



November 21, 2024

**TO:** Emergency Services Advisory Committee

**FROM:** Laura Durban, Administrative Services Manager  
Ron Munds, General Manager

**SUBJECT: Agenda Item 3 – 11/21/2024 ESAC Meeting**  
Review of Fund 301 Financial Reports for the Period Ending  
September 30, 2024

**President**  
Marshall E. Ochylski

**Vice President**  
Christine M. Womack

**Directors**  
Charles L. Cesena  
Matthew D. Fourcroy  
Troy C. Gatchell

**General Manager**  
Ron Munds

**District Accountant**  
Robert Stilts, CPA

**Unit Chief**  
John Owens

**Battalion Chief**  
Paul Provence

**Discussion**

Attached is the Statement of Revenues and Expenses for the period ending September 30, 2024. In general, revenue and expenses were in line with the budgeted amounts. In terms of expenses, the District is within the budget at the end of the first quarter with a few items where mid-year adjustments may need to be made. Items to note are:

- 6055 – Radios – The Station needed new radios to update older models. The expense was more than budgeted for. A Mid-Year adjustment will be made to update this line item.
- 7330 – Misc Operating Expenses – The Dishwasher went out and needed to be replaced, this was an unexpected expense. There were also kitchen/lobby chairs purchased. A mid-year adjustment will be made to fix this line item.
- 8610 – Electric Services – This is an annual charge; we will be over budget. The current budget was based on last year's solar true-up charges. A mid-year adjustment will be made to fix this line item.
- 9085 – Vehicle Purchase – This expense is to outfit the Command Vehicle. The cost will not be more than \$40,000 for the fiscal year.

Attachments  
Q1 2024 Financial Statement  
Fire Department Reserve Balance

**Mailing Address:**  
P.O. Box 6064  
Los Osos, CA 93412

**Offices:**  
2122 9<sup>th</sup> Street, Suite 110  
Los Osos, CA 93402

**Phone:** 805/528-9370  
**FAX:** 805/528-9377

[www.losososcscsd.org](http://www.losososcscsd.org)

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2024 Through 9/30/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Revenues					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	132,239.04	(132,239.04) (100.00)%
4037	Property Tax Zone B Received	0.00	0.00	642,637.00	(642,637.00) (100.00)%
4038	Property Tax Zone B Pass thru	<u>0.00</u>	<u>0.00</u>	<u>2,118,324.00</u>	<u>(2,118,324.00)</u> (100.00)%
	Total Property Taxes	0.00	0.00	2,893,200.04	(2,893,200.04) (100.00)%
Special Taxes & Assessments					
4015	CSA 9-I Assessments (Contract)	0.00	0.00	27,508.00	(27,508.00) (100.00)%
4050	Special Fire Tax	<u>0.00</u>	<u>0.00</u>	<u>673,342.00</u>	<u>(673,342.00)</u> (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	700,850.00	(700,850.00) (100.00)%
Other Revenues					
4000	Ambulance Agreement	<u>0.00</u>	<u>0.00</u>	<u>67,134.00</u>	<u>(67,134.00)</u> (100.00)%
	Total Other Revenues	0.00	0.00	67,134.00	(67,134.00) (100.00)%
Use of Money & Property					
4510	Investment Income on funds	26,764.12	62,877.47	80,000.00	(17,122.53) (21.40)%
4511	Unrealized Change in Value	<u>15,168.01</u>	<u>72,620.14</u>	<u>0.00</u>	<u>72,620.14</u> 0.00%
	Total Use of Money & Property	<u>41,932.13</u>	<u>135,497.61</u>	<u>80,000.00</u>	<u>55,497.61</u> 69.37%
	Total Revenues	<u>41,932.13</u>	<u>135,497.61</u>	<u>3,741,184.04</u>	<u>(3,605,686.43)</u> (96.38)%
Expenditures					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	3,160.80	9,453.60	38,000.00	28,546.40 75.12%
8340	Resv FF-Shift Coverage	6,853.60	19,695.61	150,000.00	130,304.39 86.87%
8345	Resv FF-Special Projects	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>2,000.00</u> 100.00%
	Total Salaries/Wages	10,014.40	29,149.21	190,000.00	160,850.79 84.66%
Payroll Taxes & Benefits					
5020	Social Security Employer	620.87	1,807.20	10,000.00	8,192.80 81.93%
5030	Life Insurance - ER	197.77	669.01	2,500.00	1,830.99 73.24%
5035	AD & D Insurance	36.62	130.86	850.00	719.14 84.60%
5050	Medicare - ER	145.21	422.66	2,500.00	2,077.34 83.09%
5070	Retirement ER - Regular	4,916.50	15,099.50	60,000.00	44,900.50 74.83%
5102	CA Training Tax- ER	3.56	13.53	175.00	161.47 92.27%
5120	Workers Comp Insurance - ER	0.00	13,761.11	19,500.00	5,738.89 29.43%
5124	Retirement - ER - Tier 2	<u>111.33</u>	<u>683.99</u>	<u>5,000.00</u>	<u>4,316.01</u> 86.32%
	Total Payroll Taxes & Benefits	6,031.86	32,587.86	100,525.00	67,937.14 67.58%
Employment Services					
5000	Medical Exams & Procedures	0.00	0.00	4,000.00	4,000.00 100.00%
5100	Unemployment Insurance - ER	103.80	392.79	6,000.00	5,607.21 93.45%
6200	Hiring, Advertising & Other Costs	0.00	0.00	100.00	100.00 100.00%
6230	Medical Exam	<u>0.00</u>	<u>0.00</u>	<u>4,000.00</u>	<u>4,000.00</u> 100.00%
	Total Employment Services	<u>103.80</u>	<u>392.79</u>	<u>14,100.00</u>	<u>13,707.21</u> 97.21%
	Total Personnel	16,150.06	62,129.86	304,625.00	242,495.14 79.60%
Services & Supplies					

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2024 Through 9/30/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
<b>Clothing &amp; Uniform</b>						
7246	Uniform & Gear	0.00	0.00	3,000.00	3,000.00	100.00%
7248	Uniform Safety Boots	0.00	0.00	2,000.00	2,000.00	100.00%
	<b>Total Clothing &amp; Uniform</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>100.00%</b>
<b>Contract Services</b>						
6110	IT Purchased Services	0.00	239.96	1,500.00	1,260.04	84.00%
7100	Copier Contract-Maint & Usage	127.64	382.92	2,500.00	2,117.08	84.68%
7202	Building Alarms & Security	210.00	210.00	1,100.00	890.00	80.91%
7204	Cleaning Supplies, Laundry & Towel Service	0.00	0.00	3,500.00	3,500.00	100.00%
7222	Hazardous Materials CW JPA Cost	0.00	2,146.00	2,500.00	354.00	14.16%
7500	Schedule A Charges	0.00	0.00	2,819,174.00	2,819,174.00	100.00%
	<b>Total Contract Services</b>	<b>337.64</b>	<b>2,978.88</b>	<b>2,830,274.00</b>	<b>2,827,295.12</b>	<b>99.89%</b>
<b>Equipment &amp; Tools</b>						
6055	Radios -Non Capital	0.00	2,693.72	2,000.00	(693.72)	(34.69)%
6440	Fire Personal Protection Equipment	216.93	216.93	73,925.00	73,708.07	99.71%
6460	Self-Contained Breathing Apparatus	0.00	0.00	3,000.00	3,000.00	100.00%
6610	Rescue - Extrication Equipment	0.00	0.00	2,000.00	2,000.00	100.00%
6611	Water Rescue Equipment	0.00	0.00	3,000.00	3,000.00	100.00%
6630	Rope & Climbing Equipment	0.00	38.59	10,000.00	9,961.41	99.61%
7234	Oxygen Supplies & Cylinder Rent	0.00	65.61	1,800.00	1,734.39	96.36%
7238	Paramedic & EMT Small Tools & Supplies	1,837.25	4,541.71	27,000.00	22,458.29	83.18%
7242	Minor Tools, Accessories & Field Machines	12.39	367.96	6,800.00	6,432.04	94.59%
7252	Misc Hardware	0.00	0.00	1,200.00	1,200.00	100.00%
	<b>Total Equipment &amp; Tools</b>	<b>2,066.57</b>	<b>7,924.52</b>	<b>130,725.00</b>	<b>122,800.48</b>	<b>93.94%</b>
<b>Financial Services</b>						
7309	Late Fees	0.00	0.00	10.00	10.00	100.00%
9154	Losses and Damages	0.00	0.00	50.00	50.00	100.00%
	<b>Total Financial Services</b>	<b>0.00</b>	<b>0.00</b>	<b>60.00</b>	<b>60.00</b>	<b>100.00%</b>
<b>Insurance, Licenses &amp; Regulatory Fees</b>						
6120	Computer Licenses	0.00	0.00	2,000.00	2,000.00	100.00%
6345	Property Taxes & Assessments Costs	0.00	310.00	8,400.00	8,090.00	96.31%
7325	Insurance	0.00	74,520.18	74,550.00	29.82	0.04%
	<b>Total Insurance, Licenses &amp; Regulatory Fees</b>	<b>0.00</b>	<b>74,830.18</b>	<b>84,950.00</b>	<b>10,119.82</b>	<b>11.91%</b>
<b>Legal &amp; Professional</b>						

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2024 Through 9/30/2024

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7320	Professional & Consulting Services	0.00	819.92	8,000.00	7,180.08	89.75%
7326	Legal Services	0.00	475.00	15,000.00	14,525.00	96.83%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,500.00	1,500.00	100.00%
	Total Legal & Professional	0.00	1,294.92	24,500.00	23,205.08	94.71%
	Office/Operations					
7140	General Supplies & Minor Equipment	465.55	1,312.67	6,000.00	4,687.33	78.12%
7160	Postage, Shipping & Mail Supplies	0.00	18.40	2,000.00	1,981.60	99.08%
7216	Fire Prevention Education Materials	0.00	0.00	1,800.00	1,800.00	100.00%
7226	Membership & Dues	0.00	0.00	300.00	300.00	100.00%
7230	Misc Small Parts & Supplies	97.53	97.53	1,000.00	902.47	90.25%
7240	Propane	0.00	0.00	300.00	300.00	100.00%
	Total Office/Operations	563.08	1,428.60	11,400.00	9,971.40	87.47%
	Other Expense					
7201	White Goods & Accessories - bedding, towels	0.00	0.00	500.00	500.00	100.00%
7209	District Operating Center Expense	0.00	0.00	200.00	200.00	100.00%
7218	Cooking Products - Food, Drinks & Staples	0.00	0.00	500.00	500.00	100.00%
7224	Kitchen Cookware & Utensils	0.00	101.67	800.00	698.33	87.29%
7330	Misc Operating Expenses	625.50	2,378.38	1,000.00	(1,378.38)	(137.84)%
	Total Other Expense	625.50	2,480.05	3,000.00	519.95	17.33%
	Rent & Utilities					
6000	Cell Phones	68.46	205.22	910.00	704.78	77.45%
6025	Telephone	186.84	561.28	2,400.00	1,838.72	76.61%
8610	Electric	3,466.18	3,466.18	2,460.00	(1,006.18)	(40.90)%
8620	Gas Service	46.56	157.92	2,000.00	1,842.08	92.10%
8630	Trash Services	198.49	590.06	2,800.00	2,209.94	78.93%
8640	Water and Water Services	533.31	1,418.60	6,000.00	4,581.40	76.36%
8659	Utility Cable Charges	0.00	140.80	2,000.00	1,859.20	92.96%
8670	Street Lighting	10.83	32.60	135.00	102.40	75.85%
	Total Rent & Utilities	4,510.67	6,572.66	18,705.00	12,132.34	64.86%
	Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405	R & M - Extinguishers	59.26	59.26	800.00	740.74	92.59%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	548.86	3,750.00	3,201.14	85.36%
6750	R & M - Minor Tools & Equipment	0.00	0.00	1,600.00	1,600.00	100.00%
6775	R & M -Operation/Field Equipment	0.00	0.00	10,000.00	10,000.00	100.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2024 Through 9/30/2024

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6800 R & M - Grounds & Collection Systems	83.59	83.59	1,600.00	1,516.41	94.78%
6900 R & M - Buildings & Structures	0.00	703.78	15,000.00	14,296.22	95.31%
Total Repairs & Maintenance	<u>142.85</u>	<u>1,395.49</u>	<u>33,250.00</u>	<u>31,854.51</u>	<u>95.80%</u>
Travel & Training					
7141 CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323 Books, Publications & Subscriptions	0.00	0.00	400.00	400.00	100.00%
7324 Education & Training Fees	0.00	0.00	400.00	400.00	100.00%
8405 Reserve FF Training Costs	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>500.00</u>	<u>100.00%</u>
Total Travel & Training	<u>0.00</u>	<u>0.00</u>	<u>1,400.00</u>	<u>1,400.00</u>	<u>100.00%</u>
Total Services & Supplies	8,246.31	98,905.30	3,143,264.00	3,044,358.70	96.85%
Capital Outlay					
9006 Infrastructure CIP	0.00	0.00	60,000.00	60,000.00	100.00%
9085 Vehicle Purchase	<u>0.00</u>	<u>23,022.18</u>	<u>40,000.00</u>	<u>16,977.82</u>	<u>42.44%</u>
Total Capital Outlay	0.00	23,022.18	100,000.00	76,977.82	76.98%
Reserves					
9504 *Vehicle Replacement Reserve	0.00	0.00	130,000.00	130,000.00	100.00%
9572 *General Contingency (Operations) Reserve	0.00	0.00	90,000.00	90,000.00	100.00%
Total Reserves	<u>0.00</u>	<u>0.00</u>	<u>220,000.00</u>	<u>220,000.00</u>	<u>100.00%</u>
Transfers					
9511 Interfund Transfer Out	<u>6,596.51</u>	<u>19,789.53</u>	<u>79,158.19</u>	<u>59,368.66</u>	<u>75.00%</u>
Total Transfers	<u>6,596.51</u>	<u>19,789.53</u>	<u>79,158.19</u>	<u>59,368.66</u>	<u>75.00%</u>
Total Expenditures	<u>30,992.88</u>	<u>203,846.87</u>	<u>3,847,047.19</u>	<u>3,643,200.32</u>	<u>94.70%</u>
Net Revenues over Expenditures	<u>10,939.25</u>	<u>(68,349.26)</u>	<u>(105,863.15)</u>	<u>37,513.89</u>	<u>(35.44)%</u>

# FIRE RESERVE

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 9/30/2024

Current Period  
Balance

### LIABILITIES & EQUITY

#### Other Liabilities

##### Other Liabilities

Replacement Reserve - Vehicle, Equip & Fire Engines 3110 1,409,340.02

General Contingency Reserve 3111 583,225.51

Public Facilities Fees Reserve 3115 40,334.00

Capital Outlay Reserve 3160 540,562.42

Total Other Liabilities 2,573,461.95

Total Other Liabilities 2,573,461.95

#### Equity

##### Equity

Fire Mitigation Fund 3161 135,448.89

Total Equity 135,448.89

Total Equity 135,448.89

Total LIABILITIES & EQUITY 2,708,910.84