

# SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

**Special District Name: San Dieguito Water District**

Fiscal Year: **2022**

ID Number: **12523705000**

**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

*Teresa McBroome*

dvYxAz0EsduuW...

Director of Finance/City Treasurer

Signature

Title

Teresa McBroome

1/23/2023

Name (Please Print)

Date

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

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

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

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

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/23/2023 6:32:05 AM

Special District Name: San Dieguito Water District  
 Special Districts' Financial Transactions Report  
 General Information

**Fiscal Year: 2022****District Mailing Address**

Street 1  ☐ Has Address Changed?

Street 2

City  State  Zip

Email

**Members of the Governing Body**

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Catherine"/>	<input type="text" value="S"/>	<input type="text" value="Blakespear"/>	<input type="text" value="Mayor"/>
Member 2	<input type="text" value="Joe"/>	<input type="text"/>	<input type="text" value="Mosca"/>	<input type="text" value="Deputy Mayor"/>
Member 3	<input type="text" value="Joy"/>	<input type="text"/>	<input type="text" value="Lyndes"/>	<input type="text" value="Council Member"/>
Member 4	<input type="text" value="Kellie"/>	<input type="text"/>	<input type="text" value="Hinze"/>	<input type="text" value="Council Member"/>
Member 5	<input type="text" value="Tony"/>	<input type="text"/>	<input type="text" value="Kranz"/>	<input type="text" value="Council Member"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**District Fiscal Officers**

	First Name	M. I.	Last Name	Title	Email
Official 1	<input type="text" value="Pamela"/>	<input type="text"/>	<input type="text" value="Antil"/>	<input type="text" value="City Manager"/>	<input type="text" value="pantil@encinitasca.gov"/>
Official 2	<input type="text" value="Teresa"/>	<input type="text" value="S"/>	<input type="text" value="McBroome"/>	<input type="text" value="Director of Finance/City Treasurer"/>	<input type="text" value="tmcbroome@encinitasca.gov"/>
Official 3	<input type="text" value="Isam"/>	<input type="text"/>	<input type="text" value="Hireish"/>	<input type="text" value="Dirctor/General Manager"/>	<input type="text" value="ihireish@encinitasca.gov"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Report Prepared By**

First Name  M. I.  Last Name

Telephone  Email

**Independent Auditor**

Firm Name

First Name  M. I.  Last Name

Telephone

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

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

☒ BCU ☐ DPCU

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

☒ City ☐ County ☐ Special District

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

City name:

County name:

Special District name:

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

Special District Name: San Dieguito 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	9,702,527
R02.	Business	6,148,151
R03.	Industrial	
R04.	Irrigation	1,822,451
R09.	Sales to Other Utilities for Resale	
R10.	Interdepartmental	84,774
R11.	Other Water Sales Revenues	108,963

## Water Services Revenues

R12.	Fire Prevention	326,900
R13.	Groundwater Replenishment	
R14.	Connection Fees	
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	402,689
R19.	<b>Total Operating Revenues</b>	<b>\$18,596,455</b>

**Operating Expenses**

## Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	7,161,888
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	
R25.	Treatment	2,154,683
R26.	Transmission and Distribution	6,994,221
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	

R31.	Contractual Services	
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	
R34.	Depreciation and Amortization Expenses	758,362
R35.	Other Operating Expenses	80,171
R36.	<b>Total Operating Expenses</b>	<b>\$17,149,325</b>
R37.	<b>Operating Income (Loss)</b>	<b>\$1,447,130</b>
<b>Nonoperating Revenues</b>		
R38.	Investment Income	-557,092
R39.	Rents, Leases, Concessions, and Royalties	165,015
Taxes and Assessments		
SD40.	Current Secured and Unsecured (1%)	1,304,121
SD41.	Voter-Approved Taxes	
SD42.	Pass-through Property Taxes (ABX1 26)	
SD43.	Property Assessments	
SD44.	Special Assessments	
SD45.	Special Taxes	
SD46.	Prior-Year Taxes and Assessments	
SD47.	Penalties and Cost of Delinquent Taxes and Assessments	
Intergovernmental – Federal		
R48.	Aid for Construction	
R49.	Other Intergovernmental – Federal	
Intergovernmental – State		
R50.	Aid for Construction	
SD51.	Homeowners Property Tax Relief	6,822
SD52.	Timber Yield	
R53.	In-Lieu Taxes	
R54.	Other Intergovernmental – State	
R55.	Intergovernmental – County	
R56.	Intergovernmental – Other	
R57.	Gain on Disposal of Capital Assets	14,950
R58.	Other Nonoperating Revenues	574,064
R59.	<b>Total Nonoperating Revenues</b>	<b>\$1,507,880</b>

<b>Nonoperating Expenses</b>	
R60. Interest Expense	148,990
R61. Loss on Disposal of Capital Assets	
R62. Other Nonoperating Expenses	1,444,304
R63. <b>Total Nonoperating Expenses</b>	\$1,593,294
R64. <b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	\$1,361,716
<b>Capital Contributions</b>	
R65. Federal	
R66. State	
R67. Connection Fees (Capital)	83,060
R68. County	
R69. Other Government	
R70. Other Capital Contributions	29,530
R71. <b>Total Capital Contributions</b>	\$112,590
R72. <b>Transfers In</b>	
R73. <b>Transfers Out</b>	
<b>Special and Extraordinary Items</b>	
R73.5 Special Item	
R73.6 Extraordinary Item	
R73.7 <b>Total Special and Extraordinary Items</b>	\$0
R74. <b>Change in Net Position</b>	\$1,474,306
R75. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$58,290,278
R76. <b>Adjustment</b>	
R77. Reason for Adjustment	
R78. <b>Net Position (Deficit), End of Fiscal Year</b>	\$59,764,584
<b>Net Position (Deficit)</b>	
R79. Net Investment in Capital Assets	17,882,487
R80. Restricted	3
R81. Unrestricted	41,882,094
R82. <b>Total Net Position (Deficit)</b>	\$59,764,584

Special District Name: San Dieguito Water District  
 Special Districts' Financial Transactions Report  
 Long-Term Debt  
 Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

**Fiscal Year: 2022**

SD01. Districtwide or Improvement District/Zone	<div>Districtwide ▼</div>
SD02. Improvement District/Zone (if applicable)	<div></div>
R03. Purpose of Debt (1 of 2) (Record Completed)	<div>Construction ▼</div>
R04. Nature of Revenue Pledged	<div>Net Revenue</div>
R05. Percent of Pledge	<div>100%</div>
R06. Debt Type	<div>Revenue Bonds ▼</div>
R07. Fund Type	<div>Enterprise ▼</div>
SD08. Activity	<div>Water Enterprise ▼</div>
R09. Year of Issue	<div>2014</div>
R10. Beginning Maturity Year	<div>2016</div>
R11. Ending Maturity Year	<div>2024</div>
R12. Principal Authorized	<div>5,870,000</div>
R13. Principal Issued to Date	<div>5,870,000</div>
R14. Principal Unspent	<div></div>
R15. <b>Principal Payable, Beginning of Fiscal Year</b>	<div>\$2,398,115</div>
R16. Adjustment to Principal in Current Fiscal Year	<div></div>
R17. Reason for Adjustment to Principal in Current Fiscal Year	<div></div>
R18. Principal Issued in Current Fiscal Year	<div></div>
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	<div></div>
R19. Principal Paid in Current Fiscal Year	<div>695,000</div>
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	<div>74,372</div>
R20. Principal Defeased in Current Fiscal Year	<div></div>
R21. <b>Principal Payable, End of Fiscal Year</b>	<div>\$1,628,743</div>
R22. Principal Payable, Current Portion	<div>725,000</div>
R23. <b>Principal Payable, Noncurrent Portion</b>	<div>\$903,743</div>
R24. Interest Paid in Current Fiscal Year	<div>73,100</div>
R25. Principal Delinquent, End of Fiscal Year	<div></div>
R26. Interest Delinquent, End of Fiscal Year	<div></div>
R27. Amount Held in Reserve	<div></div>

Special District Name: San Dieguito Water District  
 Special Districts' Financial Transactions Report  
 Long-Term Debt  
 Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

**Fiscal Year: 2022**

SD01. Districtwide or Improvement District/Zone	<div>Districtwide ▼</div>
SD02. Improvement District/Zone (if applicable)	<div></div>
R03. Purpose of Debt (2 of 2) (Record Completed)	<div>Filtration Plant Expansion ▼</div>
R04. Nature of Revenue Pledged	<div>Net Revenue</div>
R05. Percent of Pledge	<div>100%</div>
R06. Debt Type	<div>Revenue Bonds ▼</div>
R07. Fund Type	<div>Enterprise ▼</div>
SD08. Activity	<div>Water Enterprise ▼</div>
R09. Year of Issue	<div>2007</div>
R10. Beginning Maturity Year	<div>2008</div>
R11. Ending Maturity Year	<div>2024</div>
R12. Principal Authorized	<div>7,705,000</div>
R13. Principal Issued to Date	<div>7,705,000</div>
R14. Principal Unspent	<div></div>
R15. <b>Principal Payable, Beginning of Fiscal Year</b>	<div>\$2,330,000</div>
R16. Adjustment to Principal in Current Fiscal Year	<div></div>
R17. Reason for Adjustment to Principal in Current Fiscal Year	<div></div>
R18. Principal Issued in Current Fiscal Year	<div></div>
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	<div></div>
R19. Principal Paid in Current Fiscal Year	<div>545,000</div>
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	<div></div>
R20. Principal Defeased in Current Fiscal Year	<div></div>
R21. <b>Principal Payable, End of Fiscal Year</b>	<div>\$1,785,000</div>
R22. Principal Payable, Current Portion	<div>570,000</div>
R23. <b>Principal Payable, Noncurrent Portion</b>	<div>\$1,215,000</div>
R24. Interest Paid in Current Fiscal Year	<div>89,396</div>
R25. Principal Delinquent, End of Fiscal Year	<div></div>
R26. Interest Delinquent, End of Fiscal Year	<div></div>
R27. Amount Held in Reserve	<div></div>



Special District Name: San Dieguito Water District

Special Districts' Financial Transactions Report

Detail Summary of Long-Term Debt

Back to Form: Long-Term Debt

Fiscal Year: 2022

	Year of Issue	Principal Payable, Beginning of Fiscal Year	Principal Issued in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Payable, End of Fiscal Year	Principal Payable, Current Portion	Principal Payable, Noncurrent Portion	Interest Paid in Current Fiscal Year
Enterprise								
Revenue Bonds								
Construction	2014	2,398,115	0	695,000	1,628,743	725,000	903,743	73,100
Filtration Plant Expansion	2007	2,330,000	0	545,000	1,785,000	570,000	1,215,000	89,396
Total Enterprise Debt:		\$4,728,115	\$0	\$1,240,000	\$3,413,743	\$1,295,000	\$2,118,743	\$162,496

Special District Name: San Dieguito Water District

Special Districts' Financial Transactions Report

Debt Service Reconciliation Report

Fiscal Year: 2022

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)			162,496
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations (Purchase Agreements)			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$162,496
R06. Debt Service			148,990
R07. Difference	\$0	\$0	\$13,506
R08. Reason for Difference			Accrued interest

Note:  
(R08) Ent-Reason for Difference: Accrued interest

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

Fiscal Year: 2022

		Enterprise	Internal Service
<b>Assets</b>			
Current Assets			
Cash and Investments			
R01.	Unrestricted	20,296,581	
R02.	Restricted	3	
R03.	Accounts Receivable (net)	2,806,548	
R04.	Taxes Receivable		
R05.	Interest Receivable (net)	59,150	
R06.	Due from Other Funds		
R07.	Due from Other Governments		
R08.	Inventories	1,405,136	
R09.	Prepaid Items		
R10.	Other Current Assets 1	65,809	
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$24,633,227	\$0
Noncurrent Assets			
R13.	Cash and Investments, Restricted		
R14.	Investments	25,855,698	
R14.5	Lease Receivable	2,550,292	
R15.	Other Loans, Notes, and Contracts Receivable		
Capital Assets			
R16.	Land	3,450,544	
R17.	Buildings and Improvements	11,007	
R18.	Equipment	45,296,926	
R18.5	Infrastructure		
R18.6	Lease Assets (Lessee)		
R19.	Other Intangible Assets – Amortizable		
R20.	Construction in Progress		
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization	-27,380,520	
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$49,783,947	\$0
R27.	<b>Total Assets</b>	<b>\$74,417,174</b>	<b>\$0</b>

**Deferred Outflows of Resources**

R28.	Related to Pensions	1,574,285	
R28.5	Related to OPEB	81,424	
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	<b>Total Deferred Outflows of Resources</b>	\$1,655,709	\$0
R31.	<b>Total Assets and Deferred Outflows of Resources</b>	\$76,072,883	\$0

**Liabilities**

## Current Liabilities

R32.	Accounts Payable	837,263	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	37,596	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	356,192	
R38.	Compensated Absences	107,376	
R39.	Long-Term Debt, Due Within One Year	1,295,000	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	<b>Total Current Liabilities</b>	\$2,633,427	\$0

## Noncurrent Liabilities

R44.	Deposits and Advances		
R45.	Compensated Absences	106,707	
R46.	General Obligation Bonds		
R47.	Revenue Bonds	2,118,743	
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)		
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R54.5	Lease Liability		
R55.	Lease Obligations (Purchase Agreements)		
R56.	Net Pension Liability	4,158,007	
R57.	Net OPEB Liability	89,869	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	<b>Total Noncurrent Liabilities</b>	\$6,473,326	\$0
R61.	<b>Total Liabilities</b>	\$9,106,753	\$0

**Deferred Inflows of Resources**

R62.	Related to Pensions	4,538,413	
R62.5	Related to OPEB	113,130	
R62.6	Related to Debt Refunding		
R62.7	Related to Leases	2,550,003	
R63.	Other Deferred Inflows of Resources		
R64.	<b>Total Deferred Inflows of Resources</b>	\$7,201,546	\$0
R65.	<b>Total Liabilities and Deferred Inflows of Resources</b>	\$16,308,299	\$0
R66.	<b>Total Net Position (Deficit)</b>	\$59,764,584	\$0

**Net Position (Deficit)**

R67.	Net Investment in Capital Assets	17,882,487	
R68.	Restricted	3	
R69.	Unrestricted	41,882,094	
R70.	<b>Total Net Position (Deficit)</b>	\$59,764,584	\$0

Special District Name: San Dieguito Water District

Special Districts' Financial Transactions Report

Appropriations Limit Information

Fiscal Year: 2022

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

Special District Name: San Dieguito Water District  
Special Districts' Financial Transactions Report  
Summary

Fiscal Year: 2022

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
<b>Governmental Revenues</b>				
R01. General				
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. <b>Total Governmental Revenues</b>	\$0			
<b>Internal Service Revenues</b>				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. <b>Total Internal Service Revenues</b>		\$0		
<b>Enterprise Revenues</b>				
<b>Operating Revenues</b>				
R11. Airport				
R12. Electric				
R13. Gas				
R14. Harbor and Port				
R15. Hospital				
R16. Sewer				
R17. Solid Waste				
R18. Transit				
R19. Water			18,596,455	
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. <b>Total Operating Revenues</b>			\$18,596,455	
<b>Non-Operating Revenues</b>				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer				
R30. Solid Waste				
R31. Transit				
R32. Water			1,507,880	
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				
R36. <b>Total Non-Operating Revenues</b>			\$1,507,880	
R36.5 <b>Total Revenues</b>	\$0	\$0	\$20,104,335	\$20,104,335

**Governmental Expenditures**

R37.	General				
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	<b>Total Governmental Expenditures</b>	\$0			
<b>Internal Service Expenses</b>					
R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	<b>Total Internal Service Expenses</b>		\$0		
<b>Enterprise Expenses</b>					
<b>Operating Expenses</b>					
R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port				
R51.	Hospital				
R52.	Sewer				
R53.	Solid Waste				
R54.	Transit				
R55.	Water			17,149,325	
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	<b>Total Operating Expenses</b>			\$17,149,325	
<b>Non-Operating Expenses</b>					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water			1,593,294	
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	<b>Total Non-Operating Expenses</b>			\$1,593,294	
R72.5	<b>Total Expenditures/Expenses</b>	\$0	\$0	\$18,742,619	\$18,742,619
R73.	Transfer In				
R74.	Transfer Out				
R75.	<b>Change in Fund Balance/Net Position</b>	\$0	\$0	\$1,474,306	\$1,474,306
R76.	<b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$0	\$0	\$58,290,278	\$58,290,278
R77.	Adjustments				
R78.	<b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$0	\$0	\$59,764,584	\$59,764,584



<b>Assets</b>			
R79.	Total Current Assets		24,633,227
R80.	Total Noncurrent Assets		49,783,947
R81.	<b>Total Assets</b>	\$0	\$74,417,174
<b>Liabilities</b>			
R82.	Total Current Liabilities		2,633,427
R83.	Total Noncurrent Liabilities		6,473,326
R84.	<b>Total Liabilities</b>	\$0	\$9,106,753
R85.	<b>Total Fund Balance/Net Position (Deficit)</b>	\$0	\$59,764,584

Special District of San Dieguito Water District  
Special District Financial Transactions Report  
Footnotes

Fiscal Year: 2022		
FORM DESC	FIELD NAME	FOOTNOTES
WaterEnterpriseFund	(R11)OtherWaterSalesRevenues	Water sales-fire line, Water meter svc chgs-recycled
WaterEnterpriseFund	(R18)OtherOperatingRevenues	Admin-other charges, Engineering fees, Billing fees, Income from property, Interfund revenue, cost recovery and other revenue
WaterEnterpriseFund	(R25)Treatment	Decrease due to general and facility operations and maintenance expenses decreasing.
WaterEnterpriseFund	(R35)OtherOperatingExpenses	Insurance and claims
WaterEnterpriseFund	(R58)OtherNonoperatingRevenues	Amortization of bond premium, other revenues
WaterEnterpriseFund	(R60)InterestExpense	Decrease due to a reduction in principal which in turn reduces interest.
WaterEnterpriseFund	(R62)OtherNonoperatingExpenses	Investment in joint ventures
WaterEnterpriseFund	(R70)OtherCapitalContributions	Donations
ProprietaryFunds	(R10)Entpr-OtherCurrentAssets1	Lease receivable (note 4)
ProprietaryFunds	(R14.5)Entpr-LeaseReceivable	Increase is due to implementation of GASB 87 leases were restated as of July 1, 2021. SDWD has three cell tower leases for easements located throughout Encinitas.
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	Decrease due to a decrease in accounts payable.
AppropriationsLimitInformation	(R01)AppropriationsLimit	Not applicable
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	Not applicable

Total Footnote: 13