

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

Fiscal Year: 2019

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="Ryan"/> | <input type="text"/> | <input type="text" value="Gregory"/> | <input type="text" value="Chair"/> |
| Member 2 | <input type="text" value="Diane"/> | <input type="text"/> | <input type="text" value="Dillon"/> | <input type="text" value="Vice Chair"/> |
| Member 3 | <input type="text" value="Belia"/> | <input type="text"/> | <input type="text" value="Ramos"/> | <input type="text" value="Supervisor"/> |
| Member 4 | <input type="text" value="Brad"/> | <input type="text"/> | <input type="text" value="Wagenknecht"/> | <input type="text" value="Supervisor"/> |
| Member 5 | <input type="text" value="Alfredo"/> | <input type="text"/> | <input type="text" value="Pedroza"/> | <input type="text" value="Supervisor"/> |
| 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="Steven"/> | <input type="text"/> | <input type="text" value="Lederer"/> | <input type="text" value="District Manager"/> | <input type="text" value="steven.lederer@countyofnapa.org"/> |
| Official 2 | <input type="text" value="John"/> | <input type="text"/> | <input type="text" value="Myers"/> | <input type="text" value="Legal Counsel"/> | <input type="text" value="john.myers@countyofnapa.org"/> |
| Official 3 | <input type="text" value="Tracy"/> | <input type="text"/> | <input type="text" value="Schulze"/> | <input type="text" value="Fiscal Officer"/> | <input type="text" value="tracy.schulze@countyofnapa.org"/> |
| Official 4 | <input type="text" value="Michael"/> | <input type="text"/> | <input type="text" value="Karath"/> | <input type="text" value="Analyst"/> | <input type="text" value="michael.karath@countyofnapa.org"/> |
| Official 5 | <input type="text" value="Jose Luis"/> | <input type="text"/> | <input type="text" value="Valdez"/> | <input type="text" value="Secretary"/> | <input type="text" value="jose.valdez@countyofnapa.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 Monticello Cemetery District
Special Districts Financial Transactions Report - Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2019

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%) | 41,176 | | | | | 41,176 |
| R02. | Voter-Approved Taxes | | | | | | |
| R03. | Pass-through and Residual Property Taxes (ABX1 26) | | | | | | |
| R05. | Tax Increment | | | | | | |
| R06. | Parcel Tax | | | | | | |
| R07. | Property Assessments | | | | | | |
| R09. | Prior-Year Taxes and Assessments | | 1,173 | | | | 1,173 |
| R10. | Penalties and Costs of Delinquent Taxes and Assessments | | | | | | |
| R11. | Other Taxes and Assessments | | | | | | |
| R12. | Total Taxes and Assessments | 0 | 42,349 | 0 | 0 | 0 | 42,349 |
| R13. | Licenses, Permits, and Franchises | | | | | | |
| R14. | Fines, Forfeitures, and Penalties | | | | | | |
| Revenue from Use of Money and Property | | | | | | | |
| R15. | Investment Earnings | | 5,175 | | | | 5,175 |
| 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 | 5,175 | 0 | 0 | 0 | 5,175 |
| 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 | | 111 | | | | 111 |
| R25. | Timber Yield | | | | | | |
| R26. | Other Intergovernmental – State | | 2,557 | | | | 2,557 |
| R27. | Total Intergovernmental – State | 0 | 2,668 | 0 | 0 | 0 | 2,668 |
| R28. | Intergovernmental – Other | | | | | | |
| R29. | Charges for Current Services | | 3,696 | | | | 3,696 |
| 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 | \$0 | \$53,888 | \$0 | \$0 | \$0 | \$53,888 |
| | Expenditures | | | | | | |
| R36. | Salaries and Wages | | | | | | |
| R37. | Employee Benefits | | | | | | |
| R38. | Services and Supplies | | 29,276 | | | | 29,276 |
| 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 | 0 |
| R46. | Capital Outlay | | | | | | |
| R47. | Other Expenditures | | | | | | |
| R48. | Total Expenditures | \$0 | \$29,276 | \$0 | \$0 | \$0 | \$29,276 |
| R49. | Excess (Deficiency) of Revenues Over (Under) Expenditures | \$0 | \$24,612 | \$0 | \$0 | \$0 | \$24,612 |
| | 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 | \$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 | \$0 | \$24,612 | \$0 | \$0 | \$0 | \$24,612 |
| R67. | Fund Balances (Deficits), Beginning of Fiscal Year | \$0 | \$207,575 | \$0 | \$0 | \$0 | \$207,575 |
| R68. | Adjustment | | | | | | |

R69. Reason for Adjustment

| | | | | | |
|--|--|--|--|--|--|
| | | | | | |
|--|--|--|--|--|--|

R70. Fund Balances (Deficits), End of Fiscal Year

| | | | | | |
|-----|-----------|-----|-----|-----|-----------|
| \$0 | \$232,187 | \$0 | \$0 | \$0 | \$232,187 |
|-----|-----------|-----|-----|-----|-----------|

Special District of Monticello Cemetery District
Special Districts Financial Transactions Report
Balance Sheet
Governmental Funds

Fiscal Year: 2019

| | General | Special Revenue | Debt Service | Capital Projects | Permanent | Total Governmental Funds |
|---|---------|-----------------|--------------|------------------|-----------|--------------------------|
| Assets | | | | | | |
| R01. Cash and Investments | | 223,136 | | | | 223,136 |
| R02. Investments | | | | | | |
| R03. Accounts Receivable (net) | | | | | | |
| R04. Taxes Receivable | | 9,997 | | | | 9,997 |
| R05. Interest Receivable (net) | | | | | | |
| R06. Lease Payments Receivable | | | | | | |
| R07. Due from Other Funds | | | | | | |
| R08. Due from Other Governments | | 802 | | | | 802 |
| 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 | \$0 | \$233,935 | \$0 | \$0 | \$0 | \$233,935 |
| R17. Deferred Outflows of Resources | | | | | | |
| R18. Total Assets and Deferred Outflows of Resources | \$0 | \$233,935 | \$0 | \$0 | \$0 | \$233,935 |
| Liabilities | | | | | | |
| R19. Accounts Payable | | 1,748 | | | | 1,748 |
| 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 | \$1,748 | \$0 | \$0 | \$0 | \$1,748 |
| R31. Deferred Inflows of Resources | | | | | | |
| R32. Total Liabilities and Deferred Inflows of Resources | \$0 | \$1,748 | \$0 | \$0 | \$0 | \$1,748 |
| Fund Balances (Deficits) | | | | | | |
| R33. Nonspendable | | 26,878 | | | | 26,878 |
| R34. Restricted | | 205,309 | | | | 205,309 |
| R35. Committed | | | | | | |

| | | | | | | |
|------|---|-----|-----------|-----|-----|-----------|
| | Assigned | | | | | |
| R36. | | | | | | |
| R37. | Unassigned | | | | | |
| R38. | Total Fund Balances (Deficits) | \$0 | \$232,187 | \$0 | \$0 | \$232,187 |
| R39. | Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits) | \$0 | \$233,935 | \$0 | \$0 | \$233,935 |

Special District of Monticello Cemetery District
Special Districts Financial Transactions Report
Noncurrent Assets, Deferred Outflows of Resources,
Noncurrent Liabilities, and Deferred Inflows of Resources
Governmental Funds

Fiscal Year: 2019

| | | Noncurrent Assets/Deferred Outflows of Resources | Noncurrent Liabilities/Deferred Inflows of Resources |
|---------------------------------------|---|---|---|
| Noncurrent Assets | | | |
| Capital Assets | | | |
| R01. | Land | | |
| R02. | Buildings and Improvements | | |
| R03. | Equipment | | |
| R04. | Infrastructure | | |
| R05. | Intangible Assets – Amortizable | | |
| R06. | Construction in Progress | | |
| R07. | Intangible Assets – Nonamortizable | | |
| R08. | Other Capital Assets | | |
| R09. | Less: Accumulated Depreciation/Amortization | | |
| 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 | \$0 | |
| 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 | \$0 | |
| Noncurrent Liabilities | | | |
| R22. | Deposits and Advances | | |
| R23. | Compensated Absences | | |
| 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 | | |
| 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 | | |
| R43 Other Deferred Inflows of Resources | | |
| R44. Total Deferred Inflows of Resources | | \$0 |
| R45. Total Noncurrent Liabilities and Deferred Inflows of Resources | | \$0 |

Special District of Monticello Cemetery District
Special Districts Financial Transactions Report
Summary

Fiscal Year: 2019

| | | Governmental Funds | Internal Service Fund | Enterprise Fund | Total |
|----------------------------------|--|--------------------|-----------------------|-----------------|-------|
| Governmental Revenues | | | | | |
| R01. | General | | | | |
| R02. | Special Revenue | 53,888 | | | |
| R03. | Debt Service | | | | |
| R04. | Capital Projects | | | | |
| R05. | Permanent | | | | |
| R06. | Transportation | | | | |
| R07. | Total Governmental Revenues | \$53,888 | | | |
| 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 | \$53,888 | \$0 | \$0 | \$53,888 |

Governmental Expenditures

| | | | | | |
|------|--|----------|--|--|--|
| R37. | General | | | | |
| R38. | Special Revenue | 29,276 | | | |
| R39. | Debt Service | | | | |
| R40. | Capital Projects | | | | |
| R41. | Permanent | | | | |
| R42. | Transportation | | | | |
| R43. | Total Governmental Expenditures | \$29,276 | | | |

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 | \$29,276 | \$0 | \$0 | \$29,276 |
| R73. | Transfer In | | | | |
| R74. | Transfer Out | | | | |
| R75. | Change in Fund Balance/Net Position | \$24,612 | \$0 | \$0 | \$24,612 |
| R76. | Fund Balance/Net Position (Deficit), Beginning of Fiscal Year | \$207,575 | \$0 | \$0 | \$207,575 |
| R77. | Adjustments | | | | |
| R78. | Fund Balance/Net Position (Deficit), End of Fiscal Year | \$232,187 | \$0 | \$0 | \$232,187 |
| Assets | | | | | |
| R79. | Total Current Assets | 233,935 | | | 233,935 |
| R80. | Total Noncurrent Assets | | | | |
| R81. | Total Assets | \$233,935 | \$0 | \$0 | \$233,935 |
| Liabilities | | | | | |
| R82. | Total Current Liabilities | 1,748 | | | 1,748 |
| R83. | Total Noncurrent Liabilities | | | | |
| R84. | Total Liabilities | \$1,748 | \$0 | \$0 | \$1,748 |
| R85. | Total Fund Balance/Net Position (Deficit) | \$232,187 | \$0 | \$0 | \$232,187 |

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

| Fiscal Year: 2019 | | |
|---|--|---|
| FORM DESC | FIELD NAME | FOOTNOTES |
| RevenuesExpendituresChangesFundBalances | (R26)SpRev-OtherIntergovernmentalState | (Cemetery) This consists of \$917 in State Payment-In-Lieu-of-Taxes, Fish & Game code section 1504 funding and \$1,640 in payments from the Department of Finance for the 2017 Napa Fire Complex. |
| NoncurrentAssetsLiabilities | (R34)Liab-NetPensionLiability | The District has no employees and therefore no net pension liability. |

Total Footnote: 2