

Special District Name: West Bay Sanitary District (San Mateo)  
Special Districts' Financial Transactions Report  
General Information

Fiscal Year: 2023

**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="Debra"/>	<input type="text"/>	<input type="text" value="Fisher"/>	<input type="text" value="Finance Manager"/>	<input type="text" value="dfisher@westbaysanitary.org"/>
Official 2	<input type="text" value="Sergio"/>	<input type="text"/>	<input type="text" value="Ramirez"/>	<input type="text" value="General 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

6. In preparing the District's financial transactions reports for governmental fund type accounts, which basis of accounting was used? (Choose one):

Cash basis  Modified cash basis  Modified accrual basis  Full accrual basis  N/A

7. In preparing the District's financial transactions reports for proprietary fund type accounts (Internal Service Funds and Enterprise Funds), which basis of accounting was used? (Choose one):

Cash basis  Modified cash basis  Modified accrual basis  Full accrual basis  N/A

8. In preparing the District's financial transactions reports for fiduciary fund type accounts, which basis of accounting was used? (Choose one):

Cash basis  Modified cash basis  Modified accrual basis  Full accrual basis  N/A

Special District Name: West Bay Sanitary District (San Mateo)  
Special Districts' Financial Transactions Report  
Statement of Net Position  
Proprietary Funds

Form has been completed.

**Fiscal Year: 2023**

		Enterprise	Internal Service
<b>Assets</b>			
Current Assets			
Cash and Investments			
R01.	Unrestricted	65,803,164	
R02.	Restricted	1,517,643	
R03.	Accounts Receivable (net)	240,232	
R04.	Taxes Receivable		
R05.	Interest Receivable (net)	442,682	
R05.5	Lease Receivable		
R06.	Due from Other Funds		
R07.	Due from Other Governments		
R08.	Inventories		
R09.	Prepaid Items	77,979	
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	<b>Total Current Assets</b>	<b>\$68,081,700</b>	<b>\$0</b>
Noncurrent Assets			
R13.	Cash and Investments, Restricted	273,634	
R14.	Investments	19,942,535	
R14.5	Lease Receivable		
R15.	Other Loans, Notes, and Contracts Receivable		
Capital Assets			
R16.	Land	44,467	
R17.	Buildings and Improvements	7,989,610	
R18.	Equipment	3,786,671	
R18.5	Infrastructure	73,556,306	
R18.6	Lease Assets (Lessee)		
R19.	Other Intangible Assets – Amortizable		
R20.	Construction in Progress	9,205,988	
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets	22,647,052	
R23.	Less: Accumulated Depreciation/Amortization	-44,812,224	
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset	34,366	

R24.	Other Noncurrent Assets 1	29,484,894	
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$122,153,299	\$0
R27.	<b>Total Assets</b>	\$190,234,999	\$0

**Deferred Outflows of Resources**

R28.	Related to Pensions	5,567,712	
R28.5	Related to OPEB	91,669	
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	<b>Total Deferred Outflows of Resources</b>	<b>\$5,659,381</b>	<b>\$0</b>
R31.	<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$195,894,380</b>	<b>\$0</b>

**Liabilities**

## Current Liabilities

R32.	Accounts Payable	2,407,599	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	891,291	
R38.	Compensated Absences	466,570	
R39.	Long-Term Debt, Due Within One Year	506,732	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	447,538	
R42.	Other Current Liabilities 2	58,253	
R43.	<b>Total Current Liabilities</b>	<b>\$4,777,983</b>	<b>\$0</b>

## Noncurrent Liabilities

R44.	Deposits and Advances	1,458,404	
R45.	Compensated Absences		
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	15,111,188	
R54.5	Lease Liability		
R55.	Lease-Obligations (Purchase Agreements)		
R56.	Net Pension Liability	620,100	
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		

R60.	Total Noncurrent Liabilities	\$17,189,692	\$0
R61.	<b>Total Liabilities</b>	\$21,967,675	\$0

**Deferred Inflows of Resources**

R62. Related to Pensions	2,916,899	
R62.5 Related to OPEB	25,452	
R62.6 Related to Debt Refunding		
R62.7 Related to Leases		
R63. Other Deferred Inflows of Resources		
R64. <b>Total Deferred Inflows of Resources</b>	<b>\$2,942,351</b>	<b>\$0</b>
R65. <b>Total Liabilities and Deferred Inflows of Resources</b>	<b>\$24,910,026</b>	<b>\$0</b>
R66. <b>Total Net Position (Deficit)</b>	<b>\$170,984,354</b>	<b>\$0</b>
<b>Net Position (Deficit)</b>		
R67. Net Investment in Capital Assets	56,799,950	
R68. Restricted	92,042,659	
R69. Unrestricted	22,141,745	
R70. <b>Total Net Position (Deficit)</b>	<b>\$170,984,354</b>	<b>\$0</b>