

# SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

**Special District Name: Mountain View Sanitary District (Contra Costa)**

Fiscal Year: **2023**

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*

CFO/Admin Svcs Manager

Signature

Title

Denise Gray

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:**

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 1/17/2024 1:21:15 PM

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

Fiscal Year: 2023

**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="Brian"/>	<input type="text" value="A"/>	<input type="text" value="Danley"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Julia"/>	<input type="text" value="R"/>	<input type="text" value="Halsne"/>	<input type="text" value="Vice President"/>
Member 3	<input type="text" value="David"/>	<input type="text" value="P"/>	<input type="text" value="Maggi"/>	<input type="text" value="Member"/>
Member 4	<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="General 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 Manager"/>	<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

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: Mountain View Sanitary District (Contra Costa)  
 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	8,502,093
R02. Permit and Inspection Fees	239,336
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>\$8,741,429</b>

**Operating Expenses**

R09. Transmission	1,803,809
R10. Treatment and Disposal	3,759,520
R11. Taxes	
R12. Personnel Services	1,326,060
R13. Contractual Services	
R14. Materials and Supplies	
R15. General and Administrative Expenses	701,491
R16. Depreciation and Amortization Expenses	1,522,315
R17. Other Operating Expenses	
<b>R18. Total Operating Expenses</b>	<b>\$9,113,195</b>
<b>R19. Operating Income (Loss)</b>	<b>\$-371,766</b>

<b>Nonoperating Revenues</b>		
R20.	Investment Income	235,486
R21.	Rents, Leases, Concessions, and Royalties	198,919
Taxes and Assessments		
SD22.	Current Secured and Unsecured (1%)	481,518
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	2,199
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	23,993
R41.	<b>Total Nonoperating Revenues</b>	<b>\$942,115</b>
<b>Nonoperating Expenses</b>		
R42.	Interest Expense	393,800
R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	
R45.	<b>Total Nonoperating Expenses</b>	<b>\$393,800</b>
R46.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	<b>\$176,549</b>

<b>Capital Contributions</b>	
R47. Federal	
R48. State	
R49. Connection Fees (Capital)	783,435
R50. County	
R51. Other Government	
R52. Other Capital Contributions	
R53. <b>Total Capital Contributions</b>	\$783,435
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>	\$0
R56. <b>Change in Net Position</b>	\$959,984
R57. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$23,582,837
R58. <b>Adjustment</b>	-6,165
R59. Reason for Adjustment	Restated FY21-22 for GASB 96
R60. <b>Net Position (Deficit), End of Fiscal Year</b>	\$24,536,656
<b>Net Position (Deficit)</b>	
R61. Net Investment in Capital Assets	18,119,181
R62. Restricted	
R63. Unrestricted	6,417,475
R64. <b>Total Net Position (Deficit)</b>	\$24,536,656

*Note:*  
 (R59) Reason for Adjustment: Restated FY21-22 for GASB 96

Special District Name: 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

**Fiscal Year: 2023**

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>	\$5,382,753
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	223,269
R17. Principal Refinanced in Current Fiscal Year	
R18. <b>Principal Outstanding, End of Fiscal Year</b>	\$5,159,484
R19. Principal Outstanding, Current Portion	232,646
R20. <b>Principal Outstanding, Noncurrent Portion</b>	\$4,926,838
R21. Interest Paid in Current Fiscal Year	219,730
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 Name: 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

**Fiscal Year: 2023**

R01. Purpose of Debt (2 of 2) (Record Completed)	Acquisition & Construction of Sewer System Cap
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	1,458,407
R12. <b>Principal Outstanding, Beginning of Fiscal Year</b>	<b>\$5,774,910</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	231,666
R17. Principal Refinanced in Current Fiscal Year	
R18. <b>Principal Outstanding, End of Fiscal Year</b>	<b>\$5,543,244</b>
R19. Principal Outstanding, Current Portion	238,433
R20. <b>Principal Outstanding, Noncurrent Portion</b>	<b>\$5,304,811</b>
R21. Interest Paid in Current Fiscal Year	165,774
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 Name: 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

**Fiscal Year: 2023**

	<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	5,382,753	0	223,269	5,159,484	232,646	4,926,838	219,730
Acquisition & Construction of Sewer System Capital Assets	2021	5,774,910	0	231,666	5,543,244	238,433	5,304,811	165,774
<b>Total Enterprise Debt:</b>		\$11,157,663	\$0	\$454,935	\$10,702,728	\$471,079	\$10,231,649	\$385,504

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

**Fiscal Year: 2023**

	<b>Governmental Funds</b>	<b>Internal Service Fund</b>	<b>Enterprise Funds</b>
<b>Debt Payments from Debt Forms</b>			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)			
R02. Other Long-Term Debt			385,504
R03. Construction Financing			
R04. Lease Obligations (Purchase Agreements)			
R05. <b>Total Debt Payments from Debt Forms</b>	\$0	\$0	\$385,504
R06. <b>Debt Service</b>			393,800
R07. <b>Difference</b>	\$0	\$0	\$-8,296
R08. Reason for Difference			Interest on right to use lease

**Note:**

*(R08) Ent-Reason for Difference: Interest on right to use lease and subscriptions*

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

**Fiscal Year: 2023**

	Enterprise	Internal Service
<b>Assets</b>		
Current Assets		
Cash and Investments		
R01. Unrestricted	543,025	
R02. Restricted	10,448,964	
R03. Accounts Receivable (net)	131,140	
R04. Taxes Receivable		
R05. Interest Receivable (net)		
R05.5 Lease Receivable	188,285	
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories		
R09. Prepaid Items	152,664	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$11,464,078	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R14.5 Lease Receivable	484,759	
R15. Other Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	275,455	
R17. Buildings and Improvements	48,668,568	
R18. Equipment		
R18.5 Infrastructure		
R18.6 Lease Assets (Lessee)	40,050	
R19. Other Intangible Assets – Amortizable		
R20. Construction in Progress	5,347,561	
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-25,516,489	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1	58,018	
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$29,357,922	\$0
R27. <b>Total Assets</b>	<b>\$40,822,000</b>	<b>\$0</b>

**Deferred Outflows of Resources**

R28. Related to Pensions	2,167,661	
R28.5 Related to OPEB	671,283	
R28.6 Related to Debt Refunding		
R29. Other Deferred Outflows of Resources		
R30. <b>Total Deferred Outflows of Resources</b>	\$2,838,944	\$0
R31. <b>Total Assets and Deferred Outflows of Resources</b>	\$43,660,944	\$0

**Liabilities**

Current Liabilities

R32. Accounts Payable	756,944	
R33. Contracts and Retainage Payable		
R34. Interest Payable	147,089	
R35. Due to Other Funds		
R36. Due to Other Governments		
R37. Deposits and Advances	210,155	
R38. Compensated Absences	114,364	
R39. Long-Term Debt, Due Within One Year	471,079	0
R40. Other Long-Term Liabilities, Due Within One Year		
R41. Other Current Liabilities 1	7,627	
R42. Other Current Liabilities 2	24,602	
R43. <b>Total Current Liabilities</b>	\$1,731,860	\$0

Noncurrent Liabilities

R44. Deposits and Advances		
R45. Compensated Absences	114,364	
R46. General Obligation Bonds		
R47. Revenue Bonds		
R48. Certificates of Participation		
R49. Other Bonds		
R50. Loans (Other Long-Term Debt)	10,231,649	
R51. Notes (Other Long-Term Debt)		
R52. Other (Other Long-Term Debt)		
R53. Construction Financing – Federal		
R54. Construction Financing – State		
R54.5 Lease Liability	19,025	
R55. Lease-Obligations (Purchase Agreements)		
R56. Net Pension Liability	4,456,976	
R57. Net OPEB Liability	1,157,597	
R58. Other Noncurrent Liabilities 1		
R59. Other Noncurrent Liabilities 2		
R60. <b>Total Noncurrent Liabilities</b>	\$15,979,611	\$0
R61. <b>Total Liabilities</b>	\$17,711,471	\$0

**Deferred Inflows of Resources**

R62. Related to Pensions	208,626	
R62.5 Related to OPEB	562,518	
R62.6 Related to Debt Refunding		
R62.7 Related to Leases	641,673	
R63. Other Deferred Inflows of Resources		
R64. <b>Total Deferred Inflows of Resources</b>	\$1,412,817	\$0
R65. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$19,124,288	\$0
R66. <b>Total Net Position (Deficit)</b>	\$24,536,656	\$0
<b>Net Position (Deficit)</b>		
R67. Net Investment in Capital Assets	18,119,181	
R68. Restricted		
R69. Unrestricted	6,417,475	
R70. <b>Total Net Position (Deficit)</b>	\$24,536,656	\$0

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

**Fiscal Year: 2023**

R01. Appropriations Limit	1,035,105
R02. Total Annual Appropriations Subject to the Limit	483,717
R03. <b>Revenues Received (Over) Under Appropriations Limit</b>	<b>\$551,388</b>

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

Fiscal Year: 2023

	Governmental Funds	Internal Service Fund	Enterprise Fund	T
<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			8,741,429	
R17. Solid Waste				
R18. Transit				
R19. Water				
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. <b>Total Operating Revenues</b>			\$8,741,429	
<b>Non-Operating Revenues</b>				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer			942,115	
R30. Solid Waste				
R31. Transit				
R32. Water				
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				

R36.	<b>Total Non-Operating Revenues</b>			\$942,115	
R36.5	<b>Total Revenues</b>	\$0	\$0	\$9,683,544	
<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			9,113,195	
R53.	Solid Waste				
R54.	Transit				
R55.	Water				
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	<b>Total Operating Expenses</b>			\$9,113,195	
<b>Non-Operating Expenses</b>					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer			393,800	
R66.	Solid Waste				
R67.	Transit				
R68.	Water				
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	<b>Total Non-Operating Expenses</b>			\$393,800	
R72.5	<b>Total Expenditures/Expenses</b>	\$0	\$0	\$9,506,995	



R73. Transfer In				
R74. Transfer Out				
<b>R75. Change in Fund Balance/Net Position</b>	\$0	\$0	\$959,984	
<b>R76. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$0	\$0	\$23,582,837	
R77. Adjustments			-6,165	
<b>R78. Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$0	\$0	\$24,536,656	
<b>Assets</b>				
R79. Total Current Assets			11,464,078	
R80. Total Noncurrent Assets			29,357,922	
<b>R81. Total Assets</b>	\$0	\$0	\$40,822,000	
<b>Liabilities</b>				
R82. Total Current Liabilities			1,731,860	
R83. Total Noncurrent Liabilities			15,979,611	
<b>R84. Total Liabilities</b>	\$0	\$0	\$17,711,471	
<b>R85. Total Fund Balance/Net Position (Deficit)</b>	\$0	\$0	\$24,536,656	

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

Fiscal Year: 2023		
FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R02)PermitandInspectionFees	Increase is due primarily to a new subdivision that is being built, Traditions at the Meadows.
SewerEnterpriseFund	(R09)Transmission	The increase is primarily due to expenses associated with the pipe cleaning and televising project, which are not able to be capitalized.
SewerEnterpriseFund	(R40)OtherNonoperatingRevenues	Last year we recorded the fair market value adjustment to LAIF in other nonoperating expenses. This year the adjustment was recorded in investment earnings.
ProprietaryFunds	(R01)Entpr-Unrestricted	MVSD kept less funds in non-interest bearing accounts to maximize LAIF interest.
ProprietaryFunds	(R14.5)Entpr-LeaseReceivable	Lease payments reduced the balance.
ProprietaryFunds	(R20)Entpr-ConstructionInProgress	Increase is primarily due to the UV Disinfection Replacement project expenses.
ProprietaryFunds	(R24)Entpr-OtherNoncurrentAssets1	Subscription assets are captured here.
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Current portion of lease payable
ProprietaryFunds	(R42)Entpr-OtherCurrentLiabilities2	Current portion of subscriptions payable.
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	The difference is due primarily to large non-recurring payables in 2022 not repeated in 2023.

Total Footnote: 10