

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Entity Name: West Bay Sanitary District (San Mateo)

Reporting Year: **2017**

ID Number: 12304115000

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the special district in accordance with the requirements as prescribed by the California State Controller.

Special District Fiscal Officer



Signature

DISTRICT MANAGER

Title

PHILLIP SCOTT

Name (Please Print)

1/29/2018

Date

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

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

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

Fiscal Year: 2017

Current Year Prior Year

District Mailing Address

Street 1 Has Address Changed?

Street 2

City State Zip

Email

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Edward"/>	<input type="text" value="P"/>	<input type="text" value="Mortiz"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Roy"/>	<input type="text"/>	<input type="text" value="Thiele-Sardifa"/>	<input type="text" value="Secretary"/>
Member 3	<input type="text" value="David"/>	<input type="text" value="A"/>	<input type="text" value="Walker"/>	<input type="text" value="Treasurer"/>
Member 4	<input type="text" value="Frances"/>	<input type="text" value="M"/>	<input type="text" value="Dehn"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="George"/>	<input type="text"/>	<input type="text" value="Otte"/>	<input type="text" value="Director"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Other Officials

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Phillip"/>	<input type="text"/>	<input type="text" value="Scott"/>	<input type="text" value="Manager"/>
Member 2	<input type="text" value="Anthony"/>	<input type="text"/>	<input type="text" value="Condotti"/>	<input type="text" value="Attorney"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name M. I. Last Name

Telephone Email

Independent Auditor

Firm Name

First Name M. I. Last Name

Telephone

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

Fiscal Year: 2017
 Current Year
 Prior Year

Operating Revenues		
R01.	Service Charges	24,483,213
R02.	Permit and Inspection Fees	210,870
R03.	Connection Fees	
R04.	Standby and Availability Charges	
R05.	Service-Type Assessments	
R06.	Service Penalties	
R07.	Other Operating Revenues	882,802
R08.	Total Operating Revenues	\$25,576,885
Operating Expenses		
R09.	Transmission	
R10.	Treatment and Disposal	10,294,299
R11.	Taxes	
R12.	Personnel Services	5,231,091
R13.	Contractual Services	667,403
R14.	Materials and Supplies	335,092
R15.	General and Administrative Expenses	469,398
R16.	Depreciation and Amortization Expenses	1,652,638
R17.	Other Operating Expenses	257,021
R18.	Total Operating Expenses	\$18,906,942
R19.	Operating Income (Loss)	\$6,669,943
Nonoperating Revenues		
R20.	Investment Earnings	168,839
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	
R39.	Gain on Disposal of Capital Assets	8,213
R40.	Other Nonoperating Revenues	848,436
R41.	Total Nonoperating Revenues	\$1,025,488
	Nonoperating Expenses	
R42.	Interest Expense	
R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	
R45.	Total Nonoperating Expenses	\$0
R46.	Income (Loss) Before Capital Contributions and Transfers	\$7,695,431
	Capital Contributions (Current Fiscal Year)	
R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	1,912,132
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	
R53.	Total Current Fiscal Year Capital Contributions	\$1,912,132
R54.	Transfers In	
R55.	Transfers Out	
R56.	Change in Net Position	\$9,607,563
R57.	Net Position (Deficit), Beginning of Fiscal Year	91,608,170
R58.	Adjustment	
R59.	Reason for Adjustment	
R60.	Net Position (Deficit), End of Fiscal Year	\$101,215,733

Net Position (Deficit)

R61.	Net Investment in Capital Assets	48,382,995
R62.	Restricted	
R63.	Unrestricted	52,832,738
R64.	Total Net Position (Deficit)	\$101,215,733

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

Fiscal Year: 2017

Current Year Prior Year

Operating Revenues

R01.	Disposal Fees – Commercial	<input type="text"/>
R02.	Disposal Fees – Public	<input type="text"/>
R03.	Collection Fees – Residential	<input type="text"/>
R04.	Collection Fees – Commercial	<input type="text"/>
R05.	Other Operating Revenues	<input type="text"/>
R06.	Total Operating Revenues	\$0

Operating Expenses

Disposal Expenses

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

Collection Expenses

R12.	Personnel Services	<input type="text"/>
R13.	Contractual Services	<input type="text"/>
R14.	Materials and Supplies	<input type="text"/>
R15.	Other Collection Expenses	<input type="text"/>
R16.	Total Collection Expenses	<input type="text"/>
R17.	General and Administrative Expenses	<input type="text"/>
R18.	Depreciation and Amortization Expenses	<input type="text"/>
R19.	Other Operating Expenses	<input type="text"/>
R20.	Total Operating Expenses	\$0
R21.	Operating Income (Loss)	\$0

Nonoperating Revenues

R22.	Investment Earnings	<input type="text"/>
R23.	Rents, Leases, and Franchises	<input type="text"/>
Taxes and Assessments		
SD24.	Current Secured and Unsecured (1%)	<input type="text"/>
SD25.	Voter-Approved Taxes	<input type="text"/>
SD26.	Pass-through Property Taxes (ABX1 26)	<input type="text"/>
SD27.	Property Assessments	<input type="text"/>

SD28. Special Assessments	<input type="text"/>
SD29. Special Taxes	<input type="text"/>
SD30. Prior-Year Taxes and Assessments	<input type="text"/>
SD31. Penalties and Cost of Delinquent Taxes and Assessments	<input type="text"/>
Intergovernmental – Federal	
R32. Aid for Construction	<input type="text"/>
R33. Other Intergovernmental – Federal	<input type="text"/>
Intergovernmental – State	
R34. Aid for Construction	<input type="text"/>
SD35. Homeowners Property Tax Relief	<input type="text" value="0"/>
SD36. Timber Yield	<input type="text"/>
R37. In-Lieu Taxes	<input type="text"/>
R38. Other Intergovernmental – State	<input type="text"/>
R39. Intergovernmental – County	<input type="text"/>
R40. Intergovernmental – Other	<input type="text"/>
R41. Gain on Disposal of Capital Assets	<input type="text"/>
R42. Other Nonoperating Revenues	<input type="text"/>
R43. Total Nonoperating Revenues	<input type="text" value="\$0"/>
Nonoperating Expenses	
R44. Interest Expense	<input type="text"/>
R45. Loss on Disposal of Capital Assets	<input type="text"/>
R46. Other Nonoperating Expenses	<input type="text"/>
R47. Total Nonoperating Expenses	<input type="text" value="\$0"/>
R48. Income (Loss) Before Capital Contributions and Transfers	<input type="text" value="\$0"/>
Capital Contributions (Current Fiscal Year)	
R49. Federal	<input type="text"/>
R50. State	<input type="text"/>
R51. County	<input type="text"/>
R52. Other Government	<input type="text"/>
R53. Other Capital Contributions	<input type="text"/>
R54. Total Current Fiscal Year Capital Contributions	<input type="text" value="\$0"/>
R55. Transfers In	<input type="text"/>
R56. Transfers Out	<input type="text"/>
R57. Change in Net Position	<input type="text" value="\$0"/>
R58. Net Position (Deficit), Beginning of Fiscal Year	<input type="text"/>
R59. Adjustment	<input type="text"/>
R60. Reason for Adjustment	<input type="text"/>

R61.	Net Position (Deficit), End of Fiscal Year	<input type="text" value="\$0"/>
	Net Position (Deficit)	
R62.	Net Investment in Capital Assets	<input type="text"/>
R63.	Restricted	<input type="text"/>
R64.	Unrestricted	<input type="text"/>
R65.	Total Net Position (Deficit)	<input type="text" value="\$0"/>

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

Fiscal Year: 2017

 Current Year Prior Year

		Enterprise	Internal Service
Assets			
Current Assets			
Cash and Investments			
R01.	Unrestricted	20,181,203	
R02.	Restricted		
R03.	Accounts Receivable (net)	184,381	
R04.	Taxes Receivable		
R05.	Interest Receivable (net)	182,784	
R06.	Due from Other Funds		
R07.	Due from Other Governments		
R08.	Inventories		
R09.	Prepaid Items	35,995	
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$20,584,363	\$0
Noncurrent Assets			
R13.	Cash and Investments, Restricted		
R14.	Investments	26,031,081	
R15.	Loans, Notes, and Contracts Receivable		
Capital Assets			
R16.	Land	44,467	
R17.	Buildings and Improvements	15,050,946	
R18.	Equipment	2,428,795	
R19.	Intangible Assets – Amortizable		
R20.	Construction in Progress	4,302,952	
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets	52,695,818	
R23.	Less: Accumulated Depreciation/Amortization	-26,139,983	
R24.	Other Noncurrent Assets 1	84,200	
R25.	Other Noncurrent Assets 2	13,589,774	
R26.	Total Noncurrent Assets	\$88,088,050	\$0
R27.	Total Assets	\$108,672,413	\$0
Deferred Outflows of Resources			
R28.	Related to Pensions	1,083,877	
R28.5.	Related to OPEB		

R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$1,083,877	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$109,756,290	\$0
Liabilities			
Current Liabilities			
R32.	Accounts Payable	3,439,238	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	9,381	
R38.	Accrued Compensated Absences	171,600	
R39.	Long-Term Debt, Due Within One Year	0	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	4,035	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$3,624,254	\$0
Noncurrent Liabilities			
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	78,547	
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)		
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R55.	Lease Principal		
R56.	Net Pension Liability	4,429,092	
R57.	Net OPEB Obligation		
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$4,507,639	\$0
R61.	Total Liabilities	\$8,131,893	\$0
Deferred Inflows of Resources			
R62.	Related to Pensions	408,664	
R62.5.	Related to OPEB		
R63.	Other Deferred Inflows of Resources		

R64.	Total Deferred Inflows of Resources	\$408,664	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$8,540,557	\$0
R66.	Total Net Position (Deficit)	\$101,215,733	\$0
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets	48,382,995	
R68.	Restricted		
R69.	Unrestricted	52,832,738	
R70.	Total Net Position (Deficit)	\$101,215,733	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$109,756,290	\$0