

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 2016 | <input type="checkbox"/> October 2016 | <input type="checkbox"/> January 2017 | <input type="checkbox"/> April 2017 |
| <input type="checkbox"/> August 2016 | <input type="checkbox"/> November 2016 | <input type="checkbox"/> February 2017 | <input type="checkbox"/> May 2017 |
| <input type="checkbox"/> September 2016 | <input type="checkbox"/> December 2016 | <input type="checkbox"/> March 2017 | <input checked="" type="checkbox"/> June 2017 |

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

Local Government Programs and Services Division
 Local Government Reporting Section
 3301 C Street, Suite 700
 Sacramento, CA 95816

If you have any questions regarding this form please contact:

U.S. Bureau of the Census, Michael Osman, 1-800-242-4523

A. Personnel Expenditures

Please report your government's total expenditures for salaries and wages during the year, including amounts paid on force account construction projects.

Z00:	\$ 709,451
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B. Capital Outlay Expenditures for Enterprise Activities

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

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

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

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

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

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

Water Enterprise	Amount
Land and Equipment (Census Code G91)	\$ 21,159
Construction (Census Code F91)	\$ 204,783

U.S. Bureau of the Census – Revised 10/2017

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

Fiscal Year: 2017

Current Year Prior Year

District Mailing Address

Street 1 2122 9th Street, Suite 102 Has Address Changed?

Street 2 P. O. Box 6064

City Los Osos State CA Zip 93402

Email

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	Jon-Erik		Storm	President
Member 2	Vicki	L	Milledge	Vice President
Member 3	Charles	L	Cesena	Director
Member 4	Marshall	E	Ochylski	Director
Member 5	Louis	G	Tornatzky	Director
Member				

Other Officials

	First Name	M. I.	Last Name	Title
Member 1	Renee		Osborne	General Manager
Officials				

Report Prepared By

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Independent Auditor

Firm Name Moss, Levy & Hartzheim LLP

First Name Ronald M. I. A Last Name Levy

Telephone (805) 925-2579

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: 2017

Current Year Prior Year

Operating Revenues		
R01. Service Charges		
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	\$0	
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	11,224	
R16. Depreciation and Amortization Expenses		
R17. Other Operating Expenses		
R18. Total Operating Expenses	\$11,224	
R19. Operating Income (Loss)	\$-11,224	
Nonoperating Revenues		
R20. Investment Earnings		10
R21. Rents, Leases, and Franchises		
Taxes and Assessments		
SD22. Current Secured and Unsecured (1%)		
SD23. Voter-Approved Taxes		
SD24. Pass-through Property Taxes (ABX1 26)		
SD25. Property Assessments		
SD26. Special Assessments		25,000
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
	\$25,010
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 and Transfers
	\$13,786
Capital Contributions (Current Fiscal Year)	
R47.	Federal
R48.	State
R49.	Connection Fees (Capital)
R50.	County
R51.	Other Government
R52.	Other Capital Contributions
R53.	Total Current Fiscal Year Capital Contributions
	\$0
R54.	Transfers In
R55.	Transfers Out
	-25,296
R56.	Change in Net Position
	\$-11,510
R57.	Net Position (Deficit), Beginning of Fiscal Year
	-102,861
R58.	Adjustment
R59.	Reason for Adjustment
R60.	Net Position (Deficit), End of Fiscal Year
	\$-114,371
Net Position (Deficit)	

R61.	Net Investment in Capital Assets	158,590
R62.	Restricted	
R63.	Unrestricted	-272,961
R64.	Total Net Position (Deficit)	\$-114,371

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: 2017

Current Year Prior Year

Operating Revenues		
Water Sales Revenues		
Retail Water Sales		
R01.	Residential	1,722,574
R02.	Business	228,335
R03.	Industrial	
R04.	Irrigation	32,681
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	\$1,983,590
Operating Expenses		
Water Supply Expenses		
R20.	Water Supply	
R21.	Water Purchases	
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	39,566
R25.	Treatment	27,851
R26.	Transmission	
R27.	Distribution	31,067
R28.	Customer Accounting and Collection	33,721
R29.	Sales Promotion	
R30.	Personnel Services	
R31.	Contractual Services	48,416

R32.	Materials and Supplies	94,400
R33.	General and Administrative Expenses	922,757
R34.	Depreciation and Amortization Expenses	258,763
R35.	Other Operating Expenses	
R36.	Total Operating Expenses	\$1,456,541
R37.	Operating Income (Loss)	\$527,049
	Nonoperating Revenues	
R38.	Investment Earnings	4,238
R39.	Rents, Leases, and Franchises	
	Taxes and Assessments	
SD40.	Current Secured and Unsecured (1%)	221,449
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	1,294
SD52.	Timber Yield	
R53.	In-Lieu Taxes	
R54.	Other Intergovernmental – State	228
R55.	Intergovernmental – County	
R56.	Intergovernmental – Other	
R57.	Gain on Disposal of Capital Assets	
R58.	Other Nonoperating Revenues	10,985
R59.	Total Nonoperating Revenues	\$238,194
	Nonoperating Expenses	
R60.	Interest Expense	123,843
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	
R63.	Total Nonoperating Expenses	\$123,843
R64.	Income (Loss) Before Capital Contributions and Transfers	

	\$641,400
Capital Contributions (Current Fiscal Year)	
R65. Federal	
R66. State	
R67. Connection Fees (Capital)	
R68. County	
R69. Other Government	
R70. Other Capital Contributions	
R71. Total Current Fiscal Year Capital Contributions	\$0
R72. Transfers In	
R73. Transfers Out	-348,527
R74. Change in Net Position	\$292,873
R75. Net Position (Deficit), Beginning of Fiscal Year	3,464,965
R76. Adjustment	
R77. Reason for Adjustment	
R78. Net Position (Deficit), End of Fiscal Year	\$3,757,838
Net Position (Deficit)	
R79. Net Investment in Capital Assets	1,934,343
R80. Restricted	
R81. Unrestricted	1,823,495
R82. Total Net Position (Deficit)	\$3,757,838

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: 2017

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%)		1,933,541				1,933
R02. Voter-Approved Taxes		624,956				624
R03. Pass-through Property Taxes (ABX1 26)						
R04. Residual Property Taxes (ABX1 26)						
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments						
R08. Mello/Roos, Marks/Roos						
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	2,558,497	0	0	0	2,558
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Earnings	732	5,222				5
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	732	5,222	0	0	0	5
Intergovernmental – Federal						
R19. Aid for Construction						
R20. Other Intergovernmental – Federal						
R21. Total Intergovernmental – Federal	0	0	0	0	0	
Intergovernmental – State						
R22. Aid for Construction						
R23. State Water Project						
R24. Homeowners Property Tax Relief		7,637				7
R25. Timber Yield						
R26. Other Intergovernmental – State		2,245				2
R27. Total Intergovernmental – State	0	9,882	0	0	0	9
R28. Intergovernmental – Other						
R29. Charges for Current Services		139,935				139
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	39	1,224				1
R35. Total Revenues	\$771	\$2,714,760	\$0	\$0	\$0	\$2,715
Expenditures						
R36. Salaries and Wages	105,665	125,487				231
R37. Employee Benefits	48,838	39,453				88
R38. Services and Supplies	398,115	2,050,102				2,448
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
Debt Service						
R41. Retirement of Long-Term Debt						
R42. Interest 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		27,474				27
R47. Other Expenditures						
R48. Total Expenditures	\$552,618	\$2,242,516	\$0	\$0	\$0	\$2,795
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$-551,847	\$472,244	\$0	\$0	\$0	\$-79
Other Financing Sources (Uses)						
R50. Long-Term Debt Proceeds						
R51. Other Long-Term Debt Proceeds						
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	562,139	15,800				577
R61. Transfers Out	-15,800	-188,316				-204
R62. Total Other Financing Sources (Uses)	\$546,339	\$-172,516	\$0	\$0	\$0	\$373
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	\$-5,508	\$299,728	\$0	\$0	\$0	\$294
R67. Fund Balances (Deficits), Beginning of Fiscal Year	5,374	2,510,885				2,516
R68. Adjustment						
R69. Reason for Adjustment						
R70. Fund Balances (Deficits), End of Fiscal Year	\$-134	\$2,810,613	\$0	\$0	\$0	\$2,810

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: 2017

Ⓜ Current Y

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 Issued to Date	5,000,000
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	3,823,235
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Issued in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	151,489
R17. Principal Defeased in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$3,671,746
R19. Principal Outstanding, Current Portion	156,109
R20. Principal Outstanding, Noncurrent Portion	\$3,515,637
R21. Interest Paid in Current Fiscal Year	114,470
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	
SD24. Principal Due but Not Presented (Time Warrants Only)	
SD25. Interest Due but Not Presented (Time Warrants Only)	

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

Fiscal Year: 2017

Current Year Prior Year

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			
R02. Other Long-Term Debt			114,470
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$114,470
R06. Debt Service			123,843
R07. Difference	\$0	\$0	\$-9,373
R08. Reason for Difference			Change in accrued ir

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

Fiscal Year: 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Government Funds
Assets						
R01. Cash and Investments	35,955	2,614,630				2,650,
R02. Investments						
R03. Accounts Receivable (net)		166,366				166,
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds	13,910					13,
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items		100,000				100,
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$49,865	\$2,880,996	\$0	\$0	\$0	\$2,930,
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$49,865	\$2,880,996	\$0	\$0	\$0	\$2,930,
Liabilities						
R19. Accounts Payable	48,815	21,710				70,
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds		13,910				13,
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances	1,184					1,
R26. Loans and Notes Payable						
R27. Other Liabilities 1		34,763				34,
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$49,999	\$70,383	\$0	\$0	\$0	\$120,
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$49,999	\$70,383	\$0	\$0	\$0	\$120,
Fund Balances (Deficits)						
R33. Nonspendable		100,000				100,
R34. Restricted		2,724,754				2,724,
R35. Committed						
R36. Assigned						

R37. Unassigned

	-134	-14,141				-14,
R38. Total Fund Balances (Deficits)	\$-134	\$2,810,613	\$0	\$0	\$0	\$2,810,
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$49,865	\$2,880,996	\$0	\$0	\$0	\$2,930,

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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: 2017

Current Year Prior Year

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	1,905,964	
R02. Restricted		
R03. Accounts Receivable (net)	396,009	
R04. Taxes Receivable		
R05. Interest Receivable (net)		
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories	54,194	
R09. Prepaid Items		
R10. Other Current Assets 1	10,000	
R11. Other Current Assets 2	900	
R12. Total Current Assets	\$2,367,067	\$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	494,336	
R19. Intangible Assets – Amortizable		
R20. Construction in Progress	138,872	
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets	9,455,627	
R23. Less: Accumulated Depreciation/Amortization	-4,827,585	
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$5,764,679	\$0
R27. Total Assets	\$8,131,746	\$0
Deferred Outflows of Resources		
R28. Related to Pensions	192,162	
R28.5. Related to OPEB		

R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$192,162	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$8,323,908	\$0
Liabilities			
Current Liabilities			
R32.	Accounts Payable	45,242	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	46,662	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	3,150	
R38.	Accrued Compensated Absences	11,758	
R39.	Long-Term Debt, Due Within One Year	156,109	0
R40.	Other Long-Term Liabilities, Due Within One Year	25,000	
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$287,921	\$0
Noncurrent Liabilities			
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	35,276	
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)	3,515,637	
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	550,658	
R57.	Net OPEB Obligation	49,290	
R58.	Other Noncurrent Liabilities 1	222,334	
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$4,373,195	\$0
R61.	Total Liabilities	\$4,661,116	\$0
Deferred Inflows of Resources			
R62.	Related to Pensions	19,325	
R62.5.	Related to OPEB		
R63.	Other Deferred Inflows of Resources		

R64.	Total Deferred Inflows of Resources	\$19,325	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$4,680,441	\$0
R66.	Total Net Position (Deficit)	\$3,643,467	\$0
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets	2,092,933	
R68.	Restricted		
R69.	Unrestricted	1,550,534	
R70.	Total Net Position (Deficit)	\$3,643,467	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$8,323,908	\$0

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

Fiscal Year: 2017

 Current Year Prior Year

	Private - Purpose Trust	Agency
Assets		
R01. Cash and Investments		106,769
Investments, at Fair Value		
R02. Short-Term Investments		
R03. U.S. Government Obligations		1,795,991
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	\$1,795,991
R14. Receivables (net)		
R15. Due from Other Governments		247,334
R16. Other Assets 1		
R17. Other Assets 2		
R18. Other Assets 3		
R19. Total Assets	\$0	\$2,150,094
R20. Deferred Outflows of Resources		
R21. Total Assets and Deferred Outflows of Resources	\$0	
Liabilities		
R22. Accounts Payable		
R23. Deposits and Advances		
R24. Due to Other Governments		
R25. Other Liabilities 1		2,150,094
R26. Other Liabilities 2		
R27. Other Liabilities 3		
R28. Total Liabilities	\$0	\$2,150,094

R29. **Deferred Inflows of Resources**

R30. **Total Liabilities and Deferred Inflows of Resources** \$0

Net Position

R34. **Net Position Held in Trust** \$0

Special District of Los Osos Community Services District
 Special Districts Financial Transactions Report
 Capital Assets and Long-Term Obligations
 Governmental Funds

Fiscal Year: 2017

Current Year Prior Year

	Capital Assets	Long-Term Obligations
Capital Assets		
R01. Land	57,375	
R02. Buildings and Improvements	587,410	
R03. Equipment	1,466,215	
R04. Infrastructure	233,431	
R05. Intangible Assets – Amortizable		
R06. Construction in Progress		
R07. Intangible Assets – Nonamortizable		
R08. Other Capital Assets		
R09. Less: Accumulated Depreciation/Amortization	-1,690,010	
R10. Total Capital Assets	\$654,421	
Long-Term Obligations		
R11. Deposits and Advances		
R12. Compensated Absences		21,946
R13. General Obligation Bonds		
R14. Revenue Bonds		
R15. Certificates of Participation		
R16. Other Bonds		
R17. Loans (Other Long-Term Debt)		
R18. Notes (Other Long-Term Debt)		
R19. Other (Other Long-Term Debt)		
R20. Construction Financing – Federal		
R21. Construction Financing – State		
R22. Lease Principal		
R23. Net Pension Liability		408,068
R24. Net OPEB Obligation		11,263
R25. Other Long-Term Obligations 1		
R26. Other Long-Term Obligations 2		
R27. Other Long-Term Obligations 3		
R28. Total Long-Term Obligations		\$441,277

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

Fiscal Year: 2017

Current Year Prior Year

R01. Appropriations Limit	8,461,533
R02. Total Annual Appropriations Subject to the Limit	2,804,946
R03. Revenues Received (Over) Under Appropriations Limit	5,656,587

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

Fiscal Year: 2017		<input checked="" type="radio"/> Current Year <input type="radio"/> Prior Year
FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R55)TransfersOut	Transfers to General Fund for administrative costs including payroll.
WaterEnterpriseFund	(R54)OtherIntergovernmentalState	Miscellaneous State reimbursements
WaterEnterpriseFund	(R58)OtherNonoperatingRevenues	Water meter upgrade fees, service line repair reimbursements and other miscellaneous income.
WaterEnterpriseFund	(R73)TransfersOut	Transfer to General Fund for various overhead and contract services.
RevenuesExpendituresChangesFundBalances	(R26)SpRev-OtherIntergovernmentalState	Miscellaneous State Reimbursements.
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	Miscellaneous revenues.
RevenuesExpendituresChangesFundBalances	(R34)SpRev-OtherRevenues	Miscellaneous revenues.
RevenuesExpendituresChangesFundBalances	(R60)Gen-TransfersIn	Salary and Overhead costs transferred in for payment from the General Fund.
RevenuesExpendituresChangesFundBalances	(R60)SpRev-TransfersIn	Transfers in from General Fund to cover cash shortages.
RevenuesExpendituresChangesFundBalances	(R61)Gen-TransfersOut	Transfers out from General Fund to cover cash shortages in other funds.
RevenuesExpendituresChangesFundBalances	(R61)SpRev-TransfersOut	Salary and Overhead costs transferred in for payment from the General Fund.
BalanceSheetGovernmentalFunds	(R27)SpRev-OtherLiabilities1	Unearned revenue.
BalanceSheetGovernmentalFunds	(R38)Gen-TotalFundBalances(Deficits)	General fund slightly overspent balances transferred in for salaries and overhead.
ProprietaryFunds	(R10)Entpr-OtherCurrentAssets1	Deposits held for the District.
ProprietaryFunds	(R11)Entpr-OtherCurrentAssets2	Miscellaneous immaterial asset.
ProprietaryFunds	(R22)Entpr-OtherCapitalAssets	Infrastructure assets.
ProprietaryFunds	(R40)Entpr-OtherLongTermLiabilitiesDueWithinOneYear	Current portion of loan due to the Wastewater Bond Reserve account.
ProprietaryFunds	(R58)Entpr-OtherNoncurrentLiabilities1	Noncurrent portion of loan due to the Wastewater Bond Reserve account.
FiduciaryFunds	(R25)AgyTrust-OtherLiabilities1	Due to Wastewater Bond holders.

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-  Alexander Hom
You: the one that ackn
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-  Jill Baker
You: Jill, do you know
-  Travis Hole
Sent
-  Jamie Guise
You: Gardman R687
-  David Ortiz
i think she just uses w
-  Pablo Torres
You: can you help me
-  Kelly Hsu
You: greenfield is back



Renee Osborne

to me

Pumping \$39,566
 Treatment \$27,851
 Transmission \$0
 Distribution \$31,067
 Customer Accounting \$33,721
 Collection \$0
 General /Admin \$922,757

I used our expenses to try and figure it out.

Appropriations limit resolution attached.

I think this is all you need. Let me know.

Renee Osborne
 LOS OSOS CSD, General Manager
 Grace Environmental Services
[805-528-9379](tel:805-528-9379) Direct Line

From: Adam Guise [mailto:aguise@mlhcpas.com]
Sent: Monday, January 8, 2018 1:18 PM
To: Renee Osborne <rosborne@lososocsd.org>
Subject: State Controller's FTR Report

