

Supplement to the Annual Report of Special Districts

Special District ID Number:	12054005300
Name of District:	Los Osos Community Services District

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

- | | | | |
|---|--|--|---|
| <input type="checkbox"/> July 2017 | <input type="checkbox"/> October 2017 | <input type="checkbox"/> January 2018 | <input type="checkbox"/> April 2018 |
| <input type="checkbox"/> August 2017 | <input type="checkbox"/> November 2017 | <input type="checkbox"/> February 2018 | <input type="checkbox"/> May 2018 |
| <input type="checkbox"/> September 2017 | <input type="checkbox"/> December 2017 | <input type="checkbox"/> March 2018 | <input checked="" type="checkbox"/> June 2018 |

Return this form to the **California State Controller's Office.**

Local Government Programs and Services Division
Local Government Reporting Section
P.O. Box 942850
Sacramento, CA 94250

If you have any questions regarding this form please contact:

U.S. Bureau of the Census, Michael Osman, 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)	\$ 0
Construction (Census Code F01)	\$ 0

Electric Enterprise	Amount
Land and Equipment (Census Code G92)	\$ 0
Construction (Census Code F92)	\$ 0

Harbor and Port Enterprise	Amount
Land and Equipment (Census Code G87)	\$ 0
Construction (Census Code F87)	\$ 0

Hospital Enterprise	Amount
Land and Equipment (Census Code G36)	\$ 0
Construction (Census Code F36)	\$ 0

Waste Disposal Enterprise	Amount
Land and Equipment (Census Code G80)	\$ 0
Construction (Census Code F80)	\$ 0

Water Enterprise	Amount
Land and Equipment (Census Code G91)	\$ 9,035
Construction (Census Code F91)	\$ 52,072

U.S. Bureau of the Census – Revised 5/2018

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

Fiscal Year: 2018

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="President"/>
Member 2	<input type="text" value="Charles"/>	<input type="text" value="L"/>	<input type="text" value="Cesena"/>	<input type="text" value="Director"/>
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="Louis"/>	<input type="text" value="G"/>	<input type="text" value="Tornatzky"/>	<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="Renee"/>	<input type="text"/>	<input type="text" value="Osborne"/>	<input type="text" value="General Manager"/>	<input type="text" value="rosborne@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 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: 2018

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="11,878"/>
R16.	Depreciation and Amortization Expenses	<input type="text"/>
R17.	Other Operating Expenses	<input type="text"/>
R18.	Total Operating Expenses	<input type="text" value="\$11,878"/>
R19.	Operating Income (Loss)	<input type="text" value="\$-11,878"/>
Nonoperating Revenues		
R20.	Investment Earnings	<input type="text" value="0"/>
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="38,534"/>
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	
R36.	Other Intergovernmental – State	
R37.	Intergovernmental – County	
R38.	Intergovernmental – Other	
R39.	Gain on Disposal of Capital Assets	
R40.	Other Nonoperating Revenues	40
R41.	Total Nonoperating Revenues	\$38,574
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	\$26,696
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	-2,538
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	\$24,158
R57.	Net Position (Deficit), Beginning of Fiscal Year	\$-114,371
R58.	Adjustment	
R59.	Reason for Adjustment	
R60.	Net Position (Deficit), End of Fiscal Year	\$-90,213
Net Position (Deficit)		
R61.	Net Investment in Capital Assets	158,590
R62.	Restricted	
R63.	Unrestricted	-248,803
R64.	Total Net Position (Deficit)	\$-90,213

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: 2018**Operating Revenues**

Water Sales Revenues

Retail Water Sales

R01.	Residential	2,245,469
R02.	Business	306,633
R03.	Industrial	
R04.	Irrigation	46,493
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	\$2,598,595

Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	99,555
R25.	Treatment	12,293
R26.	Transmission and Distribution	50,004
R28.	Customer Accounting and Collection	30,298
R29.	Sales Promotion	
R30.	Personnel Services	
R31.	Contractual Services	
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	883,824
R34.	Depreciation and Amortization Expenses	255,867
R35.	Other Operating Expenses	
R36.	Total Operating Expenses	\$1,331,841
R37.	Operating Income (Loss)	\$1,266,754

Nonoperating Revenues

R38.	Investment Earnings	11,258
R39.	Rents, Leases, and Franchises	

Taxes and Assessments		
SD40. Current Secured and Unsecured (1%)		177,427
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		1,509
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		10,868
R59. Total Nonoperating Revenues		\$201,062
Nonoperating Expenses		
R60. Interest Expense		118,639
R61. Loss on Disposal of Capital Assets		
R62. Other Nonoperating Expenses		
R63. Total Nonoperating Expenses		\$118,639
R64. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items		\$1,349,177
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		-434,030
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	\$915,147
R75.	Net Position (Deficit), Beginning of Fiscal Year	\$3,757,838
R76.	Adjustment	-56,169
R77.	Reason for Adjustment	Implementation of GASB 75 -211169 and
R78.	Net Position (Deficit), End of Fiscal Year	\$4,616,816
	Net Position (Deficit)	
R79.	Net Investment in Capital Assets	1,895,692
R80.	Restricted	
R81.	Unrestricted	2,721,124
R82.	Total Net Position (Deficit)	\$4,616,816

Note:

(R77) Reason for Adjustment: Implementation of GASB 75 -211169 and prior year loan 125000.

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: 2018

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%)		2,196,109				2,196,109
R02. Voter-Approved Taxes						
R03. Pass-through and Residual Property Taxes (ABX1 26)						
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments		530,244				530,244
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	2,726,353	0	0	0	2,726,353
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Earnings	3,441	8,954				12,395
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	3,441	8,954	0	0	0	12,395
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		35,217				35,217
R25. Timber Yield						
R26. Other Intergovernmental – State		14,596				14,596
R27. Total Intergovernmental – State	0	49,813	0	0	0	49,813
R28. Intergovernmental – Other						
R29. Charges for Current Services		141,669				141,669
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	941	36,180				37,121
R35. Total Revenues	\$4,382	\$2,962,969	\$0	\$0	\$0	\$2,967,351
Expenditures						
R36. Salaries and Wages	116,223	150,671				266,894
R37. Employee Benefits	39,643	45,708				85,351

R38. Services and Supplies	360,908	2,328,682				2,689,590
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
Debt Service						
R41. Principal Payments on Long-Term Debt		4,763				4,763
R42. Interest Payments on Long-Term Debt						
R42.5 Lease Principal						
R43. Principal and Interest on Short-Term Notes and Warrants						
R44. Other Debt Service						
R45. Total Debt Service	0	4,763	0	0	0	4,763
R46. Capital Outlay		332,298				332,298
R47. Other Expenditures						
R48. Total Expenditures	\$516,774	\$2,862,122	\$0	\$0	\$0	\$3,378,896
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$-512,392	\$100,847	\$0	\$0	\$0	\$-411,545
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						
R58. Capital Leases						
R59. Insurance Recoveries						
R60. Transfers In	507,637					507,637
R61. Transfers Out		-71,069				-71,069
R61.5 Other Financing Sources (Uses) – Other						
R62. Total Other Financing Sources (Uses)	\$507,637	\$-71,069	\$0	\$0	\$0	\$436,568
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	\$-4,755	\$29,778	\$0	\$0	\$0	\$25,023
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$-134	\$2,810,613	\$0	\$0	\$0	\$2,810,479
R68. Adjustment	36,755	-155,000				-118,245
R69. Reason for Adjustment	Overstatement of	In the past the loa				
R70. Fund Balances (Deficits), End of Fiscal Year	\$31,866	\$2,685,391	\$0	\$0	\$0	\$2,717,257

Note:

(R69) Gen-Reason for Adjustment: Overstatement of accounts payable in the prior year

(R69) SpRev-Reason for Adjustment: In the past the loans with Bayridge and Vista de Oro funds were misclassified as a transfer instead of as a formal loan agreement.

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: 2018

R01. Purpose of Debt (1 of 1) (Record Completed)	Constructing and upgrading water deli ▼
R02. Nature of Revenue Pledged	Net system revenue and all balances in th
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	\$3,671,746
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	156,109
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$3,515,637
R19. Principal Outstanding, Current Portion	160,871
R20. Principal Outstanding, Noncurrent Portion	\$3,354,766
R21. Interest Paid in Current Fiscal Year	109,608
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: 2018

	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	3,671,746	0	156,109	3,515,637	160,871	3,354,766	109,608
Total Enterprise Debt:		\$3,671,746	\$0	\$156,109	\$3,515,637	\$160,871	\$3,354,766	\$109,608

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

Fiscal Year: 2018

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			
R02. Other Long-Term Debt			109,608
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$109,608
R06. Debt Service	4,763		118,639
R07. Difference	\$-4,763	\$0	\$-9,031
R08. Reason for Difference	Interest paid on interfun		Change in accrued inte

Note:

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

(R08) Ent-Reason for Difference: Change in accrued interest.

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

Fiscal Year: 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	27,373	2,738,744				2,766,117
R02. Investments						
R03. Accounts Receivable (net)	924	66,269				67,193
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds	1,517					1,517
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	21,021	27,127				48,148
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$50,835	\$2,832,140	\$0	\$0	\$0	\$2,882,975
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$50,835	\$2,832,140	\$0	\$0	\$0	\$2,882,975
Liabilities						
R19. Accounts Payable	17,785	7,606				25,391
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds		14,056				14,056
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances	1,184					1,184
R26. Loans and Notes Payable		125,087				125,087
R27. Other Liabilities 1						
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$18,969	\$146,749	\$0	\$0	\$0	\$165,718
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$18,969	\$146,749	\$0	\$0	\$0	\$165,718
Fund Balances (Deficits)						
R33. Nonspendable	21,021	27,127				48,148
R34. Restricted		2,747,116				2,747,116
R35. Committed						
R36. Assigned						
R37. Unassigned	10,845	-88,852				-78,007
R38. Total Fund Balances (Deficits)	\$31,866	\$2,685,391	\$0	\$0	\$0	\$2,717,257

R39.	Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$50,835	\$2,832,140	\$0	\$0	\$0	\$2,882,975
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Special District of Los Osos Community Services District
 Special Districts Financial Transactions Report
 Statement of Net Position
 Proprietary Funds

Fiscal Year: 2018

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	2,718,199	
R02. Restricted		
R03. Accounts Receivable (net)	514,327	
R04. Taxes Receivable		
R05. Interest Receivable (net)		
R06. Due from Other Funds	141,603	
R07. Due from Other Governments		
R08. Inventories	56,391	
R09. Prepaid Items	66,346	
R10. Other Current Assets 1	10,000	
R11. Other Current Assets 2	900	
R12. Total Current Assets	\$3,507,766	\$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	503,371	
R18.5 Infrastructure	9,461,450	
R19. Intangible Assets – Amortizable		
R20. Construction in Progress	185,121	
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-5,083,452	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$5,569,919	\$0
R27. Total Assets	\$9,077,685	\$0
Deferred Outflows of Resources		
R28. Related to Pensions	243,346	
R28.5 Related to OPEB	1,553	
R28.6 Related to Debt Refunding		
R29. Other Deferred Outflows of Resources		

R30.	Total Deferred Outflows of Resources	\$244,899	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$9,322,584	\$0
	Liabilities		
	Current Liabilities		
R32.	Accounts Payable	53,759	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	44,678	
R35.	Due to Other Funds	3,977	
R36.	Due to Other Governments		
R37.	Deposits and Advances	3,150	
R38.	Accrued Compensated Absences	12,826	
R39.	Long-Term Debt, Due Within One Year	160,871	0
R40.	Other Long-Term Liabilities, Due Within One Year	50,000	
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$329,261	\$0
	Noncurrent Liabilities		
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	38,478	
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)	3,354,766	
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	578,846	
R57.	Net OPEB Liability	272,406	
R58.	Other Noncurrent Liabilities 1	197,334	
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$4,441,830	\$0
R61.	Total Liabilities	\$4,771,091	\$0
	Deferred Inflows of Resources		
R62.	Related to Pensions	24,890	
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$24,890	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$4,795,981	\$0
R66.	Total Net Position (Deficit)	\$4,526,603	\$0

Net Position (Deficit)			
R67.	Net Investment in Capital Assets	2,054,282	
R68.	Restricted		
R69.	Unrestricted	2,472,321	
R70.	Total Net Position (Deficit)	\$4,526,603	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$9,322,584	\$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: 2018

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
Capital Assets			
R01.	Land	57,375	
R02.	Buildings and Improvements	587,410	
R03.	Equipment	1,711,182	
R04.	Infrastructure	310,762	
R05.	Intangible Assets – Amortizable		
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-1,771,362	
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	\$895,367	
Deferred Outflows of Resources			
R16	Related to Pensions	174,061	
R17	Related to OPEB	3,145	
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$177,206	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$1,072,573	
Noncurrent Liabilities			
R22.	Deposits and Advances		
R23.	Compensated Absences		26,653
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		542,837
R35. Net OPEB Liability		62,245
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$631,735
Deferred Inflows of Resources		
R40 Related to Pensions		99,547
R41 Related to OPEB		
R42 Related to Debt Refunding		
R43 Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$99,547
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$731,282

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

Fiscal Year: 2018

R01. Appropriations Limit	8,825,379
R02. Total Annual Appropriations Subject to the Limit	4,763,667
R03. Revenues Received (Over) Under Appropriations Limit	\$4,061,712

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

Fiscal Year: 2018		● Current Year ● Prior Year
FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R20)InvestmentEarnings	No investments in the fund.
SewerEnterpriseFund	(R40)OtherNonoperatingRevenues	Lien release fees.
SewerEnterpriseFund	(R55)TransfersOut	Transfers out to cover overhead.
SewerEnterpriseFund	(R60)NetPosition(Deficit)EndofFiscalYear	The fund has obligations in excess of it's assets including the \$247,334 loan to pay back.
SewerEnterpriseFund	(SD26)SpecialAssessments	Increase in special tax assessments.
WaterEnterpriseFund	(R01)Residential	Increase in water rates and lessened restrictions on usage.
WaterEnterpriseFund	(R02)Business	Increase in water rates and lessened restrictions on usage.
WaterEnterpriseFund	(R04)Irrigation	Increase in water rates and lessened restrictions on usage.
WaterEnterpriseFund	(R24)Pumping	Increase in water usage and better allocation of expenses to functions.
WaterEnterpriseFund	(R25)Treatment	Better allocation of expenses to functions.
WaterEnterpriseFund	(R26)TransmissionandDistribution	Increase in water usage.
WaterEnterpriseFund	(R31)ContractualServices	Costs included in other functional categories for better reporting.
WaterEnterpriseFund	(R32)MaterialsandSupplies	Costs included in other functional categories for better reporting.
WaterEnterpriseFund	(R38)InvestmentEarnings	Increase in interest rates.
WaterEnterpriseFund	(R58)OtherNonoperatingRevenues	Insurance claims reimbursements and other various miscellaneous revenues.
WaterEnterpriseFund	(R73)TransfersOut	Transfers to General Fund for overhead costs.
WaterEnterpriseFund	(SD40)CurrentSecuredandUnsecured(1%)	Varies with timing of receipts and allocation from County.
RevenuesExpendituresChangesFundBalances	(R15)Gen-InvestmentEarnings	(Governmental Services) Higher rate of return on investments
RevenuesExpendituresChangesFundBalances	(R15)SpRev-InvestmentEarnings	(Governmental Services) Higher rate of return on investments
RevenuesExpendituresChangesFundBalances	(R24)SpRev-HomeownersPropertyTaxRelief	(Governmental Services) Last year, Property Taxes and Homeowners Property Tax Relief were included with Current Secured and Unsecured (R01) instead of Homeowners Property Tax Relief (R24).
RevenuesExpendituresChangesFundBalances	(R26)SpRev-OtherIntergovernmentalState	(Governmental Services) Nuclear Power Preparedness grant from San Luis Obispo County, reimbursement for Fire Chief vehicle
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Governmental Services) Reimbursement and copying costs
RevenuesExpendituresChangesFundBalances	(R34)SpRev-OtherRevenues	(Governmental Services) Local donations
RevenuesExpendituresChangesFundBalances	(R36)SpRev-SalariesandWages	(Governmental Services) Last year, salaries and wages for Fund 800 - Drainage were zero. This year they were \$18,812.57.
RevenuesExpendituresChangesFundBalances	(R41)SpRev-PrincipalPaymentsonLongTermDebt	(Governmental Services) Interest charged on interfund loan.
RevenuesExpendituresChangesFundBalances	(R46)SpRev-CapitalOutlay	(Governmental Services) Purchase of fire truck, equipment, and drainage pump
RevenuesExpendituresChangesFundBalances	(R60)Gen-TransfersIn	(Governmental Services) Transfers in from other funds for overhead
RevenuesExpendituresChangesFundBalances	(R61)SpRev-TransfersOut	(Governmental Services) Transfers to other funds for overhead
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	Decrease due to activity during year.
BalanceSheetGovernmentalFunds	(R03)Gen-AccountsReceivable(net)	Small amount of receivables this year.
BalanceSheetGovernmentalFunds	(R03)SpRev-AccountsReceivable(net)	Decrease in accruals as more receipts were received and recorded in June compared to the prior year.
BalanceSheetGovernmentalFunds	(R07)Gen-DuefromOtherFunds	Some of the due to was repaid.
BalanceSheetGovernmentalFunds	(R11)Gen-PrepaidItems	District did not track prepaids last year.
BalanceSheetGovernmentalFunds	(R11)SpRev-PrepaidItems	District did not track prepaids last year. The \$100k deposit on a capital purchase was removed as the asset was acquired and paid in full.
BalanceSheetGovernmentalFunds	(R19)Gen-AccountsPayable	Prior year amount included a overstatement that was corrected by the fund balance adjustment.
BalanceSheetGovernmentalFunds	(R19)SpRev-AccountsPayable	Decrease in June expenses paid after year-end.
BalanceSheetGovernmentalFunds	(R26)SpRev-LoansNotesPayable	Loan is now properly reported and was misclassified as a transfer last year.
ProprietaryFunds	(R01)Entpr-Unrestricted	Increase in cash due to increase in rates and timing of capital projects.

ProprietaryFunds	(R03)Entpr-AccountsReceivable(net)	Increase in water rates and usage.
ProprietaryFunds	(R06)Entpr-DuefromOtherFunds	Loan receivable was mis-recorded as a transfer last year and is part of the prior period adjustment.
ProprietaryFunds	(R09)Entpr-PrepaidItems	District did not track prepaids last year. Due to timing of payments the prepaids were material this year and they decided to start tracking and reporting them.
ProprietaryFunds	(R10)Entpr-OtherCurrentAssets1	Deposits held for the District
ProprietaryFunds	(R11)Entpr-OtherCurrentAssets2	Miscellaneous immaterial asset
ProprietaryFunds	(R18.5)Entpr-Infrastructure	Last year, Infrastructure was included on R22: Other Capital Assets.
ProprietaryFunds	(R20)Entpr-ConstructionInProgress	More construction on the 8th Street Well that was still not complete as of June 30th.
ProprietaryFunds	(R35)Entpr-DueToOtherFunds	Due to Water Fund.
ProprietaryFunds	(R40)Entpr-OtherLongTermLiabilitiesDueWithinOneYear	Wastewater Treatment Project Fund: current portion of the loan payable to the fiduciary fund
ProprietaryFunds	(R57)Entpr-NetOPEBLiability	Implementation of GASB 75.
ProprietaryFunds	(R58)Entpr-OtherNoncurrentLiabilities1	Wastewater Treatment Project Fund: Long-term portion of the loan payable to the fiduciary fund
NoncurrentAssetsLiabilities	(R04)CapAsst-Infrastructure	Drainage pump addition.
NoncurrentAssetsLiabilities	(R23)Liab-CompensatedAbsences	Less hours used than earned this year.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	CalPERS reduced the discount rate used in their calculations.
NoncurrentAssetsLiabilities	(R35)Liab-NetOPEBLiability	Implementation of GASB 75.

Total Footnote: 53