



August 21, 2025

TO: Emergency Services Advisory Committee

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

SUBJECT: Agenda Item 5 – 08/21/2025 ESAC Meeting
Receive Financial Report for the Period Ending June 30, 2025

President

Christine M. Womack

Vice President

Matthew D. Fourcroy

Directors

Charles L. Cesena
Tom Cross
Richard Hubbard

General Manager

Ron Munds

District Accountant

Robert Stilts, CPA

Unit Chief

John Owens

Battalion Chief

Paul Provence

STAFF RECOMMENDATION

Staff recommends the following:

Review and comment (as needed) on the financials for Fund 301.

DESCRIPTION

The attached are the Statement of Revenues and Expenditures and Balance Sheets for June 2025. Since this is the last month in the 2024-25 fiscal year, the financials represent the “unofficial” balances of revenues and expenses. Some of the property tax information and water revenue numbers are being worked on. There will be payments on invoices received during July that are expenses from last fiscal year. Staff is working on closing the books and preparing for the annual audit which begins in September/October.

Attachment

June 2025 Financial Report for Fund 301

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LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 6/1/2025 Through 6/30/2025

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised	
Revenues						
Property Taxes						
4034	Property Tax Revenue from Water	0.00	132,239.04	132,239.04	0.00	0.00%
4037	Property Tax Zone B Received	6,183.71	808,364.39	642,637.00	165,727.39	25.79%
4038	Property Tax Zone B Pass thru	285,741.71	1,285,836.30	2,118,324.00	(832,487.70)	(39.30)%
	Total Property Taxes	291,925.42	2,226,439.73	2,893,200.04	(666,760.31)	(23.05)%
Special Taxes & Assessments						
4015	CSA 9-I Assessments (Contract)	27,508.00	27,508.00	27,508.00	0.00	0.00%
4050	Special Fire Tax	673,342.00	673,342.00	673,342.00	0.00	0.00%
	Total Special Taxes & Assessments	700,850.00	700,850.00	700,850.00	0.00	0.00%
Other Revenues						
4000	Ambulance Agreement	21,963.71	65,891.13	67,134.00	(1,242.87)	(1.85)%
4040	Refunds	0.00	30,000.00	0.00	30,000.00	0.00%
4930	Other Revenue	0.00	337.50	0.00	337.50	0.00%
	Total Other Revenues	21,963.71	96,228.63	67,134.00	29,094.63	43.34%
Use of Money & Property						
4510	Investment Income on funds	25,492.34	230,010.80	150,000.00	80,010.80	53.34%
4511	Unrealized Change in Value	14,726.78	54,690.99	0.00	54,690.99	0.00%
	Total Use of Money & Property	40,219.12	284,701.79	150,000.00	134,701.79	89.80%
	Total Revenues	1,054,958.25	3,308,220.15	3,811,184.04	(502,963.89)	(13.20)%
Expenditures						
Personnel						
Salaries/Wages						
8295	Resv FF-Overtime/Shift Coverage	5,796.20	32,639.47	38,000.00	5,360.53	14.11%
8340	Resv FF-Shift Coverage	12,241.92	79,759.48	150,000.00	70,240.52	46.83%
8345	Resv FF-Special Projects	0.00	0.00	2,000.00	2,000.00	100.00%
	Total Salaries/Wages	18,038.12	112,398.95	190,000.00	77,601.05	40.84%
Payroll Taxes & Benefits						
5020	Social Security Employer	1,118.37	6,917.31	10,000.00	3,082.69	30.83%
5030	Life Insurance - ER	270.00	1,977.13	2,500.00	522.87	20.91%
5035	AD & D Insurance	50.00	373.08	850.00	476.92	56.11%
5050	Medicare - ER	261.55	1,629.87	2,500.00	870.13	34.81%
5070	Retirement ER - Regular	4,916.50	59,348.00	60,000.00	652.00	1.09%
5102	CA Training Tax- ER	14.15	71.16	175.00	103.84	59.34%
5120	Workers Comp Insurance - ER	0.00	13,761.11	19,500.00	5,738.89	29.43%
5124	Retirement - ER - Tier 2	111.33	1,685.96	5,000.00	3,314.04	66.28%
	Total Payroll Taxes & Benefits	6,741.90	85,763.62	100,525.00	14,761.38	14.68%
Employment Services						
5000	Medical Exams & Procedures	0.00	0.00	4,000.00	4,000.00	100.00%
5100	Unemployment Insurance - ER	339.99	1,813.70	6,000.00	4,186.30	69.77%
6200	Hiring, Advertising & Other Costs	0.00	0.00	100.00	100.00	100.00%
6230	Medical Exam	0.00	4,808.00	4,000.00	(808.00)	(20.20)%
	Total Employment Services	339.99	6,621.70	14,100.00	7,478.30	53.04%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 6/1/2025 Through 6/30/2025

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Total Personnel	<u>25,120.01</u>	<u>204,784.27</u>	<u>304,625.00</u>	<u>99,840.73</u>	<u>32.77%</u>
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	72.93	72.93	3,000.00	2,927.07	97.57%
7248 Uniform Safety Boots	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>2,000.00</u>	<u>100.00%</u>
Total Clothing & Uniform	72.93	72.93	5,000.00	4,927.07	98.54%
Contract Services					
6110 IT Purchased Services	0.00	1,371.33	1,500.00	128.67	8.58%
7100 Copier Contract-Maint & Usage	127.64	1,603.62	2,500.00	896.38	35.86%
7202 Building Alarms & Security	210.00	1,575.00	1,600.00	25.00	1.56%
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%
7255 Security Services	0.00	215.00	0.00	(215.00)	0.00%
7500 Schedule A Charges - Pass Through	986,591.71	1,986,686.30	2,819,174.00	832,487.70	29.53%
Total Contract Services	<u>986,929.35</u>	<u>1,993,597.25</u>	<u>2,830,774.00</u>	<u>837,176.75</u>	<u>29.57%</u>
Equipment & Tools					
6055 Radios -Non Capital	0.00	2,693.72	2,700.00	6.28	0.23%
6440 Fire Personal Protection Equipment	0.00	1,216.93	73,925.00	72,708.07	98.35%
6460 Self-Contained Breathing Apparatus	0.00	0.00	3,000.00	3,000.00	100.00%
6610 Rescue - Extrication Equipment	0.00	3,320.00	3,500.00	180.00	5.14%
6611 Water Rescue Equipment	0.00	132.65	3,000.00	2,867.35	95.58%
6630 Rope & Climbing Equipment	0.00	38.59	10,000.00	9,961.41	99.61%
7234 Oxygen Supplies & Cylinder Rent	0.00	261.12	1,800.00	1,538.88	85.49%
7238 Paramedic & EMT Small Tools & Supplies	5,138.86	26,731.32	27,000.00	268.68	1.00%
7242 Minor Tools, Accessories & Field Machines	0.00	3,671.34	6,800.00	3,128.66	46.01%
7252 Misc Hardware	<u>0.00</u>	<u>0.00</u>	<u>1,200.00</u>	<u>1,200.00</u>	<u>100.00%</u>
Total Equipment & Tools	5,138.86	38,065.67	132,925.00	94,859.33	71.36%
Financial Services					
7309 Late Fees	0.00	0.00	10.00	10.00	100.00%
9154 Losses and Damages	<u>0.00</u>	<u>0.00</u>	<u>50.00</u>	<u>50.00</u>	<u>100.00%</u>
Total Financial Services	0.00	0.00	60.00	60.00	100.00%
Insurance, Licenses & Regulatory Fees					
6120 Computer Licenses	0.00	0.00	2,000.00	2,000.00	100.00%
6345 Property Taxes & Assessments Costs	280.00	8,107.18	8,400.00	292.82	3.49%
7325 Insurance	0.00	74,520.18	74,550.00	29.82	0.04%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 6/1/2025 Through 6/30/2025

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
Total Insurance, Licenses & Regulatory Fees	280.00	82,627.36	84,950.00	2,322.64	2.73%
Legal & Professional					
7320 Professional & Consulting Services	621.37	36,131.62	8,000.00	(28,131.62)	(351.65)%
7326 Legal Services	0.00	2,061.00	15,000.00	12,939.00	86.26%
7340 Legal Notifications & Mandated Advertising	0.00	1,316.50	1,500.00	183.50	12.23%
Total Legal & Professional	621.37	39,509.12	24,500.00	(15,009.12)	(61.26)%
Office/Operations					
7140 General Supplies & Minor Equipment	370.19	5,098.64	6,000.00	901.36	15.02%
7160 Postage, Shipping & Mail Supplies	0.00	150.60	2,000.00	1,849.40	92.47%
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	0.00	97.53	1,000.00	902.47	90.25%
7240 Propane	0.00	250.00	300.00	50.00	16.67%
Total Office/Operations	370.19	5,596.77	11,400.00	5,803.23	50.91%
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	40.95	286.93	500.00	213.07	42.61%
7224 Kitchen Cookware & Utensils	0.00	101.67	800.00	698.33	87.29%
7330 Misc Operating Expenses	0.00	7,790.40	8,000.00	209.60	2.62%
Total Other Expense	40.95	8,179.00	10,000.00	1,821.00	18.21%
Rent & Utilities					
6000 Cell Phones	68.26	822.68	910.00	87.32	9.60%
6025 Telephone	193.70	2,303.23	2,400.00	96.77	4.03%
8610 Electric	21.42	5,695.10	5,403.00	(292.10)	(5.41)%
8620 Gas Service	65.84	2,152.32	2,000.00	(152.32)	(7.62)%
8630 Trash Services	224.66	2,636.95	2,800.00	163.05	5.82%
8640 Water and Water Services	486.00	6,367.23	6,000.00	(367.23)	(6.12)%
8659 Utility Cable Charges	0.00	1,119.99	2,000.00	880.01	44.00%
8670 Street Lighting	10.87	133.94	135.00	1.06	0.79%
Total Rent & Utilities	1,070.75	21,231.44	21,648.00	416.56	1.92%
Repairs & Maintenance					
6400 R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405 R & M - Extinguishers	0.00	404.01	800.00	395.99	49.50%
6640 R & M - Equip & Other Non-Structural Fixed Assets	0.00	3,450.96	3,750.00	299.04	7.97%
6750 R & M - Minor Tools & Equipment	0.00	0.00	1,600.00	1,600.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 6/1/2025 Through 6/30/2025

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaini... - Revised
6775 R & M -Operation/Field Equipment	0.00	9,804.19	10,000.00	195.81	1.96%
6800 R & M - Grounds & Collection Systems	0.00	83.59	1,600.00	1,516.41	94.78%
6900 R & M - Buildings & Structures	575.86	2,954.21	15,000.00	12,045.79	80.31%
Total Repairs & Maintenance	575.86	16,696.96	33,250.00	16,553.04	49.78%
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	0.00	0.00	500.00	500.00	100.00%
Total Travel & Training	0.00	0.00	1,400.00	1,400.00	100.00%
Total Services & Supplies	995,100.26	2,205,576.50	3,155,907.00	950,330.50	30.11%
Capital Outlay					
9006 Infrastructure CIP	0.00	0.00	28,064.00	28,064.00	100.00%
9085 Vehicle Purchase	26,248.40	49,270.58	23,429.85	(25,840.73)	(110.29)%
Total Capital Outlay	26,248.40	49,270.58	51,493.85	2,223.27	4.32%
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	0.00	0.00	220,000.00	220,000.00	100.00%
Transfers					
9511 Interfund Transfer Out	6,596.51	79,158.12	79,158.19	0.07	0.00%
Total Transfers	6,596.51	79,158.12	79,158.19	0.07	0.00%
Total Expenditures	1,053,065.18	2,538,789.47	3,811,184.04	1,272,394.57	33.39%
Net Revenues over Expenditures	1,893.07	769,430.68	0.00	769,430.68	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet - Fire Reserves Balance Sheet

As of 6/30/2025

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	677,300.02
General Contingency Reserve	3111	673,225.51
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	<u>1,740,562.42</u>
Total Other Liabilities		<u>3,131,421.95</u>
Total Other Liabilities		3,131,421.95
Equity		
Equity		
Fire Mitigation Fund	3161	<u>135,448.89</u>
Total Equity		<u>135,448.89</u>
Total Equity		<u>135,448.89</u>
Total LIABILITIES & EQUITY		<u><u>3,266,870.84</u></u>