

Special District of Alamo-Lafayette 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="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 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 Alamo-Lafayette 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

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues						
Taxes and Assessments						
R01. Current Secured and Unsecured (1%)	369,821					369,821
R02. Voter-Approved Taxes						
R03. Pass-through and Residual Property Taxes (ABX1 26)	37					37
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments						
R09. Prior-Year Taxes and Assessments	-821					-821
R10. Penalties and Costs of Delinquent Taxes and Assessments						
R11. Other Taxes and Assessments						
R12. Total Taxes and Assessments	369,037	0	0	0	0	369,037
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Earnings					11,250	11,250
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	11,250	11,250
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	2,154					2,154
R25. Timber Yield						
R26. Other Intergovernmental – State						
R27. Total Intergovernmental – State	2,154	0	0	0	0	2,154
R28. Intergovernmental – Other						
R29. Charges for Current Services	227,953				18,150	246,103
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						
R35. Total Revenues	\$599,144	\$0	\$0	\$0	\$29,400	\$628,544

Expenditures						
R36. Salaries and Wages	214,554					214,554
R37. Employee Benefits	134,343					134,343
R38. Services and Supplies	230,347					230,347
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	
R46. Capital Outlay						
R47. Other Expenditures	5,628				53	
R48. Total Expenditures	\$584,872	\$0	\$0	\$0	\$53	\$584,872
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$14,272	\$0	\$0	\$0	\$29,347	\$43,889
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	
Special and Extraordinary Items						
R63. Special Item						
R64. Extraordinary Item						
R65. Total Special and Extraordinary Items	0	0	0	0	0	
R66. Net Change in Fund Balances	\$14,272	\$0	\$0	\$0	\$29,347	\$43,889
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$16,503	\$0	\$0	\$0	\$582,179	\$598,682
R68. Adjustment						
R69. Reason for Adjustment						
R70. Fund Balances (Deficits), End of Fiscal Year	\$30,775	\$0	\$0	\$0	\$611,526	\$642,571

**Special District of Alamo-Lafayette Cemetery District
Special Districts Financial Transactions Report
Balance Sheet
Governmental Funds**

Fiscal Year: 2020

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Government Funds
Assets						
R01. Cash and Investments	27,701				65,472	93,173
R02. Investments					544,216	544,216
R03. Accounts Receivable (net)					1,838	1,838
R04. Taxes Receivable	3,074					3,074
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						
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$30,775	\$0	\$0	\$0	\$611,526	\$642,301
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$30,775	\$0	\$0	\$0	\$611,526	\$642,301
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	
Fund Balances (Deficits)						
R33. Nonspendable					611,526	611,526
R34. Restricted						
R35. Committed						

R36. Assigned						
R37. Unassigned	30,775					30,775
R38. Total Fund Balances (Deficits)	\$30,775	\$0	\$0	\$0	\$611,526	\$642,501
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$30,775	\$0	\$0	\$0	\$611,526	\$642,501

**Special District of 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: 2020

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
Capital Assets			
R01.	Land	0	
R02.	Buildings and Improvements	377,076	
R03.	Equipment	116,678	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R06.	Construction in Progress	0	
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-299,961	
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	\$193,793	
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	\$193,793	
Noncurrent Liabilities			
R22.	Deposits and Advances		
R23.	Compensated Absences		26,463
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	<input type="text"/>	<input type="text" value="0"/>
R35. Net OPEB Liability	<input type="text"/>	<input type="text" value="0"/>
R36. Other Noncurrent Liabilities 1	<input type="text"/>	<input type="text"/>
R37. Other Noncurrent Liabilities 2	<input type="text"/>	<input type="text"/>
R38. Other Noncurrent Liabilities 3	<input type="text"/>	<input type="text"/>
R39. Total Noncurrent Liabilities	<input type="text"/>	<input type="text" value="\$26,463"/>
Deferred Inflows of Resources		
R40 Related to Pensions	<input type="text"/>	<input type="text"/>
R41 Related to OPEB	<input type="text"/>	<input type="text"/>
R42 Related to Debt Refunding	<input type="text"/>	<input type="text"/>
R43 Other Deferred Inflows of Resources	<input type="text"/>	<input type="text"/>
R44. Total Deferred Inflows of Resources	<input type="text"/>	<input type="text" value="\$0"/>
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources	<input type="text"/>	<input type="text" value="\$26,463"/>

**Special District of Alamo-Lafayette Cemetery District
Special Districts Financial Transactions Report
Appropriations Limit Information**

Fiscal Year: 2020

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

**Special District of Alamo-Lafayette Cemetery District
Special Districts Financial Transactions Report
Summary**

Fiscal Year: 2020

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues				
R01. General	599,144			
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent	29,400			
R06. Transportation				
R07. Total Governmental Revenues	\$628,544			
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	\$628,544	\$0	\$0	
Governmental Expenditures					
R37.	General	584,872			
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent	53			
R42.	Transportation				
R43.	Total Governmental Expenditures	\$584,925			
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	\$584,925	\$0	\$0	

R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$43,619	\$0	\$0	
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$598,682	\$0	\$0	
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$642,301	\$0	\$0	
Assets					
R79.	Total Current Assets	642,301			
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$642,301	\$0	\$0	
Liabilities					
R82.	Total Current Liabilities				
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$0	\$0	\$0	
R85.	Total Fund Balance/Net Position (Deficit)	\$642,301	\$0	\$0	

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

Fiscal Year: 2020		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R38)Gen-ServicesandSupplies	(Cemetery) District was actively working to reduce spending in 2018-19 to increase their cash/fund balance. During 2019-20 the district experienced unexpected costs associated with water damage at their district office and the associated costs (asbestos removal, architecture, temporary lodging, etc.) which increase the amount spent on services and supplies.
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Cemetery) No capitalizable assets purchased during the year. In prior year, the district purchased a new F150 truck.
RevenuesExpendituresChangesFundBalances	(R47)Gen-OtherExpenditures	(Cemetery) Miscellaneous other expenditures including plot repurchases.
RevenuesExpendituresChangesFundBalances	(R47)Perm-OtherExpenditures	(Cemetery) Miscellaneous expenses for fund.
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	District has had negative cash in prior years. District is actively working to increase their cash balance by decreasing spending where appropriate.
BalanceSheetGovernmentalFunds	(R01)Perm-CashInvestments	District increased its cash holdings due to deposits that were made during the year and a conversion of their LAIF investment into cash holdings at the end of the fiscal year.
BalanceSheetGovernmentalFunds	(R16)Gen-TotalAssets	Directly related to the districts attempt to increase its cash balances since in the past it was operating with negative cash. Prudent fiscal management has allowed them to return to positive cash, however, the increase is relatively small in comparison to what is needed for the district.
AppropriationsLimitInformation	(R01)AppropriationsLimit	Not subject to Appropriations Limit.
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	Not subject to Appropriations Limit.
NoncurrentAssetsLiabilities	(R23)Liab-CompensatedAbsences	District began accounting for their compensated absences during 2019-20.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	No pension offered and no corresponding net pension liability exists.

Total Footnote: 11