

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

**Fiscal Year: 2019**

**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="Dave"/>	<input type="text"/>	<input type="text" value="Evans"/>	<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: 2019**

<b>Operating Revenues</b>	
R01. Service Charges	
R02. Permit and Inspection Fees	
R03. Connection Fees	5,961
R04. Standby and Availability Charges	
R05. Service-Type Assessments	257,185
R06. Service Penalties	
R07. Other Operating Revenues	9,480
<b>R08. Total Operating Revenues</b>	<b>\$272,626</b>
<b>Operating Expenses</b>	
R09. Transmission	507,278
R10. Treatment and Disposal	
R11. Taxes	
R12. Personnel Services	
R13. Contractual Services	60,872
R14. Materials and Supplies	
R15. General and Administrative Expenses	66,749
R16. Depreciation and Amortization Expenses	150,241
R17. Other Operating Expenses	
<b>R18. Total Operating Expenses</b>	<b>\$785,140</b>
<b>R19. Operating Income (Loss)</b>	<b>\$-512,514</b>
<b>Nonoperating Revenues</b>	
R20. Investment Earnings	36,749
R21. Rents, Leases, and Franchises	
Taxes and Assessments	
SD22. Current Secured and Unsecured (1%)	863,700
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	4,466
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.	<b>Total Nonoperating Revenues</b>	\$904,915
	<b>Nonoperating Expenses</b>	
R42.	Interest Expense	
R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	
R45.	<b>Total Nonoperating Expenses</b>	\$0
R46.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	\$392,401
	<b>Capital Contributions</b>	
R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	
R53.	<b>Total Capital Contributions</b>	\$0
R54.	<b>Transfers In</b>	
R55.	<b>Transfers Out</b>	
	<b>Special and Extraordinary Items</b>	
R55.5	Special Item	
R55.6	Extraordinary Item	
R55.7	<b>Total Special and Extraordinary Items</b>	\$0
R56.	<b>Change in Net Position</b>	\$392,401
R57.	<b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$5,190,038
R58.	<b>Adjustment</b>	
R59.	Reason for Adjustment	
R60.	<b>Net Position (Deficit), End of Fiscal Year</b>	\$5,582,439
	<b>Net Position (Deficit)</b>	
R61.	Net Investment in Capital Assets	3,769,140
R62.	Restricted	1,584,116
R63.	Unrestricted	229,183
R64.	<b>Total Net Position (Deficit)</b>	\$5,582,439

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: 2019**

**Operating Revenues**

R01.	Disposal Fees – Commercial	
R02.	Disposal Fees – Public	
R03.	Collection Fees – Residential	246,240
R04.	Collection Fees – Commercial	
R05.	Other Operating Revenues	6,975
R06.	<b>Total Operating Revenues</b>	<b>\$253,215</b>

**Operating Expenses**

Disposal Expenses

R07.	Personnel Services	
R08.	Contractual Services	
R09.	Materials and Supplies	
R10.	Other Disposal Expenses (Abatements)	
R11.	<b>Total Disposal Expenses</b>	

Collection Expenses

R12.	Personnel Services	
R13.	Contractual Services	250,702
R14.	Materials and Supplies	
R15.	Other Collection Expenses	
R16.	<b>Total Collection Expenses</b>	<b>250,702</b>

R17.	General and Administrative Expenses	
R18.	Depreciation and Amortization Expenses	
R19.	Other Operating Expenses	
R20.	<b>Total Operating Expenses</b>	<b>\$250,702</b>
R21.	<b>Operating Income (Loss)</b>	<b>\$2,513</b>

**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.	<b>Total Nonoperating Revenues</b>	\$0
	<b>Nonoperating Expenses</b>	
R44.	Interest Expense	
R45.	Loss on Disposal of Capital Assets	
R46.	Other Nonoperating Expenses	
R47.	<b>Total Nonoperating Expenses</b>	\$0
R48.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	\$2,513
	<b>Capital Contributions</b>	
R49.	Federal	
R50.	State	
R51.	County	
R52.	Other Government	
R53.	Other Capital Contributions	
R54.	<b>Total Capital Contributions</b>	\$0
R55.	<b>Transfers In</b>	
R56.	<b>Transfers Out</b>	
	<b>Special and Extraordinary Items</b>	
R56.5	Special Item	
R56.6	Extraordinary Item	
R56.7	<b>Total Special and Extraordinary Items</b>	\$0
R57.	<b>Change in Net Position</b>	\$2,513
R58.	<b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$11,757
R59.	<b>Adjustment</b>	
R60.	Reason for Adjustment	
R61.	<b>Net Position (Deficit), End of Fiscal Year</b>	\$14,270
	<b>Net Position (Deficit)</b>	
R62.	Net Investment in Capital Assets	
R63.	Restricted	
R64.	Unrestricted	14,270
R65.	<b>Total Net Position (Deficit)</b>	\$14,270

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

Fiscal Year: 2019

	Enterprise	Internal Service
<b>Assets</b>		
Current Assets		
Cash and Investments		
R01. Unrestricted	418,052	
R02. Restricted	1,584,116	
R03. Accounts Receivable (net)		
R04. Taxes Receivable	23,026	
R05. Interest Receivable (net)	13,036	
R06. Due from Other Funds		
R07. Due from Other Governments	8,000	
R08. Inventories		
R09. Prepaid Items	30,229	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$2,076,459	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R15. Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land		
R17. Buildings and Improvements	3,059,689	
R18. Equipment	336,072	
R18.5 Infrastructure		
R19. Intangible Assets – Amortizable		
R20. Construction in Progress	57,297	
R21. Intangible Assets – Nonamortizable	1,754,389	
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-1,438,307	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$3,769,140	\$0
R27. Total Assets	\$5,845,599	\$0
<b>Deferred Outflows of Resources</b>		
R28. Related to Pensions		
R28.5 Related to OPEB		
R28.6 Related to Debt Refunding		

R29.	Other Deferred Outflows of Resources		
R30.	<b>Total Deferred Outflows of Resources</b>	\$0	\$0
R31.	<b>Total Assets and Deferred Outflows of Resources</b>	\$5,845,599	\$0
<b>Liabilities</b>			
Current Liabilities			
R32.	Accounts Payable	248,218	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments	672	
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.	<b>Total Current Liabilities</b>	\$248,890	\$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.	<b>Total Noncurrent Liabilities</b>	\$0	\$0
R61.	<b>Total Liabilities</b>	\$248,890	\$0
<b>Deferred Inflows of Resources</b>			
R62.	Related to Pensions		
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	<b>Total Deferred Inflows of Resources</b>	\$0	\$0
R65.	<b>Total Liabilities and Deferred Inflows of Resources</b>	\$248,890	\$0
R66.	<b>Total Net Position (Deficit)</b>	\$5,596,709	\$0



<b>Net Position (Deficit)</b>			
R67.	Net Investment in Capital Assets	3,769,140	
R68.	Restricted	1,584,116	
R69.	Unrestricted	243,453	
R70.	<b>Total Net Position (Deficit)</b>	<b>\$5,596,709</b>	<b>\$0</b>
R71.	<b>Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)</b>	<b>\$5,845,599</b>	<b>\$0</b>

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

**Fiscal Year: 2019**

R01. Appropriations Limit	<input type="text"/>
R02. Total Annual Appropriations Subject to the Limit	<input type="text"/>
R03. <b>Revenues Received (Over) Under Appropriations Limit</b>	<input type="text"/>

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

Fiscal Year: 2019

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
<b>Governmental Revenues</b>				
R01. General				
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. <b>Total Governmental Revenues</b>	\$0			
<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			272,626	
R17. Solid Waste			253,215	
R18. Transit				
R19. Water				
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. <b>Total Operating Revenues</b>			\$525,841	
<b>Non-Operating Revenues</b>				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer			904,915	
R30. Solid Waste				
R31. Transit				
R32. Water				
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				

R36.	<b>Total Non-Operating Revenues</b>			\$904,915	
R36.5	<b>Total Revenues</b>	\$0	\$0	\$1,430,756	\$1,430,756
<b>Governmental Expenditures</b>					
R37.	General				
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	<b>Total Governmental Expenditures</b>	\$0			
<b>Internal Service Expenses</b>					
R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	<b>Total Internal Service Expenses</b>		\$0		
<b>Enterprise Expenses</b>					
<b>Operating Expenses</b>					
R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port				
R51.	Hospital				
R52.	Sewer			785,140	
R53.	Solid Waste			250,702	
R54.	Transit				
R55.	Water				
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	<b>Total Operating Expenses</b>			\$1,035,842	
<b>Non-Operating Expenses</b>					
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>	\$0	\$0	\$1,035,842	\$1,035,842

R73.	Transfer In				
R74.	Transfer Out				
R75.	<b>Change in Fund Balance/Net Position</b>	\$0	\$0	\$394,914	\$3
R76.	<b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$0	\$0	\$5,201,795	\$5,2
R77.	Adjustments				
R78.	<b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$0	\$0	\$5,596,709	\$5,5
<b>Assets</b>					
R79.	Total Current Assets			2,076,459	2,0
R80.	Total Noncurrent Assets			3,769,140	3,7
R81.	<b>Total Assets</b>	\$0	\$0	\$5,845,599	\$5,8
<b>Liabilities</b>					
R82.	Total Current Liabilities			248,890	2
R83.	Total Noncurrent Liabilities				
R84.	<b>Total Liabilities</b>	\$0	\$0	\$248,890	\$2
R85.	<b>Total Fund Balance/Net Position (Deficit)</b>	\$0	\$0	\$5,596,709	\$5,5

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

Fiscal Year: 2019		
FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R07)OtherOperatingRevenues	Proceeds from outside insurance company to cover loss of utility cabinet due to unrelated driver accident.
SolidWasteEnterpriseFund	(R05)OtherOperatingRevenues	Franchise fees from trash hauler.
SolidWasteEnterpriseFund	(R08)ContractualServices	Increase due to new contract.
ProprietaryFunds	(R01)Entpr-Unrestricted	Due to transfer to Reserved Fund.
ProprietaryFunds	(R02)Entpr-Restricted	Cash restricted per Reserve Policy in order to fund Siphon Replacement Project. District's projects are funded on a pay-as-you-go basis.
ProprietaryFunds	(R12)Entpr-TotalCurrentAssets	Result of accumulating funds for Siphon Replacement Project.
ProprietaryFunds	(R20)Entpr-ConstructionInProgress	Due to increased disbursements related to planned Siphon Replacement Project.
ProprietaryFunds	(R56)Entpr-NetPensionLiability	This District has zero Pension Liability.
AppropriationsLimitInformation	(R01)AppropriationsLimit	This District was formed in 1930 and does not have an Appropriations Limit calc.
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	This District was formed in 1930 and does not have an Appropriations Limit calc.

Total Footnote: 10