

# SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

## Special District of Surfside Colony Community Services District

Reporting Year: **2021**

ID Number: **12053005000**

**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

Signature

Title

Christine Montana

1/24/2022

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 1/24/2022 4:47:19 PM

Special District of Surfside Colony Community Services District  
Special Districts' Financial Transactions Report  
General Information

**Reporting Year: 2021****District Mailing Address**

Street 1 P.O. Box 235

Street 2

City Surfside

State CA

Zip 90743-0235

Email taxdist@aol.com

☐ Has Address Changed?**Members of the Governing Body**

	First Name	M. I.	Last Name	Title
Member 1	Paul		Mesmer	President
Member 2	Gayle		Winnen	Secretary
Member 3	Tara		Amundsen	Director
Member 4	Karen		Johnson	Director
Member 5	Rudy		LaLonde	Director
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.		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 :

☐ 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 Community Services 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)

Streets and Roads - Construction and Maintenance

General    Special Revenue    Debt Service    Capital Projects    Permanent

**Revenues**

## Taxes and Assessments

R01.	Current Secured and Unsecured (1%)	827,794				
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	7,700				
R10.	Penalties and Costs of Delinquent Taxes and Assessments					
R11.	Other Taxes and Assessments	79				
R12.	Total Taxes and Assessments	835,573	0	0	0	0
R13.	Licenses, Permits, and Franchises					
R14.	Fines, Forfeitures, and Penalties					

## Revenue from Use of Money and Property

R15.	Investment Earnings	3,796				
R16.	Rents, Leases, Concessions, and Royalties					
R17.	Other Revenue from Use of Money and Property					
R18.	Total Revenue from Use of Money and Property	3,796	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	3,827				
R25.	Timber Yield					
R26.	Other Intergovernmental – State					
R27.	Total Intergovernmental – State	3,827	0	0	0	0

## Intergovernmental – Other

R29.	Charges for Current Services	41,382				
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>	\$884,578	\$0	\$0	\$0	\$0
	<b>Expenditures</b>					
R36.	Salaries and Wages					
R37.	Employee Benefits					
R38.	Services and Supplies	536,201				
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	696,174				
R47.	Other Expenditures					
R48.	<b>Total Expenditures</b>	\$1,232,375	\$0	\$0	\$0	\$0
R49.	<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	\$-347,797	\$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**

\$-347,797	\$0	\$0	\$0	\$0
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R67. **Fund Balances (Deficits), Beginning of Fiscal Year**

\$958,234	\$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**

\$610,437	\$0	\$0	\$0	\$0
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Special District of Surfside Colony Community Services District  
Special Districts' Financial Transactions Report  
Balance Sheet  
Governmental Funds

Reporting Year: 2021

General      Special Revenue      Debt Service      Capital Projects      Permanent

**Assets**

R01. Cash and Investments	605,122				
R02. Investments					
R03. Accounts Receivable (net)					
R04. Taxes Receivable	11,271				
R05. Interest Receivable (net)	317				
R06. Lease Payments Receivable					
R07. Due from Other Funds					
R08. Due from Other Governments					
R09. Advances to Other Funds					
R10. Inventories					
R11. Prepaid Items	977				
R12. Loans, Notes, and Contracts Receivable					
R13. Other Assets 1					
R14. Other Assets 2					
R15. Other Assets 3					
R16. <b>Total Assets</b>	<b>\$617,687</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
R17. <b>Deferred Outflows of Resources</b>					
R18. <b>Total Assets and Deferred Outflows of Resources</b>	<b>\$617,687</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Liabilities**

R19. Accounts Payable	7,250				
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>\$7,250</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
R31. <b>Deferred Inflows of Resources</b>					
R32. <b>Total Liabilities and Deferred Inflows of Resources</b>	<b>\$7,250</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Fund Balances (Deficits)**

R33. Nonspendable

R34. Restricted

R35. Committed

R36. Assigned

R37. Unassigned

R38. **Total Fund Balances (Deficits)**R39. **Total Liabilities, Deferred Inflows of Resources,  
and Fund Balances (Deficits)**

539,824				
70,613				
\$610,437	\$0	\$0	\$0	\$0
\$617,687	\$0	\$0	\$0	\$0



Special District of Surfside Colony Community Services 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		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
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)	<input type="text"/>	<input type="text"/>
R31. Construction Financing – Federal	<input type="text"/>	<input type="text"/>
R32. Construction Financing – State	<input type="text"/>	<input type="text"/>
R33. Lease Principal	<input type="text"/>	<input type="text"/>
R34. Net Pension Liability	<input type="text"/>	<input type="text"/>
R35. Net OPEB Liability	<input type="text"/>	<input type="text"/>
R36. Other Noncurrent Liabilities 1	<input type="text"/>	<input type="text"/>
R37. Other Noncurrent Liabilities 2	<input type="text"/>	<input type="text"/>
R38. Other Noncurrent Liabilities 3	<input type="text"/>	<input type="text"/>
R39. <b>Total Noncurrent Liabilities</b>	<input type="text"/>	<input type="text" value="\$0"/>
<b>Deferred Inflows of Resources</b>		
R40 Related to Pensions	<input type="text"/>	<input type="text"/>
R41 Related to OPEB	<input type="text"/>	<input type="text"/>
R42 Related to Debt Refunding	<input type="text"/>	<input type="text"/>
R43 Other Deferred Inflows of Resources	<input type="text"/>	<input type="text"/>
R44. <b>Total Deferred Inflows of Resources</b>	<input type="text"/>	<input type="text" value="\$0"/>
R45. <b>Total Noncurrent Liabilities and Deferred Inflows of Resources</b>	<input type="text"/>	<input type="text" value="\$0"/>

Special District of Surfside Colony Community Services District  
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**

Figure 1. Schematic diagram of the experimental setup. The subject is seated in a chair and views the screen through a mirror. The screen displays the target (a red dot) and the starting position (a black dot). The subject's hand is positioned at the starting position. The distance between the starting position and the target is 10 cm. The subject is instructed to move the hand from the starting position to the target as quickly and accurately as possible. The time taken for the hand to reach the target is recorded as the movement time (MT). The distance between the starting position and the target is also recorded as the movement distance (MD). The MT and MD are used to calculate the movement velocity (V).

Special District of Surfside Colony Community Services District  
Special Districts' Financial Transactions Report  
Summary

Reporting Year: 2021

	Governmental Funds	Internal Service Fund	Enterprise Fund
<b>Governmental Revenues</b>			
R01. General	884,578		
R02. Special Revenue			
R03. Debt Service			
R04. Capital Projects			
R05. Permanent			
R06. Transportation			
R07. <b>Total Governmental Revenues</b>	\$884,578		
<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>	\$884,578	\$0	\$

**Governmental Expenditures**

R37.	General	1,232,375		
R38.	Special Revenue			
R39.	Debt Service			
R40.	Capital Projects			
R41.	Permanent			
R42.	Transportation			
R43.	<b>Total Governmental Expenditures</b>	\$1,232,375		

**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>	\$1,232,375	\$0	\$0
R73.	Transfer In			
R74.	Transfer Out			
R75.	<b>Change in Fund Balance/Net Position</b>	\$-347,797	\$0	\$0
R76.	<b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$958,234	\$0	\$0
R77.	Adjustments			
R78.	<b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$610,437	\$0	\$0
<b>Assets</b>				
R79.	Total Current Assets	617,687		
R80.	Total Noncurrent Assets			
R81.	<b>Total Assets</b>	\$617,687	\$0	\$0
<b>Liabilities</b>				
R82.	Total Current Liabilities	7,250		
R83.	Total Noncurrent Liabilities			
R84.	<b>Total Liabilities</b>	\$7,250	\$0	\$0
R85.	<b>Total Fund Balance/Net Position (Deficit)</b>	\$610,437	\$0	\$0

Special District of Surfside Colony Community Services District  
Special District Financial Transactions Report  
Footnotes

Fiscal Year: 2021		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R01)Gen-CurrentSecuredandUnsecured(1%)	(Streets and Roads - Construction and Maintenance) First year alloc Taxes to this activity.
RevenuesExpendituresChangesFundBalances	(R11)Gen-OtherTaxesandAssessments	(Streets and Roads - Construction and Maintenance) Misc. railroad
RevenuesExpendituresChangesFundBalances	(R29)Gen-ChargesforCurrentServices	(Streets and Roads - Construction and Maintenance) Last year, half allocated to Safety and Policing.
RevenuesExpendituresChangesFundBalances	(R35)Gen-TotalRevenues	(Streets and Roads - Construction and Maintenance) First year alloc porting of taxes to this activity.
RevenuesExpendituresChangesFundBalances	(R38)Gen-ServicesandSupplies	(Streets and Roads - Construction and Maintenance) Last year, a po was allocated to Safety and Policing category.
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Streets and Roads - Construction and Maintenance) Major street replacement project financed through reserves.
RevenuesExpendituresChangesFundBalances	(R60)Gen-TransfersIn	(Streets and Roads - Construction and Maintenance) Net transfer in balance Fund Balance Equity.
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	Cash used to finance projects.
BalanceSheetGovernmentalFunds	(R16)Gen-TotalAssets	Cash used to finance 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	No pension liability.
		Total Foot