

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

Fiscal Year: 2020

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: 2020

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%)	656,113					656,113
R02. Voter-Approved Taxes						
R03. Pass-through and Residual Property Taxes (ABX1 26)	82,586					82,586
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments						
R09. Prior-Year Taxes and Assessments	2,918					2,918
R10. Penalties and Costs of Delinquent Taxes and Assessments						
R11. Other Taxes and Assessments	9,690					9,690
R12. Total Taxes and Assessments	751,307	0	0	0	0	751,307
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Earnings	19,043			37,730	141,654	198,427
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	19,043	0	0	37,730	141,654	198,427
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	6,311					6,311
R25. Timber Yield						
R26. Other Intergovernmental – State						
R27. Total Intergovernmental – State	6,311	0	0	0	0	6,311
R28. Intergovernmental – Other						
R29. Charges for Current Services	156,362				146,318	302,680
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	574					574
R35. Total Revenues	\$933,597	\$0	\$0	\$37,730	\$287,972	\$1,259,299
Expenditures						
R36. Salaries and Wages	259,086					259,086
R37. Employee Benefits	131,841					131,841
R38. Services and Supplies	175,008					175,008

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
R46.	Capital Outlay	108,599				108,599
R47.	Other Expenditures					
R48.	Total Expenditures	\$674,534	\$0	\$0	\$0	\$674,534
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$259,063	\$0	\$0	\$37,730	\$287,972
	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					
R61.	Transfers Out					
R61.5	Other Financing Sources (Uses) – Other					
R62.	Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0
	Special and Extraordinary Items					
R63.	Special Item					
R64.	Extraordinary Item					
R65.	Total Special and Extraordinary Items	0	0	0	0	0
R66.	Net Change in Fund Balances	\$259,063	\$0	\$0	\$37,730	\$287,972
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$1,300,128	\$0	\$0	\$1,837,002	\$2,973,649
R68.	Adjustment	174,000				174,000
R69.	Reason for Adjustment	To add the invento				
R70.	Fund Balances (Deficits), End of Fiscal Year	\$1,733,191	\$0	\$0	\$1,874,732	\$3,261,621

Note:

(R69) Gen-Reason for Adjustment: To add the inventory

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

Fiscal Year: 2020

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	1,462,380			1,919,423	720,217	4,102,020
R02. Investments					2,529,119	2,529,119
R03. Accounts Receivable (net)	92					92
R04. Taxes Receivable	36,722					36,722
R05. Interest Receivable (net)	556			126	12,285	12,967
R06. Lease Payments Receivable						
R07. Due from Other Funds	44,817					44,817
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories	199,386					199,386
R11. Prepaid Items	5,730					5,730
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$1,749,683	\$0	\$0	\$1,919,549	\$3,261,621	\$6,930,853
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$1,749,683	\$0	\$0	\$1,919,549	\$3,261,621	\$6,930,853
Liabilities						
R19. Accounts Payable	16,492					16,492
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds				44,817		44,817
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	\$16,492	\$0	\$0	\$44,817	\$0	\$61,309
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$16,492	\$0	\$0	\$44,817	\$0	\$61,309
Fund Balances (Deficits)						
R33. Nonspendable	205,116				3,249,336	3,454,452
R34. Restricted						
R35. Committed						
R36. Assigned				1,874,732	12,285	1,887,017
R37. Unassigned	1,528,075					1,528,075
R38. Total Fund Balances (Deficits)	\$1,733,191	\$0	\$0	\$1,874,732	\$3,261,621	\$6,869,544
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$1,749,683	\$0	\$0	\$1,919,549	\$3,261,621	\$6,930,853

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: 2020

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
Capital Assets			
R01.	Land	77,561	
R02.	Buildings and Improvements	847,923	
R03.	Equipment	177,965	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable	24,470	
R06.	Construction in Progress	2,755,652	
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-560,735	
R10	Net Pension Asset		
R11	Net OPEB Asset		
R12	Other Noncurrent Assets 1		
R13	Other Noncurrent Assets 2		
R14	Other Noncurrent Assets 3		
R15.	Total Noncurrent Assets	\$3,322,836	
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	\$3,322,836	
Noncurrent Liabilities			
R22.	Deposits and Advances		
R23.	Compensated Absences		8,000
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		42,000
R36.	Other Noncurrent Liabilities 1		
R37.	Other Noncurrent Liabilities 2		

R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$50,000
Deferred Inflows of Resources		
R40 Related to Pensions		
R41 Related to OPEB		
R42 Related to Debt Refunding		
R43 Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$0
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$50,000

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

Fiscal Year: 2020

R01. Appropriations Limit	0
R02. Total Annual Appropriations Subject to the Limit	0
R03. Revenues Received (Over) Under Appropriations Limit	\$0

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

Fiscal Year: 2020

		Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues					
R01.	General	933,597			
R02.	Special Revenue				
R03.	Debt Service				
R04.	Capital Projects	37,730			
R05.	Permanent	287,972			
R06.	Transportation				
R07.	Total Governmental Revenues	\$1,259,299			
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	\$1,259,299	\$0	\$0	\$1,259,299

Governmental Expenditures

R37.	General	674,534			
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$674,534			
	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	\$674,534	\$0	\$0	\$674,534
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$584,765	\$0	\$0	\$584,765
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$6,110,779	\$0	\$0	\$6,110,779
R77.	Adjustments	174,000			174,000
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$6,869,544	\$0	\$0	\$6,869,544

Assets

R79.	Total Current Assets	6,930,853			6,930,853
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$6,930,853	\$0	\$0	\$6,930,853
Liabilities					
R82.	Total Current Liabilities	61,309			61,309
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$61,309	\$0	\$0	\$61,309
R85.	Total Fund Balance/Net Position (Deficit)	\$6,869,544	\$0	\$0	\$6,869,544

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

Fiscal Year: 2020		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R11)Gen-OtherTaxesandAssessments	(Cemetery) Property tax - SBE
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Cemetery) Miscellaneous
RevenuesExpendituresChangesFundBalances	(R37)Gen-EmployeeBenefits	(Cemetery) There should've been an amount in the prior year.
RevenuesExpendituresChangesFundBalances	(R46)CapProj-CapitalOutlay	(Cemetery) No capital project this year
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Cemetery) New capital project this year
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	Better operating performance added to the cash balance
BalanceSheetGovernmentalFunds	(R01)Perm-CashInvestments	Better operating performance added to the cash balance
BalanceSheetGovernmentalFunds	(R16)Gen-TotalAssets	In addition to the cash increase, the inventory was added to the balance sheet
BalanceSheetGovernmentalFunds	(R30)CapProj-TotalLiabilities	Less transfers between the funds this year from last
BalanceSheetGovernmentalFunds	(R30)Gen-TotalLiabilities	More bills were paid prior to year end this year
AppropriationsLimitInformation	(R01)AppropriationsLimit	Not applicable to the district
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	Not applicable to the district
NoncurrentAssetsLiabilities	(R05)CapAsst-IntangibleAssetsAmortizable	Went from non-amortizable to amortizable due to completion
NoncurrentAssetsLiabilities	(R07)CapAsst-IntangibleAssetsNonamortizable	Went from non-amortizable to amortizable due to completion
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	District does not participate in CalPERS

Total Footnote: 15