

Supplement to the Annual Report of Special Districts

Special District ID Number:	12054005300
Name of District:	Los Osos CSD

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 2018 | <input type="checkbox"/> October 2018 | <input type="checkbox"/> January 2019 | <input type="checkbox"/> April 2019 |
| <input type="checkbox"/> August 2018 | <input type="checkbox"/> November 2018 | <input type="checkbox"/> February 2019 | <input type="checkbox"/> May 2019 |
| <input type="checkbox"/> September 2018 | <input type="checkbox"/> December 2018 | <input type="checkbox"/> March 2019 | <input checked="" type="checkbox"/> June 2019 |

Return this form to the **California State Controller's Office**. 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)	\$ 74,092
Construction (Census Code F91)	\$ 54,466

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

Fiscal Year: 2019

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="Vicki"/>	<input type="text" value="L"/>	<input type="text" value="Milledge"/>	<input type="text" value="Director"/>
Member 2	<input type="text" value="Charles"/>	<input type="text" value="L"/>	<input type="text" value="Cesena"/>	<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="Christine"/>	<input type="text" value="M"/>	<input type="text" value="Womack"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Matthew"/>	<input type="text" value="D"/>	<input type="text" value="Fourcroy"/>	<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@losososcd.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
 Sewer Enterprise Fund
 Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2019

Operating Revenues	
R01. Service Charges	<input type="text"/>
R02. Permit and Inspection Fees	<input type="text"/>
R03. Connection Fees	<input type="text"/>
R04. Standby and Availability Charges	<input type="text"/>
R05. Service-Type Assessments	<input type="text"/>
R06. Service Penalties	<input type="text"/>
R07. Other Operating Revenues	<input type="text"/>
R08. Total Operating Revenues	<input type="text" value="\$0"/>
Operating Expenses	
R09. Transmission	<input type="text"/>
R10. Treatment and Disposal	<input type="text"/>
R11. Taxes	<input type="text"/>
R12. Personnel Services	<input type="text"/>
R13. Contractual Services	<input type="text"/>
R14. Materials and Supplies	<input type="text"/>
R15. General and Administrative Expenses	<input type="text" value="14,005"/>
R16. Depreciation and Amortization Expenses	<input type="text"/>
R17. Other Operating Expenses	<input type="text"/>
R18. Total Operating Expenses	<input type="text" value="\$14,005"/>
R19. Operating Income (Loss)	<input type="text" value="\$-14,005"/>
Nonoperating Revenues	
R20. Investment Earnings	<input type="text"/>
R21. Rents, Leases, and Franchises	<input type="text"/>
Taxes and Assessments	
SD22. Current Secured and Unsecured (1%)	<input type="text"/>
SD23. Voter-Approved Taxes	<input type="text"/>
SD24. Pass-through Property Taxes (ABX1 26)	<input type="text"/>
SD25. Property Assessments	<input type="text"/>
SD26. Special Assessments	<input type="text" value="44,267"/>
SD27. Special Taxes	<input type="text"/>
SD28. Prior-Year Taxes and Assessments	<input type="text"/>
SD29. Penalties and Cost of Delinquent Taxes and Assessments	<input type="text"/>
Intergovernmental – Federal	
R30. Aid for Construction	<input type="text"/>
R31. Other Intergovernmental – Federal	<input type="text"/>
Intergovernmental – State	
R32. Aid for Construction	<input type="text"/>
SD33. Homeowners Property Tax Relief	<input type="text"/>
SD34. Timber Yield	<input type="text"/>
R35. In-Lieu Taxes	<input type="text"/>
R36. Other Intergovernmental – State	<input type="text"/>

R37.	Intergovernmental – County	
R38.	Intergovernmental – Other	
R39.	Gain on Disposal of Capital Assets	
R40.	Other Nonoperating Revenues	
R41.	Total Nonoperating Revenues	\$44,267
Nonoperating Expenses		
R42.	Interest Expense	
R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	
R45.	Total Nonoperating Expenses	\$0
R46.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$30,262
Capital Contributions		
R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	
R53.	Total Capital Contributions	\$0
R54.	Transfers In	
R55.	Transfers Out	-2,916
Special and Extraordinary Items		
R55.5	Special Item	222,334
R55.6	Extraordinary Item	
R55.7	Total Special and Extraordinary Items	\$222,334
R56.	Change in Net Position	\$249,680
R57.	Net Position (Deficit), Beginning of Fiscal Year	\$-90,213
R58.	Adjustment	
R59.	Reason for Adjustment	
R60.	Net Position (Deficit), End of Fiscal Year	\$159,467
Net Position (Deficit)		
R61.	Net Investment in Capital Assets	158,590
R62.	Restricted	
R63.	Unrestricted	877
R64.	Total Net Position (Deficit)	\$159,467

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: 2019

Operating Revenues

Water Sales Revenues

Retail Water Sales

R01.	Residential	2,421,983
R02.	Business	282,442
R03.	Industrial	
R04.	Irrigation	28,325
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.	Total Operating Revenues	\$2,732,750

Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	83,157
R25.	Treatment	12,177
R26.	Transmission and Distribution	39,826
R28.	Customer Accounting and Collection	26,808
R29.	Sales Promotion	
R30.	Personnel Services	
R31.	Contractual Services	
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	1,118,721
R34.	Depreciation and Amortization Expenses	257,736
R35.	Other Operating Expenses	
R36.	Total Operating Expenses	\$1,538,425
R37.	Operating Income (Loss)	\$1,194,325

Nonoperating Revenues

R38.	Investment Earnings	22,191
R39.	Rents, Leases, and Franchises	
	Taxes and Assessments	
SD40.	Current Secured and Unsecured (1%)	155,787

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	2,685
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	8,652
R59. Total Nonoperating Revenues	\$189,315
Nonoperating Expenses	
R60. Interest Expense	102,729
R61. Loss on Disposal of Capital Assets	
R62. Other Nonoperating Expenses	10,547
R63. Total Nonoperating Expenses	\$113,276
R64. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$1,270,364
Capital Contributions	
R65. Federal	
R66. State	
R67. Connection Fees (Capital)	
R68. County	
R69. Other Government	
R70. Other Capital Contributions	
R71. Total Capital Contributions	\$0
R72. Transfers In	
R73. Transfers Out	-498,601
Special and Extraordinary Items	
R73.5 Special Item	
R73.6 Extraordinary Item	
R73.7 Total Special and Extraordinary Items	\$0
R74. Change in Net Position	\$771,763
R75. Net Position (Deficit), Beginning of Fiscal Year	\$4,616,816
R76. Adjustment	
R77. Reason for Adjustment	
R78. Net Position (Deficit), End of Fiscal Year	

		\$5,388,579
	Net Position (Deficit)	
R79.	Net Investment in Capital Assets	1,927,385
R80.	Restricted	
R81.	Unrestricted	3,461,194
R82.	Total Net Position (Deficit)	\$5,388,579

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: 2019

Activity: (1 of 1) (Record Completed)

Governmental Services

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues						
Taxes and Assessments						
R01. Current Secured and Unsecured (1%)		2,290,768				2,290,768
R02. Voter-Approved Taxes						
R03. Pass-through and Residual Property Taxes (ABX1 26)						
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments		570,782				570,782
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	2,861,550	0	0	0	2,861,550
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Earnings		48,900				48,900
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	48,900	0	0	0	48,900
Intergovernmental – Federal						
R19. Aid for Construction						
R20. Other Intergovernmental – Federal						
R21. Total Intergovernmental – Federal	0	0	0	0	0	0
Intergovernmental – State						
R22. Aid for Construction						
R23. State Water Project						
R24. Homeowners Property Tax Relief		12,259				12,259
R25. Timber Yield						
R26. Other Intergovernmental – State		10,247				10,247
R27. Total Intergovernmental – State	0	22,506	0	0	0	22,506
R28. Intergovernmental – Other						
R29. Charges for Current Services	24	144,740				144,764
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
R34. Other Revenues	1,069	2,683				3,752
R35. Total Revenues	\$1,093	\$3,080,379	\$0	\$0	\$0	\$3,081,472
Expenditures						
R36. Salaries and Wages	114,248	159,413				273,661

R37. Employee Benefits	52,230	52,059				104,289
R38. Services and Supplies	417,775	2,330,596				2,748,371
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		6,731				6,731
R42.5 Lease Principal						
R43. Principal and Interest on Short-Term Notes and Warrants						
R44. Other Debt Service						
R45. Total Debt Service	0	6,731	0	0	0	6,731
R46. Capital Outlay		238,747				238,747
R47. Other Expenditures						
R48. Total Expenditures	\$584,253	\$2,787,546	\$0	\$0	\$0	\$3,371,799
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$-583,160	\$292,833	\$0	\$0	\$0	\$-290,327
Other Financing Sources (Uses)						
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		22,500				22,500
R58. Capital Leases						
R59. Insurance Recoveries						
R60. Transfers In	583,160					583,160
R61. Transfers Out		-81,643				-81,643
R61.5 Other Financing Sources (Uses) – Other						
R62. Total Other Financing Sources (Uses)	\$583,160	\$-59,143	\$0	\$0	\$0	\$524,017
Special and Extraordinary Items						
R63. Special Item						
R64. Extraordinary Item						
R65. Total Special and Extraordinary Items	0	0	0	0	0	0
R66. Net Change in Fund Balances	\$0	\$233,690	\$0	\$0	\$0	\$233,690
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$31,866	\$2,685,391	\$0	\$0	\$0	\$2,717,257
R68. Adjustment						
R69. Reason for Adjustment						
R70. Fund Balances (Deficits), End of Fiscal Year	\$31,866	\$2,919,081	\$0	\$0	\$0	\$2,950,947

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: 2019

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 enterpri
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. Principal Outstanding, Beginning of Fiscal Year	\$3,515,637
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	160,871
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$3,354,766
R19. Principal Outstanding, Current Portion	165,777
R20. Principal Outstanding, Noncurrent Portion	\$3,188,989
R21. Interest Paid in Current Fiscal Year	102,729
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
 Detail Summary of Other Long-Term Debt

Back to Form: [Other Long-Term Debt](#)

Fiscal Year: 2019

	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								
Constructing and upgrading water delivery facilities.	2004	3,515,637	0	160,871	3,354,766	165,777	3,188,989	102,729
Total Enterprise Debt:		\$3,515,637	\$0	\$160,871	\$3,354,766	\$165,777	\$3,188,989	\$102,729

Special District of Los Osos Community Services District
 Special Districts Financial Transactions Report
 Debt Service Reconciliation Report

Fiscal Year: 2019

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			
R02. Other Long-Term Debt			102,729
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$102,729
R06. Debt Service	6,731		102,729
R07. Difference	\$-6,731	\$0	\$0
R08. Reason for Difference	Interest paid on interfund loa		

Note:

(R08) Gov-Reason for Difference: Interest paid on interfund loans.

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

Fiscal Year: 2019

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	45,492	2,963,492				3,008,984
R02. Investments						
R03. Accounts Receivable (net)	1,069	72,765				73,834
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds	10,957					10,957
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	1,763	143				1,906
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$59,281	\$3,036,400	\$0	\$0	\$0	\$3,095,681
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$59,281	\$3,036,400	\$0	\$0	\$0	\$3,095,681
Liabilities						
R19. Accounts Payable	26,398	9,220				35,618
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds		10,957				10,957
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances	1,017					1,017
R26. Loans and Notes Payable		97,142				97,142
R27. Other Liabilities 1						
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$27,415	\$117,319	\$0	\$0	\$0	\$144,734
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$27,415	\$117,319	\$0	\$0	\$0	\$144,734
Fund Balances (Deficits)						
R33. Nonspendable	1,763	143				1,906
R34. Restricted		2,954,055				2,954,055
R35. Committed						
R36. Assigned						
R37. Unassigned	30,103	-35,117				-5,014
R38						

	Total Fund Balances (Deficits)	\$31,800	\$2,919,081	\$0	\$0	\$0	\$2,950,947
R39.	Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$59,281	\$3,036,400	\$0	\$0	\$0	\$3,095,681

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

Fiscal Year: 2019

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	3,533,209	
R02. Restricted		
R03. Accounts Receivable (net)	548,675	
R04. Taxes Receivable		
R05. Interest Receivable (net)		
R06. Due from Other Funds	97,142	
R07. Due from Other Governments		
R08. Inventories	47,213	
R09. Prepaid Items	16,240	
R10. Other Current Assets 1	10,000	
R11. Other Current Assets 2	900	
R12. Total Current Assets	\$4,253,379	\$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	239,587	
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-5,311,188	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$5,440,741	\$0
R27. Total Assets	\$9,694,120	\$0
Deferred Outflows of Resources		
R28. Related to Pensions	178,554	
R28.5 Related to OPEB	1,659	
R28.6 Related to Debt Refunding		
R29. Other Deferred Outflows of Resources		
R30. Total Deferred Outflows of Resources	\$180,213	\$0
R31. Total Assets and Deferred Outflows of Resources		

\$9,874,333	\$0
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Liabilities

Current Liabilities

R32.	Accounts Payable	64,947	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	42,633	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances		
R38.	Accrued Compensated Absences	15,675	
R39.	Long-Term Debt, Due Within One Year	165,777	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$289,032	\$0

Noncurrent Liabilities

R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	47,024	
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)	3,188,989	
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	489,666	
R57.	Net OPEB Liability	265,257	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$3,990,936	\$0
R61.	Total Liabilities	\$4,279,968	\$0

Deferred Inflows of Resources

R62.	Related to Pensions	31,215	
R62.5	Related to OPEB	15,104	
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$46,319	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$4,326,287	\$0
R66.	Total Net Position (Deficit)	\$5,548,046	\$0

Net Position (Deficit)

R67.	Net Investment in Capital Assets	2,085,975	
R68.	Restricted		
R69.	Unrestricted	3,462,071	

R70.	Total Net Position (Deficit)	\$5,548,046	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$9,874,333	\$0

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: 2019

	Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets		
Capital Assets		
R01. Land	57,375	
R02. Buildings and Improvements	598,871	
R03. Equipment	1,570,100	
R04. Infrastructure	374,653	
R05. Intangible Assets – Amortizable		
R06. Construction in Progress		
R07. Intangible Assets – Nonamortizable		
R08. Other Capital Assets		
R09. Less: Accumulated Depreciation/Amortization	-1,575,614	
R10. Net Pension Asset		
R11. Net OPEB Asset		
R12. Other Noncurrent Assets 1		
R13. Other Noncurrent Assets 2		
R14. Other Noncurrent Assets 3		
R15. Total Noncurrent Assets	\$1,025,385	
Deferred Outflows of Resources		
R16. Related to Pensions	175,388	
R17. Related to OPEB	3,284	
R18. Related to Debt Refunding		
R19. Other Deferred Outflows of Resources		
R20. Total Deferred Outflows of Resources	\$178,672	
R21. Total Noncurrent Assets and Deferred Outflows of Resources	\$1,204,057	
Noncurrent Liabilities		
R22. Deposits and Advances		
R23. Compensated Absences		34,798
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		618,559
R35. Net OPEB Liability		60,612

R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$713,969
Deferred Inflows of Resources		
R40 Related to Pensions		88,777
R41 Related to OPEB		3,451
R42 Related to Debt Refunding		
R43 Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$92,228
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$806,197

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

Fiscal Year: 2019

R01. Appropriations Limit	9,181,293
R02. Total Annual Appropriations Subject to the Limit	3,105,735
R03. Revenues Received (Over) Under Appropriations Limit	\$6,075,558

Special District of Los Osos Community Services District
 Special Districts Financial Transactions Report
 Summary

Fiscal Year: 2019

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues				
R01. General	1,093			
R02. Special Revenue	3,080,379			
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$3,081,472			
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			2,732,750	
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$2,732,750	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer			44,267	
R30. Solid Waste				
R31. Transit				
R32. Water			189,315	
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				
R36. Total Non-Operating Revenues			\$233,582	
R36.5 Total Revenues	\$3,081,472	\$0	\$2,966,332	\$6,047,804

Governmental Expenditures				
R37.	General	584,253		
R38.	Special Revenue	2,787,546		
R39.	Debt Service			
R40.	Capital Projects			
R41.	Permanent			
R42.	Transportation			
R43.	Total Governmental Expenditures	\$3,371,799		
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		14,005	
R53.	Solid Waste			
R54.	Transit			
R55.	Water		1,538,425	
R56.	Other Enterprise			
R57.	Conduit			
R58.	Transportation			
R59.	Total Operating Expenses		\$1,552,430	
Non-Operating Expenses				
R60.	Airport			
R61.	Electric			
R62.	Gas			
R63.	Harbor and Port			
R64.	Hospital			
R65.	Sewer			
R66.	Solid Waste			
R67.	Transit			
R68.	Water		113,276	
R69.	Other Enterprise			
R70.	Conduit			
R71.	Transportation			
R72.	Total Non-Operating Expenses		\$113,276	
R72.5	Total Expenditures/Expenses	\$3,371,799	\$0	\$1,665,706
R73.	Transfer In	583,160		583,160
R74.	Transfer Out	-81,643		-583,160

R75.	Change in Fund Balance/Net Position	\$233,690	\$0	\$1,021,443	\$1,255,133
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$2,717,257	\$0	\$4,526,603	\$7,243,860
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$2,950,947	\$0	\$5,548,046	\$8,498,993
Assets					
R79.	Total Current Assets	3,095,681		4,253,379	7,349,060
R80.	Total Noncurrent Assets			5,440,741	5,440,741
R81.	Total Assets	\$3,095,681	\$0	\$9,694,120	\$12,789,801
Liabilities					
R82.	Total Current Liabilities	144,734		289,032	433,766
R83.	Total Noncurrent Liabilities			3,990,936	3,990,936
R84.	Total Liabilities	\$144,734	\$0	\$4,279,968	\$4,424,702
R85.	Total Fund Balance/Net Position (Deficit)	\$2,950,947	\$0	\$5,548,046	\$8,498,993

Special District of Los Osos Community Services District
Special District Financial Transactions Report
Footnotes

Fiscal Year: 2019		
FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R55)TransfersOut	Transfers to General Fund for overhead.
SewerEnterpriseFund	(R55.5)SpecialItem	Elimination of loan upon refinace of fiduciary debt.
WaterEnterpriseFund	(R04)Irrigation	Reduction in water used under the irrigation rate due to an increase in rainfall and reduction in agricultural land.
WaterEnterpriseFund	(R26)TransmissionandDistribution	Decrease in maintenance and repairs on the line this year.
WaterEnterpriseFund	(R33)GeneralandAdministrativeExpenses	Increase in legal expense and a settlement, meter purchases, and employee benefits.
WaterEnterpriseFund	(R58)OtherNonoperatingRevenues	Meter upgrade fees, meter recycling revenue, and other miscellaneous revenues.
WaterEnterpriseFund	(R62)OtherNonoperatingExpenses	Annual loan fee.
WaterEnterpriseFund	(R73)TransfersOut	Transfers to General Fund for overhead and general District admin costs.
RevenuesExpendituresChangesFundBalances	(R24)SpRev-HomeownersPropertyTaxRelief	(Governmental Services) Interest income was erroneously included in the HOPTR account.
RevenuesExpendituresChangesFundBalances	(R26)SpRev-OtherIntergovernmentalState	(Governmental Services) \$5,734 in Nuclear Power Preparedness and miscellaneous State reimbursements.
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Governmental Services) Reimbursement for time spent on Low Income Assistance Funds.
RevenuesExpendituresChangesFundBalances	(R34)SpRev-OtherRevenues	(Governmental Services) Park services donations and other miscellaneous revenue.
RevenuesExpendituresChangesFundBalances	(R37)Gen-EmployeeBenefits	(Governmental Services) Increase in pension contributions and health insurance.
RevenuesExpendituresChangesFundBalances	(R46)SpRev-CapitalOutlay	(Governmental Services) Drainage pumps, new maintenance vehicle, and SCBA replacement gear.
RevenuesExpendituresChangesFundBalances	(R60)Gen-TransfersIn	(Governmental Services) Transfers received by General Fund for overhead and administration.
RevenuesExpendituresChangesFundBalances	(R61)SpRev-TransfersOut	(Governmental Services) Transfers to General Fund for overhead and administration.
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	Due to timing of payments, more cash was on hand after overhead and admin transfers as of year-end.
BalanceSheetGovernmentalFunds	(R30)SpRev-TotalLiabilities	Interfund loans were paid down during the year.
ProprietaryFunds	(R01)Entpr-Unrestricted	Increase in cash due to more revenues than expenditures in the Water Fund during the year.
ProprietaryFunds	(R10)Entpr-OtherCurrentAssets1	Deposits
ProprietaryFunds	(R11)Entpr-OtherCurrentAssets2	Other assets
ProprietaryFunds	(R12)Entpr-TotalCurrentAssets	Increase in cash due to more revenues than expenditures in the Water Fund during the year.
ProprietaryFunds	(R20)Entpr-ConstructionInProgress	More work done on well sites and the corporate yard that wasn't finished by year-end.
ProprietaryFunds	(R40)Entpr-OtherLongTermLiabilitiesDueWithinOneYear	Loan payables - current portion
ProprietaryFunds	(R58)Entpr-OtherNoncurrentLiabilities1	Loans Payable
NoncurrentAssetsLiabilities	(R04)CapAsst-Infrastructure	Drainage pump system additions.

Total Footnote: 26