

SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT

COVER PAGE

Special District Name: Surfside Colony Community Services District

Fiscal Year: **2022**

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

fovrPSGXw90j514F...

Signature

Clerk of the Board

Title

Christine Montana

Name (Please Print)

1/24/2023

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 5:06:33 PM

Special District Name: Surfside Colony Community Services District
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	Paul		Mesmer	President
Member 2	Gayle		Winnen	Secretary
Member 3	Tara		Amundsen	Director
Member 4	Rudy		Lalonde	Director
Member 5	Linda		Garofalo	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 CliftonLarsonAllen
First Name Nitin M. I. Last Name Patel
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 Community Services District
Special Districts' Financial Transactions Report - Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2022

Activity: (1 of 3) (Record Completed)

Police Protection and Personal Safety

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues						
Taxes and Assessments						
R01. Current Secured and Unsecured (1%)	313,223					313,223
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	313,223	0	0	0	0	313,223
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Income						
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	0	0	0	0	0	0
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	0					
R25. Timber Yield						
R26. Other Intergovernmental – State						
R27. Total Intergovernmental – State	0	0	0	0	0	0
R28. Intergovernmental – Other						
R29. Charges for Current Services	20,501					20,501
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	\$333,724	\$0	\$0	\$0	\$0	\$333,724
Expenditures						
R36. Salaries and Wages						

R37. Employee Benefits						
R38. Services and Supplies	329,139					329,139
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						
R47. Other Expenditures						
R48. Total Expenditures	\$329,139	\$0	\$0	\$0	\$0	\$329,139
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$4,585	\$0	\$0	\$0	\$0	\$4,585
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	-6,310					-6,310
R61.5 Other Financing Sources (Uses) – Other						
R62. Total Other Financing Sources (Uses)	\$-6,310	\$0	\$0	\$0	\$0	\$-6,310
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	\$-1,725	\$0	\$0	\$0	\$0	\$-1,725
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$0	\$0	\$0	\$0	\$0	\$0
R68. Adjustment						
R69. Reason for Adjustment						
R70. Fund Balances (Deficits), End of Fiscal Year	\$-1,725	\$0	\$0	\$0	\$0	\$-1,725

Special District Name: Surfside Colony Community Services District
Special Districts' Financial Transactions Report - Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2022

Activity: (2 of 3) (Record Completed)

Recreation and Park

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues						
Taxes and Assessments						
R01. Current Secured and Unsecured (1%)	168,412					168,412
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	168,412	0	0	0	0	168,412
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Income						
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	0	0	0	0	0	0
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	0					
R25. Timber Yield						
R26. Other Intergovernmental – State						
R27. Total Intergovernmental – State	0	0	0	0	0	0
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	\$168,412	\$0	\$0	\$0	\$0	\$168,412
Expenditures						
R36. Salaries and Wages						

R37. Employee Benefits						
R38. Services and Supplies	173,031					173,031
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						
R47. Other Expenditures						
R48. Total Expenditures	\$173,031	\$0	\$0	\$0	\$0	\$173,031
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$-4,619	\$0	\$0	\$0	\$0	\$-4,619
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	3,748					3,748
R61. Transfers Out						
R61.5 Other Financing Sources (Uses) – Other						
R62. Total Other Financing Sources (Uses)	\$3,748	\$0	\$0	\$0	\$0	\$3,748
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	\$-871	\$0	\$0	\$0	\$0	\$-871
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$0	\$0	\$0	\$0	\$0	\$0
R68. Adjustment						
R69. Reason for Adjustment						
R70. Fund Balances (Deficits), End of Fiscal Year	\$-871	\$0	\$0	\$0	\$0	\$-871

Special District Name: Surfside Colony Community Services District
Special Districts' Financial Transactions Report - Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2022

Activity: (3 of 3) (Record Completed)

Streets and Roads - Construction and Maintenance

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues						
Taxes and Assessments						
R01. Current Secured and Unsecured (1%)	358,547					358,547
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	6,975					6,975
R10. Penalties and Costs of Delinquent Taxes and Assessments						
R11. Other Taxes and Assessments	144					144
R12. Total Taxes and Assessments	365,666	0	0	0	0	365,666
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Income	1,451					1,451
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	1,451	0	0	0	0	1,451
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	3,689					3,689
R25. Timber Yield						
R26. Other Intergovernmental – State						
R27. Total Intergovernmental – State	3,689	0	0	0	0	3,689
R28. Intergovernmental – Other						
R29. Charges for Current Services	20,500					20,500
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	\$391,306	\$0	\$0	\$0	\$0	\$391,306
Expenditures						
R36. Salaries and Wages						

R37. Employee Benefits						
R38. Services and Supplies	65,695					65,695
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	545,787					545,787
R47. Other Expenditures						
R48. Total Expenditures	\$611,482	\$0	\$0	\$0	\$0	\$611,482
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$-220,176	\$0	\$0	\$0	\$0	\$-220,176
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	2,562					2,562
R61. Transfers Out						
R61.5 Other Financing Sources (Uses) – Other						
R62. Total Other Financing Sources (Uses)	\$2,562	\$0	\$0	\$0	\$0	\$2,562
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	\$-217,614	\$0	\$0	\$0	\$0	\$-217,614
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$610,437	\$0	\$0	\$0	\$0	\$610,437
R68. Adjustment						
R69. Reason for Adjustment						
R70. Fund Balances (Deficits), End of Fiscal Year	\$392,823	\$0	\$0	\$0	\$0	\$392,823

Special District Name: Surfside Colony Community Services District
Special Districts' Financial Transactions Report
Balance Sheet
Governmental Funds

Fiscal Year: 2022

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	379,338					379,338
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable	13,390					13,390
R05. Interest Receivable (net)	542					542
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	1,577					1,577
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$394,847	\$0	\$0	\$0	\$0	\$394,847
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$394,847	\$0	\$0	\$0	\$0	\$394,847
Liabilities						
R19. Accounts Payable	4,620					4,620
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. Total Liabilities	\$4,620	\$0	\$0	\$0	\$0	\$4,620
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$4,620	\$0	\$0	\$0	\$0	\$4,620

Fund Balances (Deficits)						
R33. Nonspendable						
R34. Restricted						
R35. Committed	364,444					364,444
R36. Assigned						
R37. Unassigned	25,783					25,783
R38. Total Fund Balances (Deficits)	\$390,227	\$0	\$0	\$0	\$0	\$390,227
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$394,847	\$0	\$0	\$0	\$0	\$394,847

Special District Name: 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

Fiscal Year: 2022

		Noncurrent Assets/Deferred	Noncurrent Liabilities/Deferred
		Outflows of Resources	Inflows of Resources
Noncurrent Assets			
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.	Total Noncurrent Assets	\$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.	Total Deferred Outflows of Resources	\$0	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$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		
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.	Total Noncurrent Liabilities		\$0

Deferred Inflows of Resources

R40.	Related to Pensions		
R41.	Related to OPEB		
R42.	Related to Debt Refunding		
R42.5	Related to Leases		
R43.	Other Deferred Inflows of Resources		
R44.	Total Deferred Inflows of Resources		\$0
R45.	Total Noncurrent Liabilities and Deferred Inflows of Resources		\$0

Special District Name: Surfside Colony Community Services District
Special Districts' Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2022

R01. Appropriations Limit

R02. Total Annual Appropriations Subject to the Limit

R03. Revenues Received (Over) Under Appropriations Limit

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

Fiscal Year: 2022

		Governmental Funds	Internal Service Fund	Enterprise Fund	T
Governmental Revenues					
R01.	General	893,442			
R02.	Special Revenue				
R03.	Debt Service				
R04.	Capital Projects				
R05.	Permanent				
R06.	Transportation				
R07.	Total Governmental Revenues	\$893,442			
Internal Service Revenues					
R08.	Total Operating Revenues		\$0		
R09.	Total Non-Operating Revenues		\$0		
R10.	Total Internal Service Revenues		\$0		
Enterprise Revenues					
Operating Revenues					
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.	Total Operating Revenues			\$0	
Non-Operating Revenues					
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.	Total Non-Operating Revenues			\$0	
R36.5	Total Revenues	\$893,442	\$0	\$0	
Governmental Expenditures					
R37.	General	1,113,652			
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$1,113,652			
Internal Service Expenses					
R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	Total Internal Service Expenses		\$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.	Total Operating Expenses			\$0	
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.	Total Non-Operating Expenses			\$0	
R72.5	Total Expenditures/Expenses	\$1,113,652	\$0	\$0	

R73.	Transfer In	6,310			
R74.	Transfer Out	-6,310			
R75.	Change in Fund Balance/Net Position	\$-220,210	\$0	\$0	
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$610,437	\$0	\$0	
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$390,227	\$0	\$0	
Assets					
R79.	Total Current Assets	394,847			
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$394,847	\$0	\$0	
Liabilities					
R82.	Total Current Liabilities	4,620			
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$4,620	\$0	\$0	
R85.	Total Fund Balance/Net Position (Deficit)	\$390,227	\$0	\$0	

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

Fiscal Year: 2022

FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R24)Gen-HomeownersPropertyTaxRelief	(Police Protection and Personal Safety) Amount allocated to Street Fund.
RevenuesExpendituresChangesFundBalances	(R61)Gen-TransfersOut	(Police Protection and Personal Safety) Fund Balance transferred to Recreation and Parks and Streets to offset negative balances.
RevenuesExpendituresChangesFundBalances	(R24)Gen-HomeownersPropertyTaxRelief	(Recreation and Park) Amount allocated to Streets.
RevenuesExpendituresChangesFundBalances	(R60)Gen-TransfersIn	(Recreation and Park) Transfer from Security to offset negative balance.
RevenuesExpendituresChangesFundBalances	(R01)Gen-CurrentSecuredandUnsecured(1%)	(Streets and Roads - Construction and Maintenance) Due to amounts being allocated to Security and Park & Rec Fund.
RevenuesExpendituresChangesFundBalances	(R11)Gen-OtherTaxesandAssessments	(Streets and Roads - Construction and Maintenance) Penalties and railroad.
RevenuesExpendituresChangesFundBalances	(R29)Gen-ChargesforCurrentServices	(Streets and Roads - Construction and Maintenance) Due to portion allocated to Security.
RevenuesExpendituresChangesFundBalances	(R35)Gen-TotalRevenues	(Streets and Roads - Construction and Maintenance) Due to allocation of property taxes to Security and Park & Rec Funds.
RevenuesExpendituresChangesFundBalances	(R38)Gen-ServicesandSupplies	(Streets and Roads - Construction and Maintenance) Due to amounts allocated to other funds.
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Streets and Roads - Construction and Maintenance) Amounts limited to reserves.
RevenuesExpendituresChangesFundBalances	(R60)Gen-TransfersIn	(Streets and Roads - Construction and Maintenance) Excess transferred from Security after Recreation and Parks zeroed out: \$4,950 - 4,435 = \$515.
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	Cash was used for Project Cost Reimbursement of Street Replacement Project.
BalanceSheetGovernmentalFunds	(R16)Gen-TotalAssets	Cash was used for Project Cost Reimbursement of Street Replacement Project.
AppropriationsLimitInformation	(R01)AppropriationsLimit	Appropriations Limit has not been calculated in prior years.
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	Appropriations Limit has not been calculated in prior years.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	The District has zero pension liabilities.

Total Footnote: 16