

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS AND COMPENSATION REPORT

COVER PAGE

Monterey Regional Water Pollution Control Agency District

SCO Reporting Year: **2015**

ID Number: **12502714500**

Fiscal Year Ended: _____ (MM/DD/YY)

Certification:

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

District Fiscal Officer

Signature

Title

Name (Please Print)

Date

Per Government Code section 53891, this report is due within 90 days after the end of the fiscal year. If filed in electronic format, the report is due within 110 days after the end of the fiscal year. However, in the case of hospital districts, the report is due within 120 days after the end of the fiscal year.

Per Government Code section 26909, a copy of the independent audit is to be filed with the Controller within 12 months after the close of the fiscal year.

Please complete, sign, and mail this cover page to either address below.

Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
P. O. Box 942850
Sacramento, CA 94250

Express Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

Supplement to the Annual Report of Special Districts

Special District ID Number:	12502714500
Name of District:	Monterey Regional Water Pollution Control Agency District

Mark the appropriate box below to indicate the ending date of your agency's fiscal year. Report data for that period only.

- | | | | |
|---|--|--|---|
| <input type="checkbox"/> July 2014 | <input type="checkbox"/> October 2014 | <input type="checkbox"/> January 2015 | <input type="checkbox"/> April 2015 |
| <input type="checkbox"/> August 2014 | <input type="checkbox"/> November 2014 | <input type="checkbox"/> February 2015 | <input type="checkbox"/> May 2015 |
| <input type="checkbox"/> September 2014 | <input type="checkbox"/> December 2014 | <input type="checkbox"/> March 2015 | <input checked="" type="checkbox"/> June 2015 |

Return this form to the **California State Controller's Office**. If you have any questions regarding this form please contact:

U.S. Bureau of the Census, Robyn Harris, 1-800-242-4523

A. Personnel Expenditures

Please report your government's total expenditures for salaries and wages during the year, including amounts paid on force account construction projects.

Z00:	\$ 7,582,082
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B. Capital Outlay Expenditures for Enterprise Activities

Please report your government's capital outlay expenditures for the following enterprise activities, if applicable:

Airport Enterprise	Amount
Land and Equipment (Census Code G01)	\$
Construction (Census Code F01)	\$

Electric Enterprise	Amount
Land and Equipment (Census Code G92)	\$
Construction (Census Code F92)	\$

Harbor and Port Enterprise	Amount
Land and Equipment (Census Code G87)	\$
Construction (Census Code F87)	\$

Hospital Enterprise	Amount
Land and Equipment (Census Code G36)	\$
Construction (Census Code F36)	\$

Waste Disposal Enterprise	Amount
Land and Equipment (Census Code G80)	\$
Construction (Census Code F80)	\$ 8,646,480

Water Enterprise	Amount
Land and Equipment (Census Code G91)	\$
Construction (Census Code F91)	\$

U.S. Bureau of the Census – Revised 7/20/2015

**Monterey Regional Water Pollution Control Agency District
Special Districts Financial Transactions Report**

General Information

Fiscal Year

Mailing Address

Street 1 Is Address Changed?
 Street 2
 City State Zip
 Email

Members of the Governing Body

	First Name	Middle Initial	Last Name	Title
Member	<input type="text" value="Gloria"/>	<input type="text"/>	<input type="text" value="De La Rosa"/>	<input type="text" value="Director"/>
Member	<input type="text" value="Rudy"/>	<input type="text"/>	<input type="text" value="Fischer"/>	<input type="text" value="Director"/>
Member	<input type="text" value="Linda"/>	<input type="text"/>	<input type="text" value="Grier"/>	<input type="text" value="Director"/>
Member	<input type="text" value="Ron"/>	<input type="text"/>	<input type="text" value="Stefani"/>	<input type="text" value="Director"/>
Member	<input type="text" value="Dennis"/>	<input type="text" value="G"/>	<input type="text" value="Allion"/>	<input type="text" value="Director"/>
Member	<input type="text" value="Elizabeth"/>	<input type="text"/>	<input type="text" value="Downey"/>	<input type="text" value="Director"/>
Member	<input type="text" value="David"/>	<input type="text" value="K"/>	<input type="text" value="Pendergrass"/>	<input type="text" value="Director"/>
Member	<input type="text" value="Ralph"/>	<input type="text"/>	<input type="text" value="Rubio"/>	<input type="text" value="Director"/>
Member	<input type="text" value="Peter"/>	<input type="text"/>	<input type="text" value="Le"/>	<input type="text" value="Director"/>

Other Officials

First Name	Middle Initial	Last Name	Title
<input type="text" value="Paul"/>	<input type="text" value="A"/>	<input type="text" value="Sciuto"/>	<input type="text" value="Manager"/>
<input type="text" value="Tori"/>	<input type="text"/>	<input type="text" value="Hannah"/>	<input type="text" value="Fiscal Officer"/>
<input type="text" value="Rob"/>	<input type="text"/>	<input type="text" value="Wellington"/>	<input type="text" value="Attorney"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name	Middle Initial	Last Name	Phone No
<input type="text" value="Bryan"/>	<input type="text" value="S"/>	<input type="text" value="Gruber"/>	<input type="text" value="(714) 672-0022"/>

Independent Auditor

First Name	Middle Initial	Last Name	Phone No
<input type="text" value="Bryan"/>	<input type="text" value="S"/>	<input type="text" value="Gruber"/>	<input type="text" value="(714) 672-0022"/>

**Monterey Regional Water Pollution Control Agency District
Special Districts Financial Transactions Report - Waste Disposal Enterprise**

Revenues, Expenses and Changes in Fund Equity

Fiscal Year 2015

Operating Revenues

Service Charges	21,465,066
Permit and Inspection Fees	
Connection Fees	
Standby and Availability Charges	
Service Type Assessments	
Other Services	4,452,179
Sales	
Total Operating Revenues	\$25,917,245

Operating Expenses

Sewage Collection	
Sewage Treatment	10,920,963
Sewage Disposal	
Solid Waste Disposal	
Administration and General	3,772,839
Depreciation and Amortization	3,918,264
Other Operating Expenses	5,229,210
Total Operating Expenses	\$23,841,276

Operating Income (Loss)

\$2,075,969

Non-Operating Revenues

Interest Income	97,556
Rents, Leases and Franchises	

Taxes and Assessments

Current Secured and UnSecured (1%)	
Voter Approved Taxes	
Property Assessments	
Special Assessments	
Prior Year Taxes and Assessments	
Penalties and Cost on Delinquent Taxes and Assessments	

Federal

Aid for Construction	
Other Federal	

State

Aid for Construction	
State Water Project	
Homeowners Property Tax Relief	
Timber Yield	

**Monterey Regional Water Pollution Control Agency District
Special Districts Financial Transactions Report - Waste Disposal Enterprise**

Revenues, Expenses and Changes in Fund Equity

Fiscal Year	2015	
State Other and In-Lieu Taxes		[]
Other Governmental Agencies		
Redevelopment Pass-Through		[]
Other		[]
Other Non-Operating Revenues		690,757
Total Non-Operating Revenues		\$788,313
Non-Operating Expenses		
Interest on Long-Term Debt		1,338,666
Other Interest		[]
Other Non-Operating Expenses		[]
Total Non-Operating Expenses		\$1,338,666
Non-Operating Income (Loss)		(\$550,353)
Income (Loss) Before Operating Transfers		\$1,525,616
Operating Transfers In (Intra-District)		[]
Operating Transfers Out (Intra-District)		[]
Net Income (Loss)		\$1,525,616
Fund Equity, Beginning of Period		\$67,682,874
Contributed Capital		
Federal		[]
State		[]
Other Governmental Agencies		2,989,729
Non-Governmental Agencies		835,956
Prior Period Adjustments		-16,015,309
Residual Equity Transfers		[]
Other		[]
Fund Equity, End of Period		\$57,018,866

**Monterey Regional Water Pollution Control Agency District
Special Districts Financial Transactions Report
Consolidation of Fund Equities and Transfers**

Consolidation of Fund Equities and Transfers

Fiscal Year 2015

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
Consolidation of Fund Equities				
Non-Enterprise Activities	\$0	\$0	\$0	
Enterprise Fund Equities				
Airport				\$0
Electric				\$0
Harbor and Port				\$0
Hospital				\$0
Waste Disposal				\$57,018,866
Water				\$0
Total Ending Fund Equities	\$0	\$0	\$0	\$57,018,866

	Transfers In A	Transfers Out B	Net C
Consolidation of Transfers In and Transfer Out			
General and Special Revenue Funds	\$0	\$0	
Debt Service Funds	\$0	\$0	
Capital Projects Funds	\$0	\$0	
Enterprise Activities			
Airport	\$0	\$0	
Electric	\$0	\$0	
Harbor and Port	\$0	\$0	
Waste Disposal	\$0	\$0	
Water	\$0	\$0	
Total	\$0	\$0	\$0

**Monterey Regional Water Pollution Control Agency District
Special Districts Financial Transactions Report - Long-Term Debt**

General Obligation Bonds, Revenue Bonds, Certificates of Participation and Other

Fiscal Year **2015**

District-wide or Improvement District/Zone	District-wide
Improvement/Zone (If Applicable)	
Type of Debt	General Obligation Bonds
Activity	Waste Disposal Enterprise
Purpose of Issue	Pay off PERS Side Fund
Nature of Revenue Pledged	user fees
Percent of Pledge	100.00
Year of Authorization	2012
Principal Amount Authorized	8,855,000
Principal Amount Issued	8,855,000
Beginning Maturity Date	2013
Ending Maturity Date	2026
Principal Amount Unmatured, Beginning of Fiscal Year	\$8,180,000
Adjustments - Increase (Decrease)	
Principal Amount Issued During Fiscal Year	
Principal Amount Matured During Fiscal Year	410,000
Principal Amount Defeased During Fiscal Year	
Principal Amount Unmatured, End of Fiscal Year	\$7,770,000
Principal Amount in Default, End of Fiscal Year	
Interest in Default, End of Fiscal Year	
Amount Held in Bond Reserve	

Fiscal Year **2015**

District-wide or Improvement District/Zone	District-wide
Improvement/Zone (If Applicable)	
Type of Debt	Revenue Bonds
Activity	Waste Disposal Enterprise
Purpose of Issue	Build Or Improve Plants
Nature of Revenue Pledged	user fees
Percent of Pledge	100.00
Year of Authorization	2006
Principal Amount Authorized	9,780,000
Principal Amount Issued	9,780,000
Beginning Maturity Date	2014

**Monterey Regional Water Pollution Control Agency District
Special Districts Financial Transactions Report - Long-Term Debt**

General Obligation Bonds, Revenue Bonds, Certificates of Participation and Other

Ending Maturity Date	2026
Principal Amount Unmatured, Beginning of Fiscal Year	\$1,550,000
Adjustments - Increase (Decrease)	
Principal Amount Issued During Fiscal Year	
Principal Amount Matured During Fiscal Year	250,000
Principal Amount Defeased During Fiscal Year	
Principal Amount Unmatured, End of Fiscal Year	\$1,300,000
Principal Amount in Default, End of Fiscal Year	
Interest in Default, End of Fiscal Year	
Amount Held in Bond Reserve	

Fiscal Year 2015

District-wide or Improvement District/Zone	District-wide
Improvement/Zone (If Applicable)	
Type of Debt	Revenue Bonds
Activity	Waste Disposal Enterprise
Purpose of Issue	Refund 2003 & 2006 Issues
Nature of Revenue Pledged	user fees
Percent of Pledge	100.00
Year of Authorization	2013
Principal Amount Authorized	12,241,618
Principal Amount Issued	12,241,618
Beginning Maturity Date	2014
Ending Maturity Date	2034
Principal Amount Unmatured, Beginning of Fiscal Year	\$11,517,538
Adjustments - Increase (Decrease)	
Principal Amount Issued During Fiscal Year	
Principal Amount Matured During Fiscal Year	1,060,843
Principal Amount Defeased During Fiscal Year	
Principal Amount Unmatured, End of Fiscal Year	\$10,456,695
Principal Amount in Default, End of Fiscal Year	
Interest in Default, End of Fiscal Year	
Amount Held in Bond Reserve	

**Monterey Regional Water Pollution Control Agency District
Special Districts Financial Transactions Report - Long-Term Debt**

Construction Financed by the United States and/or the State of California

Fiscal Year 2015

Type of Debt	United States
Activity	Waste Disposal Enterprise
Purpose of Debt	Revolving Loan Fund Program 1
Maximum Repayment, Beginning of Fiscal Year	\$3,275,425
Adjustments - Increase (Decrease)	
Maximum Repayment, End of Fiscal Year	\$3,275,425
Amount Received to Date	
Amount Expended to Date on Behalf of District	
Principal Amount Unmatured, Beginning of Fiscal Year	\$0
Adjustments - Increase (Decrease)	
Principal Amount Received During Fiscal Year	
Principal Amount Matured During Fiscal Year	
Principal Amount Unmatured, End of Fiscal Year	\$0
Principal Amount Delinquent	
Interest Amount Delinquent	
Interest Amount Accrued	

Fiscal Year 2015

Type of Debt	United States
Activity	Waste Disposal Enterprise
Purpose of Debt	Revolving Loan Fund Program 2
Maximum Repayment, Beginning of Fiscal Year	\$8,850,000
Adjustments - Increase (Decrease)	
Maximum Repayment, End of Fiscal Year	\$8,850,000
Amount Received to Date	
Amount Expended to Date on Behalf of District	
Principal Amount Unmatured, Beginning of Fiscal Year	\$2,343,342
Adjustments - Increase (Decrease)	
Principal Amount Received During Fiscal Year	
Principal Amount Matured During Fiscal Year	559,446
Principal Amount Unmatured, End of Fiscal Year	\$1,783,896
Principal Amount Delinquent	
Interest Amount Delinquent	
Interest Amount Accrued	

Fiscal Year 2015

Type of Debt	United States
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**Monterey Regional Water Pollution Control Agency District
Special Districts Financial Transactions Report - Long-Term Debt**

Construction Financed by the United States and/or the State of California

Activity	Waste Disposal Enterprise
Purpose of Debt	Tertiary Treatment Plant
Maximum Repayment, Beginning of Fiscal Year	\$2,054,400
Adjustments - Increase (Decrease)	
Maximum Repayment, End of Fiscal Year	\$2,054,400
Amount Received to Date	
Amount Expended to Date on Behalf of District	
Principal Amount Unmatured, Beginning of Fiscal Year	\$14,694,227
Adjustments - Increase (Decrease)	
Principal Amount Received During Fiscal Year	
Principal Amount Matured During Fiscal Year	648,303
Principal Amount Unmatured, End of Fiscal Year	\$14,045,924
Principal Amount Delinquent	
Interest Amount Delinquent	
Interest Amount Accrued	

Monterey Regional Water Pollution Control Agency District
Special Districts Financial Transactions Report - Consolidated Balance Sheet

Assets

Fiscal Year	2015	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
Assets								
Cash and Cash Equivalents					6,342,392			\$6,342,392
Taxes Receivable								\$0
Interest Receivable								\$0
Accounts Receivable					4,271,073			\$4,271,073
Loans, Notes, and Contracts Receivable					10,141,344			\$10,141,344
Due from Other Funds								\$0
Inventory of Materials and Supplies					184,055			\$184,055
Other Current Assets					98,778			\$98,778
Lease Payments Receivable								
Unearned Finance Charges								
Investments								\$0
Restricted Assets								
Deferred Charges					2,107,224			\$2,107,224
Unamortized Discount on Long-Term Debt								
Other Assets								\$0
Fixed Assets								
Land					3,686,207			\$3,686,207
Buildings and Improvements					151,091,608			\$151,091,608
Equipment					88,299,049			\$88,299,049
Construction in Progress					8,643,048			\$8,643,048
Total Fixed Assets					\$251,719,912	\$0		\$251,719,912
Accumulated Depreciation					157,968,611			\$157,968,611
Net Fixed Assets					\$93,751,301	\$0		\$93,751,301
Other Debits								
Amount Available in Debt Service Funds								
Amount to be Provided								
Total Assets		\$0	\$0	\$0	\$116,896,167	\$0	\$0	\$116,896,167

Monterey Regional Water Pollution Control Agency District
Special Districts Financial Transactions Report - Consolidated Balance Sheet

Liabilities and Equity

Fiscal Year	2015	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
Liabilities and Equity								
Accounts/Warrants Payable					5,866,470			\$5,866,470
Loans and Notes Payable								\$0
Interest Payable - Matured/Accrued					53,518			\$53,518
Other Current Liabilities					744,099			\$744,099
Compensated Absences Payable					846,706			\$846,706
Due to Other Governments								\$0
Due to Other Funds								\$0
Long-Term Debt								
General Obligation Bonds					7,770,000			\$7,770,000
Revenue Bonds					11,756,695			\$11,756,695
Certificates of Participation								\$0
Special Assessment								\$0
Federal					15,829,820			\$15,829,820
State								\$0
Time Warrants								\$0
Other Long-Term Indebtedness								\$0
Unamortized Premium on Long-Term Debt								
Advances for Construction								
Deferred Revenue					4,654,209			\$4,654,209
All Other Non-Current Liabilities					12,355,784			\$12,355,784
Total Liabilities		\$0	\$0	\$0	\$59,877,301		\$0	\$59,877,301
Fund Equity								
Contributed Capital					66,772,443			\$66,772,443
Invested in General Fixed Assets								
Retained Earnings								
Reserved					10,423,946			\$10,423,946
Unreserved					-20,177,523			(\$20,177,523)
Fund Balances								
Reserved								\$0
Unreserved Designated								\$0
Unreserved Undesignated								\$0
Total Fund Equity		\$0	\$0	\$0	\$57,018,866			\$57,018,866
Total Liabilities and Fund Equity		\$0	\$0	\$0	\$116,896,167		\$0	\$116,896,167

Monterey Regional Water Pollution Control Agency District

Special Districts Financial Transactions Report

Detailed Summary of Footnotes For Fiscal Year 2014-15

Forms	Column	Additional Details	Footnotes
Waste Disposal Revenues, Expenses and Changes in Fund Equity			
Depreciation and Amortization	A		The District fully depreciated a few major capital assets in prior year
Interest Income	A		Change in investment income