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 special district in accordance with the requirements as pres	f, the report forms fairly reflect the financial transactions of the scribed by the California State Controller.
Special District Fiscal Officer	
	Finance Manager
Signature	Title
Debra Fisher Name (Please Print)	1 February 2022
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 submit	ted 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 SewerEnterpriseFund	(R58)Adjustment	Prior Period Adjustments; Net Investment in Recycled Water Fund, \$246,405 Net Investment in Soli
	(1667) againment	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	\$7,253197 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-curren 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.
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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. Shouldn't this has putametically entered? This is a ground field. Does not full correct amount.
ProprietaryFunds	(R67)Entpr-NetInvestmentinCapitalAssets (R68)Entpr-Restricted	Shouldn't this be automatically entered? This is a greyed field. Does not full correct amount.
ProprietaryFunds	I PAS I PRINT PASTRICTAD	\$63,977,292

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: 51

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

Reporting Year: 2021

District Maili	ng Address				
Street 1	500 Laurel St.				☐ Has Address Changed?
Street 2					
City	Menlo Park	Sta	te CA Zip 94025-3427		
Email					
-Members of t	he Governing Body				
	First Name	M. I.	Last Name	Title	
Member 1	Fran		Dehn	President	
Member 2	David		Walker	Secretary	
Member 3	Roy		Thiele-Sardiña	Treasurer	
Member 4	Edward	P	Moritz	Director	
Member 5	George		Otte	Director	
Member					
District Fisca	I Officers				
	rst Name	M. I. La	st Name	Title	Email
_	ergio		amirez	District Manager	sramirez@westbaysanitary.org
Officials					
Report Prepa	red By				
First Name	Debra	M. I.	Last Name Fisher		
Telephone	(650) 321-0384	Email	dfisher@westbaysanitary.org		
Independent	Auditor				
Firm Name	Chavan & Associates,LLP				
First Name	Sheldon	M. I.	Last Name Chavan		
Telephone	(408) 217-8749				
1. Is this dis	trict a component unit of a City	y, County, c	r Special District (Choose one	e)? If "Yes", answ	er question 2. O Yes No
					of a City, County, or Special District (Choose
		Report (FT	K) instructions for definitions (or these terms. If	the district is a BCU, answer questions 3 - 5.
O BCU	O DPCU				
3. Is financia	al data of this BCU included in	the financi	al statements or Annual Comp	orehensive Finan	cial Report (ACFR) of a City, County, or
Special Dist	rict (Choose one)?				
City	O County O Special	District			
4. In which	City, County, or Special District	t financial s	tatements or ACFR is the fina	ncial data of this	BCU included?
City name:					
County nar	ne:				
Special Dis	strict name:				

https://lgrsonline.sco.ca.gov/FormSPD/GeneralInformation

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

R01. Service Charges 31,090,376 R02. Permit and Inspection Fees 224,200 R03. Connection Fees 355,000 R04. Standby and Availability Charges 355,000 R05. Service-Type Assessments 505,549 R06. Service Penalties 0 R07. Other Operating Revenues 0 R08. Total Operating Revenues \$32,175,127 Operating Expenses 8 R09. Transmission 12,740,977 R11. Taxes 6,055,938 R12. Personnel Services 6,055,938 R13. Contractual Services 6,055,938 R14. Materials and Supplies 542,122 R15. General and Administrative Expenses 953,848 R16. Depreciation and Amortization Expenses 3,040,837 R17. Other Operating Expenses \$23,913,874 R19. Total Operating Expenses \$23,913,874 R20. Investment Earnings 360,385 R21. Rents,		Operating Revenues	
R03. Connection Fees R04. Standby and Availability Charges 355,000 R05. Service-Type Assessments 505,549 R06. Service Penalities 0 R07. Other Operating Revenues 0 R08. Total Operating Revenues \$32,175,127 Operating Expenses R09. Transmission 12,740,977 R11. Taxes 6,055,938 R12. Personnel Services 6,055,938 R13. Contractual Services 560,352 R14. Materials and Supplies 542,122 R15. General and Administrative Expenses 953,648 R16. Depreciation and Amortization Expenses 3,040,937 R17. Other Operating Expenses \$23,913,874 R18. Total Operating Expenses \$23,913,874 R19. Operating Income (Loss) \$8,261,253 Nonoperating Revenues \$22,012 R20. Investment Earnings 360,385 R21. Rents, Leases, and Franchises \$22,012	R01.	Service Charges	31,090,378
R04. Standby and Availability Charges 355,000 R05. Service-Type Assessments 505,549 R06. Service Penalties 0 R07. Other Operating Revenues \$32,175,127 Operating Expenses R09. Transmission 12,740,977 R11. Taxes 6,055,938 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) \$23,913,874 R20. Investment Earnings \$60,385 R21. Rents, Leases, and Franchises 1 Taxes and Assessments 950,385 SD22. Current Secured and Unsecured (1%) 90,200,200,200,200,200,200,200,200,200,2	R02.	Permit and Inspection Fees	224,200
R05. Service-Type Assessments 505,549 R06. Service Penalties 0 R07. Other Operating Revenues 0 R08. Total Operating Revenues \$32,175,127 Operating Expenses R09. Transmission 12,740,977 R11. Taxes 12,740,977 R11. Taxes 6,055,938 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 \$23,913,874 R19. Operating Income (Loss) \$8,261,253 Nonoperating Revenues \$23,913,874 R20. Investment Earnings 360,385 R21. Rents, Leases, and Franchises 7 Taxes and Assessments \$20,200 SD22. Current Secured and Unsecured (1%) \$20,200	R03.	Connection Fees	
R06. Service Penalties R07. Other Operating Revenues 0 R08. Total Operating Revenues \$32,175,127 Operating Expenses R09. Transmission 12,740,977 R11. Taxes 6,055,938 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 1 Taxes and Assessments 5022. Voter-Approved Taxes SD22. Voter-Approved Taxes 5024 Pass-through Property Taxes (ABX1 26) SD25. Property Assessm	R04.	Standby and Availability Charges	355,000
R07. Other Operating Revenues \$32,175,127 Operating Expenses R08. Total Operating Revenues \$32,175,127 Operating Expenses R09. Transmission 12,740,977 R11. Taxes 6,055,938 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 360,385 R22. Current Secured and Unsecured (1%) 5022 SD23. Voter-Approved Taxes 5024 SD24. Pass-through Property Taxes (ABX1 26) 5025	R05.	Service-Type Assessments	505,549
Note Part Part	R06.	Service Penalties	
Operating Expenses R09. Transmission R10. Treatment and Disposal R11. Taxes R12. Personnel Services 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 \$8,261,253 R20. Investment Earnings 360,385 R21. Rents, Leases, and Franchises 360,385 R22. Current Secured and Unsecured (1%) \$8,251,253 SD22. Current Secured and Unsecured (1%) \$8,251,253 SD23. Yoter-Approved Taxes \$8,251,253 SD24. Pass-through Property Taxes (ABX1 26) \$8,251,253 SD25. Property Assessments \$8,251,253	R07.	Other Operating Revenues	0
R09. Transmission R10. Treatment and Disposal 12,740,977 R11. Taxes 6,055,938 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 Nonoperating Revenues R20. Investment Earnings 360,385 R21. Rents, Leases, and Franchises 360,385 R22. Current Secured and Unsecured (1%) S023. SD23. Voter-Approved Taxes S024. SD24. Pass-through Property Taxes (ABX1 26) S025. SD25. Property Assessments S026. SD26. Special Taxes S026. SD27. <	R08.	Total Operating Revenues	\$32,175,127
R10. Treatment and Disposal 12,740,977 R11. Taxes		Operating Expenses	
R11. Taxes 6,055,938 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 360,385 Taxes and Assessments 360,385 SD22. Current Secured and Unsecured (1%) 360,385 SD23. Voter-Approved Taxes 360,385 SD24. Pass-through Property Taxes (ABX1 26) 360,385 SD25. Property Assessments 360,385 SD26. Special Assessments 360,385 SD27. Special Taxes 360,385 SD28. Prior-Year Taxes and Assessments 360,385 SD29. Penalties and Cost of Delinquent Taxes and Assessments 360,385 Intergovernmental – Federal	R09.	Transmission	
R12. Personnel Services 6,055,938 R13. Contractual Services 580,352 R14. Materials and Supplies 542,122 R15. General and Administrative Expenses 953,848 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 360,385 Taxes and Assessments 360,385 SD22. Current Secured and Unsecured (1%) 360,385 SD23. Voter-Approved Taxes 360,385 SD24. Pass-through Property Taxes (ABX1 26) 360,385 SD25. Property Assessments 360,385 SD26. Special Assessments 360,385 SD27. Special Taxes 360,385 SD28. Prior-Year Taxes and Assessments 360,385 SD29. Penalties and Cost of Delinquent Taxes and Assessments 360,385	R10.	Treatment and Disposal	12,740,977
R13. Contractual Services 580,362 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	R11.	Taxes	
R14. Materials and Supplies R15. General and Administrative Expenses R16. Depreciation and Amortization Expenses R17. Other Operating Expenses R18. Total Operating Expenses R19. Operating Income (Loss) Nonoperating Revenues R20. Investment Earnings 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	R12.	Personnel Services	6,055,938
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	R13.	Contractual Services	580,352
R16. Depreciation and Amortization Expenses R17. Other Operating Expenses R18. Total Operating Expenses S23,913,874 R19. Operating Income (Loss) Nonoperating Revenues R20. Investment Earnings 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	R14.	Materials and Supplies	542,122
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	R15.	General and Administrative Expenses	953,648
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	R16.	Depreciation and Amortization Expenses	3,040,837
R19. Operating Income (Loss) Nonoperating Revenues R20. Investment Earnings 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	R17.	Other Operating Expenses	0
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	R18.	Total Operating Expenses	\$23,913,874
R20. Investment Earnings 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	R19.	Operating Income (Loss)	\$8,261,253
R21. Rents, Leases, and Franchises		Nonoperating Revenues	
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	R20.	Investment Earnings	360,385
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	R21.	Rents, Leases, and Franchises	
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		Taxes and Assessments	
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	SD22.	Current Secured and Unsecured (1%)	
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	SD23.	Voter-Approved Taxes	
SD26. Special Assessments SD27. Special Taxes SD28. Prior-Year Taxes and Assessments SD29. Penalties and Cost of Delinquent Taxes and Assessments Intergovernmental – Federal	SD24.	Pass-through Property Taxes (ABX1 26)	
SD27. Special Taxes SD28. Prior-Year Taxes and Assessments SD29. Penalties and Cost of Delinquent Taxes and Assessments Intergovernmental – Federal	SD25.	Property Assessments	
SD28. Prior-Year Taxes and Assessments SD29. Penalties and Cost of Delinquent Taxes and Assessments Intergovernmental – Federal	SD26.	Special Assessments	
SD29. Penalties and Cost of Delinquent Taxes and Assessments Intergovernmental – Federal	SD27.	Special Taxes	
Intergovernmental – Federal	SD28.	Prior-Year Taxes and Assessments	
-	SD29.	Penalties and Cost of Delinquent Taxes and Assessments	
R30. Aid for Construction		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.		007.700
	Intergovernmental – Other	297,792
R39.	Gain on Disposal of Capital Assets	
R40.	Other Nonoperating Revenues	51,621
R41.	Total Nonoperating Revenues	\$709,798
D42	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	\$8,971,051
	and Extraordinary Items	
	Capital Contributions	
R47.	Federal	
₹48.	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	
	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	
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	

	Deiter Veren Terrer and Assessments	
	Prior-Year Taxes and Assessments	
SD31.	Penalties and Cost of Delinquent Taxes and Assessments	
Daa	Intergovernmental – Federal	
R32.	Aid for Construction	
R33.	Other Intergovernmental – Federal	
R34.	Intergovernmental – State Aid for Construction	
SD35.		
SD36.		
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
		\$0
R48.	Income (Loss) Before Capital Contributions, Transfers, and Special	\$19,800
R48.		
R48.	Income (Loss) Before Capital Contributions, Transfers, and Special	
R48.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	
	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items Capital Contributions	
R49.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items Capital Contributions Federal	
R49. R50.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items Capital Contributions Federal State	
R49. R50. R51.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items Capital Contributions Federal State County	
R49. R50. R51. R52.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items Capital Contributions Federal State County Other Government	
R49. R50. R51. R52. R53.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items Capital Contributions Federal State County Other Government Other Capital Contributions	\$19,800
R49. R50. R51. R52. R53. R54.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items Capital Contributions Federal State County Other Government Other Capital Contributions Total Capital Contributions	\$19,800
R49. R50. R51. R52. R53. R54. R55.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items Capital Contributions Federal State County Other Government Other Capital Contributions Total Capital Contributions Transfers In	\$19,800
R49. R50. R51. R52. R53. R54. R55. R56.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items Capital Contributions Federal State County Other Government Other Capital Contributions Total Capital Contributions Transfers In Transfers Out	\$19,800
R49. R50. R51. R52. R53. R54. R55. R56.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items Capital Contributions Federal State County Other Government Other Capital Contributions Total Capital Contributions Transfers In Transfers Out Special and Extraordinary Items	\$19,800
R49. R50. R51. R52. R53. R54. R55. R56.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items Capital Contributions Federal State County Other Government Other Capital Contributions Total Capital Contributions Transfers In Transfers Out Special and Extraordinary Items Special Item	\$19,800
R49. R50. R51. R52. R53. R54. R55. R56.5	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items Capital Contributions Federal State County Other Government Other Capital Contributions Total Capital Contributions Transfers In Transfers Out Special and Extraordinary Items Special Item Extraordinary Item	\$19,800
R49. R50. R51. R52. R53. R54. R55. R56.5	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items Capital Contributions Federal State County Other Government Other Capital Contributions Total Capital Contributions Transfers In Transfers Out Special and Extraordinary Items Special Item Extraordinary Item Total Special and Extraordinary Items	\$19,800
R49. R50. R51. R52. R53. R54. R55. R56.5 R56.6 R56.7	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items Capital Contributions Federal State County Other Government Other Capital Contributions Total Capital Contributions Transfers In Transfers Out Special and Extraordinary Items Special Item Extraordinary Item Total Special and Extraordinary Items Change in Net Position	\$19,800
R49. R50. R51. R52. R53. R54. R55. R56.5 R56.5 R56.7	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items Capital Contributions Federal State County Other Government Other Capital Contributions Total Capital Contributions Transfers In Transfers Out Special and Extraordinary Items Special Item Extraordinary Item Total Special and Extraordinary Items Change in Net Position Net Position (Deficit), Beginning of Fiscal Year	\$19,800

R61.	Net Position (Deficit), End of Fiscal Year	\$263,205
	Net Position (Deficit)	
R62.	Net Investment in Capital Assets	263,205
R63.	Restricted	
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 General Information

Reporting Year: 2021

District Mailir	ng Address						
Street 1	500 Laurel Street			☐ Has Address C	☐ Has Address Changed?		
Street 2	Menlo Park, CA US						
City	Menlo Park	Sta	ate CA Zip 94025-3427				
Email							
Members of t	he Governing Body						
Members of t	First Name	M. I.	Last Name	Title			
Member 1	Fran	101. 1.	Dehn	President			
Member 2	David		Walker	Secretary			
Member 3	Roy		Thiele-Sardiña	Treasurer			
Member 4	Edward	Р	Moritz	Director			
Member 5	George		Otte	Director			
Member							
District Fisca	l Officers						
	First Name	M. I.	Last Name	Title	Email		
Official 1	Sergio		Ramirez	District Manager	sramirez@westbaysanitary.org		
Officials							
Poport Brons	arod Dv						
Report Prepa First Name	_	MI	Lost Namo Eur				
	Debra	M. I.	Last Name Fisher				
Telephone	(650) 321-0384	CIIIAII	dfisher@westbaysanitary.org				
Independent	Auditor						
Firm Name	Chavan & Associates,LLP						
First Name	Sheldon	M. I.	Last Name Chavan				
Telephone	(408) 217-8749						
1. Is this dis	trict a component unit of a City, C	County, o	or Special District (Choose one)? I	f "Yes", answer question 2.	Yes © No		
	. ,	,	a discretely presented component structions for definitions of these te	, , , , , , , , , , , , , , , , , , , ,			
3. Is financia (Choose on			cial statements or Annual Compreh	ensive Financial Report (ACFR) of a City, County, or Special District		
City name: County nar		nancial s	statements or ACFR is the financia	al data of this BCU included?			
5. Is financia	al data of this BCU included in the	e City, C	County, or Special District FTR (Ch	oose one)? O Yes O 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.			

Reporting Year: 2021

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

Statement of Revenues, Expenses, and Change in Fund Net Position

Repor	ting 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	

https://lgrsonline.sco.ca.gov/FormSPD/PrintAllSPD

Nonoperating Expenses R42. Interest Expense 0 R43. Loss on Disposal of Capital Assets R44. Other Nonoperating Expenses R45. Total Nonoperating Expenses R46. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items 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 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 R55.8 Change in Net Position R57. Net Position (Deficit), Beginning of Fiscal Year R58. Adjustment R60. Net Position (Deficit), End of Fiscal Year Net Position (Deficit) R61. Net Investment in Capital Assets R62. Hother Special Adjustment R61. Net Investment in Capital Assets R62. Hother Special Adjustment R63. Net Investment in Capital Assets R64. Hother Special Adjustment R65. Net Investment in Capital Assets R65. Hother Special Adjustment R66. Net Investment in Capital Assets		Other Nonoperating Revenues	51,621
R42. Interest Expense 0 R43. Loss on Disposal of Capital Assets R44. Other Nonoperating Expenses R45. Total Nonoperating Expenses R46. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items 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 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 R55.7 Total Special and Extraordinary Items R55.7 Net Position (Deficit), Beginning of Fiscal Year R59. Reason for Adjustment R60. Net Position (Deficit), End of Fiscal Year Net Position (Deficit), End of Fiscal Year Net Position (Deficit) R61. Net Investment in Capital Assets R62. Restricted R63. Unrestricted R63. Unrestricted R64. Other Nonoperating Expenses R65. Special Idem R65. Restricted R65. Special R65. Restricted R66. Unrestricted R67. Restricted	R41.	Total Nonoperating Revenues	\$709,798
R43. Loss on Disposal of Capital Assets R44. Other Nonoperating Expenses R45. Total Nonoperating Expenses R46. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items Capital Contributions R47. Federal R48. State R49. Connection Fees (Capital) R50. County R50. Other Government R52. Other Capital Contributions R53. Total Capital Contributions R55. Transfers In R55. Transfers Out Special and Extraordinary Items R55.5 Special Item R55.6 Extraordinary Item R55.7 Total Special and Extraordinary Items R55.8 Change in Net Position R57. Net Position (Deficit), Beginning of Fiscal Year R58. Adjustment R60. Net Position (Deficit), End of Fiscal Year Net Position (Deficit) R61. Net Investment in Capital Assets R62. Restricted R63. Unrestricted R63. Unrestricted R64. Other Nonoperating Expenses S0 S0 S0 S0 S0 S0 S0 S0 S0 S		Nonoperating Expenses	
R44. Other Nonoperating Expenses R45. Total Nonoperating Expenses R46. Income (Loss) Before Capital Contributions, Transfers, and Special \$8,971,051 and Extraordinary Items 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 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 R55.8 Change in Net Position R57. Net Position (Deficit), Beginning of Fiscal Year R58. Adjustment R60. Net Position (Deficit), End of Fiscal Year Net Position (Deficit) R61. Net Investment in Capital Assets R62. Restricted R63. Unrestricted 100. Net Position (Deficit) R61. Net Investment in Capital Assets R62. Restricted R63. 543,099 R63. Unrestricted 100. Net Positicid 100. Net Positicid 100. Net Position (Deficit) R61. Net Investment in Capital Assets 100. Net Positicid 100. Net Position (Deficit) R62. Restricted 100. Net Positicid 100. Net Position (Deficit) 100. Net Position (Defic	R42.	Interest Expense	0
R45. Total Nonoperating Expenses R46. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items 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 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 R55. Change in Net Position R57. Net Position (Deficit), Beginning of Fiscal Year R58. Adjustment R60. Net Position (Deficit), End of Fiscal Year R61. Net Position (Deficit) R62. Restricted R63. Unrestricted R63. Unrestricted R63. Special R63. Unrestricted R65. Total Special R65. Special R65. Special R665. Spec	R43.	Loss on Disposal of Capital Assets	
R46. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items 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 R53. Total Capital Contributions R55. Transfers In R55. Transfers Out Special and Extraordinary Items R55.5 Special Item R55.6 Extraordinary Item R55.7 Total Special and Extraordinary Items R56. Change in Net Position R57. Net Position (Deficit), Beginning of Fiscal Year R58. Adjustment R60. Net Position (Deficit), End of Fiscal Year Net Position (Deficit) R61. Net Investment in Capital Assets R62. Restricted R63. 543,099 R63. Unrestricted R63. 543,099 R63. Unrestricted R65. 75,77,897	R44.	Other Nonoperating Expenses	
and Extraordinary Items Capital Contributions R47. Federal R48. State R49. Connection Fees (Capital) R50. County R51. Other Government R52. Other Capital Contributions R53. Total Capital Contributions R54. Transfers In R55. Transfers Out Special and Extraordinary Items R55.6 Extraordinary Item R55.7 Total Special and Extraordinary Items R56. Change in Net Position R57. Net Position (Deficit), Beginning of Fiscal Year R69. Net Position (Deficit), End of Fiscal Year Net Position (Deficit) R61. Net Position (Deficit) R62. Restricted R63. Junestricted R63. Junestricted R64. State Capital Contributions 110,097 110,	R45.	Total Nonoperating Expenses	\$0
Capital Contributions R47. Federal R48. State R49. Connection Fees (Capital) 110,097 R50. County 110,097 R51. Other Government 110,097 R52. Other Capital Contributions \$110,097 R53. Total Capital Contributions \$110,097 R54. Transfers In 110,097 R55. Transfers Out 590,001 Special and Extraordinary Items 50 R55.5 Extraordinary Item \$0 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 R69. 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	R46.	Income (Loss) Before Capital Contributions, Transfers, and Special	\$8,971,051
R47. Federal R48. State R49. Connection Fees (Capital) 110,097 R50. County 110,097 R51. Other Government 110,097 R52. Other Capital Contributions \$110,097 R53. Total Capital Contributions \$110,097 R54. Transfers In 110,097 R55. Transfers Out 110,097 Special and Extraordinary Items 110,097 R55.5 Extraordinary Items 110,097 R55.6 Extraordinary Items 110,097 R55.7 Total Special and Extraordinary Items 110,097 R55.7 Total Special and Extraordinary Items 110,097 R56. Change in Net Position \$135,869,805 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) \$10,000,000 \$10,000,000 R61. Net		and Extraordinary Items	
R48. State 110,097 R50. County 110,097 R51. Other Government 110,097 R52. Other Capital Contributions \$110,097 R53. Total Capital Contributions \$110,097 R54. Transfers In 110,097 R55. Transfers Out 110,097 Special and Extraordinary Items 110,097 R55.5 Special Item 110,097 R55.6 Extraordinary Item 110,097 R55.7 Total Special and Extraordinary Items 90 R55.8 Extraordinary Item 110,097 R55.7 Total Special and Extraordinary Items 90 R56. Change in Net Position \$135,869,805 R57. Net Position (Deficit), Beginning of Fiscal Year \$135,869,805 R58. Adjustment -6,716,379 R69. Reason for Adjustment 110,097 R60. Net Position (Deficit), End of Fiscal Year \$138,234,574 Net Position (Deficit) \$138,234,574 Net Position (Deficit) 48,963,578 R62. Restricted 63,543,099 R63. Unrestricted 25,727,897		Capital Contributions	
R49. Connection Fees (Capital) 110,097 R50. County	R47.	Federal	
R50. County R51. Other Government R52. Other Capital Contributions R53. Total Capital Contributions 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 R56. Change in Net Position R57. Net Position (Deficit), Beginning of Fiscal Year R58. Adjustment R69. Reason for Adjustment R60. Net Position (Deficit), End of Fiscal Year Net Position (Deficit) R61. Net Investment in Capital Assets R62. Restricted R63. Unrestricted S10. Other Government S110,097	R48.	State	
R51. Other Government R52. Other Capital Contributions R53. Total Capital Contributions 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 R56. Change in Net Position R57. Net Position (Deficit), Beginning of Fiscal Year R58. Adjustment R60. Net Position (Deficit), End of Fiscal Year Net Position (Deficit) R61. Net Investment in Capital Assets R62. Restricted R63. Unrestricted R63. Unrestricted R55. Other Capital Contributions S110,097 S110,0	R49.	Connection Fees (Capital)	110,097
R52. Other Capital Contributions R53. Total Capital Contributions 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 R56. Change in Net Position R57. Net Position (Deficit), Beginning of Fiscal Year R58. Adjustment R60. Net Position (Deficit), End of Fiscal Year R61. Net Position (Deficit) R62. Restricted R63. Unrestricted S110,097	R50.	County	
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 R56. Change in Net Position R57. Net Position (Deficit), Beginning of Fiscal Year R58. Adjustment R69. Net Position (Deficit), End of Fiscal Year R60. Net Position (Deficit), End of Fiscal Year R61. Net Position (Deficit) R62. Restricted R63. Unrestricted	R51.	Other Government	
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 R56. Change in Net Position R57. Net Position (Deficit), Beginning of Fiscal Year R58. Adjustment R59. Reason for Adjustment R60. Net Position (Deficit), End of Fiscal Year Net Position (Deficit) R61. Net Investment in Capital Assets R62. Restricted R63. Unrestricted	R52.	Other Capital Contributions	
R55. Transfers Out Special and Extraordinary Items R55.5 Special Item R55.6 Extraordinary Item R55.7 Total Special and Extraordinary Items R56. Change in Net Position R57. Net Position (Deficit), Beginning of Fiscal Year R58. Adjustment R69. Reason for Adjustment R60. Net Position (Deficit), End of Fiscal Year Net Position (Deficit) R61. Net Investment in Capital Assets R62. Restricted R63. Unrestricted	R53.	Total Capital Contributions	\$110,097
Special and Extraordinary Items R55.5 Special Item R55.6 Extraordinary Item R55.7 Total Special and Extraordinary Items R56. Change in Net Position R57. Net Position (Deficit), Beginning of Fiscal Year R58. Adjustment R59. Reason for Adjustment R60. Net Position (Deficit), End of Fiscal Year Net Position (Deficit) R61. Net Investment in Capital Assets R62. Restricted R63. Unrestricted R64. Unrestricted	R54.	Transfers In	
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	R55.	Transfers Out	
R55.6 Extraordinary Item \$0 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) \$18,963,578 R61. Net Investment in Capital Assets 48,963,578 R62. Restricted 63,543,099 R63. Unrestricted 25,727,897		Out of the staff o	
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		Special and Extraordinary items	
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	R55.5	•	
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		Special Item	
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	R55.6	Special Item Extraordinary Item	\$0
R59. Reason for Adjustment R60. Net Position (Deficit), End of Fiscal Year Net Position (Deficit) R61. Net Investment in Capital Assets R62. Restricted R63. Unrestricted Prior Period Adjustment \$138,234,574 48,963,578 69. 48,963,578 69. 25,727,897	R55.6 R55.7	Special Item Extraordinary Item Total Special and Extraordinary Items	\$0 \$9,081,148
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	R55.6 R55.7 R56.	Special Item Extraordinary Item Total Special and Extraordinary Items Change in Net Position	
Net Position (Deficit) R61. Net Investment in Capital Assets 48,963,578 R62. Restricted 63,543,099 R63. Unrestricted 25,727,897	R55.6 R55.7 R56. R57.	Special Item Extraordinary Item Total Special and Extraordinary Items Change in Net Position Net Position (Deficit), Beginning of Fiscal Year	\$9,081,148
R61. Net Investment in Capital Assets 48,963,578 R62. Restricted 63,543,099 R63. Unrestricted 25,727,897	R55.6 R55.7 R56. R57. R58.	Special Item Extraordinary Item Total Special and Extraordinary Items Change in Net Position Net Position (Deficit), Beginning of Fiscal Year Adjustment	\$9,081,148 \$135,869,805 -6,716,379
R62. Restricted 63,543,099 R63. Unrestricted 25,727,897	R55.6 R55.7 R56. R57. R58.	Special Item Extraordinary Item Total Special and Extraordinary Items Change in Net Position Net Position (Deficit), Beginning of Fiscal Year Adjustment Reason for Adjustment	\$9,081,148 \$135,869,805 -6,716,379
R63. Unrestricted 25,727,897	R55.6 R55.7 R56. R57. R58. R59.	Special Item Extraordinary Item Total Special and Extraordinary Items Change in Net Position Net Position (Deficit), Beginning of Fiscal Year Adjustment Reason for Adjustment Net Position (Deficit), End of Fiscal Year	\$9,081,148 \$135,869,805 -6,716,379 Prior Period Adjustment
	R55.6 R55.7 R56. R57. R58. R59. R60.	Special Item Extraordinary Item Total Special and Extraordinary Items Change in Net Position Net Position (Deficit), Beginning of Fiscal Year Adjustment Reason for Adjustment Net Position (Deficit), End of Fiscal Year Net Position (Deficit)	\$9,081,148 \$135,869,805 -6,716,379 Prior Period Adjustment
R64. Total Net Position (Deficit) \$138,234,574	R55.6 R55.7 R56. R57. R58. R59. R60.	Special Item Extraordinary Item Total Special and Extraordinary Items Change in Net Position Net Position (Deficit), Beginning of Fiscal Year Adjustment Reason for Adjustment Net Position (Deficit), End of Fiscal Year Net Position (Deficit) Net Investment in Capital Assets	\$9,081,148 \$135,869,805 -6,716,379 Prior Period Adjustment \$138,234,574
	R55.6 R55.7 R56. R57. R58. R59. R60.	Special Item Extraordinary Item Total Special and Extraordinary Items Change in Net Position Net Position (Deficit), Beginning of Fiscal Year Adjustment Reason for Adjustment Net Position (Deficit), End of Fiscal Year Net Position (Deficit) Net Investment in Capital Assets Restricted	\$9,081,148 \$135,869,805 -6,716,379 Prior Period Adjustment \$138,234,574 48,963,578 63,543,099

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 Contractual Services R08. R09. Materials and Supplies R10. Other Disposal Expenses (Abatements) R11. Total Disposal Expenses Collection Expenses R12. Personnel Services Contractual Services R13. R14. Materials and Supplies Other Collection Expenses R15. R16. **Total Collection Expenses** R17. General and Administrative Expenses 84,686 Depreciation and Amortization Expenses R18. 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	\$19,800
	and Extraordinary Items	,
	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 R02. Business R03. Industrial R04. Irrigation Sales to Other Utilities for Resale R09. R10. Interdepartmental R11. Other Water Sales Revenues Water Services Revenues Fire Prevention R12. Groundwater Replenishment R13. 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 517,241 R26. Transmission and Distribution R28. **Customer Accounting and Collection** R29. Sales Promotion R30. Personnel Services 144,298 R31. Contractual Services R32. Materials and Supplies R33. General and Administrative Expenses 15,590 R34. Depreciation and Amortization Expenses 698,284 R35. Other Operating Expenses R36. **Total Operating Expenses** \$1,375,413 R37. Operating Income (Loss) \$-1,375,413 **Nonoperating Revenues** Investment Earnings R38. 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)

CD13		
3D43.	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.		
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	
₹63.	Total Nonoperating Expenses	\$125,580
R64.	Income (Loss) Before Capital Contributions, Transfers, and Special	\$-876,782
	and Extraordinary Items	
	and Extraordinary Items Capital Contributions	
R65.	•	
	Capital Contributions	
R66.	Capital Contributions Federal	
R66. R67.	Capital Contributions Federal State	
R66. R67. R68.	Capital Contributions Federal State Connection Fees (Capital) County	
R66. R67. R68. R69.	Capital Contributions Federal State Connection Fees (Capital) County	662,911
R66. R67. R68. R69.	Capital Contributions Federal State Connection Fees (Capital) County Other Government	662,911
R66. R67. R68. R69. R70.	Capital Contributions Federal State Connection Fees (Capital) County Other Government Other Capital Contributions	
R66. R67. R68. R69. R70. R71.	Capital Contributions Federal State Connection Fees (Capital) County Other Government Other Capital Contributions Total Capital Contributions	
R66. R67. R68. R69. R70. R71.	Capital Contributions Federal State Connection Fees (Capital) County Other Government Other Capital Contributions Total Capital Contributions Transfers In	
R66. R67. R68. R69. R70. R71. R72.	Capital Contributions Federal State Connection Fees (Capital) County Other Government Other Capital Contributions Total Capital Contributions Transfers In Transfers Out	
R66. R67. R68. R69. R70. R71. R72. R73.	Capital Contributions Federal State Connection Fees (Capital) County Other Government Other Capital Contributions Total Capital Contributions Transfers In Transfers Out Special and Extraordinary Items	
R66. R67. R68. R69. R70. R71. R72. R73.	Capital Contributions Federal State Connection Fees (Capital) County Other Government Other Capital Contributions Total Capital Contributions Transfers In Transfers Out Special and Extraordinary Items Special Item Extraordinary Item	
R66. R67. R68. R70. R71. R72. R73.5 R73.5	Capital Contributions Federal State Connection Fees (Capital) County Other Government Other Capital Contributions Total Capital Contributions Transfers In Transfers Out Special and Extraordinary Items Special Item Extraordinary Item	\$662,911
R66. R67. R68. R69. R70. R71. R73. R73.5 R73.5 R73.6	Capital Contributions Federal State Connection Fees (Capital) County Other Government Other Capital Contributions Total Capital Contributions Transfers In Transfers Out Special and Extraordinary Items Extraordinary Item Total Special and Extraordinary Items	\$662,911
R66. R67. R68. R69. R70. R71. R72. R73.5 R73.6 R73.7 R74.	Capital Contributions Federal State Connection Fees (Capital) County Other Government Other Capital Contributions Total Capital Contributions Transfers In Transfers Out Special and Extraordinary Items Special Item Extraordinary Item Total Special and Extraordinary Items Change in Net Position	\$662,911
R66. R67. R68. R69. R70. R71. R72. R73.5 R73.6 R73.7 R74. R75.	Capital Contributions Federal State Connection Fees (Capital) County Other Government Other Capital Contributions Total Capital Contributions Transfers In Transfers Out Special and Extraordinary Items Special Item Extraordinary Item Total Special and Extraordinary Items Change in Net Position Net Position (Deficit), Beginning of Fiscal Year	\$662,911 \$0 \$-213,871
	Capital Contributions Federal State Connection Fees (Capital) County Other Government Other Capital Contributions Total Capital Contributions Transfers In Transfers Out Special and Extraordinary Items Special Item Extraordinary Item Total Special and Extraordinary Items Change in Net Position Net Position (Deficit), Beginning of Fiscal Year Adjustment	\$662,911 \$0 \$-213,871 5,717,245
R66. R67. R68. R69. R70. R71. R73. R73.6 R73.6 R73.7 R74. R75. R76.	Capital Contributions Federal State Connection Fees (Capital) County Other Government Other Capital Contributions Total Capital Contributions Transfers In Transfers Out Special and Extraordinary Items Special Item Extraordinary Item Total Special and Extraordinary Items Change in Net Position Net Position (Deficit), Beginning of Fiscal Year Adjustment Reason for Adjustment	\$662,911 \$0 \$-213,871 5,717,245 Beginning Balance 6/30/2020
R66. R67. R68. R69. R70. R71. R72. R73.5 R73.6 R73.7 R74. R75. R76. R77.	Capital Contributions Federal State Connection Fees (Capital) County Other Government Other Capital Contributions Total Capital Contributions Transfers In Transfers Out Special and Extraordinary Items Special Item Extraordinary Item Total Special and Extraordinary Items Change in Net Position Net Position (Deficit), Beginning of Fiscal Year Adjustment Reason for Adjustment Net Position (Deficit), End of Fiscal Year	\$662,911 \$0 \$-213,871 5,717,245 Beginning Balance 6/30/2020
R66. R67. R68. R69. R70. R71. R73. R73.6 R73.6 R73.7 R74. R75. R76.	Capital Contributions Federal State Connection Fees (Capital) County Other Government Other Capital Contributions Total Capital Contributions Transfers In Transfers Out Special and Extraordinary Items Special Item Extraordinary Item Total Special and Extraordinary Items Change in Net Position Net Position (Deficit), Beginning of Fiscal Year Adjustment Reason for Adjustment Net Position (Deficit), End of Fiscal Year	\$662,911 \$0 \$-213,871 5,717,245 Beginning Balance 6/30/2020 \$5,503,374
R66. R67. R68. R70. R71. R72. R73.5 R73.6 R73.7 R74. R75. R77. R77. R77.	Capital Contributions Federal State Connection Fees (Capital) County Other Government Other Capital Contributions Total Capital Contributions Transfers In Transfers Out Special and Extraordinary Items Special Item Extraordinary Item Total Special and Extraordinary Items Change in Net Position Net Position (Deficit), Beginning of Fiscal Year Adjustment Reason for Adjustment Net Position (Deficit) Net Investment in Capital Assets	\$662,911 \$0 \$-213,871 5,717,245 Beginning Balance 6/30/2020 \$5,503,374

R82. Total Net Position (Deficit)

\$5,503,374

Not

(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

				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	in Current Fiscal Year
Federal Financing								
State Financing								
Enterprise								
Notes								
Finance Recycled Water	2018	16,597,119	520,301	501,038	16,616,382	496,747	16,119,635	161,873
Project								
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

(R08) Gov-Reason for Difference: None (R08) Int-Reason for Difference: None (R08) Ent-Reason for Difference: Interest Paid

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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
Α	ssets		
С	current Assets		
D04	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
N	oncurrent 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
D	eferred 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
	iabilities	φ100,093,327	\$0

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	Ψ21,000,000	
R62.	Related to Pensions		
	Related to OPEB	3,788	
	Related to Debt Refunding	3,700	
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	¢2.700	•••
R65.	Total Liabilities and Deferred Inflows of Resources	\$3,788	\$0
		\$21,892,174	\$0
R66.	Total Net Position (Deficit)	\$144,001,153	\$0
D 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

Reporting Tear. 2021	Noncurrent Assets/Deferred	Noncurrent Liabilities/Defer
	Outflows of Resources	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		
		0
R34. Net Pension Liability		
R34. Net Pension Liability R35. Net OPEB Liability		

R38.	Other Noncurrent Liabilities 3	
R39.	Total Noncurrent Liabilities	\$0
	Deferred Inflows of Resources	
R40	Related to Pensions	0
R41	Related to OPEB	3,788
R42	Related to Debt Refunding	
R43	Other Deferred Inflows of Resources	
R44.	Total Deferred Inflows of Resources	\$3,788
R45.	Total Noncurrent Liabilities and Deferred Inflows of Resources	\$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	40			
R08.	Total Operating Revenues		\$0		
R09.	Total Non-Operating Revenues		\$0		
₹10.	Total Internal Service Revenues		\$0		
	Enterprise Revenues		40		
	Operating Revenues				
R11.	Airport				
R12.	Electric				
R13.	Gas				
R14.	Harbor and Port				
R15.	Hospital				
R16.	Sewer			00.475.407	
				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				
34.	Conduit				
35.	Transportation				
R36.	Total Non-Operating Revenues			\$4.004.000	
36.5 36.5				\$1,334,009	***
130.5	iotal Reveilues	\$0	\$0	\$33,613,622	\$33,613,62
	Governmental Expenditures				
	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			04,000	
R55.	Water			1,375,413	
R56.	Other Enterprise			1,373,413	
R57.					
R57.	Conduit				
	Transportation				
R59.	Total Operating Expenses			\$25,373,973	
R60.	Non-Operating Expenses 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.
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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.
		Net Asset Balance
ProprietaryFunds	(R12)Entpr-TotalCurrentAssets	
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 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)Entpr-TotalNetPosition	Should be \$144,001,153 for the combined Net Position.
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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	
R02.	Business	
R03.	Industrial	
R04.	Irrigation	
R09.	Sales to Other Utilities for Resale	
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	
KII.		
R12.	Water Services Revenues 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	
R23. R24.	Other Water Supply Expenses Pumping	
		517,241
R24.	Pumping	517,241
R24. R25.	Pumping Treatment	517,241
R24. R25. R26.	Pumping Treatment Transmission and Distribution	517,241
R24. R25. R26. R28.	Pumping Treatment Transmission and Distribution Customer Accounting and Collection	517,241
R24. R25. R26. R28. R29.	Pumping Treatment Transmission and Distribution Customer Accounting and Collection Sales Promotion	
R24. R25. R26. R28. R29. R30.	Pumping Treatment Transmission and Distribution Customer Accounting and Collection Sales Promotion Personnel Services	
R24. R25. R26. R28. R29. R30. R31.	Pumping Treatment Transmission and Distribution Customer Accounting and Collection Sales Promotion Personnel Services Contractual Services Materials and Supplies	144,298
R24. R25. R26. R28. R29. R30.	Pumping Treatment Transmission and Distribution Customer Accounting and Collection Sales Promotion Personnel Services Contractual Services	

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 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 Nonoperating Expenses R60. Interest Expense 125,580 R61. Loss on Disposal of Capital Assets R62. Other Nonoperating Expenses R63. Interest Expense 125,580 R64. Other Nonoperating Expenses R65. Other Nonoperating Expenses R66. Other Nonoperating Expenses R67. Other Nonoperating Expenses R68. Other Nonoperating Expenses R69. Other Nonoperating Expenses R60. Other Nonoperating Expense R60. Other Nonoperating Expenses R60. Other Nono	R35.	Other Operating Expenses	
Nonoperating Revenues	R36.	Total Operating Expenses	\$1,375,413
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 Intergovernmental – Federal R48. Aid for Construction R49. Other Intergovernmental – Federal Intergovernmental – State Intergovernmental – Federal 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 – County R57. Gain on Disposal of Capital Assets R58. Other Nonoperating Revenues 621,043 R57.	R37.	Operating Income (Loss)	\$-1,375,413
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 SD52. Timber Yield Intergovernmental – State R53. In-Lieu Taxes Cher Intergovernmental – County R56. Intergovernmental – Other R57. Gain on Disposal of Capital Assets Cother Nonoperating Revenues S042.211 Nonoperating Expenses R60. Interest Expense S052. Total Nonoperating Expenses S052. Total Nonoperating Expen		Nonoperating Revenues	
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 Intergovernmental – Federal 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 – County R57. Gain on Disposal of Capital Assets R58. Other Nonoperating Revenues R59. Total Nonoperating Revenues R60. Interest Expense R61. Loss on Disposal of Capital Assets R62. Other Nonoperating Expenses R63. Total Nonoperating Expenses R64. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items Capital Contributions R65. Federal R66. State	R38.	Investment Earnings	3,168
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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 Intergovernmental – County R55. Intergovernmental – County R56. Intergovernmental – Other R57. Gain on Disposal of Capital Assets R58. Other Nonoperating Revenues S624.211 Nonoperating Expenses Interest Expense R60. Interest Expense R61. Loss on Disposal of Capital Assets R62. Other Nonoperating Expenses R63. Total Nonoperating Expenses R64. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items Capital Contributions R65. Federal R66. State	SD45.	Special Taxes	
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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 – County R57. Gain on Disposal of Capital Assets Other Nonoperating Revenues R59. Total Nonoperating Revenues R60. Interest Expense R61. Loss on Disposal of Capital Assets R62. Other Nonoperating Expenses R63. Total Nonoperating Expenses R64. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items Capital Contributions R65. Federal R66. State		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 Cother Nonoperating Revenues R58. Other Nonoperating Revenues R69. Total Nonoperating Revenues R60. Interest Expense R61. Loss on Disposal of Capital Assets R62. Other Nonoperating Expenses R63. Total Nonoperating Expenses R64. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items Capital Contributions R65. Federal R66. State	R48.	Aid for Construction	
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 R59. Total Nonoperating Revenues R60. Interest Expense R61. Loss on Disposal of Capital Assets R62. Other Nonoperating Expenses R63. Total Nonoperating Expenses R64. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items Capital Contributions R65. Federal R66. State	R49.	Other Intergovernmental – Federal	
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 R59. Total Nonoperating Revenues R60. Interest Expense R61. Loss on Disposal of Capital Assets R62. Other Nonoperating Expenses R63. Total Nonoperating Expenses R64. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items Capital Contributions R65. Federal R66. State		Intergovernmental – State	
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 R60. Interest Expense R61. Loss on Disposal of Capital Assets R62. Other Nonoperating Expenses R63. Total Nonoperating Expenses R64. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items Capital Contributions R65. Federal R66. State	R50.	Aid for Construction	
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 R60. Interest Expense R61. Loss on Disposal of Capital Assets R62. Other Nonoperating Expenses R63. Total Nonoperating Expenses R64. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items Capital Contributions R65. Federal R66. State	SD51.	Homeowners Property Tax Relief	
R54. Other Intergovernmental – State R55. Intergovernmental – County R56. Intergovernmental – Other R57. Gain on Disposal of Capital Assets Cother Nonoperating Revenues R58. Other Nonoperating Revenues R59. Total Nonoperating Revenues R60. Interest Expense R61. Loss on Disposal of Capital Assets R62. Other Nonoperating Expenses R63. Total Nonoperating Expenses R64. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items Capital Contributions R65. Federal R66. State	SD52.	Timber Yield	
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 \$-876,782 and Extraordinary Items Capital Contributions R65. Federal R66. State	R53.	In-Lieu Taxes	
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 Cother Nonoperating Expenses R62. Other Nonoperating Expenses R63. Total Nonoperating Expenses \$125,580 R64. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items Capital Contributions R65. Federal R66. State	R54.	Other Intergovernmental – State	
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 Capital Contributions R65. Federal R66. State	R55.	Intergovernmental – County	
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 Capital Contributions R65. Federal R66. State	R56.	Intergovernmental – Other	
R59. Total Nonoperating Revenues R60. Interest Expense R61. Loss on Disposal of Capital Assets R62. Other Nonoperating Expenses R63. Total Nonoperating Expenses R64. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items Capital Contributions R65. Federal R66. State	R57.	Gain on Disposal of Capital Assets	
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 Capital Contributions R65. Federal R66. State	R58.	Other Nonoperating Revenues	621,043
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 Capital Contributions R65. Federal R66. State	R59.	Total Nonoperating Revenues	\$624,211
R61. Loss on Disposal of Capital Assets R62. Other Nonoperating Expenses R63. Total Nonoperating Expenses R64. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items Capital Contributions R65. Federal R66. State		Nonoperating Expenses	
R62. Other Nonoperating Expenses R63. Total Nonoperating Expenses R64. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items Capital Contributions R65. Federal R66. State	R60.	Interest Expense	125,580
R63. Total Nonoperating Expenses \$125,580 R64. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items Capital Contributions R65. Federal R66. State	R61.	Loss on Disposal of Capital Assets	
R64. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items Capital Contributions R65. Federal R66. State	R62.	Other Nonoperating Expenses	
and Extraordinary Items Capital Contributions R65. Federal R66. State	R63.	Total Nonoperating Expenses	\$125,580
and Extraordinary Items Capital Contributions R65. Federal R66. State	R64.	Income (Loss) Before Capital Contributions, Transfers, and Special	\$-876,782
R65. Federal R66. State			
R66. State		Capital Contributions	
	R65.	Federal	
R67. Connection Fees (Capital)	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
₹81.	Unrestricted	
R82.	Total Net Position (Deficit)	\$5,503,374

Note:

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