

SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District Name: **Sunset Beach Sanitary District (Orange)**

Fiscal Year: **2022**

ID Number: **12303008500**

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the special district in accordance with the requirements as prescribed by the California State Controller.

Special District Fiscal Officer

Christine E. Montana
Signature

Clerk of the Board

Title

Christine E. Montana
Name (Please Print)

1/23/2023
Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year or within the time prescribed by the Controller, whichever is later. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

If submitted manually, please complete, sign, and mail this cover page to either address below:

Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
P.O. Box 942850
Sacramento, CA 94250

Express Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/23/2023 4:10:57 PM

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

Fiscal Year: 2022

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	Dave		Evans	Director
Member 5	K.C.		Coultrup	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 CliftonLarsonAllen LLP
 First Name Nitin M. I. Last Name Patel
 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 Name: Sunset Beach Sanitary District (Orange)
Special Districts' Financial Transactions Report
Sewer Enterprise Fund
Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2022

Operating Revenues

R01.	Service Charges	
R02.	Permit and Inspection Fees	
R03.	Connection Fees	14,657
R04.	Standby and Availability Charges	
R05.	Service-Type Assessments	255,619
R06.	Service Penalties	
R07.	Other Operating Revenues	312
R08.	Total Operating Revenues	\$270,588

Operating Expenses

R09.	Transmission	466,451
R10.	Treatment and Disposal	
R11.	Taxes	
R12.	Personnel Services	
R13.	Contractual Services	37,783
R14.	Materials and Supplies	
R15.	General and Administrative Expenses	55,659
R16.	Depreciation and Amortization Expenses	157,255
R17.	Other Operating Expenses	
R18.	Total Operating Expenses	\$717,148
R19.	Operating Income (Loss)	\$-446,560

Nonoperating Revenues

R20.	Investment Income	12,738
R21.	Rents, Leases, Concessions, and Royalties	
	Taxes and Assessments	
SD22.	Current Secured and Unsecured (1%)	979,702
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	4,249
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	\$996,689
	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	\$550,129

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	-77,351
	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	\$472,778
R57.	Net Position (Deficit), Beginning of Fiscal Year	\$6,461,574
R58.	Adjustment	
R59.	Reason for Adjustment	
R60.	Net Position (Deficit), End of Fiscal Year	\$6,934,352
	Net Position (Deficit)	
R61.	Net Investment in Capital Assets	4,522,885
R62.	Restricted	1,931,880
R63.	Unrestricted	479,587
R64.	Total Net Position (Deficit)	\$6,934,352

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

Fiscal Year: 2022

Operating Revenues

R01.	Disposal Fees – Commercial	
R02.	Disposal Fees – Public	
R03.	Collection Fees – Residential	235,200
R04.	Collection Fees – Commercial	6,720
R05.	Other Operating Revenues	5,555
R06.	Total Operating Revenues	\$247,475

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	273,128
R14.	Materials and Supplies	
R15.	Other Collection Expenses	
R16.	Total Collection Expenses	273,128

R17.	General and Administrative Expenses	13,915
R18.	Depreciation and Amortization Expenses	
R19.	Other Operating Expenses	37,783
R20.	Total Operating Expenses	\$324,826
R21.	Operating Income (Loss)	\$-77,351

Nonoperating Revenues

R22.	Investment Income	
R23.	Rents, Leases, Concessions, and Royalties	
	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	\$-77,351

Capital Contributions

R49.	Federal	
R50.	State	
R51.	County	
R52.	Other Government	
R53.	Other Capital Contributions	
R54.	Total Capital Contributions	<input type="text" value="\$0"/>

R55.	Transfers In	77,351
------	---------------------	--------

R56.	Transfers Out	
------	----------------------	--

Special and Extraordinary Items

R56.5	Special Item	
R56.6	Extraordinary Item	
R56.7	Total Special and Extraordinary Items	<input type="text" value="\$0"/>

R57.	Change in Net Position	<input type="text" value="\$0"/>
------	-------------------------------	----------------------------------

R58.	Net Position (Deficit), Beginning of Fiscal Year	<input type="text" value="\$0"/>
------	---	----------------------------------

R59.	Adjustment	
R60.	Reason for Adjustment	

R61.	Net Position (Deficit), End of Fiscal Year	<input type="text" value="\$0"/>
------	---	----------------------------------

Net Position (Deficit)

R62.	Net Investment in Capital Assets	
R63.	Restricted	
R64.	Unrestricted	
R65.	Total Net Position (Deficit)	<input type="text" value="\$0"/>

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

Fiscal Year: 2022

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	604,493	
R02. Restricted	1,931,880	
R03. Accounts Receivable (net)		
R04. Taxes Receivable	34,663	
R05. Interest Receivable (net)	4,044	
R06. Due from Other Funds		
R07. Due from Other Governments	2,800	
R08. Inventories		
R09. Prepaid Items	25,614	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$2,603,494	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R14.5 Lease Receivable		
R15. Other Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land		
R17. Buildings and Improvements	4,111,294	
R18. Equipment	411,325	
R18.5 Infrastructure		
R18.6 Lease Assets (Lessee)		
R19. Other Intangible Assets – Amortizable		
R20. Construction in Progress	132,456	
R21. Intangible Assets – Nonamortizable	1,754,389	
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-1,886,579	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$4,522,885	\$0
R27. Total Assets	\$7,126,379	\$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	\$7,126,379	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	192,027	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances		
R38.	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	\$192,027	\$0

Noncurrent Liabilities

R44.	Deposits and Advances		
R45.	Compensated Absences		
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		
R54.5	Lease Liability		
R55.	Lease Obligations (Purchase Agreements)		
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	\$192,027	\$0

Deferred Inflows of Resources

R62.	Related to Pensions		
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		
R62.7	Related to Leases		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$0	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$192,027	\$0
R66.	Total Net Position (Deficit)	\$6,934,352	\$0
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets	4,522,885	
R68.	Restricted	1,931,880	
R69.	Unrestricted	479,587	
R70.	Total Net Position (Deficit)	\$6,934,352	\$0

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

Fiscal Year: 2022

R01. Appropriations Limit	0
R02. Total Annual Appropriations Subject to the Limit	0
R03. Revenues Received (Over) Under Appropriations Limit	<input type="text" value="\$0"/>

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

Fiscal Year: 2022

		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			270,588	
R17.	Solid Waste			247,475	
R18.	Transit				
R19.	Water				
R20.	Other Enterprise				
R21.	Conduit				
R22.	Transportation				
R23.	Total Operating Revenues			\$518,063	
Non-Operating Revenues					
R24.	Airport				
R25.	Electric				
R26.	Gas				
R27.	Harbor and Port				
R28.	Hospital				
R29.	Sewer			996,689	
R30.	Solid Waste				
R31.	Transit				
R32.	Water				
R33.	Other Enterprise				
R34.	Conduit				
R35.	Transportation				
R36.	Total Non-Operating Revenues			\$996,689	
R36.5	Total Revenues	\$0	\$0	\$1,514,752	\$1,514,752

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			717,148	
R53.	Solid Waste			324,826	
R54.	Transit				
R55.	Water				
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$1,041,974	

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	\$1,041,974	\$1,041,974

R73.	Transfer In			77,351	77,351
R74.	Transfer Out			-77,351	-77,351

R75.	Change in Fund Balance/Net Position	\$0	\$0	\$472,778	\$472,778
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$6,461,574	\$6,461,574
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$6,934,352	\$6,934,352
Assets					
R79.	Total Current Assets			2,603,494	2,603,494
R80.	Total Noncurrent Assets			4,522,885	4,522,885
R81.	Total Assets	\$0	\$0	\$7,126,379	\$7,126,379
Liabilities					
R82.	Total Current Liabilities			192,027	192,027
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$0	\$0	\$192,027	\$192,027
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$6,934,352	\$6,934,352

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

Fiscal Year: 2022

FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R07)OtherOperatingRevenues	County Expense Rebate
SewerEnterpriseFund	(R13)ContractualServices	More allocated to Solid Waste Fund than in prior year.
SewerEnterpriseFund	(R15)GeneralandAdministrativeExpenses	More allocated to Solid Waste Fund than in prior year.
SewerEnterpriseFund	(R55)TransfersOut	Amount transferred from Secured Tax Revenue to Solid Waste Fund.
SolidWasteEnterpriseFund	(R05)OtherOperatingRevenues	Franchise Fees from Trash Hauler.
SolidWasteEnterpriseFund	(R17)GeneralandAdministrativeExpenses	Allocable portion of Genl and Admin. expenses. None allocated in prior year.
SolidWasteEnterpriseFund	(R19)OtherOperatingExpenses	Allocable portion of admin. contracted services.
SolidWasteEnterpriseFund	(R55)TransfersIn	Amount of secured tax transferred from Sewer Enterprise fund.
ProprietaryFunds	(R01)Entpr-Unrestricted	Funds disbursed for Siphon Replacement Project.
ProprietaryFunds	(R02)Entpr-Restricted	Funds set aside for Broadway Pump Station Bypass Sewer Project.
ProprietaryFunds	(R17)Entpr-BuildingsandImprovements	Sewer Siphon Project completed and placed in service.
ProprietaryFunds	(R20)Entpr-ConstructionInProgress	Sewer Siphon Project completed and placed in service.
ProprietaryFunds	(R56)Entpr-NetPensionLiability	The District has zero pension liabilities.
ProprietaryFunds	(R67)Entpr-NetInvestmentinCapitalAssets	4522
AppropriationsLimitInformation	(R01)AppropriationsLimit	No appropriations limit calculated in prior years.
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	No appropriations limit calculated in prior years.

Total Footnote: 16