

SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of West Valley Water District

Reporting Year: **2021**

ID Number: **12423613100**

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

Title

Name (Please Print)

Date

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

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

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

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

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/19/2022 8:44:44 PM

2021 Supplement to the Annual Report for California Special Districts

To select your district name, select the yellow highlighted cells, then select the drop down arrow box

Sp.D-West Valley Water District

If you could not find your district name in the drop down above, please call Census Support Staff at 301-763-5153 or 888-590-2748.

For Fiscal Year Ending Between July 1, 2020 and June 30, 2021

Verification of Supplement to the Annual Report

By uploading the financial report to the U.S. Census website, you are verifying that the data contained in this report was prepared in accordance with the instructions and agrees to your audited financial statements.

MANDATORY

All Fields Must Be Completed

Name of Official	Jose Velasquez
Title of Official	Director of Finance
Date (Enter as "MM/DD/YYYY")	01/26/2022
Person to contact for questions	Gustavo Gutierrez
Title	Accountant
Telephone number	909-875-1804
E-mail address	ggutierrez@wwd.org
Special District ID Number	12423613100

Supplement to the Annual Report of California Special Districts

1. FISCAL YEAR END DATE

Select your agency's fiscal year ending date from the drop down box below. Report data for that period only.

June 2021

2. CAPITAL OUTLAY EXPENDITURES FOR ENTERPRISE ACTIVITIES

Please report your government's capital outlay expenditures for the following enterprise activities, if applicable:

Airport Enterprise

Land and Equipment	G01	\$	
Construction	F01	\$	

Electric Enterprise

Land and Equipment	G92	\$	
Construction	F92	\$	

Harbor and Port Enterprise

Land and Equipment	G87	\$	
Construction	F87	\$	

Hospital Enterprise

Land and Equipment	G36	\$	
Construction	F36	\$	

Waste Disposal Enterprise

Land and Equipment	G80	\$	
Construction	F80	\$	

Water Enterprise

Land and Equipment	G91	\$	5,791,221
Construction	F91	\$	4,189,878

Special District of West Valley Water District
Special Districts' Financial Transactions Report
General Information

Reporting Year: 2021

District Mailing Address

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

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Channing"/>	<input type="text"/>	<input type="text" value="Hawkins"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Kyle"/>	<input type="text"/>	<input type="text" value="Crowther"/>	<input type="text" value="Vice-President"/>
Member 3	<input type="text" value="Michael"/>	<input type="text"/>	<input type="text" value="Taylor"/>	<input type="text" value="Director"/>
Member 4	<input type="text" value="Clifford"/>	<input type="text" value="O"/>	<input type="text" value="Young"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Greg"/>	<input type="text"/>	<input type="text" value="Young"/>	<input type="text" value="Director"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	<input type="text" value="Jose"/>	<input type="text" value="A"/>	<input type="text" value="Velasquez"/>	<input type="text" value="Director of Finance"/>	<input type="text" value="jvelasquez@wwwd.org"/>
Official 2	<input type="text" value="Shamindra"/>	<input type="text" value="R"/>	<input type="text" value="Manbahal"/>	<input type="text" value="General Manager"/>	<input type="text" value="smanbahal@wwwd.org"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name M. I. Last Name
Telephone Email

Independent Auditor

Firm Name
First Name M. I. Last Name
Telephone

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

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

BCU DPCU

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

City County Special District

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

City name:

County name:

Special District name:

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

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

Reporting Year: 2021

Operating Revenues

Water Sales Revenues

Retail Water Sales

R01.	Residential	<input type="text"/>
R02.	Business	<input type="text"/>
R03.	Industrial	<input type="text"/>
R04.	Irrigation	<input type="text"/>
R09.	Sales to Other Utilities for Resale	<input type="text"/>
R10.	Interdepartmental	<input type="text"/>
R11.	Other Water Sales Revenues	20,428,413

Water Services Revenues

R12.	Fire Prevention	<input type="text"/>
R13.	Groundwater Replenishment	<input type="text"/>
R14.	Connection Fees	<input type="text"/>
R15.	Standby and Availability Charges	<input type="text"/>
R16.	Service-Type Assessments	<input type="text"/>
R17.	Other Water Services Revenues	7,978,760
R18.	Other Operating Revenues	3,554,983
R19.	Total Operating Revenues	\$31,962,156

Operating Expenses

Water Supply Expenses

R20.	Water Supply	1,588,731
R21.	Water Purchases	<input type="text"/>
R22.	Groundwater Replenishment	<input type="text"/>
R23.	Other Water Supply Expenses	<input type="text"/>
R24.	Pumping	4,077,298
R25.	Treatment	4,067,045
R26.	Transmission and Distribution	2,204,080
R28.	Customer Accounting and Collection	2,600,902
R29.	Sales Promotion	<input type="text"/>
R30.	Personnel Services	<input type="text"/>
R31.	Contractual Services	<input type="text"/>
R32.	Materials and Supplies	<input type="text"/>
R33.	General and Administrative Expenses	9,824,619
R34.	Depreciation and Amortization Expenses	6,520,670
R35.	Other Operating Expenses	890,242
R36.	Total Operating Expenses	\$31,773,587
R37.	Operating Income (Loss)	\$188,569

Nonoperating Revenues

R38.	Investment Earnings	38,316
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R39.	Rents, Leases, and Franchises	
	Taxes and Assessments	
SD40.	Current Secured and Unsecured (1%)	1,706,673
SD41.	Voter-Approved Taxes	
SD42.	Pass-through Property Taxes (ABX1 26)	1,041,807
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	12,687
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	34,002
R59.	Total Nonoperating Revenues	\$2,833,485
	Nonoperating Expenses	
R60.	Interest Expense	899,957
R61.	Loss on Disposal of Capital Assets	189,254
R62.	Other Nonoperating Expenses	3,000,000
R63.	Total Nonoperating Expenses	\$4,089,211
R64.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-1,067,157
	Capital Contributions	
R65.	Federal	
R66.	State	
R67.	Connection Fees (Capital)	
R68.	County	
R69.	Other Government	
R70.	Other Capital Contributions	8,851,642
R71.	Total Capital Contributions	\$8,851,642
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	\$7,784,485
R75.	Net Position (Deficit), Beginning of Fiscal Year	\$145,181,637
R76.	Adjustment	
R77.	Reason for Adjustment	
R78.	Net Position (Deficit), End of Fiscal Year	\$152,966,122
	Net Position (Deficit)	
R79.	Net Investment in Capital Assets	103,770,537
R80.	Restricted	13,938,052
R81.	Unrestricted	35,257,533
R82.	Total Net Position (Deficit)	\$152,966,122

Special District of West Valley Water District
Special Districts' Financial Transactions Report
Long-Term Debt
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Reporting Year: 2021

SD01. Districtwide or Improvement District/Zone	<input type="text" value="Districtwide"/>
SD02. Improvement District/Zone (if applicable)	<input type="text"/>
R03. Purpose of Debt (1 of 1) (Record Completed)	<input type="text" value="Prepay all amounts under Series 2006D-2 Bond"/>
R04. Nature of Revenue Pledged	<input type="text" value="System Net Revenues"/>
R05. Percent of Pledge	<input type="text" value="100%"/>
R06. Debt Type	<input type="text" value="Revenue Bonds"/>
R07. Fund Type	<input type="text" value="Enterprise"/>
SD08. Activity	<input type="text" value="Water Enterprise"/>
R09. Year of Issue	<input type="text" value="2016"/>
R10. Beginning Maturity Year	<input type="text" value="2016"/>
R11. Ending Maturity Year	<input type="text" value="2046"/>
R12. Principal Authorized	<input type="text" value="22,035,000"/>
R13. Principal Issued to Date	<input type="text" value="22,035,000"/>
R14. Principal Unspent	<input type="text"/>
R15. Principal Payable, Beginning of Fiscal Year	<input type="text" value="\$21,705,528"/>
R16. Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R17. Reason for Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R18. Principal Issued in Current Fiscal Year	<input type="text"/>
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	<input type="text"/>
R19. Principal Paid in Current Fiscal Year	<input type="text" value="415,000"/>
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	<input type="text" value="40,617"/>
R20. Principal Defeased in Current Fiscal Year	<input type="text"/>
R21. Principal Payable, End of Fiscal Year	<input type="text" value="\$21,249,911"/>
R22. Principal Payable, Current Portion	<input type="text" value="430,000"/>
R23. Principal Payable, Noncurrent Portion	<input type="text" value="\$20,819,911"/>
R24. Interest Paid in Current Fiscal Year	<input type="text" value="885,921"/>
R25. Principal Delinquent, End of Fiscal Year	<input type="text"/>
R26. Interest Delinquent, End of Fiscal Year	<input type="text"/>
R27. Amount Held in Reserve	<input type="text"/>

Special District of West Valley Water District
Special Districts' Financial Transactions Report
Detail Summary of Long-Term Debt

Back to Form: Long-Term Debt

Reporting Year: 2021

	Year of Issue	Principal Payable, Beginning of Fiscal Year	Principal Issued in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Payable, End of Fiscal Year	Principal Payable, Current Portion	Principal Payable, Noncurrent Portion	Interest Paid in Current Fiscal Year
Enterprise								
Revenue Bonds								
Prepay all amounts under Series 2006D-2 Bonds	2016	21,705,528	0	415,000	21,249,911	430,000	20,819,911	885,921
Total Enterprise Debt:		\$21,705,528	\$0	\$415,000	\$21,249,911	\$430,000	\$20,819,911	\$885,921

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

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

Reporting Year: 2021

R01. Purpose of Debt (1 of 2) (Record Completed)	Water Participation Rights Contract
R02. Nature of Revenue Pledged	None
R03. Debt Type	Other
R04. Fund Type	Enterprise
SD05. Activity	Water Enterprise
R06. Year of Issue	2012
R07. Beginning Maturity Year	2012
R08. Ending Maturity Year	2041
R09. Principal Authorized	9,645,865
R10. Principal Received to Date	9,645,865
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	\$6,752,106
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	321,529
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$6,430,577
R19. Principal Outstanding, Current Portion	321,529
R20. Principal Outstanding, Noncurrent Portion	\$6,109,048
R21. Interest Paid in Current Fiscal Year	0
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	
SD24. Principal Due but Not Presented (Time Warrants Only)	
SD25. Interest Due but Not Presented (Time Warrants Only)	

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

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

Reporting Year: 2021

R01. Purpose of Debt (2 of 2) (Record Completed)	Finance Hydroelectric Plant
R02. Nature of Revenue Pledged	None
R03. Debt Type	Other
R04. Fund Type	Enterprise
SD05. Activity	Water Enterprise
R06. Year of Issue	2016
R07. Beginning Maturity Year	2019
R08. Ending Maturity Year	2029
R09. Principal Authorized	3,310,151
R10. Principal Received to Date	3,310,151
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	\$2,647,951
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	331,100
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$2,316,851
R19. Principal Outstanding, Current Portion	331,100
R20. Principal Outstanding, Noncurrent Portion	\$1,985,751
R21. Interest Paid in Current Fiscal Year	14,036
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	
SD24. Principal Due but Not Presented (Time Warrants Only)	
SD25. Interest Due but Not Presented (Time Warrants Only)	

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

Back to Form: Other Long-Term Debt

Reporting Year: 2021

	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Received in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion	Interest Paid in Current Fiscal Year
Enterprise								
Other								
Finance Hydroelectric Plant	2016	2,647,951	0	331,100	2,316,851	331,100	1,985,751	14,036
Water Participation Rights Contract	2012	6,752,106	0	321,529	6,430,577	321,529	6,109,048	0
Total Enterprise Debt:		\$9,400,057	\$0	\$652,629	\$8,747,428	\$652,629	\$8,094,799	\$14,036

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

Reporting Year: 2021

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			885,921
R02. Other Long-Term Debt			14,036
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$899,957
R06. Debt Service			899,957
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

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

Reporting Year: 2021

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	67,928,301	
R02. Restricted		
R03. Accounts Receivable (net)	4,585,268	
R04. Taxes Receivable	14,439	
R05. Interest Receivable (net)	16,624	
R06. Due from Other Funds		
R07. Due from Other Governments	145,600	
R08. Inventories	371,465	
R09. Prepaid Items	1,259,592	
R10. Other Current Assets 1	167,949	
R11. Other Current Assets 2		
R12. Total Current Assets	\$74,489,238	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R15. Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	2,212,967	
R17. Buildings and Improvements	226,891,580	
R18. Equipment		
R18.5 Infrastructure		
R19. Intangible Assets – Amortizable	9,645,865	
R20. Construction in Progress	3,578,327	
R21. Intangible Assets – Nonamortizable	404,949	
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-109,137,813	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1	287,571	
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$133,883,446	\$0
R27. Total Assets	\$208,372,684	\$0
Deferred Outflows of Resources		
R28. Related to Pensions	2,086,824	
R28.5 Related to OPEB	2,997,285	
R28.6 Related to Debt Refunding	172,001	

R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$5,256,110	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$213,628,794	\$0
Liabilities			
Current Liabilities			
R32.	Accounts Payable	3,655,663	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	224,822	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	3,438,349	
R38.	Accrued Compensated Absences	462,965	
R39.	Long-Term Debt, Due Within One Year	1,082,629	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	158,102	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$9,022,530	\$0
Noncurrent Liabilities			
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	378,789	
R46.	General Obligation Bonds		
R47.	Revenue Bonds	20,819,911	
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)	8,094,799	
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R55.	Lease Principal		
R56.	Net Pension Liability	7,159,848	
R57.	Net OPEB Liability	8,401,079	
R58.	Other Noncurrent Liabilities 1	859,176	
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$45,713,602	\$0
R61.	Total Liabilities	\$54,736,132	\$0
Deferred Inflows of Resources			
R62.	Related to Pensions	326,083	
R62.5	Related to OPEB	5,600,457	
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$5,926,540	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$60,662,672	\$0
R66.	Total Net Position (Deficit)	\$152,966,122	\$0

Net Position (Deficit)

R67.	Net Investment in Capital Assets	103,770,537	
R68.	Restricted	13,938,052	
R69.	Unrestricted	35,257,533	
R70.	Total Net Position (Deficit)	\$152,966,122	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$213,628,794	\$0

Special District of West Valley Water District
Special Districts' Financial Transactions Report
Appropriations Limit Information

Reporting Year: 2021

R01. Appropriations Limit	<input type="text" value="0"/>
R02. Total Annual Appropriations Subject to the Limit	<input type="text" value="0"/>
R03. Revenues Received (Over) Under Appropriations Limit	<input type="text" value="\$0"/>

Special District of West Valley Water District
Special Districts' Financial Transactions Report
Summary

Reporting Year: 2021

	Governmental Funds	Internal Service Fund	Enterprise Fund	1
Governmental Revenues				
R01. General				
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$0			
Internal Service Revenues				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. Total Internal Service Revenues		\$0		
Enterprise Revenues				
Operating Revenues				
R11. Airport				
R12. Electric				
R13. Gas				
R14. Harbor and Port				
R15. Hospital				
R16. Sewer				
R17. Solid Waste				
R18. Transit				
R19. Water			31,962,156	
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$31,962,156	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer				
R30. Solid Waste				
R31. Transit				
R32. Water			2,833,485	
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				

R36.	Total Non-Operating Revenues			\$2,833,485	
R36.5	Total Revenues	\$0	\$0	\$34,795,641	
Governmental Expenditures					
R37.	General				
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$0			
Internal Service Expenses					
R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	Total Internal Service Expenses		\$0		
Enterprise Expenses					
Operating Expenses					
R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port				
R51.	Hospital				
R52.	Sewer				
R53.	Solid Waste				
R54.	Transit				
R55.	Water			31,773,587	
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$31,773,587	
Non-Operating Expenses					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water			4,089,211	
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$4,089,211	
R72.5	Total Expenditures/Expenses	\$0	\$0	\$35,862,798	

R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$0	\$0	\$7,784,485	
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$145,181,637	
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$152,966,122	
Assets					
R79.	Total Current Assets			74,489,238	
R80.	Total Noncurrent Assets			133,883,446	
R81.	Total Assets	\$0	\$0	\$208,372,684	
Liabilities					
R82.	Total Current Liabilities			9,022,530	
R83.	Total Noncurrent Liabilities			45,713,602	
R84.	Total Liabilities	\$0	\$0	\$54,736,132	
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$152,966,122	

Special District of West Valley Water District
Special District Financial Transactions Report
Footnotes

Fiscal Year: 2021		
FORM DESC	FIELD NAME	FOOTNOTES
WaterEnterpriseFund	(R11)OtherWaterSalesRevenues	Water Consumption Sales
WaterEnterpriseFund	(R17)OtherWaterServicesRevenues	Water service charges
WaterEnterpriseFund	(R18)OtherOperatingRevenues	Other revenue arising from non-exchange transactions
WaterEnterpriseFund	(R26)TransmissionandDistribution	The increase is due to the followings: 1. New fixed assets closed out from WIP to Fixed assets for Tract 20213 totaling \$789,182 2. New fixed assets closed out from WIP to Fixed assets for Tract 17039 totaling \$705,879 3. Tract 20018 Mountain View Offsites Improvements totaling \$714,450
WaterEnterpriseFund	(R35)OtherOperatingExpenses	This line includes expenses related to Conservation
WaterEnterpriseFund	(R58)OtherNonoperatingRevenues	Other income miscellaneous
WaterEnterpriseFund	(R62)OtherNonoperatingExpenses	The District terminated the construction contract and decommissioned the fixed-bed bioreactor system by failing to meet the standard. The District recognized an impairment loss of \$3,000,000 with respect to the plant and equipment.
WaterEnterpriseFund	(R70)OtherCapitalContributions	This line includes Developer Contributions and Capacity charges.
OtherLongTermDebt	(R19)PrincipalOutstandingCurrentPortion	(1_Water Participation Rights Contract) This amount will be the same each year through 01/31/2041. This is the annual fee for Water participation rights.
OtherLongTermDebt	(R21)InterestPaidinCurrentFiscalYear	(1_Water Participation Rights Contract) No interest is paid on this contract as this is a minimum usage fee for water participation rights, which does not actually represent the purchase of any water.
OtherLongTermDebt	(R19)PrincipalOutstandingCurrentPortion	(2_Finance Hydroelectric Plant) This amount will be the same each year through 2029.
ProprietaryFunds	(R10)Entpr-OtherCurrentAssets1	This line includes Accounts Receivable redevelopment pass-through and Accounts Receivable- Other.
ProprietaryFunds	(R20)Entpr-ConstructioninProgress	The changes during the year consist of: 1. Additions of CIP of \$4,189,878 2. Deletions of CIP of \$3,051,367 3. Transfers to completed projects of \$4,927,435
ProprietaryFunds	(R24)Entpr-OtherNoncurrentAssets1	Accounts receivable - redevelopment pass-through
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Pass-through utility user taxes payable
ProprietaryFunds	(R58)Entpr-OtherNoncurrentLiabilities1	Unearned Revenue - Developers
AppropriationsLimitInformation	(R01)AppropriationsLimit	Article XIII B, section 9(C) of the California Constitution exempts the District from the appropriations limit calculation mandate.
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	Article XIII B, section 9(C) of the California Constitution exempts the District from the appropriations limit calculation mandate.

Total Footnote: 18