

YOLO COUNTY DEPARTMENT OF FINANCIAL SERVICES  
 CEMETERY DISTRICTS BUDGET WORKSHEET - FINANCING SOURCES - SCHEDULE A

FISCAL YEAR: FY16-17  
 DISTRICT NAME: DAVIS CEMETERY  
 FUND NO: 6130

ACCOUNT NUMBER	ACCOUNT NAME	ESTIMATED REVENUES
400100	PROP TAXES-CURRENT SECURED	\$200,000
400101	PROP TAXES-CURRENT UNSECURED	\$4,000
400111	PROP TAXES-PRIOR UNSECURED	\$0
400120	SUPPLEMENTAL PROP TAXES CURRENT	\$5,500
400121	SUPPLEMENTAL PROP TAXES PRIOR	\$0
400700	INVESTMENT EARNINGS-POOL	\$0
400725	RENTS & CONCESSIONS - OTHER	\$0
401061	ST-HIGHWAY PROPERTY RENTALS	\$0
401240	ST-HOMEOWNERS PROP TAX RELIEF	\$1,800
402000	OTHR-IN-LIEU TAXES	\$0
402001	OTHR-IN-LIEU TX-RDA PASS THRU	\$40,200
403590	OTH CHRG FR SVC-BURIAL	\$133,000
403699	OTHER CHARGES FOR SERVICES	\$0
404000	OTHER SALES - TAXABLE	\$40,000
404002	OTHER SALES - BURIAL PLOTS	\$135,000
404113	OTH MISC-DONATION	\$0
404190	OTHER MISC INCOME	\$500
	TOTAL REVENUE	\$560,000
	ESTIMATED FUND BALANCE AVAILABLE	
	DECREASE IN GENERAL RESERVE	
	DECREASE IN EQUIP REPL RESERVE	
	DECREASE IN CAPITAL ASSET REPL RESERVE	
	TOTAL FINANCING SOURCES	\$560,000

\* OFFSET 503100 OPERATING TRANSFER OUT IN ENDOWMENT FUND

YOLO COUNTY DEPARTMENT OF FINANCIAL SERVICES  
 CEMETERY DISTRICT BUDGET WORKSHEET - FINANCING USES - SCHEDULE B


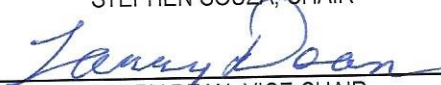
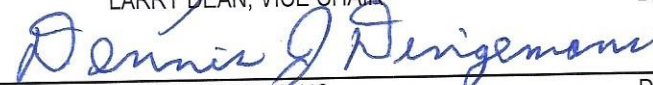

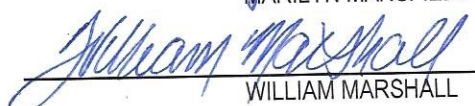
FISCAL YEAR: FY 16-17  
 DISTRICT NAME: Davis Cemetery  
 FUND NO: 6130

ACCOUNT NUMBER	ACCOUNT NAME	APPROPRIATIONS
500100	REGULAR EMPLOYEES	\$200,500
500110	EXTRA HELP	\$54,300
500120	OVERTIME	\$1,500
500160	LEAVE BUYOUT	\$0
500310	RETIREMENT	\$16,000
500320	OASDI	\$16,000
500330	FICA/MEDICARE	\$4,000
500340	HEALTH INSURANCE	\$60,000
500360	OPEB - RETIREE HEALTH INSURANC	\$0
500380	UNEMPLOYMENT INSURANCE	\$3,600
500390	WORKERS' COMPENSATION INSURANC	\$5,000
	TOTAL SALARY & BENEFITS	\$360,900
501010	CLOTHING & PERSONAL SUPPLIES	\$600
501020	COMMUNICATIONS	\$2,000
501030	FOOD	\$1,200
501040	HOUSEHOLD EXPENSE	\$5,500
501051	INSURANCE-PUBLIC LIABILITY	\$5,000
501052	INSURANCE-FIRE & EXTENDED	\$1,500
501053	INSURANCE-OTHER	\$0
501070	MAINTENANCE-EQUIPMENT	\$10,000
501071	MAINTENANCE-BUILDG IMPROVMNTS	\$39,000
501090	MEMBERSHIPS	\$2,000
501100	MISCELLANEOUS EXPENSE	\$0
501102	MISC EXP-CREDIT CARD SVC CHRGS	\$3,000
501110	OFFICE EXPENSE	\$1,500
501111	OFFICE EXP-POSTAGE	\$500
501112	OFFICE EXP-PRINTING	\$1,500
501130	INVENTORY PURCHASES	\$11,000
501150	PROF & SPEC SVC-ARCHITECTURAL	\$0
501151	PROF & SPEC SVC-AUDITG & ACCTG	\$500
501152	PROF & SPEC SVC-INFO TECH SVC	\$1,500
501156	PROF & SPEC SVC-LEGAL SVC	\$0
501165	PROF & SPEC SVC-OTHER	\$20,000
501169	BOARD MEETING STIPENDS	\$0
501180	PUBLICATIONS AND LEGAL NOTICES	\$0
501190	RENTS AND LEASES - EQUIPMENT	\$1,000
501205	TRAINING	\$4,000
501210	MINOR EQUIPMENT	\$1,500
501249	SPEC DPT EXP-OTHER	\$0
501250	TRANSPORTATION AND TRAVEL	\$5,000
501260	UTILITIES	\$7,200
	TOTAL SERVICES AND SUPPLIES	\$125,000
502080	TAXES AND ASSESSMENTS	
503015	EASEMENTS-NON DEPRECIABLE	\$0
	TOTAL OTHER CHARGES	
503070	EQUIPMENT	\$25,000
	TOTAL FIXED ASSETS	\$25,000

YOLO COUNTY DEPARTMENT OF FINANCIAL SERVICES  
 CEMETERY DISTRICT BUDGET WORKSHEET - FINANCING USES - SCHEDULE B  
 FISCAL YEAR: FY 16-17  
 DISTRICT NAME: Davis Cemetery  
 FUND NO: 6130

ACCOUNT NUMBER	ACCOUNT NAME	APPROPRIATIONS
503300	APPROP FOR CONTINGENCY	
	TOTAL APPROPRIATIONS	\$510,900
	ADDITIONS TO GENERAL RESERVE	\$0
	ADDITIONS TO EQUIP REPLACEMENT RESERVE	
	ADDITIONS TO CAP ASSET REPL RESERVE	\$49,100
	TOTAL FINANCING USES*	\$560,000

APPROVALS:

	<u>6-15-16</u>
STEPHEN SOUZA, CHAIR	DATE
	<u>6/15/16</u>
LARRY DEAN, VICE CHAIR	DATE
	<u>6/15/16</u>
DENNIS DINGEMANS	DATE
	<u>6/15/16</u>
MARILYN MANSFIELD	DATE
	<u>6-15-16</u>
WILLIAM MARSHALL	DATE
_____	_____
SIGNATURE	DATE

**DAVIS CEMETERY DISTRICT**  
**MONTHLY FINANCIAL STATEMENT**  
**Jun 2016**

**REVENUE**

	Qty	Income	YTD	YTD Income
<b>Sales &amp; Miscellaneous</b>				
Casket				
Niche & Scatter				
Cremation				
Infant		-1,172		
Advance Niche Sales				
Advance Plot Sales				
Other (Markers, misc income)				
<b>SUBTOTAL</b>		-1,172	0	317,559
<b>Other Revenue</b>				
Other (refunds, dividends, etc)				
Taxes		-637		240,076
Interest 400700		2,232		5,031
<b>SUBTOTAL</b>		1,595		245,107
<b>TOTAL REVENUE</b>			423	562,666

Budgeted FYTD	Revised Budgeted FY15-16
294,627	294,627
245,373	245,373
0	
<b>540,000</b>	<b>540,000</b>

**EXPENDITURES**

	Expense	YTD Expense
<b>Salaries &amp; Benefits</b>		
Regular (500100)	24,630	187,103
Extra Help (500110)	4,794	37,398
Overtime (500120)	170	1,441
Benefits (500310,320,330,340,380,390)	8,281	108,217
<b>SUBTOTAL</b>	37,875	334,159
<b>Other Expenditures</b>		
Services & Supplies	9,349	109,569
Other Charges		0
Additions to Gen Reserve		0
Additions to Equip Repl Reserve		0
Additions to Capital Asset Repl Res	WELL	
Fixed Assets:Land		0
Fixed Assets: Bldg&Improv	99,538	99,538
Equipment		9,999
<b>SUBTOTAL</b>	108,887	219,106
<b>TOTAL EXPENDITURES</b>	146,762	553,265
<b>NET REVENUE &amp; EXPENDITURES</b>	-146,339	9,401

187,076	187,076
35,347	35,347
1,532	1,532
103,045	103,045
327,000	327,000
117,000	117,000
0	0
	10,000
	10,000
	61,000
0	0
0	0
15,000	15,000
132,000	213,000
<b>459,000</b>	<b>540,000</b>
<b>NET FUND BALANCE</b>	

**FISCAL YTD**

Cash in Treasury (100000)	162036
Property Tax Receivable (111010)	0
Fd Bal Assigned-Gen Reserve (300600-0003)	63971
Fd Bal Assigned-Cap Asset Repl (300600-0001)	128348
Pre-need Funds Restricted (101000-0102)	220959
Unassigned Fund Balance	84317
Endowment - RESTRICTED	662150
Endowment - Interest on Funds - RESTRICTED	402490
<b>TOTAL RESTRICTED ENDOWMENT CASH</b>	<b>1064640</b>

**Davis Cemetery District  
Board Meeting  
Minutes**

**DATE:** June 15, 2016  
**PRESENT:** Stephen Souza, Larry Dean, Dennis Dingemans, Bill Marshall  
**ABSENT:** Marilyn Mansfield  
**GUESTS/STAFF:** Joe Cattarin, Ann McKay, Kristi Dvorak, Richard Reed

Chair Souza called the meeting to order at 4:00 p.m.

**Approval of Agenda:** Marshall moved, Dean seconded. Passed 5/0/0.

**Public Comment:** None.

**Announcements:** None

**Approval of March 16, 2016 Minutes:** Marshall moved, Mansfield seconded. Passed 5/0/0.

**Consent calendar:** None

**Correspondence:** None

**Superintendent's Report:** Written presentation handed out with verbal update.

**Community Outreach Update:** Written presentation handed out with verbal update. t.

**Financial Report:** None

**Old Business:** Report of Finance Committee re: FY16-17 Fees and Budget-fees were approved at last Board meeting. Merit and cost of living increase information and recommendation was presented to full Board in closed session at May 18, 2016. Further discussion and review by Board in future meeting.

**New Business:**

- 1) Consider FY15-16 Revised Budget: After discussion, Dingemans moved for acceptance of FY15-16 Revised Budget, Marshall seconded. Passed 5/0/0.
- 2) Consider FY16-17 Proposed Budget: After discussion, Marshall moved for acceptance of FY16-17 Proposed Budget, Dean seconded. Passed 5/0/0.
- 3) Nomination and Election of Chair, Vice-Chair and Board Secretary:  
**Chair:** Marshall nominated Souza as Chair. Dingemans moved that Souza be Chair, Marshall seconded. Passed 5/0/0. **Vice-Chair:** Dingemans moved that Dean be Vice-Chair, Marshall seconded. In a substitute motion, Dingemans moved that Marshall be Vice-Chair, Mansfield seconded. Passed 4/0/1. **Board Secretary:** Marshall moved that Ann McKay be Secretary to the Board, Dean seconded. Passed 5/0/0.

**Adjournment:** The regular Board meeting was adjourned at 5:30 pm. Next meeting will be Wednesday, July 20, 2016 at 4:00 p.m.

**Closed Session:** Personnel Evaluation-Superintendent

Respectfully submitted,

Joe Cattarin,

Davis Cemetery District: June 21, 2017, Board Meeting Minutes by Secretary Dennis.

Call to Order/Introductions by Chair Souza at 4:04. Present: Stephen Souza; Will/Bill Marshall (Vice Chair), Larry Dean, Dennis Dingemans, and [Absent: board member Marilyn Mansfield]; [Staff: Superintendent Joe Cattarin, Office Manager Christi Postlethwaite, Outreach Coordinator Kristi Dvorak, Yolo County Supervisor's Staff Richard Reed; 2 of the public (Marianne? & Michael?).

Approval of Agenda [4-0]; Approval of Minutes [WM/LD 4/0/1]; Public Comments [none]; Announcements [none]; Correspondence [none].

Superintendent's Report. Written comments reviewed; incomplete water potability test results were noted; new tall monument praised; additional full-time grounds person noted; impending asphalt sealcoating work explained. After considerable fumbling, it was suggested that the 360 evaluation of the Superintendent would be attempted completed for next year's evaluation and this year's evaluation would use the format we have used for many years. Several substantial plot purchases in June were happily announced.

Community Outreach Report. Highlights of the detailed and efficiently stated written report were mentioned.

Financial Report. The e-mailed financial sheets for F.Y. 2016/2017 were augmented by the distribution at the meeting of two sheets that showed the final (as of June 21, 2017) budget (as revised subject to Board approval) after many late-in-the-year changes including substantial additional revenue and substantial additional expenditures. These sheets showed the sources of additional revenues and the categories that were recipients of additional expenditures.

Old Business 1: Build-out Policy Considerations. Deferred to Tentative Special Meeting June 26<sup>th</sup> at 4:00, pending Bill Marshall and Joe meeting and Bill finalizing wording of said policy consideration.

Old Business 2: Revised FY 16/17 Budget Approval. The figures on the sheets mentioned above (under "Financial Report") were adopted, including as suggested the assigning to "general reserve fund" of revenues not otherwise assigned. [4/0 SS/WM] Motion approved to increase revenue \$114,500 in 404xxx. Motion approved to increase expenses \$80,000 in 503xxx. Motion approved to increase expenses \$15,000 in 500xxx. Motion approved to place all excess revenue for FY 16/17 into general reverse fund.

Old Business 3: Price Change Approval. Approved the new figures contained on a sheet handed out at the meeting. [4/0 WM/LD.]

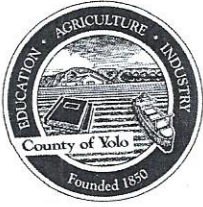
Old Business 4: Equipment Purchase Approval. [Deferred to June 26 special meeting at 4:00.]

Old Business 5: Adopt FY 17-18 Budget. The data on Schedule A and Schedule B as handed out at the meeting were adopted [with totals of \$646,290 for Revenues and for Expenditures]. 4/0/1 [WM/LD].

Old Business 6; Elect Officers. Secretary Dingemans [4/0 SS/LD]; V.C. Souza [4/0 DD/WM];

Chair Dean [4/0 DD/SS].

Adjournment [5:33] to Special Meeting [OB1 and OB 4] Monday June 26, 2017, at 4:00. [3/0 SS/LD]



# County of Yolo

[www.yolocounty.org](http://www.yolocounty.org)

## DEPARTMENT OF FINANCIAL SERVICES

625 Court Street, Room 102

PO BOX 1268  
WOODLAND, CA 95776  
PHONE: (530) 666-8190  
FAX: (530) 666-8215  
DFS @ yolocounty.org

**HOWARD H. NEWENS, CIA, CPA**  
Chief Financial Officer

**CHAD RINDE, CPA**  
Assistant Chief Financial Officer

- Financial Strategy Leadership
- Budget & Financial Planning
- Treasury & Finance
- Tax & Fee Collection

- Financial Systems Oversight
- Accounting & Financial Reporting
- Internal Audit
- Procurement

January 31, 2018

Davis Cemetery District  
820 Pole Line Road  
Davis, CA 95618

Re: Special District Financial Transaction Report for 2016-17

Enclosed is a copy of your Special District Financial Transaction Report for the fiscal year ended June 30, 2017. As indicated on the statement of intent letter provided to you in October, we prepared and submitted the report to the State Controller's Office as required by Government Code section 53891.

The Yolo County Department of Financial Services' (DFS) staff has prepared this report and filed it electronically on behalf of the district at a cost of \$455.00. DFS calculated the cost by using the hourly rates for Accounting and Auditing services as approved by the Board of Supervisors in the Master Fee process. Our existing rate is \$91.00 per hour per the last master fee schedule dated January 24, 2017. DFS staff will be completing journal entries to charge your district this amount; please retain this notice as an invoice.

If you have any questions or concerns, please contact me at (530) 666-8219 or [Josh.Iverson@yolocounty.org](mailto:Josh.Iverson@yolocounty.org).

Thank you.

Sincerely,

Josh Iverson  
Accounting Manager

# SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

## Special District of Davis Cemetery District

ID Number: 12045707200

Reporting Year: 2017

**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

Paul Aee  
Signature

Accounting Manager  
Title

Josh Iverson  
Name (Please Print)

1-28-2018  
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.

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 1/28/2018 12:52:53 PM



## Supplement to the Annual Report of Special Districts

<b>Special District ID Number:</b>	12045707200
<b>Name of District:</b>	Davis 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 2016      | <input type="checkbox"/> October 2016  | <input type="checkbox"/> January 2017  | <input type="checkbox"/> April 2017           |
| <input type="checkbox"/> August 2016    | <input type="checkbox"/> November 2016 | <input type="checkbox"/> February 2017 | <input type="checkbox"/> May 2017             |
| <input type="checkbox"/> September 2016 | <input type="checkbox"/> December 2016 | <input type="checkbox"/> March 2017    | <input checked="" type="checkbox"/> June 2017 |

Return this form to the **California State Controller's Office:**

Local Government Programs and Services Division  
Local Government Reporting Section  
3301 C Street, Suite 700  
Sacramento, CA 95816

If you have any questions regarding this form please contact:

*U.S. Bureau of the Census, Michael Osman, 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.

<b>Z00:</b>	<b>\$</b>	\$250,569.00
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### 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)	\$ 0
Construction (Census Code F01)	\$ 0

Electric Enterprise	Amount
Land and Equipment (Census Code G92)	\$ 0
Construction (Census Code F92)	\$ 0

Harbor and Port Enterprise	Amount
Land and Equipment (Census Code G87)	\$ 0
Construction (Census Code F87)	\$ 0

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

Form has been completed.

Current Year  Prior Year

Fiscal Year: 2017

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="Dennis"/>	<input type="text"/>	<input type="text" value="Dingemans"/>	<input type="text" value="Commissioner"/>
Member 2	<input type="text" value="Stephen"/>	<input type="text"/>	<input type="text" value="Souza"/>	<input type="text" value="Commissioner"/>
Member 3	<input type="text" value="Marilyn"/>	<input type="text"/>	<input type="text" value="Mansfield"/>	<input type="text" value="Commissioner"/>
Member 4	<input type="text" value="William"/>	<input type="text"/>	<input type="text" value="Marshall"/>	<input type="text" value="Commissioner"/>
Member 5	<input type="text" value="Laurence"/>	<input type="text"/>	<input type="text" value="Dean"/>	<input type="text" value="Commissioner"/>
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="Howard"/>	<input type="text"/>	<input type="text" value="Newens"/>	<input type="text" value="Fiscal Officer"/>
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 Davis 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>						210,848
Taxes and Assessments	210,848					
R01. Current Secured and Unsecured (1%)						
R02. Voter-Approved Taxes	43,572					43,572
R03. Pass-through Property Taxes (ABX1 26)						
R04. Residual Property Taxes (ABX1 26)						
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments						
R08. Mello/Roos, Marks/Roos						135
R09. Prior-Year Taxes and Assessments	135					
R10. Penalties and Costs of Delinquent Taxes and Assessments						35
R11. Other Taxes and Assessments	35					
R12. Total Taxes and Assessments	254,590	0	0	0	0	254,590
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						9,365
R15. Investment Earnings	9,365					
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	9,365	0	0	0	0	9,365
Intergovernmental - Federal						
R19. Aid for Construction						
R20. Other Intergovernmental - Federal						0
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	1,790					1,790
R25. Timber Yield						2
R26. Other Intergovernmental - State	2					
R27. Total Intergovernmental - State	1,792	0	0	0	0	1,792
R28. Intergovernmental - Other						
R29. Charges for Current Services	200,295					200,295
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	318,237					318,237
<b>R35. Total Revenues</b>	<b>\$784,279</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$784,279</b>
<b>Expenditures</b>						
R36. Salaries and Wages	250,569					250,569

R37. Employee Benefits	113,717					113,717
R38. Services and Supplies	104,729					104,729
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
<b>Debt Service</b>						
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						
R47. Other Expenditures	92,021					92,021
R48. Total Expenditures	\$561,036	\$0	\$0	\$0	\$0	\$561,036
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$223,243	\$0	\$0	\$0	\$0	\$223,243
<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	6,300					6,300
R58. Capital Leases						
R59. Insurance Recoveries						
R60. Transfers In						
R61. Transfers Out						
R62. Total Other Financing Sources (Uses)	\$6,300	\$0	\$0	\$0	\$0	\$6,300
<b>Special and Extraordinary Items</b>						
R63. Special Item						
R64. Extraordinary Item						
R65. Total Special and Extraordinary Items	0	0	0	0	0	0
R66. Net Change in Fund Balances	\$229,543	\$0	\$0	\$0	\$0	\$229,543
R67. Fund Balances (Deficits), Beginning of Fiscal Year	1,378,232					1,378,232
R68. Adjustment						
R69. Reason for Adjustment						
R70. Fund Balances (Deficits), End of Fiscal Year	\$1,607,775	\$0	\$0	\$0	\$0	\$1,607,775

Special District of Davis 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	1,825,071					1,825,071
R02. Investments						
R03. Accounts Receivable (net)	5,420					5,420
R04. Taxes Receivable	1,240					1,240
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories	8,617					8,617
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. <b>Total Assets</b>	<b>\$1,840,348</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,840,348</b>
R17. <b>Deferred Outflows of Resources</b>						
R18. <b>Total Assets and Deferred Outflows of Resources</b>	<b>\$1,840,348</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,840,348</b>
<b>Liabilities</b>						
R19. Accounts Payable	8,626					8,626
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments	-953					-953
R24. Advances from Other Funds						
R25. Deposits and Advances						
R26. Loans and Notes Payable						
R27. Other Liabilities 1	5,711					5,711
R28. Other Liabilities 2	219,189					219,189
R29. Other Liabilities 3						
R30. <b>Total Liabilities</b>	<b>\$232,573</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$232,573</b>
R31. <b>Deferred Inflows of Resources</b>						
R32. <b>Total Liabilities and Deferred Inflows of Resources</b>	<b>\$232,573</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$232,573</b>
<b>Fund Balances (Deficits)</b>						
R33. Nonspendable	746,408					746,408
R34. Restricted						
R35. Committed						
R36. Assigned	193,549					193,549
R37. Unassigned	667,818					667,818
R38. <b>Total Fund Balances (Deficits)</b>	<b>\$1,607,775</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,607,775</b>
R39. <b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>	<b>\$1,840,348</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,840,348</b>

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Special District of Davis 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	100,634	
R02. Buildings and Improvements	1,184,833	
R03. Equipment	193,517	
R04. Infrastructure		
R05. Intangible Assets – Amortizable		
R06. Construction in Progress		
R07. Intangible Assets – Nonamortizable		
R08. Other Capital Assets		
R09. Less: Accumulated Depreciation/Amortization	-739,163	
R10. <b>Total Capital Assets</b>	<b>\$739,821</b>	
<b>Long-Term Obligations</b>		
R11. Deposits and Advances		
R12. Compensated Absences		4,306
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>\$4,306</b>