

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

Reporting Year: 2021

District Mailing Address

Street 1 P.O. Box 1185 Has Address Changed?
Street 2
City Sunset Beach State CA Zip 90742-1185
Email blueskyhb@aol.com

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	John	H.	Woods	President
Member 2	Bernard		Hartmann	Treasurer
Member 3	Graham	K.	Hoad	Secretary
Member 4	Jon	H.	Regnier	Director
Member 5	Dave		Evans	Director
Member				

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	Christine	E.	Montana	Clerk of the Board	blueskyhb@aol.com
Officials					

Report Prepared By

First Name Christine M. I. E Last Name Montana
Telephone (714) 840-7077 Email blueskyhb@aol.com

Independent Auditor

Firm Name White Nelson Diehl Evans LLP
First Name Robert M. I. J Last Name Callanan
Telephone (949) 399-0600

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

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

Reporting Year: 2021

Operating Revenues

R01.	Service Charges	
R02.	Permit and Inspection Fees	
R03.	Connection Fees	10,800
R04.	Standby and Availability Charges	
R05.	Service-Type Assessments	268,361
R06.	Service Penalties	
R07.	Other Operating Revenues	3,300
R08.	Total Operating Revenues	\$282,461

Operating Expenses

R09.	Transmission	486,487
R10.	Treatment and Disposal	
R11.	Taxes	
R12.	Personnel Services	
R13.	Contractual Services	60,927
R14.	Materials and Supplies	
R15.	General and Administrative Expenses	73,992
R16.	Depreciation and Amortization Expenses	136,741
R17.	Other Operating Expenses	
R18.	Total Operating Expenses	\$758,147
R19.	Operating Income (Loss)	\$-475,686

Nonoperating Revenues

R20.	Investment Earnings	18,497
R21.	Rents, Leases, and Franchises	
	Taxes and Assessments	
SD22.	Current Secured and Unsecured (1%)	937,654
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	4,335
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	\$960,486
	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	\$484,800
	Capital Contributions	
R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	
R53.	Total Capital Contributions	\$0
R54.	Transfers In	
R55.	Transfers Out	-11,369
	Special and Extraordinary Items	
R55.5	Special Item	
R55.6	Extraordinary Item	
R55.7	Total Special and Extraordinary Items	\$0
R56.	Change in Net Position	\$473,431
R57.	Net Position (Deficit), Beginning of Fiscal Year	\$5,988,140
R58.	Adjustment	3
R59.	Reason for Adjustment	Rounding
R60.	Net Position (Deficit), End of Fiscal Year	\$6,461,574
	Net Position (Deficit)	
R61.	Net Investment in Capital Assets	3,841,628
R62.	Restricted	1,047,618
R63.	Unrestricted	1,572,328
R64.	Total Net Position (Deficit)	\$6,461,574

Note:
(R59) Reason for Adjustment: Rounding

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

Reporting Year: 2021

Operating Revenues

R01.	Disposal Fees – Commercial	
R02.	Disposal Fees – Public	
R03.	Collection Fees – Residential	241,920
R04.	Collection Fees – Commercial	
R05.	Other Operating Revenues	5,973
R06.	Total Operating Revenues	\$247,893

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	263,813
R14.	Materials and Supplies	
R15.	Other Collection Expenses	
R16.	Total Collection Expenses	263,813

R17.	General and Administrative Expenses	
R18.	Depreciation and Amortization Expenses	
R19.	Other Operating Expenses	
R20.	Total Operating Expenses	\$263,813
R21.	Operating Income (Loss)	\$-15,920

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**

\$-15,920

Capital Contributions

R49. Federal

R50. State

R51. County

R52. Other Government

R53. Other Capital Contributions

R54. **Total Capital Contributions**

\$0

R55. **Transfers In**

11,369

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**

\$-4,551

R58. **Net Position (Deficit), Beginning of Fiscal Year**

\$4,551

R59. **Adjustment**

R60. Reason for Adjustment

R61. **Net Position (Deficit), End of Fiscal Year**

\$0

Net Position (Deficit)

R62. Net Investment in Capital Assets

R63. Restricted

R64. Unrestricted

R65. **Total Net Position (Deficit)**

\$0

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

Reporting Year: 2021

		Enterprise	Internal Service
Assets			
Current Assets			
Cash and Investments			
R01.	Unrestricted	1,683,351	
R02.	Restricted	1,047,618	
R03.	Accounts Receivable (net)		
R04.	Taxes Receivable	29,365	
R05.	Interest Receivable (net)	3,375	
R06.	Due from Other Funds		
R07.	Due from Other Governments		
R08.	Inventories		
R09.	Prepaid Items	38,530	
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$2,802,239	\$0
Noncurrent Assets			
R13.	Cash and Investments, Restricted		
R14.	Investments		
R15.	Loans, Notes, and Contracts Receivable		
Capital Assets			
R16.	Land		
R17.	Buildings and Improvements	3,067,354	
R18.	Equipment	411,325	
R18.5	Infrastructure		
R19.	Intangible Assets – Amortizable		
R20.	Construction in Progress	337,884	
R21.	Intangible Assets – Nonamortizable	1,754,389	
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization	-1,729,324	
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$3,841,628	\$0
R27.	Total Assets	\$6,643,867	\$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

Total Assets and Deferred Outflows of Resources

\$6,643,867	\$0
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Liabilities

Current Liabilities

R32.	Accounts Payable	182,293	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
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	\$182,293	\$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		
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$0	\$0
R61.	Total Liabilities	\$182,293	\$0

Deferred Inflows of Resources

R62.	Related to Pensions		
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$0	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$182,293	\$0
R66.	Total Net Position (Deficit)	\$6,461,574	\$0

Net Position (Deficit)

R67.	Net Investment in Capital Assets	3,841,628	
R68.	Restricted	1,047,618	
R69.	Unrestricted	1,572,328	
R70.	Total Net Position (Deficit)		

R71.

Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)

\$6,461,574	\$0
\$6,643,867	\$0

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

Reporting Year: 2021

R01. Appropriations Limit		0
R02. Total Annual Appropriations Subject to the Limit		0
R03. Revenues Received (Over) Under Appropriations Limit		\$0

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

Reporting Year: 2021

		Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues					
R01.	General				
R02.	Special Revenue				
R03.	Debt Service				
R04.	Capital Projects				
R05.	Permanent				
R06.	Transportation				
R07.	Total Governmental Revenues	\$0			
Internal Service Revenues					
R08.	Total Operating Revenues		\$0		
R09.	Total Non-Operating Revenues		\$0		
R10.	Total Internal Service Revenues		\$0		
Enterprise Revenues					
Operating Revenues					
R11.	Airport				
R12.	Electric				
R13.	Gas				
R14.	Harbor and Port				
R15.	Hospital				
R16.	Sewer			282,461	
R17.	Solid Waste			247,893	
R18.	Transit				
R19.	Water				
R20.	Other Enterprise				
R21.	Conduit				
R22.	Transportation				
R23.	Total Operating Revenues			\$530,354	
Non-Operating Revenues					
R24.	Airport				
R25.	Electric				
R26.	Gas				
R27.	Harbor and Port				
R28.	Hospital				
R29.	Sewer			960,486	
R30.	Solid Waste				
R31.	Transit				
R32.	Water				
R33.	Other Enterprise				
R34.	Conduit				
R35.	Transportation				
R36.	Total Non-Operating Revenues			\$960,486	
R36.5	Total Revenues	\$0	\$0	\$1,490,840	\$1,490,840

Governmental Expenditures			
R37.	General		
R38.	Special Revenue		
R39.	Debt Service		
R40.	Capital Projects		
R41.	Permanent		
R42.	Transportation		
R43.	Total Governmental Expenditures	\$0	
Internal Service Expenses			
R44.	Total Operating Expenses	\$0	
R45.	Total Non-Operating Expenses	\$0	
R46.	Total Internal Service Expenses	\$0	
Enterprise Expenses			
Operating Expenses			
R47.	Airport		
R48.	Electric		
R49.	Gas		
R50.	Harbor and Port		
R51.	Hospital		
R52.	Sewer		758,147
R53.	Solid Waste		263,813
R54.	Transit		
R55.	Water		
R56.	Other Enterprise		
R57.	Conduit		
R58.	Transportation		
R59.	Total Operating Expenses		\$1,021,960
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.	Total Non-Operating Expenses		\$0
R72.5	Total Expenditures/Expenses	\$0	\$0
R73.	Transfer In		11,369
R74.	Transfer Out		-11,369
R75.	Change in Fund Balance/Net Position		

R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$468,880	\$468,880
R77.	Adjustments			\$5,992,691	\$5,992,691
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$6,461,574	\$6,461,574
Assets					
R79.	Total Current Assets			2,802,239	2,802,239
R80.	Total Noncurrent Assets			3,841,628	3,841,628
R81.	Total Assets	\$0	\$0	\$6,643,867	\$6,643,867
Liabilities					
R82.	Total Current Liabilities			182,293	182,293
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$0	\$0	\$182,293	\$182,293
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$6,461,574	\$6,461,574

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

Fiscal Year: 2021

FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R07)OtherOperatingRevenues	Reimbursement for damaged property.
SewerEnterpriseFund	(R55)TransfersOut	Transfer to Solid Waste fund to zero out deficit.
SolidWasteEnterpriseFund	(R05)OtherOperatingRevenues	Franchise fees from trash contractor.
SolidWasteEnterpriseFund	(R55)TransfersIn	Transfer from Sewer to zero out deficit.
ProprietaryFunds	(R01)Entpr-Unrestricted	Reserves transferred to Unreserved to fund Capital Projects.
ProprietaryFunds	(R02)Entpr-Restricted	Tranferred amounts to fund Capital Projects.
ProprietaryFunds	(R20)Entpr-ConstructionInProgress	Broadway Sewer Siphon Engineering.
ProprietaryFunds	(R56)Entpr-NetPensionLiability	No Pension Liability.
AppropriationsLimitInformation	(R01)AppropriationsLimit	No Appropriations Limit Calculated in Prior Years.
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	No Appropriations Limit Calculated in Prior Years.

Total Footnote: 10