

Special District of Temecula Cemetery District
Special Districts Financial Transactions Report
General Information

Fiscal Year: 2019

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="Chair"/>
Member 2	<input type="text" value="Dale"/>	<input type="text"/>	<input type="text" value="Qualm"/>	<input type="text" value="Vice Chair"/>
Member 3	<input type="text" value="Mike"/>	<input type="text"/>	<input type="text" value="Dugan"/>	<input type="text" value="Trustee"/>
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="David"/>	<input type="text"/>	<input type="text" value="Reese"/>	<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

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 Comprehensive Annual Financial Report (CAFR) of a City, County, or Special District (Choose one)?
 City County Special District

4. In which City, County, or Special District financial statements or CAFR 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

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

Fiscal Year: 2019

Activity: (1 of 1) (Record Completed)

Cemetery

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)	647,544					647,544
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)	80,855					80,855
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments						
R09.	Prior-Year Taxes and Assessments	1,450					1,450
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments						
R12.	Total Taxes and Assessments	729,849	0	0	0	0	729,849
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Earnings	16,138			35,600	147,229	198,967
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	16,138	0	0	35,600	147,229	198,967
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	6,560					6,560
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	6,560	0	0	0	0	6,560
R28.	Intergovernmental – Other						
R29.	Charges for Current Services	137,698				162,462	300,160
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	25,738					25,738
R35.	Total Revenues	\$915,983	\$0	\$0	\$35,600	\$309,691	\$1,261,274
Expenditures							
R36.	Salaries and Wages	254,255					254,255

R37.	Employee Benefits	109,195					109,195
R38.	Services and Supplies	189,289					189,289
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						
	Debt Service						
R41.	Principal Payments on Long-Term Debt						
R42.	Interest Payments on Long-Term Debt						
R42.5	Lease Principal						
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				118,362		118,362
R47.	Other Expenditures					1,150	1,150
R48.	Total Expenditures	\$552,739	\$0	\$0	\$118,362	\$1,150	\$672,251
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$363,244	\$0	\$0	\$-82,762	\$308,541	\$589,023
	Other Financing Sources (Uses)						
R50.	Long-Term Debt Proceeds						
R51.	Other Long-Term Debt Proceeds						
R51.5	Lease Obligations Proceeds						
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						
R58.	Capital Leases						
R59.	Insurance Recoveries						
R60.	Transfers In				330,227		330,227
R61.	Transfers Out	-330,227					-330,227
R61.5	Other Financing Sources (Uses) – Other						
R62.	Total Other Financing Sources (Uses)	\$-330,227	\$0	\$0	\$330,227	\$0	\$0
	Special and Extraordinary Items						
R63.	Special Item						
R64.	Extraordinary Item						
R65.	Total Special and Extraordinary Items	0	0	0	0	0	0
R66.	Net Change in Fund Balances	\$33,017	\$0	\$0	\$247,465	\$308,541	\$589,023
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$1,267,111	\$0	\$0	\$1,589,537	\$2,665,108	\$5,521,756
R68.	Adjustment						
R69.	Reason for Adjustment						
R70.	Fund Balances (Deficits), End of Fiscal Year	\$1,300,128	\$0	\$0	\$1,837,002	\$2,973,649	\$6,110,779

Special District of Temecula Cemetery District
Special Districts Financial Transactions Report
Balance Sheet
Governmental Funds

Fiscal Year: 2019

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	1,130,903			1,953,408	530,718	3,615,029
R02. Investments					2,428,988	2,428,988
R03. Accounts Receivable (net)	32					32
R04. Taxes Receivable	24,190					24,190
R05. Interest Receivable (net)	960			1,956	13,943	16,859
R06. Lease Payments Receivable						
R07. Due from Other Funds	118,362					118,362
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories	31,506					31,506
R11. Prepaid Items	35,186					35,186
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$1,341,139	\$0	\$0	\$1,955,364	\$2,973,649	\$6,270,152
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$1,341,139	\$0	\$0	\$1,955,364	\$2,973,649	\$6,270,152
Liabilities						
R19. Accounts Payable	41,011					41,011
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds				118,362		118,362
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. Total Liabilities	\$41,011	\$0	\$0	\$118,362	\$0	\$159,373
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$41,011	\$0	\$0	\$118,362	\$0	\$159,373
Fund Balances (Deficits)						
R33. Nonspendable	66,692				2,249,789	2,316,481
R34. Restricted						
R35. Committed						
R36. Assigned				1,837,002	723,860	2,560,862
R37. Unassigned	1,233,436					1,233,436

R38.	Total Fund Balances (Deficits)	\$1,300,128	\$0	\$0	\$1,837,002	\$2,973,649	\$6,110,779
R39.	Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$1,341,139	\$0	\$0	\$1,955,364	\$2,973,649	\$6,270,152

Special District of 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: 2019

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
Capital Assets			
R01.	Land	77,561	
R02.	Buildings and Improvements	857,113	
R03.	Equipment	173,382	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R06.	Construction in Progress	2,635,374	
R07.	Intangible Assets – Nonamortizable	19,710	
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-510,592	
R10.	Net Pension Asset		
R11.	Net OPEB Asset		
R12.	Other Noncurrent Assets 1	11,639	
R13.	Other Noncurrent Assets 2		
R14.	Other Noncurrent Assets 3		
R15.	Total Noncurrent Assets	\$3,264,187	
Deferred Outflows of Resources			
R16.	Related to Pensions		
R17.	Related to OPEB		
R18.	Related to Debt Refunding		
R19.	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$0	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$3,264,187	
Noncurrent Liabilities			
R22.	Deposits and Advances		
R23.	Compensated Absences		
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		
R33.	Lease Principal		
R34.	Net Pension Liability		
R35.	Net OPEB Liability		37,000

R36. Other Noncurrent Liabilities 1	<input type="text"/>	
R37. Other Noncurrent Liabilities 2	<input type="text"/>	
R38. Other Noncurrent Liabilities 3	<input type="text"/>	
R39. Total Noncurrent Liabilities	<input type="text"/>	\$37,000
Deferred Inflows of Resources		
R40 Related to Pensions	<input type="text"/>	
R41 Related to OPEB	<input type="text"/>	
R42 Related to Debt Refunding	<input type="text"/>	
R43 Other Deferred Inflows of Resources	<input type="text"/>	
R44. Total Deferred Inflows of Resources	<input type="text"/>	\$0
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources	<input type="text"/>	\$37,000

Special District of Temecula Cemetery District
Special Districts Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2019

R01. Appropriations Limit	<input type="text" value="0"/>
R02. Total Annual Appropriations Subject to the Limit	<input type="text" value="0"/>
R03. Revenues Received (Over) Under Appropriations Limit	<input type="text" value="\$0"/>

Special District of Temecula Cemetery District
 Special Districts Financial Transactions Report
 Summary

Fiscal Year: 2019

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues				
R01. General	915,983			
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects	35,600			
R05. Permanent	309,691			
R06. Transportation				
R07. Total Governmental Revenues	\$1,261,274			
Internal Service Revenues				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. Total Internal Service Revenues		\$0		
Enterprise Revenues				
Operating Revenues				
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. Total Operating Revenues			\$0	
Non-Operating Revenues				
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. Total Non-Operating Revenues			\$0	
R36.5 Total Revenues	\$1,261,274	\$0	\$0	\$1,261,274

Governmental Expenditures			
R37. General	552,739		
R38. Special Revenue			
R39. Debt Service			
R40. Capital Projects	118,362		
R41. Permanent	1,150		
R42. Transportation			
R43. Total Governmental Expenditures	\$672,251		
Internal Service Expenses			
R44. Total Operating Expenses		\$0	
R45. Total Non-Operating Expenses		\$0	
R46. Total Internal Service Expenses		\$0	
Enterprise Expenses			
Operating Expenses			
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. Total Operating Expenses			\$0
Non-Operating Expenses			
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. Total Non-Operating Expenses			\$0
R72.5 Total Expenditures/Expenses	\$672,251	\$0	\$0
R73. Transfer In	330,227		330,227
R74. Transfer Out	-330,227		-330,227
R75. Change in Fund Balance/Net Position	\$589,023	\$0	\$0

R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$5,521,756	\$0	\$0	\$5,521,756
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$6,110,779	\$0	\$0	\$6,110,779
Assets					
R79.	Total Current Assets	6,270,152			6,270,152
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$6,270,152	\$0	\$0	\$6,270,152
Liabilities					
R82.	Total Current Liabilities	159,373			159,373
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$159,373	\$0	\$0	\$159,373
R85.	Total Fund Balance/Net Position (Deficit)	\$6,110,779	\$0	\$0	\$6,110,779

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

Fiscal Year: 2019		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Cemetery) Miscellaneous
RevenuesExpendituresChangesFundBalances	(R35)CapProj-TotalRevenues	(Cemetery) Better market performance as well as increased cash balance
RevenuesExpendituresChangesFundBalances	(R35)Perm-TotalRevenues	(Cemetery) Better market performance as well as increased cash balance
RevenuesExpendituresChangesFundBalances	(R46)CapProj-CapitalOutlay	(Cemetery) More outlay this year mostly due to new cemetery site
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Cemetery) Capital outlay is better captured in the capital projects fund
RevenuesExpendituresChangesFundBalances	(R47)Perm-OtherExpenditures	(Cemetery) Investment fee service
RevenuesExpendituresChangesFundBalances	(R60)CapProj-TransfersIn	(Cemetery) General Fund transferred excess earning and transferred capital outlay expenditures to the ACO Fund
RevenuesExpendituresChangesFundBalances	(R61)Gen-TransfersOut	(Cemetery) General Fund transferred excess earning and transferred capital outlay expenditures to the ACO Fund
BalanceSheetGovernmentalFunds	(R01)CapProj-CashInvestments	Increased performance this year
BalanceSheetGovernmentalFunds	(R02)Perm-Investments	Increased performance this year.
BalanceSheetGovernmentalFunds	(R16)CapProj-TotalAssets	Increased performance this year.
BalanceSheetGovernmentalFunds	(R30)CapProj-TotalLiabilities	First time having a due to/from
AppropriationsLimitInformation	(R01)AppropriationsLimit	Not required for the District
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	Not required for the District
NoncurrentAssetsLiabilities	(R12)Asst-OtherNoncurrentAssets1	Teeter settlement
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	Not a member of Cal PERS for pension
NoncurrentAssetsLiabilities	(R35)Liab-NetOPEBLiability	calculation reduced balance

Total Footnote: 17