

	1% Decrease (6.15%)	Current Discount Rate (7.15%)	1% Increase (8.15%)
District's proportionate share of the net pension asset:	\$ 340,000	\$ 595,000	\$ 805,000

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS Comprehensive Annual Financial Report.

TULARE PUBLIC CEMETERY DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
 JUNE 30, 2021

NOTE 9 – FUND BALANCE

Fund balance components at June 30, 2021, were as follows:

	General Fund	Endowment Care Fund	Total Governmental Funds
Nonspendable			
Petty cash	\$ 533	\$ -	\$ 533
Endowment care corpus	-	1,622,862	1,622,862
Assigned			
Endowment Care	-	333,654	333,654
Unassigned	477,174	-	477,174
Total Fund Balances	477,707	\$ 1,956,516	\$ 2,434,223

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REQUIRED SUPPLEMENTARY INFORMATION

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TULARE PUBLIC CEMETERY DISTRICT

GENERAL FUND – BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive / (Negative)
	Original	Final		
REVENUE				
Program Revenue:				
Charges for services			\$ 1,038,951	\$ 1,038,951
Property taxes, general purpose			197,523	197,523
Grants and contributions not restricted to specific programs			1,265	1,265
Revenue from use of money			24,402	24,402
Other revenues			37,472	37,472
Total Revenue	-	-	1,299,613	1,299,613
EXPENDITURES				
Current:				
Salaries and wages			442,242	(442,242)
Benefits			142,852	(142,852)
Supplies			110,889	(110,889)
Services			327,392	(327,392)
Capital Outlay			190,102	(190,102)
Total Expenditures	-	-	1,213,477	(1,213,477)
Excess (Deficiency) of Revenue over Expenditures	-	-	86,136	86,136
OTHER FINANCING SOURCES/USES				
Transfers - internal activity	-	-	36,370	36,370
Other uses			-	-
Total Financing Sources/Uses	-	-	36,370	36,370
NET CHANGE IN FUND BALANCE	-	-	122,506	122,506
Fund Balance - Beginning	355,201	355,201	355,201	
Fund Balance - Ending	\$ 355,201	\$ 355,201	\$ 477,707	\$ 122,506

TULARE PUBLIC CEMETERY DISTRICT

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

	2021	2020	2019	2018	2017	2016
Miscellaneous Plan:						
District's proportion of the net pension liability (asset)	-0.01%	-0.02%	-0.02%	-0.01%	-0.02%	-0.02%
District's proportionate share of the net pension (asset)	\$ (595,000)	\$ (602,000)	\$ (598,000)	(504,000)	(605,000)	(475,000)
District's covered payroll	259,000	243,000	249,000	281,000	251,000	318,000
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	-230%	-248%	-240%	-179%	-241%	-149%
Plan fiduciary net position as a percentage of the total pension liability	131%	133%	132%	131%	139%	133%

The amounts presented for each fiscal year were determined as of June 30 of the prior fiscal year

SCHEDULE OF CONTRIBUTIONS

	2021	2020	2019	2018	2017	2016
Miscellaneous Plan:						
Contractually required contribution	\$ 26,874	\$ 18,130	\$ 20,155	\$ 15,345	\$ 17,583	\$ 18,779
Contributions in relation to the contractually required contribution	(26,874)	(18,130)	(20,155)	(15,345)	(17,583)	(18,779)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	410,000	259,000	243,000	249,000	281,000	251,000
Contributions as a percentage of covered payroll	7%	7%	8%	6%	6%	7%

Tulare Public Cemetery District
900 East Kern Avenue
Tulare, CA 93274
PHONE: 559-686-5544 FAX: 559-686-7484

RESOLUTION NO. 2021/2022 – 9

FUND TRANSFER REQUEST

TO: TULARE COUNTY AUDITOR-CONTROLLER
221 S. MOONEY BLVD., ROOM 101-E
VISALIA, CA 93291

DATE: May 23, 2022

Please transfer the following funds for the account of:

Tulare Public Cemetery District
900 East Kern Avenue
Tulare, CA 93274

Upon motion by _____, second by _____, the following resolution was adopted:

Resolve that the amount of **\$121,400.00** to be a budget transferred from the Tulare Public Cemetery District Contingency 772-772-1000-7432 to be transferred to the Tulare Public Cemetery District General Fund 772-772-1000-7000 for the purpose of amending the district's operating budget:

<u>TRANSFER FROM:</u>	<u>ACCOUNT NUMBER</u>	<u>AMOUNT</u>
Tulare Public Cemetery District General Fund (Contingency)	772-772-1000-7432	\$121,400.00
<u>TRANSFER TO:</u>	<u>ACCOUNT NUMBER</u>	<u>AMOUNT</u>
Tulare Public Cemetery District General Fund	772-772-1000-7000	\$121,400.00

I, Steve Presant, Secretary of the Board of Trustees of the Tulare Public Cemetery District, do hereby certify that the foregoing is a true and correct copy of a resolution made and adopted by the Board of Trustees of the Tulare Public Cemetery District at a meeting duly and regularly called and held on the 19th day of May 2022.

Board Secretary

Tulare Public Cemetery District
900 East Kern Avenue
Tulare, CA 93274
PHONE: 559-686-5544 FAX: 559-686-7484

RESOLUTION NO. 2021-2022-10

FUND TRANSFER REQUEST

TO: TULARE COUNTY AUDITOR-CONTROLLER
221 S. MOONEY BLVD., ROOM 101-E
VISALIA, CA 93291

DATE: May 23, 2022

Please transfer the following funds for the account of:

Tulare Public Cemetery District
900 East Kern Avenue
Tulare, CA 93274

Upon motion by _____, second by _____ the following resolution was adopted:

Resolve that the amount of **\$100,000.00** to be transferred from Fund (772) General Fund of the Tulare Public Cemetery District to be transferred to the Fund (807) Tulare Public Cemetery District fund for future exp.

<u>TRANSFER FROM:</u>	<u>ACCOUNT NUMBER</u>	<u>AMOUNT</u>
Tulare Pub Cem-General Fund CR	772-1100	\$100,000.00
<u>TRANSFER TO:</u>	<u>ACCOUNT NUMBER</u>	<u>AMOUNT</u>
Tulare Pub Cem Fund for Future Exp	DR 807-1100	\$100,000.00

I, Steve Presant, Secretary/Treasurer of the Board of Trustees of the Tulare Public Cemetery District, do hereby certify that the foregoing is a true and correct copy of a resolution made and adopted by the Board of Trustees of the Tulare Public Cemetery District at a meeting duly and regularly called and held on the 23rd day of May 2022.

Board Secretary/Treasurer

NORTH PLOTS AVAILABLE

UPDATED 5/18/22

Yellow is Tall Rows

ROW	BLOCK A	BLOCK B	BLOCK B 1/2	BLOCK C	BLOCK C 1/2	BLOCK D	BLOCK C 1/2	BABYLAND	TOTAL
A	23	48		41		32		13	
B	22	0		23		21		8	
C	20	23	2	41		28		18	
D	32	33		51		30		17	
E	23	0		53		40		15	
F	36	32		44		35		10	
G	38	49		54		49		11	
H	41	0		58		42		16	
I	45	30		58		35		14	
J	38	29		31		26		12	
K	23	0		30		34		4	
L	19	25	1	40		38			
M	33	38		35		41			
N	31	0		27		38			
O	36	34		23		39			
P	35	45	1	26		42			
Q	37	0	3	35		0			
R	35	27	4	29		44			
S	47	28		10		49			
T	28	0		37	1	0			
U	40	18	1	50		54			
V	39	12	3	58		60			
W	50	0	1	22		0			
X	51	2	2	58		51			
Y	34			32	2	61			
Z	39			52		1			
AA	41			3	1	34	5		
BB	31			44		35	3		
CC	29			51		0	3		
DD	28			24		26	4		
EE						21	4		
FF						0	2		
GG						15	3		
HH						10	2		
II						0	3		
JJ						0	1		
Total	1024	473	18	1140	4	1031	30	138	TOTAL
TOTAL FLAT	1024	473		972		992			3461
TOTAL TALL	0	0		168		39			207
TOTAL HALF FLAT	0	0	18		1		25		44
TOTAL HALF TALL	0	0			3		5		8
BABYLAND								138	138

TOTAL	NORTH PLOT PRICES	TOTAL \$	ENDOWMENT	TOTAL \$
TOTAL FLAT	\$ 1,000.00	\$ 3,461,000.00	\$ 393.00	\$ 1,360,173.00
TOTAL TALL	\$ 2,500.00	\$ 517,500.00	\$ 393.00	\$ 81,351.00
TOTAL HALF FLAT	\$ 500.00	\$ 22,000.00	\$ 195.00	\$ 8,580.00
TOTAL HALF TALL	\$ 790.00	\$ 6,320.00	\$ 195.00	\$ 1,560.00
BABYLAND	\$ 315.00	\$ 43,470.00	\$ 195.00	\$ 26,910.00
GRAND TOTAL VALUE		\$ 4,050,290.00		\$ 1,478,574.00