

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

**Reporting Year: 2021**

**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="Christine"/>	<input type="text" value="M"/>	<input type="text" value="Womack"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Matthew"/>	<input type="text" value="D"/>	<input type="text" value="Fourcroy"/>	<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="Charles"/>	<input type="text" value="L"/>	<input type="text" value="Cesena"/>	<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 of Los Osos Community Services District  
 Special Districts' Financial Transactions Report  
 Sewer Enterprise Fund  
 Statement of Revenues, Expenses, and Change in Fund Net Position

**Reporting Year: 2021**

**Operating Revenues**

R01. Service Charges	21,518
R02. Permit and Inspection Fees	
R03. Connection Fees	
R04. Standby and Availability Charges	
R05. Service-Type Assessments	
R06. Service Penalties	
R07. Other Operating Revenues	
<b>R08. Total Operating Revenues</b>	<b>\$21,518</b>

**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	16,190
R16. Depreciation and Amortization Expenses	
R17. Other Operating Expenses	
<b>R18. Total Operating Expenses</b>	<b>\$16,190</b>
<b>R19. Operating Income (Loss)</b>	<b>\$5,328</b>

**Nonoperating Revenues**

R20. Investment Earnings	
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	
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.	<b>Total Nonoperating Revenues</b>	\$0
<b>Nonoperating Expenses</b>		
R42.	Interest Expense	
R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	
R45.	<b>Total Nonoperating Expenses</b>	\$0
R46.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	\$5,328
<b>Capital Contributions</b>		
R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	
R53.	<b>Total Capital Contributions</b>	\$0
R54.	<b>Transfers In</b>	
R55.	<b>Transfers Out</b>	-3,325
<b>Special and Extraordinary Items</b>		
R55.5	Special Item	
R55.6	Extraordinary Item	
R55.7	<b>Total Special and Extraordinary Items</b>	\$0
R56.	<b>Change in Net Position</b>	\$2,003
R57.	<b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$189,436
R58.	<b>Adjustment</b>	
R59.	Reason for Adjustment	
R60.	<b>Net Position (Deficit), End of Fiscal Year</b>	\$191,439
<b>Net Position (Deficit)</b>		
R61.	Net Investment in Capital Assets	158,590
R62.	Restricted	
R63.	Unrestricted	32,849
R64.	<b>Total Net Position (Deficit)</b>	\$191,439

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

**Reporting Year: 2021**

**Operating Revenues**

Water Sales Revenues

Retail Water Sales

R01.	Residential	2,582,493
R02.	Business	310,305
R03.	Industrial	
R04.	Irrigation	59,392
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.	<b>Total Operating Revenues</b>	<b>\$2,952,190</b>

**Operating Expenses**

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	97,701
R25.	Treatment	11,349
R26.	Transmission and Distribution	17,176
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	932,909
R31.	Contractual Services	45,608
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	317,438
R34.	Depreciation and Amortization Expenses	271,760
R35.	Other Operating Expenses	
R36.	<b>Total Operating Expenses</b>	<b>\$1,693,941</b>
R37.	<b>Operating Income (Loss)</b>	<b>\$1,258,249</b>

**Nonoperating Revenues**

R38.	Investment Earnings	12,939
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R39.	Rents, Leases, and Franchises	
	Taxes and Assessments	
SD40.	Current Secured and Unsecured (1%)	99,304
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	1,484
SD52.	Timber Yield	
R53.	In-Lieu Taxes	
R54.	Other Intergovernmental – State	
R55.	Intergovernmental – County	
R56.	Intergovernmental – Other	
R57.	Gain on Disposal of Capital Assets	2,000
R58.	Other Nonoperating Revenues	10,337
R59.	<b>Total Nonoperating Revenues</b>	<b>\$126,064</b>
	<b>Nonoperating Expenses</b>	
R60.	Interest Expense	102,055
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	
R63.	<b>Total Nonoperating Expenses</b>	<b>\$102,055</b>
R64.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	<b>\$1,282,258</b>
	<b>Capital Contributions</b>	
R65.	Federal	
R66.	State	
R67.	Connection Fees (Capital)	
R68.	County	
R69.	Other Government	
R70.	Other Capital Contributions	
R71.	<b>Total Capital Contributions</b>	<b>\$0</b>
R72.	<b>Transfers In</b>	
R73.	<b>Transfers Out</b>	<b>-568,548</b>
	<b>Special and Extraordinary Items</b>	
R73.5	Special Item	
R73.6	Extraordinary Item	
R73.7	<b>Total Special and Extraordinary Items</b>	<b>\$0</b>

R74.	<b>Change in Net Position</b>	\$713,710
R75.	<b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$5,979,478
R76.	<b>Adjustment</b>	30,999
R77.	Reason for Adjustment	Adjustment to CIP
R78.	<b>Net Position (Deficit), End of Fiscal Year</b>	\$6,724,187
	<b>Net Position (Deficit)</b>	
R79.	Net Investment in Capital Assets	2,925,322
R80.	Restricted	
R81.	Unrestricted	3,798,865
R82.	<b>Total Net Position (Deficit)</b>	\$6,724,187

**Note:**

(R77) Reason for Adjustment: Adjustment to CIP

Special District of Los Osos Community Services District  
 Special Districts' Financial Transactions Report - Governmental Funds  
 Statement of Revenues, Expenditures, and Changes in Fund Balances

Reporting Year: 2021

Activity: (1 of 1) (Record Completed)

Governmental Services

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Revenues</b>						
Taxes and Assessments						
R01. Current Secured and Unsecured (1%)		2,492,375				2,49
R02. Voter-Approved Taxes						
R03. Pass-through and Residual Property Taxes (ABX1 26)						
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments		721,588				72
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	3,213,963	0	0	0	3,21
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Earnings	14	15,592				1
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	14	15,592	0	0	0	1
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		4,132				
R25. Timber Yield						
R26. Other Intergovernmental – State		14,915				1
R27. Total Intergovernmental – State	0	19,047	0	0	0	1
R28. Intergovernmental – Other						
R29. Charges for Current Services		109,131				10
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	128	500				
R35. Total Revenues	\$142	\$3,358,233	\$0	\$0	\$0	\$3,35



<b>Expenditures</b>						
R36. Salaries and Wages	284,185	149,719				43
R37. Employee Benefits	73,701	79,464				15
R38. Services and Supplies	256,307	2,602,682				2,85
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
<b>Debt Service</b>						
R41. Principal Payments on Long-Term Debt						
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	0	0	0	0	
R46. Capital Outlay		136,534				13
R47. Other Expenditures						
R48. <b>Total Expenditures</b>	\$614,193	\$2,968,399	\$0	\$0	\$0	\$3,58
R49. <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	-\$614,051	\$389,834	\$0	\$0	\$0	-\$22
<b>Other Financing Sources (Uses)</b>						
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	664,968					66
R61. Transfers Out		-93,095				-9
R61.5 Other Financing Sources (Uses) – Other						
R62. <b>Total Other Financing Sources (Uses)</b>	\$664,968	-\$93,095	\$0	\$0	\$0	\$57
<b>Special and Extraordinary Items</b>						
R63. Special Item						
R64. Extraordinary Item						
R65. <b>Total Special and Extraordinary Items</b>	0	0	0	0	0	
R66. <b>Net Change in Fund Balances</b>	\$50,917	\$296,739	\$0	\$0	\$0	\$34
R67. <b>Fund Balances (Deficits), Beginning of Fiscal Year</b>	\$84,683	\$3,268,397	\$0	\$0	\$0	\$3,35
R68. <b>Adjustment</b>						
R69. Reason for Adjustment						
R70. <b>Fund Balances (Deficits), End of Fiscal Year</b>	\$135,600	\$3,565,136	\$0	\$0	\$0	\$3,70



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

**Reporting Year: 2021**

R01. Purpose of Debt (1 of 1) (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. <b>Principal Outstanding, Beginning of Fiscal Year</b>	<b>\$3,188,989</b>
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	170,834
R17. Principal Refinanced in Current Fiscal Year	
R18. <b>Principal Outstanding, End of Fiscal Year</b>	<b>\$3,018,155</b>
R19. Principal Outstanding, Current Portion	176,044
R20. <b>Principal Outstanding, Noncurrent Portion</b>	<b>\$2,842,111</b>
R21. Interest Paid in Current Fiscal Year	102,055
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

**Reporting Year: 2021**

	<b>Year of Issue</b>	<b>Principal Outstanding, Beginning of Fiscal Year</b>	<b>Principal Received in Current Fiscal Year</b>	<b>Principal Paid in Current Fiscal Year</b>	<b>Principal Outstanding, End of Fiscal Year</b>	<b>Principal Outstanding, Current Portion</b>	<b>Principal Outstanding, Noncurrent Portion</b>	<b>Interest Paid in Current Fiscal Year</b>
<b>Enterprise</b>								
<b>Loans</b>								
Constructing and upgrading water delivery facilities.	2004	3,188,989	0	170,834	3,018,155	176,044	2,842,111	102,055
<b>Total Enterprise Debt:</b>		\$3,188,989	\$0	\$170,834	\$3,018,155	\$176,044	\$2,842,111	\$102,055

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

Reporting Year: 2021

	Governmental Funds	Internal Service Fund	Enterprise Funds
<b>Debt Payments from Debt Forms</b>			
R01. Long-Term Debt			
R02. Other Long-Term Debt			102,055
R03. Construction Financing			
R04. Lease Obligations			
R05. <b>Total Debt Payments from Debt Forms</b>	\$0	\$0	\$102,055
R06. <b>Debt Service</b>			102,055
R07. <b>Difference</b>	\$0	\$0	\$0
R08. Reason for Difference			

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

Reporting Year: 2021

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Government Funds
<b>Assets</b>						
R01. Cash and Investments	127,566	3,504,671				3,632,
R02. Investments						
R03. Accounts Receivable (net)	202	122,832				123,
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds	1,517					1,
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	34,312	31,047				65,
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. <b>Total Assets</b>	<b>\$163,597</b>	<b>\$3,658,550</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,822,</b>
R17. <b>Deferred Outflows of Resources</b>						
R18. <b>Total Assets and Deferred Outflows of Resources</b>	<b>\$163,597</b>	<b>\$3,658,550</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,822,</b>
<b>Liabilities</b>						
R19. Accounts Payable	27,997	85,346				113,
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		6,551				6,
R25. Deposits and Advances						
R26. Loans and Notes Payable						
R27. Other Liabilities 1						
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. <b>Total Liabilities</b>	<b>\$27,997</b>	<b>\$93,414</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$121,</b>
R31. <b>Deferred Inflows of Resources</b>						
R32. <b>Total Liabilities and Deferred Inflows of Resources</b>	<b>\$27,997</b>	<b>\$93,414</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$121,</b>
<b>Fund Balances (Deficits)</b>						
R33. Nonspendable	34,312	31,047				65,
R34. Restricted		3,545,094				3,545,
R35. Committed						

R36. Assigned						
R37. Unassigned	101,288	-11,005				90,
R38. <b>Total Fund Balances (Deficits)</b>	\$135,600	\$3,565,136	\$0	\$0	\$0	\$3,700,
R39. <b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>	\$163,597	\$3,658,550	\$0			

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

**Reporting Year: 2021**

	Enterprise	Internal Service
<b>Assets</b>		
Current Assets		
Cash and Investments		
R01. Unrestricted	4,291,775	
R02. Restricted		
R03. Accounts Receivable (net)	547,473	
R04. Taxes Receivable		
R05. Interest Receivable (net)		
R06. Due from Other Funds		
R07. Due from Other Governments	6,551	
R08. Inventories	68,241	
R09. Prepaid Items	92,488	
R10. Other Current Assets 1	10,000	
R11. Other Current Assets 2	900	
R12. Total Current Assets	\$5,017,428	\$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	268,178	
R18. Equipment	553,406	
R18.5 Infrastructure	10,091,860	
R19. Intangible Assets – Amortizable		
R20. Construction in Progress	410,522	
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-5,720,328	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$6,102,067	\$0
R27. <b>Total Assets</b>	<b>\$11,119,495</b>	<b>\$0</b>
<b>Deferred Outflows of Resources</b>		
R28. Related to Pensions	208,054	
R28.5 Related to OPEB	41,234	
R28.6 Related to Debt Refunding		



R29.	Other Deferred Outflows of Resources		
R30.	<b>Total Deferred Outflows of Resources</b>	\$249,288	\$0
R31.	<b>Total Assets and Deferred Outflows of Resources</b>	\$11,368,783	\$0
<b>Liabilities</b>			
Current Liabilities			
R32.	Accounts Payable	108,112	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	38,356	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances		
R38.	Accrued Compensated Absences	21,585	
R39.	Long-Term Debt, Due Within One Year	176,044	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	<b>Total Current Liabilities</b>	\$344,097	\$0
Noncurrent Liabilities			
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	64,754	
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)	2,842,111	
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	771,025	
R57.	Net OPEB Liability	352,434	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	<b>Total Noncurrent Liabilities</b>	\$4,030,324	\$0
R61.	<b>Total Liabilities</b>	\$4,374,421	\$0
<b>Deferred Inflows of Resources</b>			
R62.	Related to Pensions	56,078	
R62.5	Related to OPEB	22,658	
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	<b>Total Deferred Inflows of Resources</b>	\$78,736	\$0
R65.	<b>Total Liabilities and Deferred Inflows of Resources</b>	\$4,453,157	\$0
R66.	<b>Total Net Position (Deficit)</b>	\$6,915,626	\$0

**Net Position (Deficit)**

R67.	Net Investment in Capital Assets	3,083,912	
R68.	Restricted		
R69.	Unrestricted	3,831,714	
R70.	<b>Total Net Position (Deficit)</b>	\$6,915,626	\$0
R71.	<b>Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)</b>	\$11,368,783	\$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

Reporting Year: 2021

	Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
<b>Noncurrent Assets</b>		
Capital Assets		
R01. Land	57,375	
R02. Buildings and Improvements	598,871	
R03. Equipment	1,300,732	
R04. Infrastructure	402,519	
R05. Intangible Assets – Amortizable		
R06. Construction in Progress	53,137	
R07. Intangible Assets – Nonamortizable		
R08. Other Capital Assets		
R09. Less: Accumulated Depreciation/Amortization	-1,350,730	
R10 Net Pension Asset		
R11 Net OPEB Asset		
R12 Other Noncurrent Assets 1		
R13 Other Noncurrent Assets 2		
R14 Other Noncurrent Assets 3		
R15. <b>Total Noncurrent Assets</b>	<b>\$1,061,904</b>	
<b>Deferred Outflows of Resources</b>		
R16 Related to Pensions	155,531	
R17 Related to OPEB	7,277	
R18 Related to Debt Refunding		
R19 Other Deferred Outflows of Resources		
R20. <b>Total Deferred Outflows of Resources</b>	<b>\$162,808</b>	
R21. <b>Total Noncurrent Assets and Deferred Outflows of Resources</b>	<b>\$1,224,712</b>	
<b>Noncurrent Liabilities</b>		
R22. Deposits and Advances		
R23. Compensated Absences		27,448
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		576,379
R35. Net OPEB Liability		62,194
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. <b>Total Noncurrent Liabilities</b>		<b>\$666,021</b>
<b>Deferred Inflows of Resources</b>		
R40 Related to Pensions		41,921
R41 Related to OPEB		3,998
R42 Related to Debt Refunding		
R43 Other Deferred Inflows of Resources		
R44. <b>Total Deferred Inflows of Resources</b>		<b>\$45,919</b>
R45. <b>Total Noncurrent Liabilities and Deferred Inflows of Resources</b>		<b>\$711,940</b>

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

**Reporting Year: 2021**

R01. Appropriations Limit	9,872,517
R02. Total Annual Appropriations Subject to the Limit	3,347,974
R03. <b>Revenues Received (Over) Under Appropriations Limit</b>	<b>\$6,524,543</b>

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

Reporting Year: 2021

	Governmental Funds	Internal Service Fund	Enterprise Fund	1
<b>Governmental Revenues</b>				
R01. General	142			
R02. Special Revenue	3,358,233			
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. <b>Total Governmental Revenues</b>	\$3,358,375			
<b>Internal Service Revenues</b>				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. <b>Total Internal Service Revenues</b>		\$0		
<b>Enterprise Revenues</b>				
<b>Operating Revenues</b>				
R11. Airport				
R12. Electric				
R13. Gas				
R14. Harbor and Port				
R15. Hospital				
R16. Sewer			21,518	
R17. Solid Waste				
R18. Transit				
R19. Water			2,952,190	
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. <b>Total Operating Revenues</b>			\$2,973,708	
<b>Non-Operating Revenues</b>				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer				
R30. Solid Waste				
R31. Transit				
R32. Water			126,064	
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				

R36.	<b>Total Non-Operating Revenues</b>			\$126,064	
R36.5	<b>Total Revenues</b>	\$3,358,375	\$0	\$3,099,772	
<b>Governmental Expenditures</b>					
R37.	General	614,193			
R38.	Special Revenue	2,968,399			
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	<b>Total Governmental Expenditures</b>	\$3,582,592			
<b>Internal Service Expenses</b>					
R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	<b>Total Internal Service Expenses</b>		\$0		
<b>Enterprise Expenses</b>					
<b>Operating Expenses</b>					
R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port				
R51.	Hospital				
R52.	Sewer			16,190	
R53.	Solid Waste				
R54.	Transit				
R55.	Water			1,693,941	
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	<b>Total Operating Expenses</b>			\$1,710,131	
<b>Non-Operating Expenses</b>					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water			102,055	
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	<b>Total Non-Operating Expenses</b>			\$102,055	
R72.5	<b>Total Expenditures/Expenses</b>	\$3,582,592	\$0	\$1,812,186	

R73.	Transfer In	664,968			
R74.	Transfer Out	-93,095		-571,873	
R75.	<b>Change in Fund Balance/Net Position</b>	\$347,656	\$0	\$715,713	
R76.	<b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$3,353,080	\$0	\$6,168,914	
R77.	Adjustments			30,999	
R78.	<b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$3,700,736	\$0	\$6,915,626	
<b>Assets</b>					
R79.	Total Current Assets	3,822,147		5,017,428	
R80.	Total Noncurrent Assets			6,102,067	
R81.	<b>Total Assets</b>	\$3,822,147	\$0	\$11,119,495	
<b>Liabilities</b>					
R82.	Total Current Liabilities	121,411		344,097	
R83.	Total Noncurrent Liabilities			4,030,324	
R84.	<b>Total Liabilities</b>	\$121,411	\$0	\$4,374,421	
R85.	<b>Total Fund Balance/Net Position (Deficit)</b>	\$3,700,736	\$0	\$6,915,626	



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

Fiscal Year: 2021		
FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R55)TransfersOut	Transfer to the General Fund
SewerEnterpriseFund	(SD26)SpecialAssessments	No revenue was allocated in FY 20-21.
WaterEnterpriseFund	(R04)Irrigation	More water needed due to the drought.
WaterEnterpriseFund	(R24)Pumping	Prior year number was estimated.
WaterEnterpriseFund	(R26)TransmissionandDistribution	Prior year number was estimated.
WaterEnterpriseFund	(R31)ContractualServices	Prior year number was estimated.
WaterEnterpriseFund	(R33)GeneralandAdministrativeExpenses	Prior year number was estimated.
WaterEnterpriseFund	(R58)OtherNonoperatingRevenues	Misc revenue
WaterEnterpriseFund	(R73)TransfersOut	Transfers to the General Fund
WaterEnterpriseFund	(SD40)CurrentSecuredandUnsecured(1%)	More tax revenue was distributed to the Fire Fund than in the prior year.
RevenuesExpendituresChangesFundBalances	(R26)SpRev-OtherIntergovernmentalState	(Governmental Services) Misc grants
RevenuesExpendituresChangesFundBalances	(R29)SpRev-ChargesforCurrentServices	(Governmental Services) Service charges for Bayridge subdivision were down.
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Governmental Services) Misc revenue
RevenuesExpendituresChangesFundBalances	(R34)SpRev-OtherRevenues	(Governmental Services) Misc revenue
RevenuesExpendituresChangesFundBalances	(R37)SpRev-EmployeeBenefits	(Governmental Services) Increase in retirement expense
RevenuesExpendituresChangesFundBalances	(R60)Gen-TransfersIn	(Governmental Services) Transfer to Water Fund - \$568,548, Fire Fund - \$66,496, Other funds - \$29,924
RevenuesExpendituresChangesFundBalances	(R61)SpRev-TransfersOut	(Governmental Services) Transfer from General Fund
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	Due primarily to expenses being down by approximately \$50,000 in FY 20-21.
BalanceSheetGovernmentalFunds	(R16)Gen-TotalAssets	Cash increased significantly compared to prior year.
BalanceSheetGovernmentalFunds	(R30)SpRev-TotalLiabilities	Accounts payable increased significantly from prior year.
ProprietaryFunds	(R10)Entpr-OtherCurrentAssets1	Deposits
ProprietaryFunds	(R11)Entpr-OtherCurrentAssets2	Other assets
ProprietaryFunds	(R17)Entpr-BuildingsandImprovements	Completion of 8th Street Yard Building
NoncurrentAssetsLiabilities	(R03)CapAsst-Equipment	Due primarily to sale of 1997 Medic Engine.
NoncurrentAssetsLiabilities	(R06)CapAsst-ConstructionInProgress	Purchase of parts for a new fire engine that hadn't been delivered as of 6/30/2021.
NoncurrentAssetsLiabilities	(R23)Liab-CompensatedAbsences	Less vacation taken during FY 20-21.

Total Footnote: 26