

Special District of Santa Maria 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="Lee"/>	<input type="text"/>	<input type="text" value="Diaz"/>	<input type="text" value="Chairperson"/>
Member 2	<input type="text" value="Cole"/>	<input type="text"/>	<input type="text" value="Lucas"/>	<input type="text" value="Co-Chair"/>
Member 3	<input type="text" value="Nick"/>	<input type="text"/>	<input type="text" value="Salvesen"/>	<input type="text" value="Secretary"/>
Member 4	<input type="text" value="John"/>	<input type="text"/>	<input type="text" value="Tunnell"/>	<input type="text" value="Trustee"/>
Member 5	<input type="text" value="Mark"/>	<input type="text"/>	<input type="text" value="Evans"/>	<input type="text" value="Trustee"/>
Member 6	<input type="text" value="Bob"/>	<input type="text"/>	<input type="text" value="Engel"/>	<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="Nick"/>	<input type="text"/>	<input type="text" value="Salvesen"/>	<input type="text" value="District Manager"/>	<input type="text" value="nick@santamariacemetery.com"/>
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 Santa Maria 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%)	851,950					851,950
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments						
R09.	Prior-Year Taxes and Assessments						
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments						
R12.	Total Taxes and Assessments	851,950	0	0	0	0	851,950
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Earnings	62,976				116,099	179,075
R16.	Rents, Leases, Concessions, and Royalties	28,570					28,570
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	91,546	0	0	0	116,099	207,645
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	3,806					3,806
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	3,806	0	0	0	0	3,806
R28.	Intergovernmental – Other						
R29.	Charges for Current Services	1,048,949				136,745	1,185,694
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	476					476
R35.	Total Revenues	\$1,996,727	\$0	\$0	\$0	\$252,844	\$2,249,571
Expenditures							
R36.	Salaries and Wages	432,128					432,128
R37.	Employee Benefits	319,011					319,011

R38.	Services and Supplies	707,576					707,576
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	352,930					352,930
R47.	Other Expenditures						
R48.	Total Expenditures	\$1,811,645	\$0	\$0	\$0	\$0	\$1,811,645
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$185,082	\$0	\$0	\$0	\$252,844	\$437,926
	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				18,381		18,381
R61.	Transfers Out			-18,381			-18,381
R61.5	Other Financing Sources (Uses) – Other						
R62.	Total Other Financing Sources (Uses)	\$0	\$0	\$-18,381	\$18,381	\$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	\$185,082	\$0	\$-18,381	\$18,381	\$252,844	\$437,926
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$2,328,535	\$0	\$-356,629	\$15,357	\$2,717,173	\$4,704,436
R68.	Adjustment						
R69.	Reason for Adjustment						
R70.	Fund Balances (Deficits), End of Fiscal Year	\$2,513,617	\$0	\$-375,010	\$33,738	\$2,970,017	\$5,142,362

Special District of Santa Maria 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	2,214,932			33,738	2,877,070	5,125,740
R02. Investments						
R03. Accounts Receivable (net)	12,318					12,318
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds	282,063				92,947	375,010
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	11,440					11,440
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$2,520,753	\$0	\$0	\$33,738	\$2,970,017	\$5,524,508
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$2,520,753	\$0	\$0	\$33,738	\$2,970,017	\$5,524,508
Liabilities						
R19. Accounts Payable	7,136					7,136
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds			375,010			375,010
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	\$7,136	\$0	\$375,010	\$0	\$0	\$382,146
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$7,136	\$0	\$375,010	\$0	\$0	\$382,146
Fund Balances (Deficits)						
R33. Nonspendable	11,440				2,388,351	2,399,791
R34. Restricted					581,666	581,666
R35. Committed						
R36. Assigned				33,738		33,738
R37. Unassigned	2,502,177		-375,010			2,127,167
R38. Total Fund Balances (Deficits)	\$2,513,617	\$0	\$-375,010	\$33,738	\$2,970,017	\$5,142,362
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$2,520,753	\$0	\$0	\$33,738	\$2,970,017	\$5,524,508

Special District of Santa Maria 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	4,442,432	
R02.	Buildings and Improvements	2,398,513	
R03.	Equipment	505,290	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R06.	Construction in Progress	49,192	
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-1,875,699	
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	\$5,519,728	
Deferred Outflows of Resources			
R16	Related to Pensions	290,494	
R17	Related to OPEB	32,729	
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$323,223	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$5,842,951	
Noncurrent Liabilities			
R22.	Deposits and Advances		
R23.	Compensated Absences		52,749
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		809,694
R35.	Net OPEB Liability		447,565
R36.	Other Noncurrent Liabilities 1		

R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$1,310,008
Deferred Inflows of Resources		
R40 Related to Pensions		103,676
R41 Related to OPEB		26,298
R42 Related to Debt Refunding		
R43 Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$129,974
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$1,439,982

Special District of Santa Maria Cemetery District
Special Districts Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2020

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

Special District of Santa Maria Cemetery District
Special Districts Financial Transactions Report
Summary

Fiscal Year: 2020

		Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues					
R01.	General	1,996,727			
R02.	Special Revenue				
R03.	Debt Service				
R04.	Capital Projects				
R05.	Permanent	252,844			
R06.	Transportation				
R07.	Total Governmental Revenues	\$2,249,571			
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	\$2,249,571	\$0	\$0	\$2,249,571

Governmental Expenditures					
R37.	General	1,811,645			
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$1,811,645			
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	\$1,811,645	\$0	\$0	\$1,811,645
R73.	Transfer In	18,381			18,381
R74.	Transfer Out	-18,381			-18,381
R75.	Change in Fund Balance/Net Position	\$437,926	\$0	\$0	\$437,926
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$4,704,436	\$0	\$0	\$4,704,436

R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$5,142,362	\$0	\$0	\$5,142,362
Assets					
R79.	Total Current Assets	5,524,508			5,524,508
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$5,524,508	\$0	\$0	\$5,524,508
Liabilities					
R82.	Total Current Liabilities	382,146			382,146
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$382,146	\$0	\$0	\$382,146
R85.	Total Fund Balance/Net Position (Deficit)	\$5,142,362	\$0	\$0	\$5,142,362

Special District of Santa Maria Cemetery District
Special District Financial Transactions Report
Footnotes

Fiscal Year: 2020		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R16)Gen-RentsLeasesConcessionsandRoyalties	(Cemetery) Last fiscal year did not have any tenants
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Cemetery) Donations
RevenuesExpendituresChangesFundBalances	(R38)Gen-ServicesandSupplies	(Cemetery) Increase in due to contracting out Landscaping work for the entirety of fiscal year. With increased burials during the year, the District purchased more vaults.
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Cemetery) Increased due to ongoing expansion project.
RevenuesExpendituresChangesFundBalances	(R60)CapProj-TransfersIn	(Cemetery) Since debt has been paid off, remaining cash was transferred to the Capital Project Fund.
RevenuesExpendituresChangesFundBalances	(R61)DebtServ-TransfersOut	(Cemetery) Since debt has been paid off, remaining cash was transferred to the Capital Project Fund.
BalanceSheetGovernmentalFunds	(R01)CapProj-CashInvestments	Transferred cash from Debt Service Fund.
BalanceSheetGovernmentalFunds	(R01)DebtServ-CashInvestments	Transferred cash to Capital Project Fund
BalanceSheetGovernmentalFunds	(R16)CapProj-TotalAssets	Transferred cash from Debt Service Fund.
BalanceSheetGovernmentalFunds	(R16)DebtServ-TotalAssets	Transferred cash to Capital Project Fund.
BalanceSheetGovernmentalFunds	(R38)DebtServ-TotalFundBalances(Deficits)	Debt Service borrowed funds to pay off the bonds in FY 17-18.
AppropriationsLimitInformation	(R01)AppropriationsLimit	Client did not provide information.
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	Client did not provide information.
NoncurrentAssetsLiabilities	(R23)Liab-CompensatedAbsences	Decreased due to 2 long time employees retiring in FY 19-20 and was paid out.

Total Footnote: 14
