

# SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

## Special District of **Surfside Colony Storm Water Drainage District (Orange)**


Reporting Year: **2021**

ID Number: **12373003500**

**Certification:**

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

Special District Fiscal Officer

  
45DilyFEWllIK1c...  
\_\_\_\_\_  
Signature

Clerk of the Board  
\_\_\_\_\_  
Title

Christine Montana  
\_\_\_\_\_  
Name (Please Print)

1/24/2022  
\_\_\_\_\_  
Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year or within the time prescribed by the Controller, whichever is later. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

If submitted manually, please complete, sign, and mail this cover page to either address below:

Mailing Address:  
State Controller's Office  
Local Government Programs and Services Division  
Local Government Reporting Section  
P.O. Box 942850  
Sacramento, CA 94250

Express Mailing Address:  
State Controller's Office  
Local Government Programs and Services Division  
Local Government Reporting Section  
3301 C Street, Suite 700  
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/24/2022 5:19:59 PM

Special District of Surfside Colony Storm Water Drainage District (Orange)  
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="V. John"/>	<input type="text"/>	<input type="text" value="Kriss"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Linda"/>	<input type="text"/>	<input type="text" value="Garofalo"/>	<input type="text" value="Secretary"/>
Member 3	<input type="text" value="Don"/>	<input type="text"/>	<input type="text" value="Karich"/>	<input type="text" value="Trustee"/>
Member 4	<input type="text" value="Dave"/>	<input type="text"/>	<input type="text" value="Chamberlain"/>	<input type="text" value="Trustee"/>
Member 5	<input type="text" value="Henry"/>	<input type="text"/>	<input type="text" value="Viets"/>	<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="Christine"/>	<input type="text" value="E"/>	<input type="text" value="Montana"/>	<input type="text" value="Clerk of the Board"/>	<input type="text" value="blueskyhb@aol.com"/>
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 :  
 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 Surfside Colony Storm Water Drainage District (Orange)  
 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)

Drainage and Drainage Maintenance



General      Special Revenue      Debt Service      Capital Projects      Permanent

Revenues

Taxes and Assessments

R01.	Current Secured and Unsecured (1%)	343,132				
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	89				
R10.	Penalties and Costs of Delinquent Taxes and Assessments					
R11.	Other Taxes and Assessments	33				
R12.	Total Taxes and Assessments	343,254	0	0	0	0

R13.	Licenses, Permits, and Franchises					
R14.	Fines, Forfeitures, and Penalties					

Revenue from Use of Money and Property

R15.	Investment Earnings	2,212				
R16.	Rents, Leases, Concessions, and Royalties					
R17.	Other Revenue from Use of Money and Property					
R18.	Total Revenue from Use of Money and Property	2,212	0	0	0	0

Intergovernmental – Federal

R19.	Aid for Construction					
R20.	Other Intergovernmental – Federal					
R21.	Total Intergovernmental – Federal	0	0	0	0	0

Intergovernmental – State

R22.	Aid for Construction					
R23.	State Water Project					
R24.	Homeowners Property Tax Relief	1,575				
R25.	Timber Yield					
R26.	Other Intergovernmental – State					
R27.	Total Intergovernmental – State	1,575	0	0	0	0

R28.	Intergovernmental – Other					
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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
R34.	Other Revenues					
R35.	<b>Total Revenues</b>	\$347,041	\$0	\$0	\$0	\$0
<b>Expenditures</b>						
R36.	Salaries and Wages					
R37.	Employee Benefits					
R38.	Services and Supplies	118,324				
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
R46.	Capital Outlay	433,131				
R47.	Other Expenditures					
R48.	<b>Total Expenditures</b>	\$551,455	\$0	\$0	\$0	\$0
R49.	<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	\$-204,414	\$0	\$0	\$0	\$0
<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
<b>Special and Extraordinary Items</b>						
R63.	Special Item					
R64.	Extraordinary Item					

R65. **Total Special and Extraordinary Items**

0	0	0	0	0
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R66. **Net Change in Fund Balances**

\$-204,414	\$0	\$0	\$0	\$0
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R67. **Fund Balances (Deficits), Beginning of Fiscal Year**

\$571,176	\$0	\$0	\$0	\$0
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R68. **Adjustment**

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R69. Reason for Adjustment

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

\$366,762	\$0	\$0	\$0	\$0
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Special District of Surfside Colony Storm Water Drainage District (Orange)  
 Special Districts' Financial Transactions Report  
 Balance Sheet  
 Governmental Funds

Reporting Year: 2021

	General	Special Revenue	Debt Service	Capital Projects	Permanent
<b>Assets</b>					
R01. Cash and Investments	366,079				
R02. Investments					
R03. Accounts Receivable (net)					
R04. Taxes Receivable	6,497				
R05. Interest Receivable (net)	171				
R06. Lease Payments Receivable					
R07. Due from Other Funds					
R08. Due from Other Governments					
R09. Advances to Other Funds					
R10. Inventories					
R11. Prepaid Items	765				
R12. Loans, Notes, and Contracts Receivable					
R13. Other Assets 1					
R14. Other Assets 2					
R15. Other Assets 3					
R16. <b>Total Assets</b>	\$373,512	\$0	\$0	\$0	\$0
R17. <b>Deferred Outflows of Resources</b>					
R18. <b>Total Assets and Deferred Outflows of Resources</b>	\$373,512	\$0	\$0	\$0	\$0
<b>Liabilities</b>					
R19. Accounts Payable	6,750				
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>	\$6,750	\$0	\$0	\$0	\$0
R31. <b>Deferred Inflows of Resources</b>					
R32. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$6,750	\$0	\$0	\$0	\$0

**Fund Balances (Deficits)**

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

Reporting Year: 2021

	General	Special Revenue	Debt Service	Capital Projects	Permanent
<b>Assets</b>					
R01. Cash and Investments	366,079				
R02. Investments					
R03. Accounts Receivable (net)					
R04. Taxes Receivable	6,497				
R05. Interest Receivable (net)	936				
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>	\$373,512	\$0	\$0	\$0	\$0
R17. <b>Deferred Outflows of Resources</b>					
R18. <b>Total Assets and Deferred Outflows of Resources</b>	\$373,512	\$0	\$0	\$0	\$0
<b>Liabilities</b>					
R19. Accounts Payable	6,750				
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>	\$6,750	\$0	\$0	\$0	\$0
R31. <b>Deferred Inflows of Resources</b>					
R32. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$6,750	\$0	\$0	\$0	\$0

**Fund Balances (Deficits)**



R33. Nonspendable					
R34. Restricted					
R35. Committed	276,420				
R36. Assigned					
R37. Unassigned	90,342				
R38. <b>Total Fund Balances (Deficits)</b>	<b>\$366,762</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
R39. <b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>	<b>\$373,512</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

**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.	<b>Total Noncurrent Assets</b>	\$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.	<b>Total Deferred Outflows of Resources</b>	\$0	
R21.	<b>Total Noncurrent Assets and Deferred Outflows of Resources</b>	\$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. <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

**Reporting Year: 2021**

R01. Appropriations Limit

R02. Total Annual Appropriations Subject to the Limit

R03. **Revenues Received (Over) Under Appropriations Limit**

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

Reporting Year: 2021

	Governmental Funds	Internal Service Fund	Enterprise Fund
<b>Governmental Revenues</b>			
R01. General	347,041		
R02. Special Revenue			
R03. Debt Service			
R04. Capital Projects			
R05. Permanent			
R06. Transportation			
R07. <b>Total Governmental Revenues</b>	\$347,041		
<b>Internal Service Revenues</b>			
R08. Total Operating Revenues		\$0	
R09. Total Non-Operating Revenues		\$0	
R10. <b>Total Internal Service Revenues</b>		\$0	
<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>			\$
R36.5	<b>Total Revenues</b>	\$347,041	\$0	\$

**Governmental Expenditures**

R37.	General	551,455		
R38.	Special Revenue			
R39.	Debt Service			
R40.	Capital Projects			
R41.	Permanent			
R42.	Transportation			
R43.	<b>Total Governmental Expenditures</b>	\$551,455		

**Internal Service Expenses**

R44.	Total Operating Expenses		\$0	
R45.	Total Non-Operating Expenses		\$0	
R46.	<b>Total Internal Service Expenses</b>		\$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.	<b>Total Operating Expenses</b>			\$

**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.	<b>Total Non-Operating Expenses</b>			\$0
R72.5	<b>Total Expenditures/Expenses</b>	\$551,455	\$0	\$0
R73.	Transfer In			
R74.	Transfer Out			
R75.	<b>Change in Fund Balance/Net Position</b>	\$-204,414	\$0	\$0
R76.	<b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$571,176	\$0	\$0
R77.	Adjustments			
R78.	<b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$366,762	\$0	\$0
<b>Assets</b>				
R79.	Total Current Assets	373,512		
R80.	Total Noncurrent Assets			
R81.	<b>Total Assets</b>	\$373,512	\$0	\$0
<b>Liabilities</b>				
R82.	Total Current Liabilities	6,750		
R83.	Total Noncurrent Liabilities			
R84.	<b>Total Liabilities</b>	\$6,750	\$0	\$0
R85.	<b>Total Fund Balance/Net Position (Deficit)</b>	\$366,762	\$0	\$0

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

Fiscal Year: 2021		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R11)Gen-OtherTaxesandAssessments	(Drainage and Drainage Maintenance) Misc. Railroad and Timber Y allocated taxes.
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Drainage and Drainage Maintenance) Major drainage projects.
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	Cash used for projects.
BalanceSheetGovernmentalFunds	(R16)Gen-TotalAssets	Cash used for projects.
AppropriationsLimitInformation	(R01)AppropriationsLimit	No appropriations limit has been calculated in prior years.
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	No appropriations limit has been calculated in prior years.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	None.

Total For