



Garden Valley Ranch Estates Community Service District

Special Tax Annual Report as of June 30, 2023
Fiscal Year 2022-2023

Beginning available cash		\$110,192.38
Sources		
175	Revenue from Special Tax	26,162.01
100	Revenue from Secured Property Tax	20,748.16
110	Revenue from Unsecured Property Tax	386.44
140	Revenue from Supplement Current	932.19
150	Revenue from Supplement Prior	62.52
400	Revenue from Interest	2,177.19
360	Revenue from Penalty & Cost Delinquent Taxes	415.79
820	Revenue from St: Homeowner Prop Tax Relief	145.49
120	Revenue from Prior Secured	3.57
130	Revenue from Prior Unsecured	11.99
	Total Sources	\$51,084.43
Uses		
4040	Telephone (Line2)	137.85
4220	Website	300.00
4100	Insurance	2,749.92
4220	Memberships	215.00
4300	Professional Services	1,300.00
4191	Road Maintenance	88,206.90
4460	Safety Equipment	356.39
4460	Measuring Wheel	42.89
4260	Office Expense	85.85
4400	Publication/Legal Notices	397.25
4304	Agency Admin. Fee	42.63
	Total Uses	(\$ 7,103.13)
Ending available Cash		\$154,173.68

Background: Certain direct charge levies are subject to the Local Agency Special Tax & Bond Accountability Act (Accountability Act) as codified in Government Code §50075 et seq. and §53410 et seq. This includes special taxes such as “Voter-Approved Special Taxes”, Qualified Special Taxes”, and bonded “Mello-Roos community Facilities District Act of 1982 Special Taxes.

The Accountability Act requires a Board to have placed a report on its’ public meeting agenda. The report is to show the amount of money collected and expended for the Special Tax. The report shall also provide the purpose of the Special Tax and its current status.

Special Tax approved by election 7/15/1997

Purpose: Road Improvement and Maintenance.

Status: Road maintenance is an ongoing project that does not have a consistent year-to-year expenditure, any unspent money in one year is carried forward to be used in future years for road maintenance and administration cost necessary to accomplish and continue maintaining the roads. The 2021-22 Budget had been approved to do long overdue extensive road maintenance work on the satellite roads. Unfortunately this work wasn’t completed and mostly the remaining work was done during the 2022-23 year. This report reflects that work and the use of the Special Tax monies.

The 2022-23 Garden Valley Ranch Estates Community Service District Special Tax Report has been listed on the Agenda, posted, reviewed and approved at the October 4th, 2023 Board Meeting.

Don Weiland, Chairman of the Board of Directors

date:

Director

Director

Prepared by: Marianne Agudo, Sec./Treas