

Special District Name: Los Osos Community Services District
 Special Districts' Financial Transactions Report
 General Information

Fiscal Year: 2025

Important Message: Electronic signature signee's information should match exactly as typed in the District Fiscal Officers

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	Email
Member 1	<input type="text" value="Matthew"/>	<input type="text"/>	<input type="text" value="Fourcroy"/>	<input type="text" value="Vice President"/>	<input type="text"/>
Member 2	<input type="text" value="Charles"/>	<input type="text" value="L"/>	<input type="text" value="Cesena"/>	<input type="text" value="Director"/>	<input type="text"/>
Member 3	<input type="text" value="Tom"/>	<input type="text"/>	<input type="text" value="Cross"/>	<input type="text" value="Director"/>	<input type="text"/>
Member 4	<input type="text" value="Richard"/>	<input type="text"/>	<input type="text" value="Hubbard"/>	<input type="text" value="Director"/>	<input type="text"/>
Member 5	<input type="text" value="Christine"/>	<input type="text" value="M"/>	<input type="text" value="Womack"/>	<input type="text" value="President"/>	<input type="text"/>
Member	<input type="text"/>	<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@losososcsd.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 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

6. In preparing the District's financial transactions reports for governmental fund type accounts, which basis of accounting was used? (Choose one):

Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

7. In preparing the District's financial transactions reports for proprietary fund type accounts (Internal Service Funds and Enterprise Funds), which basis of accounting was used? (Choose one):

Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

8. In preparing the District's financial transactions reports for fiduciary fund type accounts, which basis of accounting was used? (Choose one):

Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

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

Fiscal Year: 2025

Operating Revenues

R01.	Service Charges	22,241
R02.	Permit and Inspection Fees	
R03.	Connection Fees	
R04.	Standby and Availability Charges	
R05.	Service-Type Assessments	
R06.	Service Penalties	
R07.	Other Operating Revenues	
R08.	Total Operating Revenues	\$22,241

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	17,727
R16.	Depreciation and Amortization Expenses	
R17.	Other Operating Expenses	
R18.	Total Operating Expenses	\$17,727
R19.	Operating Income (Loss)	\$4,514

Nonoperating Revenues

R20.	Investment Income	
R21.	Rents, Leases, Concessions, and Royalties	
	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	
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.	Total Nonoperating Revenues	\$0
	Nonoperating Expenses	
R42.	Interest Expense	
R42.1	Lease Interest Expense	
R42.2	SBITA 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	\$4,514

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	-3,769

Special and Extraordinary Items

R55.5 Special Item	
R55.6 Extraordinary Item	
R55.7 Total Special and Extraordinary Items	\$0
R56. Change in Net Position	\$745
R57. Net Position (Deficit), Beginning of Fiscal Year	\$192,629
R58. Adjustment	
R59. Reason for Adjustment	
R60. Net Position (Deficit), End of Fiscal Year	\$193,374

Net Position (Deficit)

R61. Net Investment in Capital Assets	158,590
R62. Restricted	
R63. Unrestricted	34,784
R64. Total Net Position (Deficit)	\$193,374

Special District Name: Los Osos Community Services District
Special Districts' Financial Transactions Report
Solid Waste Enterprise Fund
Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2025

Operating Revenues

R01.	Disposal Fees – Commercial	
R02.	Disposal Fees – Public	
R03.	Collection Fees – Residential	401,543
R04.	Collection Fees – Commercial	
R05.	Other Operating Revenues	
R06.	Total Operating Revenues	\$401,543

Operating Expenses

Disposal Expenses

R07.	Personnel Services	
R08.	Contractual Services	
R09.	Materials and Supplies	
R10.	Other Disposal Expenses (Abatements)	
R11.	Total Disposal Expenses	

Collection Expenses

R12.	Personnel Services	
R13.	Contractual Services	
R14.	Materials and Supplies	
R15.	Other Collection Expenses	
R16.	Total Collection Expenses	

R17.	General and Administrative Expenses	10,689
R18.	Depreciation and Amortization Expenses	120,000
R19.	Other Operating Expenses	
R20.	Total Operating Expenses	\$130,689
R21.	Operating Income (Loss)	\$270,854

Nonoperating Revenues

R22.	Investment Income	17,520
R23.	Rents, Leases, Concessions, and Royalties	
	Taxes and Assessments	
SD24.	Current Secured and Unsecured (1%)	
SD25.	Voter-Approved Taxes	
SD26.	Pass-through Property Taxes (ABX1 26)	
SD27.	Property Assessments	
SD28.	Special Assessments	
SD29.	Special Taxes	
SD30.	Prior-Year Taxes and Assessments	
SD31.	Penalties and Cost of Delinquent Taxes and Assessments	
	Intergovernmental – Federal	
R32.	Aid for Construction	
R33.	Other Intergovernmental – Federal	
	Intergovernmental – State	
R34.	Aid for Construction	
SD35.	Homeowners Property Tax Relief	
SD36.	Timber Yield	
R37.	In-Lieu Taxes	
R38.	Other Intergovernmental – State	
R39.	Intergovernmental – County	
R40.	Intergovernmental – Other	
R41.	Gain on Disposal of Capital Assets	
R42.	Other Nonoperating Revenues	
R43.	Total Nonoperating Revenues	\$17,520
	Nonoperating Expenses	
R44.	Interest Expense	
R44.1	Lease Interest Expense	
R44.2	SBITA Interest Expense	
R45.	Loss on Disposal of Capital Assets	
R46.	Other Nonoperating Expenses	
R47.	Total Nonoperating Expenses	\$0
R48.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$288,374

Capital Contributions

R49.	Federal	
R50.	State	
R51.	County	
R52.	Other Government	
R53.	Other Capital Contributions	
R54.	Total Capital Contributions	\$0
R55.	Transfers In	
R56.	Transfers Out	-75,389

Special and Extraordinary Items

R56.5	Special Item	
R56.6	Extraordinary Item	
R56.7	Total Special and Extraordinary Items	\$0
R57.	Change in Net Position	\$212,985
R58.	Net Position (Deficit), Beginning of Fiscal Year	\$381,196
R59.	Adjustment	
R60.	Reason for Adjustment	
R61.	Net Position (Deficit), End of Fiscal Year	\$594,181

Net Position (Deficit)

R62.	Net Investment in Capital Assets	
R63.	Restricted	
R64.	Unrestricted	594,181
R65.	Total Net Position (Deficit)	\$594,181

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

Fiscal Year: 2025

Operating Revenues

Water Sales Revenues

Retail Water Sales

R01.	Residential	2,671,031
R02.	Business	380,972
R03.	Industrial	
R04.	Irrigation	39,892
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	\$3,091,895

Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	150,347
R25.	Treatment	13,675
R26.	Transmission and Distribution	11,374
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	1,113,446

R31.	Contractual Services	75,069
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	565,371
R34.	Depreciation and Amortization Expenses	324,666
R35.	Other Operating Expenses	
R36.	Total Operating Expenses	\$2,253,948
R37.	Operating Income (Loss)	\$837,947
Nonoperating Revenues		
R38.	Investment Income	268,551
R39.	Rents, Leases, Concessions, and Royalties	
Taxes and Assessments		
SD40.	Current Secured and Unsecured (1%)	59,731
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	1,432
SD52.	Timber Yield	
R53.	In-Lieu Taxes	
R54.	Other Intergovernmental – State	
R55.	Intergovernmental – County	
R56.	Intergovernmental – Other	113,637
R57.	Gain on Disposal of Capital Assets	
R58.	Other Nonoperating Revenues	3,935
R59.	Total Nonoperating Revenues	\$447,286

Nonoperating Expenses

R60.	Interest Expense	64,416
R60.1	Lease Interest Expense	
R60.2	SBITA Interest Expense	
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	
R63.	Total Nonoperating Expenses	\$64,416
R64.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$1,220,817

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	-572,955

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	\$647,862
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R75.	Net Position (Deficit), Beginning of Fiscal Year	\$10,622,112
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R76.	Adjustment	
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R77.	Reason for Adjustment	
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R78.	Net Position (Deficit), End of Fiscal Year	\$11,269,974
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Net Position (Deficit)

R79.	Net Investment in Capital Assets	7,554,053
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R80.	Restricted	
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R81.	Unrestricted	3,715,921
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R82.	Total Net Position (Deficit)	\$11,269,974
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Special District Name: Los Osos Community Services District
Special Districts' Financial Transactions Report - Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2025

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%)		3,210,975				3,210,975
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments		799,348				799,348
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	4,010,323	0	0	0	4,010,323
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Income	7,418	316,577				323,995
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	7,418	316,577	0	0	0	323,995
Intergovernmental – Federal							
R19.	Aid for Construction						
R20.	Other Intergovernmental – Federal		62,636				62,636
R21.	Total Intergovernmental – Federal	0	62,636	0	0	0	62,636
Intergovernmental – State							
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief		4,062				4,062
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	0	4,062	0	0	0	4,062
R28.	Intergovernmental – Other						
R29.	Charges for Current Services		103,853				103,853
R30.	Contributions from Property Owners						
Self-Insurance Only							
R31.	Member Contributions						
R32.	Claim Adjustments						
R33.	Total Self-Insurance Only	0	0	0	0	0	
R34.	Other Revenues	353	459				

R35.	Total Revenues	\$7,771	\$4,497,910	\$0	\$0	\$0	\$4,509
	Expenditures						
R36.	Salaries and Wages	369,777	126,338				496
R37.	Employee Benefits	73,282	89,674				162
R38.	Services and Supplies	305,478	2,341,114				2,646
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						
	Debt Service						
R40.5	Lease Financing, Principal and Interest Payments						
R41.	Principal Payments on Long-Term Debt						
R42.	Interest Payments on Long-Term Debt						
R43.	Principal and Interest on Short-Term Notes and Warrants						
R44.	Other Debt Service						
R45.	Total Debt Service	0	0	0	0	0	
R46.	Capital Outlay		102,549				102
R47.	Other Expenditures						
R48.	Total Expenditures	\$748,537	\$2,659,675	\$0	\$0	\$0	\$3,409
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$-740,766	\$1,838,235	\$0	\$0	\$0	\$1,097
	Other Financing Sources (Uses)						
R49.5	Lease Financing						
R50.	Long-Term Debt (Bonds, COPs, and Other Agency Debt)						
R51.	Construction Financing and Other Long-Term Debt						
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						
R59.	Insurance Recoveries						
R60.	Transfers In	753,887					753
R61.	Transfers Out		-101,774				-101
R61.5	Other Financing Sources (Uses) – Other						
R62.	Total Other Financing Sources (Uses)	\$753,887	\$-101,774	\$0	\$0	\$0	\$652
	Special and Extraordinary Items						
R63.	Special Item						
R64.	Extraordinary Item						
R65.	Total Special and Extraordinary Items	0	0	0	0	0	
R66.	Net Change in Fund Balances	\$13,121	\$1,736,461	\$0	\$0	\$0	\$1,749
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$205,315	\$6,241,111	\$0	\$0	\$0	\$6,446
R68.	Adjustment						
R69.	Reason for Adjustment						
R70.	Fund Balances (Deficits), End of Fiscal Year	\$218,436	\$7,977,572	\$0	\$0	\$0	\$8,195

Special District Name: Los Osos Community Services District
Special Districts' Financial Transactions Report
Statement of Changes in Fiduciary Net Position
Fiduciary Funds

Fiscal Year: 2025

		Pension and Other			
		Benefit Employee	Investment	Private- Purpose	Custodial
		Trust Funds	Trust Funds	Trust Funds	Funds
Additions					
Contributions					
R01.	Employer				
R02.	Plan Members				
R03.	Private Contributions				
R04.	Contributions to Pooled Investments				
R05.	Other Contributions			999,352	
R06.	Total Contributions	\$0	\$0	\$999,352	\$0
Investment Income (Loss)					
R07.	Net Appreciation (Depreciation) in Fair Value of Investments			127,701	
R08.	Interest				
R09.	Dividends				
R10.	Other Investment Income				
R11.	(Investment Expense)				
Securities Lending Income (Loss)					
R12.	Securities Lending Income				
R13.	(Securities Lending Expense)				
R14.	Net Securities Lending Income (Loss)	\$0	\$0	\$0	\$0
R15.	Net Investment Income (Loss)	\$0	\$0	\$127,701	\$0
R16.	Receipts from Depositors				
R17.	Other Additions				
R18.	Total Additions	\$0	\$0	\$1,127,053	\$0
Deductions					
R19.	Benefit Payments				
R20.	Refunds of Contributions				
R21.	Administrative Expenses				
R22.	Payments to and for Depositors				
R23.	Distributions from Pooled Investments				
R24.	Other Deductions			1,027,191	
R25.	Total Deductions	\$0	\$0	\$1,027,191	\$0
R26.	Change in Net Position	\$0	\$0	\$99,862	\$0
R27.	Net Position (Deficit), Beginning of Fiscal Year				
R28.	Adjustment			2,063,920	
R29.	Reason for Adjustment			This form was not include	
R30.	Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$2,163,782	\$0

Note:

(R29) Pri-Reason for Adjustment: This form was not included last year.

Special District Name: 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: 2025

R01. Purpose of Debt (1 of 2) (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. Principal Outstanding, Beginning of Fiscal Year	\$2,461,986
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	197,221
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$2,264,765
R19. Principal Outstanding, Current Portion	202,150
R20. Principal Outstanding, Noncurrent Portion	\$2,062,615
R21. Interest Paid in Current Fiscal Year	64,416
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	
SD24. Principal Due but Not Presented (Time Warrants Only)	
SD25. Interest Due but Not Presented (Time Warrants Only)	

Special District Name: 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: 2025

R01. Purpose of Debt (2 of 2) (Record Completed)	Solid Waste Financing
R02. Nature of Revenue Pledged	Solid Waste Revenue
R03. Debt Type	Other
R04. Fund Type	Enterprise
SD05. Activity	Solid Waste Enterprise
R06. Year of Issue	2022
R07. Beginning Maturity Year	2022
R08. Ending Maturity Year	2032
R09. Principal Authorized	1,196,772
R10. Principal Received to Date	1,196,772
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	\$926,772
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	120,000
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$806,772
R19. Principal Outstanding, Current Portion	120,000
R20. Principal Outstanding, Noncurrent Portion	\$686,772
R21. Interest Paid in Current Fiscal Year	
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	
SD24. Principal Due but Not Presented (Time Warrants Only)	
SD25. Interest Due but Not Presented (Time Warrants Only)	

Special District Name: 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: 2025

	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	2,461,986	0	197,221	2,264,765	202,150	2,062,615	64,416
Other								
Solid Waste Financing	2022	926,772	0	120,000	806,772	120,000	686,772	0
Total Enterprise Debt:		\$3,388,758	\$0	\$317,221	\$3,071,537	\$322,150	\$2,749,387	\$64,416

Special District Name: Los Osos Community Services District
Special Districts' Financial Transactions Report
Debt Service Reconciliation Report

Fiscal Year: 2025

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)			
R02. Other Long-Term Debt			64,416
R03. Construction Financing			
R04. Lease Obligations (Purchase Agreements)			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$64,416
R06. Debt Service			64,416
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

Special District Name: Los Osos Community Services District
Special Districts' Financial Transactions Report
Balance Sheet
Governmental Funds

Fiscal Year: 2025

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	171,535	7,227,789				7,399
R02. Investments						
R03. Accounts Receivable (net)	759	25,055				25
R04. Taxes Receivable		763,673				763
R05. Interest Receivable (net)						
R05.5 Leases Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments		62,636				62
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	64,488	98,383				162
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$236,782	\$8,177,536	\$0	\$0	\$0	\$8,414
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$236,782	\$8,177,536	\$0	\$0	\$0	\$8,414
Liabilities						
R19. Accounts Payable	18,346	28,462				46
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments						
R24. Advances from Other Funds		171,502				171
R25. Deposits and Advances						
R26. Loans and Notes Payable						
R27. Other Liabilities 1						
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$18,346	\$199,964	\$0	\$0	\$0	\$218
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$18,346	\$199,964	\$0	\$0	\$0	\$218

Fund Balances (Deficits)

R33. Nonspendable	64,488	98,383				162
R34. Restricted		7,879,189				7,879
R35. Committed						
R36. Assigned						
R37. Unassigned	153,948					153
R38. Total Fund Balances (Deficits)	\$218,436	\$7,977,572	\$0	\$0	\$0	\$8,196
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$236,782	\$8,177,536	\$0	\$0	\$0	\$8,414

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

Fiscal Year: 2025

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	4,911,973	
R02. Restricted		
R03. Accounts Receivable (net)	643,601	
R04. Taxes Receivable	12,582	
R05. Interest Receivable (net)		
R05.5 Lease Receivable		
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories	60,359	
R09. Prepaid Items	142,147	
R10. Other Current Assets 1		
R11. Other Current Assets 2	900	
R12. Total Current Assets	\$5,771,562	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R14.5 Lease Receivable		
R15. Other Loans, Notes, and Contracts Receivable	171,502	
Capital Assets		
R16. Land	498,429	
R17. Buildings and Improvements	268,178	
R18. Equipment	600,582	
R18.5 Infrastructure	12,192,268	
R18.6 Lease Assets (Lessee)		
R18.7 SBITA Assets (Subscriber)		
R19. Other Intangible Assets – Amortizable		
R20. Construction in Progress	3,350,387	
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-6,932,436	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1	806,772	
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$10,955,682	\$0
R27. Total Assets	\$16,727,244	\$0

Deferred Outflows of Resources

R28.	Related to Pensions	342,529	
R28.5	Related to OPEB	43,766	
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$386,295	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$17,113,539	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	368,512	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	23,591	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances		
R38.	Compensated Absences	35,541	
R39.	Long-Term Debt, Due Within One Year	322,150	0
R39.1	Lease Liability		
R39.2	SBITA Liability		
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$749,794	\$0

Noncurrent Liabilities

R44.	Deposits and Advances		
R45.	Compensated Absences	106,622	
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)	2,062,615	
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)	686,772	
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R54.5	Lease Liability		
R54.6	SBITA Liability		
R55.	Lease-Obligations (Purchase Agreements)		
R56.	Net Pension Liability	1,000,363	
R57.	Net OPEB Liability	340,320	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$4,196,692	\$0
R61.	Total Liabilities	\$4,946,486	\$0

Deferred Inflows of Resources

R62. Related to Pensions	-7,152	
R62.5 Related to OPEB	116,676	
R62.6 Related to Debt Refunding		
R62.7 Related to Leases		
R63. Other Deferred Inflows of Resources		
R64. Total Deferred Inflows of Resources	\$109,524	\$0
R65. Total Liabilities and Deferred Inflows of Resources	\$5,056,010	\$0
R66. Total Net Position (Deficit)	\$12,057,529	\$0
Net Position (Deficit)		
R67. Net Investment in Capital Assets	7,712,643	
R68. Restricted		
R69. Unrestricted	4,344,886	
R70. Total Net Position (Deficit)	\$12,057,529	\$0

Special District Name: Los Osos Community Services District
Special Districts' Financial Transactions Report
Statement of Fiduciary Net Position
Fiduciary Funds

Fiscal Year: 2025

		Pension and Other			
		Employee Benefit	Investment	Private- Purpose	Custodial
		Trust Funds	Trust Funds	Trust Funds	Funds
Assets					
R01.	Cash and Investments			9,379	
	Investments, at Fair Value				
R02.	Short-Term Investments			2,132,330	
R03.	U.S. Government Obligations				
R04.	Municipal Bonds				
R05.	Domestic Corporate Bonds				
R06.	International Bonds				
R07.	Domestic Stocks				
R08.	International Stocks				
R09.	Real Estate				
R10.	Private Equity				
R11.	Hedge Funds				
R12.	Other Investments				
R13.	Total Investments	\$0	\$0	\$2,132,330	\$0
R14.	Receivables (net)			22,073	
R14.5	Other Current Assets				
R15.	Due from Other Governments				
	Capital Assets				
R15.5	Capital Assets, Not Being Depreciated				
R15.6	Other Capital Assets, Net of Depreciation				
R15.7	Net Pension Asset				
R15.8	Net OPEB Asset				
R15.9	Other Noncurrent Assets				
R19.	Total Assets	\$0	\$0	\$2,163,782	\$0
Deferred Outflows of Resources					
R20.	Related to Pensions				
R20.5	Related to OPEB				
R20.6	Related to Debt Refunding				
R20.7	Other Deferred Outflows of Resources				
R20.8	Total Deferred Outflows of Resources	0	0	0	0
R21.	Total Assets and Deferred Outflows of Resources	\$0	\$0	\$2,163,782	\$0

Liabilities

R22. Accounts Payable				
R23. Deposits and Advances				
R23.5 Other Current Liabilities				
R24. Due to Other Governments				
R24.5 Net Pension Liability				
R24.6 Net OPEB Liability				
R24.7 Other Long-Term Liabilities				
R28. Total Liabilities	\$0	\$0	\$0	\$0

Deferred Inflows of Resources

R29. Related to Pensions				
R29.5 Related to OPEB				
R29.6 Related to Debt Refunding				
R29.7 Other Deferred Inflows of Resources				
R29.8 Total Deferred Inflows of Resources	0	0	0	0
R30. Total Liabilities and Deferred Inflows of Resources	\$0	\$0	\$0	\$0

Net Position Restricted for

R31. Pension and Other Employee Benefits				
R32. Investment Trusts				
R33. Private-Purpose Trusts			2,163,782	
R34. Custodial Funds				
R35. Total Net Position	\$0	\$0	\$2,163,782	\$0

Special District Name: 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: 2025

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
R00.5	Lease Receivable		
Capital Assets			
R01.	Land	57,375	
R02.	Buildings and Improvements	598,871	
R03.	Equipment	2,214,558	
R04.	Infrastructure	378,519	
R05.	Intangible Assets – Amortizable		
R05.5	Lease Assets (Lessee)	91,131	
R05.6	SBITA Assets (Subscriber)		
R06.	Construction in Progress	966,550	
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-1,975,654	
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	\$2,331,350	
Deferred Outflows of Resources			
R16	Related to Pensions	249,191	
R17	Related to OPEB	7,724	
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$256,915	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$2,588,265	

Noncurrent Liabilities

R22.	Deposits and Advances		
R23.	Compensated Absences		58,271
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		
R32.5	Lease Liability		53,543
R32.6.	SBITA Liability		
R33.	Lease Obligations (Purchase Agreements)		
R34.	Net Pension Liability		653,832
R35.	Net OPEB Liability		60,056
R36.	Other Noncurrent Liabilities 1		
R37.	Other Noncurrent Liabilities 2		
R38.	Other Noncurrent Liabilities 3		
R39.	Total Noncurrent Liabilities		\$825,702
Deferred Inflows of Resources			
R40	Related to Pensions		53,681
R41	Related to OPEB		20,590
R42	Related to Debt Refunding		
R42.5	Related to Leases		
R43	Other Deferred Inflows of Resources		
R44.	Total Deferred Inflows of Resources		\$74,271
R45.	Total Noncurrent Liabilities and Deferred Inflows of Resources		\$899,973

Special District Name: Los Osos Community Services District
Special Districts' Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2025

R01. Appropriations Limit	11,899,403
R02. Total Annual Appropriations Subject to the Limit	4,064,464
R03. Revenues Received (Over) Under Appropriations Limit	\$7,834,939

Special District Name: Los Osos Community Services District
Special Districts' Financial Transactions Report
Summary

Fiscal Year: 2025

	Governmental Funds	Internal Service Fund	Enterprise Fund	T
Governmental Revenues				
R01. General	7,771			
R02. Special Revenue	4,497,910			
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$4,505,681			
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			22,241	
R17. Solid Waste			401,543	
R18. Transit				
R19. Water			3,091,895	
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$3,515,679	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer				
R30. Solid Waste			17,520	
R31. Transit				
R32. Water			447,286	
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				

R36.	Total Non-Operating Revenues			\$464,806	
R36.5	Total Revenues	\$4,505,681	\$0	\$3,980,485	
Governmental Expenditures					
R37.	General	748,537			
R38.	Special Revenue	2,659,675			
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$3,408,212			
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			17,727	
R53.	Solid Waste			130,689	
R54.	Transit				
R55.	Water			2,253,948	
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$2,402,364	
Non-Operating Expenses					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water			64,416	
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$64,416	
R72.5	Total Expenditures/Expenses	\$3,408,212	\$0	\$2,466,780	

R73.	Transfer In	753,887			
R74.	Transfer Out	-101,774		-652,113	
R75.	Change in Fund Balance/Net Position	\$1,749,582	\$0	\$861,592	
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$6,446,426	\$0	\$11,195,937	
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$8,196,008	\$0	\$12,057,529	
Assets					
R79.	Total Current Assets	8,414,318		5,771,562	
R80.	Total Noncurrent Assets			10,955,682	
R81.	Total Assets	\$8,414,318	\$0	\$16,727,244	
Liabilities					
R82.	Total Current Liabilities	218,310		749,794	
R83.	Total Noncurrent Liabilities			4,196,692	
R84.	Total Liabilities	\$218,310	\$0	\$4,946,486	
R85.	Total Fund Balance/Net Position (Deficit)	\$8,196,008	\$0	\$12,057,529	

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

Fiscal Year: 2025		
FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R55)TransfersOut	Transfer to the General Fund
SolidWasteEnterpriseFund	(R56)TransfersOut	Transfer to the General Fund
WaterEnterpriseFund	(R02)Business	Decrease is due primarily to the San Luis Coastal Unified School District using less water.
WaterEnterpriseFund	(R04)Irrigation	Varies year to year depending on rainfall.
WaterEnterpriseFund	(R56)IntergovernmentalOther	Basin Management District Grant
WaterEnterpriseFund	(R58)OtherNonoperatingRevenues	Miscellaneous reimbursements
WaterEnterpriseFund	(R73)TransfersOut	Transfers to the General Fund
RevenuesExpendituresChangesFundBalances	(R01)SpRev-CurrentSecuredandUnsecured(1%)	(Governmental Services) Refunds from CalFire of \$1.5m received in the prior year, not received this year.
RevenuesExpendituresChangesFundBalances	(R20)SpRev-OtherIntergovernmentalFederal	(Governmental Services) FEMA grant
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Governmental Services) Other misc revenue
RevenuesExpendituresChangesFundBalances	(R34)SpRev-OtherRevenues	(Governmental Services) Other misc revenue
RevenuesExpendituresChangesFundBalances	(R35)SpRev-TotalRevenues	(Governmental Services) Refunds from CalFire of \$1.5m received in the prior year, not received this year.
RevenuesExpendituresChangesFundBalances	(R46)SpRev-CapitalOutlay	(Governmental Services) More capital purchases in FY 2025.
RevenuesExpendituresChangesFundBalances	(R60)Gen-TransfersIn	(Governmental Services) Transfer from Water Fund of \$572,955; transfer from all other funds of \$180,932
RevenuesExpendituresChangesFundBalances	(R61)SpRev-TransfersOut	(Governmental Services) Transfer to General Fund
ChangesNetPositionFiduciaryFund	(R05)Pri-OtherContributions	Property tax revenue
ChangesNetPositionFiduciaryFund	(R24)Pri-OtherDeductions	Principal payment - \$675,000 Interest payment - \$352,191
OtherLongTermDebt	(R19)PrincipalOutstandingCurrentPortion	(2_Solid Waste Financing) Principal is \$10,000 per month until it is paid off.
OtherLongTermDebt	(R21)InterestPaidinCurrentFiscalYear	(2_Solid Waste Financing) Interest free loan
BalanceSheetGovernmentalFunds	(R01)SpRev-CashInvestments	Prior year receivable from CalFire of \$1.5m was received in FY 2025
BalanceSheetGovernmentalFunds	(R16)SpRev-TotalAssets	Increase in cash
BalanceSheetGovernmentalFunds	(R30)Gen-TotalLiabilities	Decrease in accounts payable and accrued liabilities
BalanceSheetGovernmentalFunds	(R30)SpRev-TotalLiabilities	Decrease in interfund loan from Water Fund
ProprietaryFunds	(R11)Entpr-OtherCurrentAssets2	Other assets
ProprietaryFunds	(R15)Entpr-OtherLoansNotesandContractsReceivable	Interfund advance from Water Fund to Drainage Fund
ProprietaryFunds	(R24)Entpr-OtherNoncurrentAssets1	Solid Waste Franchise asset
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	Increase in accounts payable.
NoncurrentAssetsLiabilities	(R05.5)CapAsst-LeaseAssets	Not reported in the prior year.
NoncurrentAssetsLiabilities	(R23)Liab-CompensatedAbsences	Several employees reached 5 years of service in FY25 which means they are eligible for a payout of sick leave upon leaving the District.

Total Footnote: 29