

Morongo Valley C.S.D.

Balance Sheet

Mid Year Review

Dec 31, 21

ASSETS

Notes:

Current Assets

Checking/Savings

1000 - General Operating Fund	442,270.64	cash in operating account
1003 · Restricted Funds Account	301,908.55	cash in restricted funds
1004 · Money Market (Reserve)	284,184.60	cash in reserve funds*
1005 · Petty Cash		
1005.10 · Cash on Hand	76.15	cash in office
1005.20 · Petty Cash -Checking	279.13	cash in bank
Total 1005 · Petty Cash	<u>355.28</u>	
1006 · LA Fire Credit Union	262.16	cash in bank where prior
Total Checking/Savings	<u>1,028,981.23</u>	auto loan was

Accounts Receivable

1205 · Property Tax Receivable	-78,346.39	payments above 6/12th budget
1206 · Other Receivables	78.06	Sports League
Total Accounts Receivable	<u>-78,268.33</u>	

Other Current Assets

1300 · Prepaid Insurance	34,292.30	SDRMA 1/12th written off
Total Other Current Assets	<u>34,292.30</u>	each month, paid in full
Total Current Assets	<u>985,005.20</u>	each July

TOTAL ASSETS

985,005.20

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

1003 Payables	27,094.28	Bills due
Total Accounts Payable	<u>27,094.28</u>	

Other Current Liabilities

2325 · Payroll Liabilities		
2326 · Healthnet	-428.90	Employee health receivable
Total 2325 · Payroll Liabilities	<u>-428.90</u>	
2000 · Deferred Revenue	301,908.55	Matches Restricted Funds
Total Other Current Liabilities	<u>301,479.65</u>	

Total Current Liabilities

328,573.93

Total Liabilities

328,573.93

Equity

3900 · Undesignated Prior Earnings	173,198.17	Prior revenues not allocated
3950 · Designated Reserves		
3960 · General Operating Reserve	201,125.00	Reserves per Ops manual
3955 · LAFCO Reserve (MM 2021)	79,970.81	(MM) indicates bank
3957 · General Reserve Emergencies(MM)	60,000.00	account funds are held in
3959 · Reserve - Fund Development(MM)	25,000.00	
3958 · Reserve for Capital Imp (MM)	75,000.00	
3956 · Contingency Reserve(MM)	40,071.29	
Total 3950 · Designated Reserves	<u>481,167.10</u>	
Net Income	2,066.00	review adjusted year to date

Total Equity

656,431.27

TOTAL LIABILITIES & EQUITY

985,005.20

**Morongo Valley C.S.D.
Income and Expense
6 Month Review
and Projections**

	<u>Jul - Dec 21</u>	<u>6 mo Budget</u>	<u>Annual Budget</u>	<u>Projected Change</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
4000 · County Taxes					
4001 · Countywide & Unitary Accrued	246,177	246,178	492,355	County Estimate \$517,077 increase \$24722	517,077
4006 · Fire Suppression Assessment	174,314	174,314	348,628	Wildan Estimate \$358640 increase \$10012	358,640
Total 4000 · County Taxes	420,491	420,492	840,983		875,717
4100 · CSD					
4101 · Community Donations	11	1,006	2,012		2,012
4105 · Interest	465				
4107 · Note Payments	0	3,334	3,334		3,334
4190 · Income - Other	480				
Total 4100 · CSD	956	4,340	5,346		5,346
4200 · FIRE SERVICES					
4291 · Donations	0	2,500	5,000		5,000
4293 · OES Reimbursement	0	0	0	OES excluded from report	0
4294 · Cost Recovery - Reimbursement	21	1,750	3,500		3,500
4296 · Fire Inspections	9,975	1,200	2,400		2,400
5239 · Fire Inspection Costs	-7616				
Total 4200 · FIRE SERVICES	2,380	5,450	10,900		10,900
4300 · COVINGTON PARK					
4310 · Rents & Concessions	3,265	1,500	3,000		3,000
Total 4300 · COVINGTON PARK	3,265	1,500	3,000		3,000
4700 · Grant Income					
4701 · Reimbursable Expenditures	2,767	5,000	10,000	Tech Grant - see 5295 & 5081	10,000
5295 · Office Equipment	-2,161				
5081 · Office Equip & Maintenance	-606				
Total 4700 · Grant Income	0	5,000	10,000		10,000
Total Income	427,092	436,782	870,229		904,963
Gross Profit	427,092	436,782	870,229		904,963
Expense					
5006 · Fire Operations					
Operating Supplies					
5252 · Fire Prevention Services	0	500	1,000		1,000
5265 · Paramedic Supply & Equipment	3,304	4,000	8,000		8,000
Total Operating Supplies	3,304	4,500	9,000		9,000
Training & Safety					
5247 · Physicals & Vaccinations	1,129	850	1,700		1,700

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5249 · Firefighter Personal Equipment	1,125	2,000	4,000		4,000
5250 · Firefighter Training Expense	0	1,250	2,500		2,500
5256 · Uniforms	3,574	4,000	8,000		8,000
Total Training & Safety	5,828	8,100	16,200		16,200
Administration					
5239 · Fire Inspection Costs					
5225 · County Dispatch	8,678	5,555	11,110		11,110
adj for full year payment	-2,125				
5227 · Communicatons	2,458	3,256	6,511		6,511
5237 · Inspections ICEMAZoll	2,400	1,200 Annual paid	2,400		2,400
adj for full year payment	-1,200				
5260 · Building Maintenance	2,176	1,500	3,000		3,000
5280 · Medical Director	2,500	2,500	5,000		5,000
5290 · Special Assessment	3,301	1,450 Annual paid	2,900		2,900
adj for full year payment	-1,650				
5295 · Office Equipment	0	750 Paid with Tech Grant	1,500		1,500
5296 · Office Expenses & Supplies	417	525	1,050		1,050
5297 · Supplies	1,242	1,050	2,100		2,100
5298 · Memberships & Associations	193	200	400		400
Total Administration	18,390	17,986	35,971		35,971
Apparatus					
5234 · Apparatus\Equipment Purchased	0	4,875	9,750		9,750
5235 · Apparatus Gasoline	6,577	6,500	13,000		13,000
5240 · Apparatus Maint. & Repair	796	1,000	2,000		2,000
5241 · Fire Engine Maint. & Repair					
ME461 · Medic Engine 461	2,649				
5241 · Fire Engine Maint. & Repair - Other	0	5,000	10,000		10,000
Total 5241 · Fire Engine Maint. & Repair	2,649	5,000	10,000		10,000
5243 · Yearly Equipment Testing	0	1,750	3,500		3,500
5244 · Radio Equipment	0	625	1,250		1,250
5293 · Command Vehicle					
C5202 · C5202 Suburban	378				
C5200 · 2013 Tahoe	7				
5293 · Command Vehicle - Other	0	1,000	2,000		2,000
Total 5293 · Command Vehicle	385	1,000	2,000		2,000
Total Apparatus	10,407	20,750	41,500		41,500
Compensation					

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	<u>Jul - Dec 21</u>	<u>6 mo Budget</u>	<u>Annual Budget</u>	<u>Projected Change</u>	<u>Annual Budget</u>
5203 · Compensation - Paramedics	67,704	69,346	138,692	3 full time positions	140,139
5204 · Compensation - Engineers	44,752	48,828	97,656	3 full time positions	112,612
5205 · OES & Mutual Aid	0	0	0	OES excluded from review	0
5206 · Compensation - Captains	39,416	26,957	53,914	2 full time positions	86,216
5207 · Compensation - Chief	36,833	28,246	56,492	Hourly position - 25 avg per wk	66,833
5207.5 · Compensation - BC/DO	22,250	22,475	44,950	no change	44,550
5209 · Payroll Taxes	17,457	17,923	35,845		37,889
5215 · Worker's Comp. Ins.	7,682	10,573	21,145		18,679
5219 · Employee Benefits	7,340	12,000	24,000	based on 8 staff	20,060
5230 · Subsistence Pay Reserves	17,300	22,750	45,500	1 per day	40,050
5232 · EMS Coordinator	0	5,000	10,000		5,000
Compensation - Other	0	9,643	19,286	one half MOU PTO and Holiday	9,643
Total Compensation	260,734	273,741	547,480		581,671
Total 5006 · Fire Operations	298,663	325,077	650,151		684,342
5005 · Wages & Benefits					
5002 · Wages - Administrative	0			No allowance for new GM	
5002.1 · Administrative -Interim GM	11,672	11,248	22,495	Cost per week 40 hr GM & 24 support	11,672
5305 · Wages, Other	11,672	11,248	22,495	Staff - increase of \$927.36 per week	11,672
Total 5002 · Wages - Administrative	16,976	10,940	21,880	*1 staff full time	34,656
5003 · Wages - Support Staff	15,469	17,160	34,320	*back vacation pay included	37,398
5004 · Wages - Parks	2,510	3,635	7,271	*	6,407
5015 · Payroll Taxes - Employer	1,285	1,808	3,616	*	3,057
5018 · CSD Workers Comp.	3,776	3,486	6,972	*additional full time staff	5,336
5019 · Employee Benefits	51,688	48,277	96,554		98,526
Total 5005 · Wages & Benefits	87,806	85,553	173,317		182,379
5000 · Administration					
5071 · Repair and Maintenance	2,125	1,800	3,600		3,600
5320 · CP Equipment	6,193	3,000	6,000		6,000
5365 · CP Buildings	2,988	1,750	3,500		3,500
5370 · CP Grounds	1,292	1,000	2,000		2,000
5375 · Gasoline	12,598	7,550	15,100		15,100
Total 5071 · Repair and Maintenance	16,556	19,391	38,782		38,782
5070 · Insurance-General	136	250	500		500
5080 · Office Expense	1,056	780	1,560		1,560
5065 · Postage	18,645	4,250	8,500	increased for additional legal spent	21,645
5068 · Printing/Copies					
5073 · Legal & Professional Expense					

