

# SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT

## COVER PAGE

**Special District Name: Surfside Colony Storm Water Drainage District (Orange)**

Fiscal Year: **2022**

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

*Christine Montana*

Clerk of the Board

LTV/5D4sp4VJ4...

Signature

Title

Christine Montana

1/24/2023

Name (Please Print)

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 1/24/2023 9:03:57 PM

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

Fiscal Year: 2022

**District Mailing Address**

Street 1 P.O. Box 235

☐ Has Address Changed?

Street 2

City Surfside State CA Zip 90743-0235

Email taxdist@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	Dave		Chamberlain	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	CliftonLarsonAllen				
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 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 Name: 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: 2022

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%)	348,351					348,351
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						
R10. Penalties and Costs of Delinquent Taxes and Assessments						
R11. Other Taxes and Assessments						
R12. Total Taxes and Assessments	348,351	0	0	0	0	348,351
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Income	913					913
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	913	0	0	0	0	913
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	1,518					1,518
R25. Timber Yield						
R26. Other Intergovernmental – State						
R27. Total Intergovernmental – State	1,518	0	0	0	0	1,518
R28. Intergovernmental – Other						
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						
R35. Total Revenues	\$350,782	\$0	\$0	\$0	\$0	\$350,782
<b>Expenditures</b>						
R36. Salaries and Wages						



R37. Employee Benefits						
R38. Services and Supplies	121,973					121,973
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
Debt Service						
R40.5 Lease Financing, Principal Payments						
R41. Other Principal Payments on Long-Term Debt						
R42. Interest Payments on Long-Term Debt						
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	233,455					233,455
R47. Other Expenditures						
R48. Total Expenditures	\$355,428	\$0	\$0	\$0	\$0	\$355,428
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$-4,646	\$0	\$0	\$0	\$0	\$-4,646
Other Financing Sources (Uses)						
R49.5 Lease Financing						
R50. Long-Term Debt (Bonds, COPs, and Other Agency Debt)						
R51. Construction Financing and Other Long-Term Debt						
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						
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	\$-4,646	\$0	\$0	\$0	\$0	\$-4,646
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$366,762	\$0	\$0	\$0	\$0	\$366,762
R68. Adjustment						
R69. Reason for Adjustment						
R70. Fund Balances (Deficits), End of Fiscal Year	\$362,116	\$0	\$0	\$0	\$0	\$362,116

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

Fiscal Year: 2022

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Assets</b>						
R01. Cash and Investments	357,951					357,951
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable	7,601					7,601
R05. Interest Receivable (net)	394					394
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	765					765
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. <b>Total Assets</b>	<b>\$366,711</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$366,711</b>
R17. <b>Deferred Outflows of Resources</b>						
R18. <b>Total Assets and Deferred Outflows of Resources</b>	<b>\$366,711</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$366,711</b>
<b>Liabilities</b>						
R19. Accounts Payable	4,595					4,595
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>\$4,595</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,595</b>
R31. <b>Deferred Inflows of Resources</b>						
R32. <b>Total Liabilities and Deferred Inflows of Resources</b>	<b>\$4,595</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,595</b>

**Fund Balances (Deficits)**

R33. Nonspendable						
R34. Restricted						
R35. Committed	273,008					273,008
R36. Assigned						
R37. Unassigned	89,108					89,108
R38. <b>Total Fund Balances (Deficits)</b>	<b>\$362,116</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$362,116</b>
R39. <b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>	<b>\$366,711</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$366,711</b>

Special District Name: 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: 2022

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
<b>Noncurrent Assets</b>			
R00.5	Lease Receivable	0	
Capital Assets			
R01.	Land		
R02.	Buildings and Improvements		
R03.	Equipment		
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R05.5	Lease Assets (Lessee)		
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	
<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>	\$0	
R21.	<b>Total Noncurrent Assets and Deferred Outflows of Resources</b>	\$0	



<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	
R32.5	Lease Liability	
R33.	Lease Obligations (Purchase Agreements)	
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>	<b>\$0</b>
<b>Deferred Inflows of Resources</b>		
R40.	Related to Pensions	0
R41.	Related to OPEB	
R42.	Related to Debt Refunding	
R42.5	Related to Leases	
R43.	Other Deferred Inflows of Resources	
R44.	<b>Total Deferred Inflows of Resources</b>	<b>\$0</b>
R45.	<b>Total Noncurrent Liabilities and Deferred Inflows of Resources</b>	<b>\$0</b>

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

**Fiscal Year: 2022**

R01. Appropriations Limit	0
R02. Total Annual Appropriations Subject to the Limit	0
R03. Revenues Received (Over) Under Appropriations Limit	<input type="text" value="\$0"/>

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

Fiscal Year: 2022

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
<b>Governmental Revenues</b>				
R01. General	350,782			
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. <b>Total Governmental Revenues</b>	\$350,782			
<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>			\$0	
R36.5 <b>Total Revenues</b>	\$350,782	\$0	\$0	\$350

<b>Governmental Expenditures</b>				
R37.	General	355,428		
R38.	Special Revenue			
R39.	Debt Service			
R40.	Capital Projects			
R41.	Permanent			
R42.	Transportation			
R43.	<b>Total Governmental Expenditures</b>	\$355,428		
<b>Internal Service Expenses</b>				
R44.	Total Operating Expenses		\$0	
R45.	Total Non-Operating Expenses		\$0	
R46.	<b>Total Internal Service Expenses</b>		\$0	
<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>			\$0
<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>			\$0
R72.5	<b>Total Expenditures/Expenses</b>	\$355,428	\$0	\$0
R73.	Transfer In			
R74.	Transfer Out			
R75.	<b>Change in Fund Balance/Net Position</b>	\$-4,646	\$0	\$0
				\$-4



R76.	<b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$366,762	\$0	\$0	\$366
R77.	Adjustments				
R78.	<b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$362,116	\$0	\$0	\$362

**Assets**

R79.	Total Current Assets	366,711			366
R80.	Total Noncurrent Assets				
R81.	<b>Total Assets</b>	\$366,711	\$0	\$0	\$366

**Liabilities**

R82.	Total Current Liabilities	4,595			4
R83.	Total Noncurrent Liabilities				
R84.	<b>Total Liabilities</b>	\$4,595	\$0	\$0	\$4
R85.	<b>Total Fund Balance/Net Position (Deficit)</b>	\$362,116	\$0	\$0	\$362



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

Fiscal Year: 2022		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Drainage and Drainage Maintenance) Less funds used for Drainage Projects than in prior year.
AppropriationsLimitInformation	(R01)AppropriationsLimit	Appropriation Limit has not been calculated in prior years.
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	Appropriation Limit has not been calculated in prior years.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	The District has zero pension liabilities.

Total Footnote: 4