

Special District Name: Santa Maria Cemetery District
Special Districts' Financial Transactions Report
General Information

Fiscal Year: 2024

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="Bob"/>	<input type="text"/>	<input type="text" value="Engel"/>	<input type="text" value="Chairperson"/>
Member 2	<input type="text" value="Lee"/>	<input type="text"/>	<input type="text" value="Diaz"/>	<input type="text" value="Co-Chair"/>
Member 3	<input type="text" value="John"/>	<input type="text"/>	<input type="text" value="Tunnell"/>	<input type="text" value="Trustee"/>
Member 4	<input type="text" value="Mark"/>	<input type="text"/>	<input type="text" value="Evans"/>	<input type="text" value="Trustee"/>
Member 5	<input type="text" value="Carmen"/>	<input type="text"/>	<input type="text" value="Garcia"/>	<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="Brendan"/>	<input type="text"/>	<input type="text" value="Hannegan"/>	<input type="text" value="District Manager"/>	<input type="text" value="brendan@santamariacemetery.coi"/>
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 Annual Comprehensive Financial Report (ACFR) of a City, County, or Special District (Choose one)?

City County Special District

4. In which City, County, or Special District financial statements or ACFR 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

6. In preparing the District's financial transactions reports for governmental fund type accounts, which basis of accounting was used? (Choose one):

Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

7. In preparing the District's financial transactions reports for proprietary fund type accounts (Internal Service Funds and Enterprise Funds), which basis of accounting was used? (Choose one):

Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

8. In preparing the District's financial transactions reports for fiduciary fund type accounts, which basis of accounting was used? (Choose one):

Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

Special District Name: Santa Maria Cemetery District
Special Districts' Financial Transactions Report - Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2024

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%)	1,073,534					1,073,534
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	1,073,534	0	0	0	0	1,073,534
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Income	-64,956				218,517	153,561
R16.	Rents, Leases, Concessions, and Royalties	29,000					29,000
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	-35,956	0	0	0	218,517	182,561
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	3,594					3,594
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	3,594	0	0	0	0	3,594
R28.	Intergovernmental – Other						
R29.	Charges for Current Services	1,482,617				185,769	1,668,386
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	10,858					10,858
R35.	Total Revenues	\$2,534,647	\$0	\$0	\$0	\$404,286	\$2,938,933
Expenditures							
R36.	Salaries and Wages	498,374					498,374

R37.	Employee Benefits	353,755					353,755
R38.	Services and Supplies	798,334					798,334
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						
	Debt Service						
R40.5	Lease Financing, Principal and Interest Payments						
R41.	Principal Payments on Long-Term Debt						
R42.	Interest Payments 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	101,611					101,611
R47.	Other Expenditures						
R48.	Total Expenditures	\$1,752,074	\$0	\$0	\$0	\$0	\$1,752,074
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$782,573	\$0	\$0	\$0	\$404,286	\$1,186,859
	Other Financing Sources (Uses)						
R49.5	Lease Financing						
R50.	Long-Term Debt (Bonds, COPs, and Other Agency Debt)						
R51.	Construction Financing and Other Long-Term Debt						
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						
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	\$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	\$782,573	\$0	\$0	\$0	\$404,286	\$1,186,859
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$1,851,571	\$0	\$0	\$0	\$3,319,880	\$5,171,451
R68.	Adjustment						
R69.	Reason for Adjustment						
R70.	Fund Balances (Deficits), End of Fiscal Year	\$2,634,144	\$0	\$0	\$0	\$3,724,166	\$6,358,310

Special District Name: Santa Maria Cemetery District
Special Districts' Financial Transactions Report
Balance Sheet
Governmental Funds

Fiscal Year: 2024

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	2,770,960				3,622,442	6,393,402
R02. Investments						
R03. Accounts Receivable (net)	8,256					8,256
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R05.5 Leases Receivable						
R07. Due from Other Funds					101,724	101,724
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	5,154					5,154
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$2,784,370	\$0	\$0	\$0	\$3,724,166	\$6,508,536
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$2,784,370	\$0	\$0	\$0	\$3,724,166	\$6,508,536
Liabilities						
R19. Accounts Payable	48,502					48,502
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds	101,724					101,724
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	\$150,226	\$0	\$0	\$0	\$0	\$150,226
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$150,226	\$0	\$0	\$0	\$0	\$150,226

Fund Balances (Deficits)

R33. Nonspendable	5,154				2,943,692	2,948,846
R34. Restricted					780,474	780,474
R35. Committed						
R36. Assigned						
R37. Unassigned	2,628,990					2,628,990
R38. Total Fund Balances (Deficits)	\$2,634,144	\$0	\$0	\$0	\$3,724,166	\$6,358,310
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$2,784,370	\$0	\$0	\$0	\$3,724,166	\$6,508,536

Special District Name: 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: 2024

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
R00.5	Lease Receivable		
Capital Assets			
R01.	Land	4,442,432	
R02.	Buildings and Improvements	5,374,806	
R03.	Equipment	638,729	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R05.5	Lease Assets (Lessee)		
R06.	Construction in Progress	112,609	
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-2,240,753	
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	\$8,327,823	
Deferred Outflows of Resources			
R16	Related to Pensions	229,119	
R17	Related to OPEB	17,225	
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$246,344	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$8,574,167	

Noncurrent Liabilities

R22. Deposits and Advances		
R23. Compensated Absences		37,495
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		
R32.5 Lease Liability		
R33. Lease Obligations (Purchase Agreements)		
R34. Net Pension Liability		675,059
R35. Net OPEB Liability		296,219
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$1,008,773

Deferred Inflows of Resources

R40 Related to Pensions		39,788
R41 Related to OPEB		18
R42 Related to Debt Refunding		
R42.5 Related to Leases		
R43 Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$39,806
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$1,048,579

Special District Name: Santa Maria Cemetery District
Special Districts' Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2024

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 Name: Santa Maria Cemetery District
Special Districts' Financial Transactions Report
Summary

Fiscal Year: 2024

		Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues					
R01.	General	2,534,647			
R02.	Special Revenue				
R03.	Debt Service				
R04.	Capital Projects				
R05.	Permanent	404,286			
R06.	Transportation				
R07.	Total Governmental Revenues	\$2,938,933			
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	\$2,938,933	\$0	\$0	\$2,938,933

Governmental Expenditures				
R37.	General	1,752,074		
R38.	Special Revenue			
R39.	Debt Service			
R40.	Capital Projects			
R41.	Permanent			
R42.	Transportation			
R43.	Total Governmental Expenditures	\$1,752,074		
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	\$1,752,074	\$0	\$0
R73.	Transfer In			
R74.	Transfer Out			
R75.	Change in Fund Balance/Net Position	\$1,186,859	\$0	\$0
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$5,171,451	\$0	\$0

R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$6,358,310	\$0	\$0	\$6,358,310
Assets					
R79.	Total Current Assets	6,508,536			6,508,536
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$6,508,536	\$0	\$0	\$6,508,536
Liabilities					
R82.	Total Current Liabilities	150,226			150,226
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$150,226	\$0	\$0	\$150,226
R85.	Total Fund Balance/Net Position (Deficit)	\$6,358,310	\$0	\$0	\$6,358,310

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

Fiscal Year: 2024

FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R16)Gen-RentsLeasesConcessionsandRoyalties	(Cemetery) No tenant for a few months
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Cemetery) Misc revenue and donations
RevenuesExpendituresChangesFundBalances	(R35)Perm-TotalRevenues	(Cemetery) Increase due to investment income and more endowment fees collected in FY 23-24.
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Cemetery) Major expansion project done in FY 22-23.
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	Increased due to expansion project done in FY 22-23.
BalanceSheetGovernmentalFunds	(R16)Gen-TotalAssets	Increased due to expansion project done in FY 22-23.
BalanceSheetGovernmentalFunds	(R30)Gen-TotalLiabilities	Increased due to no transfer to endowment done during the end of FY 23-24.
AppropriationsLimitInformation	(R01)AppropriationsLimit	Client did not provide information.
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	Client did not provide information.
NoncurrentAssetsLiabilities	(R02)CapAsst-BuildingsImprovements	Increased due to expansion project.
NoncurrentAssetsLiabilities	(R06)CapAsst-ConstructioninProgress	Decreased due to expansion project completed.

Total Footnote: 11
