

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

Fiscal Year: 2024

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	Secretary
Member 2	Bernard		Hartmann	Treasurer
Member 3	Graham	K.	Hoad	President
Member 4	Dave		Evans	Director
Member 5	John		Dentzer	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: 2024**Operating Revenues**

R01.	Service Charges	
R02.	Permit and Inspection Fees	
R03.	Connection Fees	15,000
R04.	Standby and Availability Charges	
R05.	Service-Type Assessments	269,235
R06.	Service Penalties	
R07.	Other Operating Revenues	122
R08.	Total Operating Revenues	\$284,357

Operating Expenses

R09.	Transmission	520,363
R10.	Treatment and Disposal	
R11.	Taxes	
R12.	Personnel Services	
R13.	Contractual Services	55,734
R14.	Materials and Supplies	
R15.	General and Administrative Expenses	28,267
R16.	Depreciation and Amortization Expenses	185,141
R17.	Other Operating Expenses	
R18.	Total Operating Expenses	\$789,505
R19.	Operating Income (Loss)	\$-505,148

Nonoperating Revenues	
R20. Investment Income	123,014
R21. Rents, Leases, Concessions, and Royalties	
Taxes and Assessments	
SD22. Current Secured and Unsecured (1%)	939,712
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	4,215
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	\$1,066,941
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	\$561,793

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**

72

R55. **Transfers Out****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**

\$561,865

R57. **Net Position (Deficit), Beginning of Fiscal Year**

\$7,358,929

R58. **Adjustment**

-624

R59. Reason for Adjustment

Minor depr. adjustments made after report was filed

R60. **Net Position (Deficit), End of Fiscal Year**

\$7,920,170

Net Position (Deficit)

R61. Net Investment in Capital Assets

4,914,558

R62. Restricted

2,694,143

R63. Unrestricted

311,469

R64. **Total Net Position (Deficit)**

\$7,920,170

Note:

(R59) Reason for Adjustment: Minor depr. adjustments made after report was filed.

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: 2024**Operating Revenues**

R01.	Disposal Fees – Commercial	
R02.	Disposal Fees – Public	
R03.	Collection Fees – Residential	230,400
R04.	Collection Fees – Commercial	12,000
R05.	Other Operating Revenues	7,435
R06.	Total Operating Revenues	\$249,835

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	33,573
R13.	Contractual Services	374,977
R14.	Materials and Supplies	
R15.	Other Collection Expenses	
R16.	Total Collection Expenses	408,550
R17.	General and Administrative Expenses	7,067
R18.	Depreciation and Amortization Expenses	
R19.	Other Operating Expenses	
R20.	Total Operating Expenses	\$415,617
R21.	Operating Income (Loss)	\$-165,782

Nonoperating Revenues	
R22. Investment Income	
R23. Rents, Leases, Concessions, and Royalties	
Taxes and Assessments	
SD24. Current Secured and Unsecured (1%)	165,853
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	1
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	\$165,854
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	\$72

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**

-72

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**

\$0

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

\$0

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

Fiscal Year: 2024

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	3,144,783	
R02. Restricted		
R03. Accounts Receivable (net)		
R04. Taxes Receivable	37,916	
R05. Interest Receivable (net)	34,011	
R05.5 Lease Receivable		
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories		
R09. Prepaid Items	49,697	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$3,266,407	\$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	4,266,932	
R18. Equipment	411,324	
R18.5 Infrastructure		
R18.6 Lease Assets (Lessee)	66,369	
R19. Other Intangible Assets – Amortizable		
R20. Construction in Progress	717,761	
R21. Intangible Assets – Nonamortizable	1,754,389	
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-2,275,878	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$4,940,897	\$0
R27. Total Assets	\$8,207,304	\$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	\$8,207,304	\$0

Liabilities**Current Liabilities**

R32.	Accounts Payable	260,795	
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	\$260,795	\$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	26,339	
R55.	Lease-Obligations (Purchase Agreements)		
R56.	Net Pension Liability		
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$26,339	\$0
R61.	Total Liabilities	\$287,134	\$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	\$287,134	\$0
R66.	Total Net Position (Deficit)	\$7,920,170	\$0
Net Position (Deficit)			
R67.	Net Investment in Capital Assets	4,914,558	
R68.	Restricted	2,694,143	
R69.	Unrestricted	311,469	
R70.	Total Net Position (Deficit)	\$7,920,170	\$0

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

Fiscal Year: 2024

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: 2024

	Governmental Funds	Internal Service Fund	Enterprise Fund	T
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			284,357	
R17. Solid Waste			249,835	
R18. Transit				
R19. Water				
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$534,192	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer			1,066,941	
R30. Solid Waste			165,854	
R31. Transit				
R32. Water				
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				

R36.	Total Non-Operating Revenues			\$1,232,795	
R36.5	Total Revenues	\$0	\$0	\$1,766,987	
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			789,505	
R53.	Solid Waste			415,617	
R54.	Transit				
R55.	Water				
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$1,205,122	
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	\$1,205,122	

R73. Transfer In			72	
R74. Transfer Out			-72	
R75. Change in Fund Balance/Net Position	\$0	\$0	\$561,865	
R76. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$7,358,929	
R77. Adjustments			-624	
R78. Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$7,920,170	
Assets				
R79. Total Current Assets			3,266,407	
R80. Total Noncurrent Assets			4,940,897	
R81. Total Assets	\$0	\$0	\$8,207,304	
Liabilities				
R82. Total Current Liabilities			260,795	
R83. Total Noncurrent Liabilities			26,339	
R84. Total Liabilities	\$0	\$0	\$287,134	
R85. Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$7,920,170	

Special District of Sunset Beach Sanitary District (Orange)

Special District Financial Transactions Report

Footnotes

Fiscal Year: 2024		
FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R07)OtherOperatingRevenues	Misc. apportioned income.
SewerEnterpriseFund	(R15)GeneralandAdministrativeExpenses	Reclassified payroll taxes and benefits to Transmission.
SewerEnterpriseFund	(R54)TransfersIn	From Trash Collection Fund.
SolidWasteEnterpriseFund	(R05)OtherOperatingRevenues	Franchise fees.
SolidWasteEnterpriseFund	(R12)PersonnelServices	Allocable portion of salaried staff.
SolidWasteEnterpriseFund	(R13)ContractualServices	Includes both Trash Hauling of \$299,243 and allocable portion of other contractual costs.
SolidWasteEnterpriseFund	(R56)TransfersOut	Transfer balance to Sewer Fund.
SolidWasteEnterpriseFund	(SD24)CurrentSecuredandUnsecured(1%)	Allocated portion of property tax revenue.
ProprietaryFunds	(R01)Entpr-Unrestricted	Cash reserved for Project.
ProprietaryFunds	(R02)Entpr-Restricted	SB1383 Grant Funds expended.
ProprietaryFunds	(R12)Entpr-TotalCurrentAssets	Cash reserves increased for Project.
ProprietaryFunds	(R18.6)Entpr-LeaseAssets(Lessee)	New 2-year lease effective 06/01/2024.
ProprietaryFunds	(R56)Entpr-NetPensionLiability	The District does not have any pension liabilities.
AppropriationsLimitInformation	(R01)AppropriationsLimit	The District does not any prior year appropriation calculation data.
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	The District does not any prior year appropriation calculation data.

Total Footnote: 15