

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

Fiscal Year: 2021

**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="Nancy"/>	<input type="text" value="J"/>	<input type="text" value="Flood"/>	<input type="text" value="Chairperson"/>
Member 2	<input type="text" value="Carolyn"/>	<input type="text"/>	<input type="text" value="Thiessen"/>	<input type="text" value="Trustee"/>
Member 3	<input type="text" value="Mary"/>	<input type="text"/>	<input type="text" value="McCosker"/>	<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="Patricia"/>	<input type="text"/>	<input type="text" value="Howard"/>	<input type="text" value="District Manager"/>	<input type="text" value="dm@alcdist.org"/>
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

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

Fiscal Year: 2021

Activity: (1 of 1) (Record Completed)

Cemetery ▼

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Revenues</b>						
Taxes and Assessments						
R01. Current Secured and Unsecured (1%)	385,042					385,042
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	0	384,542
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Income					3,583	3,583
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	0	0	0	0	3,583	3,583
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					2,126
R25. Timber Yield						
R26. Other Intergovernmental – State						
R27. Total Intergovernmental – State	2,126	0	0	0	0	2,126
R28. Intergovernmental – Other						
R29. Charges for Current Services	168,358				20,800	189,158
R30. Contributions from Property Owners						
Self-Insurance Only						
R31. Member Contributions						
R32. Claim Adjustments						
R33. Total Self-Insurance Only	0	0	0	0	0	
R34. Other Revenues	100					

R35.	<b>Total Revenues</b>	\$555,126	\$0	\$0	\$0	\$24,383	\$579
<b>Expenditures</b>							
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						
<b>Debt Service</b>							
R40.5	Lease Financing, Principal Payments						
R41.	Other 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.	<b>Total Debt Service</b>	0	0	0	0	0	
R46.	Capital Outlay						
R47.	Other Expenditures						
R48.	<b>Total Expenditures</b>	\$528,873	\$0	\$0	\$0	\$55	\$528
R49.	<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	\$26,253	\$0	\$0	\$0	\$24,328	\$50
<b>Other Financing Sources (Uses)</b>							
R49.5	Lease 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						
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.	<b>Total Other Financing Sources (Uses)</b>	\$0	\$0	\$0	\$0	\$0	
<b>Special and Extraordinary Items</b>							
R63.	Special Item						
R64.	Extraordinary Item						
R65.	<b>Total Special and Extraordinary Items</b>	0	0	0	0	0	
R66.	<b>Net Change in Fund Balances</b>	\$26,253	\$0	\$0	\$0	\$24,328	\$50
R67.	<b>Fund Balances (Deficits), Beginning of Fiscal Year</b>	\$30,775	\$0	\$0	\$0	\$611,526	\$642

R68. Adjustment

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R69. Reason for Adjustment

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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**

**Fiscal Year: 2021**

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Assets</b>						
R01. Cash and Investments	54,121				13,730	67,851
R02. Investments					621,616	621,616
R03. Accounts Receivable (net)						
R04. Taxes Receivable	2,907					2,907
R05. Interest Receivable (net)					508	508
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. <b>Total Assets</b>	\$57,028	\$0	\$0	\$0	\$635,854	\$692,882
R17. <b>Deferred Outflows of Resources</b>						
R18. <b>Total Assets and Deferred Outflows of Resources</b>	\$57,028	\$0	\$0	\$0	\$635,854	\$692,882
<b>Liabilities</b>						
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. <b>Total Liabilities</b>	\$0	\$0	\$0	\$0	\$0	
R31. <b>Deferred Inflows of Resources</b>						
R32. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$0	\$0	\$0	\$0	\$0	

**Fund Balances (Deficits)**

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

**Fiscal Year: 2021**

	<b>Noncurrent Assets/Deferred Outflows of Resources</b>	<b>Noncurrent Liabilities/Deferred Inflows of Resources</b>
<b>Noncurrent Assets</b>		
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. <b>Total Noncurrent Assets</b>	<b>\$183,713</b>	
<b>Deferred Outflows of Resources</b>		
R16 Related to Pensions		
R17 Related to OPEB		
R18 Related to Debt Refunding		
R19 Other Deferred Outflows of Resources		
R20. <b>Total Deferred Outflows of Resources</b>	<b>\$0</b>	
R21. <b>Total Noncurrent Assets and Deferred Outflows of Resources</b>	<b>\$183,713</b>	

<b>Noncurrent Liabilities</b>		
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.	<b>Total Noncurrent Liabilities</b>	<b>\$18,840</b>
<b>Deferred Inflows of Resources</b>		
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.	<b>Total Deferred Inflows of Resources</b>	<b>\$0</b>
R45.	<b>Total Noncurrent Liabilities and Deferred Inflows of Resources</b>	<b>\$18,840</b>

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

**Fiscal Year: 2021**

R01. Appropriations Limit	<input type="text"/>
R02. Total Annual Appropriations Subject to the Limit	<input type="text"/>
R03. <b>Revenues Received (Over) Under Appropriations Limit</b>	<input type="text" value="\$0"/>

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

**Fiscal Year: 2021**

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
<b>Governmental Revenues</b>				
R01. General	555,126			
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent	24,383			
R06. Transportation				
R07. <b>Total Governmental Revenues</b>	\$579,509			
<b>Internal Service Revenues</b>				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. <b>Total Internal Service Revenues</b>		\$0		
<b>Enterprise Revenues</b>				
<b>Operating Revenues</b>				
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. <b>Total Operating Revenues</b>			\$0	
<b>Non-Operating Revenues</b>				
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.	<b>Total Non-Operating Revenues</b>			\$0	
R36.5	<b>Total Revenues</b>	\$579,509	\$0	\$0	
<b>Governmental Expenditures</b>					
R37.	General	528,873			
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent	55			
R42.	Transportation				
R43.	<b>Total Governmental Expenditures</b>	\$528,928			
<b>Internal Service Expenses</b>					
R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	<b>Total Internal Service Expenses</b>		\$0		
<b>Enterprise Expenses</b>					
<b>Operating Expenses</b>					
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.	<b>Total Operating Expenses</b>			\$0	
<b>Non-Operating Expenses</b>					
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.	<b>Total Non-Operating Expenses</b>			\$0	
R72.5	<b>Total Expenditures/Expenses</b>	\$528,928	\$0	\$0	

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

**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