

SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT

COVER PAGE

Special District Name: Sunset Beach Sanitary District (Orange)

Fiscal Year: **2023**

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 Montana
Signature

Clerk of the Board

Title

Christine Montana
Name (Please Print)

01/27/2024
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:

Local Government Reporting Section – Special Districts
Local Government Programs and Services Division
California State Controller's Office
P.O. Box 942850
Sacramento, CA 94250

Express Mailing Address:

Local Government Reporting Section – Special Districts
Local Government Programs and Services Division
California State Controller's Office
3301 C Street, Suite 700
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/27/2024 11:54:33 PM

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

Fiscal Year: 2023

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

6. In preparing the District's financial transactions reports for governmental fund type accounts, which basis of accounting was used? (Choose one):

☐ Cash basis ☐ Modified cash basis ☒ Modified accrual basis ☐ Full accrual basis ☐ N/A

7. In preparing the District's financial transactions reports for proprietary fund type accounts (Internal Service Funds and Enterprise Funds), which basis of accounting was used? (Choose one):

☐ Cash basis ☐ Modified cash basis ☒ Modified accrual basis ☐ Full accrual basis ☐ N/A

8. In preparing the District's financial transactions reports for fiduciary fund type accounts, which basis of accounting was used? (Choose one):

☐ Cash basis ☐ Modified cash basis ☐ Modified accrual basis ☐ Full accrual basis ☒ N/A

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: 2023

Operating Revenues

R01.	Service Charges	
R02.	Permit and Inspection Fees	
R03.	Connection Fees	9,000
R04.	Standby and Availability Charges	
R05.	Service-Type Assessments	276,697
R06.	Service Penalties	
R07.	Other Operating Revenues	53
R08.	Total Operating Revenues	\$285,750

Operating Expenses

R09.	Transmission	587,371
R10.	Treatment and Disposal	
R11.	Taxes	
R12.	Personnel Services	
R13.	Contractual Services	61,370
R14.	Materials and Supplies	
R15.	General and Administrative Expenses	48,582
R16.	Depreciation and Amortization Expenses	191,205
R17.	Other Operating Expenses	
R18.	Total Operating Expenses	\$888,528
R19.	Operating Income (Loss)	\$-602,778

Nonoperating Revenues		
R20.	Investment Income	55,844
R21.	Rents, Leases, Concessions, and Royalties	
	Taxes and Assessments	
SD22.	Current Secured and Unsecured (1%)	1,063,453
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	4,342
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	\$1,123,639
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	\$520,861

	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	-89,799
	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	\$431,062
R57.	Net Position (Deficit), Beginning of Fiscal Year	\$6,934,352
R58.	Adjustment	-6,485
R59.	Reason for Adjustment	Prior year LAIF fair value adjustment of -5837 prior
R60.	Net Position (Deficit), End of Fiscal Year	\$7,358,929
	Net Position (Deficit)	
R61.	Net Investment in Capital Assets	4,911,462
R62.	Restricted	
R63.	Unrestricted	2,447,467
R64.	Total Net Position (Deficit)	\$7,358,929

Note:
 (R59) Reason for Adjustment: Prior year LAIF fair value adjustment of -5837 prior year GASB 87 net adj. of -794 correction of p/y depreciation of 145 rounding 1.

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: 2023

Operating Revenues

R01.	Disposal Fees – Commercial	
R02.	Disposal Fees – Public	
R03.	Collection Fees – Residential	232,560
R04.	Collection Fees – Commercial	9,840
R05.	Other Operating Revenues	25,812
R06.	Total Operating Revenues	\$268,212

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	284,497
R14.	Materials and Supplies	
R15.	Other Collection Expenses	
R16.	Total Collection Expenses	284,497
R17.	General and Administrative Expenses	12,145
R18.	Depreciation and Amortization Expenses	
R19.	Other Operating Expenses	61,369
R20.	Total Operating Expenses	\$358,011
R21.	Operating Income (Loss)	\$-89,799

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**

\$-89,799

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

Fiscal Year: 2023

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	2,624,244	
R02. Restricted	20,000	
R03. Accounts Receivable (net)		
R04. Taxes Receivable	40,343	
R05. Interest Receivable (net)	21,244	
R05.5 Lease Receivable		
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories		
R09. Prepaid Items	27,083	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$2,732,914	\$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	4,268,656	
R18. Equipment	411,325	
R18.5 Infrastructure		
R18.6 Lease Assets (Lessee)	38,860	
R19. Other Intangible Assets – Amortizable		
R20. Construction in Progress	550,124	
R21. Intangible Assets – Nonamortizable	1,754,389	
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-2,090,592	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$4,924,762	\$0
R27. Total Assets	\$7,657,676	\$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**

\$7,657,676

\$0

Liabilities**Current Liabilities**

R32. Accounts Payable

285,447

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**

\$285,447

\$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

13,300

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**

\$13,300

\$0

R61. **Total Liabilities**

\$298,747

\$0

R70. Total Net Position (Deficit)

	\$0		\$0
\$298,747			\$0
\$7,358,929			\$0
4,911,462			
20,000			
2,427,467			
\$7,358,929			\$0

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

Fiscal Year: 2023

R01. Appropriations Limit

R02. Total Annual Appropriations Subject to the Limit

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

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

Fiscal Year: 2023

	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			285,750	
R17. Solid Waste			268,212	
R18. Transit				
R19. Water				
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$553,962	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer			1,123,639	
R30. Solid Waste				
R31. Transit				
R32. Water				
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				
R36. Total Non-Operating Revenues			\$1,123,639	
R36.5 Total Revenues	\$0	\$0	\$1,677,601	\$1,677,601

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		888,528	
R53.	Solid Waste		358,011	
R54.	Transit			
R55.	Water			
R56.	Other Enterprise			
R57.	Conduit			
R58.	Transportation			
R59.	Total Operating Expenses		\$1,246,539	
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	\$1,246,539
R73.	Transfer In		89,799	89,799
R74.	Transfer Out		-89,799	-89,799
R75.	Change in Fund Balance/Net Position	\$0	\$0	\$431,062
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$6,934,352

R77.	Adjustments			-6,485	-6,485
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$7,358,929	\$7,358,929
	Assets				
R79.	Total Current Assets			2,732,914	2,732,914
R80.	Total Noncurrent Assets			4,924,762	4,924,762
R81.	Total Assets	\$0	\$0	\$7,657,676	\$7,657,676
	Liabilities				
R82.	Total Current Liabilities			285,447	285,447
R83.	Total Noncurrent Liabilities			13,300	13,300
R84.	Total Liabilities	\$0	\$0	\$298,747	\$298,747
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$7,358,929	\$7,358,929

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

Fiscal Year: 2023

FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R07)OtherOperatingRevenues	Misc. Tax Revenue - 2021-22 County Expense Rebate
SewerEnterpriseFund	(R09)Transmission	Increase in Transmission Fees paid Orange County Sanitation District based on increased District Flows and increased OCSD operating costs.
SewerEnterpriseFund	(R13)ContractualServices	Increases in Legal Fees, Audit Fees, and general accounting services.
SewerEnterpriseFund	(R16)DepreciationandAmortizationExpenses	Increase due to placing new Sewer Siphon into services.
SewerEnterpriseFund	(R55)TransfersOut	Amount transferred from secured property tax in Sewer Fund to Solid Waste Fund.
SewerEnterpriseFund	(R59)ReasonforAdjustment	Prior year LAIF fair value adjustment of \$5,837, prior year GASB 87 net effect of \$794, correct p/y depreciation of siphon of \$(145), rounding of \$(1).
SolidWasteEnterpriseFund	(R05)OtherOperatingRevenues	Included SB1383 CalRecycle Grant for \$20,000.
SolidWasteEnterpriseFund	(R19)OtherOperatingExpenses	Increase in legal, audit and general accounting fees.
SolidWasteEnterpriseFund	(R55)TransfersIn	Transfer of secured property tax revenue reported in Sewer Fund to Solid Waste Fund.
SolidWasteEnterpriseFund	(R61)NetPosition(Deficit)EndofFiscalYear	Expenses in excess of operating revenue before transfer of secured property tax revenue from Sewer Fund to cover deficit.
ProprietaryFunds	(R01)Entpr-Unrestricted	Cash increase due to increase in Project Reserve in order to fund Broadway Pump Station Bypass Sewer Project.
ProprietaryFunds	(R02)Entpr-Restricted	SB1383 grant received from CalRecycle.
ProprietaryFunds	(R18.6)Entpr-LeaseAssets(Lessee)	Right-to-use Lease Asset.
ProprietaryFunds	(R20)Entpr-ConstructionInProgress	Project Designing and Planning costs for Broadway Pump Station Bypass Sewer. Construction expected to commence in 2024 and be completed by Spring 2025.
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	Due to increase in accrual of sewer transmission cost. Cost increase as a result of higher flows and OCSD operating costs.
ProprietaryFunds	(R56)Entpr-NetPensionLiability	The District has no Pension Liability.
AppropriationsLimitInformation	(R01)AppropriationsLimit	No appropriations limit had been calculated in prior years.
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	No appropriations limit had been calculated in prior years.

Total Footnote: 18