

January 11, 2021

Clemens Heldmaier
Montara Water and Sanitary District (San Mateo)
8888 Cabrillo Highway
Montara, CA 94037

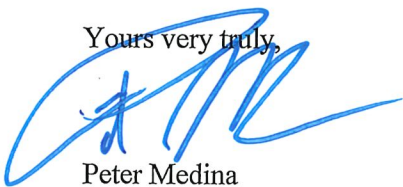
Dear Clemens:

We are pleased to enclose the California State Controller's Annual Special Districts Transactions Report for the Montara Water and Sanitary District for the fiscal year ended June 30, 2020. We have not audited the data as provided by the District in preparing the report as noted in the enclosed compilation report that is for your records.

Please have a responsible member of the district sign the cover page and mail it along with the supplement page to the State Controller's Office, Division of Accounting and Reporting, Local Government Reporting Section – Special Districts Unit, PO Box 942850, Sacramento, CA 94250 by January 31, 2021. We suggest you send the reporting package by certified mail with return receipt. The report output file has been transmitted directly to the State Controller's Office. A copy of the report is also enclosed for your files.

We appreciate this opportunity to serve you. If you have any questions or need additional information, please do not hesitate to call.

Yours very truly,



Peter Medina

PM :hm

enclosures

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of Montara Sanitary District (San Mateo)

Reporting Year: 2020

ID Number: 12304107100

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

Signature

Title

Name (Please Print)

Date

Per Government Code section 53891(a), this report is due within seven months after the close of the 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.

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 1/11/2021 4:56:04 PM

Supplement to the Annual Report of Special Districts

Special District ID Number:	12304107100
Name of District:	Montara Water & Sanitary 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 2019	<input type="checkbox"/> October 2019	<input type="checkbox"/> January 2020	<input type="checkbox"/> April 2020
<input type="checkbox"/> August 2019	<input type="checkbox"/> November 2019	<input type="checkbox"/> February 2020	<input type="checkbox"/> May 2020
<input type="checkbox"/> September 2019	<input type="checkbox"/> December 2019	<input type="checkbox"/> March 2020	<input checked="" type="checkbox"/> June 2020

Please complete the fillable PDF and submit to the following email,
ewd.local.finance@census.gov.

If you have any questions regarding this form please contact:

U.S. Bureau of the Census, Local Finance Statistics Branch, 1-800-242-4523

A. Capital Outlay Expenditures for Enterprise Activities

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

Airport Enterprise	Amount	N/A
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)	\$ 388,528	
Construction (Census Code F80)	\$	N/A
Water Enterprise	Amount	
Land and Equipment (Census Code G91)	\$ 907,030	
Construction (Census Code F91)	\$	N/A

Special District of Montara Sanitary District (San Mateo)
Special Districts Financial Transactions Report
General Information

Fiscal Year: 2020

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="Jim"/>	<input type="text"/>	<input type="text" value="Harvey"/>	<input type="text" value="President Pro Tem"/>
Member 2	<input type="text" value="Scott"/>	<input type="text"/>	<input type="text" value="Boyd"/>	<input type="text" value="Director"/>
Member 3	<input type="text" value="Kathryn"/>	<input type="text"/>	<input type="text" value="Slater-Carter"/>	<input type="text" value="President"/>
Member 4	<input type="text" value="Ric"/>	<input type="text"/>	<input type="text" value="Lohman"/>	<input type="text" value="Secretary"/>
Member 5	<input type="text" value="Peter"/>	<input type="text"/>	<input type="text" value="Dekker"/>	<input type="text" value="Treasurer"/>
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="Clemens"/>	<input type="text"/>	<input type="text" value="Heldmaier"/>	<input type="text" value="General Manager"/>	<input type="text" value="mwsd@coastside.net"/>
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 Comprehensive Annual Financial Report (CAFR) of a City, County, or Special District (Choose one)?

City County Special District

4. In which City, County, or Special District financial statements or CAFR 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 Montara Sanitary District (San Mateo)
Special Districts Financial Transactions Report
Sewer Enterprise Fund
Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2020

Operating Revenues

R01. Service Charges	3,105,354
R02. Permit and Inspection Fees	11,431
R03. Connection Fees	280,972
R04. Standby and Availability Charges	
R05. Service-Type Assessments	
R06. Service Penalties	
R07. Other Operating Revenues	112
R08. Total Operating Revenues	\$3,397,869

Operating Expenses

R09. Transmission	341,549
R10. Treatment and Disposal	1,529,139
R11. Taxes	
R12. Personnel Services	362,677
R13. Contractual Services	281,177
R14. Materials and Supplies	15,145
R15. General and Administrative Expenses	80,898
R16. Depreciation and Amortization Expenses	474,270
R17. Other Operating Expenses	
R18. Total Operating Expenses	\$3,084,855
R19. Operating Income (Loss)	\$313,014

Nonoperating Revenues

R20. Investment Earnings	105,107
R21. Rents, Leases, and Franchises	42,687
Taxes and Assessments	
SD22. Current Secured and Unsecured (1%)	403,007
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	4,330
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	\$555,131
	Nonoperating Expenses	
R42.	Interest Expense	38,951
R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	
R45.	Total Nonoperating Expenses	\$38,951
R46.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$829,194
	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	
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	\$829,194
R57.	Net Position (Deficit), Beginning of Fiscal Year	\$13,812,423
R58.	Adjustment	
R59.	Reason for Adjustment	
R60.	Net Position (Deficit), End of Fiscal Year	\$14,641,617
	Net Position (Deficit)	
R61.	Net Investment in Capital Assets	8,517,315
R62.	Restricted	
R63.	Unrestricted	6,124,302
R64.	Total Net Position (Deficit)	\$14,641,617

Special District of Montara Sanitary District (San Mateo)
Special Districts Financial Transactions Report
Water Enterprise Fund
Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2020

Operating Revenues

Water Sales Revenues

Retail Water Sales

R01.	Residential	1,997,557
R02.	Business	
R03.	Industrial	
R04.	Irrigation	
R09.	Sales to Other Utilities for Resale	
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	

Water Services Revenues

R12.	Fire Prevention	
R13.	Groundwater Replenishment	
R14.	Connection Fees	308,235
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	16,873
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	56,536
R19.	Total Operating Revenues	\$2,379,201

Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	33,976
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	13,308
R24.	Pumping	104,561
R25.	Treatment	72,437
R26.	Transmission and Distribution	75,351
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	833,822
R31.	Contractual Services	360,044
R32.	Materials and Supplies	90,050
R33.	General and Administrative Expenses	105,857
R34.	Depreciation and Amortization Expenses	1,019,962
R35.	Other Operating Expenses	
R36.	Total Operating Expenses	\$2,709,368
R37.	Operating Income (Loss)	\$-330,167

Nonoperating Revenues

R38.	Investment Earnings	
R39.	Rents, Leases, and Franchises	42,687
	Taxes and Assessments	
SD40.	Current Secured and Unsecured (1%)	403,007
SD41.	Voter-Approved Taxes	1,191,631
SD42.	Pass-through Property Taxes (ABX1 26)	

SD43. Property Assessments	
SD44. Special Assessments	
SD45. Special Taxes	
SD46. Prior-Year Taxes and Assessments	
SD47. Penalties and Cost of Delinquent Taxes and Assessments	
Intergovernmental – Federal	
R48. Aid for Construction	
R49. Other Intergovernmental – Federal	
Intergovernmental – State	
R50. Aid for Construction	
SD51. Homeowners Property Tax Relief	4,330
SD52. Timber Yield	
R53. In-Lieu Taxes	
R54. Other Intergovernmental – State	
R55. Intergovernmental – County	
R56. Intergovernmental – Other	
R57. Gain on Disposal of Capital Assets	
R58. Other Nonoperating Revenues	
R59. Total Nonoperating Revenues	\$1,641,655
Nonoperating Expenses	
R60. Interest Expense	296,080
R61. Loss on Disposal of Capital Assets	
R62. Other Nonoperating Expenses	1,350
R63. Total Nonoperating Expenses	\$297,430
R64. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$1,014,058
Capital Contributions	
R65. Federal	
R66. State	
R67. Connection Fees (Capital)	
R68. County	
R69. Other Government	
R70. Other Capital Contributions	
R71. Total Capital Contributions	\$0
R72. Transfers In	
R73. Transfers Out	
Special and Extraordinary Items	
R73.5 Special Item	
R73.6 Extraordinary Item	
R73.7 Total Special and Extraordinary Items	\$0
R74. Change in Net Position	\$1,014,058
R75. Net Position (Deficit), Beginning of Fiscal Year	\$8,208,963
R76. Adjustment	
R77. Reason for Adjustment	
R78. Net Position (Deficit), End of Fiscal Year	\$9,222,101
Net Position (Deficit)	
R79. Net Investment in Capital Assets	5,442,260
R80. Restricted	1,355,793
R81. Unrestricted	2,424,048

R82. Total Net Position (Deficit)

\$9,222,101

Special District of Montara Sanitary District (San Mateo)
Special Districts Financial Transactions Report
Long-Term Debt
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2020

SD01. Districtwide or Improvement District/Zone	Districtwide
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (1 of 1) (Record Completed)	Refunding and Water System Improvements
R04. Nature of Revenue Pledged	All Revenue
R05. Percent of Pledge	100%
R06. Debt Type	General Obligation Bonds
R07. Fund Type	Enterprise
SD08. Activity	Water Enterprise
R09. Year of Issue	2012
R10. Beginning Maturity Year	2012
R11. Ending Maturity Year	2028
R12. Principal Authorized	13,169,295
R13. Principal Issued to Date	13,169,295
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$9,662,150
R16. Adjustment to Principal in Current Fiscal Year	1
R17. Reason for Adjustment to Principal in Current Fiscal Year	To correct beginning balance to match audited final
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	919,897
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	-4,884
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$8,747,138
R22. Principal Payable, Current Portion	936,939
R23. Principal Payable, Noncurrent Portion	\$7,810,199
R24. Interest Paid in Current Fiscal Year	221,777
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Note:

(R17) Reason for Adjustment to Principal in Current Fiscal Year: To correct beginning balance to match audited financial statement

Special District of Montara Sanitary District (San Mateo)
Special Districts Financial Transactions Report
Detail Summary of Long-Term Debt

Back to Form: Long-Term Debt

Fiscal Year: 2020

	Year of Issue	Principal Payable, Beginning of Fiscal Year	Principal Issued in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Payable, End of Fiscal Year	Principal Payable, Current Portion	Principal Payable, Noncurrent Portion	Interest Paid in Current Fiscal Year
Enterprise								
General Obligation Bonds								
Refunding and Water System Improvements	2012	9,662,150	0	919,897	8,747,138	936,939	7,810,199	221,777
Total Enterprise Debt:		\$9,662,150	\$0	\$919,897	\$8,747,138	\$936,939	\$7,810,199	\$221,777

Special District of Montara Sanitary District (San Mateo)
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: 2020

R01. Purpose of Debt (1 of 1) (Record Completed)	Renovate two sewer pump stations. ▼
R02. Nature of Revenue Pledged	Waste Disposal Service
R03. Debt Type	Loans ▼
R04. Fund Type	Enterprise ▼
SD05. Activity	Sewer Enterprise ▼
R06. Year of Issue	2007
R07. Beginning Maturity Year	2008
R08. Ending Maturity Year	2037
R09. Principal Authorized	1,010,000
R10. Principal Received to Date	1,010,000
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	\$755,348
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	29,919
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$725,429
R19. Principal Outstanding, Current Portion	30,852
R20. Principal Outstanding, Noncurrent Portion	\$694,577
R21. Interest Paid in Current Fiscal Year	10,016
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 Montara Sanitary District (San Mateo)
Special Districts Financial Transactions Report
Detail Summary of Other Long-Term Debt

Back to Form: Other Long-Term Debt

Fiscal Year: 2020

	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Received in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion	Interest Paid in Current Fiscal Year
Enterprise								
Loans								
Renovate two sewer pump stations.	2007	755,348	0	29,919	725,429	30,852	694,577	10,016
Total Enterprise Debt:		\$755,348	\$0	\$29,919	\$725,429	\$30,852	\$694,577	\$10,016

Special District of Montara Sanitary District (San Mateo)
 Special Districts Financial Transactions Report
 Construction Financing
 Federal and State

Go to Report: Detail Summary of Construction Financing

Fiscal Year: 2020

R01.	Federal or State Financing	State Financing
R02.	Purpose of Debt (1 of 1) (Record Completed)	Water System Improvements
R03.	Nature of Revenue Pledged	All Water System Revenue
R04.	Debt Type	Loans
R05.	Fund Type	Enterprise
SPD06.	Activity	Water Enterprise
R07.	Contract Date	
R08.	Maximum Repayment Obligation per Contract, Beginning of Fiscal Year	\$4,248,354
R09.	Initial Repayment Obligation	
R10.	Adjustment to Repayment Obligation in Current Fiscal Year	
R11.	Reason for Adjustment to Repayment Obligation in Current Fiscal Year	
R12.	Maximum Repayment Obligation per Contract, End of Fiscal Year	\$4,248,354
R13.	Year of Issue	2013
R14.	Beginning Maturity Year	2013
R15.	Ending Maturity Year	2035
R16.	Principal Authorized	4,248,354
R17.	Principal Received to Date	4,248,354
R18.	Principal Expended to Date	4,248,354
R19.	Principal Unspent	0
R20.	Principal Outstanding, Beginning of Fiscal Year	\$3,259,152
R21.	Adjustment to Principal in Current Fiscal Year	-2
R22.	Reason for Adjustment to Principal in Current Fiscal Year	To correct beginning balance to match audited final
R23.	Principal Received in Current Fiscal Year	
R24.	Principal Paid in Current Fiscal Year	211,522
R24.5	Principal Refinanced in Current Fiscal Year	
R25.	Principal Paid to Date	\$942,966
R26.	Principal Outstanding, End of Fiscal Year	\$3,047,628
R27.	Principal Outstanding, Current Portion	172,495
R28.	Principal Outstanding, Noncurrent Portion	\$2,875,133
R29.	Interest Paid in Current Fiscal Year	72,938
R30.	Principal Delinquent, End of Fiscal Year	
R31.	Interest Delinquent, End of Fiscal Year	

Note: Maximum Repayment Obligation refers to the maximum amount that may be borrowed as specified in each contract. DO NOT reduce Maximum Repayment Obligation by annual principal payments.

R32. Estimated Payment Schedule

Fiscal Year(s) (YYYY)	Principal	Interest	Total Debt Service	
2021	172,495	68,616	241,111	Delete
2022	176,456	64,655	241,111	Delete
2023	180,509	60,602	241,111	Delete
2024	184,654	56,457	241,111	Delete
2025	188,895	52,516	241,411	Delete
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	

2026-2035	2,144,619	266,336	2,410,955	Delete
				Add Year
Total Estimated Payments	\$3,047,628	\$569,182	\$3,616,810	

Note:

(R22) Reason for Adjustment to Principal in Current Fiscal Year: To correct beginning balance to match audited financial statement

Special District of Montara Sanitary District (San Mateo)
Special Districts Financial Transactions Report
Detail Summary of Construction Financing

Back to Form: Construction Financing

Fiscal Year: 2020

	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Received in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion	Interest Paid in Current Fiscal Year
Federal Financing								
State Financing								
Enterprise								
Loans								
Water System Improvements	2013	3,259,152	0	211,522	3,047,628	172,495	2,875,133	72,938
Total Enterprise Debt:		\$3,259,152	\$0	\$211,522	\$3,047,628	\$172,495	\$2,875,133	\$72,938

Special District of Montara Sanitary District (San Mateo)
Special Districts Financial Transactions Report
Lease Obligations

Go to Report: Detail Summary of Lease Obligations

Fiscal Year: 2020

R01. Purpose of Debt (1 of 1) (Record Completed)	Capital Lease
R02. Debt Type	Lease
R03. Fund Type	Enterprise
SPD04. Activity	Water Enterprise
R05. Name of Lessor	PNC Equipment Finance
R06. Name of Person or Organization	PNC Equipment Finance
R07. Original Debt Term (years)	20
R08. Beginning Maturity Year (YYYY)	2007
R09. Ending Maturity Year	2027
R10. Initial Debt Obligation	1,854,443
R11. Principal Unspent	

	Principal	Interest	Total Future Payments
R12. Beginning Balances of Current Fiscal Year	\$1,083,773	\$106,509	\$1,190,282
R13. Prior-Year Adjustments	1		1
R14. Principal Paid in Current Fiscal Year	114,408		114,408
R15. Interest Paid in Current Fiscal Year		30,300	30,300
R16. Adjustments in Current Fiscal Year			
R17. Ending Balances of Current Fiscal Year	\$969,366	\$76,209	\$1,045,575
R18. Ending Balances, Current Portion	125,338	26,921	152,259
R19. Ending Balances, Noncurrent Portion	\$844,028	\$49,288	\$893,316
R20. Reason for Adjustment to Principal			
R21. Reason for Adjustment to Interest			

1. Report leases individually (Do not combine leases).
 2. Report on this form only capital leases with an original term of 10 or more years where the local agency acquires ownership of the property. Continue reporting the capital lease on this form until the lease is defeased or fully matured.
 3. Report on the "Other Long-Term Debt Form" leases with an original term greater than one year but less than 10 years.
 4. The "Initial Debt Obligation" includes principal and interest.

Special District of Montara Sanitary District (San Mateo)
Special Districts Financial Transactions Report
Detail Summary of Lease Obligations

Back to Form: Lease Obligations

Fiscal Year: 2020

Name of Lessor	Principal Paid in Current Fiscal Year	Interest Paid in Current Fiscal Year	Total Future Payments	Ending Balance, Current Portion (Principal only)	Ending Balance, Noncurrent Portion (Principal only)
Enterprise					
Lease					
Capital Lease					
PNC Equipment Finance	114,408	30,300	1,045,575	125,338	844,028
Total Enterprise Debt:	\$114,408	\$30,300	\$1,045,575	\$125,338	\$844,028

Special District of Montara Sanitary District (San Mateo)
Special Districts Financial Transactions Report
Debt Service Reconciliation Report

Fiscal Year: 2020

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			221,777
R02. Other Long-Term Debt			10,016
R03. Construction Financing			72,938
R04. Lease Obligations			30,300
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$335,031
R06. Debt Service			335,031
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

Special District of Montara Sanitary District (San Mateo)
Special Districts Financial Transactions Report
Statement of Net Position
Proprietary Funds

Fiscal Year: 2020

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	7,936,417	
R02. Restricted		
R03. Accounts Receivable (net)	770,105	
R04. Taxes Receivable		
R05. Interest Receivable (net)		
R06. Due from Other Funds	297,245	
R07. Due from Other Governments		
R08. Inventories	42,656	
R09. Prepaid Items	67,780	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$9,114,203	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted	1,355,793	
R14. Investments		
R15. Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	739,500	
R17. Buildings and Improvements	46,009,198	
R18. Equipment		
R18.5 Infrastructure		
R19. Intangible Assets – Amortizable		
R20. Construction in Progress		
R21. Intangible Assets – Nonamortizable	2,687,547	
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-22,137,777	
R23.5 Net Pension Asset	81,551	
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$28,735,812	\$0
R27. Total Assets	\$37,850,015	\$0
Deferred Outflows of Resources		
R28. Related to Pensions	261,227	
R28.5 Related to OPEB		
R28.6 Related to Debt Refunding	150,668	
R29. Other Deferred Outflows of Resources		
R30. Total Deferred Outflows of Resources	\$411,895	\$0
R31. Total Assets and Deferred Outflows of Resources	\$38,261,910	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	361,606	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	96,673	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	316,494	
R38.	Accrued Compensated Absences	26,442	
R39.	Long-Term Debt, Due Within One Year	1,265,624	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2	14,774	
R43.	Total Current Liabilities	\$2,081,613	\$0
Noncurrent Liabilities			
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	37,946	
R46.	General Obligation Bonds	7,810,199	
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)	694,577	
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State	2,875,133	
R55.	Lease Principal	844,028	
R56.	Net Pension Liability		
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$12,261,883	\$0
R61.	Total Liabilities	\$14,343,496	\$0
Deferred Inflows of Resources			
R62.	Related to Pensions	54,696	
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$54,696	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$14,398,192	\$0
R66.	Total Net Position (Deficit)	\$23,863,718	\$0
Net Position (Deficit)			
R67.	Net Investment in Capital Assets	13,959,575	
R68.	Restricted	1,355,793	
R69.	Unrestricted	8,548,350	
R70.	Total Net Position (Deficit)	\$23,863,718	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$38,261,910	\$0

Special District of Montara Sanitary District (San Mateo)
Special Districts Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2020

R01. Appropriations Limit	2,478,038
R02. Total Annual Appropriations Subject to the Limit	967,269
R03. Revenues Received (Over) Under Appropriations Limit	\$1,510,769

Special District of Montara Sanitary District (San Mateo)
Special Districts Financial Transactions Report
Summary

Fiscal Year: 2020

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
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			3,397,869	
R17. Solid Waste				
R18. Transit				
R19. Water			2,379,201	
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$5,777,070	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer			555,131	
R30. Solid Waste				
R31. Transit				
R32. Water			1,641,655	
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				
R36. Total Non-Operating Revenues			\$2,196,786	
R36.5 Total Revenues	\$0	\$0	\$7,973,856	\$7,973,856

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			3,084,855	
R53.	Solid Waste				
R54.	Transit				
R55.	Water			2,709,368	
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$5,794,223	
Non-Operating Expenses					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer			38,951	
R66.	Solid Waste				
R67.	Transit				
R68.	Water			297,430	
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$336,381	
R72.5	Total Expenditures/Expenses	\$0	\$0	\$6,130,604	\$6,130,604
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$0	\$0	\$1,843,252	\$1,843,252
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$22,021,386	\$22,021,386
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$23,863,718	\$23,863,718

Assets

R79. Total Current Assets			9,114,203	9,114,203
R80. Total Noncurrent Assets			28,735,812	28,735,812
R81. Total Assets	\$0	\$0	\$37,850,015	\$37,850,015

Liabilities

R82. Total Current Liabilities			2,081,613	2,081,613
R83. Total Noncurrent Liabilities			12,261,883	12,261,883
R84. Total Liabilities	\$0	\$0	\$14,343,496	\$14,343,496
R85. Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$23,863,718	\$23,863,718

Special District of Montara Sanitary District (San Mateo)
Special District Financial Transactions Report
Footnotes

Fiscal Year: 2020		
FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R07)OtherOperatingRevenues	ACWA/JPIA Insurance Authority grant income.
SewerEnterpriseFund	(R15)GeneralandAdministrativeExpenses	Prior year increase was due to the payment of claims expense which was over \$25K. Other expenditures, include pumping expense were less than prior year.
WaterEnterpriseFund	(R18)OtherOperatingRevenues	Miscellaneous income.
WaterEnterpriseFund	(R23)OtherWaterSupplyExpenses	Maintenance.
WaterEnterpriseFund	(R25)Treatment	Prior year one time expenses for required maintenance.
WaterEnterpriseFund	(R31)ContractualServices	Due to decreased engineering costs.
WaterEnterpriseFund	(R33)GeneralandAdministrativeExpenses	Reduced uniform and vehicle costs due to cost saving techniques the District implemented.
WaterEnterpriseFund	(R60)InterestExpense	Prior year included an additional interest expense payment captured in the fiscal year. Current year only includes two payments.
WaterEnterpriseFund	(R62)OtherNonoperatingExpenses	Conservation Program and Rebates
LeaseObligations	(R13)Principal-PriorYearAdjustments	(1_Capital Lease) To correct beginning balance to match audited financial statement
ProprietaryFunds	(R13)Entpr-CashandInvestmentsRestricted	Due to timing of GO bond receipt from County.
ProprietaryFunds	(R42)Entpr-OtherCurrentLiabilities2	Temporary construction meter.
ProprietaryFunds	(R56)Entpr-NetPensionLiability	No liability noted. Program is funded and an actuarial asset.

Total Footnote: 13

ACCOUNTANTS COMPILATION REPORT

To the Board of Directors
Montara Water and Sanitary District
Montara, California

Management is responsible for the accompanying Annual Financial Transactions Report of the Montara Water and Sanitary District, as of and for the year ended June 30, 2020, included in the accompanying prescribed form in accordance with the requirements of Government Code Section 53891 and the California State Controller's Office's Special Districts Financial Transactions Report Instructions dated 11/2020. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial information included in the accompanying Annual Financial Transactions Report prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial information included in the accompanying Annual Financial Transactions Report prescribed form.

The financial information included in the accompanying Annual Financial Transactions Report prescribed form are presented in accordance with the requirements of the California State Controller's Office, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

Management has omitted the disclosures ordinarily included in financial statements prepared in accordance with accounting principles generally accepted in the United States of America, because such disclosures are not a requirement of the Annual Financial Transactions Report prescribed form.

This report is intended solely for the information and use of the District and the California State Controller's Office, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Maze & Associates".

Pleasant Hill, California
January 11, 2021