

# SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT

## COVER PAGE

### Monterey Regional Water Pollution Control Agency District

SCO Reporting Year: **2016**

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(a), this report is due within seven months after the end of each fiscal year. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

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 740  
Sacramento, CA 95816

# Supplement to the Annual Report of Special Districts

<b>Special District ID Number:</b>	12502714500
<b>Name of District:</b>	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 2015      | <input type="checkbox"/> October 2015  | <input type="checkbox"/> January 2016  | <input type="checkbox"/> April 2016           |
| <input type="checkbox"/> August 2015    | <input type="checkbox"/> December 2015 | <input type="checkbox"/> February 2016 | <input type="checkbox"/> May 2016             |
| <input type="checkbox"/> September 2015 |  | <input type="checkbox"/> March 2016    | <input checked="" type="checkbox"/> June 2016 |

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, Michael Osman, 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.

<b>Z00:</b>	\$ 7,921,325
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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)	\$

<b>Waste Disposal Enterprise</b>	<b>Amount</b>
Land and Equipment (Census Code G80)	\$
Construction (Census Code F80)	\$ 9,786,581

<b>Water Enterprise</b>	<b>Amount</b>
Land and Equipment (Census Code G91)	\$
Construction (Census Code F91)	\$

U.S. Bureau of the Census – Revised 6/2015

**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="Board Chair"/>
Member	<input type="text" value="Rudy"/>	<input type="text"/>	<input type="text" value="Fischer"/>	<input type="text" value="Vice Chair"/>
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="Thomas"/>	<input type="text" value="P"/>	<input type="text" value="Moore"/>	<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="Robert"/>	<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="Heather"/>	<input type="text" value="E"/>	<input type="text" value="Bearman"/>	<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**      2016

**Operating Revenues**

Service Charges	22,258,190
Permit and Inspection Fees	
Connection Fees	
Standby and Availability Charges	
Service Type Assessments	
Other Services	4,510,323
Sales	
<b>Total Operating Revenues</b>	<b>\$26,768,513</b>

**Operating Expenses**

Sewage Collection	
Sewage Treatment	10,730,560
Sewage Disposal	
Solid Waste Disposal	
Administration and General	3,627,069
Depreciation and Amortization	4,068,962
Other Operating Expenses	5,271,235
<b>Total Operating Expenses</b>	<b>\$23,697,826</b>
<b>Operating Income (Loss)</b>	<b>\$3,070,687</b>

**Non-Operating Revenues**

Interest Income	20,413
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**

<b>Fiscal Year</b>	2016	
State Other and In-Lieu Taxes		[ ]
<b>Other Governmental Agencies</b>		
Redevelopment Pass-Through		[ ]
Other		[ ]
Other Non-Operating Revenues		831,776
<b>Total Non-Operating Revenues</b>		<b>\$852,189</b>
<b>Non-Operating Expenses</b>		
Interest on Long-Term Debt		1,332,108
Other Interest		[ ]
Other Non-Operating Expenses		267,835
<b>Total Non-Operating Expenses</b>		<b>\$1,599,943</b>
<b>Non-Operating Income (Loss)</b>		<b>(\$747,754)</b>
<b>Income (Loss) Before Operating Transfers</b>		<b>\$2,322,933</b>
Operating Transfers In (Intra-District)		[ ]
Operating Transfers Out (Intra-District)		[ ]
<b>Net Income (Loss)</b>		<b>\$2,322,933</b>
<b>Fund Equity, Beginning of Period</b>		<b>\$57,018,866</b>
<b>Contributed Capital</b>		
Federal		[ ]
State		[ ]
Other Governmental Agencies		5,683,561
Non-Governmental Agencies		1,474,800
Prior Period Adjustments		[ ]
Residual Equity Transfers		[ ]
Other		[ ]
<b>Fund Equity, End of Period</b>		<b>\$66,500,160</b>

**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 2016

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
<b>Consolidation of Fund Equities</b>				
<b>Non-Enterprise Activities</b>	\$0	\$0	\$0	
<b>Enterprise Fund Equities</b>				
Airport				\$0
Electric				\$0
Harbor and Port				\$0
Hospital				\$0
Waste Disposal				\$66,500.160
Water				\$0
<b>Total Ending Fund Equities</b>	\$0	\$0	\$0	\$66,500.160

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

District-wide or Improvement District/Zone	<input type="text" value="District-wide"/>
Improvement/Zone (If Applicable)	<input type="text"/>
Type of Debt	<input type="text" value="General Obligation Bonds"/>
Activity	<input type="text" value="Waste Disposal Enterprise"/>
Purpose of Issue	<input type="text" value="Pay off PERS Side Fund"/>
Nature of Revenue Pledged	<input type="text" value="User Fees"/>
Percent of Pledge	<input type="text" value="100.00"/>
Year of Authorization	<input type="text" value="2012"/>
Principal Amount Authorized	<input type="text" value="8,855,000"/>
Principal Amount Issued	<input type="text" value="8,855,000"/>
Beginning Maturity Date	<input type="text" value="2013"/>
Ending Maturity Date	<input type="text" value="2026"/>
<b>Principal Amount Unmatured, Beginning of Fiscal Year</b>	<b><input type="text" value="\$7,770,000"/></b>
Adjustments - Increase (Decrease)	<input type="text"/>
Principal Amount Issued During Fiscal Year	<input type="text"/>
Principal Amount Matured During Fiscal Year	<input type="text" value="440,000"/>
Principal Amount Defeased During Fiscal Year	<input type="text"/>
<b>Principal Amount Unmatured, End of Fiscal Year</b>	<b><input type="text" value="\$7,330,000"/></b>
Principal Amount in Default, End of Fiscal Year	<input type="text"/>
Interest in Default, End of Fiscal Year	<input type="text"/>
Amount Held in Bond Reserve	<input type="text"/>



**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

District-wide or Improvement District/Zone	<input type="text" value="District-wide"/>
Improvement/Zone (If Applicable)	<input type="text"/>
Type of Debt	<input type="text" value="Revenue Bonds"/>
Activity	<input type="text" value="Waste Disposal Enterprise"/>
Purpose of Issue	<input type="text" value="Build Or Improve Plants"/>
Nature of Revenue Pledged	<input type="text" value="User Fees"/>
Percent of Pledge	<input type="text" value="100.00"/>
Year of Authorization	<input type="text" value="2006"/>
Principal Amount Authorized	<input type="text" value="9,780,000"/>
Principal Amount Issued	<input type="text" value="9,780,000"/>
Beginning Maturity Date	<input type="text" value="2014"/>
Ending Maturity Date	<input type="text" value="2026"/>
<b>Principal Amount Unmatured, Beginning of Fiscal Year</b>	<input type="text" value="\$1,300,000"/>
Adjustments - Increase (Decrease)	<input type="text"/>
Principal Amount Issued During Fiscal Year	<input type="text"/>
Principal Amount Matured During Fiscal Year	<input type="text" value="250,000"/>
Principal Amount Defeased During Fiscal Year	<input type="text"/>
<b>Principal Amount Unmatured, End of Fiscal Year</b>	<input type="text" value="\$1,050,000"/>
Principal Amount in Default, End of Fiscal Year	<input type="text"/>
Interest in Default, End of Fiscal Year	<input type="text"/>
Amount Held in Bond Reserve	<input type="text"/>

**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**

<b>Fiscal Year</b>	2016
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
<b>Principal Amount Unmatured, Beginning of Fiscal Year</b>	<b>\$10,456,695</b>
Adjustments - Increase (Decrease)	
Principal Amount Issued During Fiscal Year	
Principal Amount Matured During Fiscal Year	1,008,144
Principal Amount Defeased During Fiscal Year	
<b>Principal Amount Unmatured, End of Fiscal Year</b>	<b>\$9,448,551</b>
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**

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

Fiscal Year

District-wide or Improvement District/Zone	<input type="text" value="District-wide"/>
Improvement/Zone (If Applicable)	<input type="text"/>
Type of Debt	<input type="text" value="Other Long-Term Indebtedness"/>
Activity	<input type="text" value="Waste Disposal Enterprise"/>
Purpose of Issue	<input type="text" value="Financing for projects"/>
Nature of Revenue Pledged	<input type="text" value="User Fees"/>
Percent of Pledge	<input type="text" value="100.00"/>
Year of Authorization	<input type="text" value="2016"/>
Principal Amount Authorized	<input type="text" value="2,000,000"/>
Principal Amount Issued	<input type="text" value="1,000,000"/>
Beginning Maturity Date	<input type="text" value="2016"/>
Ending Maturity Date	<input type="text" value="2017"/>
<b>Principal Amount Unmatured, Beginning of Fiscal Year</b>	<input type="text"/>
Adjustments - Increase (Decrease)	<input type="text"/>
Principal Amount Issued During Fiscal Year	<input type="text" value="1,000,000"/>
Principal Amount Matured During Fiscal Year	<input type="text"/>
Principal Amount Defeased During Fiscal Year	<input type="text"/>
<b>Principal Amount Unmatured, End of Fiscal Year</b>	<input type="text" value="\$1,000,000"/>
Principal Amount in Default, End of Fiscal Year	<input type="text"/>
Interest in Default, End of Fiscal Year	<input type="text"/>
Amount Held in Bond Reserve	<input type="text"/>

**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

Type of Debt	United States
Activity	Waste Disposal Enterprise
Purpose of Debt	Revolving Loan Fund Program 2
<b>Maximum Repayment, Beginning of Fiscal Year</b>	\$8,850,000
Adjustments - Increase (Decrease)	
<b>Maximum Repayment, End of Fiscal Year</b>	\$8,850,000
Amount Received to Date	8,850,000
Amount Expended to Date on Behalf of District	
<b>Principal Amount Unmatured, Beginning of Fiscal Year</b>	\$1,783,896
Adjustments - Increase (Decrease)	
Principal Amount Received During Fiscal Year	
Principal Amount Matured During Fiscal Year	576,789
<b>Principal Amount Unmatured, End of Fiscal Year</b>	\$1,207,107
Principal Amount Delinquent	
Interest Amount Delinquent	
Interest Amount Accrued	

**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** 2016

Type of Debt	United States
Activity	Waste Disposal Enterprise
Purpose of Debt	Tertiary Treatment Plant
<b>Maximum Repayment, Beginning of Fiscal Year</b>	\$2,054,400
Adjustments - Increase (Decrease)	
<b>Maximum Repayment, End of Fiscal Year</b>	\$2,054,400
Amount Received to Date	2,054,400
Amount Expended to Date on Behalf of District	
<b>Principal Amount Unmatured, Beginning of Fiscal Year</b>	\$14,045,924
Adjustments - Increase (Decrease)	
Principal Amount Received During Fiscal Year	
Principal Amount Matured During Fiscal Year	648,297
<b>Principal Amount Unmatured, End of Fiscal Year</b>	\$13,397,627
Principal Amount Delinquent	
Interest Amount Delinquent	
Interest Amount Accrued	

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

Fiscal Year 2016

**Assets**

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
<b>Assets</b>							
Cash and Cash Equivalents				7,456,660			\$7,456,660
Taxes Receivable							\$0
Interest Receivable				8,173			\$8,173
Accounts Receivable				6,801,476			\$6,801,476
Loans, Notes, and Contracts Receivable				10,053,953			\$10,053,953
Due from Other Funds							\$0
Inventory of Materials and Supplies				169,733			\$169,733
Other Current Assets				237,662			\$237,662
Lease Payments Receivable							
Unearned Finance Charges							
Investments							\$0
Restricted Assets							
Deferred Charges				2,334,121			\$2,334,121
Unamortized Discount on Long-Term Debt							
Other Assets							\$0
<b>Fixed Assets</b>							
Land				3,686,207			\$3,686,207
Buildings and Improvements				153,150,983			\$153,150,983
Equipment				84,417,206			\$84,417,206
Construction in Progress				15,095,744			\$15,095,744
<b>Total Fixed Assets</b>				\$256,350,140	\$0		\$256,350,140
Accumulated Depreciation				158,018,916			\$158,018,916
<b>Net Fixed Assets</b>				\$98,331,224	\$0		\$98,331,224
<b>Other Debits</b>							
Amount Available in Debt Service Funds							
Amount to be Provided							
<b>Total Assets</b>	\$0	\$0	\$0	\$125,393,002	\$0	\$0	\$125,393,002

NO ASSURANCE PROVIDED

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

Fiscal Year 2016

**Liabilities and Equity**

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
<b>Liabilities and Equity</b>							
Accounts/Warrants Payable				6,319,258			\$6,319,258
Loans and Notes Payable							\$0
Interest Payable - Matured/Accrued				49,995			\$49,995
Other Current Liabilities				2,115,363			\$2,115,363
Compensated Absences Payable				851,605			\$851,605
Due to Other Governments							\$0
Due to Other Funds							\$0
<b>Long-Term Debt</b>							
General Obligation Bonds				7,330,000			\$7,330,000
Revenue Bonds				10,498,551			\$10,498,551
Certificates of Participation							\$0
Special Assessment							\$0
Federal				14,604,734			\$14,604,734
State							\$0
Time Warrants							\$0
Other Long-Term Indebtedness				1,000,000			\$1,000,000
Unamortized Premium on Long-Term Debt							
Advances for Construction							
Deferred Revenue				2,028,336			\$2,028,336
All Other Non-Current Liabilities				14,095,000			\$14,095,000
<b>Total Liabilities</b>	\$0	\$0	\$0	\$58,892,842	\$0	\$0	\$58,892,842
<b>Fund Equity</b>							
Contributed Capital				82,834,307			\$82,834,307
Invested in General Fixed Assets							
<b>Retained Earnings</b>							
Reserved				1,091,124			\$1,091,124
Unreserved				-17,425,271			(\$17,425,271)
<b>Fund Balances</b>							
Reserved							\$0
Unreserved Designated							\$0
Unreserved Undesignated							\$0
<b>Total Fund Equity</b>	\$0	\$0	\$0	\$66,500,160			\$66,500,160
<b>Total Liabilities and Fund Equity</b>	\$0	\$0	\$0	\$125,393,002	\$0	\$0	\$125,393,002

NO ASSURANCE PROVIDED

**Monterey Regional Water Pollution Control Agency District**

**Special Districts Financial Transactions Report**

Detailed Summary of Footnotes For Fiscal Year 2015-16

Forms	Column	Additional Details	Footnotes
<b>Waste Disposal Revenues, Expenses and Changes in Fund Equity</b>			
Interest Income	A		The decrease in interest income relates to the Agency temporarily transferring \$4.6 million to the general account in June 2015. These funds were placed in an interest bearing checking account or transferred to LAIF in fiscal year 2016.
<b>Long-Term Debt - General Obligation, Revenue, COPS and Other</b>			
Adjustments - Increase (Decrease)	A	DEBT_TYPE = 'Revenue Bonds' and PURPOSE_ISSUE = 'Pay off PERS Side Fund' and ACTIVITY_CODE = 'Waste Disposal Enterprise' and RECORD_NUMBER = 5	This is the Principal Amount Unmatured at the Beginning of the Fiscal Year. In prior years this was incorrectly classified as a General Obligation Bond.
<b>Long-Term Debt - Construction Financed by the United States and/or the State of California</b>			
Maximum Repayment, Adjustments - Increase (Decrease)	A	DEBT_TYPE = 'United States' and ACTIVITY_CODE = 'Waste Disposal Enterprise' and DEBT_PURPOSE = 'Financing for projects'	The District obtained a line of credit from Bank of the West not to exceed \$12,000,000 to provide financing for capital improvement projects.