

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of Goleta Cemetery District

Reporting Year: 2020

ID Number: 12044205200

Certification:

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

Special District Fiscal Officer



Signature

DISTRICT GENERAL MANAGER

Title

RICK BOWER

Name (Please Print)

1-29-2021

Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

If submitted manually, please complete, sign, and mail this cover page to either address below:

Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
P.O. Box 942850
Sacramento, CA 94250

Express Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/28/2021 5:04:59 PM

Supplement to the Annual Report of Special Districts

Special District ID Number:	12044205200
Name of District:	GOLETA CEMETERY DISTRICT

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

- | | | | |
|---|--|--|---|
| <input type="checkbox"/> July 2019 | <input type="checkbox"/> October 2019 | <input type="checkbox"/> January 2020 | <input type="checkbox"/> April 2020 |
| <input type="checkbox"/> August 2019 | <input type="checkbox"/> November 2019 | <input type="checkbox"/> February 2020 | <input type="checkbox"/> May 2020 |
| <input type="checkbox"/> September 2019 | <input type="checkbox"/> December 2019 | <input type="checkbox"/> March 2020 | <input checked="" type="checkbox"/> June 2020 |

Please complete the fillable PDF and submit to the following email, **ewd.local.finance@census.gov**.

If you have any questions regarding this form please contact:

U.S. Bureau of the Census, Local Finance Statistics Branch, 1-800-242-4523

A. 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)	\$

Hospital Enterprise	Amount
Land and Equipment (Census Code G36)	\$
Construction (Census Code F36)	\$

Waste Disposal Enterprise	Amount
Land and Equipment (Census Code G80)	\$
Construction (Census Code F80)	\$

Water Enterprise	Amount
Land and Equipment (Census Code G91)	\$
Construction (Census Code F91)	\$

Special District of Goleta 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="Gene"/>	<input type="text"/>	<input type="text" value="Geller"/>	<input type="text" value="Trustee"/>
Member 2	<input type="text" value="Terry"/>	<input type="text"/>	<input type="text" value="Dressler"/>	<input type="text" value="Chairman"/>
Member 3	<input type="text" value="Claudia"/>	<input type="text"/>	<input type="text" value="Chyla"/>	<input type="text" value="Vice Chairman"/>
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="Rick"/>	<input type="text"/>	<input type="text" value="Bower"/>	<input type="text" value="Manager"/>	<input type="text" value="info@goletacemetery.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 Goleta 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 v

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)	587,068					587,068
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	587,068	0	0	0	0	587,068
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Earnings	47,137				27,129	74,266
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	47,137	0	0	0	27,129	74,266
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	2,620					2,620
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	2,620	0	0	0	0	2,620
R28.	Intergovernmental – Other	21,439					21,439
R29.	Charges for Current Services	302,248				28,100	330,348
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	441					441
R35.	Total Revenues	\$960,953	\$0	\$0	\$0	\$55,229	\$1,016,182
Expenditures							
R36.	Salaries and Wages	295,965					295,965
R37.	Employee Benefits	193,776					193,776

R38.	Services and Supplies	198,430					198,430
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	107,902					107,902
R47.	Other Expenditures						
R48.	Total Expenditures	\$796,073	\$0	\$0	\$0	\$0	\$796,073
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$164,880	\$0	\$0	\$0	\$55,229	\$220,109
	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	\$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	\$164,880	\$0	\$0	\$0	\$55,229	\$220,109
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$2,324,948	\$0	\$0	\$0	\$1,349,918	\$3,674,866
R68.	Adjustment						
R69.	Reason for Adjustment						
R70.	Fund Balances (Deficits), End of Fiscal Year	\$2,489,828	\$0	\$0	\$0	\$1,405,147	\$3,894,975

Special District of Goleta 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	2,489,202				1,400,886	3,890,088
R02. Investments						
R03. Accounts Receivable (net)	3,924					3,924
R04. Taxes Receivable						
R05. Interest Receivable (net)	7,580				4,261	11,841
R06. Lease Payments Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	5,787					5,787
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$2,506,493	\$0	\$0	\$0	\$1,405,147	\$3,911,640
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$2,506,493	\$0	\$0	\$0	\$1,405,147	\$3,911,640
Liabilities						
R19. Accounts Payable	16,665					16,665
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
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	\$16,665	\$0	\$0	\$0	\$0	\$16,665
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$16,665	\$0	\$0	\$0	\$0	\$16,665
Fund Balances (Deficits)						
R33. Nonspendable	5,787				819,985	825,772
R34. Restricted					585,162	585,162
R35. Committed						
R36. Assigned	1,701,399					1,701,399
R37. Unassigned	782,642					782,642
R38. Total Fund Balances (Deficits)	\$2,489,828	\$0	\$0	\$0	\$1,405,147	\$3,894,975
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$2,506,493	\$0	\$0	\$0	\$1,405,147	\$3,911,640

Special District of Goleta 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	845,871	
R02.	Buildings and Improvements	2,678,333	
R03.	Equipment	334,722	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-1,249,333	
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	\$2,609,593	
Deferred Outflows of Resources			
R16.	Related to Pensions	177,928	
R17.	Related to OPEB	348,354	
R18.	Related to Debt Refunding		
R19.	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$526,282	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$3,135,875	
Noncurrent Liabilities			
R22.	Deposits and Advances		
R23.	Compensated Absences		21,675
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		572,502
R35.	Net OPEB Liability		367,514
R36.	Other Noncurrent Liabilities 1		

R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$961,691
Deferred Inflows of Resources		
R40 Related to Pensions		91,544
R41 Related to OPEB		12,719
R42 Related to Debt Refunding		
R43 Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$104,263
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$1,065,954

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

Fiscal Year: 2020

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues				
R01. General	960,953			
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent	55,229			
R06. Transportation				
R07. Total Governmental Revenues	\$1,016,182			
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	\$1,016,182	\$0	\$0	\$1,016,182

Governmental Expenditures				
R37.	General	796,073		
R38.	Special Revenue			
R39.	Debt Service			
R40.	Capital Projects			
R41.	Permanent			
R42.	Transportation			
R43.	Total Governmental Expenditures	\$796,073		
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	\$796,073	\$0	\$0
R73.	Transfer In			
R74.	Transfer Out			
R75.	Change in Fund Balance/Net Position	\$220,109	\$0	\$0
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$3,674,866	\$0	\$0

R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$3,894,975	\$0	\$0	\$3,894,975
Assets					
R79.	Total Current Assets	3,911,640			3,911,640
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$3,911,640	\$0	\$0	\$3,911,640
Liabilities					
R82.	Total Current Liabilities	16,665			16,665
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$16,665	\$0	\$0	\$16,665
R85.	Total Fund Balance/Net Position (Deficit)	\$3,894,975	\$0	\$0	\$3,894,975

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

Fiscal Year: 2020

FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R28)Gen-IntergovernmentalOther	(Cemetery) RDA Dissolution
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Cemetery) Donations
RevenuesExpendituresChangesFundBalances	(R35)Perm-TotalRevenues	(Cemetery) Interest for Endowment did not do well as well in FY 19-20 and the sales of plots were done slightly.
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Cemetery) Repairs and pavement done in FY 18-19.
BalanceSheetGovernmentalFunds	(R30)Gen-TotalLiabilities	Increase due to timing of invoices.
AppropriationsLimitInformation	(R01)AppropriationsLimit	Client did not provide information
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	Client did not provide information

Total Footnote: 7
