

Special District of Sunset Beach Sanitary District (Orange)
Special Districts Financial Transactions Report
General Information

Fiscal Year: 2018

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="John"/>	<input type="text" value="H."/>	<input type="text" value="Woods"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Bernard"/>	<input type="text"/>	<input type="text" value="Hartmann"/>	<input type="text" value="Treasurer"/>
Member 3	<input type="text" value="Graham"/>	<input type="text" value="K."/>	<input type="text" value="Hoad"/>	<input type="text" value="Secretary"/>
Member 4	<input type="text" value="Jon"/>	<input type="text" value="H."/>	<input type="text" value="Regnier"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Joshua"/>	<input type="text"/>	<input type="text" value="Westfall"/>	<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 Comprehensive Annual Financial Report (CAFR) of a City, County, or Special District (Choose one)?

City County Special District

4. In which City, County, or Special District financial statements or CAFR 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 Sunset Beach Sanitary District (Orange)
Special Districts Financial Transactions Report
Sewer Enterprise Fund
Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2018

Operating Revenues

R01.	Service Charges	
R02.	Permit and Inspection Fees	
R03.	Connection Fees	13,180
R04.	Standby and Availability Charges	
R05.	Service-Type Assessments	260,287
R06.	Service Penalties	
R07.	Other Operating Revenues	16
R08.	Total Operating Revenues	\$273,483

Operating Expenses

R09.	Transmission	433,969
R10.	Treatment and Disposal	
R11.	Taxes	
R12.	Personnel Services	
R13.	Contractual Services	52,610
R14.	Materials and Supplies	
R15.	General and Administrative Expenses	61,664
R16.	Depreciation and Amortization Expenses	138,875
R17.	Other Operating Expenses	
R18.	Total Operating Expenses	\$687,118
R19.	Operating Income (Loss)	\$-413,635

Nonoperating Revenues		
R20.	Investment Earnings	17,425
R21.	Rents, Leases, and Franchises	
	Taxes and Assessments	
SD22.	Current Secured and Unsecured (1%)	836,167
SD23.	Voter-Approved Taxes	
SD24.	Pass-through Property Taxes (ABX1 26)	
SD25.	Property Assessments	
SD26.	Special Assessments	
SD27.	Special Taxes	
SD28.	Prior-Year Taxes and Assessments	
SD29.	Penalties and Cost of Delinquent Taxes and Assessments	
	Intergovernmental – Federal	
R30.	Aid for Construction	
R31.	Other Intergovernmental – Federal	
	Intergovernmental – State	
R32.	Aid for Construction	
SD33.	Homeowners Property Tax Relief	4,609
SD34.	Timber Yield	
R35.	In-Lieu Taxes	
R36.	Other Intergovernmental – State	
R37.	Intergovernmental – County	
R38.	Intergovernmental – Other	
R39.	Gain on Disposal of Capital Assets	
R40.	Other Nonoperating Revenues	
R41.	Total Nonoperating Revenues	\$858,201
Nonoperating Expenses		
R42.	Interest Expense	
R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	
R45.	Total Nonoperating Expenses	\$0
R46.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$444,566

Special District of Sunset Beach Sanitary District (Orange)
Special Districts Financial Transactions Report
Solid Waste Enterprise Fund
Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2018

Operating Revenues		
R01.	Disposal Fees – Commercial	
R02.	Disposal Fees – Public	
R03.	Collection Fees – Residential	246,240
R04.	Collection Fees – Commercial	
R05.	Other Operating Revenues	4,488
R06.	Total Operating Revenues	\$250,728
Operating Expenses		
Disposal Expenses		
R07.	Personnel Services	
R08.	Contractual Services	
R09.	Materials and Supplies	
R10.	Other Disposal Expenses (Abatements)	
R11.	Total Disposal Expenses	
Collection Expenses		
R12.	Personnel Services	
R13.	Contractual Services	246,000
R14.	Materials and Supplies	
R15.	Other Collection Expenses	
R16.	Total Collection Expenses	246,000
R17.	General and Administrative Expenses	
R18.	Depreciation and Amortization Expenses	
R19.	Other Operating Expenses	
R20.	Total Operating Expenses	\$246,000
R21.	Operating Income (Loss)	\$4,728

Nonoperating Revenues		
R22.	Investment Earnings	
R23.	Rents, Leases, and Franchises	
	Taxes and Assessments	
SD24.	Current Secured and Unsecured (1%)	
SD25.	Voter-Approved Taxes	
SD26.	Pass-through Property Taxes (ABX1 26)	
SD27.	Property Assessments	
SD28.	Special Assessments	
SD29.	Special Taxes	
SD30.	Prior-Year Taxes and Assessments	
SD31.	Penalties and Cost of Delinquent Taxes and Assessments	
	Intergovernmental – Federal	
R32.	Aid for Construction	
R33.	Other Intergovernmental – Federal	
	Intergovernmental – State	
R34.	Aid for Construction	
SD35.	Homeowners Property Tax Relief	
SD36.	Timber Yield	
R37.	In-Lieu Taxes	
R38.	Other Intergovernmental – State	
R39.	Intergovernmental – County	
R40.	Intergovernmental – Other	
R41.	Gain on Disposal of Capital Assets	
R42.	Other Nonoperating Revenues	
R43.	Total Nonoperating Revenues	\$0
Nonoperating Expenses		
R44.	Interest Expense	
R45.	Loss on Disposal of Capital Assets	
R46.	Other Nonoperating Expenses	
R47.	Total Nonoperating Expenses	\$0
R48.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$4,728

Capital Contributions		
R49.	Federal	
R50.	State	
R51.	County	
R52.	Other Government	
R53.	Other Capital Contributions	
R54.	Total Capital Contributions	\$0
R55.	Transfers In	
R56.	Transfers Out	
Special and Extraordinary Items		
R56.5	Special Item	
R56.6	Extraordinary Item	
R56.7	Total Special and Extraordinary Items	\$0
R57.	Change in Net Position	\$4,728
R58.	Net Position (Deficit), Beginning of Fiscal Year	\$7,029
R59.	Adjustment	
R60.	Reason for Adjustment	
R61.	Net Position (Deficit), End of Fiscal Year	\$11,757
Net Position (Deficit)		
R62.	Net Investment in Capital Assets	
R63.	Restricted	
R64.	Unrestricted	11,757
R65.	Total Net Position (Deficit)	\$11,757

Special District of Sunset Beach Sanitary District (Orange)
Special Districts Financial Transactions Report
Statement of Net Position
Proprietary Funds

Form has been completed.

Fiscal Year: 2018

		Enterprise	Internal Service
Assets			
Current Assets			
Cash and Investments			
R01.	Unrestricted	553,002	
R02.	Restricted	1,010,348	
R03.	Accounts Receivable (net)		
R04.	Taxes Receivable	24,478	
R05.	Interest Receivable (net)	6,098	
R06.	Due from Other Funds		
R07.	Due from Other Governments	8,000	
R08.	Inventories		
R09.	Prepaid Items	33,808	
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$1,635,734	\$0
Noncurrent Assets			
R13.	Cash and Investments, Restricted		
R14.	Investments		
R15.	Loans, Notes, and Contracts Receivable		
Capital Assets			
R16.	Land		
R17.	Buildings and Improvements	3,019,819	
R18.	Equipment	321,247	
R18.5	Infrastructure		
R19.	Intangible Assets – Amortizable		
R20.	Construction in Progress	10,386	
R21.	Intangible Assets – Nonamortizable	1,754,389	
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization	-1,288,066	
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$3,817,775	\$0
R27.	Total Assets	\$5,453,509	\$0

Deferred Outflows of Resources

R28.	Related to Pensions		
R28.5	Related to OPEB		
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$0	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$5,453,509	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	251,061	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments	653	
R37.	Deposits and Advances		
R38.	Accrued Compensated Absences		
R39.	Long-Term Debt, Due Within One Year	0	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$251,714	\$0

Noncurrent Liabilities

R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion		
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)		
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R55.	Lease Principal		
R56.	Net Pension Liability	0	
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$0	\$0
R61.	Total Liabilities	\$251,714	\$0

Special District of Sunset Beach Sanitary District (Orange)
Special Districts Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2018

R01. Appropriations Limit

R02. Total Annual Appropriations Subject to the Limit

R03. **Revenues Received (Over) Under Appropriations Limit**

Special District of Sunset Beach Sanitary District (Orange)
Special District Financial Transactions Report
Footnotes

Fiscal Year: 2018		<input checked="" type="radio"/> Current Year <input type="radio"/> Prior Year
FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R03)ConnectionFees	Increase in residential remodels within district.
SewerEnterpriseFund	(R07)OtherOperatingRevenues	Misc. apportionment from County.
SewerEnterpriseFund	(R20)InvestmentEarnings	Increase in interest income as a result of higher rates and higher balances in reserve for upcoming Siphon replacement project.
SewerEnterpriseFund	(R59)ReasonforAdjustment	Prior period adjustment related to city sewer fees and interest income.
SolidWasteEnterpriseFund	(R03)CollectionFeesResidential	Reclassified from Special Assessments.
SolidWasteEnterpriseFund	(R05)OtherOperatingRevenues	Franchise fees resulting from new contract with trash collection contractor.
SolidWasteEnterpriseFund	(SD28)SpecialAssessments	Reclassified to Collection Fees.
ProprietaryFunds	(R01)Entpr-Unrestricted	Transfer to restricted funds.
ProprietaryFunds	(R02)Entpr-Restricted	Reclassified from unrestricted funds.
ProprietaryFunds	(R05)Entpr-InterestReceivable(net)	Results from increase in interest income.
ProprietaryFunds	(R07)Entpr-DuefromOtherGovernments	Result of new agreement with city for greenbelt restrooms.
ProprietaryFunds	(R20)Entpr-ConstructionInProgress	New project in progress - Broadway Siphon.
ProprietaryFunds	(R56)Entpr-NetPensionLiability	This district has zero pension liability.
ProprietaryFunds	(R70)Entpr-TotalNetPosition	Prior Period Adjustment of \$12,978 related to sewer fee and interest accruals.
AppropriationsLimitInformation	(R01)AppropriationsLimit	No prior year appropriations limit calculated.
AppropriationsLimitInformation	(R02) TotalAnnualAppropriationsSubjecttotheLimit	No prior year appropriations limit calculated.

Total Footnote: 16