### SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

#### **Special District of Los Osos Community Services District**

Reporting Year: 2020	ID Number: <b>12054005300</b>
Certification:	
I hereby certify that, to the best of my knowledge and be	elief, the report forms fairly reflect the financial transactions of the
special district in accordance with the requirements as p	prescribed by the California State Controller.
Special District Fiscal Officer	
Signature	Title
Name (Please Print)	Date
	ue within seven months after the close of the fiscal year. The all statements prepared in accordance with generally accepted
f submitted manually, please complete, sign, and mail th	nis cover page to either address below:
Mailing Address: State Controller's Office Local Government Programs and Services Division Local Government Reporting Section P.O. Box 942850 Sacramento, CA 94250	Express Mailing Address: State Controller's Office Local Government Programs and Services Division Local Government Reporting Section 3301 C Street, Suite 700 Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/26/2021 10:30:06 AM

#### Supplement to the Annual Report of Special Districts

Special District ID Number:	12054005300				
Name of District:	as Usos Connunty Services District				
	dicate the ending date of your agency's fiscal year.				
July 2019 Octo	ober 2019 January 2020 April 2020				
August 2019 Nove	ember 2019				
September 2019 Dece	ember 2019 March 2020 June 2020				
Please complete the fillable PDF and sewd.local.finance@census.gov.	submit to the following email,				
If you have any questions regarding this form please contact:					
U.S. Bureau of the Census, Local Finance Statistics Branch, 1-800-242-4523					
A. Capital Outlay Expenditures for Enterprise Activities  Please report your government's capital outlay expenditures for the following enterprise activities, if applicable:					
Airport Enterprise	Amount				
Land and Equipment (Census Code G01)					
Construction (Census Code F01)	\$				
Electric Enterprise	Amount				
Land and Equipment (Census Code G92)					
Construction (Census Code F92)	\$				
Harbor and Port Enterprise	Amount				
Land and Equipment (Census Code G87)	\$				
Construction (Census Code F87)	\$				
Hospital Enterprise	Amount				
Land and Equipment (Census Code G36)	\$				
Construction (Census Code F36)	\$				
Waste Disposal Enterprise	Amount				
Land and Equipment (Census Code G80)	\$				
Construction (Census Code F80)	\$				
Water Enterprise	Amount				
Land and Equipment (Census Code G91)	\$				
Construction (Census Code F91)	\$ 286, 645				

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

District Mail	ing Address	fra en e sa estera contretencia sussenia.	and and address the extension of the state o	man man man and an anna and an and a successive and a		BORNON STATEMENT THE BORNON STATEMENT OF STATEMENT STATEMENT AND STATEMENT AND STATEMENT STATEMENT AND STATEMENT AND STATEMENT STATEMENT AND STATEMENT STATEMENT AND STATEMENT S
Street 1	2122 9th Street, Suite 110				☐ ☑ Has Addres	ss Changed?
Street 2	P. O. Box 6064					
City	Los Osos	St	ate CA Zip 93412			
Email						
Members of	the Governing Body			BETTE CONTROL OF THE		
and the common of the common o	First Name	M. I.	Last Name	Title		
Member 1	Christine	М	Womack	Director		
Member 2	Matthew	D	Fourcroy	Vice Presid	dent	
Member 3	Marshall	E	Ochylski	President		ort-out and
Member 4	Troy		Gatchell	Director		The American Control of the Control
Member 5	Charles	L	Cesena	Director		- Commenced Control
Member						anguna and
District Fisca	I Officers				ent menemene menemenen at emmere sam at enemen oleh enemen alah selet ke se Asimalah Kentalah di atau baran baran kelan baran dipan dari menjalan yang menganyan menganyan sayan yang	
Fi	rst Name	M. I. La	ast Name	Title		Email
Official 1 R	on		1unds	General Manag	ger	rmunds@losososcsd.org
Officials	The World State (Walland Community of State (Walland Alberta) (Wal					
Report Prepared By						
First Name	Travis	M. I.	J Last Name Hole			1
Telephone	(805) 925-2579	Email	thole@mlhcpas.com			
Independent	Auditor					
Firm Name	Moss, Levy & Hartzheim LLP					
First Name	Travis	M. I. J	Last Name Hole	d		
Telephone	(805) 925-2579		Meteoristical Association (Control of Control of Contro	Arthur ministratur (n. 16 in de arthur ann an an Arthur ann an Arthur ann an Arthur ann an Arthur ann ann an A	enter transcontaction de troit de la contraction	
	me e innocemento como estro menerolan esta especialmente instantinata indicata de la infraedique in infraedique				PPPE MATERIA (ALTERNA DE LA LA RECURSIÓN DE LA COMPANION DE LA	
1. Is this dist	rict a component unit of a City	, County, o	r Special District (Choose on	e)? If "Yes", an	swer question 2.	○ Yes ⑧ No
2 lo this dist		(DOLI)				
	rict a blended component unit to the Financial Transactions					
BCU	DPCU					•
	I data of this BCU included in ict (Choose one)?	the financia	al statements or Comprehens	ive Annual Fin	ancial Report (CAI	FR) of a City, County, or
City	County Special [	District				
	ity, County, or Special District	financial st	atements or CAFR is the fina	incial data of th	nis BCU included?	
City name: County	The contact of the contact of the common of the contact of the con					
name:						

1/26	5/2021	General Information 2020 Los Osos Community Services District - LGRS Online
	Special	Confidence and the Confidence of the Confidence
	District	
	name:	
Collection of the Collection o		al data of this BCU included in the City, County, or Special District FTR (Choose one)? Yes No
		in data of this BCO 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 - Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances

	Activity: (1 of 1) (Record Completed)	Governmental Services	vices	>			
		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total
	Revenues						Governmental
	Taxes and Assessments						Funds
R01.	Current Secured and Unsecured (1%)		2,319,542		**************************************		2 319 542
R02.	Voter-Approved Taxes	CENTER THE STATE OF THE STATE O	учения почиты при	ом при настраничения применения при		Security of the contract of th	Tho 'cross-section of the control of
R03.	Pass-through and Residual Property Taxes (ABX1 26)			Charles on a discussion time above joing insent or continuous and large in the continuous and the continuous		**************************************	
R05.	Tax Increment	CONTRACTOR OF CO	emmenterativa versional de la companya de la compan	COMPANIES COMPAN		And the state of t	TO THE STREET PROPERTY AND ARTHUR STREET, STRE
R06.	Parcel Tax		NO RESIDENTIAL MATERIAL CONTRACTOR OF THE PROPERTY OF THE PROP	State of the state			A CONTROL IN THE PROPERTY OF T
R07.	Property Assessments	en de production de la companya de l	704,726	A TANAN MANANA M	Processing and control of the contro		362 FUL
R09.	Prior-Year Taxes and Assessments		CONTROL OF THE PROPERTY OF THE	Particular construction of the construction of		ANA Para Mandra Company and Analysis of Company and Co	CZA NAMANI PARIO POR PARIO POR PARIO
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments	August and the second s	PARTITION TO THE PARTITION OF THE PARTIT	A CONTRACTOR OF THE PROPERTY OF THE STATE OF	enembed entitled and the maximum and the second and	PRINCELLE PROPERTY AND THE PROPERTY OF THE PRO	PRODUCTION OF THE PROPERTY OF
R12.	Total Taxes and Assessments		3,024,268	O .	Contracting and an analysis an	DIAGOTINA DE QUE PRESENTANTO DE CONTROL DE C	3 C A C A C A C A C A C A C A C A C A C
R13.	Licenses, Permits, and Franchises	Protocomers recursion protocomers and management of the protocomers and the protocomer	нализивания положения поло		one proportion of the first state of the first stat		
R14.	Fines, Forfeitures, and Penalties			And the section of th		A CONTRACTOR OF THE PROPERTY O	() TO ALL MAN AND CONTROL OF THE TOTAL OF THE CONTROL OF THE CONTR
	Revenue from Use of Money and Property			Printerments-edments-e			And the second s
R15.	Investment Earnings		52,439	encuenciani sale	эмойпартне		52,439
R16.	Rents, Leases, Concessions, and Royalties			A CONTRACTOR CALL AND	Control of the Contro	Management of the control of the con	
R17.	Other Revenue from Use of Money and Property	Control of the contro		Control of the Contro			
R18.	Total Revenue from Use of Money and Property	O Processing of the Annie Constitution of th	52,439	О	О типоминичной политичной политич		52,439
	Intergovernmental – Federal		Someone was the second contract of the second	g vide ammount and the property of the back of the property of	Annia remanente de la caractería de la c		
R19.	Aid for Construction	4,000		puccelo			
https://lgre	https://lgrsonline.sco.ca.gov/FormSPD/RevenuesExpendituresChangesFundBalances?entityid=4692&fiscalyear=2020	lances?entitvid=469	2. 2. Aftershaper=2020	GH .	-	THE STATE OF THE S	r-cit

Lease Principal

R42.5

(	Special and Extraordinary Items						
<b>763</b>	Ko3. Special Item		CODICION NO PROPERTY OF THE PR		00009409402		Make home spel
R64.	R64. Extraordinary Item	achiere shint pro	CARAMETER ANTINE	and developed	(Peranguela Inno		
R65.	. Total Special and Extraordinary Items				O		
R66.	. Net Change in Fund Balances	\$52,817	\$349,316	\$0	0\$	80	\$402,133
R67.	R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$31,866	\$2,919,081	\$0	<b>20</b>		\$2.950.947
R68.	R68. Adjustment		Parameter and the second secon	California de la companya del companya de la companya de la companya del companya de la companya del la companya de la company		THE THE PARTY OF T	Anne Court et et es est Court par l'est et et es est es est et es est es est es es es est es es es es es es es
R69.	R69. Reason for Adjustment	AND PARTIES AND		CORPORATION OF A CONTROL OF THE CONT	O THE REST OF THE PRINT OF THE	elementario de la composição de la compo	a de constante de la constante
R70.	Fund Balances (Deficits), End of Fiscal Year	\$84,683	\$3,268,397	0\$			\$3,353,080

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

Fiscal Year: 2020

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total
							Governmental
Assets							
R01. Cash and Investments	stments	73,728	3,138,985				3.212.713
R02. Investments			The state of the s	The state of the s		e de la companya del la companya de la companya del la companya de	
R03. Accounts Receivable (net)	ivable (net)	POTENTIAL PROPERTY OF THE PROP	132,677	Constitution of the consti	Descriptions control of the description of which do its announce of the description of th		132 677
R04. Taxes Receivable	ole ele	NO PARTIE DE LA CONTRACTION DEL CONTRACTION DE LA CONTRACTION DE L	Translation of the control of the co	destination in the property continues with the variable of the property of the		THE PROPERTY OF THE PROPERTY O	PHI THE PROPERTY AND TH
R05. Interest Receivable (net)	able (net)	interconnection with walk and a service of call and the call and c	Proposition and the constitution of the consti	постоя на принаменто постоя по	on the brains and the		
R06. Lease Payments Receivable	ts Receivable	TO THE STATE OF TH	New Science of the Control of the Co	ANA MANAGEMENT AND ANALOG SERVICE AND ANALOG SERVIC	The state of the s		PACCET IN A DAMPE LA CALLACTURA DE PACCETA DE LA CALLACTURA DE LA CALLACTU
R07. Due from Other Funds	. Funds	1,517		distribution of the control of the c		Protection in Construction of the Construction	1.517
R08. Due from Other Governments	. Governments					THE PROPERTY OF THE PROPERTY O	
R09. Advances to Other Funds	her Funds	To Administration of the Control of					
R10. Inventories	3 -	A PARTICIPATION OF THE PROPERTY OF THE PROPERT	The design of the control of the con	A PORT OF THE PROPERTY OF THE	Notice that the second	Particular de la contraction d	
R11. Prepaid Items		36,576		THE CONTRACT OF THE CONTRACT O			36,576
R12. Loans, Notes, &	R12. Loans, Notes, and Contracts Receivable			A CONTRACTOR OF THE PROPERTY O	Acceptance of the control of the con		
R13. Other Assets 1	L	And control for the control fo	Providental Principal Application and Applicat		The first and the first state of	Per de la companya del companya de la companya del companya de la	
R14. Other Assets 2			To an analysis have not displaying from the state of the				Biologia de la constanta de la
R15. Other Assets 3							
R16. Total Assets	<u></u>	\$111,821	\$3,271,662	0\$	0\$	20\$	\$3,383,483
R17. Deferred Outflows of Resources	ows of Resources		A CONTROL OF THE PROPERTY OF T	Addin west lies of contract of the contract of	The state of the s	And the state of t	
R18. Total Assets	Total Assets and Deferred Outflows of Resources	\$111,821	\$3,271,662	\$0			\$3 383 483
Liabilities	haa	grand of about any other modern and any other and and any other and any	productive seasons assume assume seasons are entirely an entirely and assume seasons assume seasons as a season as	уда шороди по востановний постолника по постановний по	OFFICE TRANSPORTED AND A TOTAL PROPERTY OF THE	presente cuatement portune inclusiva en company se presente produce de la company de l	posterioral anticipa reseauca a constructiva de la calenda a constructiva de la calenda a constructiva de la calenda de la calen

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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: 2020

		Enterprise	Internal Service
	Assets		
	Current Assets		
R01.	Cash and Investments Unrestricted	<u></u>	F
R02.	Restricted	4,051,261	
R03.	Accounts Receivable (net)	638,495	
R04.	Taxes Receivable		
R05.	Interest Receivable (net)		
R06.	Due from Other Funds		
R07.	Due from Other Governments	12,814	
R08.	Inventories	47,213	
R09.	Prepaid Items	91,039	
R10.	Other Current Assets 1	10,000	
R11.	Other Current Assets 2	900	
R12.	Total Current Assets	\$4,851,722	\$1
	Noncurrent Assets		
R13.	Cash and Investments, Restricted		
R14.	Investments		
R15.	Loans, Notes, and Contracts Receivable		
	Capital Assets		
R16.	Land	498,429	
R17.	Buildings and Improvements	5,000	
R18.	Equipment	547,463	
R18.5	Infrastructure	9,461,450	
R19.	Intangible Assets – Amortizable		
R20.	Construction in Progress	508,755	
R21.	Intangible Assets – Nonamortizable	A	
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization	-5,548,830	
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
RZJ.	::==::==:=============================	1	
R26.	Total Noncurrent Assets	\$5,472,267	\$0

#### **Deferred Outflows of Resources**

R28. Related to Pensions

17207202	1 Tophetaly Fullus 2020 Eos (	Osos Community Services District - EGRS Offline	
<u></u>		145,830	
R28.		7,403	
R28.	<b>v</b>		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$153,233	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$10,477,222	\$0
	Liabilities		
	Current Liabilities		
R32.	Accounts Payable	93,399	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	40,527	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances		
R38.	Accrued Compensated Absences	19,003	
R39.	Long-Term Debt, Due Within One Year	170,834	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		Remark date and the delication of the control of th
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$323,763	\$0
	Noncurrent Liabilities	Forming control of the Control of th	Beneatton and the state of the
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	57,009	
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)	3,018,155	
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	540,661	
R57.	Net OPEB Liability	285,537	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$3,901,362	\$0
R61.	Total Liabilities	\$4,225,125	\$0
	Deferred Inflows of Resources	1 47,220,120	Les incommendation in the second seco
	Related to Pensions	E4 700	
	Related to OPEB	54,764	
	· · · · · · · · · · · · · · · · · · ·	28,419	

R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$83,183	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$4,308,308	\$0
R66.	Total Net Position (Deficit)	\$6,168,914	\$0
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets	2,283,278	
R68.	Restricted		
R69.	Unrestricted	3,885,636	
R70.	Total Net Position (Deficit)	\$6,168,914	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$10,477,222	\$0

## 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

	Operating Revenues	
R01.	Service Charges	16,896
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	\$16,896
	Operating Expenses	The restance of the contract o
R09.	Transmission	
R10.	Treatment and Disposal	
R11.	Taxes	
R12.	Personnel Services	
R13.	Contractual Services	
R14.	Materials and Supplies	
R15.	General and Administrative Expenses	15,053
R16.	Depreciation and Amortization Expenses	
R17.	Other Operating Expenses	
R18.	Total Operating Expenses	\$15,053
R19.	Operating Income (Loss)	\$1,843
	Nonoperating Revenues	
R20.	Investment Earnings	
R21.	Rents, Leases, and Franchises	
	Taxes and Assessments	жент нуть на на не
SD22.	Current Secured and Unsecured (1%)	
SD23.	Voter-Approved Taxes	
SD24.	Pass-through Property Taxes (ABX1 26)	
SD25.	Property Assessments	
SD26.	Special Assessments	31,715
SD27.	Special Taxes	
SD28.	Prior-Year Taxes and Assessments	
SD29.	Penalties and Cost of Delinquent Taxes and Assessments	
	Intergovernmental – Federal	- And the state of
R30.	Aid for Construction	

/26/2021	Sewer Enterprise Fund 2020 Los Osos Community Se	ervices District - LGRS Online
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	\$31,715
	Nonoperating Expenses	And the second s
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	\$33,558
	and Extraordinary Items	Personnel of the shall deplication on the standard and professional and applications of applications and applications of the standard and applications and applications are standard and applications and applications are standard and applications a
	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	-3,589
	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	\$29,969
R57.	Net Position (Deficit), Beginning of Fiscal Year	\$159,467
R58.	Adjustment	
R59.	Reason for Adjustment	
R60.	Net Position (Deficit), End of Fiscal Year	\$189,436
	Net Position (Deficit)	
R61.	Net Investment in Capital Assets	158,590

R64.

Sewer Enterprise Fund 2020 Los Osos Community Services District - LGRS Online

R62. Restricted

R63. Unrestricted

**Total Net Position (Deficit)** 

30,846

\$189,436

## 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

D04	Operating Revenues Water Sales Revenues Retail Water Sales	
R01.	Residential	2,547,916
R02.	Business	317,149
R03.	Industrial	
R04.	Irrigation	30,665
R09.	Sales to Other Utilities for Resale	
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	
D.40	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	\$2,895,730
	Operating Expenses	
	aharamia mharraa	
	Water Supply Expenses	
R20.	Water Supply Expenses Water Supply	
R20. R21.	Water Supply Expenses	
	Water Supply Expenses Water Supply	
R21.	Water Supply Expenses Water Supply Water Purchases	
R21. R22.	Water Supply Expenses Water Supply Water Purchases Groundwater Replenishment	65,284
R21. R22. R23.	Water Supply Expenses Water Supply Water Purchases Groundwater Replenishment Other Water Supply Expenses	65,284
R21. R22. R23. R24.	Water Supply Water Purchases Groundwater Replenishment Other Water Supply Expenses Pumping	
R21. R22. R23. R24. R25.	Water Supply Water Supply Water Purchases Groundwater Replenishment Other Water Supply Expenses Pumping Treatment	14,126
R21. R22. R23. R24. R25. R26.	Water Supply Water Supply Water Purchases Groundwater Replenishment Other Water Supply Expenses Pumping Treatment Transmission and Distribution	14,126
R21. R22. R23. R24. R25. R26. R28.	Water Supply Water Supply Water Purchases Groundwater Replenishment Other Water Supply Expenses Pumping Treatment Transmission and Distribution Customer Accounting and Collection	14,126
R21. R22. R23. R24. R25. R26. R28.	Water Supply Water Supply Water Purchases Groundwater Replenishment Other Water Supply Expenses Pumping Treatment Transmission and Distribution Customer Accounting and Collection Sales Promotion	14,126 51,343
R21. R22. R23. R24. R25. R26. R28. R29.	Water Supply Water Supply Water Purchases Groundwater Replenishment Other Water Supply Expenses Pumping Treatment Transmission and Distribution Customer Accounting and Collection Sales Promotion Personnel Services	14,126 51,343
R21. R22. R23. R24. R25. R26. R28. R29. R30.	Water Supply Water Purchases Groundwater Replenishment Other Water Supply Expenses Pumping Treatment Transmission and Distribution Customer Accounting and Collection Sales Promotion Personnel Services Contractual Services	14,126 51,343

1/26/2021	Water Enterprise Fund 2020 Los Osos Community S	ervices District - LGRS Online
R35.	Other Operating Expenses	
R36.	Total Operating Expenses	\$1,783,090
R37.	Operating Income (Loss)	\$1,112,640
	Nonoperating Revenues	Red in new commence red commence and commence of the red commence
R38.	Investment Earnings	65,279
R39.	Rents, Leases, and Franchises	
	Taxes and Assessments	
SD40.	Current Secured and Unsecured (1%)	132,451
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	Personal debatter reconstitute table and anni a a mely challenge or furnish for any or produce and a more make the debatter.
R48.	Aid for Construction	
R49.	Other Intergovernmental – Federal	
	Intergovernmental – State	
R50.	Aid for Construction	
SD51.	Homeowners Property Tax Relief	1,473
SD52.	Timber Yield	
R53.	In-Lieu Taxes	
R54.	Other Intergovernmental – State	
R55.	Intergovernmental – County	
R56.	Intergovernmental – Other	
R57.	Gain on Disposal of Capital Assets	
R58.	Other Nonoperating Revenues	8,363
R59.	Total Nonoperating Revenues	\$207,566
	Nonoperating Expenses	
R60.	Interest Expense	99,930
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	15,646
R63.	Total Nonoperating Expenses	\$115,576
R64.	Income (Loss) Before Capital Contributions, Transfers, and Special	\$1,204,630
	and Extraordinary Items	kennerana ana ana animana ana ana animana anim
	Capital Contributions	
R65.	Federal	
R66.	State	
R67.	Connection Fees (Capital)	

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

			Noncurrent Liabilities/Deferred
	Noncurrent Assets	Outflows of Resources	Inflows of Resources
	Capital Assets		
R01		57,375	
R02.	Buildings and Improvements	598,871	
R03.		1,665,125	Through Art out Annual
R04.		405,162	
R05.	Intangible Assets – Amortizable		
R06.	Construction in Progress		For the destination and the religion in the control and the co
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-1,681,600	
R10	Net Pension Asset		
R11	Net OPEB Asset		
R12	Other Noncurrent Assets 1		
R13	Other Noncurrent Assets 2		Construction (in the construction of the const
R14	Other Noncurrent Assets 3	And the Principle Control of the Con	
R15.	Total Noncurrent Assets	\$1,044,933	
	Deferred Outflows of Resources	the state of the s	Programming control and the co
R16	Related to Pensions	183,716	
R17	Related to OPEB	14,652	
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$198,368	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$1,243,301	Timed in Early in Contract product and plants in the Contract product of the Contract product in the Contract product product in the Contract product
		the state of the s	The Control of the Co
	Noncurrent Liabilities		
R22.	Deposits and Advances		
R23.	Compensated Absences		16,595
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)		

1/26/202	<ol> <li>Noncurrent Assets and Liabilities, Deferred Outflows/Inflow</li> </ol>	s 2020 Los Osos Community Ser	vices District - LGRS Online
R31.	Construction Financing – Federal		
R32.	Construction Financing – State		
R33.	Lease Principal		
R34.	Net Pension Liability		681,122
R35.	Net OPEB Liability		65,246
R36.	Other Noncurrent Liabilities 1		
R37.	Other Noncurrent Liabilities 2		
R38.	Other Noncurrent Liabilities 3		
R39.	Total Noncurrent Liabilities		\$762,963
	Deferred Inflows of Resources		
R40	Related to Pensions		68,991
R41	Related to OPEB		6,494
R42	Related to Debt Refunding		
R43	Other Deferred Inflows of Resources		
R44.	Total Deferred Inflows of Resources		\$75,485
R45.	Total Noncurrent Liabilities and Deferred Inflows of Resources		\$838,448

#### 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

Fisca	ıl Year: 2020		
R01.	Purpose of Debt (1 of 1) (Record Completed)	Constructing and upgrading wate	r delivery facilit 🕶
R02.	Nature of Revenue Pledged	Net system revenue and all balan	ces in the enterpr
R03.	Debt Type	Loans	<b>~</b>
R04.	Fund Type	Enterprise	•
SD05	. Activity	Water Enterprise	~
R06.	Year of Issue	2004	Pharmone
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	\$3,354,766	
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	165,777	
R17.	Principal Refinanced in Current Fiscal Year		
R18.	Principal Outstanding, End of Fiscal Year	\$3,188,989	
R19.	Principal Outstanding, Current Portion	170,834	
R20.	<b>Principal Outstanding, Noncurrent Portion</b>	\$3,018,155	
R21.	Interest Paid in Current Fiscal Year	99,930	
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

	<b>Governmental Funds</b>	Internal Service Fund	<b>Enterprise Funds</b>
Debt Payments from Debt Forms			
R01. Long-Term Debt		AND	
R02. Other Long-Term Debt			99,930
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$99,930
R06. Debt Service			99,930
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference	Authoritic grand round in Apol Carrier of Addition of Total of California of Authoritic and Auth		APPROXIMENT CONTRANSIONS FROM THE WORK AND AND STORE OF THE STORE STORE OF THE STORE OF T

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

R01. Appropriations Limit	9,557,656
R02. Total Annual Appropriations Subject to the Limit	3,568,500
R03. Revenues Received (Over) Under Appropriations Limit	\$5,989,156