

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

**Fiscal Year: 2018**

**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.o"/>
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: 2018

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%)	589,605					589,605
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)	80,021					80,021
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments						
R09.	Prior-Year Taxes and Assessments	1,331					1,331
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments	24,493					24,493
R12.	<b>Total Taxes and Assessments</b>	<b>695,450</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>695,450</b>
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Earnings	8,472			19,066	2,405	29,943
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	<b>Total Revenue from Use of Money and Property</b>	<b>8,472</b>	<b>0</b>	<b>0</b>	<b>19,066</b>	<b>2,405</b>	<b>29,943</b>
Intergovernmental – Federal							
R19.	Aid for Construction						
R20.	Other Intergovernmental – Federal						
R21.	<b>Total Intergovernmental – Federal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Intergovernmental – State							
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief	6,589					6,589
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	<b>Total Intergovernmental – State</b>	<b>6,589</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,589</b>
R28.	Intergovernmental – Other						
R29.	Charges for Current Services	158,061				192,614	350,675
R30.	Contributions from Property Owners						
Self-Insurance Only							
R31.	Member Contributions						
R32.	Claim Adjustments						
R33.	<b>Total Self-Insurance Only</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
R34.	Other Revenues	7,170					7,170
R35.	<b>Total Revenues</b>	<b>\$875,742</b>	<b>\$0</b>	<b>\$0</b>	<b>\$19,066</b>	<b>\$195,019</b>	<b>\$1,089,827</b>

<b>Expenditures</b>						
R36.	Salaries and Wages	216,239				216,239
R37.	Employee Benefits	100,418				100,418
R38.	Services and Supplies	213,833				213,833
R39.	Self-Insurance Only – Claims Paid					
R40.	Contributions to Outside Agencies					
<b>Debt Service</b>						
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
R46.	Capital Outlay	39,153				39,153
R47.	Other Expenditures					
R48.	<b>Total Expenditures</b>	\$569,643	\$0	\$0	\$0	\$569,643
R49.	<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	\$306,099	\$0	\$0	\$19,066	\$195,019
<b>Other Financing Sources (Uses)</b>						
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					
R61.	Transfers Out					
R61.5	Other Financing Sources (Uses) – Other					
R62.	<b>Total Other Financing Sources (Uses)</b>	\$0	\$0	\$0	\$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
R66.	<b>Net Change in Fund Balances</b>	\$306,099	\$0	\$0	\$19,066	\$195,019
R67.	<b>Fund Balances (Deficits), Beginning of Fiscal Year</b>	\$961,012	\$0	\$0	\$1,570,471	\$2,470,089
R68.	<b>Adjustment</b>					
R69.	Reason for Adjustment					
R70.	<b>Fund Balances (Deficits), End of Fiscal Year</b>	\$1,267,111	\$0	\$0	\$1,589,537	\$2,665,108

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

Fiscal Year: 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Assets</b>						
R01. Cash and Investments	1,233,753			1,588,438	656,108	3,478,299
R02. Investments					1,996,947	1,996,947
R03. Accounts Receivable (net)	5					5
R04. Taxes Receivable	19,277					19,277
R05. Interest Receivable (net)	738			1,099	12,053	13,890
R06. Lease Payments Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories	30,961					30,961
R11. Prepaid Items	24,932					24,932
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. <b>Total Assets</b>	<b>\$1,309,666</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,589,537</b>	<b>\$2,665,108</b>	<b>\$5,564,311</b>
R17. <b>Deferred Outflows of Resources</b>						
R18. <b>Total Assets and Deferred Outflows of Resources</b>	<b>\$1,309,666</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,589,537</b>	<b>\$2,665,108</b>	<b>\$5,564,311</b>
<b>Liabilities</b>						
R19. Accounts Payable	42,555					42,555
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
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>	<b>\$42,555</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$42,555</b>
R31. <b>Deferred Inflows of Resources</b>						
R32. <b>Total Liabilities and Deferred Inflows of Resources</b>	<b>\$42,555</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$42,555</b>
<b>Fund Balances (Deficits)</b>						
R33. Nonspendable	55,893				2,016,295	2,072,188
R34. Restricted						
R35. Committed						

R36. Assigned				1,589,537	648,813	2,238,350
R37. Unassigned	1,211,218					1,211,218
R38. <b>Total Fund Balances (Deficits)</b>	\$1,267,111	\$0	\$0	\$1,589,537	\$2,665,108	\$5,521,756
R39. <b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>	\$1,309,666	\$0	\$0	\$1,589,537	\$2,665,108	\$5,564,311

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: 2018**

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
<b>Noncurrent Assets</b>			
Capital Assets			
R01.	Land	77,561	
R02.	Buildings and Improvements	764,533	
R03.	Equipment	173,382	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R06.	Construction in Progress	2,614,353	
R07.	Intangible Assets – Nonamortizable	14,950	
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-463,434	
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>	<b>\$3,181,345</b>	
<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>	<b>\$0</b>	
R21.	<b>Total Noncurrent Assets and Deferred Outflows of Resources</b>	<b>\$3,181,345</b>	
<b>Noncurrent Liabilities</b>			
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		51,000
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. <b>Total Noncurrent Liabilities</b>		<b>\$51,000</b>
<b>Deferred Inflows of Resources</b>		
R40. Related to Pensions		
R41. Related to OPEB		
R42. Related to Debt Refunding		
R43. Other Deferred Inflows of Resources		
R44. <b>Total Deferred Inflows of Resources</b>		<b>\$0</b>
R45. <b>Total Noncurrent Liabilities and Deferred Inflows of Resources</b>		<b>\$51,000</b>

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

**Fiscal Year: 2018**

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

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

Fiscal Year: 2018		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R09)Gen-PriorYearTaxesandAssessments	(Cemetery) Less prior year collections
RevenuesExpendituresChangesFundBalances	(R11)Gen-OtherTaxesandAssessments	(Cemetery) This includes current year and prior year supplemental taxes and state board of equalization collections
RevenuesExpendituresChangesFundBalances	(R15)CapProj-InvestmentEarnings	(Cemetery) Better performance at the county treasury
RevenuesExpendituresChangesFundBalances	(R15)Perm-InvestmentEarnings	(Cemetery) Poorer market performance of investments
RevenuesExpendituresChangesFundBalances	(R24)Gen-HomeownersPropertyTaxRelief	(Cemetery) Less remittance by the state
RevenuesExpendituresChangesFundBalances	(R29)Perm-ChargesforCurrentServices	(Cemetery) Increased activity this year
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Cemetery) Miscellaneous revenue
RevenuesExpendituresChangesFundBalances	(R37)Gen-EmployeeBenefits	(Cemetery) Staffing increase receiving benefits
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Cemetery) Increase in capital outlays
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	Increase in activity for the year
BalanceSheetGovernmentalFunds	(R01)Perm-CashInvestments	Increase in activity for the year
BalanceSheetGovernmentalFunds	(R03)Gen-AccountsReceivable(net)	Increase in activity
BalanceSheetGovernmentalFunds	(R05)CapProj-InterestReceivable(net)	Better investment performance
BalanceSheetGovernmentalFunds	(R11)Gen-PrepaidItems	Pre-paid more items this year
AppropriationsLimitInformation	(R01)AppropriationsLimit	District does not need to perform a Gann Limit Calc
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	District does not need to perform a Gann Limit Calc
NoncurrentAssetsLiabilities	(R07)CapAsst-IntangibleAssetsNonamortizable	Additional software purchases
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	District does not provide pension
NoncurrentAssetsLiabilities	(R35)Liab-NetOPEBLiability	Implementation of GASB 75

Total Footnote: 19