SPECIAL DISTRICTS FINANCIAL TRANSACTIONS AND COMPENSATION REPORT

COVER PAGE

Temecula Cemetery District

SCO Reporting Year: **2015** ID Number: **12043308300**

Fiscal Year Ended: _____ (MM/DD/YY)

Certification:

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

District Fiscal Officer

_____ _____
Signature Title

_____ _____
Name (Please Print) Date

Per Government Code section 53891, this report is due within 90 days after the end of the fiscal year. If filed in electronic format, the report is due within 110 days after the end of the fiscal year. However, in the case of hospital districts, the report is due within 120 days after the end of the fiscal year.

Per Government Code section 26909, a copy of the independent audit is to be filed with the Controller within 12 months after the close of the fiscal year.

Please complete, sign, and mail this cover page to either address below.

Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
P. O. Box 942850
Sacramento, CA 94250

Express Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

Supplement to the Annual Report of Special Districts

Special District ID Number:	12043308300
Name of District:	Temecula Public Cemetery District

Mark the appropriate box below to indicate the ending date of your agency's fiscal year. Report data for that period only.

☐ July 2014	☐ October 2014	☐ January 2015	☐ April 2015
☐ August 2014	☐ November 2014	☐ February 2015	☐ May 2015
☐ September 2014	☐ December 2014	☐ March 2015	☒ June 2015

Return this form to the **California State Controller's Office**. If you have any questions regarding this form please contact:

U.S. Bureau of the Census, Robyn Harris, 1-800-242-4523

A. Personnel Expenditures

Please report your government's total expenditures for salaries and wages during the year, including amounts paid on force account construction projects.

Z00:	$ 159,330

B. Capital Outlay Expenditures for Enterprise Activities

Please report your government's capital outlay expenditures for the following enterprise activities, if applicable:

Airport Enterprise	**Amount**
Land and Equipment (Census Code G01)	$
Construction (Census Code F01)	$

Electric Enterprise	**Amount**
Land and Equipment (Census Code G92)	$
Construction (Census Code F92)	$

Harbor and Port Enterprise	**Amount**
Land and Equipment (Census Code G87)	$
Construction (Census Code F87)	$

Temecula Cemetery District

Special Districts Financial Transactions Report

General Information

Fiscal Year 2015

Mailing Address

Street 1	41911 C Street				☐ Is Address Changed?
Street 2					
City	Temecula	State	CA	Zip	92592-
Email	rctpcd@verizon.net				

Members of the Governing Body

	First Name	Middle Initial	Last Name	Title
Member	Michael		Dugan	Chair
Member	Rosie		Vanderhaak	Co Chair
Member	Dale		Qualm	Trustee
Member	Henry		Miller	Trustee
Member	Stephen		Struikmans	Trustee
Member				
Member				
Member				
Member				

Other Officials

First Name	Middle Initial	Last Name	Title
Cindi	L	Beaudet	Manager

Report Prepared By

First Name	Middle Initial	Last Name	Phone No
Diana	L	Silbermann	(951) 929-2377

Independent Auditor

First Name	Middle Initial	Last Name	Phone No
Diana	I	Silbermann	(951) 929-2377

Temecula Cemetery District

Special Districts Financial Transactions Report

General Information

Fiscal Year 2015

Mailing Address

Street 1	41911 C Street				☐ Is Address Changed?
Street 2					
City	Temecula	State	CA	Zip	92592-
Email	rctpcd@verizon.net				

Members of the Governing Body

	First Name	Middle Initial	Last Name	Title
Member	Michael		Dugan	Chair
Member	Rosie		Vanderhaak	Co Chair
Member	Dale		Qualm	Trustee
Member	Henry		Miller	Trustee
Member	Stephen		Struikmans	Trustee
Member				
Member				
Member				
Member				

Other Officials

First Name	Middle Initial	Last Name	Title
Cindi	L	Beaudet	Manager

Report Prepared By

First Name	Middle Initial	Last Name	Phone No
Diana	L	Silbermann	(951) 929-2377

Independent Auditor

First Name	Middle Initial	Last Name	Phone No
Diana	L	Silbermann	(951) 929-2377

Temecula Cemetery District

Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year	2015	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds
		A	B	C
Non-Enterprise Activity		Cemetery		
Taxes and Assessments				
Current Secured and UnSecured (1%)		586,857		
Voter Approved Taxes				
Property Assessments				
Special Assessments (Mello/Roos, Mark/Roos				
Prior Year Taxes and Assessments		5,116		
Penalties and Cost on Delinquent Taxes and Assessments				
Licenses, Permits, and Franchises				
Fines, Forfeits, and Penalties				
Revenue From Use of Money and Property				
Interest Income		39,483		3,510
Rents, Concessions and Royalties				
Federal				
Aid for Construction				
Other Federal				
State				
Aid for Construction				
State Water Project				
Homeowners Property Tax Relief		6,804		
Timber Yield				
Other State		7,146		
Other Governmental Agencies				
Redevelopment Pass-Through				
Other				
Charges for Current Services		286,873		
Contributions From Property Owners				
Self Insurance Only				
Member Contributions				
Claim Adjustments				
Other Revenues		-1,598		
Total Revenues		$930,681	$0	$3,510
Expenditures				
Salaries and Wages		159,330		
Employee Benefits		67,582		
Services and Supplies		176,014		
Self Insurance Only - Claims Paid				

Temecula Cemetery District

Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year 2015	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds
	A	B	C
Contributions to Outside Agencies			
Debt Service			
Retirement of Long-Term Debt			
Interest on Long-Term Debt			
Interest on Short-Term Notes and Warrants			
Fixed Assets	228,120		
Other Expenditures			
Total Expenditures	$631.046	$0	$0
Revenues Over (Under) Expenditures	$299.635	$0	$3.510
Financing Sources and Uses			
Proceeds of Long-Term Debt			
Proceeds of Refunding Debt			
Payments to Refunded Debt Escrow Agent			
Inception of Lease Purchase Agreements			
Other Financing Sources			
Other Financing Uses			
Operating Transfers In (Intra-District)	52,401		
Operating Transfers Out (Intra-District)			52,401
Total Other Financing Sources (Uses)	$52.401	$0	($52.401)
Revenues/Sources Over (Under) Expenditures/Uses	$352.036	$0	($48.891)
Fund Equity, Beginning of Period	$2.615.945	$0	$1.071.811
Prior Period Adjustments			
Residual Equity Transfers			
Other			
Fund Equity, End of Period	$2.967.981	$0	$1.022.920

Temecula Cemetery District

Special Districts Financial Transactions Report
Consolidation of Fund Equities and Transfers

Consolidation of Fund Equities and Transfers

Fiscal Year 2015

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
Consolidation of Fund Equities				
Non-Enterprise Activities	$2.967.981	$0	$1.022.920	
Enterprise Fund Equities				
Airport				$0
Electric				$0
Harbor and Port				$0
Hospital				$0
Waste Disposal				$0
Water				$0
Total Ending Fund Equities	$2.967.981	$0	$1.022.920	$0

	Transfers In A	Transfers Out B	Net C
Consolidation of Transfers In and Transfer Out			
General and Special Revenue Funds	$52.401	$0	
Debt Service Funds	$0	$0	
Capital Projects Funds	$0	$52.401	
Enterprise Activities			
Airport	$0	$0	
Electric	$0	$0	
Harbor and Port	$0	$0	
Waste Disposal	$0	$0	
Water	$0	$0	
Total	$52.401	$52.401	$0

Temecula Cemetery District

Special Districts Financial Transactions Report
Appropriations Limit Information

Appropriations Limit Information

Fiscal Year 2015

Appropriations Limit	1,026,420
Total Annual Appropriations Subject to the Limit	631,046
Revenues received (Exceed) Under Appropriation Limit	$395,374

Temecula Cem[illegible]y District

Special Districts Financial Transactions Report - Consolidated Balance Sheet

Assets

Fiscal Year	2015	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
Assets								
Cash and Cash Equivalents		1,024,259		1,022,920				$2.047.179
Taxes Receivable		28,113						$28.113
Interest Receivable		8,649						$8.649
Accounts Receivable		1,687						$1.687
Loans, Notes, and Contracts Receivable								$0
Due from Other Funds								$0
Inventory of Materials and Supplies		51,839						$51.839
Other Current Assets								
Lease Payments Receivable								
Unearned Finance Charges								
Investments		1,884,462						$1.884.462
Restricted Assets								
Deferred Charges								
Unamortized Discount on Long-Term Debt								
Other Assets		2,579						$2.579
Fixed Assets								
Land								$0
Buildings and Improvements								$0
Equipment								$0
Construction in Progress								$0
Total Fixed Assets					$0	$0		$0
Accumulated Depreciation								$0
Net Fixed Assets					$0	$0		$0
Other Debits								
Amount Available in Debt Service Funds								
Amount to be Provided								
Total Assets		$3.001.588	$0	$1.022.920	$0	$0	$0	$4.024.508

Temecula Cemetery District
Special Districts Financial Transactions Report - Consolidated Balance Sheet
Liabilities and Equity

Fiscal Year	2015	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
Liabilities and Equity								
Accounts/Warrants Payable		11,976						$11.976
Loans and Notes Payable								$0
Interest Payable - Matured/Accrued								$0
Other Current Liabilities		9,317						$9.317
Compensated Absences Payable		12,314						$12.314
Due to Other Governments								$0
Due to Other Funds								$0
Long-Term Debt								
General Obligation Bonds								$0
Revenue Bonds								$0
Certificates of Participation								$0
Special Assessment								$0
Federal								$0
State								$0
Time Warrants								$0
Other Long-Term Indebtedness								$0
Unamortized Premium on Long-Term Debt								
Advances for Construction								
Deferred Revenue								$0
All Other Non-Current Liabilities								
Total Liabilities		$33.607	$0	$0	$0		$0	$33.607
Fund Equity								
Contributed Capital								
Invested in General Fixed Assets								
Retained Earnings								
Reserved								
Unreserved								
Fund Balances								
Reserved		54,418		1,022,920				$1.077.338
Unreserved Designated		1,529,389						$1.529.389
Unreserved Undesignated		1,384,174						$1.384.174
Total Fund Equity		$2.967.981	$0	$1.022.920	$0			$3.990.901
Total Liabilities and Fund Equity		$3.001.588	$0	$1.022.920	$0		$0	$4.024.508