

# SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT

## COVER PAGE

**Special District Name: Coastside County Water District**

Fiscal Year: **2022**

ID Number: **12424105600**

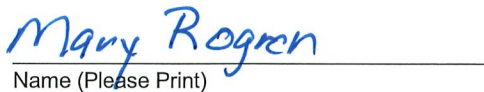
**Certification:**

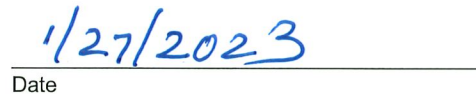
I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the special district in accordance with the requirements as prescribed by the California State Controller.

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 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 1/27/2023 12:09:23 PM

Special District Name: Coastside County Water District  
Special Districts' Financial Transactions Report  
Water Enterprise Fund  
Statement of Revenues, Expenses, and Changes in Fund Net Position

**Fiscal Year: 2022**

**Operating Revenues**

Water Sales Revenues

Retail Water Sales

R01.	Residential	12,624,058
R02.	Business	
R03.	Industrial	
R04.	Irrigation	
R09.	Sales to Other Utilities for Resale	
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	58,817

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.	<b>Total Operating Revenues</b>	<b>\$12,682,875</b>

**Operating Expenses**

Water Supply Expenses

R20.	Water Supply	1,973,872
R21.	Water Purchases	
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	1,664,481
R25.	Treatment	
R26.	Transmission and Distribution	2,327,598
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	
R31.	Contractual Services	
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	3,593,842
R34.	Depreciation and Amortization Expenses	2,507,133
R35.	Other Operating Expenses	
R36.	<b>Total Operating Expenses</b>	<b>\$12,066,926</b>
R37.	<b>Operating Income (Loss)</b>	<b>\$615,949</b>

**Nonoperating Revenues**

R38.	Investment Income	-91,160
R39.	Rents, Leases, Concessions, and Royalties	176,342
Taxes and Assessments		
SD40.	Current Secured and Unsecured (1%)	1,717,162
SD41.	Voter-Approved Taxes	

SD42.	Pass-through Property Taxes (ABX1 26)	<input type="text"/>
SD43.	Property Assessments	<input type="text"/>
SD44.	Special Assessments	<input type="text"/>
SD45.	Special Taxes	<input type="text"/>
SD46.	Prior-Year Taxes and Assessments	<input type="text"/>
SD47.	Penalties and Cost of Delinquent Taxes and Assessments	<input type="text"/>
Intergovernmental – Federal		
R48.	Aid for Construction	<input type="text"/>
R49.	Other Intergovernmental – Federal	<input type="text"/>
Intergovernmental – State		
R50.	Aid for Construction	<input type="text"/>
SD51.	Homeowners Property Tax Relief	<input type="text" value="3,171"/>
SD52.	Timber Yield	<input type="text"/>
R53.	In-Lieu Taxes	<input type="text"/>
R54.	Other Intergovernmental – State	<input type="text"/>
R55.	Intergovernmental – County	<input type="text"/>
R56.	Intergovernmental – Other	<input type="text"/>
R57.	Gain on Disposal of Capital Assets	<input type="text" value="2,500"/>
R58.	Other Nonoperating Revenues	<input type="text" value="220,974"/>
R59.	<b>Total Nonoperating Revenues</b>	<input type="text" value="\$2,028,989"/>
<b>Nonoperating Expenses</b>		
R60.	Interest Expense	<input type="text" value="500,044"/>
R61.	Loss on Disposal of Capital Assets	<input type="text"/>
R62.	Other Nonoperating Expenses	<input type="text" value="13,290"/>
R63.	<b>Total Nonoperating Expenses</b>	<input type="text" value="\$513,334"/>
R64.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	<input type="text" value="\$2,131,604"/>
<b>Capital Contributions</b>		
R65.	Federal	<input type="text"/>
R66.	State	<input type="text" value="202,431"/>
R67.	Connection Fees (Capital)	<input type="text"/>
R68.	County	<input type="text"/>
R69.	Other Government	<input type="text"/>
R70.	Other Capital Contributions	<input type="text"/>
R71.	<b>Total Capital Contributions</b>	<input type="text" value="\$202,431"/>
R72.	<b>Transfers In</b>	<input type="text"/>
R73.	<b>Transfers Out</b>	<input type="text"/>
<b>Special and Extraordinary Items</b>		
R73.5	Special Item	<input type="text"/>
R73.6	Extraordinary Item	<input type="text"/>
R73.7	<b>Total Special and Extraordinary Items</b>	<input type="text" value="\$0"/>
R74.	<b>Change in Net Position</b>	<input type="text" value="\$2,334,035"/>
R75.	<b>Net Position (Deficit), Beginning of Fiscal Year</b>	<input type="text" value="\$49,067,142"/>
R76.	<b>Adjustment</b>	<input type="text" value="25,328"/>
R77.	Reason for Adjustment	<input type="text" value="Implementation of GASB 87"/>
R78.	<b>Net Position (Deficit), End of Fiscal Year</b>	<input type="text" value="\$51,426,505"/>
<b>Net Position (Deficit)</b>		
R79.	Net Investment in Capital Assets	<input type="text" value="40,702,488"/>
R80.	Restricted	<input type="text" value="450,382"/>

R81.	Unrestricted	10,273,635
R82.	<b>Total Net Position (Deficit)</b>	<b>\$51,426,505</b>

**Note:**

*(R77) Reason for Adjustment: Implementation of GASB 87*

Special District Name: 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: 2022**

R01. Purpose of Debt (1 of 3) (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. <b>Principal Outstanding, Beginning of Fiscal Year</b>	\$4,419,679
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	313,677
R17. Principal Refinanced in Current Fiscal Year	
R18. <b>Principal Outstanding, End of Fiscal Year</b>	\$4,106,002
R19. Principal Outstanding, Current Portion	323,617
R20. <b>Principal Outstanding, Noncurrent Portion</b>	\$3,782,385
R21. Interest Paid in Current Fiscal Year	118,983
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 Name: 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: 2022**

R01. Purpose of Debt (2 of 3) (Record Completed)	Finance Capital Improvements
R02. Nature of Revenue Pledged	Net Water Revenue
R03. Debt Type	Loans
R04. Fund Type	Enterprise
SD05. Activity	Water Enterprise
R06. Year of Issue	2022
R07. Beginning Maturity Year	2023
R08. Ending Maturity Year	2043
R09. Principal Authorized	7,071,903
R10. Principal Received to Date	7,071,903
R11. Principal Unspent	
R12. <b>Principal Outstanding, Beginning of Fiscal Year</b>	
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	7,071,903
R16. Principal Paid in Current Fiscal Year	
R17. Principal Refinanced in Current Fiscal Year	
R18. <b>Principal Outstanding, End of Fiscal Year</b>	\$7,071,903
R19. Principal Outstanding, Current Portion	346,046
R20. <b>Principal Outstanding, Noncurrent Portion</b>	\$6,725,857
R21. Interest Paid in Current Fiscal Year	47,782
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 Name: 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: 2022**

R01. Purpose of Debt (3 of 3) (Record Completed)	<input type="text" value="Copier Lease"/>
R02. Nature of Revenue Pledged	<input type="text" value="Water Sales Revenue"/>
R03. Debt Type	<input type="text" value="Other"/>
R04. Fund Type	<input type="text" value="Enterprise"/>
SD05. Activity	<input type="text" value="Water Enterprise"/>
R06. Year of Issue	<input type="text" value="2019"/>
R07. Beginning Maturity Year	<input type="text" value="2019"/>
R08. Ending Maturity Year	<input type="text" value="2024"/>
R09. Principal Authorized	<input type="text" value="42,465"/>
R10. Principal Received to Date	<input type="text" value="42,465"/>
R11. Principal Unspent	<input type="text"/>
R12. <b>Principal Outstanding, Beginning of Fiscal Year</b>	<input type="text"/>
R13. Adjustment to Principal in Current Fiscal Year	<input type="text" value="24,755"/>
R14. Reason for Adjustment to Principal in Current Fiscal Year	<input type="text" value="Lease liability recorded due to GASB 87."/>
R15. Principal Received in Current Fiscal Year	<input type="text"/>
R16. Principal Paid in Current Fiscal Year	<input type="text" value="8,496"/>
R17. Principal Refinanced in Current Fiscal Year	<input type="text"/>
R18. <b>Principal Outstanding, End of Fiscal Year</b>	<input type="text" value="\$16,259"/>
R19. Principal Outstanding, Current Portion	<input type="text" value="8,779"/>
R20. <b>Principal Outstanding, Noncurrent Portion</b>	<input type="text" value="\$7,480"/>
R21. Interest Paid in Current Fiscal Year	<input type="text" value="596"/>
R22. Principal Delinquent, End of Fiscal Year	<input type="text"/>
R23. Interest Delinquent, End of Fiscal Year	<input type="text"/>
SD24. Principal Due but Not Presented (Time Warrants Only)	<input type="text"/>
SD25. Interest Due but Not Presented (Time Warrants Only)	<input type="text"/>

**Note:**

(R14) Reason for Adjustment to Principal in Current Fiscal Year: Lease liability recorded due to GASB 87.

Special District Name: 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: 2022

	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
<b>Enterprise</b>								
<b>Loans</b>								
Finance Capital Improvements	2022	0	7,071,903	0	7,071,903	346,046	6,725,857	47,782
Finance/Refinance Improvement	2018	4,419,679	0	313,677	4,106,002	323,617	3,782,385	118,983
<b>Other</b>								
Copier Lease	2019	0	0	8,496	16,259	8,779	7,480	596
<b>Total Enterprise Debt:</b>		\$4,419,679	\$7,071,903	\$322,173	\$11,194,164	\$678,442	\$10,515,722	\$167,361



Special District Name: Coastside County Water District  
Special Districts' Financial Transactions Report  
Construction Financing  
Federal and State

Go to Report: Detail Summary of Construction Financing

**Fiscal Year: 2022**

R01.	Federal or State Financing	<input type="text" value="State Financing"/>
R02.	Purpose of Debt (1 of 2) (Record Completed)	<input style="background-color: #e0e0e0;" type="text" value="Construction of Treatment Facilities"/>
R03.	Nature of Revenue Pledged	<input type="text" value="Net Water Revenue"/>
R04.	Debt Type	<input type="text" value="Loans"/>
R05.	Fund Type	<input type="text" value="Enterprise"/>
SPD06.	Activity	<input type="text" value="Water Enterprise"/>
R07.	Contract Date	<input type="text"/>
R08.	<b>Maximum Repayment Obligation per Contract, Beginning of Fiscal Year</b>	<input type="text" value="\$6,765,500"/>
R09.	Initial Repayment Obligation	<input type="text"/>
R10.	Adjustment to Repayment Obligation in Current Fiscal Year	<input type="text"/>
R11.	Reason for Adjustment to Repayment Obligation in Current Fiscal Year	<input type="text"/>
R12.	<b>Maximum Repayment Obligation per Contract, End of Fiscal Year</b>	<input type="text" value="\$6,765,500"/>
R13.	Year of Issue	<input type="text" value="2011"/>
R14.	Beginning Maturity Year	<input type="text" value="2011"/>
R15.	Ending Maturity Year	<input type="text" value="2042"/>
R16.	Principal Authorized	<input type="text" value="6,765,500"/>
R17.	Principal Received to Date	<input type="text" value="6,765,500"/>
R18.	Principal Expended to Date	<input type="text"/>
R19.	Principal Unspent	<input type="text" value="6,765,500"/>
R20.	<b>Principal Outstanding, Beginning of Fiscal Year</b>	<input type="text" value="\$5,276,693"/>
R21.	Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R22.	Reason for Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R23.	Principal Received in Current Fiscal Year	<input type="text"/>
R24.	Principal Paid in Current Fiscal Year	<input type="text" value="188,201"/>
R24.5	Principal Refinanced in Current Fiscal Year	<input type="text"/>
R25.	<b>Principal Paid to Date</b>	<input type="text" value="\$1,055,297"/>
R26.	<b>Principal Outstanding, End of Fiscal Year</b>	<input type="text" value="\$5,088,492"/>
R27.	Principal Outstanding, Current Portion	<input type="text" value="193,452"/>
R28.	<b>Principal Outstanding, Noncurrent Portion</b>	<input type="text" value="\$4,895,040"/>
R29.	Interest Paid in Current Fiscal Year	<input type="text" value="145,012"/>
R30.	Principal Delinquent, End of Fiscal Year	<input type="text"/>
R31.	Interest Delinquent, End of Fiscal Year	<input type="text"/>

**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	
<input type="text" value="2023"/>	<input type="text" value="193,452"/>	<input type="text" value="142,056"/>	<input type="text" value="335,508"/>	<input type="button" value="Delete"/>
<input type="text" value="2024"/>	<input type="text" value="198,849"/>	<input type="text" value="136,494"/>	<input type="text" value="335,343"/>	<input type="button" value="Delete"/>
<input type="text" value="2025"/>	<input type="text" value="204,397"/>	<input type="text" value="116,687"/>	<input type="text" value="321,084"/>	<input type="button" value="Delete"/>
<input type="text" value="2026"/>	<input type="text" value="210,099"/>	<input type="text" value="111,424"/>	<input type="text" value="321,523"/>	<input type="button" value="Delete"/>
<input type="text" value="2027"/>	<input type="text" value="215,961"/>	<input type="text" value="106,013"/>	<input type="text" value="321,974"/>	<input type="button" value="Delete"/>
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	

2028-2032	1,173,619	443,463	1,617,082	Delete
2033-2037	1,346,733	283,663	1,630,396	Delete
2038-2042	1,545,382	100,291	1,645,673	Delete
				Add Year
Total Estimated Payments	\$5,088,492	\$1,440,091	\$6,528,583	

Special District Name: Coastside County Water District  
 Special Districts' Financial Transactions Report  
 Construction Financing  
 Federal and State

Go to Report: Detail Summary of Construction Financing

**Fiscal Year: 2022**

R01.	Federal or State Financing	<input type="text" value="State Financing"/>
R02.	Purpose of Debt (2 of 2) (Record Completed)	<input type="text" value="Finance construction of Districts Facilities Impro"/>
R03.	Nature of Revenue Pledged	<input type="text" value="Net Water Revenue"/>
R04.	Debt Type	<input type="text" value="Loans"/>
R05.	Fund Type	<input type="text" value="Enterprise"/>
SPD06.	Activity	<input type="text" value="Water Enterprise"/>
R07.	Contract Date	<input type="text"/>
R08.	<b>Maximum Repayment Obligation per Contract, Beginning of Fiscal Year</b>	<input type="text" value="\$5,628,000"/>
R09.	Initial Repayment Obligation	<input type="text"/>
R10.	Adjustment to Repayment Obligation in Current Fiscal Year	<input type="text"/>
R11.	Reason for Adjustment to Repayment Obligation in Current Fiscal Year	<input type="text"/>
R12.	<b>Maximum Repayment Obligation per Contract, End of Fiscal Year</b>	<input type="text" value="\$5,628,000"/>
R13.	Year of Issue	<input type="text" value="2016"/>
R14.	Beginning Maturity Year	<input type="text" value="2018"/>
R15.	Ending Maturity Year	<input type="text" value="2046"/>
R16.	Principal Authorized	<input type="text" value="5,628,000"/>
R17.	Principal Received to Date	<input type="text" value="5,628,000"/>
R18.	Principal Expended to Date	<input type="text"/>
R19.	Principal Unspent	<input type="text" value="5,628,000"/>
R20.	<b>Principal Outstanding, Beginning of Fiscal Year</b>	<input type="text" value="\$5,138,818"/>
R21.	Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R22.	Reason for Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R23.	Principal Received in Current Fiscal Year	<input type="text"/>
R24.	Principal Paid in Current Fiscal Year	<input type="text" value="132,991"/>
R24.5	Principal Refinanced in Current Fiscal Year	<input type="text"/>
R25.	<b>Principal Paid to Date</b>	<input type="text" value="\$622,173"/>
R26.	<b>Principal Outstanding, End of Fiscal Year</b>	<input type="text" value="\$5,005,827"/>
R27.	Principal Outstanding, Current Portion	<input type="text" value="137,565"/>
R28.	<b>Principal Outstanding, Noncurrent Portion</b>	<input type="text" value="\$4,868,262"/>
R29.	Interest Paid in Current Fiscal Year	<input type="text" value="187,671"/>
R30.	Principal Delinquent, End of Fiscal Year	<input type="text"/>
R31.	Interest Delinquent, End of Fiscal Year	<input type="text"/>

**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	
<input type="text" value="2023"/>	<input type="text" value="137,565"/>	<input type="text" value="169,834"/>	<input type="text" value="307,399"/>	<input type="button" value="Delete"/>
<input type="text" value="2024"/>	<input type="text" value="142,298"/>	<input type="text" value="165,021"/>	<input type="text" value="307,319"/>	<input type="button" value="Delete"/>
<input type="text" value="2025"/>	<input type="text" value="147,193"/>	<input type="text" value="160,041"/>	<input type="text" value="307,234"/>	<input type="button" value="Delete"/>
<input type="text" value="2026"/>	<input type="text" value="152,256"/>	<input type="text" value="154,891"/>	<input type="text" value="307,147"/>	<input type="button" value="Delete"/>
<input type="text" value="2027"/>	<input type="text" value="157,494"/>	<input type="text" value="149,563"/>	<input type="text" value="307,057"/>	<input type="button" value="Delete"/>
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	

2028-2032	872,561	661,261	1,533,822	Delete
2033-2037	1,033,327	497,728	1,531,055	Delete
2038-2042	1,223,716	304,065	1,527,781	Delete
2043-2046	1,139,417	80,048	1,219,465	Delete
				Add Year
<b>Total Estimated Payments</b>	\$5,005,827	\$2,342,452	\$7,348,279	

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

Back to Form: Construction Financing

Fiscal Year: 2022

	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 Treament Facilities	2011	5,276,693	0	188,201	5,088,492	193,452	4,895,040	145,012
Finance construction of Districts Facilities Improvements project	2016	5,138,818	0	132,991	5,005,827	137,565	4,868,262	187,671
<b>Total Enterprise Debt:</b>		\$10,415,511	\$0	\$321,192	\$10,094,319	\$331,017	\$9,763,302	\$332,683

Special District Name: Coastside County Water District  
Special Districts' Financial Transactions Report  
Debt Service Reconciliation Report

Fiscal Year: 2022

	Governmental Funds	Internal Service Fund	Enterprise Funds
<b>Debt Payments from Debt Forms</b>			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)			
R02. Other Long-Term Debt			167,361
R03. Construction Financing			332,683
R04. Lease Obligations (Purchase Agreements)			
R05. <b>Total Debt Payments from Debt Forms</b>	\$0	\$0	\$500,044
R06. <b>Debt Service</b>			500,044
R07. <b>Difference</b>	\$0	\$0	\$0
R08. Reason for Difference			

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

**Fiscal Year: 2022**

	Enterprise	Internal Service
<b>Assets</b>		
Current Assets		
Cash and Investments		
R01. Unrestricted	16,113,342	
R02. Restricted	200,382	
R03. Accounts Receivable (net)	1,666,569	
R04. Taxes Receivable	16,423	
R05. Interest Receivable (net)	18,632	
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories	263,452	
R09. Prepaid Items	249,253	
R10. Other Current Assets 1	26,547	
R11. Other Current Assets 2	186,400	
R12. Total Current Assets	\$18,741,000	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R14.5 Lease Receivable	267,287	
R15. Other Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	574,373	
R17. Buildings and Improvements	88,365,620	
R18. Equipment	4,144,381	
R18.5 Infrastructure		
R18.6 Lease Assets (Lessee)	42,465	
R19. Other Intangible Assets – Amortizable		
R20. Construction in Progress	9,082,885	
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-40,218,753	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$62,258,258	\$0
R27. <b>Total Assets</b>	<b>\$80,999,258</b>	<b>\$0</b>
<b>Deferred Outflows of Resources</b>		
R28. Related to Pensions	810,874	
R28.5 Related to OPEB	123,441	
R28.6 Related to Debt Refunding		
R29. Other Deferred Outflows of Resources		
R30. <b>Total Deferred Outflows of Resources</b>	<b>\$934,315</b>	<b>\$0</b>

R31.	<b>Total Assets and Deferred Outflows of Resources</b>	\$81,933,573	\$0
	<b>Liabilities</b>		
	Current Liabilities		
R32.	Accounts Payable	817,378	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	202,641	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	59,485	
R38.	Compensated Absences	83,431	
R39.	Long-Term Debt, Due Within One Year	1,009,459	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	100,001	
R42.	Other Current Liabilities 2		
R43.	<b>Total Current Liabilities</b>	<b>\$2,272,395</b>	<b>\$0</b>
	Noncurrent Liabilities		
R44.	Deposits and Advances		
R45.	Compensated Absences	250,294	
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)	10,508,242	
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)	7,480	
R53.	Construction Financing – Federal		
R54.	Construction Financing – State	9,763,302	
R54.5	Lease Liability		
R55.	Lease Obligations (Purchase Agreements)		
R56.	Net Pension Liability	2,413,000	
R57.	Net OPEB Liability	2,643,416	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	<b>Total Noncurrent Liabilities</b>	<b>\$25,585,734</b>	<b>\$0</b>
R61.	<b>Total Liabilities</b>	<b>\$27,858,129</b>	<b>\$0</b>
	<b>Deferred Inflows of Resources</b>		
R62.	Related to Pensions	2,185,310	
R62.5	Related to OPEB	35,556	
R62.6	Related to Debt Refunding		
R62.7	Related to Leases	428,073	
R63.	Other Deferred Inflows of Resources		
R64.	<b>Total Deferred Inflows of Resources</b>	<b>\$2,648,939</b>	<b>\$0</b>
R65.	<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>\$30,507,068</b>	<b>\$0</b>
R66.	<b>Total Net Position (Deficit)</b>	<b>\$51,426,505</b>	<b>\$0</b>
	<b>Net Position (Deficit)</b>		
R67.	Net Investment in Capital Assets	40,702,488	
R68.	Restricted	450,382	
R69.	Unrestricted	10,273,635	



R70. **Total Net Position (Deficit)**

\$51,426,505

\$0

Special District Name: Coastside County Water District  
Special Districts' Financial Transactions Report  
Appropriations Limit Information

**Fiscal Year: 2022**

R01. Appropriations Limit	7,045,671
R02. Total Annual Appropriations Subject to the Limit	1,720,333
R03. <b>Revenues Received (Over) Under Appropriations Limit</b>	\$5,325,338

Special District Name: Coastside County Water District  
Special Districts' Financial Transactions Report  
Summary

Fiscal Year: 2022

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
<b>Governmental Revenues</b>				
R01. General				
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. <b>Total Governmental Revenues</b>	\$0			
<b>Internal Service Revenues</b>				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. <b>Total Internal Service Revenues</b>		\$0		
<b>Enterprise Revenues</b>				
<b>Operating Revenues</b>				
R11. Airport				
R12. Electric				
R13. Gas				
R14. Harbor and Port				
R15. Hospital				
R16. Sewer				
R17. Solid Waste				
R18. Transit				
R19. Water			12,682,875	
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. <b>Total Operating Revenues</b>			\$12,682,875	
<b>Non-Operating Revenues</b>				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer				
R30. Solid Waste				
R31. Transit				
R32. Water			2,028,989	
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				
R36. <b>Total Non-Operating Revenues</b>			\$2,028,989	
R36.5 <b>Total Revenues</b>	\$0	\$0	\$14,711,864	\$14,711,864

**Governmental Expenditures**

R37.	General				
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	<b>Total Governmental Expenditures</b>	\$0			
<b>Internal Service Expenses</b>					
R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	<b>Total Internal Service Expenses</b>		\$0		
<b>Enterprise Expenses</b>					
<b>Operating Expenses</b>					
R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port				
R51.	Hospital				
R52.	Sewer				
R53.	Solid Waste				
R54.	Transit				
R55.	Water			12,066,926	
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	<b>Total Operating Expenses</b>			\$12,066,926	
<b>Non-Operating Expenses</b>					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water			513,334	
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	<b>Total Non-Operating Expenses</b>			\$513,334	
R72.5	<b>Total Expenditures/Expenses</b>	\$0	\$0	\$12,580,260	\$12,580,260
R73.	Transfer In				
R74.	Transfer Out				
R75.	<b>Change in Fund Balance/Net Position</b>	\$0	\$0	\$2,334,035	\$2,334,035
R76.	<b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$0	\$0	\$49,067,142	\$49,067,142
R77.	Adjustments			25,328	25,328
R78.	<b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$0	\$0	\$51,426,505	\$51,426,505

**Assets**

R79.	Total Current Assets	<input type="text"/>	<input type="text"/>	<input type="text" value="18,741,000"/>	<input type="text" value="18,741,000"/>
R80.	Total Noncurrent Assets	<input type="text"/>	<input type="text"/>	<input type="text" value="62,258,258"/>	<input type="text" value="62,258,258"/>
R81.	<b>Total Assets</b>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$80,999,258"/>	<input type="text" value="\$80,999,258"/>

**Liabilities**

R82.	Total Current Liabilities	<input type="text"/>	<input type="text"/>	<input type="text" value="2,272,395"/>	<input type="text" value="2,272,395"/>
R83.	Total Noncurrent Liabilities	<input type="text"/>	<input type="text"/>	<input type="text" value="25,585,734"/>	<input type="text" value="25,585,734"/>
R84.	<b>Total Liabilities</b>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$27,858,129"/>	<input type="text" value="\$27,858,129"/>
R85.	<b>Total Fund Balance/Net Position (Deficit)</b>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$51,426,505"/>	<input type="text" value="\$51,426,505"/>

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

Fiscal Year: 2022		
FORM DESC	FIELD NAME	FOOTNOTES
WaterEnterpriseFund	(R11)OtherWaterSalesRevenues	Balance includes water taken from hydrants.
WaterEnterpriseFund	(R20)WaterSupply	Decrease primarily due to: lower water sales and more local source water being available this year.
WaterEnterpriseFund	(R58)OtherNonoperatingRevenues	Balance includes CSP Connection T&S Fees and service connections.
WaterEnterpriseFund	(R62)OtherNonoperatingExpenses	Collection fees - County
OtherLongTermDebt	(R16)PrincipalPaidinCurrentFiscalYear	(2_Finance Capital Improvements) The first principal payment is in fiscal year 2023.
ProprietaryFunds	(R01)Entpr-Unrestricted	Increase primarily due to: new \$7,071,903 loan from First Foundation Public Finance.
ProprietaryFunds	(R02)Entpr-Restricted	Increase primarily due to a \$168,315 deposit which was made into the District's CSP Tri-Counties Bank account during the month of June 2022.
ProprietaryFunds	(R10)Entpr-OtherCurrentAssets1	Accounts receivable – other
ProprietaryFunds	(R11)Entpr-OtherCurrentAssets2	Leases receivable current
ProprietaryFunds	(R12)Entpr-TotalCurrentAssets	Increase primarily due to: new \$7,071,903 loan from First Foundation Public Finance.
ProprietaryFunds	(R14.5)Entpr-LeaseReceivable	Increase is due to GASB 87 requiring the District to record leases.
ProprietaryFunds	(R18.6)Entpr-LeaseAssets(Lessee)	Lease assets added during GASB 87 implementation.
ProprietaryFunds	(R20)Entpr-ConstructionInProgress	Increase primarily due to: Nunes Water Treatment Plant Improvement Project.
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Accrued wages and related payables
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	Increase due to: increase in CIP accruals and an increase in loan payments due within one year.

Total Footnote: 15