

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

Fiscal Year: 2017

Current Year  Prior Year

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 Districts Financial Transactions Report  
 Balance Sheet  
 Governmental Funds

Fiscal Year: 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Assets</b>						
R01. Cash and Investments	945,172			1,570,413	513,736	3,029,321
R02. Investments					1,943,757	1,943,757
R03. Accounts Receivable (net)						
R04. Taxes Receivable	19,864					19,864
R05. Interest Receivable (net)	908			58	12,596	13,562
R06. Lease Payments Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories	36,755					36,755
R11. Prepaid Items	5,525					5,525
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. <b>Total Assets</b>	\$1,008,224	\$0	\$0	\$1,570,471	\$2,470,089	\$5,048,784
R17. <b>Deferred Outflows of Resources</b>						
R18. <b>Total Assets and Deferred Outflows of Resources</b>	\$1,008,224	\$0	\$0	\$1,570,471	\$2,470,089	\$5,048,784
<b>Liabilities</b>						
R19. Accounts Payable	47,212					47,212
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments						1,943,757
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>	\$47,212	\$0	\$0	\$0	\$0	\$47,212
R31. <b>Deferred Inflows of Resources</b>						
R32. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$47,212	\$0	\$0	\$0	\$0	\$47,212
<b>Fund Balances (Deficits)</b>						
R33. Nonspendable	42,280				1,852,608	1,894,888
R34. Restricted						
R35. Committed						
R36. Assigned				1,570,471	617,481	2,187,952
R37. Unassigned	918,732					918,732
R38. <b>Total Fund Balances (Deficits)</b>	\$961,012	\$0	\$0	\$1,570,471	\$2,470,089	\$5,001,572
R39. <b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>	\$1,008,224	\$0	\$0	\$1,570,471	\$2,470,089	\$5,048,784

Special District of Temecula Cemetery District  
 Special Districts Financial Transactions Report  
 Capital Assets and Long-Term Obligations  
 Governmental Funds

Fiscal Year: 2017

Current Year  Prior Year

	Capital Assets	Long-Term Obligations
<b>Capital Assets</b>		
R01. Land	77,561	
R02. Buildings and Improvements	779,789	
R03. Equipment	178,031	
R04. Infrastructure		
R05. Intangible Assets – Amortizable		
R06. Construction in Progress	2,584,258	
R07. Intangible Assets – Nonamortizable	8,970	
R08. Other Capital Assets		
R09. Less: Accumulated Depreciation/Amortization	-428,467	
R10. <b>Total Capital Assets</b>	<b>\$3,200,142</b>	
<b>Long-Term Obligations</b>		
R11. Deposits and Advances		
R12. Compensated Absences		
R13. General Obligation Bonds		
R14. Revenue Bonds		
R15. Certificates of Participation		
R16. Other Bonds		
R17. Loans (Other Long-Term Debt)		
R18. Notes (Other Long-Term Debt)		
R19. Other (Other Long-Term Debt)		
R20. Construction Financing – Federal		
R21. Construction Financing – State		
R22. Lease Principal		
R23. Net Pension Liability		
R24. Net OPEB Obligation		
R25. Other Long-Term Obligations 1		
R26. Other Long-Term Obligations 2		
R27. Other Long-Term Obligations 3		
R28. <b>Total Long-Term Obligations</b>		<b>\$0</b>

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

Fiscal Year: 2017		<input checked="" type="radio"/> Current Year <input type="radio"/> Prior Year
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R26)Gen-OtherIntergovernmentalState	SBE QUALIFIED PROP APPMNT and GEN PUR SBE UNITARY RAILROAD
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	Miscellaneous
RevenuesExpendituresChangesFundBalances	(R60)CapProj-TransfersIn	A percentage of revenue is transferred to the capital projects funds for future construction and other capital outlays.
RevenuesExpendituresChangesFundBalances	(R61)Gen-TransfersOut	A percentage of revenue is transferred to the capital projects funds for future construction and other capital outlays.
RevenuesExpendituresChangesFundBalances	(R63)CapProj-SpecialItem	Proceeds from the cancellation of a construction project.
CapitalAssetsLongTermObligations	(R23)NetPensionLiability	Not a member of Cal PERS
AppropriationsLimitInformation	(R01)AppropriationsLimit	Not subject to the appropriations limit
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	Not subject to the appropriations limit

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

Fiscal Year: 2017

Current Year  Prior Year

**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"/>

**Other Officials**

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Cindi"/>	<input type="text"/>	<input type="text" value="Beaudet"/>	<input type="text" value="General Manager"/>
Officials	<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 District of Temecula Cemetery District  
 Special Districts Financial Transactions Report - Governmental Funds  
 Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2017

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%)	557,681					557,681
R02. Voter-Approved Taxes						
R03. Pass-through Property Taxes (ABX1 26)	77,868					77,868
R04. Residual Property Taxes (ABX1 26)						
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments						
R08. Mello/ Roos, Marks/ Roos						
R09. Prior-Year Taxes and Assessments	4,992					4,992
R10. Penalties and Costs of Delinquent Taxes and Assessments						
R11. Other Taxes and Assessments						
R12. Total Taxes and Assessments	640,541	0	0	0	0	640,541
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Earnings	7,235			6,084	29,422	42,741
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	7,235	0	0	6,084	29,422	42,741
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	9,347					9,347
R25. Timber Yield						
R26. Other Intergovernmental – State	8,691					8,691
R27. Total Intergovernmental – State	18,038	0	0	0	0	18,038
R28. Intergovernmental – Other						
R29. Charges for Current Services	137,700				147,110	284,810
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	2,400					2,400
R35. Total Revenues	\$805,914	\$0	\$0	\$6,084	\$176,532	\$988,530
<b>Expenditures</b>						
R36. Salaries and Wages	184,645					184,645
R37. Employee Benefits	77,724					77,724
R38. Services and Supplies	252,179					252,179
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
Debt Service						
R41. Retirement of Long-Term Debt						
R42. Interest 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	27,323					27,323
R47. Other Expenditures						
R48. Total Expenditures	\$541,871	\$0	\$0	\$0	\$0	\$541,871
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$264,043	\$0	\$0	\$6,084	\$176,532	\$446,659
<b>Other Financing Sources (Uses)</b>						
R50. Long-Term Debt Proceeds						
R51. Other Long-Term Debt Proceeds						
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				545,500		545,500
R61. Transfers Out	-545,500					-545,500
R62. Total Other Financing Sources (Uses)	\$-545,500	\$0	\$0	\$545,500	\$0	\$0
<b>Special and Extraordinary Items</b>						
R63. Special Item				25,000		25,000
R64. Extraordinary Item						
R65. Total Special and Extraordinary Items	0	0	0	25,000	0	25,000
R66. Net Change in Fund Balances	\$-281,457	\$0	\$0	\$576,584	\$176,532	\$471,659
R67. Fund Balances (Deficits), Beginning of Fiscal Year	1,242,469			993,887	2,293,557	4,529,913
R68. Adjustment						
R69. Reason for Adjustment						
R70. Fund Balances (Deficits), End of Fiscal Year	\$961,012	\$0	\$0	\$1,570,471	\$2,470,089	\$5,001,572