

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

Fiscal Year: 2022

District Mailing Address

Street 1 8523 South Fowler Avenue Has Address Changed?
 Street 2 _____
 City Fowler State CA Zip 93625
 Email _____

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	Donald		Pitts	President
Member 2	Jeff		Simonian	Director
Member 3	Don		Nielsen	Director
Member 4	None		None	None
Member 5	Vacant		Vacant	Vacant
Member				

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	David	J	Muro	Manager	fowcem@verizon.net
Officials					

Report Prepared By

First Name David M. I. J Last Name Muro
 Telephone (559) 834-3464 Email fowcem@verizon.net

Independent Auditor

Firm Name RT Dennis Accountancy
 First Name Robert M. I. T Last Name Dennis
 Telephone (909) 689-8219

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

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

Fiscal Year: 2022

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%)	302,511					302,511
R02. Voter-Approved Taxes						
R03. Pass-through and Residual Property Taxes (ABX1 26)	30,266					30,266
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments						
R09. Prior-Year Taxes and Assessments	905					905
R10. Penalties and Costs of Delinquent Taxes and Assessments						
R11. Other Taxes and Assessments	21,999					21,999
R12. Total Taxes and Assessments	355,681	0	0	0	0	355,681
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Income	1,699				4,140	5,839
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	1,699	0	0	0	4,140	5,839
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	2,594					2,594
R25. Timber Yield						
R26. Other Intergovernmental – State						
R27. Total Intergovernmental – State	2,594	0	0	0	0	2,594
R28. Intergovernmental – Other						
R29. Charges for Current Services	211,675				18,850	230,525
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	23,145					23,145
R35. Total Revenues	\$594,794	\$0	\$0	\$0	\$22,990	\$617,784
Expenditures						
R36. Salaries and Wages	150,530					150,530
R37. Employee Benefits	180,395					180,395
R38. Services and Supplies	172,240					172,240

R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
Debt Service						
R40.5 Lease Financing, Principal Payments						
R41. Other 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						
R47. Other Expenditures						
R48. Total Expenditures	\$503,165	\$0	\$0	\$0	\$0	\$503,165
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$91,629	\$0	\$0	\$0	\$22,990	\$114,619
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	\$91,629	\$0	\$0	\$0	\$22,990	\$114,619
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$169,816	\$0	\$0	\$0	\$297,672	\$487,488
R68. Adjustment	373,574					373,574
R69. Reason for Adjustment	There appeared to					
R70. Fund Balances (Deficits), End of Fiscal Year	\$655,019	\$0	\$0	\$0	\$320,662	\$975,681

Note:

(R69) Non-Reason for Adjustment: There appeared to be a misposting in the prior year.

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

Fiscal Year: 2022

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	659,684				320,662	980,346
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assots 1						
R14. Other Assots 2						
R15. Other Assots 3						
R16. Total Assets	\$659,684	\$0	\$0	\$0	\$320,662	\$980,346
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$659,684	\$0	\$0	\$0	\$320,662	\$980,346
Liabilities						
R19. Accounts Payable	4,665					4,665
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	\$4,665	\$0	\$0	\$0	\$0	\$4,665
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$4,665	\$0	\$0	\$0	\$0	\$4,665
Fund Balances (Deficits)						
R33. Nonspendable					320,662	320,662
R34. Restricted						
R35. Committed						
R36. Assigned						
R37. Unassigned	655,019					655,019
R38. Total Fund Balances (Deficits)	\$655,019	\$0	\$0	\$0	\$320,662	\$975,681
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$659,684	\$0	\$0	\$0	\$320,662	\$980,346

Special District Name: Fowler Cemetery District
Special Districts' Financial Transactions Report
Noncurrent Assets, Deferred Outflows of Resources,
Noncurrent Liabilities, and Deferred Inflows of Resources
Governmental Funds

Fiscal Year: 2022

Table with 3 columns: Description, Noncurrent Assets/Deferred Outflows of Resources, Noncurrent Liabilities/Deferred Inflows of Resources. Rows include Noncurrent Assets (R00.5, R01, R02, R03, R04, R05, R05.5, R06, R07, R08, R09, R10, R11, R12, R13, R14, R15), Deferred Outflows of Resources (R16, R17, R18, R19, R20, R21), and Noncurrent Liabilities (R22, R23, R24, R25, R26, R27, R28, R29, R30, R31, R32, R32.5, R33, R34).

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

Fiscal Year: 2022

FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R11)Gen-OtherTaxesandAssessments	(Cemetery) Other county revenue
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Cemetery) Miscellaneous
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	Better operating performance
BalanceSheetGovernmentalFunds	(R16)Gen-TotalAssets	Better operating performance
AppropriationsLimitInformation	(R01)AppropriationsLimit	Not applicable to the district
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	Not applicable to the district
NoncurrentAssetsLiabilities	(R34)Lab-NetPensionLiability	Not a member of CalPERS

Total Footnote: 7

R79. Total Current Assets	980,346			980,346
R80. Total Noncurrent Assets				
R81. Total Assets	\$980,346	\$0	\$0	\$980,346
Liabilities				
R82. Total Current Liabilities	4,665			4,665
R83. Total Noncurrent Liabilities				
R84. Total Liabilities	\$4,665	\$0	\$0	\$4,665
R85. Total Fund Balance/Net Position (Deficit)	\$975,681	\$0	\$0	\$975,681

R38. Special Revenue				
R39. Debt Service				
R40. Capital Projects				
R41. Permanent				
R42. Transportation				
R43. Total Governmental Expenditures	\$503,165			
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	\$503,165	\$0	\$0	\$503,165
R73. Transfer In				
R74. Transfer Out				
R75. Change in Fund Balance/Net Position	\$114,619	\$0	\$0	\$114,619
R76. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$487,488	\$0	\$0	\$487,488
R77. Adjustments	373,574			373,574
R78. Fund Balance/Net Position (Deficit), End of Fiscal Year	\$975,681	\$0	\$0	\$975,681

Assets

Special District Name: Fowler Cemetery District
 Special Districts' Financial Transactions Report
 Summary

Fiscal Year: 2022

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues				
R01. General	594,784			
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent	22,990			
R06. Transportation				
R07. Total Governmental Revenues	\$617,784			
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	\$617,784	\$0	\$0	\$617,784
Governmental Expenditures				
R37. General	503,165			

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

Fiscal Year: 2022

R01. Appropriations Limit	0
R02. Total Annual Appropriations Subject to the Limit	0
R03. Revenues Received (Over) Under Appropriations Limit	\$0

R35. Net OPEB Liability		
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$0
Deferred Inflows of Resources		
R40 Related to Pensions		
R41 Related to OPEB		
R42 Related to Debt Refunding		
R42.5 Related to Leases		
R43 Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$0
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$0