

Woodville Public Cemetery District
Audited Financial Statements and
Supplementary Information
June 30, 2020

Woodville Public Cemetery District

Woodville, California

June 30, 2020

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ADAIR & EVANS

an Accountancy Corporation

Eric M. White, CPA
Lance E. Morris, CPA
David T. Eddy, CPA
Tim A. Dodson, CPA
Garry W. Riezebos, CPA
Michael J. Semas, CPA

John M. Oppedyk, CPA
Kathy L. Hamada, CPA
Racquel Avila, CPA
Amanda Burlingame, CPA
Amy Deschenes, CPA
Emily M. Dupree EA

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Woodville Public Cemetery District
Woodville, CA

We have audited the accompanying statement of net position of Woodville Public Cemetery District (the District) as of June 30, 2020, and the related statement of revenues, expenses, and changes in net position, and related notes to the financial statement for the year then ended.

Management's Responsibility for the Financial Statements

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 the 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 and the *State Controller's Minimum Audit Requirements for California Special Districts*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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 opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Woodville Public Cemetery District, as of June 30, 2020, and the respective results of its operations and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America as well as accounting systems prescribed by the State Controller's office and state regulations governing special districts.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 5 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.

Other Information

Our audit was conducted for the purpose of forming an opinion on the basic financial statements as a whole. The supplementary information contained in Schedules I through IV as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

These schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Adair & Evans

Tulare, California
December 9, 2020

Woodville Public Cemetery District
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2020

The Woodville Public Cemetery District (District) was formed in 1928 and operates under the California Health & Safety Code regarding public cemetery districts. The District is governed by a board of directors which are appointed by the Tulare County Board of Supervisors. The District has a full-time manager responsible for providing burial services and upkeep of the cemetery grounds.

The District encompasses approximately 10 acres and has a total potential of 10,000 grave sites.

The District is an endowment care facility. Additional funds are collected with each burial and are reserved in a separate fund for the future maintenance and upkeep of the District facilities.

As a public cemetery, the District receives an allocation of property tax revenue from Tulare County. The District received \$82,817 in the current fiscal year in property tax allocations. These funds are used to augment the burial service fees to cover the current operating costs of the District.

Discussion of the basic financial statements:

Government Wide Statements

The government wide statements present the financial picture of the District as measured by its total economic resources using the accrual basis of accounting. This is similar to that used by private sector companies. These statements provide both short term and long-term information about the District's financial status as a whole. The statement of net position and statement of activity include all the assets of the District (including its infrastructure) as well as all liabilities (including any long-term debt). All of the current year's revenue and expenses are accounted for in the statement of activity regardless of when cash is received or paid.

The government wide statements report the District's net position and how they have changed. Net position, the difference between the District's assets, deferred outflows of resources, liabilities and deferred inflows of resources, are one way to measure the District's financial health or position. Over time, increase or decrease in the District's net position are indicators of whether its financial position is improving or deteriorating. To further assess the overall health of the District, one needs to consider additional non-financial factors such as changes in the District's population, the ability to adjust service charges and the impact of changes in laws and regulations that may apply to the District.

The government wide financial statements in these financial statements include only governmental type activities.

Fund Financial Statements

The fund financial statements present the financial picture of the District in more detail than the government wide statements by describing the individual parts or funds. Funds are used to keep track of specific sources of funding and spending on particular programs. Some funds are required by State law and the District itself may establish other funds to control and manage assets for particular purposes at its discretion.

The District has only one fund type known as a governmental fund. Governmental fund types are presented on the modified accrual basis of accounting and a current resource focus. Assets expected to be used up and liabilities that come due during the year or soon thereafter are reflected. Capital assets acquisitions are treated as expenditures. Revenues for which cash is received during the year or soon thereafter are included. Expenditures for goods and services that have been received and for which payment is due during the year or soon thereafter are included.

The District presents its financial statements on the modified accrual basis of accounting where revenues are recognized when earned and expenses are recognized when incurred.

The following condensed financial information is provided:

	Funds		Totals
	General (Cemetery)	Special Revenue (Endowment Care)	
Condensed Statement of Net Position			
Current assets	\$ 864,967	\$ 335,032	\$ 1,199,999
Non – current assets	136,730	0	136,730
Total assets	1,001,697	335,032	1,336,729
Deferred outflows of resources	0	0	0
Total assets and deferred outflows of resources	\$ 1,001,697	\$ 335,032	\$ 1,336,729
Current liabilities	7,706	110	7,816
Long-term liabilities	0	0	0
Total liabilities	7,706	110	7,816
Deferred inflows of resources	0	0	0
Net position	994,009	334,922	1,328,931
Total liabilities, deferred inflows of resources, and net position	\$ 1,001,715	\$ 335,032	\$ 1,336,747

Condensed Statement of Governmental Fund Revenues, Expenditures Changes in Net Position

Total revenues	\$ 263,474	\$ 15,529	\$ 279,003
Total expenditures	(175,990)	0	(175,990)
Net increase in net position	\$ 87,484	\$ 15,529	\$ 103,013

Management comments of the condensed financial information:

It is the opinion of District management that the District continues to be in excellent financial condition. The District has sufficient assets to cover liabilities and has adequate cash flow to meet current obligations.

The District's net position increased from the prior year by \$103,031. This is due to lower operating expenses than service income.

Condensed budget comparison:

The District prepares an annual budget of projected revenue and expenditures. The District's board of directors reviews and adopts the budget as an operating guideline for the year. A condensed version of the general fund budget is presented below:

	Budget	Actual	Variance- Favorable (Unfavorable)
Revenues	\$ 206,494	\$ 263,474	\$ 56,980
Expenditures	(346,771)	(230,166)	116,605
(Deficiency) excess revenue over expenditures	<u>\$ (140,277)</u>	<u>\$ 33,308</u>	<u>\$ 173,585</u>

Management comments on budget results:

Property tax revenue received was more than budgeted. Additionally, District revenue is variable due to the burial options chosen by the families and the number of interments during the year.

District expenditures for professional services were more than anticipated.

End of year balances reflect adequate net position to meet the needs of the District.

Management comments on current year burial services:

The District burial numbers for the past five years are presented below:

2020	69
2019	50
2018	49
2017	46
2016	65

The District has adequate property to provide continued burial services for a number of future years.

Management comments on the investment of District funds:

The responsibility for the accounting and investment of District funds resides with the Board of Directors. The Board is limited in its investment choices by the applicable sections of the California Health and Safety code. Currently the District keeps its excess funds with the County of Tulare. These funds are managed by the County to achieve an adequate return with minimal risk.

Management comments on capital assets and long-term debt:

The District's capital assets consist of land, buildings and equipment. The land comprises approximately 10 acres. The land has been engineered to provide for burial plots, the office building and the attached shop. The District has various types of equipment to provide burial services.

The District has no substantial long-term debt.

Management comments on reserved funds:

The District has funds reserved for future maintenance and upkeep of the District property. This reserve, referred to as Endowment Care, is required under the California Health and Safety code. The reserve is comprised of endowment care funds collected for each burial service performed. These funds are transferred to a separate fund, maintained by Tulare County. The current reserved Endowment Care funds are \$334,922.

The District also provides miscellaneous general fund reserves for inventory purchases.

The basic financial statements and notes follow this management discussion and analysis.

Woodville Public Cemetery District

Governmental Funds Balance Sheet / Statement of Net Position
June 30, 2020

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

	General Fund	Endowment Care Fund	Total	Adjustments (Note 3)	Statement of Net Position
ASSETS					
Cash and investments	\$ 854,075	\$ 332,582	\$ 1,186,657	\$ 0	\$ 1,186,657
Due from other fund	110	2,450	2,560	0	2,560
Prepaid insurance	5,060	0	5,060	0	5,060
Inventory	5,740	0	5,740	0	5,740
Capital assets, net of accumulated depreciation	0	0	0	136,730	136,730
Total assets	864,985	335,032	1,200,017	136,730	1,336,747
DEFERRED OUTFLOWS OF RESOURCES					
Total assets and deferred outflows of resources	\$ 864,985	\$ 335,032	\$ 1,200,017	\$ 136,730	\$ 1,336,747

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

LIABILITIES					
Current liabilities:					
Accounts payable	\$ 2,980	\$ 0	\$ 2,980	\$ 0	\$ 2,980
Due to other funds	2,450	110	2,560	0	2,560
Accrued expenses	2,276	0	2,276	0	2,276
Total current liabilities	7,706	110	7,816	0	7,816
DEFERRED INFLOWS OF RESOURCES					
FUND BALANCES / NET POSITION	0	0	0	0	0
Reserved for inventories	5,740	0	5,740	(5,740)	0
Reserved for special construction	694,421	0	694,421	(694,421)	0
Reserved for prepaid items	5,060	0	5,060	(5,060)	0
Reserved for Endowment Care	0	334,922	334,922	(334,922)	0
Unreserved - general fund	152,058	0	152,058	(152,058)	0
Total fund balances	857,279	334,922	1,192,201	(1,192,201)	0
Total liabilities, deferred inflows of resources, and fund balances	\$ 864,985	\$ 335,032	\$ 1,200,017		
Net Position:					
Investment in capital assets, net of related debt				136,730	136,730
Restricted for Endowment Care				334,922	334,922
Unrestricted				857,279	857,279
Total net position				1,328,931	1,328,931
Total liabilities and net position				\$ 1,336,747	\$ 1,336,747

See independent auditors' report and accompanying notes

Woodville Public Cemetery District
Statement of Governmental Fund Revenues, Expenditures, and
Changes in Fund Balances / Net Position
For the Year Ended June 30, 2020

	General Fund	Endowment Care	Total	Adjustments (Note 3)	Statement of Activities
OPERATING REVENUES					
Property taxes, including penalty and interest	\$ 82,817	\$ 0	\$ 82,817	\$ 0	\$ 82,817
Fees and services	158,791	7,500	166,291	0	166,291
Total revenues	241,608	7,500	249,108	0	249,108
OPERATING EXPENDITURES					
Alarm system	527	0	527	0	527
Insurance	13,509	0	13,509	0	13,509
Membership dues	126	0	126	0	126
Miscellaneous	749	0	749	0	749
Pickup allowance	600	0	600	0	600
Professional services	9,094	0	9,094	0	9,094
Purchase of grave liners and vaults	13,168	0	13,168	0	13,168
Repairs, maintenance and grounds	8,817	0	8,817	0	8,817
Repurchase of lots and refunds	0	0	0	0	0
Salaries, employee benefits and payroll taxes	101,295	0	101,295	0	101,295
Supplies	2,429	0	2,429	0	2,429
Taxes	750	0	750	0	750
Utilities and fuel	11,244	0	11,244	0	11,244
Capital outlay	67,840	0	67,840	(67,840)	0
Depreciation	0	0	0	13,664	13,664
Total expenditures	230,148	0	230,148	(54,176)	175,972
OPERATING INCOME	11,460	7,500	18,960	54,176	73,136
NON-OPERATING REVENUE AND EXPENSES					
Use of money, interest	20,866	8,029	28,895	0	28,895
Gain on sale of equipment	1,000	0	1,000	0	1,000
Total non-operating revenue and expenses	21,866	8,029	29,895	0	29,895
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	33,326	15,529	48,855	(48,855)	0
Change in net position					
Fund balances / Net position, beginning of year	823,953	319,393	1,143,346	103,031	103,031
Fund balances / Net position, end of year	\$ 857,279	\$ 334,922	\$ 1,192,201	\$ 0	\$ 1,328,931

Woodville Public Cemetery District

Notes to Audited Financial Statements

June 30, 2020

NOTE 1 - Summary of Significant Accounting Policies

The Woodville Public Cemetery District (the "District") was organized in May 1928 from a free cemetery district which was owned by two fraternal lodges and was maintained by voluntary labor. The District operates as a special district under California Law and is subject to applicable sections of the Health and Safety Code. The District operates under a Directors - Manager form of government and provides for cemetery services to the general public. The District's Board of Directors are appointed by the Tulare County Board of Supervisors.

The accounting policies of the District conform to generally accepted accounting principles as applicable to government agencies. The following is a summary of the more significant provisions:

1. The Reporting Entity

For financial purposes, the reporting entity includes all funds and authorities for which the District holds corporate powers. The Governmental Accounting Standards Board (GASB) has established criteria in determining financial accountability. The criteria include appointment of a majority of the voting members of an organization's governing board, and either (1) the District has the ability to impose its will on the organization, or (2) there is potential for the organization to provide specific financial benefits to or impose specific financial burdens on the District.

These financial statements represent the Woodville Public Cemetery District, the primary government. The District is a legally separate entity which possesses the power to tax and assess fees on property. The District is considered a California Special District and is subject to California laws and regulations, including the Health and Safety Code as applicable to Public Cemeteries. Tulare County exercises no significant controlling power over the District and, accordingly, the District is not considered a component unit of the County. Further, the District has no component units; it has not created any separate political subdivisions and does not exercise any political or financial control over any other entity.

2. Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which are comprised of each fund's assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, revenue and expenditures. Government resources are allocated to and for individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two generic fund types as follows:

GOVERNMENTAL FUND TYPES

General Fund - The general fund is the general operating fund of the District. It is used to account for all financial resources except for those specifically required to be accounted for in another fund.

Special Revenue Fund - The special revenue fund is used to account for the Endowment Care revenues and expenditures. The District is required, by law, to maintain this fund. The purpose of this fund is to provide sufficient funds to properly maintain the cemetery grounds once all available grave sites have been used. The District currently has not been required to expend any funds for endowment care because the Cemetery still has available grave sites to be sold.

See independent auditors' report

Woodville Public Cemetery District

Notes to Audited Financial Statements

June 30, 2020

NOTE 1 - Summary of Significant Accounting Policies (Continued)

3. Basis of Presentation - Government Wide and Fund Financial Statements

Government wide financial statements are comprised of the statement of net position and the statement of activities. They contain information on all the activities of the primary government and are presented on the accrual basis of accounting. The statement of net position and statement of activity include all the assets of the District (including its infrastructure), deferred outflows of resources, all liabilities (including any long-term debt), and deferred inflows of resources. All of the current year's revenue and expenses are accounted for in the statement of activity regardless of when cash is received or paid.

The fund financial statements are comprised of the governmental funds balance sheet and the statement of governmental revenues, expenditures and changes in fund balances. These statements reflect the activity of the various governmental funds of the District and are accounted for on the modified accrual basis of accounting. Assets expected to be used up, deferred outflows of resources and deferred inflows of resources in existence, and liabilities that come due during the year or soon thereafter are reflected. Capital assets acquisitions are treated as expenditures. Revenues for which cash is received during the year or soon thereafter are included. Expenditures for goods and services that have been received and for which payment is due during the year or soon thereafter are included.

4. Net Position

Governmental Accounting Standard Board Statement (GASBS) No. 63, requires the classification of net position into three components - invested in capital assets, net of related debt; restricted, and unrestricted. These classifications are defined as follows:

- Invested in capital assets, net of related debt – This component of net position consists of capital assets, net of accumulated depreciation reduced by the outstanding debt balances, net of unamortized debt expenses, unspent debt proceeds and deferred inflows of resources related to the acquisition, construction, or improvement of the capital assets.
- Restricted – The restricted component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the reserved assets reported.
- Unrestricted – This component of net position consists of the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that do not meet the definition of “invested in capital assets, net of related debt” or “restricted.”

5. Basis of Accounting

The basis of accounting refers to when revenue and expenditures are recognized in the accounts and reported in the financial statements. The basis of accounting also refers to the timing of the measurements made, regardless of the measurement focus applied.

The governmental fund types are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Gross receipts and taxes are considered measurable when in the hands of intermediary collecting governments and are recognized as revenue at that time. All major revenues are susceptible to accrual. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

See independent auditors' report

Woodville Public Cemetery District

Notes to Audited Financial Statements

June 30, 2020

NOTE 1 - Summary of Significant Accounting Policies (Continued)

6. Budgets and Budgetary Accounting

The District follows these procedures in establishing budgetary data reflected in these financial statements:

- a. Formal budgets are established and approved by the Tulare County Board of Supervisors. These budgets are used as a management control device and are adopted on a basis consistent with generally accepted accounting principles. The District establishes a budget for the general fund only.
- b. The budgetary comparison schedule presents comparisons of legally adopted budgets with actual data. Since both the actual data and the budget amounts are presented on a basis consistent with generally accepted accounting principles, no additional reconciliation is required.
- c. The Tulare County Board of Supervisors approves total budget appropriations only. The District's Board of Directors can authorize transfers between departments in any fund.
- d. Unused appropriations for all of the annually budgeted funds lapse at the end of the year.
- e. The budget amounts shown in the financial statements are the final authorized amounts as revised during the year.

7. Cash and Investments

The District follows the practice of pooling all cash and investments of all funds with the Tulare County Treasurer. The district does not maintain separate bank accounts or have any other investments of funds.

8. Property, Plant, and Equipment

The District's property, plant and equipment is recorded at cost. The cost of additions, renewals and betterments are capitalized; repairs, minor acquisitions and replacements are charged to operating expenses as incurred. Interest costs incurred that are related to the construction of property is capitalized.

Depreciation is computed on the straight line method using the following estimated useful lives:

Building and improvements	10-20 Years
Equipment	5-20 Years

All property, plant, and equipment are valued at historical cost or estimated historical cost if actual historical cost is not available. The District has no donated assets.

9. Inventory

Inventory consists of grave liners and vaults held for future use. Inventories are stated at the lower of cost or market accounted for on the consumption method.

Woodville Public Cemetery District

Notes to Audited Financial Statements

June 30, 2020

NOTE 1 - Summary of Significant Accounting Policies (Continued)

10. Accumulated Compensated Absences

Accumulated compensated absences are not provided for in the financial statements because they are immaterial in relation to the overall presentation of the financial statements and cannot be reasonably estimated.

11. Revenue Recognition - Property Taxes

Real property taxes attach as an enforceable lien on property five years from the end of the applicable tax year. Unsecured property taxes attach as an enforceable lien after the penalty date, which varies depending upon when the unsecured taxes were billed. Taxes are levied on March 1 and are due and payable at that time. One half of the unpaid real property taxes levied March 1 become delinquent December 10 of the current year and the remaining half become delinquent April 10 of the following year.

Tulare County (tax collecting agency for the District), has adopted the "Teeter Plan." The Teeter Plan is an alternative procedure for the distribution of property tax revenues under Revenue and Taxation code Sections 4701 through 4717. The Teeter Plan provides for a buy out of prior secured taxes, and advances payments of the secured levy throughout the year.

Property tax revenues are recognized when they become available. Available includes those property tax receivables expected to be collected within thirty days after year end. Delinquent taxes are considered fully collectible and therefore no allowance for uncollectible taxes is provided.

12. Reserves of Net Position

The District records reserves to indicate that a portion of the special revenue fund is segregated for a specific future use. All Endowment Care funds are reserved for future cemetery maintenance.

The District has also provided for reserves in the General Fund as follows:

Special construction	\$ 694,421
Inventory	5,740
Prepaid insurance	<u>5,060</u>
Total	<u>\$ 705,221</u>

Reserves for inventory and prepaid insurance are required because they do not represent "available spendable resources," even though they are a component of net current assets.

13. Pension Plans

The District is not a member of any multi-employer pension plan or any other type of qualified pension plan. The District has, however, established a non-qualified plan for the benefit of the District's manager. The District matches the employee's contribution, up to \$100 per month. The employee's contribution is deducted from gross pay after appropriate taxes are computed. The employer's contribution is included as taxable gross wages. As of October 2017, the District Manager no longer qualifies for contributions to the plan due to his age.

Woodville Public Cemetery District

Notes to Audited Financial Statements

June 30, 2020

NOTE 1 - Summary of Significant Accounting Policies (Continued)

14. Subsequent Events

Subsequent events have been evaluated through December 9, 2020, which is the date the financial statements were available to be issued.

NOTE 2 - Property, Plant and Equipment

The following is a summary of the changes in capital assets:

COST:	Balance July 1, 2019	Additions	Deletions	Balance June 30, 2020
Land	\$ 20,575	\$ 0	\$ 0	\$ 20,575
Structures	365,820	11,540	0	377,360
Equipment	124,554	56,300	4,290	176,564
Totals	<u>\$ 510,949</u>	<u>\$ 67,840</u>	<u>\$ 4,290</u>	<u>\$ 574,499</u>
ACCUMULATED DEPRECIATION:	Balance July 1, 2019	Additions	Deletions	Balance June 30, 2020
Structures	\$ 328,810	\$ 5,328	\$	\$ 334,138
Equipment	99,585	8,336	4,290	103,631
Totals	<u>\$ 428,395</u>	<u>\$ 13,664</u>	<u>\$ 4,290</u>	<u>\$ 437,769</u>

NOTE 3 - Adjustments

The following adjustments are required to reconcile the fund financial data to government-wide data. Government-wide data presents the financial information of the District under the accrual method of accounting, as required by Standard No. 63 of the Governmental Accounting Standards Board.

1. Investment in capital assets, a component of net position, previously reported at \$82,554 is now reported as capital assets at \$136,730.
2. Interfund receivables and payables in the amount of \$2,560 are eliminated.
3. Current year capital acquisitions of \$67,840 are eliminated from the Statement of Activities and are reported as additions to fixed assets.
4. The District's prior fiscal year ending June 30, 2019 fund balance in the amount of \$1,225,900 includes the following items:
 - a. Investment in capital assets net of accumulated depreciation of \$82,554.
 - b. Funds restricted for Endowment Care of \$319,393.
 - c. Unrestricted funds of \$823,953.

SUPPLEMENTARY INFORMATION

Woodville Public Cemetery District

Supplementary Information
For the Year Ended June 30, 2020

SCHEDULE I - Property Tax Revenues

Current secured taxes	\$ 74,772
Current unsecured taxes	4,518
Prior year's taxes, secured	1,351
Prior year's taxes, unsecured	75
Homeowners' property tax relief	624
Supplemental taxes	<u>1,477</u>
Total	<u>\$ 82,817</u>

SCHEDULE II - Services and Fees

Burial fees	\$ 43,225
Grave liners sold	27,406
Open and close fees	40,125
Miscellaneous	<u>48,035</u>
Total general fund services and fees	158,791
Endowment care fund	<u>7,500</u>
Total	<u>\$ 166,291</u>

Woodville Public Cemetery District

Supplementary Information
For the Year Ended June 30, 2020

SCHEDULE III - Insurance Coverage

Insurance coverage of District in force at June 30, 2020, is summarized as follows:

Property	
Blanket building/contents	\$ 215,413
Unscheduled maintenance equipment	\$ 61,239
Scheduled maintenance equipment	\$ 56,458
General Liability and Director and Officers	
General aggregate	\$ 3,000,000
Products and completed operations	\$ 3,000,000
Personal and advertising injury	\$ 1,000,000
Each occurrence/wrongful acts	\$ 1,000,000
Fire legal liability	\$ 1,000,000
Premises medical payments	\$ 10,000
Automobile	
Non-owned/hired auto liability	\$ 1,000,000
Excess Liability	
Each occurrence/aggregate	\$ 1,000,000
Workers Compensation	
Employers liability/per accident	\$ 1,000,000
Employers liability/per disease	\$ 1,000,000

See independent auditors' report

Woodville Public Cemetery District

Supplementary Information
For the Year Ended June 30, 2020

SCHEDULE IV - Budgetary Comparison Schedule

	General Fund		
	Budget	Actual	Variance- Favorable (Unfavorable)
REVENUES			
Property taxes, including penalty and interest	\$ 80,154	\$ 82,817	\$ 2,663
Fees and services	111,648	158,791	47,143
Use of money - interest	14,692	20,866	6,174
Gain on sale of equipment	0	1,000	1,000
Total revenues	<u>206,494</u>	<u>263,474</u>	<u>56,980</u>
EXPENDITURES			
Alarm system	0	527	(527)
Insurance	26,050	13,509	12,541
Membership dues	195	126	69
Miscellaneous	2,052	749	1,303
Pickup allowance	1,225	600	625
Professional services	2,275	9,094	(6,819)
Purchase of grave liners and vaults	0	13,168	(13,168)
Repairs, maintenance and grounds	25,480	8,817	16,663
Salaries, employee benefits and payroll taxes	131,711	101,295	30,416
Supplies	6,064	2,429	3,635
Taxes	503	750	(247)
Utilities and fuel	11,756	11,244	512
Capital outlay	92,797	67,840	24,957
Contingencies	46,663	0	46,663
Total expenditures	<u>346,771</u>	<u>230,148</u>	<u>116,623</u>
(DEFICIENCY) EXCESS REVENUE OVER EXPENDITURES	<u>\$ (140,277)</u>	33,326	<u>\$ 173,603</u>
Fund balances / Net position, beginning of year		<u>823,953</u>	
Fund balances / Net position, end of year		<u>\$ 857,279</u>	

See independent auditors' report