

Special District Name: Temecula Cemetery District  
Special Districts' Financial Transactions Report  
General Information

Fiscal Year: 2023

**District Mailing Address**

Street 1   Has Address Changed?

Street 2

City  State  Zip

Email

**Members of the Governing Body**

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Rosie"/>	<input type="text"/>	<input type="text" value="Vanderhaak"/>	<input type="text" value="Trustee"/>
Member 2	<input type="text" value="Dale"/>	<input type="text"/>	<input type="text" value="Qualm"/>	<input type="text" value="Chair"/>
Member 3	<input type="text" value="Mike"/>	<input type="text"/>	<input type="text" value="Dugan"/>	<input type="text" value="Vice Chair"/>
Member 4	<input type="text" value="Craig"/>	<input type="text"/>	<input type="text" value="Davis"/>	<input type="text" value="Trustee"/>
Member 5	<input type="text" value="Patricia"/>	<input type="text"/>	<input type="text" value="Kelleher"/>	<input type="text" value="Trustee"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**District Fiscal Officers**

	First Name	M. I.	Last Name	Title	Email
Official 1	<input type="text" value="Cindi"/>	<input type="text"/>	<input type="text" value="Beaudet"/>	<input type="text" value="General Manager"/>	<input type="text" value="Cindi@temeculacemetery.org"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Report Prepared By**

First Name  M. I.  Last Name

Telephone  Email

**Independent Auditor**

Firm Name

First Name  M. I.  Last Name

Telephone

# SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

**Special District Name: Temecula Cemetery District**

Fiscal Year: **2023**

ID Number: **12043308300**

**Certification:**

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the special district in accordance with the requirements as prescribed by the California State Controller.

Special District Fiscal Officer

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Name (Please Print)

\_\_\_\_\_  
Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year or within the time prescribed by the Controller, whichever is later. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

If submitted manually, please complete, sign, and mail this cover page to either address below:

Mailing Address:  
Local Government Reporting Section – Special Districts  
Local Government Programs and Services Division  
California State Controller's Office  
P.O. Box 942850  
Sacramento, CA 94250

Express Mailing Address:  
Local Government Reporting Section – Special Districts  
Local Government Programs and Services Division  
California State Controller's Office  
3301 C Street, Suite 700  
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/31/2024 11:51:20 AM

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2.  Yes  No

2. Is this district a blended component unit (BCU) or a discretely presented component unit (DPCU) of a City, County, or Special District (Choose one)? Refer to the Financial Transactions Report (FTR) instructions for definitions of these terms. If the district is a BCU, answer questions 3 - 5.  
 BCU  DPCU

3. Is financial data of this BCU included in the financial statements or Annual Comprehensive Financial Report (ACFR) of a City, County, or Special District (Choose one)?  
 City  County  Special District

4. In which City, County, or Special District financial statements or ACFR is the financial data of this BCU included?  
City name:   
County name:   
Special District name:

5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)?  Yes  No

6. In preparing the District's financial transactions reports for governmental fund type accounts, which basis of accounting was used? (Choose one):  
 Cash basis  Modified cash basis  Modified accrual basis  Full accrual basis  N/A

7. In preparing the District's financial transactions reports for proprietary fund type accounts (Internal Service Funds and Enterprise Funds), which basis of accounting was used? (Choose one):  
 Cash basis  Modified cash basis  Modified accrual basis  Full accrual basis  N/A

8. In preparing the District's financial transactions reports for fiduciary fund type accounts, which basis of accounting was used? (Choose one):  
 Cash basis  Modified cash basis  Modified accrual basis  Full accrual basis  N/A

Special District Name: Temecula Cemetery District  
 Special Districts' Financial Transactions Report - Governmental Funds  
 Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2023

Activity: (1 of 1) (Record Completed)

Cemetery

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Revenues</b>						
Taxes and Assessments						
R01. Current Secured and Unsecured (1%)	821,746					821,746
R02. Voter-Approved Taxes						
R03. Pass-through and Residual Property Taxes (ABX1 26)	110,891					110,891
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments						
R09. Prior-Year Taxes and Assessments	10,564					10,564
R10. Penalties and Costs of Delinquent Taxes and Assessments						
R11. Other Taxes and Assessments						
R12. Total Taxes and Assessments	943,201	0	0	0	0	943,201
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Income	37,631			35,885	24,743	98,259
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	37,631	0	0	35,885	24,743	98,259
Intergovernmental – Federal						
R19. Aid for Construction						
R20. Other Intergovernmental – Federal						
R21. Total Intergovernmental – Federal	0	0	0	0	0	0
Intergovernmental – State						
R22. Aid for Construction						
R23. State Water Project						
R24. Homeowners Property Tax Relief	6,069					6,069
R25. Timber Yield						
R26. Other Intergovernmental – State						
R27. Total Intergovernmental – State	6,069	0	0	0	0	6,069
R28. Intergovernmental – Other						
R29. Charges for Current Services	315,237				70,502	385,739
R30. Contributions from Property Owners						
Self-Insurance Only						
R31. Member Contributions						
R32. Claim Adjustments						
R33. Total Self-Insurance Only	0	0	0	0	0	0
R34. Other Revenues	5,667					5,667
R35. <b>Total Revenues</b>	<b>\$1,307,805</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,885</b>	<b>\$95,245</b>	<b>\$1,438,935</b>
<b>Expenditures</b>						
R36. Salaries and Wages	324,673					324,673
R37. Employee Benefits	72,904					72,904

R38. Services and Supplies	237,907				97	238,004
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
<b>Debt Service</b>						
R40.5 Lease Financing, Principal and Interest Payments						
R41. Principal Payments on Long-Term Debt						
R42. Interest Payments on Long-Term Debt						
R43. Principal and Interest on Short-Term Notes and Warrants						
R44. Other Debt Service						
R45. Total Debt Service	0	0	0	0	0	0
R46. Capital Outlay				1,009,165		1,009,165
R47. Other Expenditures						
R48. <b>Total Expenditures</b>	\$635,484	\$0	\$0	\$1,009,165	\$97	\$1,644,746
R49. <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	\$672,321	\$0	\$0	\$-973,280	\$95,148	\$-205,811
<b>Other Financing Sources (Uses)</b>						
R49.5 Lease Financing						
R50. Long-Term Debt (Bonds, COPs, and Other Agency Debt)						
R51. Construction Financing and Other Long-Term Debt						
R51.6 Proceeds from Refinancing on Loans, Notes, and Other						
R51.7 Payments to Refinanced Loans, Notes, and Other						
R52. Refunding Bonds Proceeds						
R53. Premium on Bonds Issued						
R54. Discount on Bonds Issued						
R55. Payments to Refunded Bond Escrow Agent						
R56. Demand Bonds						
R57. Proceeds from Sale of Capital Assets						
R59. Insurance Recoveries						
R60. Transfers In				894,126		894,126
R61. Transfers Out	-894,126					-894,126
R61.5 Other Financing Sources (Uses) – Other						
R62. <b>Total Other Financing Sources (Uses)</b>	\$-894,126	\$0	\$0	\$894,126	\$0	\$0
<b>Special and Extraordinary Items</b>						
R63. Special Item						
R64. Extraordinary Item						
R65. <b>Total Special and Extraordinary Items</b>	0	0	0	0	0	0
R66. <b>Net Change in Fund Balances</b>	\$-221,805	\$0	\$0	\$-79,154	\$95,148	\$-205,811
R67. <b>Fund Balances (Deficits), Beginning of Fiscal Year</b>	\$1,806,306	\$0	\$0	\$2,194,745	\$3,377,073	\$7,378,124
R68. <b>Adjustment</b>						
R69. Reason for Adjustment						
R70. <b>Fund Balances (Deficits), End of Fiscal Year</b>	\$1,584,501	\$0	\$0	\$2,115,591	\$3,472,221	\$7,172,313

Special District Name: Temecula Cemetery District  
 Special Districts' Financial Transactions Report  
 Balance Sheet  
 Governmental Funds

Fiscal Year: 2023

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Assets</b>						
R01. Cash and Investments	1,111,156			2,364,385	3,444,025	6,919,566
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable	47,024					47,024
R05. Interest Receivable (net)	12,791			11,897	22,348	47,036
R05.5 Leases Receivable						
R07. Due from Other Funds	260,691				5,848	266,539
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories	178,355					178,355
R11. Prepaid Items	6,643					6,643
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1	36					36
R14. Other Assets 2						
R15. Other Assets 3						
R16. <b>Total Assets</b>	\$1,616,696	\$0	\$0	\$2,376,282	\$3,472,221	\$7,465,199
R17. <b>Deferred Outflows of Resources</b>						
R18. <b>Total Assets and Deferred Outflows of Resources</b>	\$1,616,696	\$0	\$0	\$2,376,282	\$3,472,221	\$7,465,199
<b>Liabilities</b>						
R19. Accounts Payable	26,347					26,347
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds	5,848			260,691		266,539
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances						
R26. Loans and Notes Payable						
R27. Other Liabilities 1						
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. <b>Total Liabilities</b>	\$32,195	\$0	\$0	\$260,691	\$0	\$292,886
R31. <b>Deferred Inflows of Resources</b>						
R32. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$32,195	\$0	\$0	\$260,691	\$0	\$292,886

**Fund Balances (Deficits)**

R33. Nonspendable	184,998					184,998
R34. Restricted					3,472,221	3,472,221
R35. Committed				2,115,591		2,115,591
R36. Assigned	22,687					22,687
R37. Unassigned	1,376,816					1,376,816
R38. <b>Total Fund Balances (Deficits)</b>	<b>\$1,584,501</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,115,591</b>	<b>\$3,472,221</b>	<b>\$7,172,313</b>
R39. <b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>	<b>\$1,616,696</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,376,282</b>	<b>\$3,472,221</b>	<b>\$7,465,199</b>

Special District Name: Temecula Cemetery District  
 Special Districts' Financial Transactions Report  
 Noncurrent Assets, Deferred Outflows of Resources,  
 Noncurrent Liabilities, and Deferred Inflows of Resources  
 Governmental Funds

Fiscal Year: 2023

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
<b>Noncurrent Assets</b>			
R00.5	Lease Receivable	[ ]	[ ]
Capital Assets			
R01.	Land	77,561	[ ]
R02.	Buildings and Improvements	877,305	[ ]
R03.	Equipment	189,489	[ ]
R04.	Infrastructure	[ ]	[ ]
R05.	Intangible Assets – Amortizable	24,470	[ ]
R05.5	Lease Assets (Lessee)	[ ]	[ ]
R06.	Construction in Progress	4,439,400	[ ]
R07.	Intangible Assets – Nonamortizable	[ ]	[ ]
R08.	Other Capital Assets	[ ]	[ ]
R09.	Less: Accumulated Depreciation/Amortization	-687,295	[ ]
R10	Net Pension Asset	[ ]	[ ]
R11	Net OPEB Asset	[ ]	[ ]
R12	Other Noncurrent Assets 1	[ ]	[ ]
R13	Other Noncurrent Assets 2	[ ]	[ ]
R14	Other Noncurrent Assets 3	[ ]	[ ]
R15.	<b>Total Noncurrent Assets</b>	\$4,920,930	[ ]
<b>Deferred Outflows of Resources</b>			
R16	Related to Pensions	[ ]	[ ]
R17	Related to OPEB	[ ]	[ ]
R18	Related to Debt Refunding	[ ]	[ ]
R19	Other Deferred Outflows of Resources	[ ]	[ ]
R20.	<b>Total Deferred Outflows of Resources</b>	\$0	[ ]
R21.	<b>Total Noncurrent Assets and Deferred Outflows of Resources</b>	\$4,920,930	[ ]



<b>Noncurrent Liabilities</b>		
R22.	Deposits and Advances	
R23.	Compensated Absences	22,687
R24.	General Obligation Bonds	
R25.	Revenue Bonds	
R26.	Certificates of Participation	
R27.	Other Bonds	
R28.	Loans (Other Long-Term Debt)	
R29.	Notes (Other Long-Term Debt)	
R30.	Other (Other Long-Term Debt)	
R31.	Construction Financing – Federal	
R32.	Construction Financing – State	
R32.5	Lease Liability	
R33.	Lease Obligations (Purchase Agreements)	
R34.	Net Pension Liability	
R35.	Net OPEB Liability	
R36.	Other Noncurrent Liabilities 1	
R37.	Other Noncurrent Liabilities 2	
R38.	Other Noncurrent Liabilities 3	
R39.	<b>Total Noncurrent Liabilities</b>	\$22,687
<b>Deferred Inflows of Resources</b>		
R40	Related to Pensions	
R41	Related to OPEB	
R42	Related to Debt Refunding	
R42.5	Related to Leases	
R43	Other Deferred Inflows of Resources	
R44.	<b>Total Deferred Inflows of Resources</b>	\$0
R45.	<b>Total Noncurrent Liabilities and Deferred Inflows of Resources</b>	\$22,687

Special District Name: Temecula Cemetery District  
Special Districts' Financial Transactions Report  
Appropriations Limit Information

**Fiscal Year: 2023**

R01. Appropriations Limit	1,009,289
R02. Total Annual Appropriations Subject to the Limit	821,746
R03. <b>Revenues Received (Over) Under Appropriations Limit</b>	\$187,543

Special District Name: Temecula Cemetery District  
 Special Districts' Financial Transactions Report  
 Summary

Fiscal Year: 2023

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
<b>Governmental Revenues</b>				
R01. General	1,307,805			
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects	35,885			
R05. Permanent	95,245			
R06. Transportation				
R07. <b>Total Governmental Revenues</b>	\$1,438,935			
<b>Internal Service Revenues</b>				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. <b>Total Internal Service Revenues</b>		\$0		
<b>Enterprise Revenues</b>				
<b>Operating Revenues</b>				
R11. Airport				
R12. Electric				
R13. Gas				
R14. Harbor and Port				
R15. Hospital				
R16. Sewer				
R17. Solid Waste				
R18. Transit				
R19. Water				
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. <b>Total Operating Revenues</b>			\$0	
<b>Non-Operating Revenues</b>				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer				
R30. Solid Waste				
R31. Transit				
R32. Water				
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				
R36. <b>Total Non-Operating Revenues</b>			\$0	
R36.5 <b>Total Revenues</b>	\$1,438,935	\$0	\$0	\$1,438,935

**Governmental Expenditures**

R37.	General	635,484			
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects	1,009,165			
R41.	Permanent	97			
R42.	Transportation				
R43.	<b>Total Governmental Expenditures</b>	<b>\$1,644,746</b>			
<b>Internal Service Expenses</b>					
R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	<b>Total Internal Service Expenses</b>		<b>\$0</b>		
<b>Enterprise Expenses</b>					
<b>Operating Expenses</b>					
R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port				
R51.	Hospital				
R52.	Sewer				
R53.	Solid Waste				
R54.	Transit				
R55.	Water				
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	<b>Total Operating Expenses</b>			\$0	
<b>Non-Operating Expenses</b>					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water				
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	<b>Total Non-Operating Expenses</b>			\$0	
R72.5	<b>Total Expenditures/Expenses</b>	<b>\$1,644,746</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,644,746</b>
R73.	Transfer In	894,126			894,126
R74.	Transfer Out	-894,126			-894,126
R75.	<b>Change in Fund Balance/Net Position</b>	<b>\$-205,811</b>	<b>\$0</b>	<b>\$0</b>	<b>\$-205,811</b>
R76.	<b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	<b>\$7,378,124</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,378,124</b>
R77.	Adjustments				
R78.	<b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	<b>\$7,172,313</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,172,313</b>

<b>Assets</b>			
R79.	Total Current Assets	7,465,199	7,465,199
R80.	Total Noncurrent Assets		
R81.	<b>Total Assets</b>	\$7,465,199	\$7,465,199
<b>Liabilities</b>			
R82.	Total Current Liabilities	292,886	292,886
R83.	Total Noncurrent Liabilities		
R84.	<b>Total Liabilities</b>	\$292,886	\$292,886
R85.	<b>Total Fund Balance/Net Position (Deficit)</b>	\$7,172,313	\$7,172,313

Special District of Temecula Cemetery District  
 Special District Financial Transactions Report  
 Footnotes

Fiscal Year: 2023		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R29)Perm-ChargesforCurrentServices	(Cemetery) Endowment care fees decreased.
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Cemetery) Misc. operating revenue.
RevenuesExpendituresChangesFundBalances	(R35)CapProj-TotalRevenues	(Cemetery) Unrealized gain on investment position.
RevenuesExpendituresChangesFundBalances	(R35)Perm-TotalRevenues	(Cemetery) Unrealized gain on investment position.
RevenuesExpendituresChangesFundBalances	(R46)CapProj-CapitalOutlay	(Cemetery) New Projects
RevenuesExpendituresChangesFundBalances	(R60)CapProj-TransfersIn	(Cemetery) Transfer in from General Fund.
RevenuesExpendituresChangesFundBalances	(R61)Gen-TransfersOut	(Cemetery) Transfer out to Capital Fund.
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	Timing.
BalanceSheetGovernmentalFunds	(R13)Gen-OtherAssets1	Other Receivables.
BalanceSheetGovernmentalFunds	(R30)CapProj-TotalLiabilities	Timing.
NoncurrentAssetsLiabilities	(R06)CapAsst-ConstructionInProgress	New additions.
NoncurrentAssetsLiabilities	(R23)Liab-CompensatedAbsences	Increase in Compensated Absences.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	District does not participate in CalPERS.

Total Footnote: 13