

# SPECIAL DISTRICT FINANCIAL TRANSACTIONS REPORT COVER PAGE

**Special District Name: Surfside Colony Community Services District**

Fiscal Year: **2024**

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

1/20/2025

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:**  
Local Government Reporting Section - Special District  
Local Government Programs and Services Division  
California State Controller's Office  
P.O. Box 942850  
Sacramento, CA 94250

**Express Mailing Address:**  
Local Government Reporting Section - Special District  
Local Government Programs and Services Division  
California State Controller's Office  
3301 C Street, Suite 740  
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/20/2025 2:32:03 PM

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

Fiscal Year: 2024

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="Paul"/>	<input type="text"/>	<input type="text" value="Mesmer"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Gayle"/>	<input type="text"/>	<input type="text" value="Winnen"/>	<input type="text" value="Secretary"/>
Member 3	<input type="text" value="Tara"/>	<input type="text"/>	<input type="text" value="Amundsen"/>	<input type="text" value="Director"/>
Member 4	<input type="text" value="Rudy"/>	<input type="text"/>	<input type="text" value="Lalonde"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Linda"/>	<input type="text"/>	<input type="text" value="Garofalo"/>	<input type="text" value="Director"/>
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 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

6. In preparing the District's financial transactions reports for governmental fund type accounts, which basis of accounting was used? (Choose one):  
 Cash basis  Modified cash basis  Modified accrual basis  Full accrual basis  N/A

7. In preparing the District's financial transactions reports for proprietary fund type accounts (Internal Service Funds and Enterprise Funds), which basis of accounting was used? (Choose one):  
 Cash basis  Modified cash basis  Modified accrual basis  Full accrual basis  N/A

8. In preparing the District's financial transactions reports for fiduciary fund type accounts, which basis of accounting was used? (Choose one):  
 Cash basis  Modified cash basis  Modified accrual basis  Full accrual basis  N/A



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: 2024

Activity: (1 of 3) (Record Completed)

Police Protection and Personal Safety

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Revenues</b>						
<b>Taxes and Assessments</b>						
R01. Current Secured and Unsecured (1%)	408,554					
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	408,554	0	0	0	0	
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
<b>Revenue from Use of Money and Property</b>						
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	
<b>Intergovernmental – Federal</b>						
R19. Aid for Construction						
R20. Other Intergovernmental – Federal						
R21. Total Intergovernmental – Federal	0	0	0	0	0	
<b>Intergovernmental – State</b>						
R22. Aid for Construction						
R23. State Water Project						
R24. Homeowners Property Tax Relief	1					
R25. Timber Yield						
R26. Other Intergovernmental – State						
R27. Total Intergovernmental – State	1	0	0	0	0	
R28. Intergovernmental – Other						
R29. Charges for Current Services	20,705					
R30. Contributions from Property Owners						
<b>Self-Insurance Only</b>						
R31. Member Contributions						
R32. Claim Adjustments						
R33. Total Self-Insurance Only	0	0	0	0	0	
R34. Other Revenues						



R35.	<b>Total Revenues</b>	\$429,260	\$0	\$0	\$0	\$0	\$0
	<b>Expenditures</b>						
R36.	Salaries and Wages						
R37.	Employee Benefits						
R38.	Services and Supplies	380,486					
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						
	<b>Debt Service</b>						
R40.5	Lease Financing, Principal and Interest Payments						
R41.	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.	<b>Total Debt Service</b>	0	0	0	0	0	0
R46.	Capital Outlay	5,000					
R47.	Other Expenditures						
R48.	<b>Total Expenditures</b>	\$385,486	\$0	\$0	\$0	\$0	\$0
R49.	<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	\$43,774	\$0	\$0	\$0	\$0	\$0
	<b>Other Financing Sources (Uses)</b>						
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.	<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>	\$43,774	\$0	\$0	\$0	\$0	\$0
R67.	<b>Fund Balances (Deficits), Beginning of Fiscal Year</b>	\$-3,990	\$0	\$0	\$0	\$0	\$0
R68.	<b>Adjustment</b>						
R69.	Reason for Adjustment						
R70.	<b>Fund Balances (Deficits), End of Fiscal Year</b>	\$39,784	\$0	\$0	\$0	\$0	\$0

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: 2024

Activity: (2 of 3) (Record Completed)

Recreation and Park

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Revenues</b>						
<b>Taxes and Assessments</b>						
R01. Current Secured and Unsecured (1%)	198,639					
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	198,639	0	0	0	0	
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
<b>Revenue from Use of Money and Property</b>						
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	
<b>Intergovernmental – Federal</b>						
R19. Aid for Construction						
R20. Other Intergovernmental – Federal						
R21. Total Intergovernmental – Federal	0	0	0	0	0	
<b>Intergovernmental – State</b>						
R22. Aid for Construction						
R23. State Water Project						
R24. Homeowners Property Tax Relief	1					
R25. Timber Yield						
R26. Other Intergovernmental – State						
R27. Total Intergovernmental – State	1	0	0	0	0	
R28. Intergovernmental – Other						
R29. Charges for Current Services						
R30. Contributions from Property Owners						
<b>Self-Insurance Only</b>						
R31. Member Contributions						
R32. Claim Adjustments						
R33. Total Self-Insurance Only	0	0	0	0	0	
R34. Other Revenues						



R35.	<b>Total Revenues</b>	\$198,640	\$0	\$0	\$0	\$0	
	<b>Expenditures</b>						
R36.	Salaries and Wages						
R37.	Employee Benefits						
R38.	Services and Supplies	184,401					
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						
	<b>Debt Service</b>						
R40.5	Lease Financing, Principal and Interest Payments						
R41.	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.	<b>Total Debt Service</b>	0	0	0	0	0	
R46.	Capital Outlay						
R47.	Other Expenditures						
R48.	<b>Total Expenditures</b>	\$184,401	\$0	\$0	\$0	\$0	
R49.	<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	\$14,239	\$0	\$0	\$0	\$0	
	<b>Other Financing Sources (Uses)</b>						
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.	<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.	<b>Total Special and Extraordinary Items</b>	0	0	0	0	0	
R66.	<b>Net Change in Fund Balances</b>	\$14,239	\$0	\$0	\$0	\$0	
R67.	<b>Fund Balances (Deficits), Beginning of Fiscal Year</b>	\$-1,932	\$0	\$0	\$0	\$0	
R68.	<b>Adjustment</b>						
R69.	Reason for Adjustment						
R70.	<b>Fund Balances (Deficits), End of Fiscal Year</b>	\$12,307	\$0	\$0	\$0	\$0	



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: 2024

Activity: (3 of 3) (Record Completed)

Streets and Roads - Construction and Maintenance

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Revenues</b>						
<b>Taxes and Assessments</b>						
R01. Current Secured and Unsecured (1%)	292,832					
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	8,288					
R10. Penalties and Costs of Delinquent Taxes and Assessments						
R11. Other Taxes and Assessments	133					
R12. Total Taxes and Assessments	301,253	0	0	0	0	
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
<b>Revenue from Use of Money and Property</b>						
R15. Investment Income	18,091					
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	18,091	0	0	0	0	
<b>Intergovernmental – Federal</b>						
R19. Aid for Construction						
R20. Other Intergovernmental – Federal						
R21. Total Intergovernmental – Federal	0	0	0	0	0	
<b>Intergovernmental – State</b>						
R22. Aid for Construction						
R23. State Water Project						
R24. Homeowners Property Tax Relief	3,500					
R25. Timber Yield						
R26. Other Intergovernmental – State						
R27. Total Intergovernmental – State	3,500	0	0	0	0	
R28. Intergovernmental – Other						
R29. Charges for Current Services	20,705					
R30. Contributions from Property Owners						
<b>Self-Insurance Only</b>						
R31. Member Contributions						
R32. Claim Adjustments						
R33. Total Self-Insurance Only	0	0	0	0	0	
R34. Other Revenues						

R35.	<b>Total Revenues</b>	\$343,549	\$0	\$0	\$0	\$0	\$0
	<b>Expenditures</b>						
R36.	Salaries and Wages						
R37.	Employee Benefits						
R38.	Services and Supplies	91,748					
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						
	<b>Debt Service</b>						
R40.5	Lease Financing, Principal and Interest Payments						
R41.	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.	<b>Total Debt Service</b>	0	0	0	0	0	0
R46.	Capital Outlay	102,545					
R47.	Other Expenditures						
R48.	<b>Total Expenditures</b>	\$194,293	\$0	\$0	\$0	\$0	\$0
R49.	<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	\$149,256	\$0	\$0	\$0	\$0	\$0
	<b>Other Financing Sources (Uses)</b>						
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.	<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>	\$149,256	\$0	\$0	\$0	\$0	\$0
R67.	<b>Fund Balances (Deficits), Beginning of Fiscal Year</b>	\$359,585	\$0	\$0	\$0	\$0	\$0
R68.	<b>Adjustment</b>						
R69.	Reason for Adjustment						
R70.	<b>Fund Balances (Deficits), End of Fiscal Year</b>	\$508,841	\$0	\$0	\$0	\$0	\$0



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

Fiscal Year: 2024

	General	Special Revenue	Debt Service	Capital Projects	Permanent	To Govern Fu
<b>Assets</b>						
R01. Cash and Investments	544,304					
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable	11,493					
R05. Interest Receivable (net)	3,439					
R05.5 Leases Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	1,696					
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. <b>Total Assets</b>	<b>\$560,932</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>\$560,932</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Liabilities</b>						
R19. Accounts Payable						
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>\$0</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>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	



<b>Fund Balances (Deficits)</b>						
R33.	Nonspendable					
R34.	Restricted					
R35.	Committed	406,245				
R36.	Assigned					
R37.	Unassigned	154,687				
R38.	<b>Total Fund Balances (Deficits)</b>	\$560,932	\$0	\$0	\$0	\$0
R39.	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>	\$560,932	\$0	\$0	\$0	\$0

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: 2024

	Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
<b>Noncurrent Assets</b>		
R00.5 Lease Receivable		
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	

**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. <b>Total Noncurrent Liabilities</b>		\$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. <b>Total Deferred Inflows of Resources</b>		\$0
R45. <b>Total Noncurrent Liabilities and Deferred Inflows of Resources</b>		\$0



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

**Fiscal Year: 2024**

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: 2024

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
<b>Governmental Revenues</b>				
R01. General	971,449			
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. <b>Total Governmental Revenues</b>	\$971,449			
<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>	\$971,449	\$0	\$0	

**Governmental Expenditures**

R37.	General	764,180			
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	<b>Total Governmental Expenditures</b>	\$764,180			

**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>			\$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.	<b>Total Non-Operating Expenses</b>			\$0	
R72.5	<b>Total Expenditures/Expenses</b>	\$764,180	\$0	\$0	



R73.	Transfer In				
R74.	Transfer Out				
R75.	<b>Change in Fund Balance/Net Position</b>	\$207,269	\$0	\$0	
R76.	<b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$353,663	\$0	\$0	
R77.	Adjustments				
R78.	<b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$560,932	\$0	\$0	
<b>Assets</b>					
R79.	Total Current Assets	560,932			
R80.	Total Noncurrent Assets				
R81.	<b>Total Assets</b>	\$560,932	\$0	\$0	
<b>Liabilities</b>					
R82.	Total Current Liabilities				
R83.	Total Noncurrent Liabilities				
R84.	<b>Total Liabilities</b>	\$0	\$0	\$0	
R85.	<b>Total Fund Balance/Net Position (Deficit)</b>	\$560,932	\$0	\$0	

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

Fiscal Year: 2024		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R01)Gen-CurrentSecuredandUnsecured(1%)	(Police Protection and Personal Safety) Increased costs of contracted security services.
RevenuesExpendituresChangesFundBalances	(R24)Gen-HomeownersPropertyTaxRelief	(Police Protection and Personal Safety) No variance. All allocated to Streets.
RevenuesExpendituresChangesFundBalances	(R35)Gen-TotalRevenues	(Police Protection and Personal Safety) Increased allocation of property tax revenue due to increased costs.
RevenuesExpendituresChangesFundBalances	(R01)Gen-CurrentSecuredandUnsecured(1%)	(Recreation and Park) Increased contract costs.
RevenuesExpendituresChangesFundBalances	(R35)Gen-TotalRevenues	(Recreation and Park) Increase in allocated revenues to cover budgeted costs.
RevenuesExpendituresChangesFundBalances	(R01)Gen-CurrentSecuredandUnsecured(1%)	(Streets and Roads - Construction and Maintenance) Due to allocating to Security to cover budgeted cost.
RevenuesExpendituresChangesFundBalances	(R11)Gen-OtherTaxesandAssessments	(Streets and Roads - Construction and Maintenance) Railroad and miscellaneous apportionments.
RevenuesExpendituresChangesFundBalances	(R35)Gen-TotalRevenues	(Streets and Roads - Construction and Maintenance) Due to reallocation as noted above.
RevenuesExpendituresChangesFundBalances	(R38)Gen-ServicesandSupplies	(Streets and Roads - Construction and Maintenance) Increased maintenance and repairs.
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Streets and Roads - Construction and Maintenance) Street lighting, street maintenance vehicle and sump pump.
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	Increased for future projects.
BalanceSheetGovernmentalFunds	(R16)Gen-TotalAssets	Increased for future projects.
BalanceSheetGovernmentalFunds	(R30)Gen-TotalLiabilities	No accounts payable as of year end.
AppropriationsLimitInformation	(R01)AppropriationsLimit	The District does not have a prior year appropriations limit calculation.
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	The District does not have a prior year appropriations limit calculation.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	The District has zero pension liabilities.

Total Footnote: 16