

**BEYERS LANE
COMMUNITY SERVICES DISTRICT
FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT**

JUNE 30, 2022, 2021, 2020, AND 2019

**BEYERS LANE
COMMUNITY SERVICES DISTRICT
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JUNE 30, 2022, 2021, 2020, AND 2019**

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Beyers Lane Community Services District
Grass Valley, California

Opinion

We have audited the accompanying financial statements of the governmental activities of Beyers Lane Community Services District as of and for the years ended June 30, 2022, 2021, 2020, and 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of Beyers Lane Community Services District as of June 30, 2022, 2021, 2020, and 2019, and the respective changes in financial position for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United State of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Beyers Lane Community Services District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Beyers Lane Community Services District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

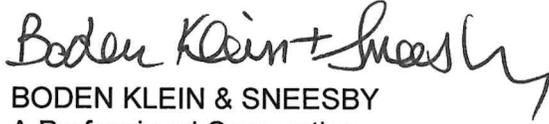
- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Beyers Lane Community Services District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Beyers Lane Community Services District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not part of the basic financial statements is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audits of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Management's Discussion and Analysis (MD&A) that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.



BODEN KLEIN & SNEESBY
A Professional Corporation

Roseville, California
September 3, 2024

BEYERS LANE COMMUNITY SERVICES DISTRICT
GOVERNMENTAL FUNDS BALANCE SHEET / STATEMENT OF NET POSITION
JUNE 30, 2022

	General Fund	Adjustments	Statement of Net Position
Assets			
Cash and investments	\$ 10,474	\$ -	\$ 10,474
Prepaid insurance	2,800	-	2,800
Capital assets, net of depreciation	-	285	285
Total Assets	\$ 13,274	\$ 285	\$ 13,559
Liabilities			
Accounts payable	\$ -	\$ -	\$ -
Total Liabilities	-	-	-
Fund Balance / Net position			
Fund Balance			
Unassigned	13,274	(13,274)	-
Total Fund Balance	13,274	(13,274)	-
Total Liabilities and Fund Balance	\$ 13,274		
Net Position			
Net investment in capital assets		285	285
Unassigned		13,274	13,274
Total Net Position		\$ 13,559	\$ 13,559

The notes to the financial statements are an integral part of this statement.

BEYERS LANE COMMUNITY SERVICES DISTRICT
GOVERNMENTAL FUNDS BALANCE SHEET / STATEMENT OF NET POSITION
JUNE 30, 2021

	General Fund	Adjustments	Statement of Net Position
Assets			
Cash and investments	\$ 8,048	\$ -	\$ 8,048
Prepaid insurance	2,623	-	2,623
Capital assets, net of depreciation	-	301	301
Total Assets	\$ 10,671	\$ 301	\$ 10,972
Liabilities			
Accounts payable	\$ -	\$ -	\$ -
Total Liabilities	-	-	-
Fund Balance / Net position			
Fund Balance			
Unassigned	10,671	(10,671)	-
Total Fund Balance	10,671	(10,671)	-
Total Liabilities and Fund Balance	\$ 10,671		
Net Position			
Net investment in capital assets		301	301
Unassigned		10,671	10,671
Total Net Position		\$ 10,972	\$ 10,972

The notes to the financial statements are an integral part of this statement.

BEYERS LANE COMMUNITY SERVICES DISTRICT
GOVERNMENTAL FUNDS BALANCE SHEET / STATEMENT OF NET POSITION
JUNE 30, 2020

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
Assets			
Cash and investments	\$ 8,118	\$ -	\$ 8,118
Prepaid insurance	2,875	-	2,875
Capital assets, net of depreciation	-	317	317
Total Assets	\$ 10,993	\$ 317	\$ 11,310
Liabilities			
Accounts payable	\$ -	\$ -	\$ -
Total Liabilities	-	-	-
Fund Balance / Net position			
Fund Balance			
Unassigned	10,993	(10,993)	-
Total Fund Balance	10,993	(10,993)	-
Total Liabilities and Fund Balance	\$ 10,993		
Net Position			
Net investment in capital assets		317	317
Unassigned		10,993	10,993
Total Net Position		\$ 11,310	\$ 11,310

The notes to the financial statements are an integral part of this statement.

BEYERS LANE COMMUNITY SERVICES DISTRICT
GOVERNMENTAL FUNDS BALANCE SHEET / STATEMENT OF NET POSITION
JUNE 30, 2019

	General Fund	Adjustments	Statement of Net Position
Assets			
Cash and investments	\$ 14,242	\$ -	\$ 14,242
Prepaid insurance	1,355	-	1,355
Capital assets, net of depreciation	-	333	333
Total Assets	\$ 15,597	\$ 333	\$ 15,930
Liabilities			
Accounts payable	\$ 1,413	\$ -	\$ 1,413
Total Liabilities	1,413	-	1,413
Fund Balance / Net position			
Fund Balance			
Unassigned	14,184	(14,184)	-
Total Fund Balance	14,184	(14,184)	-
Total Liabilities and Fund Balance	\$ 15,597		
Net Position			
Net investment in capital assets		333	333
Unassigned		14,184	14,184
Total Net Position		\$ 14,517	\$ 14,517

The notes to the financial statements are an integral part of this statement.

BEYERS LANE COMMUNITY SERVICES DISTRICT
STATEMENT OF GOVERNMENTAL REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE / STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

	General Fund	Adjustments	Statement of Activities
Revenues			
Property assessments	\$ 12,800	\$ -	\$ 12,800
Interest	99	-	99
Total Revenues	<u>12,899</u>	<u>-</u>	<u>12,899</u>
Expenditures			
Insurance	2,623	-	2,623
Office/Administration	443	-	443
Operations - road work expenses	7,230	-	7,230
Depreciation	-	16	16
Total Expenditures	<u>10,296</u>	<u>16</u>	<u>10,312</u>
Excess of revenues over expenditures	<u>2,603</u>	<u>(16)</u>	<u>2,587</u>
Change in Fund Balance/Net Position	2,603	(16)	2,587
Fund Balance/Net Position Beginning of year	<u>10,671</u>	<u>301</u>	<u>10,972</u>
Fund Balance/Net Position End of year	<u><u>\$ 13,274</u></u>	<u><u>\$ 285</u></u>	<u><u>\$ 13,559</u></u>

The notes to the financial statements are an integral part of this statement.

BEYERS LANE COMMUNITY SERVICES DISTRICT
STATEMENT OF GOVERNMENTAL REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE / STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

	General Fund	Adjustments	Statement of Activities
Revenues			
Property assessments	\$ 12,800	\$ -	\$ 12,800
Interest	164	-	164
Other income	500	-	500
	<hr/>	<hr/>	<hr/>
Total Revenues	13,464	-	13,464
	<hr/>	<hr/>	<hr/>
Expenditures			
Insurance	2,875	-	2,875
Office/Administration	435	-	435
Operations - road work expenses	10,476	-	10,476
Depreciation	-	16	16
	<hr/>	<hr/>	<hr/>
Total Expenditures	13,786	16	13,802
	<hr/>	<hr/>	<hr/>
Excess of revenues over expenditures	(322)	(16)	(338)
	<hr/>	<hr/>	<hr/>
Change in Fund Balance/Net Position	(322)	(16)	(338)
	<hr/>	<hr/>	<hr/>
Fund Balance/Net Position			
Beginning of year	10,993	317	11,310
	<hr/>	<hr/>	<hr/>
Fund Balance/Net Position			
End of year	<u>\$ 10,671</u>	<u>\$ 301</u>	<u>\$ 10,972</u>

The notes to the financial statements are an integral part of this statement.

BEYERS LANE COMMUNITY SERVICES DISTRICT
STATEMENT OF GOVERNMENTAL REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE / STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

	General Fund	Adjustments	Statement of Activities
Revenues			
Property assessments	\$ 12,800	\$ -	\$ 12,800
Interest	169	-	169
Total Revenues	<u>12,969</u>	<u>-</u>	<u>12,969</u>
Expenditures			
Insurance	1,355	-	1,355
Office/Administration	430	-	430
Audit expense	2,400	-	2,400
Operations - road work expenses	11,975	-	11,975
Depreciation	-	16	16
Total Expenditures	<u>16,160</u>	<u>16</u>	<u>16,176</u>
Excess of revenues over expenditures	<u>(3,191)</u>	<u>(16)</u>	<u>(3,207)</u>
Change in Fund Balance/Net Position	(3,191)	(16)	(3,207)
Fund Balance/Net Position Beginning of year	<u>14,184</u>	<u>333</u>	<u>14,517</u>
Fund Balance/Net Position End of year	<u><u>\$ 10,993</u></u>	<u><u>\$ 317</u></u>	<u><u>\$ 11,310</u></u>

The notes to the financial statements are an integral part of this statement.

BEYERS LANE COMMUNITY SERVICES DISTRICT
STATEMENT OF GOVERNMENTAL REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE / STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019

	General Fund	Adjustments	Statement of Activities
Revenues			
Property assessments	\$ 12,800	\$ -	\$ 12,800
Interest	219	-	219
Total Revenues	<u>13,019</u>	<u>-</u>	<u>13,019</u>
Expenditures			
Insurance	1,173	-	1,173
Office/Administration	423	-	423
Operations - road work expenses	9,149	-	9,149
Depreciation	-	16	16
Total Expenditures	<u>10,745</u>	<u>16</u>	<u>10,761</u>
Excess of revenues over expenditures	<u>2,274</u>	<u>(16)</u>	<u>2,258</u>
Change in Fund Balance/Net Position	2,274	(16)	2,258
Fund Balance/Net Position Beginning of year	<u>11,910</u>	<u>349</u>	<u>12,259</u>
Fund Balance/Net Position End of year	<u><u>\$ 14,184</u></u>	<u><u>\$ 333</u></u>	<u><u>\$ 14,517</u></u>

The notes to the financial statements are an integral part of this statement.

BEYERS LANE COMMUNITY SERVICES DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022, 2021, 2020, AND 2019

Note 1 SIGNIFICANT ACCOUNTING POLICIES

A. Organization

Beyers Lane Community Services District is a California Special District and was organized in November 1982.

Services provided by the District consists of providing improvements and maintenance to certain roads with in the District

B. Reporting Entity

The reporting entity for the District includes all the funds and operations under the jurisdiction of the Board of Director's of Beyers Lane Community Services District.

C. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United State of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revues and expenditures during the reporting period. Actual results may differ from those estimates.

D. Basis of Presentation

Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the district.

The government-wide statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the fiduciary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. The financial statements, therefore, include a reconciliation to better identify the relationship between the government-wide statements and the statements for the governmental funds.

Fund Financial Statements

Fund financial statements report detailed information about the district. The focus of governmental fund financial statements is on major funds rather than reporting funds by type.

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

BEYERS LANE COMMUNITY SERVICES DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022, 2021, 2020, AND 2019

E. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting.

Revenues – Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. “Available” means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the district, “available” means collectible within the current period or within 60 days after year-end.

Non-exchange transactions, in which the district receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the district must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the district on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

Fund Accounting

The accounts of the district are organized on the basis of funds, which are considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity or retained earnings, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The district’s accounts are organized into major, non-major, proprietary, and fiduciary funds as follows:

BEYERS LANE COMMUNITY SERVICES DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022, 2021, 2020, AND 2019

Major Governmental Fund

The General Fund is the general operating fund of the district. It is used to account for all financial resources except those required to be accounted for in another fund.

Capital Assets

Capital assets are recorded at historical cost if purchased or constructed. Additions, improvements, and other capital outlays that significantly extends the useful life of an asset are capitalized. Donations of capital assets are recorded at their fair values in the period received. Structures and equipment are depreciated using the straight-line method over their estimated useful lives.

Budgets

In accordance with the provisions of Sections 13901 through 13906 of the California Health & Safety Code and other statutory provisions, commonly known as the Budget Act, the District prepares and legally adopts a final budget for each fiscal year.

Property Taxes

The District's principal source of revenue is derived from property assessments levied by the District and billed by Nevada County with the annual property tax bill. All funds are collected by Nevada County. All assessments levied for the fiscal year ending June 30 are due and payable and delinquent as follows:

	<u>First Installment</u>	<u>Second Installment</u>
Due Date	November 1	February 1, following year
Delinquent Date	December 10	April 10, following year

F. Fund Balance

In the fund financial statements, governmental funds report fund balance as non-spendable, restricted, committed, assigned or unassigned, based primarily on the extent to which the District is bound to honor constraints on how specific amounts are to be spent:

Non-spendable Fund Balance – Includes the portions of fund balance not appropriable for expenditures.

Restricted Fund Balance – Includes amounts subject to externally imposed and legally enforceable constraints.

Committed Fund Balance – Includes amounts subject to Authority constraints self-imposed by formal action of the Authority Governing Board.

Assigned Fund Balance – Includes amounts the Authority intends to use for a specific purpose. Assignments may be established by the Authority Governing Board with the recommendation of the Treasurer and confirmed by the Governing Board.

BEYERS LANE COMMUNITY SERVICES DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022, 2021, 2020, AND 2019

Unassigned Fund Balance – Includes the residual balance that has not been assigned to other funds and is not restricted, committed, or assigned to specific purposes.

Fund Balance Policy

The District believes that sound financial management principles require that sufficient funds be retained by the District to provide a stable financial base at all times. To retain this stable financial base, the District needs to maintain unrestricted fund balance in its General Fund sufficient to fund cash flows of the District and to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature.

The purpose of the District's fund balance policy is to maintain a prudent level of financial resources to protect against reducing service levels because of temporary revenue shortfalls or unpredicted one-time expenditures.

The District does not have a formal minimum fund balance requirement.

The District's policy is that committed, assigned, or unassigned amounts are considered to have been spent when the expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used. This policy also applies to restricted and unrestricted fund balances

Note 2 CASH AND INVESTMENTS

The District maintains its funds with Nevada County. The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et. Seq. The funds maintained by the County are secured by federal depository insurance.

Note 3 CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended June 30, 2022 consists of:

	<u>Balance</u> <u>07-01-21</u>	<u>Adjustments</u>	<u>Balance</u> <u>06-30-22</u>
Capital assets being depreciated:			
Right of Way	\$ 500	\$ -	\$ 500
Equipment - office	<u>129</u>	<u>-</u>	<u>129</u>
Total Capital Assets Being Depreciated	<u>629</u>	<u>-</u>	<u>629</u>
Less accumulated depreciation	<u>(328)</u>	<u>(16)</u>	<u>(344)</u>
Total capital assets, being depreciated, net	<u>\$ 301</u>	<u>\$ (16)</u>	<u>\$ 285</u>
Governmental activities capital assets, net	<u>\$ 301</u>	<u>\$ (16)</u>	<u>\$ 285</u>

BEYERS LANE COMMUNITY SERVICES DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022, 2021, 2020, AND 2019

Capital asset activity for the year ended June 30, 2021 consists of:

	<u>Balance</u> <u>07-01-20</u>	<u>Adjustments</u>	<u>Balance</u> <u>06-30-21</u>
Capital assets being depreciated:			
Right of Way	\$ 500	\$ -	\$ 500
Equipment- office	<u>129</u>	<u>-</u>	<u>129</u>
Total Capital Assets Being Depreciated	<u>629</u>	<u>-</u>	<u>629</u>
Less accumulated depreciation	<u>(312)</u>	<u>(16)</u>	<u>(328)</u>
Total capital assets, being depreciated, net	<u>\$ 317</u>	<u>\$ (16)</u>	<u>\$ 301</u>
Governmental activities capital assets, net	<u>\$ 317</u>	<u>\$ (16)</u>	<u>\$ 301</u>

Capital asset activity for the year ended June 30, 2020 consists of:

	<u>Balance</u> <u>07-01-19</u>	<u>Adjustments</u>	<u>Balance</u> <u>06-30-20</u>
Capital assets being depreciated:			
Right of Way	\$ 500	\$ -	\$ 500
Equipment- office	<u>129</u>	<u>-</u>	<u>129</u>
Total Capital Assets Being Depreciated	<u>629</u>	<u>-</u>	<u>629</u>
Less accumulated depreciation	<u>(296)</u>	<u>(16)</u>	<u>(312)</u>
Total capital assets, being depreciated, net	<u>\$ 333</u>	<u>\$ (16)</u>	<u>\$ 317</u>
Governmental activities capital assets, net	<u>\$ 333</u>	<u>\$ (16)</u>	<u>\$ 317</u>

Capital asset activity for the year ended June 30, 2019 consists of:

	<u>Balance</u> <u>07-01-18</u>	<u>Adjustments</u>	<u>Balance</u> <u>06-30-19</u>
Capital assets being depreciated:			
Right of Way	\$ 500	\$ -	\$ 500
Equipment- office	<u>129</u>	<u>-</u>	<u>129</u>
Total Capital Assets Being Depreciated	<u>629</u>	<u>-</u>	<u>629</u>
Less accumulated depreciation	<u>(280)</u>	<u>(16)</u>	<u>(296)</u>
Total capital assets, being depreciated, net	<u>\$ 349</u>	<u>\$ (16)</u>	<u>\$ 333</u>
Governmental activities capital assets, net	<u>\$ 349</u>	<u>\$ (16)</u>	<u>\$ 333</u>

BEYERS LANE COMMUNITY SERVICES DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022, 2021, 2020, AND 2019

Note 4 COMMITMENTS AND CONTINGENCIES

The District is unaware of any claims which may have a material effect on the financial statements.

Note 5 SUBSEQUENT EVENTS

The Organization's management has evaluated the potential for subsequent events through the available for issuance date of the financial statements, September 3, 2024.

BEYERS LANE COMMUNITY SERVICES DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION

JUNE 30, 2022, 2021, 2020, AND 2019

BEYERS LANE COMMUNITY SERVICES DISTRICT
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Favorable (Unfavorable)
Revenue				
Assessments	\$ 12,800	\$ 12,800	\$ 12,800	\$ -
Use of money	-	-	99	99
Total Revenues	<u>12,800</u>	<u>12,800</u>	<u>12,899</u>	<u>99</u>
 Expenditures				
Insurance	2,800	2,800	2,623	177
Administration	443	443	443	-
Operations- road work expenses	7,230	7,230	7,230	-
Total Expenditures	<u>10,473</u>	<u>10,473</u>	<u>10,296</u>	<u>177</u>
 Excess of Revenues Over Expenditures	2,327	2,327	2,603	276
 Fund Balance, beginning of year	<u>10,671</u>	<u>10,671</u>	<u>10,671</u>	<u>-</u>
 Fund Balance, end of year	<u><u>\$ 12,998</u></u>	<u><u>\$ 12,998</u></u>	<u><u>\$ 13,274</u></u>	<u><u>\$ 276</u></u>

BEYERS LANE COMMUNITY SERVICES DISTRICT
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
Revenue				
Assessments	\$ 12,800	\$ 12,800	\$ 12,800	\$ -
Use of money	-	-	164	
Other income	-	-	500	500
Total Revenues	<u>12,800</u>	<u>12,800</u>	<u>13,464</u>	<u>500</u>
 Expenditures				
Insurance	2,375	2,375	2,875	(500)
Administration	1,198	1,198	435	763
Audit expense	1,200	1,200	-	1,200
Operations- road work expenses	8,027	8,027	10,476	(2,449)
Total Expenditures	<u>12,800</u>	<u>12,800</u>	<u>13,786</u>	<u>(986)</u>
 Excess of Revenues Over Expenditures	-	-	(322)	(322)
 Fund Balance, beginning of year	<u>10,993</u>	<u>10,993</u>	<u>10,993</u>	<u>-</u>
 Fund Balance, end of year	<u><u>\$ 10,993</u></u>	<u><u>\$ 10,993</u></u>	<u><u>\$ 10,671</u></u>	<u><u>\$ (322)</u></u>

BEYERS LANE COMMUNITY SERVICES DISTRICT
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
Revenue				
Assessments	\$ 12,800	\$ 12,800	\$ 12,800	\$ -
Use of money	-	-	169	169
Total Revenues	<u>12,800</u>	<u>12,800</u>	<u>12,969</u>	<u>169</u>
Expenditures				
Insurance	1,355	1,355	1,355	-
Administration	1,198	1,198	430	768
Audit expense	1,200	1,200	2,400	(1,200)
Operations- road work expenses	9,047	9,047	11,975	(2,928)
Total Expenditures	<u>12,800</u>	<u>12,800</u>	<u>16,160</u>	<u>(3,360)</u>
Excess of Revenues Over Expenditures	-	-	(3,191)	(3,191)
Fund Balance, beginning of year	<u>14,184</u>	<u>14,184</u>	<u>14,184</u>	-
Fund Balance, end of year	<u><u>\$ 14,184</u></u>	<u><u>\$ 14,184</u></u>	<u><u>\$ 10,993</u></u>	<u><u>\$ (3,191)</u></u>

BEYERS LANE COMMUNITY SERVICES DISTRICT
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
Revenue				
Assessments	\$ 12,800	\$ 12,800	\$ 12,800	\$ -
Use of money	-	-	219	219
Total Revenues	<u>12,800</u>	<u>12,800</u>	<u>13,019</u>	<u>219</u>
 Expenditures				
Insurance	1,341	1,341	1,173	168
Administration	1,146	1,146	423	723
Audit expense	1,200	1,200	-	1,200
Operations- road work expenses	9,113	9,113	9,149	(36)
Total Expenditures	<u>12,800</u>	<u>12,800</u>	<u>10,745</u>	<u>2,055</u>
 Excess of Revenues Over Expenditures	-	-	2,274	2,274
 Fund Balance, beginning of year	<u>11,910</u>	<u>11,910</u>	<u>11,910</u>	-
 Fund Balance, end of year	<u><u>\$ 11,910</u></u>	<u><u>\$ 11,910</u></u>	<u><u>\$ 14,184</u></u>	<u><u>\$ 2,274</u></u>