

Special District of Surfside Colony Storm Water Drainage District (Orange)  
 Special Districts Financial Transactions Report  
 General Information

Fiscal Year: 2019

**District Mailing Address**

Street 1 P.O. Box 235  Has Address Changed?  
 Street 2  
 City Surfside State CA Zip 90743-0235  
 Email blueskyhb@aol.com

**Members of the Governing Body**

	First Name	M. I.	Last Name	Title
Member 1	V. John		Kriss	President
Member 2	Linda		Garofalo	Secretary
Member 3	Don		Karich	Trustee
Member 4	Steve		Rowe	Trustee
Member 5	Henry		Viets	Trustee
Member				

**District Fiscal Officers**

	First Name	M. I.	Last Name	Title	Email
Official 1	Christine	E	Montana	Clerk of the Board	blueskyhb@aol.com
Officials					

**Report Prepared By**

First Name Christine M. I. E Last Name Montana  
 Telephone (714) 840-7077 Email blueskyhb@aol.com

**Independent Auditor**

Firm Name White Nelson Diehl Evans  
 First Name Robert M. I. J Last Name Callanan  
 Telephone (949) 399-0600

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 Surfside Colony Storm Water Drainage District (Orange)  
 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)

Drainage and Drainage Maintenance

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Revenues</b>						
Taxes and Assessments						
R01. Current Secured and Unsecured (1%)	326,389					326,389
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	7					7
R10. Penalties and Costs of Delinquent Taxes and Assessments						
R11. Other Taxes and Assessments	2					2
R12. Total Taxes and Assessments	326,398	0	0	0	0	326,398
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Earnings	8,503					8,503
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	8,503	0	0	0	0	8,503
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	1,694					1,694
R25. Timber Yield						
R26. Other Intergovernmental – State						
R27. Total Intergovernmental – State	1,694	0	0	0	0	1,694
R28. Intergovernmental – Other	35,802					35,802
R29. Charges for Current Services						
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	33					33
R35. Total Revenues	\$372,430	\$0	\$0	\$0	\$0	\$372,430
<b>Expenditures</b>						
R36. Salaries and Wages						

R37.	Employee Benefits						
R38.	Services and Supplies	94,379					94,379
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						
	<b>Debt Service</b>						
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.	<b>Total Debt Service</b>	0	0	0	0	0	0
R46.	Capital Outlay	40,709					40,709
R47.	Other Expenditures						
R48.	<b>Total Expenditures</b>	\$135,088	\$0	\$0	\$0	\$0	\$135,088
R49.	<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	\$237,342	\$0	\$0	\$0	\$0	\$237,342
	<b>Other Financing Sources (Uses)</b>						
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.	<b>Total Other Financing Sources (Uses)</b>	\$0	\$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	0
R66.	<b>Net Change in Fund Balances</b>	\$237,342	\$0	\$0	\$0	\$0	\$237,342
R67.	<b>Fund Balances (Deficits), Beginning of Fiscal Year</b>	\$451,151	\$0	\$0	\$0	\$0	\$451,151
R68.	<b>Adjustment</b>						
R69.	Reason for Adjustment						
R70.	<b>Fund Balances (Deficits), End of Fiscal Year</b>	\$688,493	\$0	\$0	\$0	\$0	\$688,493



Special District of Surfside Colony Storm Water Drainage District (Orange)  
 Special Districts Financial Transactions Report  
 Balance Sheet  
 Governmental Funds

Fiscal Year: 2019

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Assets</b>						
R01. Cash and Investments	684,147					684,147
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable	5,077					5,077
R05. Interest Receivable (net)	2,419					2,419
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. <b>Total Assets</b>	<b>\$691,643</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$691,643</b>
R17. <b>Deferred Outflows of Resources</b>						
R18. <b>Total Assets and Deferred Outflows of Resources</b>	<b>\$691,643</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$691,643</b>
<b>Liabilities</b>						
R19. Accounts Payable	3,150					3,150
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>	<b>\$3,150</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,150</b>
R31. <b>Deferred Inflows of Resources</b>						
R32. <b>Total Liabilities and Deferred Inflows of Resources</b>	<b>\$3,150</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,150</b>
<b>Fund Balances (Deficits)</b>						
R33. Nonspendable						
R34. Restricted						
R35. Committed	433,070					433,070
R36. Assigned						
R37. Unassigned	255,423					255,423
R38						

	Total Fund Balances (Deficits)	\$688,493	\$0	\$0	\$0	\$0	\$688,493
R39.	Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$691,643	\$0	\$0	\$0	\$0	\$691,643

Special District of Surfside Colony Storm Water Drainage District (Orange)  
 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
<b>Noncurrent Assets</b>			
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.	<b>Total Noncurrent Assets</b>	<b>\$0</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>\$0</b>	
<b>Noncurrent Liabilities</b>			
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		0
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>		\$0
<b>Deferred Inflows of Resources</b>		
R40 Related to Pensions		
R41 Related to OPEB		
R42 Related to Debt Refunding		
R43 Other Deferred Inflows of Resources		
R44. <b>Total Deferred Inflows of Resources</b>		\$0
R45. <b>Total Noncurrent Liabilities and Deferred Inflows of Resources</b>		\$0



Special District of Surfside Colony Storm Water Drainage District (Orange)  
Special Districts Financial Transactions Report  
Appropriations Limit Information

**Fiscal Year: 2019**

R01. Appropriations Limit	
R02. Total Annual Appropriations Subject to the Limit	
R03. <b>Revenues Received (Over) Under Appropriations Limit</b>	

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

Fiscal Year: 2019

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
<b>Governmental Revenues</b>				
R01. General	372,430			
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. <b>Total Governmental Revenues</b>	<b>\$372,430</b>			
<b>Internal Service Revenues</b>				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. <b>Total Internal Service Revenues</b>		<b>\$0</b>		
<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>	<b>\$372,430</b>	<b>\$0</b>	<b>\$0</b>	<b>\$372,430</b>

<b>Governmental Expenditures</b>				
R37.	General	135,088		
R38.	Special Revenue			
R39.	Debt Service			
R40.	Capital Projects			
R41.	Permanent			
R42.	Transportation			
R43.	<b>Total Governmental Expenditures</b>	<b>\$135,088</b>		
<b>Internal Service Expenses</b>				
R44.	Total Operating Expenses		\$0	
R45.	Total Non-Operating Expenses		\$0	
R46.	<b>Total Internal Service Expenses</b>		<b>\$0</b>	
<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>		<b>\$0</b>	
<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>		<b>\$0</b>	
R72.5	<b>Total Expenditures/Expenses</b>	<b>\$135,088</b>	<b>\$0</b>	<b>\$0</b>
R73.	Transfer In			
R74.	Transfer Out			

R75.	<b>Change in Fund Balance/Net Position</b>	\$237,342	\$0	\$0	\$237,342
R76.	<b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$451,151	\$0	\$0	\$451,151
R77.	Adjustments				
R78.	<b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$688,493	\$0	\$0	\$688,493
<b>Assets</b>					
R79.	Total Current Assets	691,643			691,643
R80.	Total Noncurrent Assets				
R81.	<b>Total Assets</b>	\$691,643	\$0	\$0	\$691,643
<b>Liabilities</b>					
R82.	Total Current Liabilities	3,150			3,150
R83.	Total Noncurrent Liabilities				
R84.	<b>Total Liabilities</b>	\$3,150	\$0	\$0	\$3,150
R85.	<b>Total Fund Balance/Net Position (Deficit)</b>	\$688,493	\$0	\$0	\$688,493



Special District of Surfside Colony Storm Water Drainage District (Orange)  
Special District Financial Transactions Report  
Footnotes

Fiscal Year: 2019		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R11)Gen-OtherTaxesandAssessments	(Drainage and Drainage Maintenance) Qualified property
RevenuesExpendituresChangesFundBalances	(R28)Gen-IntergovernmentalOther	(Drainage and Drainage Maintenance) Refund from County of Orange for Stage 13 U.S.A.C.E. Sand Replenishment Project; due to the federal government not funding the Project. This amount was put back into Reserves for when the Project is funded.
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Drainage and Drainage Maintenance) Reg. Railroad apportionment.
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Drainage and Drainage Maintenance) Less capital expenditures; Projects were in the planning stage during this year.
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	Due to less capital expenditures. Projects were in the planning process during this year.
BalanceSheetGovernmentalFunds	(R16)Gen-TotalAssets	Due to increased cash and investment balances as the result of less capital projects, which were in the planning stages during this year.
AppropriationsLimitInformation	(R01)AppropriationsLimit	No appropriation limit has been calculated. This district was formed in 1941 and does not assess any taxes.
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	The appropriations limit was not calculated. This district was formed in 1941 and does not assess any taxes.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	This special district has zero pension liability.

Total Footnote: 9