SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT **COVER PAGE**

Special District of Coastside County Water District

Reporting Year: 2020

ID Number: 12424105600

Certification:

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

Special District Fiscal Officer

General Manage ~ Title

28 January 2021

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

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

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

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

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/27/2021 1:02:56 PM

Mary Rogren

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Fiscal Year: 2020

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

District Mailir	ng Address				
Street 1	766 Main Street			☐ Has Address C	hanged?
Street 2					
City	Half Moon Bay	Sta	te CA Zip 94019-1925		
Email	mrogren@coastsidewater.org				
Members of t	he Governing Body				
	First Name	M. I.	Last Name	Title	
Member 1	Chris		Mickelsen	President	
Member 2	Glenn		Reynolds	Vice-President	
Member 3	Ken		Coverdell	Director	
Member 4	Robert		Feldman	Director	
Member 5	James		Larimer	Director	
Member					
District Fisca	I Officers				
	First Name	M. I.	Last Name	Title	Email
Official 1	Mary	E	Rogren	General Manager	mrogren@coastsidewater.org
Officials					
Report Prepa	red By				
First Name	Christopher	M. I.	J Last Name Brown		
Telephone	(657) 214-2307	Email	chris@fedakbrownllp.com		
l-dd4	Anditan				
Independent					
First Name	Christopher	M. I. J	Last Name Brown		
Telephone	(657) 214-2307				
1. Is this dis	trict a component unit of a City, 0	County, o	or Special District (Choose one)	? If "Yes", answer question 2.	Yes No
		,		, ,	or Special District (Choose one)?
		TR) ins	tructions for definitions of these	terms. If the district is a BCU, and	swer questions 3 - 5.
O BCU	O DPCU				
3. Is financia (Choose one		e financi	al statements or Comprehensiv	e Annual Financial Report (CAFF	t) of a City, County, or Special District
City	County Special Dist	rict			
4. In which (City, County, or Special District fil	nancial s	statements or CAFR is the finance	cial data of this BCU included?	
County nar	me:				
Special Dis	trict name:				
5. Is financia	al data of this BCU included in the	e City, C	ounty, or Special District FTR (0	Choose one)? O Yes O No	

Fiscal Year: 2020

Special District of Coastside County Water District Special Districts Financial Transactions Report Water Enterprise Fund Statement of Revenues Expenses and Change in Fund Net Position

Statement of Revenues, Expenses, and Change in Fund Net Position

FISCa	ii fear: 2020	
	Operating Revenues	
	Water Sales Revenues	
R01.	Retail Water Sales Residential	40 770 500
R01.		12,770,590
	Business	
R03.	Industrial	
R04.	Irrigation	
R09.	Sales to Other Utilities for Resale	
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	110,530
	Water Services Revenues	
R12.	Fire Prevention	
R13.	Groundwater Replenishment	
R14.	Connection Fees	
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	
R19.	Total Operating Revenues	\$12,881,120
	Operating Expenses	
	Water Supply Expenses	
R20.	Water Supply	1,934,685
R21.	Water Purchases	
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	1,409,139
R25.	Treatment	
R26.	Transmission and Distribution	2,290,538
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	
R31.	Contractual Services	
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	3,046,978
R34.	Depreciation and Amortization Expenses	2,258,142
R35.	Other Operating Expenses	2,230,142
R36.	Total Operating Expenses	\$10,939,482
R37.	Operating Expenses Operating Income (Loss)	\$1,941,638
1107.		\$1,941,036
R38.	Nonoperating Revenues Investment Earnings	123,435
R39.	Rents, Leases, and Franchises	
1108.	Taxes and Assessments	178,733
SD40	axes and Assessments Current Secured and Unsecured (1%)	1,459,917
	. Voter-Approved Taxes	1,459,917

SD43 Properly Assessments SD44 Special Assessments SD45 Special Taxes SD45 Special Taxes SD45 Special Taxes and Assessments SD47 Prenatives and Cost of Delinquent Taxes and Assessments Intergovernmental - Federal Intergovernmental - Federal Intergovernmental - State Intergovernmental - County Interest Expense Intergovernmental - County Interest Expense Intergovernmental - County Interest Expense Interpovernmental - County Interest Expense Interpovernmental - Interpovernmental - County Interpovernmental - In		Pass-through Property Taxes (ABX1 26)	
SD46. Prior-Year Taxes and Assessments SD47. Penalties and Cost of Delinquent Taxes and Assessments intergovernmental – Federal regovernmental – State R48. Aid for Construction R49. Other Intergovernmental – State R50. Aid for Construction SD51. Homeowners Property Tax Relief 3,298 SD52. Timber Yield 3,298 R53. In-Lieu Taxes 4,200 R54. Other Intergovernmental – State 4,200 R55. Intergovernmental – County 4,200 R66. Intergovernmental – Other 2,473 R57. Golin on Disposal of Capital Assets 2,473 R68. Interest Expense 4,89,58 R69. Interest Expense 4,89,58 R61. Loss on Disposal of Capital Assets 2,473 R62. Interest Expense 4,89,58 R63. Total Nonoperating Expenses 17,349 R64. Loss on Disposal of Capital Assets 2,473 R65. Federal 3,267,774 R66. State			
SD46. Prior-Year Taxes and Assessments SD47. Penalties and Cost of Delinquent Taxes and Assessments intergovernmental – Federal regovernmental – State R48. Aid for Construction R49. Other Intergovernmental – State R50. Aid for Construction SD51. Homeowners Property Tax Relief 3,298 SD52. Timber Yield 3,298 R53. In-Lieu Taxes 4,200 R54. Other Intergovernmental – State 4,200 R55. Intergovernmental – County 4,200 R66. Intergovernmental – Other 2,473 R57. Golin on Disposal of Capital Assets 2,473 R68. Interest Expense 4,89,58 R69. Interest Expense 4,89,58 R61. Loss on Disposal of Capital Assets 2,473 R62. Interest Expense 4,89,58 R63. Total Nonoperating Expenses 17,349 R64. Loss on Disposal of Capital Assets 2,473 R65. Federal 3,267,774 R66. State	SD44.	Special Assessments	
SD47			
Intergovernmental – Federal All for Construction All for Construction Intergovernmental – State Intergovernmental – State All for Construction All	SD46.	Prior-Year Taxes and Assessments	
R48. Aid for Construction R49. Other Intergovernmental – Federal intergovernmental – State in Memowiners Property Tax Relief 3.298 SD52. Timber Yield 7.200 R53. In-Lieu Taxes R54. Other Intergovernmental – State Potential County R55. Intergovernmental – County R56. Intergovernmental – Other Potential Assets R57. Gain on Disposal of Capital Assets R58. Other Nonoperating Revenues 9.2473 R59. Total Nonoperating Revenues 9.2473 R59. Total Nonoperating Expenses 9.2473 R61. Loss on Disposal of Capital Assets 9.2473 R62. Other Nonoperating Expenses 9.2473 R63. Total Nonoperating Expenses 9.2473 R64. Income (Loss) Before Capital Contributions, Transfers, and Special 33,267,74 R65. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items 9.200 R66. State R67. Connection Fees (Capital) R68. County 9.200 R79. Total Capital Contributions 9.200	SD47.	Penalties and Cost of Delinquent Taxes and Assessments	
R49. Other Intergovernmental – State R50. Aid for Construction SD51. Homeowners Property Tax Relief 3.298 SD52. Timber Yield 3.298 R54. Other Intergovernmental – State 4.20 R55. Intergovernmental – County 4.20 R56. Intergovernmental – Other 4.2473 R57. Gan on Disposal of Capital Assets 92,473 R58. Other Nonoperating Revenues 92,473 R58. Interest Expense 489,998 R61. Loss on Disposal of Capital Assets 24,773 R62. Other Nonoperating Expenses 17,349 R63. Total Nonoperating Expenses 17,349 R64. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items \$3,327,774 R65. Federal Connection Fees (Capital) R66. State Connection Fees (Capital) R77. Total Capital Contributions 80 R77. Total Capital Contributions 80 R77. Total Capital Contributions </td <td></td> <td>Intergovernmental – Federal</td> <td></td>		Intergovernmental – Federal	
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SD51. Homeowners Property Tax Relief 3.288 SD52. Timber Yield		Intergovernmental – State	
SD52. Timber Yield R53. In-Lieu Taxes R54. Other Intergovernmental – State R55. Intergovernmental – Other R57. Gain on Disposal of Capital Assets R58. Other Nonoperating Revenues 92,473 R59. Total Nonoperating Revenues \$1,857,856 Nonoperating Expenses 489,998 R61. Loss on Disposal of Capital Assets 24,773 R62. Other Nonoperating Expenses 17,349 R63. Total Nonoperating Expenses \$531,720 R64. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items \$3,267,774 R65. Federal \$3,267,774 R66. State \$3 R67. Connection Fees (Capital) \$3 R68. County \$3 R69. Other Government \$3 R70. Other Capital Contributions \$3 R71. Total Capital Contributions \$3 R72. Transfers Out \$3 Special and Extraordina	R50.	Aid for Construction	
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R73. Transfers Out Special and Extraordinary Items R73.5 Special Item R73.6 Extraordinary Item R73.7 Total Special and Extraordinary Items S0 R74. Change in Net Position S3,267,774 R75. Net Position (Deficit), Beginning of Fiscal Year S43,027,900 R76. Adjustment R77. Reason for Adjustment R78. Net Position (Deficit), End of Fiscal Year Net Position (Deficit) R79. Net Investment in Capital Assets 41,467,479	R66. R67. R68. R69.	Capital Contributions Federal State Connection Fees (Capital) County Other Government	\$3,267,774
Special and Extraordinary Items R73.5 Special Item R73.6 Extraordinary Item R73.7 Total Special and Extraordinary Items R74. Change in Net Position R75. Net Position (Deficit), Beginning of Fiscal Year R76. Adjustment R77. Reason for Adjustment R78. Net Position (Deficit), End of Fiscal Year Net Position (Deficit) R79. Net Investment in Capital Assets 41,467,479	R66. R67. R68. R69. R70.	Capital Contributions Federal State Connection Fees (Capital) County Other Government Other Capital Contributions	
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R74. Change in Net Position \$3,267,774 R75. Net Position (Deficit), Beginning of Fiscal Year \$43,027,900 R76. Adjustment R77. Reason for Adjustment R78. Net Position (Deficit), End of Fiscal Year \$46,295,674 Net Position (Deficit) R79. Net Investment in Capital Assets \$41,467,479	R66. R67. R68. R69. R70. R71. R72.	Capital Contributions Federal State Connection Fees (Capital) County Other Government Other Capital Contributions Total Capital Contributions Transfers In Transfers Out Special and Extraordinary Items	
R75. Net Position (Deficit), Beginning of Fiscal Year \$43,027,900 R76. Adjustment R77. Reason for Adjustment R78. Net Position (Deficit), End of Fiscal Year \$46,295,674 Net Position (Deficit) R79. Net Investment in Capital Assets \$41,467,479	R66. R67. R68. R69. R70. R71. R72. R73.	Capital Contributions Federal State Connection Fees (Capital) County Other Government Other Capital Contributions Total Capital Contributions Transfers In Transfers Out Special and Extraordinary Items Special Item	
R76. Adjustment R77. Reason for Adjustment R78. Net Position (Deficit), End of Fiscal Year Net Position (Deficit) R79. Net Investment in Capital Assets 41,467,479	R66. R67. R68. R69. R70. R71. R72. R73.	Capital Contributions Federal State Connection Fees (Capital) County Other Government Other Capital Contributions Total Capital Contributions Transfers In Transfers Out Special and Extraordinary Items Special Item Extraordinary Item	\$0
R77. Reason for Adjustment R78. Net Position (Deficit), End of Fiscal Year Net Position (Deficit) R79. Net Investment in Capital Assets 41,467,479	R66. R67. R68. R69. R70. R71. R72. R73.5 R73.6	Capital Contributions Federal State Connection Fees (Capital) County Other Government Other Capital Contributions Total Capital Contributions Transfers In Transfers Out Special and Extraordinary Items Extraordinary Item Total Special and Extraordinary Items	\$0
R78. Net Position (Deficit), End of Fiscal Year Net Position (Deficit) R79. Net Investment in Capital Assets 41,467,479	R66. R67. R68. R69. R70. R71. R72. R73. R73.5 R73.6 R73.7	Capital Contributions Federal State Connection Fees (Capital) County Other Government Other Capital Contributions Total Capital Contributions Transfers In Transfers Out Special and Extraordinary Items Special Item Extraordinary Item Total Special and Extraordinary Items Change in Net Position	\$0 \$0 \$3,267,774
Net Position (Deficit) R79. Net Investment in Capital Assets 41,467,479	R66. R67. R68. R69. R70. R71. R72. R73.5 R73.6 R73.7 R74.	Capital Contributions Federal State Connection Fees (Capital) County Other Government Other Capital Contributions Total Capital Contributions Transfers In Transfers Out Special and Extraordinary Items Special Item Extraordinary Item Total Special and Extraordinary Items Change in Net Position Net Position (Deficit), Beginning of Fiscal Year	\$0 \$0 \$3,267,774
R79. Net Investment in Capital Assets 41,467,479	R66. R67. R68. R69. R70. R71. R72. R73.5 R73.6 R73.7 R74. R75.	Capital Contributions Federal State Connection Fees (Capital) County Other Government Other Capital Contributions Total Capital Contributions Transfers In Transfers Out Special and Extraordinary Items Special Item Extraordinary Item Total Special and Extraordinary Items Change in Net Position Net Position (Deficit), Beginning of Fiscal Year Adjustment	\$0 \$0 \$3,267,774
DOO Destricted	R66. R67. R68. R69. R70. R71. R73.5 R73.6 R73.7 R74. R75. R76.	Capital Contributions Federal State Connection Fees (Capital) County Other Government Other Capital Contributions Total Capital Contributions Transfers In Transfers Out Special and Extraordinary Items Special Item Extraordinary Item Total Special and Extraordinary Items Change in Net Position Net Position (Deficit), Beginning of Fiscal Year Adjustment Reason for Adjustment	\$0 \$0 \$3,267,774 \$43,027,900
R80. Restricted 370,599	R66. R67. R68. R69. R70. R71. R73.5 R73.6 R73.7 R74. R75. R76.	Capital Contributions Federal State Connection Fees (Capital) County Other Government Other Capital Contributions Total Capital Contributions Transfers In Transfers Out Special and Extraordinary Items Special Item Extraordinary Item Total Special and Extraordinary Items Change in Net Position Net Position (Deficit), Beginning of Fiscal Year Adjustment Reason for Adjustment Net Position (Deficit), End of Fiscal Year	\$0 \$0 \$3,267,774 \$43,027,900
	R66. R67. R68. R69. R70. R71. R72. R73.5 R73.6 R73.7 R74. R75. R76. R77.	Capital Contributions Federal State Connection Fees (Capital) County Other Government Other Capital Contributions Total Capital Contributions Transfers In Transfers Out Special and Extraordinary Items Special Item Extraordinary Item Total Special and Extraordinary Items Change in Net Position Net Position (Deficit), Beginning of Fiscal Year Adjustment Reason for Adjustment Net Position (Deficit), End of Fiscal Year	\$0 \$3,267,774 \$43,027,900 \$46,295,674

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R81. Unrestricted

4,457,596

R82. Total Net Position (Deficit)

\$46,295,674

https://lgrsonline.sco.ca.gov/FormSPD/PrintAllSPD

Special District of Coastside County Water District Special Districts Financial Transactions Report Other Long-Term Debt Loans, Notes, and Other

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

Fiscal Year: 2020		
R01. Purpose of Debt (1 of 1) (Record Completed)	Finance/Refinance Improvement	~
R02. Nature of Revenue Pledged	Net Water Revenue	
R03. Debt Type	Loans	~
R04. Fund Type	Enterprise	~
SD05. Activity	Water Enterprise	V
R06. Year of Issue	2018	
R07. Beginning Maturity Year	2019	
R08. Ending Maturity Year	2033	
R09. Principal Authorized	5,311,319	
R10. Principal Received to Date	5,311,319	
R11. Principal Unspent		
R12. Principal Outstanding, Beginning of Fiscal Year	\$5,020,517	
R13. Adjustment to Principal in Current Fiscal Year		
R14. Reason for Adjustment to Principal in Current Fiscal Year		
R15. Principal Received in Current Fiscal Year		
R16. Principal Paid in Current Fiscal Year	297,554	
R17. Principal Refinanced in Current Fiscal Year		
R18. Principal Outstanding, End of Fiscal Year	\$4,722,963	
R19. Principal Outstanding, Current Portion	303,284	
R20. Principal Outstanding, Noncurrent Portion	\$4,419,679	
R21. Interest Paid in Current Fiscal Year	136,277	
R22. Principal Delinquent, End of Fiscal Year		
R23. Interest Delinquent, End of Fiscal Year		
SD24. Principal Due but Not Presented (Time Warrants Only)		
SD25. Interest Due but Not Presented (Time Warrants Only)		

Special District of Coastside County Water District Special Districts Financial Transactions Report Detail Summary of Other Long-Term Debt

Back to Form: Other Long-Term Debt

Fiscal Year: 2020								
	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Received in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion	Interest Paid in Current Fiscal Year
Enterprise								
Loans								
Finance/Refinance Improvement	2018	5,020,517	0	297,554	4,722,963	303,284	4,419,679	136,277
Total Enterprise Debt:		\$5,020,517	\$0	\$297,554	\$4,722,963	\$303,284	\$4,419,679	\$136,277

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

Go to Report: Detail Summary of Construction Financing

Fiscal '	Year: 2020		
R01.	Federal or State Financing	State Financing	
R02.	Purpose of Debt (1 of 2) (Record Completed)	Construction of 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	\$5,637,908	
R21.	Adjustment to Principal in Current Fiscal Year		
R22.	Reason for Adjustment to Principal in Current Fiscal Year		
R23.	Principal Received in Current Fiscal Year		
R24.	Principal Paid in Current Fiscal Year	178,123	
R24.5	Principal Refinanced in Current Fiscal Year		
R25.	Principal Paid to Date	\$684,004	
R26.	Principal Outstanding, End of Fiscal Year	\$5,459,785	
R27.	Principal Outstanding, Current Portion	183,092	
R28.	Principal Outstanding, Noncurrent Portion	\$5,276,693	
R29.	Interest Paid in Current Fiscal Year	155,747	
R30.	Principal Delinquent, End of Fiscal Year		
R31.	Interest Delinquent, End of Fiscal Year		

Note: Maximum Repayment Obligation refers to the maximum amount that may be borrowed as specified in each contract. DO NOT reduce Maximum Repayment Obligation by annual principal payments.

R32. Estimated Payment Schedule

Fiscal Year(s) (YYYY)	Principal	Interest	Total Debt Service	
2021	183,092	152,733	335,825	Delete
2022	188,201	147,468	335,669	Delete
2023	193,452	142,056	335,508	Delete
2024	198,849	136,494	335,343	Delete
2025	204,397	116,687	321,084	Delete
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	

Total Estimated Payments	\$5,459,785	\$1.740.291	\$7,200,076	
				Add Year
2041-2042	643,775	16,464	660,239	Delete
2036-2040	1,462,629	176,680	1,639,309	Delete
2031-2035	1,274,617	350,233	1,624,850	Delete
2026-2030	1,110,773	501,476	1,612,249	Delete

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

Go to Report: Detail Summary of Construction Financing

Ficoal	Voor: 2020		
R01.	Year: 2020 Federal or State Financing	0 5:	
	· ·	State Financing	
R02.	Purpose of Debt (2 of 2) (Record Completed)	Finance construction of Districts Facilit	ies Improv ~
R03.	Nature of Revenue Pledged	Net Water Revenue	
R04.	Debt Type	Loans	~
R05.	Fund Type	Enterprise	~
	Activity	Water Enterprise	~
R07.	Contract Date		
R08.	Maximum Repayment Obligation per Contract, Beginning of Fiscal Year	\$5,628,000	
R09.	Initial Repayment Obligation		
R10.	Adjustment to Repayment Obligation in Current Fiscal Year		
R11.	Reason for Adjustment to Repayment Obligation in Current Fiscal Year		
R12.	Maximum Repayment Obligation per Contract, End of Fiscal Year	\$5,628,000	
R13.	Year of Issue	2016	
R14.	Beginning Maturity Year	2018	
R15.	Ending Maturity Year	2046	
R16.	Principal Authorized	5,628,000	
R17.	Principal Received to Date	5,628,000	
R18.	Principal Expended to Date		
R19.	Principal Unspent	5,628,000	
R20.	Principal Outstanding, Beginning of Fiscal Year	\$5,391,678	
R21.	Adjustment to Principal in Current Fiscal Year		
R22.	Reason for Adjustment to Principal in Current Fiscal Year		
R23.	Principal Received in Current Fiscal Year		
R24.	Principal Paid in Current Fiscal Year	124,292	
R24.5	Principal Refinanced in Current Fiscal Year		
R25.	Principal Paid to Date	\$360,614	
R26.	Principal Outstanding, End of Fiscal Year	\$5,267,386	
R27.	Principal Outstanding, Current Portion	128,568	
R28.	Principal Outstanding, Noncurrent Portion	\$5,138,818	
R29.	Interest Paid in Current Fiscal Year	197,575	
R30.	Principal Delinquent, End of Fiscal Year		
R31.	Interest Delinquent, End of Fiscal Year		

Note: Maximum Repayment Obligation refers to the maximum amount that may be borrowed as specified in each contract. DO NOT reduce Maximum Repayment Obligation by annual principal payments.

R32. Estimated Payment Schedule

Fiscal Year(s) (YYYY)	Principal	Interest	Total Debt Service	
2021	128,568	194,789	323,357	Delete
2022	132,991	189,904	322,895	Delete
2023	137,565	184,852	322,417	Delete
2024	142,298	179,626	321,924	Delete
2025	147,193	160,041	307,234	Delete
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	

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

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

Back to Form: Construction Financing

Fiscal Year: 2020

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

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

Fiscal Year: 2020			
	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			
R02. Other Long-Term Debt			136,277
R03. Construction Financing			353,322
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$489,599
R06. Debt Service			489,598
R07. Difference	\$0	\$0	\$1
R08. Reason for Difference			Rounding

Note:

(R08) Ent-Reason for Difference: Rounding

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

Fiscal Ye	ear: 2020		
		Enterprise	Internal Service
	ssets		
Cı	urrent Assets		
R01.	Cash and Investments Unrestricted	9,194,271	
R02.	Restricted		
R03.	Accounts Receivable (net)	120,599	
R04.	Taxes Receivable	1,873,607	
R05.	Interest Receivable (net)	44,012	
R06.	Due from Other Funds	19,054	
R07.	Due from Other Funds Due from Other Governments		
R08.	Inventories	186,374	
R09.	Prepaid Items	114,165	
R10.	Other Current Assets 1	33,583	
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$11,585,665	\$0
	oncurrent Assets		
R13.	Cash and Investments, Restricted		
R14.	Investments		
R15.	Loans, Notes, and Contracts Receivable		
D40	Capital Assets		
R16.	Land	160,612	
R17.	Buildings and Improvements	86,037,487	
R18.	Equipment	3,529,528	
R18.5	Infrastructure		
R19.	Intangible Assets – Amortizable		
R20.	Construction in Progress	2,551,642	
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization	-35,361,656	
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$56,917,613	\$0
R27.	Total Assets	\$68,503,278	\$0
De	eferred Outflows of Resources		
R28.	Related to Pensions	1,044,134	
R28.5	Related to OPEB	55,278	
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$1,099,412	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$69,602,690	\$0

Liabilities

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

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

Fiscal Year: 2020	
R01. Appropriations Limit	6,481,182
R02. Total Annual Appropriations Subject to the Limit	1,463,215
R03. Revenues Received (Over) Under Appropriations Limit	\$5,017,967

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

		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	
109.	Total Non-Operating Revenues	\$0	
10.	Total Internal Service Revenues	\$0	
	Enterprise Revenues		
R11.	Operating Revenues		
	Airport		
R12.	Electric		
213.	Gas		
R14.	Harbor and Port		
15.	Hospital		
16.	Sewer		
217.	Solid Waste		
18.	Transit		
R19.	Water	12,881,12	
20.	Other Enterprise		
21.	Conduit		
22.	Transportation		
23.	Total Operating Revenues	\$12,881,12	
	Non-Operating Revenues		
24.	Airport		
25.	Electric		
26.	Gas		
27.	Harbor and Port		
28.	Hospital		
29.	Sewer		
30.	Solid Waste		
31.	Transit		
32.	Water	1,857,85	3
33.	Other Enterprise		
34.	Conduit		
35.	Transportation		
36.	Total Non-Operating Revenues	\$1,857,85	3

Governmental Expenditures

R37.	General				
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$0			
	Internal Service Expenses				
R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	Total Internal Service Expenses		\$0		
	Enterprise Expenses				
	Operating Expenses				
R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port				
R51.	Hospital				
R52.	Sewer				
R53.	Solid Waste				
R54.	Transit				
R55.	Water			10,939,482	
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$10,939,482	
	Non-Operating Expenses			¥13,003,102	
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water			531,720	
R69.	Other Enterprise			331,720	
R70.	Conduit				
R71.					
	Transportation				
R72.	Total Non-Operating Expenses			\$531,720	
R72.5	Total Expenditures/Expenses	\$0	\$0	\$11,471,202	\$11,471,202
P72	Transfer In				
R74.					
11/4.	Transist Out				
R75.	Change in Fund Balance/Net Position	\$0	\$0	\$3,267,774	\$3,267,774
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$43,027,900	\$43,027,900
R77.		30	40	φ43,027,900	ψ43,021,900
R78.		\$0	\$0	\$46,295,674	\$46.00F.674
1170.	i and Dalancemet i Osition (Denoty, Little of Fiscal Teaf	\$0	\$0	\$46,295,674	\$46,295,674

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

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

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

Total Footnote: 8

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