

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

Fiscal Year: 2022

District Mailing Address

Street 1 Has Address Changed?

Street 2

City State Zip

Email

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Matthew"/>	<input type="text" value="D"/>	<input type="text" value="Fourcroy"/>	<input type="text" value="President"/>
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="Director"/>
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="Christine"/>	<input type="text" value="M"/>	<input type="text" value="Womack"/>	<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@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

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: 2022

Operating Revenues

R01.	Service Charges	20,111
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	\$20,111

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	15,618
R16.	Depreciation and Amortization Expenses	
R17.	Other Operating Expenses	
R18.	Total Operating Expenses	\$15,618
R19.	Operating Income (Loss)	\$4,493

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	
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	\$4,493

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	-3,306
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	\$1,187
R57. Net Position (Deficit), Beginning of Fiscal Year	\$191,439
R58. Adjustment	
R59. Reason for Adjustment	
R60. Net Position (Deficit), End of Fiscal Year	\$192,626
Net Position (Deficit)	
R61. Net Investment in Capital Assets	158,590
R62. Restricted	
R63. Unrestricted	34,036
R64. Total Net Position (Deficit)	\$192,626

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: 2022

Operating Revenues

R01.	Disposal Fees – Commercial	
R02.	Disposal Fees – Public	
R03.	Collection Fees – Residential	47,711
R04.	Collection Fees – Commercial	
R05.	Other Operating Revenues	
R06.	Total Operating Revenues	\$47,711

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	1,412
R18.	Depreciation and Amortization Expenses	30,000
R19.	Other Operating Expenses	140
R20.	Total Operating Expenses	\$31,552
R21.	Operating Income (Loss)	\$16,159

Nonoperating Revenues	
R22. Investment Income	
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	\$0
Nonoperating Expenses	
R44. 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	\$16,159

Capital Contributions	
R49. Federal	<input type="text"/>
R50. State	<input type="text"/>
R51. County	<input type="text"/>
R52. Other Government	<input type="text"/>
R53. Other Capital Contributions	<input type="text"/>
R54. Total Capital Contributions	<input type="text" value="\$0"/>
R55. Transfers In	<input type="text"/>
R56. Transfers Out	<input type="text" value="-16,527"/>
Special and Extraordinary Items	
R56.5 Special Item	<input type="text"/>
R56.6 Extraordinary Item	<input type="text"/>
R56.7 Total Special and Extraordinary Items	<input type="text" value="\$0"/>
R57. Change in Net Position	<input type="text" value="\$-368"/>
R58. Net Position (Deficit), Beginning of Fiscal Year	<input type="text"/>
R59. Adjustment	<input type="text"/>
R60. Reason for Adjustment	<input type="text"/>
R61. Net Position (Deficit), End of Fiscal Year	<input type="text" value="\$-368"/>
Net Position (Deficit)	
R62. Net Investment in Capital Assets	<input type="text"/>
R63. Restricted	<input type="text"/>
R64. Unrestricted	<input type="text" value="-368"/>
R65. Total Net Position (Deficit)	<input type="text" value="\$-368"/>

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: 2022

Operating Revenues

Water Sales Revenues

Retail Water Sales

R01.	Residential	2,470,610
R02.	Business	359,143
R03.	Industrial	
R04.	Irrigation	39,852
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	\$2,869,605

Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	97,861
R25.	Treatment	10,587
R26.	Transmission and Distribution	15,269
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	742,760

R31.	Contractual Services	72,556
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	379,437
R34.	Depreciation and Amortization Expenses	293,989
R35.	Other Operating Expenses	
R36.	Total Operating Expenses	\$1,612,459
R37.	Operating Income (Loss)	\$1,257,146
Nonoperating Revenues		
R38.	Investment Income	6,596
R39.	Rents, Leases, Concessions, and Royalties	
Taxes and Assessments		
SD40.	Current Secured and Unsecured (1%)	116,094
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	1,452
SD52.	Timber Yield	
R53.	In-Lieu Taxes	
R54.	Other Intergovernmental – State	293,425
R55.	Intergovernmental – County	
R56.	Intergovernmental – Other	
R57.	Gain on Disposal of Capital Assets	
R58.	Other Nonoperating Revenues	4,278
R59.	Total Nonoperating Revenues	\$421,845

Nonoperating Expenses		
R60.	Interest Expense	98,673
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	
R63.	Total Nonoperating Expenses	\$98,673
R64.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$1,580,318
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	-565,250
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	\$1,015,068
R75.	Net Position (Deficit), Beginning of Fiscal Year	\$6,724,187
R76.	Adjustment	
R77.	Reason for Adjustment	
R78.	Net Position (Deficit), End of Fiscal Year	\$7,739,255
Net Position (Deficit)		
R79.	Net Investment in Capital Assets	3,578,200
R80.	Restricted	
R81.	Unrestricted	4,161,055
R82.	Total Net Position (Deficit)	\$7,739,255

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: 2022

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%)		2,574,677				2,574,677
R02. Voter-Approved Taxes						
R03. Pass-through and Residual Property Taxes (ABX1 26)						
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments		731,911				731,911
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	3,306,588	0	0	0	3,306,588
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Income		11,667				11,667
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	11,667	0	0	0	11,667
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		8,003				8,003
R25. Timber Yield						
R26. Other Intergovernmental – State		19,301				19,301
R27. Total Intergovernmental – State	0	27,304	0	0	0	27,304
Intergovernmental – Other						
R28. Intergovernmental – Other						
R29. Charges for Current Services		107,426				107,426
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	51	45				96

R35.	Total Revenues	\$51	\$3,453,030	\$0	\$0	\$0	\$3,453,030
	Expenditures						
R36.	Salaries and Wages	315,356	200,265				51,000
R37.	Employee Benefits	72,706	94,234				16,528
R38.	Services and Supplies	281,621	2,178,086				2,459,707
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						
	Debt Service						
R40.5	Lease Financing, Principal Payments						
R41.	Other 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	0
R46.	Capital Outlay		703,836				703,836
R47.	Other Expenditures						
R48.	Total Expenditures	\$669,683	\$3,176,421	\$0	\$0	\$0	\$3,846,104
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$-669,632	\$276,609	\$0	\$0	\$0	\$-392,995
	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	677,638					677,638
R61.	Transfers Out		-92,555				-92,555
R61.5	Other Financing Sources (Uses) – Other						
R62.	Total Other Financing Sources (Uses)	\$677,638	\$-92,555	\$0	\$0	\$0	\$585,083
	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	\$8,006	\$184,054	\$0	\$0	\$0	\$192,060
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$135,600	\$3,565,136	\$0	\$0	\$0	\$3,700,736
R68.	Adjustment						
R69.	Reason for Adjustment						
R70.	Fund Balances (Deficits), End of Fiscal Year	\$143,606	\$3,749,190	\$0	\$0	\$0	\$3,892,796

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: 2022

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	\$3,018,155
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	176,043
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$2,842,112
R19. Principal Outstanding, Current Portion	187,717
R20. Principal Outstanding, Noncurrent Portion	\$2,654,395
R21. Interest Paid in Current Fiscal Year	98,673
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: 2022

R01. Purpose of Debt (2 of 2) (Record Completed)	<input type="text" value="Solid Waste Financing"/>
R02. Nature of Revenue Pledged	<input type="text" value="Solid Waste Revenue"/>
R03. Debt Type	<input type="text" value="Other"/>
R04. Fund Type	<input type="text" value="Enterprise"/>
SD05. Activity	<input type="text" value="Solid Waste Enterprise"/>
R06. Year of Issue	<input type="text" value="2022"/>
R07. Beginning Maturity Year	<input type="text" value="2022"/>
R08. Ending Maturity Year	<input type="text" value="2032"/>
R09. Principal Authorized	<input type="text" value="1,196,772"/>
R10. Principal Received to Date	<input type="text" value="1,196,772"/>
R11. Principal Unspent	<input type="text"/>
R12. Principal Outstanding, Beginning of Fiscal Year	<input type="text"/>
R13. Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R14. Reason for Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R15. Principal Received in Current Fiscal Year	<input type="text" value="1,196,772"/>
R16. Principal Paid in Current Fiscal Year	<input type="text" value="20,000"/>
R17. Principal Refinanced in Current Fiscal Year	<input type="text"/>
R18. Principal Outstanding, End of Fiscal Year	<input type="text" value="\$1,176,772"/>
R19. Principal Outstanding, Current Portion	<input type="text" value="120,000"/>
R20. Principal Outstanding, Noncurrent Portion	<input type="text" value="\$1,056,772"/>
R21. Interest Paid in Current Fiscal Year	<input type="text" value="0"/>
R22. Principal Delinquent, End of Fiscal Year	<input type="text"/>
R23. Interest Delinquent, End of Fiscal Year	<input type="text"/>
SD24. Principal Due but Not Presented (Time Warrants Only)	<input type="text"/>
SD25. Interest Due but Not Presented (Time Warrants Only)	<input type="text"/>

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: 2022

	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	3,018,155	0	176,043	2,842,112	187,717	2,654,395	98,673
Other								
Solid Waste Financing	2022	0	1,196,772	20,000	1,176,772	120,000	1,056,772	0
Total Enterprise Debt:		\$3,018,155	\$1,196,772	\$196,043	\$4,018,884	\$307,717	\$3,711,167	\$98,673

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

Fiscal Year: 2022

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)			
R02. Other Long-Term Debt			98,673
R03. Construction Financing			
R04. Lease Obligations (Purchase Agreements)			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$98,673
R06. Debt Service			98,673
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: 2022

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	159,897	3,146,866				3,306,
R02. Investments						
R03. Accounts Receivable (net)	5	569,191				569,
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R07. Due from Other Funds	1,517					1,
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	14,740	55,724				70,
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$176,159	\$3,771,781	\$0	\$0	\$0	\$3,947,
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$176,159	\$3,771,781	\$0	\$0	\$0	\$3,947,
Liabilities						
R19. Accounts Payable	32,553	21,074				53,
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds		1,517				1,
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances						
R26. Loans and Notes Payable						
R27. Other Liabilities 1						
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$32,553	\$22,591	\$0	\$0	\$0	\$55,
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$32,553	\$22,591	\$0	\$0	\$0	\$55,

Fund Balances (Deficits)						
R33. Nonspendable	14,740	55,724				70,
R34. Restricted		3,694,994				3,694,
R35. Committed						
R36. Assigned						
R37. Unassigned	128,866	-1,528				127,
R38. Total Fund Balances (Deficits)	\$143,606	\$3,749,190	\$0	\$0	\$0	\$3,892,
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$176,159	\$3,771,781	\$0	\$0	\$0	\$3,947,

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

Fiscal Year: 2022

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	4,412,413	
R02. Restricted		
R03. Accounts Receivable (net)	580,928	
R04. Taxes Receivable		
R05. Interest Receivable (net)		
R06. Due from Other Funds		
R07. Due from Other Governments	290,345	
R08. Inventories	48,622	
R09. Prepaid Items	101,539	
R10. Other Current Assets 1	10,000	
R11. Other Current Assets 2	900	
R12. Total Current Assets	\$5,444,747	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R14.5 Lease Receivable		
R15. Other Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	498,429	
R17. Buildings and Improvements	268,178	
R18. Equipment	587,092	
R18.5 Infrastructure	10,091,860	
R18.6 Lease Assets (Lessee)		
R19. Other Intangible Assets – Amortizable		
R20. Construction in Progress	1,147,660	
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-6,014,317	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1	1,166,772	
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$7,745,674	\$0
R27. Total Assets	\$13,190,421	\$0

Deferred Outflows of Resources

R28.	Related to Pensions	214,830	
R28.5	Related to OPEB	61,288	
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$276,118	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$13,466,539	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	217,909	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	29,605	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances		
R38.	Compensated Absences	25,098	
R39.	Long-Term Debt, Due Within One Year	307,717	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$580,329	\$0

Noncurrent Liabilities

R44.	Deposits and Advances		
R45.	Compensated Absences	75,295	
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)	2,654,395	
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)	1,056,772	
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R54.5	Lease Liability		
R55.	Lease Obligations (Purchase Agreements)		
R56.	Net Pension Liability	405,081	
R57.	Net OPEB Liability	296,892	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$4,488,435	\$0
R61.	Total Liabilities	\$5,068,764	\$0

Deferred Inflows of Resources

R62. Related to Pensions	346,193	
R62.5 Related to OPEB	120,069	
R62.6 Related to Debt Refunding		
R62.7 Related to Leases		
R63. Other Deferred Inflows of Resources		
R64. Total Deferred Inflows of Resources	\$466,262	\$0
R65. Total Liabilities and Deferred Inflows of Resources	\$5,535,026	\$0
R66. Total Net Position (Deficit)	\$7,931,513	\$0
Net Position (Deficit)		
R67. Net Investment in Capital Assets	3,736,790	
R68. Restricted		
R69. Unrestricted	4,194,723	
R70. Total Net Position (Deficit)	\$7,931,513	\$0

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

Fiscal Year: 2022

	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			402,569	
R03. U.S. Government Obligations			1,503,806	
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	\$1,906,375	\$0
R14. Receivables (net)			21,602	
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	\$1,937,356	\$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	\$1,937,356	\$0

Liabilities			
R22. Accounts Payable			
R23. Deposits and Advances			
R23.5 Other Current Liabilities		1,937,356	
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	\$1,937,356
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
R30. Total Liabilities and Deferred Inflows of Resources	\$0	\$0	\$1,937,356
Net Position Restricted for			
R31. Pension and Other Employee Benefits			
R32. Investment Trusts			
R33. Private-Purpose Trusts			
R34. Custodial Funds			
R35. Total Net Position	\$0	\$0	\$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: 2022

	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	2,047,604	[]
R04. Infrastructure	378,519	[]
R05. Intangible Assets – Amortizable	[]	[]
R05.5 Lease Assets (Lessee)	[]	[]
R06. Construction in Progress	7,543	[]
R07. Intangible Assets – Nonamortizable	[]	[]
R08. Other Capital Assets	[]	[]
R09. Less: Accumulated Depreciation/Amortization	-1,449,589	[]
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	\$1,640,323	[]
Deferred Outflows of Resources		
R16 Related to Pensions	[]	[]
R17 Related to OPEB	[]	[]
R18 Related to Debt Refunding	[]	[]
R19 Other Deferred Outflows of Resources	[]	[]
R20. Total Deferred Outflows of Resources	\$0	[]
R21. Total Noncurrent Assets and Deferred Outflows of Resources	\$1,640,323	[]

Noncurrent Liabilities		
R22.	Deposits and Advances	
R23.	Compensated Absences	29,209
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	
R33.	Lease Obligations (Purchase Agreements)	
R34.	Net Pension Liability	296,920
R35.	Net OPEB Liability	52,393
R36.	Other Noncurrent Liabilities 1	
R37.	Other Noncurrent Liabilities 2	
R38.	Other Noncurrent Liabilities 3	
R39.	Total Noncurrent Liabilities	\$378,522
Deferred Inflows of Resources		
R40	Related to Pensions	263,472
R41	Related to OPEB	21,189
R42	Related to Debt Refunding	
R42.5	Related to Leases	
R43	Other Deferred Inflows of Resources	
R44.	Total Deferred Inflows of Resources	\$284,661
R45.	Total Noncurrent Liabilities and Deferred Inflows of Resources	\$663,183

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

Fiscal Year: 2022

R01. Appropriations Limit	11,059,595
R02. Total Annual Appropriations Subject to the Limit	3,913,179
R03. Revenues Received (Over) Under Appropriations Limit	\$7,146,416

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

Fiscal Year: 2022

	Governmental Funds	Internal Service Fund	Enterprise Fund	T
Governmental Revenues				
R01. General	51			
R02. Special Revenue	3,453,030			
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$3,453,081			
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			20,111	
R17. Solid Waste			47,711	
R18. Transit				
R19. Water			2,869,605	
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$2,937,427	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer				
R30. Solid Waste				
R31. Transit				
R32. Water			421,845	
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				

R36.	Total Non-Operating Revenues			\$421,845	
R36.5	Total Revenues	\$3,453,081	\$0	\$3,359,272	
Governmental Expenditures					
R37.	General	669,683			
R38.	Special Revenue	3,176,421			
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$3,846,104			
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			15,618	
R53.	Solid Waste			31,552	
R54.	Transit				
R55.	Water			1,612,459	
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$1,659,629	
Non-Operating Expenses					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water			98,673	
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$98,673	
R72.5	Total Expenditures/Expenses	\$3,846,104	\$0	\$1,758,302	

R73.	Transfer In	677,638			
R74.	Transfer Out	-92,555		-585,083	
R75.	Change in Fund Balance/Net Position	\$192,060	\$0	\$1,015,887	
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$3,700,736	\$0	\$6,915,626	
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$3,892,796	\$0	\$7,931,513	
Assets					
R79.	Total Current Assets	3,947,940		5,444,747	
R80.	Total Noncurrent Assets			7,745,674	
R81.	Total Assets	\$3,947,940	\$0	\$13,190,421	
Liabilities					
R82.	Total Current Liabilities	55,144		580,329	
R83.	Total Noncurrent Liabilities			4,488,435	
R84.	Total Liabilities	\$55,144	\$0	\$5,068,764	
R85.	Total Fund Balance/Net Position (Deficit)	\$3,892,796	\$0	\$7,931,513	

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

Fiscal Year: 2022		
FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R55)TransfersOut	Transfer to the General Fund
SolidWasteEnterpriseFund	(R19)OtherOperatingExpenses	Misc. expense
SolidWasteEnterpriseFund	(R56)TransfersOut	Transfer to the General Fund
SolidWasteEnterpriseFund	(R61)NetPosition(Deficit)EndofFiscalYear	Expenditures were higher than revenues.
WaterEnterpriseFund	(R04)Irrigation	Decrease in water use.
WaterEnterpriseFund	(R30)PersonnelServices	Decrease in retirement expense.
WaterEnterpriseFund	(R31)ContractualServices	Increases in water quality testing and security services.
WaterEnterpriseFund	(R33)GeneralandAdministrativeExpenses	The largest increases were due to professional and consulting services, general supplies/minor equipment, and billing supplies.
WaterEnterpriseFund	(R54)OtherIntergovernmentalState	Dept. of Water Resources Grants
WaterEnterpriseFund	(R58)OtherNonoperatingRevenues	Misc. Revenue
WaterEnterpriseFund	(R73)TransfersOut	Transfers to the General Fund
RevenuesExpendituresChangesFundBalances	(R26)SpRev-OtherIntergovernmentalState	(Governmental Services) Misc. grants
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Governmental Services) Misc. Revenue
RevenuesExpendituresChangesFundBalances	(R34)SpRev-OtherRevenues	(Governmental Services) Misc. Revenue
RevenuesExpendituresChangesFundBalances	(R36)SpRev-SalariesandWages	(Governmental Services) Due to Covid and not being able to recruit we had a lot of reserves have to work OT early on. And, also increased due to minimum wage increase and when we were able to recruit we had to train.
RevenuesExpendituresChangesFundBalances	(R46)SpRev-CapitalOutlay	(Governmental Services) Purchase of new district fire truck.
RevenuesExpendituresChangesFundBalances	(R60)Gen-TransfersIn	(Governmental Services) Transfer to Water Fund, - \$565,250, Fire Fund - \$66,111, Other Funds - \$46,277.
RevenuesExpendituresChangesFundBalances	(R61)SpRev-TransfersOut	(Governmental Services) Transfer from General Fund
OtherLongTermDebt	(R21)InterestPaidinCurrentFiscalYear	(2_Solid Waste Financing) Interest Free Loan
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	Due primarily to an increase of 'transfers in' and timing of payments.
BalanceSheetGovernmentalFunds	(R30)SpRev-TotalLiabilities	Due primarily to the timing of payments.
ProprietaryFunds	(R10)Entpr-OtherCurrentAssets1	Deposits
ProprietaryFunds	(R11)Entpr-OtherCurrentAssets2	Other assets
ProprietaryFunds	(R20)Entpr-ConstructionInProgress	Water tank refurbishment, Well repairs
ProprietaryFunds	(R24)Entpr-OtherNoncurrentAssets1	Solid Waste Franchise asset
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	New debt
FiduciaryFunds	(R23.5)PriTrust-OtherCurrentLiabilities	Due to bondholders of Wastewater Assessment District No. 1 - \$1,927,977 Due to others for Low Income Assistance - \$9,379
NoncurrentAssetsLiabilities	(R03)CapAsst-Equipment	New fire truck
NoncurrentAssetsLiabilities	(R06)CapAsst-ConstructionInProgress	Completed projects and transferred to depreciable assets.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	The total risk pool fiduciary net position increased significantly in relation to the total pension liability.

Total Footnote: 30