

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of Coastside County Water District

Reporting Year: 2020

ID Number: 12424105600

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. 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

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Mary Rogren

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Special District of Coastside County Water District
Special Districts Financial Transactions Report
General Information

Fiscal Year: 2020

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="Chris"/>	<input type="text"/>	<input type="text" value="Mickelsen"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Glenn"/>	<input type="text"/>	<input type="text" value="Reynolds"/>	<input type="text" value="Vice-President"/>
Member 3	<input type="text" value="Ken"/>	<input type="text"/>	<input type="text" value="Coverdell"/>	<input type="text" value="Director"/>
Member 4	<input type="text" value="Robert"/>	<input type="text"/>	<input type="text" value="Feldman"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="James"/>	<input type="text"/>	<input type="text" value="Larimer"/>	<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="Mary"/>	<input type="text" value="E"/>	<input type="text" value="Rogren"/>	<input type="text" value="General Manager"/>	<input type="text" value="mrogren@coastsidewater.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 Comprehensive Annual Financial Report (CAFR) of a City, County, or Special District (Choose one)?
 City County Special District

4. In which City, County, or Special District financial statements or CAFR 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 Coastside County Water District
Special Districts Financial Transactions Report
Water Enterprise Fund
Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2020
Operating Revenues

Water Sales Revenues

Retail Water Sales

R01.	Residential	12,770,590
R02.	Business	
R03.	Industrial	
R04.	Irrigation	
R09.	Sales to Other Utilities for Resale	
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	110,530

Water Services Revenues

R12.	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	\$12,881,120

Operating Expenses

Water Supply Expenses

R20.	Water Supply	1,934,685
R21.	Water Purchases	
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	1,409,139
R25.	Treatment	
R26.	Transmission and Distribution	2,290,538
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	
R31.	Contractual Services	
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	3,046,978
R34.	Depreciation and Amortization Expenses	2,258,142
R35.	Other Operating Expenses	
R36.	Total Operating Expenses	\$10,939,482
R37.	Operating Income (Loss)	\$1,941,638

Nonoperating Revenues

R38.	Investment Earnings	123,435
R39.	Rents, Leases, and Franchises	178,733
Taxes and Assessments		
SD40.	Current Secured and Unsecured (1%)	1,459,917
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	3,298
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	92,473
R59. Total Nonoperating Revenues	\$1,857,856
Nonoperating Expenses	
R60. Interest Expense	489,598
R61. Loss on Disposal of Capital Assets	24,773
R62. Other Nonoperating Expenses	17,349
R63. Total Nonoperating Expenses	\$531,720
R64. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$3,267,774
Capital Contributions	
R65. Federal	
R66. State	
R67. Connection Fees (Capital)	
R68. County	
R69. Other Government	
R70. Other Capital Contributions	
R71. Total Capital Contributions	\$0
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	\$3,267,774
R75. Net Position (Deficit), Beginning of Fiscal Year	\$43,027,900
R76. Adjustment	
R77. Reason for Adjustment	
R78. Net Position (Deficit), End of Fiscal Year	\$46,295,674
Net Position (Deficit)	
R79. Net Investment in Capital Assets	41,467,479
R80. Restricted	370,599

R81. Unrestricted	4,457,596
R82. Total Net Position (Deficit)	\$46,295,674

Special District of Coastside County 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](#)

Fiscal Year: 2020

R01. Purpose of Debt (1 of 1) (Record Completed)	Finance/Refinance Improvement
R02. Nature of Revenue Pledged	Net Water Revenue
R03. Debt Type	Loans
R04. Fund Type	Enterprise
SD05. Activity	Water Enterprise
R06. Year of Issue	2018
R07. Beginning Maturity Year	2019
R08. Ending Maturity Year	2033
R09. Principal Authorized	5,311,319
R10. Principal Received to Date	5,311,319
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	\$5,020,517
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	297,554
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$4,722,963
R19. Principal Outstanding, Current Portion	303,284
R20. Principal Outstanding, Noncurrent Portion	\$4,419,679
R21. Interest Paid in Current Fiscal Year	136,277
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 Coastside County Water District
 Special Districts Financial Transactions Report
 Detail Summary of Other Long-Term Debt

[Back to Form: Other Long-Term Debt](#)

Fiscal Year: 2020

	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								
Loans								
Finance/Refinance Improvement	2018	5,020,517	0	297,554	4,722,963	303,284	4,419,679	136,277
Total Enterprise Debt:		\$5,020,517	\$0	\$297,554	\$4,722,963	\$303,284	\$4,419,679	\$136,277

Special District of Coastside County Water District
 Special Districts Financial Transactions Report
 Construction Financing
 Federal and State

Go to Report: [Detail Summary of Construction Financing](#)

Fiscal Year: 2020

R01.	Federal or State Financing	State Financing
R02.	Purpose of Debt (1 of 2) (Record Completed)	Construction of Treatment Facilities
R03.	Nature of Revenue Pledged	Net Water Revenue
R04.	Debt Type	Loans
R05.	Fund Type	Enterprise
SPD06.	Activity	Water Enterprise
R07.	Contract Date	
R08.	Maximum Repayment Obligation per Contract, Beginning of Fiscal Year	\$6,765,500
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	\$6,765,500
R13.	Year of Issue	2011
R14.	Beginning Maturity Year	2011
R15.	Ending Maturity Year	2042
R16.	Principal Authorized	6,765,500
R17.	Principal Received to Date	6,765,500
R18.	Principal Expended to Date	
R19.	Principal Unspent	6,765,500
R20.	Principal Outstanding, Beginning of Fiscal Year	\$5,637,908
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	
R24.	Principal Paid in Current Fiscal Year	178,123
R24.5	Principal Refinanced in Current Fiscal Year	
R25.	Principal Paid to Date	\$684,004
R26.	Principal Outstanding, End of Fiscal Year	\$5,459,785
R27.	Principal Outstanding, Current Portion	183,092
R28.	Principal Outstanding, Noncurrent Portion	\$5,276,693
R29.	Interest Paid in Current Fiscal Year	155,747
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	
2021	183,092	152,733	335,825	Delete
2022	188,201	147,468	335,669	Delete
2023	193,452	142,056	335,508	Delete
2024	198,849	136,494	335,343	Delete
2025	204,397	116,687	321,084	Delete
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	

2026-2030	1,110,773	501,476	1,612,249	Delete
2031-2035	1,274,617	350,233	1,624,850	Delete
2036-2040	1,462,629	176,680	1,639,309	Delete
2041-2042	643,775	16,464	660,239	Delete
				Add Year
Total Estimated Payments	\$5,459,785	\$1,740,291	\$7,200,076	

Special District of Coastside County Water District
 Special Districts Financial Transactions Report
 Construction Financing
 Federal and State

Go to Report: [Detail Summary of Construction Financing](#)

Fiscal Year: 2020

R01.	Federal or State Financing	State Financing
R02.	Purpose of Debt (2 of 2) (Record Completed)	Finance construction of Districts Facilities Improv
R03.	Nature of Revenue Pledged	Net Water Revenue
R04.	Debt Type	Loans
R05.	Fund Type	Enterprise
SPD06.	Activity	Water Enterprise
R07.	Contract Date	
R08.	Maximum Repayment Obligation per Contract, Beginning of Fiscal Year	\$5,628,000
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	\$5,628,000
R13.	Year of Issue	2016
R14.	Beginning Maturity Year	2018
R15.	Ending Maturity Year	2046
R16.	Principal Authorized	5,628,000
R17.	Principal Received to Date	5,628,000
R18.	Principal Expended to Date	
R19.	Principal Unspent	5,628,000
R20.	Principal Outstanding, Beginning of Fiscal Year	\$5,391,678
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	
R24.	Principal Paid in Current Fiscal Year	124,292
R24.5	Principal Refinanced in Current Fiscal Year	
R25.	Principal Paid to Date	\$360,614
R26.	Principal Outstanding, End of Fiscal Year	\$5,267,386
R27.	Principal Outstanding, Current Portion	128,568
R28.	Principal Outstanding, Noncurrent Portion	\$5,138,818
R29.	Interest Paid in Current Fiscal Year	197,575
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	
2021	128,568	194,789	323,357	Delete
2022	132,991	189,904	322,895	Delete
2023	137,565	184,852	322,417	Delete
2024	142,298	179,626	321,924	Delete
2025	147,193	160,041	307,234	Delete
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	

2026-2030	815,490	719,313	1,534,803	Delete
2031-2035	965,742	566,477	1,532,219	Delete
2036-2040	1,143,678	385,481	1,529,159	Delete
2041-2045	1,354,398	171,136	1,525,534	Delete
2046-2047	299,463	5,151	304,614	Delete
				Add Year
Total Estimated Payments	\$5,267,386	\$2,756,770	\$8,024,156	

Special District of Coastside County Water District
 Special Districts Financial Transactions Report
 Detail Summary of Construction Financing

[Back to Form: Construction Financing](#)

Fiscal Year: 2020

	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Received in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion	Interest Paid in Current Fiscal Year
Federal Financing								
State Financing								
Enterprise								
Loans								
Construction of Treatment Facilities	2011	5,637,908	0	178,123	5,459,785	183,092	5,276,693	155,747
Finance construction of Districts Facilities Improvements project	2016	5,391,678	0	124,292	5,267,386	128,568	5,138,818	197,575
Total Enterprise Debt:		\$11,029,586	\$0	\$302,415	\$10,727,171	\$311,660	\$10,415,511	\$353,322

Special District of Coastside County Water District
 Special Districts Financial Transactions Report
 Debt Service Reconciliation Report

Fiscal Year: 2020

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			
R02. Other Long-Term Debt			136,277
R03. Construction Financing			353,322
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$489,599
R06. Debt Service			489,598
R07. Difference	\$0	\$0	\$1
R08. Reason for Difference			Rounding

Note:

(R08) Ent-Reason for Difference: Rounding

Special District of Coastside County Water District
Special Districts Financial Transactions Report
Statement of Net Position
Proprietary Funds

Fiscal Year: 2020

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	9,194,271	
R02. Restricted	120,599	
R03. Accounts Receivable (net)	1,873,607	
R04. Taxes Receivable	44,012	
R05. Interest Receivable (net)	19,054	
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories	186,374	
R09. Prepaid Items	114,165	
R10. Other Current Assets 1	33,583	
R11. Other Current Assets 2		
R12. Total Current Assets	\$11,585,665	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R15. Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	160,612	
R17. Buildings and Improvements	86,037,487	
R18. Equipment	3,529,528	
R18.5 Infrastructure		
R19. Intangible Assets – Amortizable		
R20. Construction in Progress	2,551,642	
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-35,361,656	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$56,917,613	\$0
R27. Total Assets	\$68,503,278	\$0
Deferred Outflows of Resources		
R28. Related to Pensions	1,044,134	
R28.5 Related to OPEB	55,278	
R28.6 Related to Debt Refunding		
R29. Other Deferred Outflows of Resources		
R30. Total Deferred Outflows of Resources	\$1,099,412	\$0
R31. Total Assets and Deferred Outflows of Resources	\$69,602,690	\$0
Liabilities		

Current Liabilities			
R32.	Accounts Payable	808,542	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	166,933	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	56,821	
R38.	Accrued Compensated Absences	54,397	
R39.	Long-Term Debt, Due Within One Year	614,944	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	68,378	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$1,770,015	\$0
Noncurrent Liabilities			
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	163,190	
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)	4,419,679	
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State	10,415,511	
R55.	Lease Principal		
R56.	Net Pension Liability	3,838,142	
R57.	Net OPEB Liability	2,318,227	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$21,154,749	\$0
R61.	Total Liabilities	\$22,924,764	\$0
Deferred Inflows of Resources			
R62.	Related to Pensions	212,759	
R62.5	Related to OPEB	169,493	
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$382,252	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$23,307,016	\$0
R66.	Total Net Position (Deficit)	\$46,295,674	\$0
Net Position (Deficit)			
R67.	Net Investment in Capital Assets	41,467,479	
R68.	Restricted	370,599	
R69.	Unrestricted	4,457,596	
R70.	Total Net Position (Deficit)	\$46,295,674	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$69,602,690	\$0

Special District of Coastside County Water District
Special Districts Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2020

R01. Appropriations Limit	6,481,182
R02. Total Annual Appropriations Subject to the Limit	1,463,215
R03. Revenues Received (Over) Under Appropriations Limit	\$5,017,967

Special District of Coastside County Water District
 Special Districts Financial Transactions Report
 Summary

Fiscal Year: 2020

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues				
R01. General				
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$0			
Internal Service Revenues				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. Total Internal Service Revenues		\$0		
Enterprise Revenues				
Operating Revenues				
R11. Airport				
R12. Electric				
R13. Gas				
R14. Harbor and Port				
R15. Hospital				
R16. Sewer				
R17. Solid Waste				
R18. Transit				
R19. Water			12,881,120	
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$12,881,120	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer				
R30. Solid Waste				
R31. Transit				
R32. Water			1,857,856	
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				
R36. Total Non-Operating Revenues			\$1,857,856	
R36.5 Total Revenues	\$0	\$0	\$14,738,976	\$14,738,976

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			10,939,482	
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$10,939,482	
Non-Operating Expenses					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water			531,720	
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$531,720	
R72.5	Total Expenditures/Expenses	\$0	\$0	\$11,471,202	\$11,471,202
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$0	\$0	\$3,267,774	\$3,267,774
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$43,027,900	\$43,027,900
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$46,295,674	\$46,295,674

Assets					
R79.	Total Current Assets			11,585,665	11,585,665
R80.	Total Noncurrent Assets			56,917,613	56,917,613
R81.	Total Assets	\$0	\$0	\$68,503,278	\$68,503,278
Liabilities					
R82.	Total Current Liabilities			1,770,015	1,770,015
R83.	Total Noncurrent Liabilities			21,154,749	21,154,749
R84.	Total Liabilities	\$0	\$0	\$22,924,764	\$22,924,764
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$46,295,674	\$46,295,674

Special District of Coastside County Water District
Special District Financial Transactions Report
Footnotes

Fiscal Year: 2020		
FORM DESC	FIELD NAME	FOOTNOTES
WaterEnterpriseFund	(R11)OtherWaterSalesRevenues	\$57,641 in Water taken from hydrants and \$52,889 in Late Notice - 10% Penalty charges.
WaterEnterpriseFund	(R58)OtherNonoperatingRevenues	\$56,105 in Transmission and storage fees and \$36,368 in other revenue.
WaterEnterpriseFund	(R62)OtherNonoperatingExpenses	Collection fees - County
ProprietaryFunds	(R02)Entpr-Restricted	Increase is primarily due to progress of Crystal Springs T&S Phase I project.
ProprietaryFunds	(R10)Entpr-OtherCurrentAssets1	Accounts receivable - other
ProprietaryFunds	(R20)Entpr-ConstructionInProgress	Increase is primarily due to additions of \$4,956,425 to ongoing capital projects, offset by \$3,966,384 in transfers of completed projects to depreciable assets.
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Accrued wages and related payables.
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	Increase is primarily due to increase in accounts payable and accrued expenses as compared to prior year.

Total Footnote: 8