

# SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

## Special District of Los Osos Community Services District

Reporting Year: 2020

ID Number: 12054005300

**Certification:**

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

Special District Fiscal Officer

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Name (Please Print)

\_\_\_\_\_  
Date

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

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

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

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

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/26/2021 10:30:06 AM

## Supplement to the Annual Report of Special Districts

<b>Special District ID Number:</b>	12054005300
<b>Name of District:</b>	Los Osos Community Services District

Mark the appropriate box below to indicate the ending date of your agency's fiscal year.  
Report data for that period only.

<input type="checkbox"/> July 2019	<input type="checkbox"/> October 2019	<input type="checkbox"/> January 2020	<input type="checkbox"/> April 2020
<input type="checkbox"/> August 2019	<input type="checkbox"/> November 2019	<input type="checkbox"/> February 2020	<input type="checkbox"/> May 2020
<input type="checkbox"/> September 2019	<input type="checkbox"/> December 2019	<input type="checkbox"/> March 2020	<input checked="" type="checkbox"/> June 2020

Please complete the fillable PDF and submit to the following email,  
**ewd.local.finance@census.gov.**

If you have any questions regarding this form please contact:

*U.S. Bureau of the Census, Local Finance Statistics Branch, 1-800-242-4523*

### A. Capital Outlay Expenditures for Enterprise Activities

Please report your government's capital outlay expenditures for the following enterprise activities, if applicable:

Airport Enterprise	Amount
Land and Equipment (Census Code G01)	\$
Construction (Census Code F01)	\$

Electric Enterprise	Amount
Land and Equipment (Census Code G92)	\$
Construction (Census Code F92)	\$

Harbor and Port Enterprise	Amount
Land and Equipment (Census Code G87)	\$
Construction (Census Code F87)	\$

Hospital Enterprise	Amount
Land and Equipment (Census Code G36)	\$
Construction (Census Code F36)	\$

Waste Disposal Enterprise	Amount
Land and Equipment (Census Code G80)	\$
Construction (Census Code F80)	\$

Water Enterprise	Amount
Land and Equipment (Census Code G91)	\$
Construction (Census Code F91)	\$ 286,645

Special District of Los Osos Community Services District  
Special Districts Financial Transactions Report  
General Information

Fiscal Year: 2020

District Mailing Address

Street 1   Has Address Changed?

Street 2

City  State  Zip

Email

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Christine"/>	<input type="text" value="M"/>	<input type="text" value="Womack"/>	<input type="text" value="Director"/>
Member 2	<input type="text" value="Matthew"/>	<input type="text" value="D"/>	<input type="text" value="Fourcroy"/>	<input type="text" value="Vice President"/>
Member 3	<input type="text" value="Marshall"/>	<input type="text" value="E"/>	<input type="text" value="Ochylski"/>	<input type="text" value="President"/>
Member 4	<input type="text" value="Troy"/>	<input type="text"/>	<input type="text" value="Gatchell"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Charles"/>	<input type="text" value="L"/>	<input type="text" value="Cesena"/>	<input type="text" value="Director"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	<input type="text" value="Ron"/>	<input type="text"/>	<input type="text" value="Munds"/>	<input type="text" value="General Manager"/>	<input type="text" value="rmunds@losososcscsd.org"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name  M. I.  Last Name

Telephone  Email

Independent Auditor

Firm Name

First Name  M. I.  Last Name

Telephone

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

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

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

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

Special  
District  
name:

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

Special District of Los Osos Community Services District  
 Special Districts Financial Transactions Report - Governmental Funds  
 Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2020

Activity: (1 of 1) (Record Completed)

Governmental Services ▼

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Revenues</b>						
<b>Taxes and Assessments</b>						
R01. Current Secured and Unsecured (1%)		2,319,542				2,319,542
R02. Voter-Approved Taxes						
R03. Pass-through and Residual Property Taxes (ABX1 26)						
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments		704,726				704,726
R09. Prior-Year Taxes and Assessments						
R10. Penalties and Costs of Delinquent Taxes and Assessments						
R11. Other Taxes and Assessments						
R12. Total Taxes and Assessments	0	3,024,268	0	0	0	3,024,268
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
<b>Revenue from Use of Money and Property</b>						
R15. Investment Earnings		52,439				52,439
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	0	52,439	0	0	0	52,439
<b>Intergovernmental – Federal</b>						
R19. Aid for Construction						

R20.	Other Intergovernmental – Federal									
R21.	Total Intergovernmental – Federal	0	0	0	0	0	0	0	0	0
	Intergovernmental – State									
R22.	Aid for Construction									
R23.	State Water Project									
R24.	Homeowners Property Tax Relief		7,806							7,806
R25.	Timber Yield									
R26.	Other Intergovernmental – State		15,109							15,109
R27.	Total Intergovernmental – State	0	22,915	0	0	0	0	0	0	22,915
R28.	Intergovernmental – Other									
R29.	Charges for Current Services	2	146,877							146,879
R30.	Contributions from Property Owners									
	Self-Insurance Only									
R31.	Member Contributions									
R32.	Claim Adjustments									
R33.	Total Self-Insurance Only	0	0	0	0	0	0	0	0	0
R34.	Other Revenues		363							363
R35.	<b>Total Revenues</b>	\$2	\$3,246,862	\$0	\$0	\$0	\$0	\$0	\$0	\$3,246,864
	<b>Expenditures</b>									
R36.	Salaries and Wages	289,447	155,634							445,081
R37.	Employee Benefits	78,790	52,059							130,849
R38.	Services and Supplies	296,762	2,463,690							2,760,452
R39.	Self-Insurance Only – Claims Paid									
R40.	Contributions to Outside Agencies									
	Debt Service									
R41.	Principal Payments on Long-Term Debt									
R42.	Interest Payments on Long-Term Debt									

R42.5	Lease Principal										
R43.	Principal and Interest on Short-Term Notes and Warrants										
R44.	Other Debt Service										
R45.	Total Debt Service	0	0	0	0	0	0	0	0	0	0
R46.	Capital Outlay		125,669							125,669	
R47.	Other Expenditures										
R48.	Total Expenditures	\$664,999	\$2,797,052	\$0	\$0	\$0	\$0	\$0	\$0	\$3,462,051	
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$-664,997	\$449,810	\$0	\$0	\$0	\$0	\$0	\$0	\$-215,187	
<b>Other Financing Sources (Uses)</b>											
R50.	Long-Term Debt Proceeds										
R51.	Other Long-Term Debt Proceeds										
R51.5	Lease Obligations Proceeds										
R51.6	Proceeds from Refinancing on Loans, Notes, and Other										
R51.7	Payments to Refinanced Loans, Notes, and Other										
R52.	Refunding Bonds Proceeds										
R53.	Premium on Bonds Issued										
R54.	Discount on Bonds Issued										
R55.	Payments to Refunded Bond Escrow Agent										
R56.	Demand Bonds										
R57.	Proceeds from Sale of Capital Assets										
R58.	Capital Leases										
R59.	Insurance Recoveries										
R60.	Transfers In	717,814								717,814	
R61.	Transfers Out		-100,494							-100,494	
R61.5	Other Financing Sources (Uses) -- Other										
R62.	Total Other Financing Sources (Uses)	\$717,814	\$-100,494	\$0	\$0	\$0	\$0	\$0	\$0	\$617,320	

**Special and Extraordinary Items**

R63. Special Item									
R64. Extraordinary Item									
R65. Total Special and Extraordinary Items	0	0	0	0	0	0	0	0	0
R66. Net Change in Fund Balances	\$52,817	\$349,316	\$0	\$0	\$0	\$0	\$0	\$0	\$402,133
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$31,866	\$2,919,081	\$0	\$0	\$0	\$0	\$0	\$0	\$2,950,947
R68. Adjustment									
R69. Reason for Adjustment									
R70. Fund Balances (Deficits), End of Fiscal Year	\$84,683	\$3,268,397	\$0	\$0	\$0	\$0	\$0	\$0	\$3,353,080



**Special District of Los Osos Community Services District  
Special Districts Financial Transactions Report  
Balance Sheet  
Governmental Funds**

**Fiscal Year: 2020**

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Assets</b>						
R01. Cash and Investments	73,728	3,138,985				3,212,713
R02. Investments						
R03. Accounts Receivable (net)		132,677				132,677
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds	1,517					1,517
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	36,576					36,576
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. <b>Total Assets</b>	\$111,821	\$3,271,662	\$0	\$0	\$0	\$3,383,483
R17. <b>Deferred Outflows of Resources</b>						
R18. <b>Total Assets and Deferred Outflows of Resources</b>	\$111,821	\$3,271,662	\$0	\$0	\$0	\$3,383,483
<b>Liabilities</b>						

R19. Accounts Payable	27,138	-11,066					16,072
R20. Contracts and Retainage Payable							
R21. Interest Payable							
R22. Due to Other Funds		1,517					1,517
R23. Due to Other Governments							
R24. Advances from Other Funds		12,814					12,814
R25. Deposits and Advances							
R26. Loans and Notes Payable							
R27. Other Liabilities 1							
R28. Other Liabilities 2							
R29. Other Liabilities 3							
R30. <b>Total Liabilities</b>	\$27,138	\$3,265	\$0	\$0	\$0	\$0	\$30,403
R31. <b>Deferred Inflows of Resources</b>							
R32. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$27,138	\$3,265	\$0	\$0	\$0	\$0	\$30,403
<b>Fund Balances (Deficits)</b>							
R33. Nonspendable	36,576						36,576
R34. Restricted		3,289,137					3,289,137
R35. Committed							
R36. Assigned							
R37. Unassigned	48,107	-20,740					27,367
R38. <b>Total Fund Balances (Deficits)</b>	\$84,683	\$3,268,397	\$0	\$0	\$0	\$0	\$3,353,080
R39. <b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>	\$111,821	\$3,271,662	\$0	\$0	\$0	\$0	\$3,383,483

Special District of Los Osos Community Services District  
 Special Districts Financial Transactions Report  
 Statement of Net Position  
 Proprietary Funds

Fiscal Year: 2020

	Enterprise	Internal Service
<b>Assets</b>		
Current Assets		
Cash and Investments		
R01. Unrestricted	4,051,261	
R02. Restricted		
R03. Accounts Receivable (net)	638,495	
R04. Taxes Receivable		
R05. Interest Receivable (net)		
R06. Due from Other Funds		
R07. Due from Other Governments	12,814	
R08. Inventories	47,213	
R09. Prepaid Items	91,039	
R10. Other Current Assets 1	10,000	
R11. Other Current Assets 2	900	
R12. Total Current Assets	\$4,851,722	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R15. Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	498,429	
R17. Buildings and Improvements	5,000	
R18. Equipment	547,463	
R18.5 Infrastructure	9,461,450	
R19. Intangible Assets – Amortizable		
R20. Construction in Progress	508,755	
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-5,548,830	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$5,472,267	\$0
R27. Total Assets	\$10,323,989	\$0

**Deferred Outflows of Resources**

R28. Related to Pensions

		145,830	
R28.5	Related to OPEB		
		7,403	
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	<b>Total Deferred Outflows of Resources</b>	\$153,233	\$0
R31.	<b>Total Assets and Deferred Outflows of Resources</b>	\$10,477,222	\$0
<b>Liabilities</b>			
Current Liabilities			
R32.	Accounts Payable	93,399	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	40,527	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances		
R38.	Accrued Compensated Absences	19,003	
R39.	Long-Term Debt, Due Within One Year	170,834	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>	\$323,763	\$0
Noncurrent Liabilities			
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	57,009	
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)	3,018,155	
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R55.	Lease Principal		
R56.	Net Pension Liability	540,661	
R57.	Net OPEB Liability	285,537	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	<b>Total Noncurrent Liabilities</b>	\$3,901,362	\$0
R61.	<b>Total Liabilities</b>	\$4,225,125	\$0
<b>Deferred Inflows of Resources</b>			
R62.	Related to Pensions	54,764	
R62.5	Related to OPEB	28,419	

R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	<b>Total Deferred Inflows of Resources</b>	\$83,183	\$0
R65.	<b>Total Liabilities and Deferred Inflows of Resources</b>	\$4,308,308	\$0
R66.	<b>Total Net Position (Deficit)</b>	\$6,168,914	\$0
	<b>Net Position (Deficit)</b>		
R67.	Net Investment in Capital Assets	2,283,278	
R68.	Restricted		
R69.	Unrestricted	3,885,636	
R70.	<b>Total Net Position (Deficit)</b>	\$6,168,914	\$0
R71.	<b>Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)</b>	\$10,477,222	\$0

Special District of Los Osos Community Services District  
 Special Districts Financial Transactions Report  
 Sewer Enterprise Fund  
 Statement of Revenues, Expenses, and Change in Fund Net Position

**Fiscal Year: 2020**

**Operating Revenues**

R01. Service Charges	16,896
R02. Permit and Inspection Fees	
R03. Connection Fees	
R04. Standby and Availability Charges	
R05. Service-Type Assessments	
R06. Service Penalties	
R07. Other Operating Revenues	
<b>R08. Total Operating Revenues</b>	<b>\$16,896</b>

**Operating Expenses**

R09. Transmission	
R10. Treatment and Disposal	
R11. Taxes	
R12. Personnel Services	
R13. Contractual Services	
R14. Materials and Supplies	
R15. General and Administrative Expenses	15,053
R16. Depreciation and Amortization Expenses	
R17. Other Operating Expenses	
<b>R18. Total Operating Expenses</b>	<b>\$15,053</b>
<b>R19. Operating Income (Loss)</b>	<b>\$1,843</b>

**Nonoperating Revenues**

R20. Investment Earnings	
R21. Rents, Leases, and Franchises	
Taxes and Assessments	
SD22. Current Secured and Unsecured (1%)	
SD23. Voter-Approved Taxes	
SD24. Pass-through Property Taxes (ABX1 26)	
SD25. Property Assessments	
SD26. Special Assessments	31,715
SD27. Special Taxes	
SD28. Prior-Year Taxes and Assessments	
SD29. Penalties and Cost of Delinquent Taxes and Assessments	
Intergovernmental – Federal	
R30. Aid for Construction	

R31.	Other Intergovernmental – Federal	
	Intergovernmental – State	
R32.	Aid for Construction	
SD33.	Homeowners Property Tax Relief	
SD34.	Timber Yield	
R35.	In-Lieu Taxes	
R36.	Other Intergovernmental – State	
R37.	Intergovernmental – County	
R38.	Intergovernmental – Other	
R39.	Gain on Disposal of Capital Assets	
R40.	Other Nonoperating Revenues	
R41.	<b>Total Nonoperating Revenues</b>	\$31,715
	<b>Nonoperating Expenses</b>	
R42.	Interest Expense	
R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	
R45.	<b>Total Nonoperating Expenses</b>	\$0
R46.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	\$33,558
	<b>Capital Contributions</b>	
R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	
R53.	<b>Total Capital Contributions</b>	\$0
R54.	<b>Transfers In</b>	
R55.	<b>Transfers Out</b>	-3,589
	<b>Special and Extraordinary Items</b>	
R55.5	Special Item	
R55.6	Extraordinary Item	
R55.7	<b>Total Special and Extraordinary Items</b>	\$0
R56.	<b>Change in Net Position</b>	\$29,969
R57.	<b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$159,467
R58.	<b>Adjustment</b>	
R59.	Reason for Adjustment	
R60.	<b>Net Position (Deficit), End of Fiscal Year</b>	\$189,436
	<b>Net Position (Deficit)</b>	
R61.	Net Investment in Capital Assets	158,590

R62. Restricted	
R63. Unrestricted	30,846
R64. <b>Total Net Position (Deficit)</b>	<b>\$189,436</b>



Special District of Los Osos Community Services District  
 Special Districts Financial Transactions Report  
 Water Enterprise Fund  
 Statement of Revenues, Expenses, and Change in Fund Net Position

**Fiscal Year: 2020**

**Operating Revenues**

Water Sales Revenues

Retail Water Sales

R01.	Residential	2,547,916
R02.	Business	317,149
R03.	Industrial	
R04.	Irrigation	30,665
R09.	Sales to Other Utilities for Resale	
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	

Water Services Revenues

R12.	Fire Prevention	
R13.	Groundwater Replenishment	
R14.	Connection Fees	
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	
R19.	<b>Total Operating Revenues</b>	<b>\$2,895,730</b>

**Operating Expenses**

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	65,284
R25.	Treatment	14,126
R26.	Transmission and Distribution	51,343
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	862,394
R31.	Contractual Services	
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	552,301
R34.	Depreciation and Amortization Expenses	237,642

R35.	Other Operating Expenses	
R36.	<b>Total Operating Expenses</b>	\$1,783,090
R37.	<b>Operating Income (Loss)</b>	\$1,112,640
<b>Nonoperating Revenues</b>		
R38.	Investment Earnings	65,279
R39.	Rents, Leases, and Franchises	
	Taxes and Assessments	
SD40.	Current Secured and Unsecured (1%)	132,451
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	1,473
SD52.	Timber Yield	
R53.	In-Lieu Taxes	
R54.	Other Intergovernmental – State	
R55.	Intergovernmental – County	
R56.	Intergovernmental – Other	
R57.	Gain on Disposal of Capital Assets	
R58.	Other Nonoperating Revenues	8,363
R59.	<b>Total Nonoperating Revenues</b>	\$207,566
<b>Nonoperating Expenses</b>		
R60.	Interest Expense	99,930
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	15,646
R63.	<b>Total Nonoperating Expenses</b>	\$115,576
R64.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	\$1,204,630
<b>Capital Contributions</b>		
R65.	Federal	
R66.	State	
R67.	Connection Fees (Capital)	

R68.	County	
R69.	Other Government	
R70.	Other Capital Contributions	
R71.	<b>Total Capital Contributions</b>	\$0
R72.	<b>Transfers In</b>	
R73.	<b>Transfers Out</b>	-613,731
	<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>	\$590,899
R75.	<b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$5,388,579
R76.	<b>Adjustment</b>	
R77.	Reason for Adjustment	
R78.	<b>Net Position (Deficit), End of Fiscal Year</b>	\$5,979,478
	<b>Net Position (Deficit)</b>	
R79.	Net Investment in Capital Assets	2,124,688
R80.	Restricted	
R81.	Unrestricted	3,854,790
R82.	<b>Total Net Position (Deficit)</b>	\$5,979,478

Special District of Los Osos Community Services District  
 Special Districts Financial Transactions Report  
 Noncurrent Assets, Deferred Outflows of Resources,  
 Noncurrent Liabilities, and Deferred Inflows of Resources  
 Governmental Funds

Fiscal Year: 2020

	Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
<b>Noncurrent Assets</b>		
Capital Assets		
R01. Land	57,375	
R02. Buildings and Improvements	598,871	
R03. Equipment	1,665,125	
R04. Infrastructure	405,162	
R05. Intangible Assets – Amortizable		
R06. Construction in Progress		
R07. Intangible Assets – Nonamortizable		
R08. Other Capital Assets		
R09. Less: Accumulated Depreciation/Amortization	-1,681,600	
R10 Net Pension Asset		
R11 Net OPEB Asset		
R12 Other Noncurrent Assets 1		
R13 Other Noncurrent Assets 2		
R14 Other Noncurrent Assets 3		
R15. <b>Total Noncurrent Assets</b>	<b>\$1,044,933</b>	
<b>Deferred Outflows of Resources</b>		
R16 Related to Pensions	183,716	
R17 Related to OPEB	14,652	
R18 Related to Debt Refunding		
R19 Other Deferred Outflows of Resources		
R20. <b>Total Deferred Outflows of Resources</b>	<b>\$198,368</b>	
R21. <b>Total Noncurrent Assets and Deferred Outflows of Resources</b>	<b>\$1,243,301</b>	
<b>Noncurrent Liabilities</b>		
R22. Deposits and Advances		
R23. Compensated Absences		16,595
R24. General Obligation Bonds		
R25. Revenue Bonds		
R26. Certificates of Participation		
R27. Other Bonds		
R28. Loans (Other Long-Term Debt)		
R29. Notes (Other Long-Term Debt)		
R30. Other (Other Long-Term Debt)		

R31. Construction Financing – Federal		
R32. Construction Financing – State		
R33. Lease Principal		
R34. Net Pension Liability		681,122
R35. Net OPEB Liability		65,246
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. <b>Total Noncurrent Liabilities</b>		<b>\$762,963</b>
<b>Deferred Inflows of Resources</b>		
R40 Related to Pensions		68,991
R41 Related to OPEB		6,494
R42 Related to Debt Refunding		
R43 Other Deferred Inflows of Resources		
R44. <b>Total Deferred Inflows of Resources</b>		<b>\$75,485</b>
R45. <b>Total Noncurrent Liabilities and Deferred Inflows of Resources</b>		<b>\$838,448</b>

Special District of Los Osos Community Services 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)	Constructing and upgrading water delivery facilit
R02. Nature of Revenue Pledged	Net system revenue and all balances in the enterpr
R03. Debt Type	Loans
R04. Fund Type	Enterprise
SD05. Activity	Water Enterprise
R06. Year of Issue	2004
R07. Beginning Maturity Year	2007
R08. Ending Maturity Year	2034
R09. Principal Authorized	5,000,000
R10. Principal Received to Date	5,000,000
R11. Principal Unspent	
R12. <b>Principal Outstanding, Beginning of Fiscal Year</b>	\$3,354,766
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	165,777
R17. Principal Refinanced in Current Fiscal Year	
R18. <b>Principal Outstanding, End of Fiscal Year</b>	\$3,188,989
R19. Principal Outstanding, Current Portion	170,834
R20. <b>Principal Outstanding, Noncurrent Portion</b>	\$3,018,155
R21. Interest Paid in Current Fiscal Year	99,930
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 Los Osos Community Services District  
 Special Districts Financial Transactions Report  
 Debt Service Reconciliation Report

Fiscal Year: 2020

	Governmental Funds	Internal Service Fund	Enterprise Funds
<b>Debt Payments from Debt Forms</b>			
R01. Long-Term Debt			
R02. Other Long-Term Debt			99,930
R03. Construction Financing			
R04. Lease Obligations			
R05. <b>Total Debt Payments from Debt Forms</b>	\$0	\$0	\$99,930
R06. <b>Debt Service</b>			99,930
R07. <b>Difference</b>	\$0	\$0	\$0
R08. Reason for Difference			

Special District of Los Osos Community Services District  
Special Districts Financial Transactions Report  
Appropriations Limit Information

**Fiscal Year: 2020**

R01. Appropriations Limit	9,557,656
R02. Total Annual Appropriations Subject to the Limit	3,568,500
R03. <b>Revenues Received (Over) Under Appropriations Limit</b>	<b>\$5,989,156</b>