

# SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

## Special District of Mountain View Sanitary District (Contra Costa)

Reporting Year: **2021**

ID Number: **12300703700**

**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**

*Denise Gray*  
FPMicNVYNX8de...

CFO/Admin Svcs Mgr

Signature

Title

Denise Gray

1/26/2022

Name (Please Print)

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 1/26/2022 10:43:34 AM

Special District of Mountain View Sanitary District (Contra Costa)  
Special Districts' Financial Transactions Report  
General Information

Reporting Year: 2021

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="David"/>	<input type="text" value="P"/>	<input type="text" value="Maggi"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Brian"/>	<input type="text" value="A"/>	<input type="text" value="Danley"/>	<input type="text" value="Vice President"/>
Member 3	<input type="text" value="Stanley"/>	<input type="text" value="R"/>	<input type="text" value="Caldwell"/>	<input type="text" value="Member"/>
Member 4	<input type="text" value="Elmer"/>	<input type="text" value="J"/>	<input type="text" value="Schaal"/>	<input type="text" value="Member"/>
Member 5	<input type="text" value="Gregory"/>	<input type="text" value="T"/>	<input type="text" value="Pyka"/>	<input type="text" value="Member"/>
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="Lilia"/>	<input type="text"/>	<input type="text" value="Corona"/>	<input type="text" value="District Manager"/>	<input type="text" value="lcorona@mvsd.org"/>
Official 2	<input type="text" value="Denise"/>	<input type="text"/>	<input type="text" value="Gray"/>	<input type="text" value="CFO/Admin Svcs Mgr"/>	<input type="text" value="dgray@mvsd.org"/>
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 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 Mountain View Sanitary District (Contra Costa)  
 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	7,227,185
R02. Permit and Inspection Fees	51,294
R03. Connection Fees	
R04. Standby and Availability Charges	
R05. Service-Type Assessments	
R06. Service Penalties	
R07. Other Operating Revenues	
<b>R08. Total Operating Revenues</b>	<b>\$7,278,479</b>

**Operating Expenses**

R09. Transmission	1,082,933
R10. Treatment and Disposal	3,019,499
R11. Taxes	
R12. Personnel Services	1,049,289
R13. Contractual Services	
R14. Materials and Supplies	
R15. General and Administrative Expenses	1,229,636
R16. Depreciation and Amortization Expenses	1,367,953
R17. Other Operating Expenses	
<b>R18. Total Operating Expenses</b>	<b>\$7,749,310</b>
<b>R19. Operating Income (Loss)</b>	<b>\$-470,831</b>

**Nonoperating Revenues**

R20. Investment Earnings	30,837
R21. Rents, Leases, and Franchises	177,908
Taxes and Assessments	
SD22. Current Secured and Unsecured (1%)	448,665
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	2,422
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	-3,769
R41.	<b>Total Nonoperating Revenues</b>	<b>\$656,063</b>
<b>Nonoperating Expenses</b>		
R42.	Interest Expense	240,928
R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	
R45.	<b>Total Nonoperating Expenses</b>	<b>\$240,928</b>
R46.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	<b>\$-55,696</b>
<b>Capital Contributions</b>		
R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	139,800
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	
R53.	<b>Total Capital Contributions</b>	<b>\$139,800</b>
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>	<b>\$0</b>
R56.	<b>Change in Net Position</b>	<b>\$84,104</b>
R57.	<b>Net Position (Deficit), Beginning of Fiscal Year</b>	<b>\$23,365,360</b>
R58.	<b>Adjustment</b>	
R59.	Reason for Adjustment	
R60.	<b>Net Position (Deficit), End of Fiscal Year</b>	<b>\$23,449,464</b>
<b>Net Position (Deficit)</b>		
R61.	Net Investment in Capital Assets	14,657,330
R62.	Restricted	
R63.	Unrestricted	8,792,134
R64.	<b>Total Net Position (Deficit)</b>	<b>\$23,449,464</b>

Special District of Mountain View Sanitary District (Contra Costa)  
 Special Districts' Financial Transactions Report  
 Other Long-Term Debt  
 Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

**Reporting Year: 2021**

R01. Purpose of Debt (1 of 2) (Record Completed)	Acquisition & construction of Sewer System cap
R02. Nature of Revenue Pledged	FY Revenues net of Operating & Maintenance cost
R03. Debt Type	Loans
R04. Fund Type	Enterprise
SD05. Activity	Sewer Enterprise
R06. Year of Issue	2018
R07. Beginning Maturity Year	2020
R08. Ending Maturity Year	2038
R09. Principal Authorized	6,000,000
R10. Principal Received to Date	6,000,000
R11. Principal Unspent	
R12. <b>Principal Outstanding, Beginning of Fiscal Year</b>	<b>\$5,802,655</b>
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	205,633
R17. Principal Refinanced in Current Fiscal Year	
R18. <b>Principal Outstanding, End of Fiscal Year</b>	<b>\$5,597,022</b>
R19. Principal Outstanding, Current Portion	214,269
R20. <b>Principal Outstanding, Noncurrent Portion</b>	<b>\$5,382,753</b>
R21. Interest Paid in Current Fiscal Year	240,318
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	
SD24. Principal Due but Not Presented (Time Warrants Only)	
SD25. Interest Due but Not Presented (Time Warrants Only)	

Special District of Mountain View Sanitary District (Contra Costa)  
 Special Districts' Financial Transactions Report  
 Other Long-Term Debt  
 Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

**Reporting Year: 2021**

R01. Purpose of Debt (2 of 2) (Record Completed)	Acquisition & Construction of Sewer System Ca
R02. Nature of Revenue Pledged	FY Revenues Net of Operating & Maintenance Cos
R03. Debt Type	Loans
R04. Fund Type	Enterprise
SD05. Activity	Sewer Enterprise
R06. Year of Issue	2021
R07. Beginning Maturity Year	2021
R08. Ending Maturity Year	2041
R09. Principal Authorized	6,000,000
R10. Principal Received to Date	6,000,000
R11. Principal Unspent	5,980,000
R12. <b>Principal Outstanding, Beginning of Fiscal Year</b>	
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Received in Current Fiscal Year	6,000,000
R16. Principal Paid in Current Fiscal Year	0
R17. Principal Refinanced in Current Fiscal Year	
R18. <b>Principal Outstanding, End of Fiscal Year</b>	<b>\$6,000,000</b>
R19. Principal Outstanding, Current Portion	225,090
R20. <b>Principal Outstanding, Noncurrent Portion</b>	<b>\$5,774,910</b>
R21. Interest Paid in Current Fiscal Year	0
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	
SD24. Principal Due but Not Presented (Time Warrants Only)	
SD25. Interest Due but Not Presented (Time Warrants Only)	

Special District of Mountain View Sanitary District (Contra Costa)  
 Special Districts' Financial Transactions Report  
 Detail Summary of Other Long-Term Debt

Back to Form: Other Long-Term Debt

**Reporting Year: 2021**

	<b>Year of Issue</b>	<b>Principal Outstanding, Beginning of Fiscal Year</b>	<b>Principal Received in Current Fiscal Year</b>	<b>Principal Paid in Current Fiscal Year</b>	<b>Principal Outstanding, End of Fiscal Year</b>	<b>Principal Outstanding, Current Portion</b>	<b>Principal Outstanding, Noncurrent Portion</b>	<b>Interest Paid in Current Fiscal Year</b>
<b>Enterprise</b>								
<b>Loans</b>								
Acquisition & construction of Sewer System capital assets	2018	5,802,655	0	205,633	5,597,022	214,269	5,382,753	240,318
Acquisition & Construction of Sewer System Capital Assets	2021	0	6,000,000	0	6,000,000	225,090	5,774,910	0
<b>Total Enterprise Debt:</b>		\$5,802,655	\$6,000,000	\$205,633	\$11,597,022	\$439,359	\$11,157,663	\$240,318



Special District of Mountain View Sanitary District (Contra Costa)  
 Special Districts' Financial Transactions Report  
 Debt Service Reconciliation Report

Reporting Year: 2021

	Governmental Funds	Internal Service Fund	Enterprise Funds
<b>Debt Payments from Debt Forms</b>			
R01. Long-Term Debt			
R02. Other Long-Term Debt			240,318
R03. Construction Financing			
R04. Lease Obligations			
R05. <b>Total Debt Payments from Debt Forms</b>	\$0	\$0	\$240,318
R06. <b>Debt Service</b>			240,928
R07. <b>Difference</b>	\$0	\$0	-\$610
R08. Reason for Difference			Interest paid to County for S

**Note:**  
 (R08) Ent-Reason for Difference: Interest paid to County for Services and Interest Accrued on 2021 Loan

Special District of Mountain View Sanitary District (Contra Costa)  
 Special Districts' Financial Transactions Report  
 Statement of Net Position  
 Proprietary Funds

**Reporting Year: 2021**

	Enterprise	Internal Service
<b>Assets</b>		
Current Assets		
Cash and Investments		
R01. Unrestricted	7,247,350	
R02. Restricted	6,906,026	
R03. Accounts Receivable (net)	66,092	
R04. Taxes Receivable		
R05. Interest Receivable (net)		
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories		
R09. Prepaid Items	138,009	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$14,357,477	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R15. Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	275,455	
R17. Buildings and Improvements	46,970,340	
R18. Equipment		
R18.5 Infrastructure		
R19. Intangible Assets – Amortizable		
R20. Construction in Progress	1,512,551	
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-22,503,993	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$26,254,353	\$0
R27. <b>Total Assets</b>	<b>\$40,611,830</b>	<b>\$0</b>
<b>Deferred Outflows of Resources</b>		
R28. Related to Pensions	862,687	
R28.5 Related to OPEB	211,390	
R28.6 Related to Debt Refunding		

R29.	Other Deferred Outflows of Resources		
R30.	<b>Total Deferred Outflows of Resources</b>	\$1,074,077	\$0
R31.	<b>Total Assets and Deferred Outflows of Resources</b>	\$41,685,907	\$0
<b>Liabilities</b>			
Current Liabilities			
R32.	Accounts Payable	769,506	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	159,561	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances		
R38.	Accrued Compensated Absences	89,371	
R39.	Long-Term Debt, Due Within One Year	439,359	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	48,700	
R42.	Other Current Liabilities 2		
R43.	<b>Total Current Liabilities</b>	\$1,506,497	\$0
Noncurrent Liabilities			
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	89,371	
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)	11,157,663	
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	3,707,290	
R57.	Net OPEB Liability	1,585,532	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	<b>Total Noncurrent Liabilities</b>	\$16,539,856	\$0
R61.	<b>Total Liabilities</b>	\$18,046,353	\$0
<b>Deferred Inflows of Resources</b>			
R62.	Related to Pensions	141,999	
R62.5	Related to OPEB	48,091	
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	<b>Total Deferred Inflows of Resources</b>	\$190,090	\$0
R65.	<b>Total Liabilities and Deferred Inflows of Resources</b>	\$18,236,443	\$0
R66.	<b>Total Net Position (Deficit)</b>	\$23,449,464	\$0

**Net Position (Deficit)**

R67. Net Investment in Capital Assets	14,657,330	
R68. Restricted		
R69. Unrestricted	8,792,134	
R70. <b>Total Net Position (Deficit)</b>	<b>\$23,449,464</b>	<b>\$0</b>
R71. <b>Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)</b>	<b>\$41,685,907</b>	<b>\$0</b>

Special District of Mountain View Sanitary District (Contra Costa)  
Special Districts' Financial Transactions Report  
Appropriations Limit Information

**Reporting Year: 2021**

R01. Appropriations Limit	<input type="text" value="949,669"/>
R02. Total Annual Appropriations Subject to the Limit	<input type="text" value="451,087"/>
R03. <b>Revenues Received (Over) Under Appropriations Limit</b>	<input type="text" value="\$498,582"/>

Special District of Mountain View Sanitary District (Contra Costa)  
 Special Districts' Financial Transactions Report  
 Summary

Reporting Year: 2021

	Governmental Funds	Internal Service Fund	Enterprise Fund	1
<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			7,278,479	
R17. Solid Waste				
R18. Transit				
R19. Water				
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. <b>Total Operating Revenues</b>			\$7,278,479	
<b>Non-Operating Revenues</b>				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer			656,063	
R30. Solid Waste				
R31. Transit				
R32. Water				
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				

R36.	<b>Total Non-Operating Revenues</b>			\$656,063	
R36.5	<b>Total Revenues</b>	\$0	\$0	\$7,934,542	
<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			7,749,310	
R53.	Solid Waste				
R54.	Transit				
R55.	Water				
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	<b>Total Operating Expenses</b>			\$7,749,310	
<b>Non-Operating Expenses</b>					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer			240,928	
R66.	Solid Waste				
R67.	Transit				
R68.	Water				
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	<b>Total Non-Operating Expenses</b>			\$240,928	
R72.5	<b>Total Expenditures/Expenses</b>	\$0	\$0	\$7,990,238	

R73. Transfer In				
R74. Transfer Out				
<b>R75. Change in Fund Balance/Net Position</b>	\$0	\$0	\$84,104	
<b>R76. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$0	\$0	\$23,365,360	
R77. Adjustments				
<b>R78. Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$0	\$0	\$23,449,464	
<b>Assets</b>				
R79. Total Current Assets			14,357,477	
R80. Total Noncurrent Assets			26,254,353	
<b>R81. Total Assets</b>	\$0	\$0	\$40,611,830	
<b>Liabilities</b>				
R82. Total Current Liabilities			1,506,497	
R83. Total Noncurrent Liabilities			16,539,856	
<b>R84. Total Liabilities</b>	\$0	\$0	\$18,046,353	
<b>R85. Total Fund Balance/Net Position (Deficit)</b>	\$0	\$0	\$23,449,464	



Special District of Mountain View Sanitary District (Contra Costa)  
Special District Financial Transactions Report  
Footnotes

Fiscal Year: 2021		
FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R02)PermitandInspectionFees	Increase in construction
SewerEnterpriseFund	(R09)Transmission	Increase is due to pipe cleaning and televising project costs in year ended June 30, 2021
SewerEnterpriseFund	(R15)GeneralandAdministrativeExpenses	Reduction of temporary staff
SewerEnterpriseFund	(R40)OtherNonoperatingRevenues	Reduction in reimbursements primarily from the Dorothy M. Sakazaki Environmental Endowment Fund for expenses on the Supplemental Environmental Project
OtherLongTermDebt	(R16)PrincipalPaidinCurrentFiscalYear	(2_Acquisition & Construction of Sewer System Capital Assets) First payment due after June 30, 2021
OtherLongTermDebt	(R21)InterestPaidinCurrentFiscalYear	(2_Acquisition & Construction of Sewer System Capital Assets) First payment is due after June 30, 2021
ProprietaryFunds	(R01)Entpr-Unrestricted	Receipt of 2021 Loan Funds; transferred more revenues to LAIF than prior year
ProprietaryFunds	(R02)Entpr-Restricted	Transferred more revenues to LAIF than prior year
ProprietaryFunds	(R12)Entpr-TotalCurrentAssets	Receipt of 2021 Loan Funds
ProprietaryFunds	(R20)Entpr-ConstructionInProgress	Substantial additions to Construction in Progress during the year ended June 30, 2021
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Construction deposits

Total Footnote: 11