

SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of West Bay Sanitary District (San Mateo)

Reporting Year: 2021

ID Number: 12304115000

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

Finance Manager

Title

Debra Fisher

Name (Please Print)

1 February 2022

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 2/1/2022 10:53:36 AM

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

Fiscal Year: 2021		
FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R02)PermitandInspectionFees	These fees can vary. Prior year might have been slower due to shutdown.
SewerEnterpriseFund	(R04)StandbyandAvailabilityCharges	Might have been in another category, but this is correct one.
SewerEnterpriseFund	(R07)OtherOperatingRevenues	Solid Waste Fund
SewerEnterpriseFund	(R10)TreatmentandDisposal	Paid additional \$6,416,002 in prior year, in lieu of taking on additional debt.
SewerEnterpriseFund	(R14)MaterialsandSupplies	Prior year was slower due to shutdown.
SewerEnterpriseFund	(R15)GeneralandAdministrativeExpenses	Prior year was slower due to shutdown.
SewerEnterpriseFund	(R16)DepreciationandAmortizationExpenses	Completed \$7 million in CIP.
SewerEnterpriseFund	(R17)OtherOperatingExpenses	Solid Waste Fund Expenditures
SewerEnterpriseFund	(R38)IntergovernmentalOther	Increased value in SVCW, JPA.
SewerEnterpriseFund	(R40)OtherNonoperatingRevenues	Miscellaneous dividends and other receipts.
SewerEnterpriseFund	(R42)InterestExpense	Prior value for Recycled Water Facility. Move to separate fund.
SewerEnterpriseFund	(R58)Adjustment	Prior Period Adjustments; Net Investment in Recycled Water Fund, \$246,405 Net Investment in Solid Waste & \$755,728 for pension liability adjustments in payoff of prior period (per auditors).
SolidWasteEnterpriseFund	(R05)OtherOperatingRevenues	Solid Waste Franchise fees received; net of income and expense of franchisee.
SolidWasteEnterpriseFund	(R17)GeneralandAdministrativeExpenses	Solid Waste Fund Expenditures by District.
SolidWasteEnterpriseFund	(R21)OperatingIncome(Loss)	Net Income
SolidWasteEnterpriseFund	(R59)Adjustment	Beginning balance.
SolidWasteEnterpriseFund	(R61)NetPosition(Deficit)EndofFiscalYear	Ending balance
SolidWasteEnterpriseFund	(R63)Restricted	Balance restricted for Solid Waste Fund.
SolidWasteEnterpriseFund	(R65)TotalNetPosition(Deficit)	Ending balance.
WaterEnterpriseFund	(R11)OtherWaterSalesRevenues	Recycled Water.
WaterEnterpriseFund	(R58)OtherNonoperatingRevenues	Contributions from private partner, use agreement.
WaterEnterpriseFund	(R70)OtherCapitalContributions	Contributions by users to reimburse SRF loan payment.
WaterEnterpriseFund	(R78)NetPosition(Deficit)EndofFiscalYear	Non-cash items not reimbursed, such as depreciation.
DebtServiceReconciliation	(R06)Ent_DebtService	Current debt accrued & paid.
DebtServiceReconciliation	(R07)Ent_Difference	Accrued debt in prior year.
DebtServiceReconciliation	(R08)Ent_ReasonforDifference	Interest accrual verse paid.
DebtServiceReconciliation	(R08)Gov_ReasonforDifference	None
DebtServiceReconciliation	(R08)Int_ReasonforDifference	None
ProprietaryFunds	(R01)Entpr-Unrestricted	Cash balance
ProprietaryFunds	(R02)Entpr-Restricted	Moved Restricted Investments to Non-current Assets, where it belongs.
ProprietaryFunds	(R10)Entpr-OtherCurrentAssets1	Variance in Audit Report from actual District financials.
ProprietaryFunds	(R12)Entpr-TotalCurrentAssets	Net Asset Balance
ProprietaryFunds	(R13)Entpr-CashandInvestmentsRestricted	Restricted Investments sold and moved to Money Market Account, which is Current Asset.
ProprietaryFunds	(R14)Entpr-Investments	Non-Current Investments increased.
ProprietaryFunds	(R20)Entpr-ConstructionInProgress	\$7,253,197 Construction projects completed.
ProprietaryFunds	(R22)Entpr-OtherCapitalAssets	Construction of Recycled Water Facility completed and capitalized 7/27/20. Moved from CIP to Recycled Water Asset. Need Recycled Water Fund setup for reporting.
ProprietaryFunds	(R24)Entpr-OtherNoncurrentAssets1	Moved investment in Silicon Valley Clean Water, JPA 23.38% District ownership. This is non-current, where tthe SHRWF completed 7/2020 was entered in Other Capital Assets and began depreciation in 2020-21.
ProprietaryFunds	(R25)Entpr-OtherNoncurrentAssets2	Recycled Water Facility.
ProprietaryFunds	(R40)Entpr-OtherLongTermLiabilitiesDueWithinOneYear	Deposits for SRF loan payment, due 3/31/2022.
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Variance in Audit Report from actual District financials.
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	Paid off pension liability.
ProprietaryFunds	(R56)Entpr-NetPensionLiability	District paid off pension liability in 2020-21. Zero balance as of 6/30/21.
ProprietaryFunds	(R58)Entpr-OtherNoncurrentLiabilities1	Prior period adjustment.
ProprietaryFunds	(R67)Entpr-NetInvestmentinCapitalAssets	Shouldn't this be automatically entered? This is a greyed field. Does not full correct amount.
ProprietaryFunds	(R68)Entpr-Restricted	\$63,977,292
ProprietaryFunds	(R69)Entpr-Unrestricted	\$25,727,898

ProprietaryFunds	(R70)Entrpr-TotalNetPosition	Should be \$144,001,153 for the combined Net Position.
NoncurrentAssetsLiabilities	(R08)CapAsst-OtherCapitalAssets	Construction of Recycled Water Facility completed and capitalized 7/27/20. Moved from CIP to Recycled Water Asset. Need Recycled Water Fund setup for reporting.
NoncurrentAssetsLiabilities	(R16)Asst-RelatedtoPensions	District paid off pension liability in 2020-21. Zero balance as of 6/30/21.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	Pension Liability paid off in 2020-21. Zero balance due, as of 6/30/21.
NoncurrentAssetsLiabilities	(R40)Liab-RelatedtoPensions	Pension Liability paid off in 2020-21. Zero balance due, as of 6/30/21.

Total Footnote: 51

Special District of West Bay Sanitary District (San Mateo)
 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="Fran"/>	<input type="text"/>	<input type="text" value="Dehn"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="David"/>	<input type="text"/>	<input type="text" value="Walker"/>	<input type="text" value="Secretary"/>
Member 3	<input type="text" value="Roy"/>	<input type="text"/>	<input type="text" value="Thiele-Sardiña"/>	<input type="text" value="Treasurer"/>
Member 4	<input type="text" value="Edward"/>	<input type="text" value="P"/>	<input type="text" value="Moritz"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="George"/>	<input type="text"/>	<input type="text" value="Otte"/>	<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="Sergio"/>	<input type="text"/>	<input type="text" value="Ramirez"/>	<input type="text" value="District Manager"/>	<input type="text" value="sramirez@westbaysanitary.org"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name M. I. Last Name
 Telephone Email

Independent Auditor

Firm Name
 First Name M. I. Last Name
 Telephone

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

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

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

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

City name:
 County name:
 Special District name:

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

Special District of West Bay Sanitary District (San Mateo)
Special Districts' Financial Transactions Report
Sewer Enterprise Fund
Statement of Revenues, Expenses, and Change in Fund Net Position

Reporting Year: 2021**Operating Revenues**

R01. Service Charges	31,090,378
R02. Permit and Inspection Fees	224,200
R03. Connection Fees	
R04. Standby and Availability Charges	355,000
R05. Service-Type Assessments	505,549
R06. Service Penalties	
R07. Other Operating Revenues	0
R08. Total Operating Revenues	\$32,175,127

Operating Expenses

R09. Transmission	
R10. Treatment and Disposal	12,740,977
R11. Taxes	
R12. Personnel Services	6,055,938
R13. Contractual Services	580,352
R14. Materials and Supplies	542,122
R15. General and Administrative Expenses	953,648
R16. Depreciation and Amortization Expenses	3,040,837
R17. Other Operating Expenses	0
R18. Total Operating Expenses	\$23,913,874
R19. Operating Income (Loss)	\$8,261,253

Nonoperating Revenues

R20. Investment Earnings	360,385
R21. Rents, Leases, and Franchises	
Taxes and Assessments	
SD22. Current Secured and Unsecured (1%)	
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	
SD34.	Timber Yield	
R35.	In-Lieu Taxes	
R36.	Other Intergovernmental – State	
R37.	Intergovernmental – County	
R38.	Intergovernmental – Other	297,792
R39.	Gain on Disposal of Capital Assets	
R40.	Other Nonoperating Revenues	51,621
R41.	Total Nonoperating Revenues	\$709,798
	Nonoperating Expenses	
R42.	Interest Expense	0
R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	
R45.	Total Nonoperating Expenses	\$0
R46.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$8,971,051
	Capital Contributions	
R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	110,097
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	
R53.	Total Capital Contributions	\$110,097
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	\$9,081,148
R57.	Net Position (Deficit), Beginning of Fiscal Year	\$135,869,805
R58.	Adjustment	-23,161,772
R59.	Reason for Adjustment	Prior Period Adjustment
R60.	Net Position (Deficit), End of Fiscal Year	\$121,789,181
	Net Position (Deficit)	
R61.	Net Investment in Capital Assets	32,347,196

R62. Restricted	63,977,292
R63. Unrestricted	25,464,693
R64. Total Net Position (Deficit)	\$121,789,181

Note:

(R59) Reason for Adjustment: Prior Period Adjustment

Special District of West Bay Sanitary District (San Mateo)
 Special Districts' Financial Transactions Report
 Solid Waste Enterprise Fund
 Statement of Revenues, Expenses, and Change in Fund Net Position

Reporting Year: 2021

Operating Revenues

R01.	Disposal Fees – Commercial	<input type="text"/>
R02.	Disposal Fees – Public	<input type="text"/>
R03.	Collection Fees – Residential	<input type="text"/>
R04.	Collection Fees – Commercial	<input type="text"/>
R05.	Other Operating Revenues	104,486
R06.	Total Operating Revenues	\$104,486

Operating Expenses

Disposal Expenses

R07.	Personnel Services	<input type="text"/>
R08.	Contractual Services	<input type="text"/>
R09.	Materials and Supplies	<input type="text"/>
R10.	Other Disposal Expenses (Abatements)	<input type="text"/>
R11.	Total Disposal Expenses	<input type="text"/>

Collection Expenses

R12.	Personnel Services	<input type="text"/>
R13.	Contractual Services	<input type="text"/>
R14.	Materials and Supplies	<input type="text"/>
R15.	Other Collection Expenses	<input type="text"/>
R16.	Total Collection Expenses	<input type="text"/>

R17.	General and Administrative Expenses	84,686
R18.	Depreciation and Amortization Expenses	<input type="text"/>
R19.	Other Operating Expenses	<input type="text"/>
R20.	Total Operating Expenses	\$84,686
R21.	Operating Income (Loss)	\$19,800

Nonoperating Revenues

R22.	Investment Earnings	<input type="text"/>
R23.	Rents, Leases, and Franchises	<input type="text"/>

Taxes and Assessments

SD24.	Current Secured and Unsecured (1%)	<input type="text"/>
SD25.	Voter-Approved Taxes	<input type="text"/>
SD26.	Pass-through Property Taxes (ABX1 26)	<input type="text"/>
SD27.	Property Assessments	<input type="text"/>
SD28.	Special Assessments	<input type="text"/>
SD29.	Special Taxes	<input type="text"/>

SD30. Prior-Year Taxes and Assessments	
SD31. Penalties and Cost of Delinquent Taxes and Assessments	
Intergovernmental – Federal	
R32. Aid for Construction	
R33. Other Intergovernmental – Federal	
Intergovernmental – State	
R34. Aid for Construction	
SD35. Homeowners Property Tax Relief	
SD36. Timber Yield	
R37. In-Lieu Taxes	
R38. Other Intergovernmental – State	
R39. Intergovernmental – County	
R40. Intergovernmental – Other	
R41. Gain on Disposal of Capital Assets	
R42. Other Nonoperating Revenues	
R43. Total Nonoperating Revenues	\$0
Nonoperating Expenses	
R44. Interest Expense	
R45. Loss on Disposal of Capital Assets	
R46. Other Nonoperating Expenses	
R47. Total Nonoperating Expenses	\$0
R48. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$19,800
Capital Contributions	
R49. Federal	
R50. State	
R51. County	
R52. Other Government	
R53. Other Capital Contributions	
R54. Total Capital Contributions	\$0
R55. Transfers In	
R56. Transfers Out	
Special and Extraordinary Items	
R56.5 Special Item	
R56.6 Extraordinary Item	
R56.7 Total Special and Extraordinary Items	\$0
R57. Change in Net Position	\$19,800
R58. Net Position (Deficit), Beginning of Fiscal Year	
R59. Adjustment	243,405
R60. Reason for Adjustment	Beginning Balance 6/30/2020

R61.	Net Position (Deficit), End of Fiscal Year	<input type="text" value="\$263,205"/>
	Net Position (Deficit)	
R62.	Net Investment in Capital Assets	<input type="text" value="263,205"/>
R63.	Restricted	<input type="text"/>
R64.	Unrestricted	<input type="text"/>
R65.	Total Net Position (Deficit)	<input type="text" value="\$263,205"/>

Note:

(R60) Reason for Adjustment: Beginning Balance 6/30/2020

Special District of West Bay Sanitary District (San Mateo)
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="Fran"/>	<input type="text"/>	<input type="text" value="Dehn"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="David"/>	<input type="text"/>	<input type="text" value="Walker"/>	<input type="text" value="Secretary"/>
Member 3	<input type="text" value="Roy"/>	<input type="text"/>	<input type="text" value="Thiele-Sardiña"/>	<input type="text" value="Treasurer"/>
Member 4	<input type="text" value="Edward"/>	<input type="text" value="P"/>	<input type="text" value="Moritz"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="George"/>	<input type="text"/>	<input type="text" value="Otte"/>	<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="Sergio"/>	<input type="text"/>	<input type="text" value="Ramirez"/>	<input type="text" value="District Manager"/>	<input type="text" value="sramirez@westbaysanitary.org"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name M. I. Last Name
 Telephone Email

Independent Auditor

Firm Name
 First Name M. I. Last Name
 Telephone

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

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

BCU DPCU

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

City County Special District

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

City name:
 County name:
 Special District name:

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

Special District of West Bay Sanitary District (San Mateo)
Special Districts' Financial Transactions Report
Comments for the Special District Report

Reporting Year: 2021

Comments

Need Recycled Water Fund, Solid Waste Fund.

Special District of West Bay Sanitary District (San Mateo)
Special Districts' Financial Transactions Report
Sewer Enterprise Fund
Statement of Revenues, Expenses, and Change in Fund Net Position

Reporting Year: 2021

Operating Revenues		
R01.	Service Charges	31,090,378
R02.	Permit and Inspection Fees	224,200
R03.	Connection Fees	
R04.	Standby and Availability Charges	355,000
R05.	Service-Type Assessments	505,549
R06.	Service Penalties	
R07.	Other Operating Revenues	0
R08.	Total Operating Revenues	\$32,175,127
Operating Expenses		
R09.	Transmission	
R10.	Treatment and Disposal	12,740,977
R11.	Taxes	
R12.	Personnel Services	6,055,938
R13.	Contractual Services	580,352
R14.	Materials and Supplies	542,122
R15.	General and Administrative Expenses	953,648
R16.	Depreciation and Amortization Expenses	3,040,837
R17.	Other Operating Expenses	0
R18.	Total Operating Expenses	\$23,913,874
R19.	Operating Income (Loss)	\$8,261,253
Nonoperating Revenues		
R20.	Investment Earnings	360,385
R21.	Rents, Leases, and Franchises	
Taxes and Assessments		
SD22.	Current Secured and Unsecured (1%)	
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	
SD34.	Timber Yield	
R35.	In-Lieu Taxes	
R36.	Other Intergovernmental – State	
R37.	Intergovernmental – County	
R38.	Intergovernmental – Other	297,792
R39.	Gain on Disposal of Capital Assets	

R40.	Other Nonoperating Revenues	51,621
R41.	Total Nonoperating Revenues	\$709,798
	Nonoperating Expenses	
R42.	Interest Expense	0
R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	
R45.	Total Nonoperating Expenses	\$0
R46.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$8,971,051
	Capital Contributions	
R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	110,097
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	
R53.	Total Capital Contributions	\$110,097
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	\$9,081,148
R57.	Net Position (Deficit), Beginning of Fiscal Year	\$135,869,805
R58.	Adjustment	-6,716,379
R59.	Reason for Adjustment	Prior Period Adjustment
R60.	Net Position (Deficit), End of Fiscal Year	\$138,234,574
	Net Position (Deficit)	
R61.	Net Investment in Capital Assets	48,963,578
R62.	Restricted	63,543,099
R63.	Unrestricted	25,727,897
R64.	Total Net Position (Deficit)	\$138,234,574

Note:

(R59) Reason for Adjustment: Prior Period Adjustment

Special District of West Bay Sanitary District (San Mateo)
 Special Districts' Financial Transactions Report
 Solid Waste Enterprise Fund
 Statement of Revenues, Expenses, and Change in Fund Net Position

Reporting Year: 2021

Operating Revenues

R01.	Disposal Fees – Commercial	
R02.	Disposal Fees – Public	
R03.	Collection Fees – Residential	
R04.	Collection Fees – Commercial	
R05.	Other Operating Revenues	104,486
R06.	Total Operating Revenues	\$104,486

Operating Expenses

Disposal Expenses

R07.	Personnel Services	
R08.	Contractual Services	
R09.	Materials and Supplies	
R10.	Other Disposal Expenses (Abatements)	
R11.	Total Disposal Expenses	

Collection Expenses

R12.	Personnel Services	
R13.	Contractual Services	
R14.	Materials and Supplies	
R15.	Other Collection Expenses	
R16.	Total Collection Expenses	

R17.	General and Administrative Expenses	84,686
R18.	Depreciation and Amortization Expenses	
R19.	Other Operating Expenses	
R20.	Total Operating Expenses	\$84,686
R21.	Operating Income (Loss)	\$19,800

Nonoperating Revenues

R22.	Investment Earnings	
R23.	Rents, Leases, and Franchises	

Taxes and Assessments

SD24.	Current Secured and Unsecured (1%)	
SD25.	Voter-Approved Taxes	
SD26.	Pass-through Property Taxes (ABX1 26)	
SD27.	Property Assessments	
SD28.	Special Assessments	
SD29.	Special Taxes	
SD30.	Prior-Year Taxes and Assessments	
SD31.	Penalties and Cost of Delinquent Taxes and Assessments	

Intergovernmental – Federal

R32.	Aid for Construction	
R33.	Other Intergovernmental – Federal	

Intergovernmental – State

R34.	Aid for Construction	
SD35.	Homeowners Property Tax Relief	
SD36.	Timber Yield	
R37.	In-Lieu Taxes	

R38.	Other Intergovernmental – State	
R39.	Intergovernmental – County	
R40.	Intergovernmental – Other	
R41.	Gain on Disposal of Capital Assets	
R42.	Other Nonoperating Revenues	
R43.	Total Nonoperating Revenues	\$0
Nonoperating Expenses		
R44.	Interest Expense	
R45.	Loss on Disposal of Capital Assets	
R46.	Other Nonoperating Expenses	
R47.	Total Nonoperating Expenses	\$0
R48.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$19,800
Capital Contributions		
R49.	Federal	
R50.	State	
R51.	County	
R52.	Other Government	
R53.	Other Capital Contributions	
R54.	Total Capital Contributions	\$0
R55.	Transfers In	
R56.	Transfers Out	
Special and Extraordinary Items		
R56.5	Special Item	
R56.6	Extraordinary Item	
R56.7	Total Special and Extraordinary Items	\$0
R57.	Change in Net Position	\$19,800
R58.	Net Position (Deficit), Beginning of Fiscal Year	
R59.	Adjustment	243,405
R60.	Reason for Adjustment	Beginning Balance 6/30/2020
R61.	Net Position (Deficit), End of Fiscal Year	\$263,205
Net Position (Deficit)		
R62.	Net Investment in Capital Assets	
R63.	Restricted	263,205
R64.	Unrestricted	
R65.	Total Net Position (Deficit)	\$263,205

Note:

(R60) Reason for Adjustment: Beginning Balance 6/30/2020

Special District of West Bay Sanitary District (San Mateo)
 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	<input type="text"/>
R02.	Business	<input type="text"/>
R03.	Industrial	<input type="text"/>
R04.	Irrigation	<input type="text"/>
R09.	Sales to Other Utilities for Resale	<input type="text"/>
R10.	Interdepartmental	<input type="text"/>
R11.	Other Water Sales Revenues	<input type="text"/>

Water Services Revenues

R12.	Fire Prevention	<input type="text"/>
R13.	Groundwater Replenishment	<input type="text"/>
R14.	Connection Fees	<input type="text"/>
R15.	Standby and Availability Charges	<input type="text"/>
R16.	Service-Type Assessments	<input type="text"/>
R17.	Other Water Services Revenues	<input type="text"/>
R18.	Other Operating Revenues	<input type="text"/>
R19.	Total Operating Revenues	\$0

Operating Expenses

Water Supply Expenses

R20.	Water Supply	<input type="text"/>
R21.	Water Purchases	<input type="text"/>
R22.	Groundwater Replenishment	<input type="text"/>
R23.	Other Water Supply Expenses	<input type="text"/>
R24.	Pumping	<input type="text"/>
R25.	Treatment	517,241
R26.	Transmission and Distribution	<input type="text"/>
R28.	Customer Accounting and Collection	<input type="text"/>
R29.	Sales Promotion	<input type="text"/>
R30.	Personnel Services	144,298
R31.	Contractual Services	<input type="text"/>
R32.	Materials and Supplies	<input type="text"/>
R33.	General and Administrative Expenses	15,590
R34.	Depreciation and Amortization Expenses	698,284
R35.	Other Operating Expenses	<input type="text"/>
R36.	Total Operating Expenses	\$1,375,413
R37.	Operating Income (Loss)	\$-1,375,413

Nonoperating Revenues

R38.	Investment Earnings	3,168
R39.	Rents, Leases, and Franchises	<input type="text"/>
	Taxes and Assessments	
SD40.	Current Secured and Unsecured (1%)	<input type="text"/>
SD41.	Voter-Approved Taxes	<input type="text"/>
SD42.	Pass-through Property Taxes (ABX1 26)	<input type="text"/>

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	
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	621,043
R59. Total Nonoperating Revenues	\$624,211
Nonoperating Expenses	
R60. Interest Expense	125,580
R61. Loss on Disposal of Capital Assets	
R62. Other Nonoperating Expenses	
R63. Total Nonoperating Expenses	\$125,580
R64. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-876,782
Capital Contributions	
R65. Federal	
R66. State	
R67. Connection Fees (Capital)	
R68. County	
R69. Other Government	
R70. Other Capital Contributions	662,911
R71. Total Capital Contributions	\$662,911
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	\$-213,871
R75. Net Position (Deficit), Beginning of Fiscal Year	
R76. Adjustment	5,717,245
R77. Reason for Adjustment	Beginning Balance 6/30/2020
R78. Net Position (Deficit), End of Fiscal Year	\$5,503,374
Net Position (Deficit)	
R79. Net Investment in Capital Assets	5,332,386
R80. Restricted	170,988
R81. Unrestricted	

R82. **Total Net Position (Deficit)**

\$5,503,374

Note:

(R77) Reason for Adjustment: Beginning Balance 6/30/2020

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

Go to Report: Detail Summary of Construction Financing

Reporting Year: 2021

R01.	Federal or State Financing	State Financing
R02.	Purpose of Debt (1 of 1) (Record Completed)	Finance Recycled Water Project
R03.	Nature of Revenue Pledged	Sewer Service Charges
R04.	Debt Type	Notes
R05.	Fund Type	Enterprise
SPD06.	Activity	Sewer Enterprise
R07.	Contract Date	
R08.	Maximum Repayment Obligation per Contract, Beginning of Fiscal Year	\$27,409,532
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	\$27,409,532
R13.	Year of Issue	2018
R14.	Beginning Maturity Year	2021
R15.	Ending Maturity Year	2050
R16.	Principal Authorized	17,335,199
R17.	Principal Received to Date	17,007,457
R18.	Principal Expended to Date	17,007,457
R19.	Principal Unspent	0
R20.	Principal Outstanding, Beginning of Fiscal Year	\$16,597,119
R21.	Adjustment to Principal in Current Fiscal Year	
R22.	Reason for Adjustment to Principal in Current Fiscal Year	
R23.	Principal Received in Current Fiscal Year	520,301
R24.	Principal Paid in Current Fiscal Year	501,038
R24.5	Principal Refinanced in Current Fiscal Year	
R25.	Principal Paid to Date	\$501,038
R26.	Principal Outstanding, End of Fiscal Year	\$16,616,382
R27.	Principal Outstanding, Current Portion	496,747
R28.	Principal Outstanding, Noncurrent Portion	\$16,119,635
R29.	Interest Paid in Current Fiscal Year	161,873
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	
2022	496,747	166,164	662,911	Delete
2023	501,715	161,196	662,911	Delete
2024	506,732	156,179	662,911	Delete
2025	511,799	151,112	662,911	Delete
2026	516,917	145,994	662,911	Delete
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
2027-2050	14,082,472	1,827,389	15,909,861	Delete

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="Add Year"/>
Total Estimated Payments	\$16,616,382	\$2,608,034	\$19,224,416	

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

Back to Form: Construction Financing

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
Federal Financing								
State Financing								
Enterprise								
Notes								
Finance Recycled Water Project	2018	16,597,119	520,301	501,038	16,616,382	496,747	16,119,635	161,873
Total Enterprise Debt:		\$16,597,119	\$520,301	\$501,038	\$16,616,382	\$496,747	\$16,119,635	\$161,873

Special District of West Bay Sanitary District (San Mateo)
 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			
R03. Construction Financing			161,873
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$161,873
R06. Debt Service			125,580
R07. Difference	\$0	\$0	\$36,293
R08. Reason for Difference	None	None	Interest Paid

Note:

(R08) Gov-Reason for Difference: None

(R08) Int-Reason for Difference: None

(R08) Ent-Reason for Difference: Interest Paid

Special District of West Bay Sanitary District (San Mateo)
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	49,206,517	
R02. Restricted	1,198,284	
R03. Accounts Receivable (net)	142,033	
R04. Taxes Receivable		
R05. Interest Receivable (net)	156,960	
R06. Due from Other Funds		
R07. Due from Other Governments	529,510	
R08. Inventories		
R09. Prepaid Items	84,094	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$51,317,398	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted	579,368	
R14. Investments	13,431,746	
R15. Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	44,467	
R17. Buildings and Improvements	7,315,589	
R18. Equipment	3,006,893	
R18.5 Infrastructure	74,587,340	
R19. Intangible Assets – Amortizable		
R20. Construction in Progress	2,367,198	
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets	0	
R23. Less: Accumulated Depreciation/Amortization	-39,056,193	
R23.5 Net Pension Asset	0	
R23.6 Net OPEB Asset	0	
R24. Other Noncurrent Assets 1	29,519,631	
R25. Other Noncurrent Assets 2	22,647,052	
R26. Total Noncurrent Assets	\$114,443,091	\$0
R27. Total Assets	\$165,760,489	\$0
Deferred Outflows of Resources		
R28. Related to Pensions		
R28.5 Related to OPEB	132,838	
R28.6 Related to Debt Refunding		
R29. Other Deferred Outflows of Resources		
R30. Total Deferred Outflows of Resources	\$132,838	\$0
R31. Total Assets and Deferred Outflows of Resources	\$165,893,327	\$0
Liabilities		
Current Liabilities		

R32.	Accounts Payable	1,252,466	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	166,164	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	1,697,359	
R38.	Accrued Compensated Absences	380,051	
R39.	Long-Term Debt, Due Within One Year	496,747	0
R40.	Other Long-Term Liabilities, Due Within One Year	0	
R41.	Other Current Liabilities 1	0	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$3,992,787	\$0
Noncurrent Liabilities			
R44.	Deposits and Advances, Net of Current Portion	1,657,281	
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	16,119,635	
R55.	Lease Principal		
R56.	Net Pension Liability	0	
R57.	Net OPEB Liability	118,683	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$17,895,599	\$0
R61.	Total Liabilities	\$21,888,386	\$0
Deferred Inflows of Resources			
R62.	Related to Pensions		
R62.5	Related to OPEB	3,788	
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$3,788	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$21,892,174	\$0
R66.	Total Net Position (Deficit)	\$144,001,153	\$0
Net Position (Deficit)			
R67.	Net Investment in Capital Assets	54,295,964	
R68.	Restricted	63,977,292	
R69.	Unrestricted	25,727,897	
R70.	Total Net Position (Deficit)	\$144,001,153	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$165,893,327	\$0

Special District of West Bay Sanitary District (San Mateo)
 Special Districts' Financial Transactions Report
 Noncurrent Assets, Deferred Outflows of Resources,
 Noncurrent Liabilities, and Deferred Inflows of Resources
 Governmental Funds

Reporting Year: 2021

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
Capital Assets			
R01.	Land	44,467	
R02.	Buildings and Improvements	7,315,589	
R03.	Equipment	3,006,893	
R04.	Infrastructure	74,587,340	
R05.	Intangible Assets – Amortizable		
R06.	Construction in Progress	2,367,198	
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets	22,647,052	
R09.	Less: Accumulated Depreciation/Amortization	-39,056,193	
R10.	Net Pension Asset		
R11.	Net OPEB Asset		
R12.	Other Noncurrent Assets 1		
R13.	Other Noncurrent Assets 2		
R14.	Other Noncurrent Assets 3		
R15.	Total Noncurrent Assets	\$70,912,346	
Deferred Outflows of Resources			
R16.	Related to Pensions	0	
R17.	Related to OPEB	132,838	
R18.	Related to Debt Refunding		
R19.	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$132,838	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$71,045,184	
Noncurrent Liabilities			
R22.	Deposits and Advances		
R23.	Compensated Absences		
R24.	General Obligation Bonds		
R25.	Revenue Bonds		
R26.	Certificates of Participation		
R27.	Other Bonds		
R28.	Loans (Other Long-Term Debt)		
R29.	Notes (Other Long-Term Debt)		
R30.	Other (Other Long-Term Debt)		
R31.	Construction Financing – Federal		
R32.	Construction Financing – State		
R33.	Lease Principal		
R34.	Net Pension Liability		0
R35.	Net OPEB Liability		
R36.	Other Noncurrent Liabilities 1		
R37.	Other Noncurrent Liabilities 2		

R38. Other Noncurrent Liabilities 3	<input type="text"/>	<input type="text"/>
R39. Total Noncurrent Liabilities	<input type="text"/>	<input type="text" value="\$0"/>
Deferred Inflows of Resources		
R40 Related to Pensions	<input type="text"/>	<input type="text" value="0"/>
R41 Related to OPEB	<input type="text"/>	<input type="text" value="3,788"/>
R42 Related to Debt Refunding	<input type="text"/>	<input type="text"/>
R43 Other Deferred Inflows of Resources	<input type="text"/>	<input type="text"/>
R44. Total Deferred Inflows of Resources	<input type="text"/>	<input type="text" value="\$3,788"/>
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources	<input type="text"/>	<input type="text" value="\$3,788"/>

Special District of West Bay Sanitary District (San Mateo)
 Special Districts' Financial Transactions Report
 Summary

Reporting Year: 2021

	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			32,175,127	
R17. Solid Waste			104,486	
R18. Transit				
R19. Water				
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$32,279,613	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer			709,798	
R30. Solid Waste				
R31. Transit				
R32. Water			624,211	
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				
R36. Total Non-Operating Revenues			\$1,334,009	
R36.5 Total Revenues	\$0	\$0	\$33,613,622	\$33,613,622
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			23,913,874	
R53.	Solid Waste			84,686	
R54.	Transit				
R55.	Water			1,375,413	
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$25,373,973	
Non-Operating Expenses					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water			125,580	
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$125,580	
R72.5	Total Expenditures/Expenses	\$0	\$0	\$25,499,553	\$25,499,553
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$0	\$0	\$8,887,077	\$8,887,077
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$135,869,805	\$135,869,805
R77.	Adjustments			-755,729	-755,729
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$144,001,153	\$144,001,153

Assets

R79.	Total Current Assets			51,317,398	51,317,398
R80.	Total Noncurrent Assets			114,443,091	114,443,091
R81.	Total Assets	\$0	\$0	\$165,760,489	\$165,760,489
Liabilities					
R82.	Total Current Liabilities			3,992,787	3,992,787
R83.	Total Noncurrent Liabilities			17,895,599	17,895,599
R84.	Total Liabilities	\$0	\$0	\$21,888,386	\$21,888,386
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$144,001,153	\$144,001,153

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

Fiscal Year: 2021		
FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R02)PermitandInspectionFees	These fees can vary. Prior year might have been slower due to shutdown.
SewerEnterpriseFund	(R04)StandbyandAvailabilityCharges	Might have been in another category, but this is correct one.
SewerEnterpriseFund	(R07)OtherOperatingRevenues	Solid Waste Fund
SewerEnterpriseFund	(R10)TreatmentandDisposal	Paid additional \$6,416,002 in prior year, in lieu of taking on additional debt.
SewerEnterpriseFund	(R14)MaterialsandSupplies	Prior year was slower due to shutdown.
SewerEnterpriseFund	(R15)GeneralandAdministrativeExpenses	Prior year was slower due to shutdown.
SewerEnterpriseFund	(R16)DepreciationandAmortizationExpenses	Completed \$7 million in CIP.
SewerEnterpriseFund	(R17)OtherOperatingExpenses	Solid Waste Fund Expenditures
SewerEnterpriseFund	(R38)IntergovernmentalOther	Increased value in SVCW, JPA.
SewerEnterpriseFund	(R40)OtherNonoperatingRevenues	Miscellaneous dividends and other receipts.
SewerEnterpriseFund	(R42)InterestExpense	Prior value for Recycled Water Facility. Move to separate fund.
SewerEnterpriseFund	(R58)Adjustment	Prior Period Adjustments; Net Investment in Recycled Water Fund, \$246,405 Net Investment in Solid Waste & \$755,728 for pension liability adjustments in payoff of prior period (per auditors).
SolidWasteEnterpriseFund	(R05)OtherOperatingRevenues	Solid Waste Franchise fees received; net of income and expense of franchisee.
SolidWasteEnterpriseFund	(R17)GeneralandAdministrativeExpenses	Solid Waste Fund Expenditures by District.
SolidWasteEnterpriseFund	(R21)OperatingIncome(Loss)	Net Income
SolidWasteEnterpriseFund	(R59)Adjustment	Beginning balance.
SolidWasteEnterpriseFund	(R61)NetPosition(Deficit)EndofFiscalYear	Ending balance
SolidWasteEnterpriseFund	(R63)Restricted	Balance restricted for Solid Waste Fund.
SolidWasteEnterpriseFund	(R65)TotalNetPosition(Deficit)	Ending balance.
WaterEnterpriseFund	(R11)OtherWaterSalesRevenues	Recycled Water.
WaterEnterpriseFund	(R58)OtherNonoperatingRevenues	Contributions from private partner, use agreement.
WaterEnterpriseFund	(R70)OtherCapitalContributions	Contributions by users to reimburse SRF loan payment.
WaterEnterpriseFund	(R78)NetPosition(Deficit)EndofFiscalYear	Non-cash items not reimbursed, such as depreciation.
DebtServiceReconciliation	(R08)Ent_ReasonforDifference	Interest accrual / paid.
DebtServiceReconciliation	(R08)Gov_ReasonforDifference	None
DebtServiceReconciliation	(R08)Int_ReasonforDifference	None
ProprietaryFunds	(R01)Entpr-Unrestricted	Cash balance
ProprietaryFunds	(R02)Entpr-Restricted	Moved Restricted Investments to Non-current Assets, where it belongs.
ProprietaryFunds	(R10)Entpr-OtherCurrentAssets1	Variance in Audit Report from actual District financials.
ProprietaryFunds	(R12)Entpr-TotalCurrentAssets	Net Asset Balance
ProprietaryFunds	(R13)Entpr-CashandInvestmentsRestricted	Restricted Investments sold and moved to Money Market Account, which is Current Asset.
ProprietaryFunds	(R14)Entpr-Investments	Non-Current Investments increased.
ProprietaryFunds	(R20)Entpr-ConstructionInProgress	\$7,253197 Construction projects completed.
ProprietaryFunds	(R22)Entpr-OtherCapitalAssets	Construction of Recycled Water Facility completed and capitalized 7/27/20. Moved from CIP to Recycled Water Asset. Need Recycled Water Fund setup for reporting.
ProprietaryFunds	(R24)Entpr-OtherNoncurrentAssets1	Moved investment in Silicon Valley Clean Water, JPA 23.38% District ownership. This is non-current, where the SHRF completed 7/2020 was entered in Other Capital Assets and began depreciation in 2020-21.
ProprietaryFunds	(R25)Entpr-OtherNoncurrentAssets2	Recycled Water Facility.
ProprietaryFunds	(R40)Entpr-OtherLongTermLiabilitiesDueWithinOneYear	Deposits for SRF loan payment, due 3/31/2022.
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Variance in Audit Report from actual District financials.
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	Paid off pension liability.
ProprietaryFunds	(R56)Entpr-NetPensionLiability	District paid off pension liability in 2020-21. Zero balance as of 6/30/21.
ProprietaryFunds	(R58)Entpr-OtherNoncurrentLiabilities1	Prior period adjustment.
ProprietaryFunds	(R67)Entpr-NetInvestmentinCapitalAssets	Shouldn't this be automatically entered? This is a greyed field. Does not full correct amount.
ProprietaryFunds	(R68)Entpr-Restricted	\$63,977,292
ProprietaryFunds	(R69)Entpr-Unrestricted	\$25,727,898
ProprietaryFunds	(R70)Entpr-TotalNetPosition	Should be \$144,001,153 for the combined Net Position.
NoncurrentAssetsLiabilities	(R08)CapAsst-OtherCapitalAssets	Construction of Recycled Water Facility completed and capitalized 7/27/20. Moved from CIP to Recycled Water Asset. Need Recycled Water Fund setup for reporting.
NoncurrentAssetsLiabilities	(R16)Asst-RelatedtoPensions	District paid off pension liability in 2020-21. Zero balance as of 6/30/21.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	Pension Liability paid off in 2020-21. Zero balance due, as of 6/30/21.
NoncurrentAssetsLiabilities	(R40)Liab-RelatedtoPensions	Pension Liability paid off in 2020-21. Zero balance due, as of 6/30/21.

Total Footnote: 49

Special District of West Bay Sanitary District (San Mateo)
 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	<input type="text"/>
R02.	Business	<input type="text"/>
R03.	Industrial	<input type="text"/>
R04.	Irrigation	<input type="text"/>
R09.	Sales to Other Utilities for Resale	<input type="text"/>
R10.	Interdepartmental	<input type="text"/>
R11.	Other Water Sales Revenues	<input type="text"/>

Water Services Revenues

R12.	Fire Prevention	<input type="text"/>
R13.	Groundwater Replenishment	<input type="text"/>
R14.	Connection Fees	<input type="text"/>
R15.	Standby and Availability Charges	<input type="text"/>
R16.	Service-Type Assessments	<input type="text"/>
R17.	Other Water Services Revenues	<input type="text"/>
R18.	Other Operating Revenues	<input type="text"/>
R19.	Total Operating Revenues	<input type="text" value="\$0"/>

Operating Expenses

Water Supply Expenses

R20.	Water Supply	<input type="text"/>
R21.	Water Purchases	<input type="text"/>
R22.	Groundwater Replenishment	<input type="text"/>
R23.	Other Water Supply Expenses	<input type="text"/>
R24.	Pumping	<input type="text"/>
R25.	Treatment	<input type="text" value="517,241"/>
R26.	Transmission and Distribution	<input type="text"/>
R28.	Customer Accounting and Collection	<input type="text"/>
R29.	Sales Promotion	<input type="text"/>
R30.	Personnel Services	<input type="text" value="144,298"/>
R31.	Contractual Services	<input type="text"/>
R32.	Materials and Supplies	<input type="text"/>
R33.	General and Administrative Expenses	<input type="text" value="15,590"/>
R34.	Depreciation and Amortization Expenses	<input type="text" value="698,284"/>

R35.	Other Operating Expenses	
R36.	Total Operating Expenses	\$1,375,413
R37.	Operating Income (Loss)	\$-1,375,413
	Nonoperating Revenues	
R38.	Investment Earnings	3,168
R39.	Rents, Leases, and Franchises	
	Taxes and Assessments	
SD40.	Current Secured and Unsecured (1%)	
SD41.	Voter-Approved Taxes	
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	
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	621,043
R59.	Total Nonoperating Revenues	\$624,211
	Nonoperating Expenses	
R60.	Interest Expense	125,580
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	
R63.	Total Nonoperating Expenses	\$125,580
R64.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-876,782
	Capital Contributions	
R65.	Federal	
R66.	State	
R67.	Connection Fees (Capital)	

R68. County	
R69. Other Government	
R70. Other Capital Contributions	662,911
R71. Total Capital Contributions	\$662,911
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	\$-213,871
R75. Net Position (Deficit), Beginning of Fiscal Year	
R76. Adjustment	5,717,245
R77. Reason for Adjustment	Beginning Balance 6/30/2020
R78. Net Position (Deficit), End of Fiscal Year	\$5,503,374
Net Position (Deficit)	
R79. Net Investment in Capital Assets	5,332,386
R80. Restricted	170,988
R81. Unrestricted	
R82. Total Net Position (Deficit)	\$5,503,374

Note:

(R77) Reason for Adjustment: Beginning Balance 6/30/2020