Special District Name: Alamo-Lafayette Cemetery District Special Districts' Financial Transactions Report General Information

District Mail	ing Address				
Street 1	P.O. Box 1955				□ Has Address Changed?
Street 2]
				_]
City	Lafayette	Sta	ate CA Zip 94549		
Email	dm@alcdist.org				
Members of	the Governing Body				
	First Name	M. I.	Last Name	Title	
Member 1	Nancy	J	Flood	Chairperson	1
Member 2	Carolyn		Thiessen	Trustee	
Member 3	Mary		McCosker	Trustee	
Member					
District Fisc	al Officers				
F	irst Name	M.I. La	ast Name	Title	Email
Official 1	Patricia	F	Howard	District Manage	r dm@alcdist.org
Officials					
Report Prep	ared By				
First Name	Kevin	M. I.	Last Name Brejnak		
Telephone	(760) 793-6353	Email	kevin@cemeterydistrictcpa.com		
Independent	Auditor				
Firm Name				1	
	, ., .			1	
First Name		M. I.	Last Name Brejnak		
Telephone	(760) 793-6353				

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2. O 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)? O Yes O No

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

1 130							
	Activity: (1 of 1) (Record Completed)	Cemetery		\checkmark			
	Revenues	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governme
							Funds
R01.	Taxes and Assessments Current Secured and Unsecured (1%)						
		385,042					385
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)	38					
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments						
R09.	Prior-Year Taxes and Assessments	-538					
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments						
R12.	Total Taxes and Assessments	384,542	0	0		0	384
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
	Revenue from Use of Money and Property						L
R15.	Investment Income	î				3,583	
R16.	Rents, Leases, Concessions, and Royalties					3,000	
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	0	0	0	0	3,583	3
	Intergovernmental – Federal						
R19.	Aid for Construction						
R20.	Other Intergovernmental – Federal						
R21.	Total Intergovernmental – Federal	0	0	0	0	0	
	Intergovernmental – State						
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief	2,126					2
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	2,126	0	0	0	0	2
R28.	Intergovernmental – Other						
R29.	Charges for Current Services	168,358				20,800	189
R30.	Contributions from Property Owners					20,000	
R31.	Self-Insurance Only Member Contributions				i		
R32.	Claim Adjustments						
R33.	Total Self-Insurance Only	0	0	0	0	0	
R34.	Other Revenues	100					

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			·		,,		
R35.	Total Revenues	\$555,126	\$0	\$0	\$0	\$24,383	\$579
	Expenditures						
R36.	Salaries and Wages	234,552					234
R37.	Employee Benefits	118,851					118
R38.	Services and Supplies	175,470				55	175
R39.	Self-Insurance Only - Claims Paid						
R40.	Contributions to Outside Agencies						
	Debt Service				·	<u> </u>	
R40.5	b Lease Financing, Principal Payments						
R41.	Other Principal Payments on Long-Term Debt						
R42.	Interest Payments on Long-Term Debt						
R42.5	Eease Principal						
R43.	Principal and Interest on Short-Term Notes and Warrants						
R44.	Other Debt Service						
R45.	Total Debt Service		0				
			0	0	0	0	
R46.	Capital Outlay						
R47.	Other Expenditures						
R48.	Total Expenditures	\$528,873	\$0	\$0	\$0	\$55	\$528
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$26,253	\$0	\$0	\$0	\$24,328	\$50
	Other Financing Sources (Uses)						
R49.5	Eease Financing						
R50.	Long-Term Debt (Bonds, COPs, and Other Agency Debt)						
R51.	Construction Financing and Other Long-Term Debt						
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						
	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	o Other Financing Sources (Uses) - Other						
R62.	Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0	
	Special and Extraordinary Items				. <u> </u>		
R63.	Special Item						
R64.	Extraordinary Item						
R65.	Total Special and Extraordinary Items	0	0	0	0	0	
R66.	Net Change in Fund Balances	\$26,253	\$0	\$0	\$0	\$24,328	\$50
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$30,775	\$0	\$0	\$0	\$611,526	\$642
		·	·			·	

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R68.	Adjustment						
R69.	Reason for Adjustment						
R70.	Fund Balances (Deficits), End of Fiscal Year	\$57,028	\$0	\$0	\$0	\$635,854	\$692

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Special District Name: Alamo-Lafayette Cemetery District Special Districts' Financial Transactions Report Balance Sheet Governmental Funds

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Government Funds
	Assets						
R01.	Cash and Investments	54,121				13,730	67,8
R02.	Investments					621,616	621,6
R03.	Accounts Receivable (net)						
R04.	Taxes Receivable	2,907					2,5
R05.	Interest Receivable (net)					508	Ę
R06.	Notes Receivable, Lease Purchases						
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 Assets 1						
R14.	Other Assets 2						
R15.	Other Assets 3						
R16.	Total Assets	\$57,028	\$0	\$0	\$0	\$635,854	\$692,8
R17.	Deferred Outflows of Resources						
R18.	Total Assets and Deferred Outflows of Resources	\$57,028	\$0	\$0	\$0	\$635,854	\$692,8
	Liabilities						
R19.	Accounts Payable						
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	\$0	\$0	\$0	\$0	\$0	
R31.	Deferred Inflows of Resources						
R32.	Total Liabilities and Deferred Inflows of Resources	\$0	\$0	\$0	\$0	\$0	

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Fund Balances (Deficits)						
R33. Nonspendable					635,854	635,8
R34. Restricted						
R35. Committed						
R36. Assigned						
R37. Unassigned	57,028					57,0
R38. Total Fund Balances (Deficits)	\$57,028	\$0	\$0	\$0	\$635,854	\$692,8
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$57,028	\$0	\$0	\$0	\$635,854	\$692,8

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

		Noncurrent Assets/Deferrer	Noncurrent Liabilities/Defer
		Outflows of Resources	Inflows of Resources
	Noncurrent Assets		
R00.5	Lease Receivable		
	Capital Assets		
R01.	Land		
R02.	Buildings and Improvements	377,076	
R03.	Equipment	116,678	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R05.5	Lease Assets (Lessee)		
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-310,041	
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	\$183,713	
	Deferred Outflows of Resources		
R16	Related to Pensions		
R17	Related to OPEB		
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$0	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$183,713	

	Noncurrent Liabilities	
R22.	Deposits and Advances	
R23.	Compensated Absences	18,840
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	
R35.	Net OPEB Liability	
R36.	Other Noncurrent Liabilities 1	
R37.	Other Noncurrent Liabilities 2	
R38.	Other Noncurrent Liabilities 3	
R39.	Total Noncurrent Liabilities	\$18,840
	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	\$18,840

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Special District Name: Alamo-Lafayette Cemetery District Special Districts' Financial Transactions Report Appropriations Limit Information

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

Special District Name: Alamo-Lafayette Cemetery District Special Districts' Financial Transactions Report Summary

Fiscal Year: 2021

		Governmental Funds	Internal Service Fund	Enterprise Fund	Тс
	Governmental Revenues				
R01.	General	555,126			
R02.	Special Revenue				
R03.	Debt Service				
R04.	Capital Projects				
R05.	Permanent	24,383			
R06.	Transportation				
R07.	Total Governmental Revenues	\$579,509			
	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				
					L

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B86. Total Non-Operating Expenses (1) (3) B36.5 Total Revenue (3) (3) B36.5 Total Revenue (3) (3) B36.5 Total Revenue (3) (3) B36.5 Special Revenue (3) (3) B36.5 Special Revenue (3) (3) B36.5 Special Revenue (3) (3) B46. Capatrial Projectis (3) (3) B41. Permanent (3) (3) B42. Total Revenues (3) (3) B43. Total Revenues (3) (3) B44. Total Revenues (3) (3) B45. Total Internal Service Expenses (3) (3) B44. Capatrial Expensiones (3) (3) (3) B45. Auport (3) (3) (3) B46. Fastin Revenues (3) (3) (3) B47. Auport (3) (3)	0/18/23,1		SPD PrintAli 2021 Alamo-Larayette Cemet			
Sovermental Expenditures R32 General Sustrial Sustria Sustrial Sustria	R36.	Total Non-Operating Revenues			\$0	
H37. General 30.800.1 Revenue 1 1 H38. Special Revenue 1 1 1 H39. Debti Sorice 1 1 1 H31. Portral Projects 1 1 1 H41. Formanent 83 1 1 1 H43. Total Covernment Expenditures 553.000 1 1 H44. Total Non-Operating Expenses 30 1 1 H45. Total Internal Service Expenses 1 1 1 1 H45. Alport 1 1 1 1 1 1	R36.5	Total Revenues	\$579,509	\$0	\$0	
H37. General 3000000 100000000 H38. Special Projecta 10000000000 1000000000000000000000000000000000000		• · · • ·				
R88. Special Revnue	D27		500.070			
R32. Debt Service			528,873			
R40. Capital Projects						
R41. Permanent 000 000 R42. Transportation 000 000 R43. Total Governmental Expenditures 505.52.620 000 000 R44. Total Governmental Expenditures 505.52.620 000 000 R44. Total Non-Operating Expenses 0.000 000 000 000 R45. Total Non-Operating Expenses 0.000 000 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
P42. Transportation	R40.					
P43. Total Governmental Expenditures SS28.200 Image: Control of Con	R41.	Permanent	55			
Internal Service Expenses image: service Expenses R44. Total Operating Expenses image: service Expenses R45. Total Non-Operating Expenses image: service Expenses B46. Total Non-Operating Expenses image: service Expenses Coperating Expenses image: service Expenses image: service Expenses Coperating Expenses image: service Expenses image: service Expenses R44. Cas image: service Expenses image: service Expenses R44. Cas image: service Expenses image: service Expenses R45. Gas image: service Expenses image: service Expenses image: service Expenses R51. Hospital image: service Expenses image: service Expenses image: service Expenses R53. Solid Waste image: service Expenses image: service Expenses image: service Expenses R54. Transit image: service Expenses image: service Expenses image: service Expenses R55. Vater image: service Expenses image: service Expense image: service Expense R66. Solid Waste<	R42.	Transportation				
R44. Total Non-Operating Expenses 40 1 R45. Total Internal Service Expenses 40 1 B45. Total Internal Service Expenses 40 1 B47. Airport 1 1 1 R48. Electrice Expenses 1 1 1 1 R48. Electric 1 1 1 1 1 R48. Electric 1<	R43.	Total Governmental Expenditures	\$528,928			
P45. Total Non-Operating Expenses 80 0 Cherryise Expenses 80 0 Operating Expenses 80 0 Af4. Airport 1 1 R48. Electric 1 1 1 R49. Gas 1 1 1 1 R49. Gas 1 1 1 1 1 R49. Gas 1		Internal Service Expenses				
R46. Total Internal Service Expenses 60 0 Deverting Expenses R47. Airport 0 0 0 R48. Electric 0 0 0 0 R49. Gas 0 <td< td=""><td>R44.</td><td>Total Operating Expenses</td><td></td><td>\$0</td><td></td><td></td></td<>	R44.	Total Operating Expenses		\$0		
Image: Im	R45.	Total Non-Operating Expenses		\$0		
Pireting Expenses PA7. Airport Image: Second Se	R46.	Total Internal Service Expenses		\$0		
R47. Airport Image: Second Secon		Enterprise Expenses				
R48. Electric Image: Section of the		Operating Expenses				
P49. Gas	R47.	Airport				
R50. Harbor and Port	R48.	Electric				
R51. Hospital	R49.	Gas				
R52. Sewer	R50.	Harbor and Port				
R52. Sewer	R51.	Hospital				
R53. Solid Waste	R52.					
R54. Transit Image: Constraint of the second of the s						
R55. Water						
R56. Other Enterprise						
R57. Conduit						<u> </u>
R58. Transportation						
R59. Total Operating Expenses						
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						
R60. Airport Image: Sector Secto	R59.	Total Operating Expenses			\$0	
R61. Electric Image: Constraint of the second						
R62. Gas Image: Constraint of the system Image: Constraint of the system R63. Harbor and Port Image: Constraint of the system Image: Constraint of the system R64. Hospital Image: Constraint of the system Image: Constraint of the system Image: Constraint of the system R65. Sewer Image: Constraint of the system R66. Solid Waste Image: Constraint of the system R70. Conduit Image: Constraint of the system R71. Transportation Image: Constraint of the system R72. Total Non-Operating Expenses Image: Constraint of the system R72. Total Non-Operating Expenses Image: Constraint of the system Image: Constraint of the system Image: Consthe system Image: Consthe syste						
R63. Harbor and Port Image: Constraint of the system R64. Hospital Image: Constraint of the system R65. Sewer Image: Constraint of the system R66. Solid Waste Image: Constraint of the system R67. Transit Image: Constraint of the system R68. Water Image: Constraint of the system R69. Other Enterprise Image: Constraint of the system R70. Conduit Image: Constraint of the system R71. Transportation Image: Constraint of the system R72. Total Non-Operating Expenses Image: Constraint of the system	R61.	Electric				
R64. Hospital Image: Constraint of the system Image: Constraint of the system R65. Sewer Image: Constraint of the system Image: Constraint of the system Image: Constraint of the system R66. Solid Waste Image: Constraint of the system R70. Conduit Image: Constraint of the system R72. Total Non-Operating Expenses Image: Constraint of the system Image: Constraint of the system Image: Constraint of the system	R62.	Gas				
R65.SewerImage: Constraint of the second of the seco	R63.	Harbor and Port				
R66.Solid WasteImage: Constraint of the second secon	R64.	Hospital				
R67.TransitImage: Conduct of the systemR68.WaterImage: Conduct of the systemImage: Conduct of the systemR69.Other EnterpriseImage: Conduct of the systemImage: Conduct of the systemR70.ConduitImage: Conduct of the systemImage: Conduct of the systemR71.TransportationImage: Conduct of the systemImage: Conduct of the systemR72.Total Non-Operating ExpensesImage: Conduct of the systemImage: Conduct of the system	R65.	Sewer				
R68. Water Image: Conduct of the second	R66.	Solid Waste				
R69. Other Enterprise Image: Conduit Image: Condui	R67.	Transit				
R69. Other Enterprise Image: Conduit Image: Condui	R68.	Water				
R70. Conduit Image: Conduit Image: Conduit R71. Transportation Image: Conduit Image: Conduit R72. Total Non-Operating Expenses Image: Conduit Image: Conduit						<u> </u>
R71. Transportation R72. Total Non-Operating Expenses						
R72. Total Non-Operating Expenses						
h/2.0 iotal Expenditures/Expenses \$528,928 \$0 \$0						<u> </u>
	K/2.5	iotai Expenditures/Expenses	\$528,928	\$0	\$0	

R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$50,581	\$0	\$0	
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$642,301	\$0	\$0	
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$692,882	\$0	\$0	
	Assets				
R79.	Total Current Assets	692,882			
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$692,882	\$0	\$0	
	Liabilities				
R82.	Total Current Liabilities				
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$0	\$0	\$0	
R85.	Total Fund Balance/Net Position (Deficit)	\$692,882	\$0	\$0	

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Special District of Alamo-Lafayette Cemetery District Special District Financial Transactions Report Footnotes

Fiscal Year: 2021					
FORM DESC	FIELD NAME	FOOTNOTES			
RevenuesExpendituresChangesFundBalances	(R29)Gen-ChargesforCurrentServices	(Cemetery) Sales were down for the current fiscal year. Sales are a factor of deaths amongst district residents and the cost of the options they choose for their services.			
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Cemetery) District posts staled warrants to this account.			
RevenuesExpendituresChangesFundBalances	(R38)Gen-ServicesandSupplies	(Cemetery) Decrease in the amount of professional services performed for the district.			
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	District had positive cash flow again for the year since revenues exceeded expenditures for the fiscal year.			
BalanceSheetGovernmentalFunds	(R01)Perm-CashInvestments	District is transferring that earns minimally into a LAIF investment.			
BalanceSheetGovernmentalFunds	(R16)Gen-TotalAssets	District result of revenues exceeding expenditures and falling to ending fund balances and the districts cash account.			
AppropriationsLimitInformation	(R01)AppropriationsLimit	Not subject to Appropriations Limit.			
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	Not subject to Appropriations Limit.			
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	District does not offer a pension.			

Total Footnote: 9