# 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 Signature

Name (Please

General Manager Title 1/27/2023

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. Total Operating Revenues	\$12,682,875
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	2,001,100
R36. Total Operating Expenses	\$12,066,926
R37. Operating Income (Loss)	\$615,949
Nonoperating Revenues	\$010, <del>54</del> 3
R38. Investment Income	-91,160
R39. Rents, Leases, Concessions, and Royalties	176,342
Taxes and Assessments	170,342
SD40. Current Secured and Unsecured (1%)	1,717,162
SD41. Voter-Approved Taxes	

# SPD PrintAll 2022 Coastside County Water District - LGRS Online

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.		3,171	
SD52.	Timber Yield		
R53.	In-Lieu Taxes		
R54.	Other Intergovernmental – State		
R55.	Intergovernmental – County		
R56.	Intergovernmental – Other		
R57.	Gain on Disposal of Capital Assets	2,500	
R58.	Other Nonoperating Revenues	220,974	
R59.	Total Nonoperating Revenues	\$2,028,989	
	Nonoperating Expenses		
R60.	Interest Expense	500,044	
R61.	Loss on Disposal of Capital Assets		
R62.	Other Nonoperating Expenses	13,290	
R63.	Total Nonoperating Expenses	\$513,334	
R64.	Income (Loss) Before Capital Contributions, Transfers, and Special	\$2,131,604	
	and Extraordinary Items		
Doc	Capital Contributions		
R65.	Federal		
R66.	State	202,431	
R67.	Connection Fees (Capital)		
	County		
R69.	Other Government		
R70.	Other Capital Contributions		
R71.	Total Capital Contributions	\$202,431	
	Transfers In		
R73.	Transfers Out		
D72 5	Special and Extraordinary Items		
	Special Item		
	Extraordinary Item		
R73.7	Total Special and Extraordinary Items	\$0	
R74.	Change in Net Position	\$2,334,035	
R75.	Net Position (Deficit), Beginning of Fiscal Year	\$49,067,142	
R76.	Adjustment	25,328	
R77.	Reason for Adjustment	Implementation of GASB 87	
R78.	Net Position (Deficit), End of Fiscal Year	\$51,426,505	
070	Net Position (Deficit)	(	
R79.	Net Investment in Capital Assets	40,702,488	
R80.	Restricted	450,382	

R81. Unrestricte	d
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R82. Total Net Position (Deficit)

10,273,635
\$51,426,505

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

R01. I	Purpose of Debt (1 of 3) (Record Completed)	Finance/Refinance Improvement	~
R02. I	Nature of Revenue Pledged	Net Water Revenue	
R03. I	Debt Type	Loans	~
R04. I	Fund Type	Enterprise	~
SD05. /	Activity	Water Enterprise	v
R06.	Year of Issue	2018	
R07. I	Beginning Maturity Year	2019	
R08. I	Ending Maturity Year	2033	
R09. I	Principal Authorized	5,311,319	
R10. I	Principal Received to Date	5,311,319	
R11. I	Principal Unspent		
R12. I	Principal Outstanding, Beginning of Fiscal Year	\$4,419,679	
R13. /	Adjustment to Principal in Current Fiscal Year		
R14. I	Reason for Adjustment to Principal in Current Fiscal Year		
R15. I	Principal Received in Current Fiscal Year		
R16. I	Principal Paid in Current Fiscal Year	313,677	
R17. I	Principal Refinanced in Current Fiscal Year		
R18.	Principal Outstanding, End of Fiscal Year	\$4,106,002	
R19.	Principal Outstanding, Current Portion	323,617	
R20.	Principal Outstanding, Noncurrent Portion	\$3,782,385	
R21. I	Interest Paid in Current Fiscal Year	118,983	
R22. I	Principal Delinquent, End of Fiscal Year		
R23. I	Interest Delinquent, End of Fiscal Year		
SD24. I	Principal Due but Not Presented (Time Warrants Only)		
SD25. I	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

R02. Nature of Revenue Pledged Net Wat	ter Revenue
R03. Debt Type Loans	•
R04. Fund Type Enterpri	ise v
SD05. Activity Water E	Enterprise v
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. Principal Outstanding, Beginning of Fiscal Year	
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. Principal Outstanding, End of Fiscal Year	\$7,071,903
R19. Principal Outstanding, Current Portion	346,046
R20. Principal Outstanding, Noncurrent Portion	\$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

R02.       Nature of Revenue Pledged       Water Sales Revenue         R03.       Debt Type       Other          R04.       Fund Type       Enterprise          SD05.       Activity       Water Enterprise          R06.       Year of Issue       2019          R07.       Beginning Maturity Year       2024          R08.       Ending Maturity Year       2024          R09.       Principal Authorized       42.465          R10.       Principal Received to Date       42.465          R11.       Principal Outstanding, Beginning of Fiscal Year       24.755          R13.       Adjustment to Principal in Current Fiscal Year       24.755          R14.       Reason for Adjustment to Principal in Current Fiscal Year       24.755         R15.       Principal Received in Current Fiscal Year       8.496         R17.       Principal Received in Current Fiscal Year       8.496         R17.       Principal Outstanding, End of Fiscal Year       8.496         R17.       Principal Outstanding, Current Portion       8.779         R20.       Principal Outstanding, Noncurrent Portion       8.779         R21.       Inter	R01.	Purpose of Debt (3 of 3) (Record Completed)	Copier Lease	
R04.Fund TypeEnterpriseSD05.ActivityWater EnterpriseR06.Year of Issue2019R07.Beginning Maturity Year2019R08.Ending Maturity Year2024R09.Principal Authorized42,465R10.Principal Received to Date42,465R11.Principal Received to Date42,465R12.Principal Outstanding, Beginning of Fiscal Year24,755R14.Reason for Adjustment to Principal in Current Fiscal Year24,755R15.Principal Received in Current Fiscal Year8,496R17.Principal Received in Current Fiscal Year8,496R18.Principal Outstanding, End of Fiscal Year\$16,259R19.Principal Outstanding, Current Portion\$7,480R20.Principal Outstanding, Noncurrent Portion\$7,480R21.Interest Paid in Current Fiscal Year596R22.Principal Delinquent, End of Fiscal Year596R23.Interest Delinquent, End of Fiscal Year596R24.Principal Due but Not Presented (Time Warrants Only)	R02.	Nature of Revenue Pledged	Water Sales Revenue	
SD05. Activity       Water Enterprise         R06. Year of Issue       2019         R07. Beginning Maturity Year       2019         R08. Ending Maturity Year       2024         R09. Principal Authorized       42,465         R10. Principal Received to Date       42,465         R11. Principal Received to Date       42,465         R12. Principal Outstanding, Beginning of Fiscal Year       24,755         R13. Adjustment to Principal in Current Fiscal Year       24,755         R14. Reason for Adjustment to Principal in Current Fiscal Year       24,755         R15. Principal Received in Current Fiscal Year       8,496         R17. Principal Received in Current Fiscal Year       8,496         R17. Principal Outstanding, End of Fiscal Year       \$16,259         R18. Principal Outstanding, Current Portion       8,779         R19. Principal Outstanding, Current Portion       \$16,259         R19. Principal Outstanding, Noncurrent Portion       \$7,480         R21. Interest Paid in Current Fiscal Year       596         R22. Principal Delinquent, End of Fiscal Year       596         R23. Interest Delinquent, End of Fiscal Year       596         R24. Principal Dutstanding, Noncurrent Portion       \$7,480         R25. Principal Due but Not Presented (Time Warrants Only)	R03.	Debt Type	Other	~
R06.       Year of Issue       2019         R07.       Beginning Maturity Year       2019         R08.       Ending Maturity Year       2024         R09.       Principal Authorized       42,465         R10.       Principal Authorized       42,465         R11.       Principal Received to Date       42,465         R12.       Principal Outstanding, Beginning of Fiscal Year       24,755         R13.       Adjustment to Principal in Current Fiscal Year       24,755         R14.       Reason for Adjustment to Principal in Current Fiscal Year       24,755         R15.       Principal Received in Current Fiscal Year       28,496         R17.       Principal Received in Current Fiscal Year       8,496         R18.       Principal Outstanding, End of Fiscal Year       \$16,259         R18.       Principal Outstanding, Current Portion       8,779         R20.       Principal Outstanding, Noncurrent Portion       \$7,480         R21.       Interest Paid in Current Fiscal Year       596         R22.       Principal Delinquent, End of Fiscal Year       596         R23.       Interest Delinquent, End of Fiscal Year       596         R24.       Principal Due but Not Presented (Time Warrants Only)	R04.	Fund Type	Enterprise	~
R07.       Beginning Maturity Year       2019         R08.       Ending Maturity Year       2024         R09.       Principal Authorized       42,465         R10.       Principal Received to Date       42,465         R11.       Principal Received to Date       42,465         R11.       Principal Unspent       1         R12.       Principal Outstanding, Beginning of Fiscal Year       1         R13.       Adjustment to Principal in Current Fiscal Year       24,755         R14.       Reason for Adjustment to Principal in Current Fiscal Year       Lease liability recorded due to GASB 87.         R15.       Principal Received in Current Fiscal Year       8,496         R17.       Principal Refinanced in Current Fiscal Year       8,496         R18.       Principal Outstanding, End of Fiscal Year       \$16,259         R19.       Principal Outstanding, Current Portion       \$7,480         R20.       Principal Outstanding, Noncurrent Portion       \$7,480         R21.       Interest Paid in Current Fiscal Year       596         R22.       Principal Delinquent, End of Fiscal Year       596         R23.       Interest Delinquent, End of Fiscal Year       596         R24.       Principal Due but Not Presented (Time Warrants Only)	SD05.	Activity	Water Enterprise	~
R08.       Ending Maturity Year       2024         R09.       Principal Authorized       42,465         R10.       Principal Received to Date       42,465         R11.       Principal Unspent       42,465         R12.       Principal Outstanding, Beginning of Fiscal Year       1         R13.       Adjustment to Principal in Current Fiscal Year       24,755         R14.       Reason for Adjustment to Principal in Current Fiscal Year       24,755         R15.       Principal Received in Current Fiscal Year       8,496         R17.       Principal Refinanced in Current Fiscal Year       8,496         R18.       Principal Outstanding, End of Fiscal Year       \$16,259         R19.       Principal Outstanding, Current Portion       8,779         R20.       Principal Outstanding, Noncurrent Portion       \$7,480         R21.       Interest Paid in Current Fiscal Year       596         R22.       Principal Delinquent, End of Fiscal Year       596         R23.       Interest Delinquent, End of Fiscal Year       596         R24.       Principal Due but Not Presented (Time Warrants Only)	R06.	Year of Issue	2019	
R09.       Principal Authorized       42,465         R10.       Principal Received to Date       42,465         R11.       Principal Unspent       1         R12.       Principal Outstanding, Beginning of Fiscal Year       24,755         R13.       Adjustment to Principal in Current Fiscal Year       24,755         R14.       Reason for Adjustment to Principal in Current Fiscal Year       Lease liability recorded due to GASB 87.         R15.       Principal Received in Current Fiscal Year       8,496         R17.       Principal Refinanced in Current Fiscal Year       8,496         R18.       Principal Outstanding, End of Fiscal Year       \$16,259         R19.       Principal Outstanding, Current Portion       8,779         R20.       Principal Outstanding, Noncurrent Portion       \$7,480         R21.       Interest Paid in Current Fiscal Year       596         R22.       Principal Delinquent, End of Fiscal Year       596         R23.       Interest Delinquent, End of Fiscal Year       596         R24.       Principal Due but Not Presented (Time Warrants Only)	R07.	Beginning Maturity Year	2019	
R10.Principal Received to Date42,465R11.Principal Unspent	R08.	Ending Maturity Year	2024	
R11.Principal UnspentR12.Principal Outstanding, Beginning of Fiscal YearR13.Adjustment to Principal in Current Fiscal YearR14.Reason for Adjustment to Principal in Current Fiscal YearR15.Principal Received in Current Fiscal YearR16.Principal Paid in Current Fiscal YearR17.Principal Refinanced in Current Fiscal YearR18.Principal Outstanding, End of Fiscal YearR19.Principal Outstanding, Current PortionR19.Principal Outstanding, Noncurrent PortionR20.Principal Outstanding, Noncurrent PortionR21.Interest Paid in Current Fiscal YearR22.Principal Delinquent, End of Fiscal YearR23.Interest Delinquent, End of Fiscal YearSD24.Principal Due but Not Presented (Time Warrants Only)	R09.	Principal Authorized	42,465	
R12.       Principal Outstanding, Beginning of Fiscal Year         R13.       Adjustment to Principal in Current Fiscal Year       24,755         R14.       Reason for Adjustment to Principal in Current Fiscal Year       Lease liability recorded due to GASB 87.         R15.       Principal Received in Current Fiscal Year       Lease liability recorded due to GASB 87.         R16.       Principal Paid in Current Fiscal Year       8,496         R17.       Principal Refinanced in Current Fiscal Year       8,496         R18.       Principal Outstanding, End of Fiscal Year       \$16,259         R19.       Principal Outstanding, Current Portion       8,779         R20.       Principal Outstanding, Noncurrent Portion       \$7,480         R21.       Interest Paid in Current Fiscal Year       596         R22.       Principal Delinquent, End of Fiscal Year       596         R23.       Interest Delinquent, End of Fiscal Year       S024.         SD24.       Principal Due but Not Presented (Time Warrants Only)	R10.	Principal Received to Date	42,465	
R13. Adjustment to Principal in Current Fiscal Year       24,755         R14. Reason for Adjustment to Principal in Current Fiscal Year       Lease liability recorded due to GASB 87.         R15. Principal Received in Current Fiscal Year	R11.	Principal Unspent		
R14.       Reason for Adjustment to Principal in Current Fiscal Year       Lease liability recorded due to GASB 87.         R15.       Principal Received in Current Fiscal Year	R12.	Principal Outstanding, Beginning of Fiscal Year		
R15.       Principal Received in Current Fiscal Year         R16.       Principal Paid in Current Fiscal Year         R17.       Principal Refinanced in Current Fiscal Year         R18.       Principal Outstanding, End of Fiscal Year         R19.       Principal Outstanding, Current Portion         R20.       Principal Outstanding, Noncurrent Portion         R21.       Interest Paid in Current Fiscal Year         R22.       Principal Delinquent, End of Fiscal Year         R23.       Interest Delinquent, End of Fiscal Year         R24.       Principal Due but Not Presented (Time Warrants Only)	R13.	Adjustment to Principal in Current Fiscal Year	24,755	
R16.       Principal Paid in Current Fiscal Year       8,496         R17.       Principal Refinanced in Current Fiscal Year       8         R18.       Principal Outstanding, End of Fiscal Year       \$16,259         R19.       Principal Outstanding, Current Portion       8,779         R20.       Principal Outstanding, Noncurrent Portion       \$7,480         R21.       Interest Paid in Current Fiscal Year       596         R22.       Principal Delinquent, End of Fiscal Year       596         R23.       Interest Delinquent, End of Fiscal Year       596         SD24.       Principal Due but Not Presented (Time Warrants Only)	R14.	Reason for Adjustment to Principal in Current Fiscal Year	Lease liability recorded due to GAS	SB 87.
R17.       Principal Refinanced in Current Fiscal Year         R18.       Principal Outstanding, End of Fiscal Year         R19.       Principal Outstanding, Current Portion         R20.       Principal Outstanding, Noncurrent Portion         R21.       Interest Paid in Current Fiscal Year         R22.       Principal Delinquent, End of Fiscal Year         R23.       Interest Delinquent, End of Fiscal Year         SD24.       Principal Due but Not Presented (Time Warrants Only)	R15.	Principal Received in Current Fiscal Year		
R18.       Principal Outstanding, End of Fiscal Year       \$16,259         R19.       Principal Outstanding, Current Portion       8,779         R20.       Principal Outstanding, Noncurrent Portion       \$7,480         R21.       Interest Paid in Current Fiscal Year       596         R22.       Principal Delinquent, End of Fiscal Year       596         R23.       Interest Delinquent, End of Fiscal Year       596         SD24.       Principal Due but Not Presented (Time Warrants Only)	R16.	Principal Paid in Current Fiscal Year	8,496	
R19.       Principal Outstanding, Current Portion       8,779         R20.       Principal Outstanding, Noncurrent Portion       \$7,480         R21.       Interest Paid in Current Fiscal Year       596         R22.       Principal Delinquent, End of Fiscal Year       596         R23.       Interest Delinquent, End of Fiscal Year	R17.	Principal Refinanced in Current Fiscal Year		
R20.       Principal Outstanding, Noncurrent Portion       \$7,480         R21.       Interest Paid in Current Fiscal Year       596         R22.       Principal Delinquent, End of Fiscal Year       596         R23.       Interest Delinquent, End of Fiscal Year       596         SD24.       Principal Due but Not Presented (Time Warrants Only)	R18.	Principal Outstanding, End of Fiscal Year	\$16,259	
R21. Interest Paid in Current Fiscal Year       596         R22. Principal Delinquent, End of Fiscal Year       596         R23. Interest Delinquent, End of Fiscal Year       596         SD24. Principal Due but Not Presented (Time Warrants Only)       596	R19.	Principal Outstanding, Current Portion	8,779	
R22. Principal Delinquent, End of Fiscal Year         R23. Interest Delinquent, End of Fiscal Year         SD24. Principal Due but Not Presented (Time Warrants Only)	R20.	Principal Outstanding, Noncurrent Portion	\$7,480	
R23. Interest Delinquent, End of Fiscal Year     SD24. Principal Due but Not Presented (Time Warrants Only)	R21.	Interest Paid in Current Fiscal Year	596	
SD24. Principal Due but Not Presented (Time Warrants Only)	R22.	Principal Delinquent, End of Fiscal Year		
	R23.	Interest Delinquent, End of Fiscal Year		
SD25. Interest Due but Not Presented (Time Warrants Only)	SD24.	Principal Due but Not Presented (Time Warrants Only)		
	SD25.	Interest Due but Not Presented (Time Warrants Only)		

#### 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

	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 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
Other								
Copier Lease	2019	0	0	8,496	16,259	8,779	7,480	596
Total Enterprise Debt	1	\$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 `	fear: 2022		
R01.	Federal or State Financing	State Financing	
R02.	Purpose of Debt (1 of 2) (Record Completed)	Construction of Treament 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	\$5,276,693	
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	188,201	
R24.5	Principal Refinanced in Current Fiscal Year		
R25.	Principal Paid to Date	\$1,055,297	
R26.	Principal Outstanding, End of Fiscal Year	\$5,088,492	
R27.	Principal Outstanding, Current Portion	193,452	
R28.	Principal Outstanding, Noncurrent Portion	\$4,895,040	
R29.	Interest Paid in Current Fiscal Year	145,012	
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	
2023	193,452	142,056	335,508	Delet
2024	198,849	136,494	335,343	Delet
2025	204,397	116,687	321,084	Delet
2026	210,099	111,424	321,523	Delet
2027	215,961	106,013	321,974	Delet
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 Y	fear: 2022		
R01.	Federal or State Financing	State Financing	
R02.	Purpose of Debt (2 of 2) (Record Completed)	Finance construction of Districts Facilities In	
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	\$5,138,818	
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	132,991	
R24.5	Principal Refinanced in Current Fiscal Year		
R25.	Principal Paid to Date	\$622,173	
R26.	Principal Outstanding, End of Fiscal Year	\$5,005,827	
R27.	Principal Outstanding, Current Portion	137,565	
R28.	Principal Outstanding, Noncurrent Portion	\$4,868,262	
R29.	Interest Paid in Current Fiscal Year	187,671	
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	
2023	137,565	169,834	307,399	Delete
2024	142,298	165,021	307,319	Delete
2025	147,193	160,041	307,234	Delete
2026	152,256	154,891	307,147	Delet
2027	157,494	149,563	307,057	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
Total Estimated Payments	\$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

	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
Total Enterprise Debt:		\$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

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
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. Total Debt Payments from Debt Forms	\$0	\$0	\$500,044
R06. Debt Service			500,044
R07. Difference	\$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

		Enterprise	Internal Service
1	Assets		
(	Current Assets		
504	Cash and Investments		
R01.		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
I	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.	Total Assets	\$80,999,258	
	Deferred Outflows of Resources	φ00,999,200	\$0
	Related to Pensions	810,874	]
	Related to OPEB		]
	Related to Debt Refunding	123,441	]
	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$934,315	\$0

IDentification in transmission in transmissi transmissi market in transmission in transmission in transmiss	R31.	Total Assets and Deferred Outflows of Resources	\$81,933,573	\$0
R32.       Accounts Payable       e17.276         R33.       Contracts and Retainage Payable       contracts         R34.       Interest Payable       contracts         R35.       Due to Other Governments       contracts         R36.       Due to Other Governments       contracts         R37.       Deposits and Advances       59.468         R38.       Compensated Absences       68.4341         R39.       Long-Term Debt, Due Within One Year       contracts         R41.       Other Current Liabilities 1       1000.400         R42.       Other Current Liabilities 2       contracts         R43.       Total Current Liabilities 2       contracts         R44.       Deposits and Advances       contracts         R45.       Compensated Absences       260.244         R46.       General Obligation Bonds       contracts         R47.       Revenue Bonds       contracts         R48.       Certificates of Participation       contracts         R48.       Certificates of Participation       contracts         R48.       Construction Financing – State       contracts         R49.       Other Long-Term Debt)       contracts         R51.       Nete Other Long-Term Debt) <td>L</td> <td>iabilities</td> <td></td> <td></td>	L	iabilities		
R3.         Contracts and Retainage Payable	С	urrent Liabilities		
R4.         Interest Payable         202,641           R35.         Due to Other Funds	R32.	Accounts Payable	817,378	
R35.         Due to Other Funds	R33.	Contracts and Retainage Payable		
R36.         Due to Other Governments	R34.	Interest Payable	202,641	
Action         Sector           R37.         Deposits and Advances         99.485           R38.         Compensated Absences         83.411           R39.         Long-Term Debt, Due Within One Year         1.008.484         0           R40.         Other Long-Term Liabilities 1         1000.001         1           R41.         Other Current Liabilities 1         1000.001         1           R43.         Total Current Liabilities 2         2         1           R44.         Deposits and Advances         52.272.365         50           Noncurrent Liabilities         62.272.365         50           R44.         Deposits and Advances         20.010         20.010           R44.         Deposits and Advances         20.010         20.010           R45.         Compensated Absences         290.244         20.010           R45.         Compensated Absences         290.244         20.010           R51.         Notes Other Dong-Term De	R35.	Due to Other Funds		
R38.       Compensated Absences       83.431         R39.       Long-Term Debt, Due Within One Year       1,009,499       0         R40.       Other Long-Term Liabilities, Due Within One Year       1       100,001       1         R41.       Other Current Liabilities 1       100,001       1       1         R42.       Other Current Liabilities 1       100,001       1       1         R43.       Total Current Liabilities 2       52,272,395       90         Noncurrent Liabilities       \$2,272,395       90         Note       General Obligation Bonds       1       1         R44.       Deposits and Advances       260,224       1       1         R45.       Compensated Absences       260,224       1       1       1         R46.       General Obligation Bonds       1       1       1       1       1       1       1       1       1       1	R36.	Due to Other Governments		
R39.         Long-Term Debt, Due Within One Year         1.008.489         0           R40.         Other Long-Term Liabilities, Due Within One Year         1.008.489         0           R41.         Other Current Liabilities 1         1000.001         1           R42.         Other Current Liabilities 2         1         1           R43.         Total Current Liabilities 2         1         1           R44.         Deposits and Advances         1         1           R45.         Compensated Absences         250.294         1           R46.         General Obligation Bonds         1         1           R47.         Revenue Bonds         1         1         1           R48.         Certificates of Participation         1         1         1           R49.         Other Bonds         1         1         1         1           R51.         Notes (Other Long-Term Debt)         10.508.242         1         1         1           R52.         Other Iong-Term Debt)         7.460         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1	R37.	Deposits and Advances	59,485	
R40.       Other Long-Term Liabilities, Due Within One Year       Image: State Stat	R38.	Compensated Absences	83,431	
R41.       Other Current Liabilities 1       100.001         R42.       Other Current Liabilities 2       1         R43.       Total Current Liabilities 2       30         Noncurrent Liabilities       \$2.272.395       50         R44.       Deposits and Advances       1       1         R44.       Deposits and Advances       250.224       1         R44.       General Obligation Bonds       1       1         R44.       Certificates of Participation       1       1         R44.       Certificates of Participation       1       1         R44.       Other Long-Term Debt)       10.508.242       1         R51.       Notes (Other Long-Term Debt)       7,460       1         R52.       Other (Other Long-Term Debt)       7,460       1         R53.       Construction Financing – State       9,783.302       1         R54.       Lease Liability       2,413.000       1         R55.       Lease Doligations (Purchase Agreements)       1       1         R56.       Net Pension Liabilities 1       1       1       1         R57.       Net OPEB Liability       2,413.000       1       1         R58.       Other Noncurrent Liabili	R39.	Long-Term Debt, Due Within One Year	1,009,459	0
R42.       Other Current Liabilities 2	R40.	Other Long-Term Liabilities, Due Within One Year		
R43.       Total Current Liabilities       90         Noncurrent Liabilities       92.272.395       90         R44.       Deposits and Advances       90         R44.       Deposits and Advances       250.244         R45.       Compensated Absences       250.244         R46.       General Obligation Bonds       90         R47.       Revenue Bonds       90         R48.       Certificates of Participation       90         R49.       Other Bonds       90         R50.       Lcans (Other Long-Term Debt)       10.508.242         R51.       Notes (Other Long-Term Debt)       7,460         R53.       Construction Financing – Federal       9,783.302         R54.       Construction Financing – State       9,783.302         R55.       Lease Dibligations (Purchase Agreements)       9         R56.       Net Pension Liability       2,443.416         R57.       Net OPEB Liability       2,443.416         R58.       Other Noncurrent Liabilities 1       90         R61.       Total Liabilities 2       90         Deferred Inflows of Resources       32.566       90         R62.       Related to Det Refunding       90         R62.	R41.	Other Current Liabilities 1	100,001	
Noncurrent Liabilities       Image: Compensated Absences       280,294         R44.       Deposits and Advances       280,294         R45.       Compensated Absences       280,294         R46.       General Obligation Bonds       Image: Compensated Absences       280,294         R47.       Revenue Bonds       Image: Compensated Absences       280,294         R48.       Certificates of Participation       Image: Compensated Absences       280,294         R48.       Certificates of Participation       Image: Compensated Absences       280,294         R48.       Certificates of Participation       Image: Compensated Absences       Image: Compensated Absences         R49.       Other Bonds       Image: Compensated Absences       Image: Compensated Absences       Image: Compensated Absences         R51.       Notes (Other Long-Term Debt)       Image: Compensated Absences       Image: Compensated Absences       Image: Compensated Absences         R52.       Other Compensated Apreements)       Image: Compensated Absences       Image: Compensated Absences       Image: Compensated Absences         R54.       Construction Financing – State       9,763,302       Image: Compensated Absences       Image: Compensated Absences         R55.       Lease Liability       2,413,000       Image: Compensated Absences       Image: Comp	R42.	Other Current Liabilities 2		
R44.       Deposits and Advances       250,294         R45.       Compensated Absences       250,294         R46.       General Obligation Bonds	R43.	Total Current Liabilities	\$2,272,395	\$0
R45.       Compensated Absences       250,294         R46.       General Obligation Bonds       Image: Compensate Absences       250,294         R47.       Revenue Bonds       Image: Compensate Absences       Image: Compensate Absences         R48.       Certificates of Participation       Image: Compensate Absences       Image: Compensate Absences         R49.       Other Bonds       Image: Compensate Absences       Image: Compensate Absences       Image: Compensate Absences         R50.       Loans (Other Long-Term Debt)       Image: Compensate Absences       Image: Compensate Absences       Image: Compensate Absences         R51.       Notes (Other Long-Term Debt)       Image: Compensate Absences       Image: Compensate Absences       Image: Compensate Absences         R52.       Other Cong-Term Debt)       Image: Compensate Absences       Image: Compensate Absences       Image: Compensate Absences         R54.       Construction Financing – State       9.763,302       Image: Compensate Absences       Image: Compensate Absence         R54.       Construction Financing – State       9.763,302       Image: Compensate Absence       Image: Compensate Absence         R55.       Lease Liability       2.413,000       Image: Compensate Absence       Image: Compensate Absence         R56.       Net Pension Liabilities 1       Image: Compensate	Ν	oncurrent Liabilities	,	P
R46.       General Obligation Bonds       Image: Construction Float State Sta	R44.	Deposits and Advances		
R47.       Revenue Bonds         R48.       Certificates of Participation         R49.       Other Bonds         R50.       Leans (Other Long-Term Debt)         R51.       Notes (Other Long-Term Debt)         R52.       Other Long-Term Debt)         R53.       Construction Financing – Federal         R54.       Construction Financing – Federal         R55.       Lease Obligations (Purchase Agreements)         R56.       Net Pension Liability         R57.       Net OPEB Liability         R58.       Other Noncurrent Liabilities 1         R59.       Other Noncurrent Liabilities 2         R60.       Total Noncurrent Liabilities 2         R61.       Total Noncurrent Liabilities 2         R62.       Related to Pensions         R62.7       Related to OPEB         R63. Other Deferred Inflows of Resources         R64.       Total Deferred Inflows of Resources         R64.       Total Liabilities and Deferred Inflows of Resources         R64.       Total Non Operation Inflows of Resources         R64.       Total Liabilities and Deferred Inflows of Resources         R65.       Total Liabilities and Deferred Inflows of Resources         R64.       Total Deferred Inflows of Resources	R45.	Compensated Absences	250,294	
R48.       Certificates of Participation         R49.       Other Bonds         R50.       Leans (Other Long-Term Debt)         R51.       Notes (Other Long-Term Debt)         R52.       Other (Other Long-Term Debt)         R53.       Construction Financing – Federal         R54.       Construction Financing – Federal         R55.       Lease Obligations (Purchase Agreements)         R56.       Net Pension Liability         R57.       Net OPEB Liability         R58.       Other Noncurrent Liabilities 1         R59.       Other Noncurrent Liabilities 2         R60.       Total Noncurrent Liabilities 2         R62.       Related to Pensions         R62.       Related to OPEB         R63.       Other Defermed Inflows of Resources         R64.       Total Deferred Inflows of Resources         R65.       Related to Debt Refunding         R65.       Total Liabilities and Deferred Inflows of Resources         R64.       Total Deferred Inflows of Resources         R65.       Total Liabilities and Deferred Inflows of Resources         R64.       Total Deferred Inflows of Resources         R65.       Total Liabilities and Deferred Inflows of Resources         R64.       Total Deferred Inflows	R46.	General Obligation Bonds		
R49.Other BondsImage: Construction of the cong-Term Debt)10.508.242R50.Loans (Other Long-Term Debt)7.480R51.Notes (Other Long-Term Debt)7.480R53.Construction Financing – Federal9.763.302R54.Construction Financing – State9.763.302R55.Lease Liability10.000R55.Lease Colligations (Purchase Agreements)10.000R56.Net Pension Liability2.4413.000R57.Net OPEB Liability2.643.418R58.Other Noncurrent Liabilities 110.000R59.Other Noncurrent Liabilities 210.000R60.Total Noncurrent Liabilities 210.000R61.Total Liabilities 210.000R62.Related to Pensions2.185.310R63.Other Noncurrent Liabilities 230.000R64.Total Liabilities 230.000R65.Related to Pensions2.185.310R66.Total Liabilities 230.000R67.Related to Pensions2.185.310R62.Related to DetB35.556R63.Related to DetB35.556R64.Total DetFered Inflows of Resources30.007.000R65.Total Liabilities and Deferred Inflows of Resources30.007.000R65.Total Liabilities and Deferred Inflows of Resources30.007.000R66.Total Net Position (Deficit)551.426.60030R67.Net Investment in Capital Assets40.702.48810.000R68.Restricted	R47.	Revenue Bonds		
R50.Loans (Other Long-Term Debt)10.508,242R51.Notes (Other Long-Term Debt)7,460R52.Other (Other Long-Term Debt)7,460R53.Construction Financing – Federal9,763,302R54.Construction Financing – State9,763,302R55.Lease Liability10.100R55.Lease Obligations (Purchase Agreements)10.100R56.Net Pension Liability2,413,000R57.Net OPEB Liability2,643,416R58.Other Noncurrent Liabilities 110.100R59.Other Noncurrent Liabilities 210.100R60.Total Noncurrent Liabilities 210.100R61.Total Liabilities 210.100R62.Related to Pensions2,185,310R62.Related to Pensions2,185,310R62.Related to OPEB35,556R62.Related to Debt Refunding10.100R62.Related to Debt Refunding10.100R63.Other Deferred Inflows of Resources30,507,006R64.Total Liabilities and Deferred Inflows of Resources30,057,006R65.Total Liabilities and Deferred Inflows of Resources30,057,006R66.Total Noterfelti551,426,505R67.Net Position (Deficit)551,426,505R67.Net Investment in Capital Assets40,702,486R68.Restricted40,702,488R68.Restricted40,702,488	R48.	Certificates of Participation		
R51.       Notes (Other Long-Term Debt)       7,480         R52.       Other (Other Long-Term Debt)       7,480         R53.       Construction Financing – Federal       9,763,302         R54.       Construction Financing – State       9,763,302         R55.       Lease Liability       9,763,302         R55.       Lease Liability       9,763,302         R56.       Net Pension Liability       2,413,000         R57.       Net OPEB Liability       2,643,416         R58.       Other Noncurrent Liabilities 1       9,763,302         R59.       Other Noncurrent Liabilities 2       9,763,300         R60.       Total Noncurrent Liabilities 2       9,783,412         R61.       Total Liabilities       \$27,856,120       \$30         Deferred Inflows of Resources       \$2,185,310       9,783,200         R62.       Related to Pensions       2,185,310       1,99         R63.       Other Debt Refunding       1,99       1,90         R64.       Total Deferred Inflows of Resources       \$30,307,068       \$30         R65.       Total Liabilities and Deferred Inflows of Resources       \$30,307,068       \$30         R64.       Total Deferred Inflows of Resources       \$30,307,068       \$30	R49.	Other Bonds		
R51.       Notes (Other Long-Term Debt)       7,480         R52.       Other (Other Long-Term Debt)       7,480         R53.       Construction Financing – Federal       9,763,302         R54.       Construction Financing – State       9,763,302         R55.       Lease Liability       9,763,302         R55.       Lease Liability       9,763,302         R56.       Net Pension Liability       2,413,000         R57.       Net OPEB Liability       2,643,416         R58.       Other Noncurrent Liabilities 1       9,763,302         R59.       Other Noncurrent Liabilities 2       9,763,300         R60.       Total Noncurrent Liabilities 2       9,783,412         R61.       Total Liabilities       \$27,856,120       \$30         Deferred Inflows of Resources       \$2,185,310       9,783,200         R62.       Related to Pensions       2,185,310       1,99         R63.       Other Debt Refunding       1,99       1,90         R64.       Total Deferred Inflows of Resources       \$30,307,068       \$30         R65.       Total Liabilities and Deferred Inflows of Resources       \$30,307,068       \$30         R64.       Total Deferred Inflows of Resources       \$30,307,068       \$30	R50.	Loans (Other Long-Term Debt)	10.508.242	
R52.       Other (Other Long-Term Debt)       7,480         R53.       Construction Financing – Federal       9,763,302         R54.       Construction Financing – State       9,763,302         R54.5       Lease Liability       9,763,302         R55.       Lease Dilgations (Purchase Agreements)       1         R56.       Net Pension Liability       2,413,000         R57.       Net OPEB Liability       2,643,416         R58.       Other Noncurrent Liabilities 1       1         R59.       Other Noncurrent Liabilities 2       1         R60.       Total Noncurrent Liabilities 2       2         R61.       Total Liabilities       \$27,856,129         Deferred Inflows of Resources       \$21,85,310         R62.       Related to Pensions       2,185,310         R63.       Other Debt Refunding       1         R64.       Total Deferred Inflows of Resources       \$30,507,068       \$30         R64.       Total Net Position (Deficit)       \$51,426,505       \$30         R65.       Total Liabilities and Deferred Inflows of Resources       \$30,507,068       \$30         R64.       Total Deferred Inflows of Resources       \$30,507,068       \$30         R65.       Total Net Position (Defic				
R53.       Construction Financing – Federal			7.480	
R54.       Construction Financing – State       9,763,302         R54.5       Lease Liability       9,763,302         R55.       Lease Obligations (Purchase Agreements)       9,763,302         R56.       Net Pension Liability       2,413,000         R57.       Net OPEB Liability       2,643,416         R58.       Other Noncurrent Liabilities 1       9,763,302         R59.       Other Noncurrent Liabilities 2       9,763,302         R60.       Total Noncurrent Liabilities 2       9,763,302         R61.       Total Liabilities       \$25,585,734       \$30         R62.       Related to Pensions       \$2,185,310       \$30         R62.5       Related to Pensions       \$2,185,310       \$30         R62.6       Related to Debt Refunding       \$35,556       \$30         R63.       Other Deferred Inflows of Resources       \$32,693       \$30         R64.       Total Liabilities and Deferred Inflows of Resources       \$33,0507,068       \$30         R65.       Total Liabilities and Deferred Inflows of Resources       \$30,507,068       \$30         R66.       Total Net Position (Deficit)       \$51,426,505       \$30         R67.       Net Investment in Capital Assets       40,702,486       \$30			7,400	
R54.5       Lease Liability         R55.       Lease Obligations (Purchase Agreements)         R56.       Net Pension Liability         R57.       Net OPEB Liability         R58.       Other Noncurrent Liabilities 1         R59.       Other Noncurrent Liabilities 2         R60.       Total Noncurrent Liabilities 2         R61.       Total Liabilities         Deferred Inflows of Resources         R62.       Related to Pensions         R62.7       Related to OPEB         R63.       Other Peried Inflows of Resources         R64.       Total Deferred Inflows of Resources         R65.       Total Deferred Inflows of Resources         R64.       Total Deferred Inflows of Resources         R65.       Total Deferred Inflows of Resources         R66.       Total Deferred Inflows of Resources         R65.       Total Deferred Inflows of Resources         R66.       Total Liabilities and Deferred Inflows of Resources         R66.       Total Net Position (Deficit)         R67.       Net Investment in Capital Assets         M68.       Restricted		-	0.763.302	
R55.       Lease Obligations (Purchase Agreements)		-	9,763,302	
R56.Net Pension Liability2.413,000R57.Net OPEB Liability2.643,416R58.Other Noncurrent Liabilities 1				
R57.Net OPEB Liability2,643,416R58.Other Noncurrent Liabilities 1R59.Other Noncurrent Liabilities 2R60.Total Noncurrent Liabilities 2R61.Total Liabilities\$25,585,734R62.Related to Pensions2,185,310R62.5Related to OPEB35,556R62.6Related to OPEB35,556R62.7Related to Debt RefundingR62.7Related to Leases428,073R63.Other Deferred Inflows of Resources\$30,507,068R64.Total Deferred Inflows of Resources\$30,507,068R65.Total Liabilities and Deferred Inflows of Resources\$30,507,068R66.Total Net Position (Deficit)\$51,426,505\$00Net Position (Deficit)\$51,426,505\$00R68.Restricted4450,382				
R58.       Other Noncurrent Liabilities 1		-		
R59.Other Noncurrent Liabilities 2R60.Total Noncurrent Liabilities\$25,585,734\$0R61.Total Liabilities\$27,858,129\$0Deferred Inflows of Resources\$27,858,129R62.Related to PensionsR62.5Related to OPEBR62.6Related to OPEBR62.7Related to Debt RefundingR62.7Related to LeasesR63.Other Deferred Inflows of ResourcesR64.Total Deferred Inflows of ResourcesR65.Total Liabilities and Deferred Inflows of Resources\$30,507,068\$0R66.Total Net Position (Deficit)R67.Net Investment in Capital AssetsR68.RestrictedR68.RestrictedR64.Total Net Position (Deficit)R67.Net Investment in Capital Assets40,702,488			2,643,416	
R60.Total Noncurrent Liabilities\$25,585,734\$00R61.Total Liabilities\$27,858,129\$00Deferred Inflows of ResourcesR62.Related to Pensions\$2,185,310\$R62.5Related to OPEB35,556\$R62.6Related to Debt Refunding\$\$R62.7Related to Leases\$428,073\$R63.Other Deferred Inflows of Resources\$\$R64.Total Deferred Inflows of Resources\$\$R65.Total Liabilities and Deferred Inflows of Resources\$\$R66.Total Net Position (Deficit)\$\$1,426,505\$R67.Net Investment in Capital Assets\$\$R68.Restricted\$\$R68.Restricted\$\$R68.Restricted\$\$R69.Net Investment in Capital Assets\$\$R69.Restricted\$\$R69.Restricted\$\$R69.Restricted\$\$R69.Restricted\$\$R69.Restricted\$\$R69.Restricted\$\$R69.Restricted\$\$R69.Restricted\$R69.Restricted\$R69.Restricted\$R69.Restricted\$R69.Restricted\$R69.Restricted\$R69.RestrictedR69.<				
R61.Total LiabilitiesS27,858,129S0Deferred Inflows of ResourcesR62.Related to Pensions2,185,310R62.5Related to OPEB35,556R62.6Related to Debt RefundingR62.7Related to Leases428,073R63.Other Deferred Inflows of ResourcesR64.Total Deferred Inflows of Resources\$30,507,068\$30R65.Total Liabilities and Deferred Inflows of Resources\$30,507,068\$30R66.Total Net Position (Deficit)\$51,426,505\$30Net Position (Deficit)\$51,426,505\$30R67.Net Investment in Capital Assets40,702,488R68.Restricted450,382				
Deferred Inflows of Resources         R62.       Related to Pensions       2,185,310				\$0
R62.       Related to Pensions       2,185,310         R62.5       Related to OPEB       35,556         R62.6       Related to Debt Refunding	R61.	Total Liabilities	\$27,858,129	\$0
R62.5       Related to OPEB       35,556         R62.6       Related to Debt Refunding				
R62.6 Related to Debt Refunding	R62. R	elated to Pensions	2,185,310	
R62.7 Related to Leases       428,073         R63. Other Deferred Inflows of Resources       428,073         R64. Total Deferred Inflows of Resources       \$2,648,939         R65. Total Liabilities and Deferred Inflows of Resources       \$30,507,068         R66. Total Net Position (Deficit)       \$51,426,505         Net Position (Deficit)       \$51,426,505         R67. Net Investment in Capital Assets       40,702,488         R68. Restricted       450,382	R62.5 R	elated to OPEB	35,556	
R63. Other Deferred Inflows of Resources       Image: Control of Contr	R62.6 R	elated to Debt Refunding		
R64.       Total Deferred Inflows of Resources       \$2,648,939       \$0         R65.       Total Liabilities and Deferred Inflows of Resources       \$30,507,068       \$0         R66.       Total Net Position (Deficit)       \$51,426,505       \$0         Net Position (Deficit)       \$51,426,505       \$0         R67.       Net Investment in Capital Assets       40,702,488         R68.       Restricted       450,382	R62.7 R	elated to Leases	428,073	
R65.       Total Liabilities and Deferred Inflows of Resources       \$30,507,068       \$50         R66.       Total Net Position (Deficit)       \$51,426,505       \$00         Net Position (Deficit)       \$51,426,505       \$00         R67.       Net Investment in Capital Assets       40,702,488       100         R68.       Restricted       450,382       100	R63. C	ther Deferred Inflows of Resources		
R66. Total Net Position (Deficit)     \$51,426,505     \$0       Net Position (Deficit)     \$51,426,505     \$0       R67. Net Investment in Capital Assets     40,702,488     \$1       R68. Restricted     450,382     \$1	R64.	Total Deferred Inflows of Resources	\$2,648,939	\$0
Net Position (Deficit)       R67. Net Investment in Capital Assets       40,702,488       40,702,488	R65.	Total Liabilities and Deferred Inflows of Resources	\$30,507,068	\$0
R67. Net Investment in Capital Assets     40,702,488       R68. Restricted     450,382	R66. T	otal Net Position (Deficit)	\$51,426,505	\$0
R68. Restricted 450,382	N	et Position (Deficit)		
	R67. N	et Investment in Capital Assets	40,702,488	
R69. Unrestricted 10,273,635	R68. R	estricted	450,382	
	R69. U	Inrestricted	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. Revenues Received (Over) Under Appropriations Limit	\$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
	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			12,682,875	
R20.	Other Enterprise				
R21.	Conduit				
R22.	Transportation				
R23.	Total Operating Revenues			\$12,682,875	
	Non-Operating Revenues			¢12,002,010	
R24.	Airport				
R25.	Electric				
R26.	Gas				
R27.	Harbor and Port				
R28.	Hospital				
R29.	Sewer				
R30.	Solid Waste				
R31.	Transit				
R31.	Water				
				2,028,989	
R33.	Other Enterprise				
R34.	Conduit				
R35.	Transportation				
R36.	Total Non-Operating Revenues			\$2,028,989	
R36.5	Total Revenues	\$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.	Total Governmental Expenditures	\$0			
	Internal Service Expenses				
R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	Total Internal Service Expenses				
R40.			\$0		
	Enterprise Expenses				
R47.	Operating Expenses 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			12,000,320	
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$12,066,926	
	Non-Operating Expenses				
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.	Total Non-Operating Expenses			\$513,334	
R72.5	Total Expenditures/Expenses	\$0	\$0	\$12,580,260	\$12,580,260
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$0	\$0	\$2,334,035	\$2,334,035
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$49,067,142	\$49,067,142
R77.	Adjustments			25,328	25,328
	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$51,426,505	\$51,426,505
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	Assets				
R79.	Total Current Assets			18,741,000	18,741,000
R80.	Total Noncurrent Assets			62,258,258	62,258,258
R81.	Total Assets	\$0	\$0	\$80,999,258	\$80,999,258
	Liabilities				
R82.	Total Current Liabilities			2,272,395	2,272,395
R83.	Total Noncurrent Liabilities			25,585,734	25,585,734
R84.	Total Liabilities	\$0	\$0	\$27,858,129	\$27,858,129
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$51,426,505	\$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 Ioan 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.

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