

Special District of Monroeville Water District
Special Districts' Financial Transactions Report
General Information

Reporting Year: 2021

District Mailing Address

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

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Seth"/>	<input type="text"/>	<input type="text" value="Fiack"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Mark"/>	<input type="text"/>	<input type="text" value="Lohse"/>	<input type="text" value="Vice President"/>
Member 3	<input type="text" value="Jason"/>	<input type="text"/>	<input type="text" value="Enos"/>	<input type="text" value="Secretary/Treasurer"/>
Member 4	<input type="text" value="Richard"/>	<input type="text"/>	<input type="text" value="Whyler"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Julia"/>	<input type="text"/>	<input type="text" value="Violich"/>	<input type="text" value="Director"/>
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="Merrilee"/>	<input type="text"/>	<input type="text" value="Vanderwaal"/>	<input type="text" value="District Administrator"/>	<input type="text" value="monroevillewd@gmail.com"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name M. I. Last Name
 Telephone Email

Independent Auditor

Firm Name
 First Name M. I. Last Name
 Telephone

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2. Yes No

2. Is this district a blended component unit (BCU) or a discretely presented component unit (DPCU) of a City, County, or Special District (Choose one)? Refer to the Financial Transactions Report (FTR) instructions for definitions of these terms. If the district is a BCU, answer questions 3 - 5.
 BCU DPCU

3. Is financial data of this BCU included in the financial statements or Annual Comprehensive Financial Report (ACFR) of a City, County, or Special District (Choose one)?
 City County Special District

4. In which City, County, or Special District financial statements or ACFR is the financial data of this BCU included?

City name:
 County name:
 Special District name:

5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)? Yes No

Special District of Monroeville Water District
Special Districts' Financial Transactions Report
Comments for the Special District Report

Reporting Year: 2021

Comments

The Other Asset and Other Liabilities represents the value of the funds paid to create the district by district landowners. The Board then recognized the value of these funds and elected to repay them to the landowners in the future.

Special District of Monroeville Water District
Special Districts' Financial Transactions Report
Water Enterprise Fund
Statement of Revenues, Expenses, and Change in Fund Net Position

Reporting Year: 2021

Operating Revenues

Water Sales Revenues

Retail Water Sales

R01.	Residential	
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	
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	
R19.	Total Operating Revenues	\$0

Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	
R25.	Treatment	
R26.	Transmission and Distribution	
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	
R31.	Contractual Services	
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	47,371
R34.	Depreciation and Amortization Expenses	
R35.	Other Operating Expenses	
R36.	Total Operating Expenses	\$47,371
R37.	Operating Income (Loss)	\$-47,371

Nonoperating Revenues

R38.	Investment Earnings	
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R39.	Rents, Leases, and Franchises	
	Taxes and Assessments	
SD40.	Current Secured and Unsecured (1%)	
SD41.	Voter-Approved Taxes	171,336
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	0
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	\$171,336
	Nonoperating Expenses	
R60.	Interest Expense	6,812
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	
R63.	Total Nonoperating Expenses	\$6,812
R64.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$117,153
	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	\$117,153
R75.	Net Position (Deficit), Beginning of Fiscal Year	
R76.	Adjustment	-67,033
R77.	Reason for Adjustment	Prior Year balance carryover (due to loans)
R78.	Net Position (Deficit), End of Fiscal Year	\$50,120
	Net Position (Deficit)	
R79.	Net Investment in Capital Assets	
R80.	Restricted	
R81.	Unrestricted	50,120
R82.	Total Net Position (Deficit)	\$50,120

Note:

(R77) Reason for Adjustment: Prior Year balance carryover (due to loans)

Special District of Monroeville Water District
Special Districts' Financial Transactions Report
Other Long-Term Debt
Loans, Notes, and Other

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

Reporting Year: 2021

R01. Purpose of Debt (1 of 2) (Record Completed)	District Operations
R02. Nature of Revenue Pledged	None
R03. Debt Type	Loans
R04. Fund Type	Enterprise
SD05. Activity	Water Enterprise
R06. Year of Issue	2019
R07. Beginning Maturity Year	2021
R08. Ending Maturity Year	2024
R09. Principal Authorized	60,000
R10. Principal Received to Date	60,000
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	
R13. Adjustment to Principal in Current Fiscal Year	60,000
R14. Reason for Adjustment to Principal in Current Fiscal Year	Loan received in 2019
R15. Principal Received in Current Fiscal Year	925
R16. Principal Paid in Current Fiscal Year	
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$60,925
R19. Principal Outstanding, Current Portion	60,925
R20. Principal Outstanding, Noncurrent Portion	\$0
R21. Interest Paid in Current Fiscal Year	5,587
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)	

Note:

(R14) Reason for Adjustment to Principal in Current Fiscal Year: Loan received in 2019

Special District of Monroeville Water District
Special Districts' Financial Transactions Report
Other Long-Term Debt
Loans, Notes, and Other

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

Reporting Year: 2021

R01. Purpose of Debt (2 of 2) (Record Completed)	Dist
R02. Nature of Revenue Pledged	None
R03. Debt Type	Loans
R04. Fund Type	Enterprise
SD05. Activity	Water Enterprise
R06. Year of Issue	2020
R07. Beginning Maturity Year	2021
R08. Ending Maturity Year	2024
R09. Principal Authorized	50,000
R10. Principal Received to Date	50,000
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	
R13. Adjustment to Principal in Current Fiscal Year	50,000
R14. Reason for Adjustment to Principal in Current Fiscal Year	Loan received in 2020
R15. Principal Received in Current Fiscal Year	689
R16. Principal Paid in Current Fiscal Year	
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$50,689
R19. Principal Outstanding, Current Portion	50,689
R20. Principal Outstanding, Noncurrent Portion	\$0
R21. Interest Paid in Current Fiscal Year	3,782
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)	

Note:

(R14) Reason for Adjustment to Principal in Current Fiscal Year: Loan received in 2020

Special District of Monroeville Water District
Special Districts' Financial Transactions Report
Detail Summary of Other Long-Term Debt

Back to Form: Other Long-Term Debt

Reporting Year: 2021

	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								
Dist	2020	0	689	0	50,689	50,689	0	3,782
District Operations	2019	0	925	0	60,925	60,925	0	5,587
Total Enterprise Debt:		\$0	\$1,614	\$0	\$111,614	\$111,614	\$0	\$9,369

Special District of Monroeville Water District
Special Districts' Financial Transactions Report
Debt Service Reconciliation Report

Reporting Year: 2021

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			
R02. Other Long-Term Debt			9,369
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$9,369
R06. Debt Service			6,812
R07. Difference	\$0	\$0	\$2,557
R08. Reason for Difference			Interest Accrued but not paid

Note:

(R08) Ent-Reason for Difference: Interest Accrued but not paid

Special District of Monroeville Water District
Special Districts' Financial Transactions Report
Statement of Net Position
Proprietary Funds

Reporting Year: 2021

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	151,628	
R02. Restricted		
R03. Accounts Receivable (net)	20,267	
R04. Taxes Receivable		
R05. Interest Receivable (net)		
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories		
R09. Prepaid Items		
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$171,895	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R15. Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land		
R17. Buildings and Improvements		
R18. Equipment		
R18.5 Infrastructure		
R19. Intangible Assets – Amortizable		
R20. Construction in Progress		
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization		
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1	198,750	
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$198,750	\$0
R27. Total Assets	\$370,645	\$0
Deferred Outflows of Resources		
R28. Related to Pensions		
R28.5 Related to OPEB		
R28.6 Related to Debt Refunding		

R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$0	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$370,645	\$0
Liabilities			
Current Liabilities			
R32.	Accounts Payable	50,161	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances		
R38.	Accrued Compensated Absences		
R39.	Long-Term Debt, Due Within One Year	111,614	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$161,775	\$0
Noncurrent Liabilities			
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion		
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)		
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R55.	Lease Principal		
R56.	Net Pension Liability	0	
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1	158,750	
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$158,750	\$0
R61.	Total Liabilities	\$320,525	\$0
Deferred Inflows of Resources			
R62.	Related to Pensions		
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$0	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$320,525	\$0
R66.	Total Net Position (Deficit)	\$50,120	\$0

Net Position (Deficit)

R67.	Net Investment in Capital Assets		
R68.	Restricted		
R69.	Unrestricted	50,120	
R70.	Total Net Position (Deficit)	\$50,120	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$370,645	\$0

Special District of Monroeville Water District
Special Districts' Financial Transactions Report
Summary

Reporting Year: 2021

	Governmental Funds	Internal Service Fund	Enterprise Fund	1
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				
R17. Solid Waste				
R18. Transit				
R19. Water				
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$0	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer				
R30. Solid Waste				
R31. Transit				
R32. Water			171,336	
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				

R36.	Total Non-Operating Revenues			\$171,336	
R36.5	Total Revenues	\$0	\$0	\$171,336	
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				
R53.	Solid Waste				
R54.	Transit				
R55.	Water			47,371	
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$47,371	
Non-Operating Expenses					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water			6,812	
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$6,812	
R72.5	Total Expenditures/Expenses	\$0	\$0	\$54,183	

R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$0	\$0	\$117,153	
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$0	
R77.	Adjustments			-67,033	
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$50,120	
Assets					
R79.	Total Current Assets			171,895	
R80.	Total Noncurrent Assets			198,750	
R81.	Total Assets	\$0	\$0	\$370,645	
Liabilities					
R82.	Total Current Liabilities			161,775	
R83.	Total Noncurrent Liabilities			158,750	
R84.	Total Liabilities	\$0	\$0	\$320,525	
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$50,120	

Special District of Monroeville Water District
 Special Districts' Financial Transactions Report
 Parcel Tax - Statistical Data
 (To Be Completed by Levying Entity)

Reporting Year: 2021

Parcel Tax Name (1 of 1) (Record Completed)

Special Tax 11/2020

A. The Type and Rate of Parcel Tax Imposed

All Property Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$5.29	Acre	
	Select	

Delete

Add

Select Add Type

B. The Number of Parcels Subject to the Parcel Tax

401

C. The Number of Parcels Exempt from the Parcel Tax

D. The Sunset Date of the Parcel Tax, if any

E. The Amount of Revenue Received from the Parcel Tax (Annually)

171,336

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please check all box(es) applicable or the box(es) with the closest description that apply.)

<input type="checkbox"/> Agriculture and Fair
<input type="checkbox"/> Air Quality and Pollution Control
<input type="checkbox"/> Airport Purpose
<input type="checkbox"/> Ambulance Service and Emergency Medical Services
<input type="checkbox"/> Amusement
<input type="checkbox"/> Animal Control
<input type="checkbox"/> Broadband and Cable Services
<input type="checkbox"/> Cemetery
<input type="checkbox"/> Conduit Financing
<input type="checkbox"/> Drainage and Drainage Maintenance
<input type="checkbox"/> Electric Purpose
<input type="checkbox"/> Erosion Control
<input type="checkbox"/> Financing or Constructing Facilities
<input type="checkbox"/> Fire Protection, Fire Prevention, and Fire Suppression
<input type="checkbox"/> Flood Control
<input type="checkbox"/> Gas Purpose
<input type="checkbox"/> Graffiti Abatement
<input type="checkbox"/> Harbor and Port Purpose
<input type="checkbox"/> Hazardous Material Emergency Response
<input type="checkbox"/> Health
<input type="checkbox"/> Hospital Purpose
<input type="checkbox"/> Land Reclamation

<input type="checkbox"/> Library Services
<input type="checkbox"/> Lighting and Lighting Maintenance
<input type="checkbox"/> Local and Regional Planning or Development
<input type="checkbox"/> Memorial
<input type="checkbox"/> Museums and Cultural Facilities
<input type="checkbox"/> Parking
<input type="checkbox"/> Pest Control, Mosquito Abatement and Vector Control
<input type="checkbox"/> Police Protection, Personal Safety, and Public Safety
<input type="checkbox"/> Recreation and Park, Open Space
<input type="checkbox"/> Resource Conservation
<input type="checkbox"/> Snow Removal
<input type="checkbox"/> Streets, Roads, and Sidewalks
<input type="checkbox"/> Television Translator Station Facilities
<input type="checkbox"/> Trade and Commerce
<input type="checkbox"/> Transit
<input type="checkbox"/> Transportation
<input type="checkbox"/> Underground Electric and Communication Facilities
<input type="checkbox"/> Veterans Buildings and Institutions
<input type="checkbox"/> Water Conservation
<input type="checkbox"/> Waste Management
<input checked="" type="checkbox"/> Water Services and Irrigation
<input type="checkbox"/> Weed Abatement



Landscaping



Special District of Monroeville Water District
Special District Financial Transactions Report
Footnotes

Fiscal Year: 2021		
FORM DESC	FIELD NAME	FOOTNOTES
OtherLongTermDebt	(R16)PrincipalPaidinCurrentFiscalYear	(1_District Operations) No principal payments were made in Fiscal Year ending 6/30/21 as the initial property tax billing was still being received.
OtherLongTermDebt	(R16)PrincipalPaidinCurrentFiscalYear	(2_Dist) No principal payments were made in Fiscal Year ending 6/30/21 as the initial property tax billing was still being received.
ProprietaryFunds	(R24)Entpr-OtherNoncurrentAssets1	The Other Noncurrent Asset represents the value of the funds paid to create the district by district landowners. The District Board then recognized the value of these funds and elected to repay them to the landowners in the future (Other Noncurrent Liability).
ProprietaryFunds	(R56)Entpr-NetPensionLiability	The District has no employees and thus no pension liability.
ProprietaryFunds	(R58)Entpr-OtherNoncurrentLiabilities1	The Other Noncurrent Asset represents the value of the funds paid to create the district by district landowners. The District Board then recognized the value of these funds and elected to repay them to the landowners in the future (Other Noncurrent Liability).

Total Footnote: 5

Your electronically signed cover page was successfully submitted. If you would like to keep a hard copy for you records click on the "Print Cover Page" button at the top of the page. The name and/or email provided does not match the information on file. Please check that the information entered is correct.

SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of Monroeville Water District

Reporting Year: **2021**

ID Number: **12411103100**

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



District Administrator

Signature

Title

Merrilee Vanderwaal

3/17/2022

Name (Please Print)

Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year or within the time prescribed by the Controller, whichever is later. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

If submitted manually, please complete, sign, and mail this cover page to either address below:

Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
P.O. Box 942850
Sacramento, CA 94250

Express Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 3/17/2022 10:04:48 AM