Supplement to the Annual Report of Special Districts

Special District ID Number:	<u> 12054(</u>	<u> </u>	}			
Name of District:	LOS 0505	Commu	nit	y Services Di	shi	'ct
Mark the appropriate box belo Report data for that period onl	w to indicat y.	e the <u>end</u>	ing c	/ late_of your agenc	y's fi	iscal year.
☐ July 2016	C October	2016		January 2017	Г	April 2017
August 2016	Novemb	per 2016	Γ	February 2017		May 2017
September 2016	Decemb	er 2016		March 2017	区	June 2017
Return this form to the Californ Local Government Pro- Local Government Rep 3301 C Street, Suite 70	grams and S porting Section	ervices D				
Sacramento, CA 95816 If you have any questions regar		rm nleaca	2 007	taat		
	_	-		nan, 1-800-242-45	123	
A. Personnel Expenditures						
Please report your government's to amounts paid on force account co	otal expenditi nstruction pro	ires for sa	laries	and wages during t	he ye	ear, including
			Z0	0: \$ 709,4	5 <u> </u>	
B. Capital Outlay Expenditure	s for Enterp	rise Activ	ities			
Please report your government's capplicable:	capital outlay	expenditu	res fo	or the following ente	erpris	e activities, if
Airport Enterprise		Amou	nt			
Land and Equipment (Census Coc	le G01)	\$				
Construction (Census Code F01)		\$			······································	

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

Amount

Electric Enterprise

Land and Equipment (Census Code G92)
Construction (Census Code F92)

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)	18 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: 2	2017			Current Year Prior Year
District Ma	iling Address		Marie Marie Marie and Frank Marie And Colombia and Alfalf Complete property and published as a second Alfalf America and America as a second	
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 o	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	7. 2007 1 7 2 2 7 10 10 7 10 10 10 10 10 10 10 10 10 10 10 10 10			
Other Offic	ials			
	First Name	M. I.	Last Name	Title
Member 1	Renee	The observation of the debugger	Osborne	General Manager
Officials	***************************************			
Report Pre	pared By			
First Name	Adam	M. I.	V Last Name Guis	se
Telephone	(805) 925-2579	Email	aguise@mlhcpas.com	
Independer	nt 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		© Currenţ 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		
	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	A sea A command	
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	di mendelan mununun kemeranta da mana samungan mengenangan da manamangan da masa dama di penangan
R44.	Other Nonoperating Expenses	
R45.	Total Nonoperating Expenses	\$0
R45. R46.	Total Nonoperating Expenses Income (Loss) Before Capital Contributions and Transfers	\$13,786
		yearsenseen and the environment are subject what is a feature subject to the environment of the environment
	Income (Loss) Before Capital Contributions and Transfers	yearsenseen and the environment are subject what is a feature subject to the environment of the environment
R46.	Income (Loss) Before Capital Contributions and Transfers Capital Contributions (Current Fiscal Year)	yearsenseen and the environment are subject what is a feature subject to the environment of the environment
R46.	Income (Loss) Before Capital Contributions and Transfers Capital Contributions (Current Fiscal Year) Federal	\$13,786
R46. R47. R48.	Income (Loss) Before Capital Contributions and Transfers Capital Contributions (Current Fiscal Year) Federal State	\$13,786
R46. R47. R48. R49.	Income (Loss) Before Capital Contributions and Transfers Capital Contributions (Current Fiscal Year) Federal State Connection Fees (Capital)	\$13,786
R46. R47. R48. R49. R50.	Income (Loss) Before Capital Contributions and Transfers Capital Contributions (Current Fiscal Year) Federal State Connection Fees (Capital) County	\$13,786
R46. R47. R48. R49. R50. R51.	Income (Loss) Before Capital Contributions and Transfers Capital Contributions (Current Fiscal Year) Federal State Connection Fees (Capital) County Other Government	\$13,786
R46. R47. R48. R49. R50. R51.	Income (Loss) Before Capital Contributions and Transfers Capital Contributions (Current Fiscal Year) Federal State Connection Fees (Capital) County Other Government Other Capital Contributions	\$13,786
R46. R47. R48. R49. R50. R51. R52. R53.	Income (Loss) Before Capital Contributions and Transfers Capital Contributions (Current Fiscal Year) Federal State Connection Fees (Capital) County Other Government Other Capital Contributions Total Current Fiscal Year Capital Contributions	\$13,786
R46. R47. R48. R49. R50. R51. R52. R53. R54.	Income (Loss) Before Capital Contributions and Transfers Capital Contributions (Current Fiscal Year) Federal State Connection Fees (Capital) County Other Government Other Capital Contributions Total Current Fiscal Year Capital Contributions Transfers In	\$13,786
R46. R47. R48. R49. R50. R51. R52. R53. R54. R55.	Income (Loss) Before Capital Contributions and Transfers Capital Contributions (Current Fiscal Year) Federal State Connection Fees (Capital) County Other Government Other Capital Contributions Total Current Fiscal Year Capital Contributions Transfers In Transfers Out	\$13,786 \$0 -25,296
R46. R47. R48. R49. R50. R51. R52. R53. R54. R55.	Income (Loss) Before Capital Contributions and Transfers Capital Contributions (Current Fiscal Year) Federal State Connection Fees (Capital) County Other Government Other Capital Contributions Total Current Fiscal Year Capital Contributions Transfers In Transfers Out Change in Net Position	\$13,786 \$0 -25,296 \$-11,510
R46. R47. R48. R49. R50. R51. R52. R53. R54. R55. R56. R57.	Income (Loss) Before Capital Contributions and Transfers Capital Contributions (Current Fiscal Year) Federal State Connection Fees (Capital) County Other Government Other Capital Contributions Total Current Fiscal Year Capital Contributions Transfers In Transfers Out Change in Net Position Net Position (Deficit), Beginning of Fiscal Year	\$13,786 \$0 -25,296 \$-11,510
R46. R47. R48. R49. R50. R51. R52. R53. R54. R55. R56. R57.	Income (Loss) Before Capital Contributions and Transfers Capital Contributions (Current Fiscal Year) Federal State Connection Fees (Capital) County Other Government Other Capital Contributions Total Current Fiscal Year Capital Contributions Transfers In Transfers Out Change in Net Position Net Position (Deficit), Beginning of Fiscal Year Adjustment	\$13,786 \$0 -25,296 \$-11,510

Net Position (Deficit)

/10/2018	Sewer Enterpris	e Fund 2017 Los Osos Community Services District - LGRS Online
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	

/10/2018	Water Enterprise Fund 2017 Los Osos Co	ommunity Services District - LGRS C
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	The second secon
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
		\$

		\$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	APACHE AND APACHESISTANCE TO Bear to experience and decomposition to A Association and a second
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 or 1) (Record Completed)	Governmental Se	rvices	A			
	B	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmen
	Revenues						Funds
R01	Taxes and Assessments Current Secured and Unsecured (1%)		4 000 544				positivo de la companio della compan
R02	, ,		1,933,541				1,933
R03			624,956				624
R04.							
R05.							generatorica d'un estantica consulución con alcolor de la consulución de la consuluc
R06.			The second secon				go-diamond-ani
R07.				*			grant Assertation and an arrangement of the second
R08.							Patrick School Control
R09.			Indicated at all decides admit the selections from the con-				Postation and a superior of the superior of th
R10.							Contract Contract Constructive Contract
R11.	·						
R12.		0	2,558,497	O Company and a company of the compa	O F		2,558
R13.	Licenses, Permits, and Franchises		2,300,497	1			2,330
R14.	Fines, Forfeitures, and Penalties						
	Revenue from Use of Money and Property						Miles
R15.	Investment Earnings	732	5,222	1111 - 111			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.				***************************************			
R20.	•						
R21.	•	0	0	0	0	0	
R22.	Intergovernmental – State Aid for Construction		Year and when her the effect come we had another sec. If a face of a feet which the	wheel well of the P. Lab and Character Let Superior	Seconds offered a second of the second offered of the second of the seco		granite and distributions and adjustment of the party
R23.							
R24.	ŕ		7 607				processarios com reserve
R25.	, ,		7,637			* // · · · · · · · · · · · · · · · · · ·	7
R26.			2,245				2
R27.	·	O sensoccommendence control of the c	9,882	O CO	0	O	9
	Intergovernmental – Other		5,002			U	particular de la constitución de
	Charges for Current Services		139,935		en fantagen transport om kritisk fan de skolenhouwerk oant sake ken		139
	Contributions from Property Owners		109,300				139
	Self-Insurance Only						1
R31.	•						
R32.	Claim Adjustments						
R33.	Total Self-Insurance Only	0	0	0	O 900	0	y deletadensetrontonalsadasent/100m/hable

R34.	Other Revenues	39	1,224				
R35.	Total Revenues	\$771	\$2,714,760	\$0	\$0	\$0	\$2,715
	Expenditures	4.,,	,	1			4
R36.	Salaries and Wages	105,665	125,487			v	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	CONTRACTOR			See and the second seco		
R41.	Retirement of Long-Term Debt	and many and order or control is a second or a second in the last of the last					ground can be diversed in A front water can be authorized upon
R42.	Interest on Long-Term Debt		of 1998 (Albehandelker) for the order of the Marchana order or	The features down of what conclusive amount and delenance has a			gram colon (gray destantivised destantivised (gray organization (gray
R43.	Principal and Interest on Short-Term Notes and Warrants						
R44.	Other Debt Service						generation and an extraction to the transfer that his househousehold and
R45.	Total Debt Service	0	0	0			Service and engagement and engagement of a contract of the con
R46.	Capital Outlay		27,474				27
R47.	Other Expenditures						greenen mener i meret in internation de accommo parameter
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
DEO	Other Financing Sources (Uses)						ija manajamajapolisiski kinn jomine despirijon populacijon essensions
	Long-Term Debt Proceeds						
	Other Long-Term Debt Proceeds						
	Refunding Bonds Proceeds Premium on Bonds Issued						
		THe freedom Needod Administrative of the North Constitution of Historical His	Let hell the Mathematical by an about 1 Mathematical Revision before the Annie of t			**************************************	process demonstrate and the second se
	Discount on Bonds Issued						***************************************
	Payments to Refunded Bond Escrow Agent				new desired and the second sec		
	Demand Bonds			and the section of th		Political Control Cont	
	Proceeds from Sale of Capital Assets			and the continue has been accompanied and the second con-		Make desirated to the control of the	nig ng Chijajahanahanania jajahahanan Chila (SEANI).
	Capital Leases						
	Insurance Recoveries						
	Transfers in	562,139	15,800				577
	Transfers Out	-15,800	-188,316				-204
R62.	Total Other Financing Sources (Uses)	\$546,339	\$-172,516	\$0	\$0	\$0	\$373
Dea	Special and Extraordinary Items						
	Special Item			mounts and account of the E-grands and the of the country or desired	when states as means the samples as a mean particular state of	#Th/TT #TTP#him on a common or one or ope	
	Extraordinary Item						olem dostrome to religio de messas con considérados de la fina dela fina de la fina de l
R65.	·	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						greate agree, 20. A martine selected and an indicate and an indicate and an indicate an indicate an indicate an indicate and an indicate an indicate an indicate an indicate and an indicate an indicate an indicate and an indicate an indicate an indicate an indicate an indicate and an indicate an indicate an indicate an indicate an indicate and an indicate an indica
R69.	Reason for Adjustment						ومدودتهم ومحيض فدراح ويطير وسيدن فيداه الأولاد والمراجعة
R70.	Fund Balances (Deficits), End of Fiscal Year	\$-134	\$2,810,613	\$0	\$0	\$0	\$2,810

R23.

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 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 Reason for Adjustment to Principal in Current Fiscal Year R14. R15. Principal Issued in Current Fiscal Year Principal Paid in Current Fiscal Year R16. 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

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Interest Delinquent, End of Fiscal Year

SD24. Principal Due but Not Presented (Time Warrants Only)SD25. Interest Due but Not Presented (Time Warrants Only)

Current Y

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

Fiscal Year: 2017		{	Current Year
	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt	The second section of the second seco	grinden in service de comment en descritor en descritor de la companie de la comp	gravitativnjakeauzovenitosturus;gelinzs(gelines lesi Simm) kirjakeikka 1804 (kirjakeika) kirjakeika vytvassy kein
R02. Other Long-Term Debt	THE MEMBERS OF THE STATE OF THE	Stores in service of the relative rest of the rest of the rest of the relative rest of the	114,470
R03. Construction Financing	put trains de Al-Mario de Crista de Camel de Brack au Arte (au Art	gischen durch der sender der state det de landere en oberholts alt trenscontrens certain vez constat aut sendere generalen der sendere de la s	The Annient Contract of Contra
R04. Lease Obligations	gradiancios (servin, car mains) nicionalminia, con quando (riciolar que 5 de preptir los do transcos por Adropa Amperi Bondonios (servin, car mains) nicionalminia, con quando (riciolar que 5 de preptir los do transcos por Adropa Amperi		grammentation as well the construction of a security of an interest and a security of
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$114,470
R06. Debt Service		period Schreinstern och men before handlichen her blichen her blic	123,843
R07. Difference	\$0		\$-9,373
R08. Reason for Difference		And Administration of Assessments and other Assessments and Assessment Assess	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 Governmer Funds
Assets R01. Cash and Investments	05.055	0.044.000				Fortunation and the second
R02. Investments	35,955	2,614,630				2,650
R03. Accounts Receivable (net)		400.000				
R04. Taxes Receivable		166,366				166
R05. Interest Receivable (net)						Princeroscocking and the contraction of the contrac
R06. Lease Payments Receivable	and and a shirt Service and a shirt Service Se					The state of the s
R07. Due from Other Funds		coccus and comment of the second control of				SALES CONTROL OF THE PARTY OF T
R08. Due from Other Governments	13,910					10
R09. Advances to Other Funds	AND A STATE AND ADDRESS THE STATE AND LOCKSTONE STREET, STATE AND ADDRESS AND					Succession of the succession o
R10. Inventories						
R11. Prepaid Items	Second of historic factor many reason communications			* 11 / 1 * 1 * 1 * 1 * 1 * 1 * 1 * 1 * 1		
R12. Loans, Notes, and Contracts Receivable	A CAMPAGNA AND A SECOND MATERIAL PROPERTY OF THE SECOND STATE OF T	100,000				100
R13. Other Assets 1				and the street was a grade and a second to the street to the grade to the street to the second to the second to	}	
R14. Other Assets 2	,			***************************************		gravorest sold remains in more consistent and
R15. Other Assets 3	galoonina kanna	general in consequence of the co	Source Comment of the	general contraction of the contr	Section of the control of the contro	
R16. Total Assets	\$49,865	\$2,880,996	\$0	\$0	\$0.	\$2,930
R17. Deferred Outflows of Resources	gracionals all annotation from the entire or an entire of the entire of	ypotia esentennaniainian talonan talon		gamenominalistica (minimalistica protesta propriata in managano del protesta protesta (minimalistica protesta p	gacheannouthabhnachnachnachastaeannoothmachanachaba	garanese construction and construction a
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				7(
R20. Contracts and Retainage Payable	40,013	21,710				
R21. Interest Payable			!		1	
R22. Due to Other Funds		12 010				41
R23. Due to Other Governments		13,910				13
R24. Advances from Other Funds		11 10 11 14 10 11 11 11 11 11 11 11 11 11 11 11 11		activities the filterior of cells and the face has been more at a con-		-
R25. Deposits and Advances			1			
R26. Loans and Notes Payable	1,184					
R27. Other Liabilities 1	11 11 11 11 11 11 11 11 11 11 11 11 11					
		34,763				34
R28. Other Liabilities 2						
R29. Other Liabilities 3	ga tinga kalangunga nakukakin diban diban 19 km kalanga 2 menggan dibanggan		gramma iso monitoria ancienta con esta	Annuario contrato de participa de contrato		
R30. Total Liabilities	\$49,999	\$70,383	\$0	\$0	\$0	\$120
R31. Deferred Inflows of Resources				Service contractions are service as we have a service and		
R32. Total Liabilities and Deferred Inflows of Resource	\$49,999	\$70,383	\$0	\$0	\$0	\$120
Fund Balances (Deficits)						graintealministenistenistenistenistenistenistenist
R33. Nonspendable		100,000				100
R34. Restricted		2,724,754				2,724
R35. Committed						any and a second
R36. Assigned						1

R37. Unassigned

		-134	-14,141			Edit saywake	-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	\$2,930,

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

Fiscal	Year: 2017	● C	urrent 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		1
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	and all hardware of early disconnected have been connected to the control of the	
R16.	Land	498,429	
R17.	Buildings and Improvements	5,000	
R18.	Equipment	494,336	
R19.	Intangible Assets – Amortizable		
R20.	Construction in Progress	138,872	1
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	50 mm m m m m m m m m m m m m m m m m m
R27.	Total Assets	\$8,131,746	\$0
	Deferred Outflows of Resources	,	,
R28.	Related to Pensions	192,162	
R28.5.	Related to OPEB	,	

1/10/2018	Proprietary Funds 2017 Los Osos Commu	unity Services District - LGRS Online	
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$192,162	SO
R31.	Total Assets and Deferred Outflows of Resources	\$8,323,908	
	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	1
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	a mayora
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	1
R46.	General Obligation Bonds		
R47.	Revenue Bonds	processor and an entire dispersion of the content o	Amazin ingili sali sali sali sali sali sali sali s
R48.	Certificates of Participation	ming palaphopus () manga pengala menga anahan () manga palaphopus () anahada da	
R49.	Other Bonds	To defend only to south and collected and and collected are sold on the collected and the collected an	genise for communication of a memory and another courts are stated and and should all the stated and should be a stated by the stated and a stated by the stated and a stated by the sta
R50.	Loans (Other Long-Term Debt)	3,515,637	Edition of a conservation of characters are conserved as an extension of the conservation of the conservat
R51.	Notes (Other Long-Term Debt)	gumenique la manure esta delicitação de la segui final de la companya del companya del companya de la companya del la companya de la companya	
R52.	Other (Other Long-Term Debt)	which can recover given and a structure fact the opening on the state of the state	
R53.	Construction Financing – Federal		
R54.	Construction Financing – State	y all distribution and success and an another success and an another success and an any of the information and an another success	
R55.	Lease Principal	prime meny kandralisyaran pengentahan digi karangan pengentahan pe	ywidnin danin hidw bilywynogo, yn yn yn y gyn dei gymaler ym he'r ywn yn illoedi dylgyn w eilweg ylyd yn heigiliai'n w ddilleg Yn y ddilleg yn y ddilleg yn y ddilleg yn y ddilleg y ddilleg yn y ddilleg y dd
R56.	Net Pension Liability	550,658	17134 97 11 11 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1
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		

1/10/2018	Proprietary Funds 2017 Los Osos Community Services	District - LGRS Online	
R64.	Total Deferred Inflows of Resources	\$19,325	y not a result associate process and materials will be the distributed it is a base proposed and a process and of the contributed in the consequence of the contributed in the consequence of the contributed in the consequence of the contributed in the contribut
R65.	Total Liabilities and Deferred Inflows of Resources	\$4,680,441	The second second control of the second cont
R66.	Total Net Position (Deficit)	\$3,643,467	\$0
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets	2,092,933	generated and cast of in initial relationship of an extension of a season of a
R68.	Restricted	partnership in the control of the co	when the fact that continues are not in term produced and the distribution opposition on a produce and the distribution of the continues are not the continues and the continues are not the continues
R69.	Unrestricted	1,550,534	grand did grant unique Gine te encode for the terminal and unique and all the military and all the military and all the military and all the contract of the c
R70.	Total Net Position (Deficit)	\$3,643,467	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$8,323,908	\$0

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		18 - Jahan Angadad Andrika Jahan Manasa da 19 at 19 da 19 at
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

1/10/2018	Fiduciary Funds 2017	Los Osos Community Services District - LGRS Online
R29.	Deferred Inflows of Resources	
R30.	Total Liabilities and Deferred Inflows of Resources	Constant and an all and a second constant and a con
	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

Long-Term Obligations Capital Assets **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

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Current Year
Prior Year

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	

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

Fiscal Year: 2017		Current Year 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)AgnyTrust-OtherLiabilities1	Due to Wastewater Bond holders.

Mail More

COMPOSE

Inbox (638)

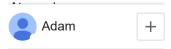
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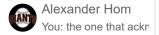
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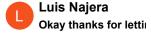
Drafts (71)

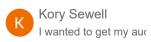
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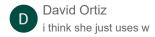


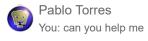






Jamie Guise You: Gardman R687







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 Direct Line

From: Adam Guise [mailto:aguise@mlhcpas.com]

Sent: Monday, January 8, 2018 1:18 PM

To: Renee Osborne < rosborne@losososcsd.org >

Subject: State Controller's FTR Report



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