

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

Reporting 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="Alfredo"/>	<input type="text"/>	<input type="text" value="Pedroza"/>	<input type="text" value="Chair"/>
Member 2	<input type="text" value="Bella"/>	<input type="text"/>	<input type="text" value="Ramos"/>	<input type="text" value="Vice Chair"/>
Member 3	<input type="text" value="Brad"/>	<input type="text"/>	<input type="text" value="Wagenknecht"/>	<input type="text" value="Supervisor"/>
Member 4	<input type="text" value="Ryan"/>	<input type="text"/>	<input type="text" value="Gregory"/>	<input type="text" value="Supervisor"/>
Member 5	<input type="text" value="Diane"/>	<input type="text"/>	<input type="text" value="Dillon"/>	<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 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 of Monticello Cemetery District
 Special Districts' Financial Transactions Report - Governmental Funds
 Statement of Revenues, Expenditures, and Changes in Fund Balances

Reporting Year: 2021

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%)		51,961				51,961
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		12				12
R10. Penalties and Costs of Delinquent Taxes and Assessments						
R11. Other Taxes and Assessments						
R12. Total Taxes and Assessments	0	51,973	0	0	0	51,973
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Earnings		2,655				2,655
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	2,655	0	0	0	2,655
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		112				112
R25. Timber Yield						
R26. Other Intergovernmental – State		917				917
R27. Total Intergovernmental – State	0	1,029	0	0	0	1,029
R28. Intergovernmental – Other						
R29. Charges for Current Services		5,091				5,091
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	\$60,748	\$0	\$0	\$0	\$60,748
Expenditures						
R36. Salaries and Wages						
R37. Employee Benefits						
R38. Services and Supplies		59,741				59,741

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	\$59,741	\$0	\$0	\$0	\$59,741
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$0	\$1,007	\$0	\$0	\$0	\$1,007
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	\$1,007	\$0	\$0	\$0	\$1,007
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$0	\$242,318	\$0	\$0	\$0	\$242,318
R68.	Adjustment						
R69.	Reason for Adjustment						
R70.	Fund Balances (Deficits), End of Fiscal Year	\$0	\$243,325	\$0	\$0	\$0	\$243,325

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

Reporting Year: 2021

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments		229,288				229,288
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable		15,010				15,010
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments		351				351
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	\$244,649	\$0	\$0	\$0	\$244,649
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$0	\$244,649	\$0	\$0	\$0	\$244,649
Liabilities						
R19. Accounts Payable		973				973
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	\$973	\$0	\$0	\$0	\$973
R31. Deferred Inflows of Resources		351				351
R32. Total Liabilities and Deferred Inflows of Resources	\$0	\$1,324	\$0	\$0	\$0	\$1,324
Fund Balances (Deficits)						
R33. Nonspendable		26,878				26,878
R34. Restricted		216,447				216,447
R35. Committed						
R36. Assigned						
R37. Unassigned						
R38. Total Fund Balances (Deficits)	\$0	\$243,325	\$0	\$0	\$0	\$243,325
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$0	\$244,649	\$0	\$0	\$0	\$244,649

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

Reporting Year: 2021

	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
Appropriations Limit Information

Reporting Year: 2021

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 Monticello Cemetery District
 Special Districts' Financial Transactions Report
 Summary

Reporting Year: 2021

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues				
R01. General				
R02. Special Revenue	60,748			
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$60,748			
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	\$60,748	\$0	\$0	\$60,748

Governmental Expenditures

R37.	General				
R38.	Special Revenue	59,741			
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$59,741			
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	\$59,741	\$0	\$0	\$59,741
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$1,007	\$0	\$0	\$1,007
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$242,318	\$0	\$0	\$242,318
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$243,325	\$0	\$0	\$243,325

Assets			
R79.	Total Current Assets	244,649	244,649
R80.	Total Noncurrent Assets		
R81.	Total Assets	\$244,649	\$244,649
Liabilities			
R82.	Total Current Liabilities	973	973
R83.	Total Noncurrent Liabilities		
R84.	Total Liabilities	\$973	\$973
R85.	Total Fund Balance/Net Position (Deficit)	\$243,325	\$243,325

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

Fiscal Year: 2021		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R26)SpRev-OtherIntergovernmentalState	(Cemetery) (Cemetery) This consists of \$917 in State Payment-In-Lieu-of-Taxes, Fish & Game Code Section 1504 funding.
AppropriationsLimitInformation	(R01)AppropriationsLimit	Monticello Cemetery District is exempt from the appropriation limit calculation.
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	Monticello Cemetery District is exempt from the appropriation limit calculation.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	This District has no employees and therefore no net pension liability.

Total Footnote: 4