

# SPECIAL DISTRICTS FINANCIAL TRANSACTIONS AND COMPENSATION REPORT

## COVER PAGE

### Surfside Colony Storm Water Drainage District (Orange)

SCO Reporting Year: 2013

ID Number: 12373003500

Fiscal Year Ended: 06/30/13 (MM/DD/YY)

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the district in accordance with the requirements as prescribed by the California State Controller.

District Fiscal Officer

Cris Montana

Signature

Clerk of the Board/CPA

Title

Cris Montana

Name (Please Print)

10/25/13

Date

Per Government Code section 53891, this report is due within 90 days after the end of the fiscal year. If filed in electronic format, the report is due within 110 days after the end of the fiscal year. However, in the case of hospital districts, the report is due within 120 days after the end of the fiscal year.

Per Government Code section 26909, a copy of the independent audit is to be filed with the Controller within 12 months after the close of the fiscal year.

Please complete, sign, and mail this cover page to either address below.

Mailing Address:

State Controller's Office  
Division of Accounting and Reporting  
Local Government Reporting Section  
P. O. Box 942850  
Sacramento, CA 94250

Express Mailing Address:

State Controller's Office  
Division of Accounting and Reporting  
Local Government Reporting Section  
3301 C Street, Suite 700  
Sacramento, CA 95816

**Surfside Colony Storm Water Drainage District (Orange)  
Special Districts Financial Transactions Report**

**General Information**

Fiscal Year                      2013

**Mailing Address**

Street 1      P.O. Box 235       Is Address Changed?

Street 2     

City      Surfside      State      CA      Zip      90743-0235

Email      blueskyhb@aol.com

**Members of the Governing Body**

	First Name	Middle Initial	Last Name	Title
Member	Victor	J	Kriss	President
Member	Gayle	M	Winnen	Trustee
Member	Jon	H	Regnier	Trustee
Member	Nora		Straight	Secretary
Member	John		Cahoon	Trustee
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Other Officials**

First Name	Middle Initial	Last Name	Title
Chris	E	Montana	Secretary
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Report Prepared By**

First Name	Middle Initial	Last Name	Phone No
Chris	E	Montana	(714) 840-7077

**Independent Auditor**

First Name	Middle Initial	Last Name	Phone No
Robert	J	Callanan	(949) 399-0600

**Surfside Colony Storm Water Drainage District (Orange)**  
**Special Districts Financial Transactions Report - Non-Enterprise Activity**

**Revenues, Expenditures, Sources and Uses**

Fiscal Year	2013	General and	Debt Service	Capital Projects
		Special Revenue	Funds	Funds
		Funds		
		A	B	C
Non-Enterprise Activity		Drainage and Drainage Maintenance		
<b>Taxes and Assessments</b>				
Current Secured and Unsecured (1%)		254,781		
Voter Approved Taxes				
Property Assessments				
Special Assessments (Mello/Roos, Mark/Roos)				
Prior Year Taxes and Assessments		64		
Penalties and Cost on Delinquent Taxes and Assessments				
<b>Licenses, Permits, and Franchises</b>				
<b>Fines, Forfeits, and Penalties</b>				
<b>Revenue From Use of Money and Property</b>				
Interest Income		532		
Rents, Concessions and Royalties				
<b>Federal</b>				
Aid for Construction				
Other Federal				
<b>State</b>				
Aid for Construction				
State Water Project				
Homeowners Property Tax Relief		1,025		
Timber Yield				
Other State				
<b>Other Governmental Agencies</b>				
Redevelopment Pass-Through				
Other				
<b>Charges for Current Services</b>				
<b>Contributions From Property Owners</b>				
<b>Self Insurance Only</b>				
Member Contributions				
Claim Adjustments				
<b>Other Revenues</b>		15		
<b>Total Revenues</b>		\$256,417	\$0	\$0
<b>Expenditures</b>				
<b>Salaries and Wages</b>				
<b>Employee Benefits</b>				
<b>Services and Supplies</b>		86,589		
<b>Self Insurance Only - Claims Paid</b>				



**Surfside Colony Storm Water Drainage District (Orange)**  
**Special Districts Financial Transactions Report - Non-Enterprise Activity**

**Revenues, Expenditures, Sources and Uses**

Fiscal Year	2013	General and	Debt Service	Capital Projects
		Special Revenue	Funds	Funds
		Funds		
		A	B	C
<b>Contributions to Outside Agencies</b>				
<b>Debt Service</b>				
Retirement of Long-Term Debt				
Interest on Long-Term Debt				
Interest on Short-Term Notes and Warrants				
<b>Fixed Assets</b>				
<b>Other Expenditures</b>				
<b>Total Expenditures</b>		\$86,589	\$0	\$0
<b>Revenues Over (Under) Expenditures</b>		\$169,828	\$0	\$0
<b>Financing Sources and Uses</b>				
Proceeds of Long-Term Debt				
Proceeds of Refunding Debt				
Payments to Refunded Debt Escrow Agent				
Inception of Lease Purchase Agreements				
Other Financing Sources				
Other Financing Uses				
Operating Transfers In (Intra-District)				
Operating Transfers Out (Intra-District)				
<b>Total Other Financing Sources (Uses)</b>		\$0	\$0	\$0
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>		\$169,828	\$0	\$0
<b>Fund Equity, Beginning of Period</b>		\$197,964	\$0	\$0
Prior Period Adjustments				
Residual Equity Transfers				
Other				
<b>Fund Equity, End of Period</b>		\$367,792	\$0	\$0

**Surfside Colony Storm Water Drainage District (Orange)**

**Special Districts Financial Transactions Report  
Consolidation of Fund Equities and Transfers**

Consolidation of Fund Equities and Transfers

Fiscal Year 2013

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
<b>Consolidation of Fund Equities</b>				
<b>Non-Enterprise Activities</b>	\$367,792	\$0	\$0	
<b>Enterprise Fund Equities</b>				
Airport				\$0
Electric				\$0
Harbor and Port				\$0
Hospital				\$0
Waste Disposal				\$0
Water				\$0
<b>Total Ending Fund Equities</b>	\$367,792	\$0	\$0	\$0

	Transfers In A	Transfers Out B	Net C
<b>Consolidation of Transfers In and Transfer Out</b>			
General and Special Revenue Funds	\$0	\$0	
Debt Service Funds	\$0	\$0	
Capital Projects Funds	\$0	\$0	
<b>Enterprise Activities</b>			
Airport	\$0	\$0	
Electric	\$0	\$0	
Harbor and Port	\$0	\$0	
Waste Disposal	\$0	\$0	
Water	\$0	\$0	
<b>Total</b>	\$0	\$0	\$0

**Surfside Colony Storm Water Drainage District (Orange)  
Special Districts Financial Transactions Report - Consolidated Balance Sheet**

Assets

Fiscal Year	2013	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
<b>Assets</b>								
Cash and Cash Equivalents	338,195							\$338,195
Taxes Receivable	29,875							\$29,875
Interest Receivable	122							\$122
Accounts Receivable								\$0
Loans, Notes, and Contracts Receivable								\$0
Due from Other Funds								\$0
Inventory of Materials and Supplies								\$0
Other Current Assets								
Lease Payments Receivable								
Unearned Finance Charges								\$0
Investments								
Restricted Assets								
Deferred Charges								
Unamortized Discount on Long-Term Debt								
Other Assets								\$0
<b>Fixed Assets</b>								
Land								\$0
Buildings and Improvements								\$0
Equipment								\$0
Construction in Progress								\$0
<b>Total Fixed Assets</b>					\$0			\$0
Accumulated Depreciation								\$0
<b>Net Fixed Assets</b>					\$0			\$0
<b>Other Debts</b>								
Amount Available in Debt Service Funds								
Amount to be Provided								
<b>Total Assets</b>	\$368,192	\$0	\$0	\$0	\$0	\$0	\$0	\$368,192



**Surfside Colony Storm Water Drainage District (Orange)  
Special Districts Financial Transactions Report - Consolidated Balance Sheet**

Fiscal Year 2013

**Liabilities and Equity**

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
<b>Liabilities and Equity</b>							
Accounts/Warrants Payable	400						\$400
Loans and Notes Payable							\$0
Interest Payable - Matured/Accrued							\$0
Other Current Liabilities							\$0
Compensated Absences Payable							\$0
Due to Other Governments							\$0
Due to Other Funds							\$0
<b>Long-Term Debt</b>							
General Obligation Bonds							\$0
Revenue Bonds							\$0
Certificates of Participation							\$0
Special Assessment							\$0
Federal							\$0
State							\$0
Time Warrants							\$0
Other Long-Term Indebtedness							\$0
Unamortized Premium on Long-Term Debt							\$0
Advances for Construction							\$0
Deferred Revenue							\$0
All Other Non-Current Liabilities							\$0
<b>Total Liabilities</b>	\$400	\$0	\$0	\$0	\$0	\$0	\$400
<b>Fund Equity</b>							
Contributed Capital							
Investments in General Fixed Assets							
<b>Retained Earnings</b>							
Reserved							
Unreserved							
<b>Fund Balances</b>							
Reserved	201,498						\$201,498
Unreserved Designated							\$0
Unreserved Undesignated	166,294						\$166,294
<b>Total Fund Equity</b>	\$367,792	\$0	\$0	\$0	\$0	\$0	\$367,792
<b>Total Liabilities and Fund Equity</b>	\$368,192	\$0	\$0	\$0	\$0	\$0	\$368,192