

**Morongo Valley Community Services District**  
**Balance Sheet Mid Year Review**  
As of December 31, 2024

	Dec 2024	
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Bank Accounts</b>		
1000 General Operating Fund	157,283.95	
1003 Restricted Funds	5,724.53	
1004 Money Market (Reserve)	30,625.44	*prior year undesignated reserves
1005 Petty Cash	0.00	
1005.10 Cash on Hand	21.85	
1005.2 Petty Cash -Checking	161.69	
<b>Total 1005 Petty Cash</b>	<b>\$ 183.54</b>	
1006 LA Fire Credit Union	334.06	
<b>Total Bank Accounts</b>	<b>\$ 194,151.52</b>	
<b>Accounts Receivable</b>		
1205 Property Tax Receivable	-23,131.90	
1206 Receivables	13,909.75	
<b>Total Accounts Receivable</b>	<b>-\$ 9,222.15</b>	
<b>Other Current Assets</b>		
1300 Prepaid Insurance	68,761.03	SDRMA paid in advance
1301 Prepaid Expenses	5,979.19	PPE & Website paid in advance
Payroll Refunds pending	19.94	
<b>Total Other Current Assets</b>	<b>\$ 74,780.16</b>	
<b>Total Current Assets</b>	<b>\$ 259,709.53</b>	
<b>Other Assets</b>		
1999 Suspense - Pending	0.00	
<b>Total Other Assets</b>	<b>\$ 0.00</b>	
<b>TOTAL ASSETS</b>	<b>\$ 259,709.53</b>	
<b>LIABILITIES AND EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>		
1003 Payables	14,475.43	monthly recurring expenses
<b>Total Accounts Payable</b>	<b>\$ 14,475.43</b>	
<b>Credit Cards</b>		
2054 Pacific Western Bank #1564	4,490.82	to be paid in full 1/27/25
<b>Total Credit Cards</b>	<b>\$ 4,490.82</b>	
<b>Other Current Liabilities</b>		
2000 Deferred Revenue	5,724.53	Restricted Funds
2325 Payroll Liabilities	2,675.14	monthly recurring paid in full
<b>Total 2325 Payroll Liabilities</b>	<b>\$ 2,675.14</b>	
2350 Unsecured Line of Credit-P.W.B.	0.00	Paid in full
2351 Banc of California Short Term loan	0.00	Paid in full
<b>Total Other Current Liabilities</b>	<b>\$ 8,399.67</b>	
<b>Total Current Liabilities</b>	<b>\$ 27,365.92</b>	
<b>Total Liabilities</b>	<b>\$ 27,365.92</b>	
<b>Equity</b>		
3900 Undesignated Prior Earnings	30,648.80	*
Net Income	201,694.81	
<b>Total Equity</b>	<b>\$ 232,343.61</b>	
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 259,709.53</b>	

**Morongo Valley Community Services District**  
**Budget vs. Actuals: Mid-Year Review**  
 July 1 - December 31, 2024

	Actual	Budget	Total over Budget	% of Budget	
<b>Income</b>					
4000 County Taxes			0.00		50% Actual Estimate:
4001 Countywide & Unitary Accrued	367,980.00	367,980.00	0.00	100.00%	\$357,398
4006 Fire Suppression Assessment	200,349.00	200,349.00	0.00	100.00%	\$197,027
<b>Total 4000 County Taxes</b>	<b>\$ 568,329.00</b>	<b>\$ 568,329.00</b>	<b>\$ 0.00</b>	<b>100.00%</b>	
4100 CSD			0.00		
4101 Community Donations	100.00	250.02	-150.02	40.00%	
4105 Interest	123.49	124.98	-1.49	98.81%	
4107 Note Payments	3,333.72	1,666.98	1,666.74	199.99%	paid in full for year
4190 Income - Other	48,330.26	124.98	48,205.28	38670.40%	FEMA 23-24 yr
Community Donations fee	-130.19		-130.19		
<b>Total 4100 CSD</b>	<b>\$ 51,757.28</b>	<b>\$ 2,166.96</b>	<b>\$ 49,590.32</b>	<b>2388.47%</b>	
4200 FIRE SERVICES			0.00		
4291 Donations	1,625.00	499.98	1,125.02	325.01%	
4293 OES Reimbursement			0.00		
4293.1 OES Billings	98,983.31	0.00	98,983.31		
4293.2 OES Costs	-40,160.35		-40,160.35		
<b>Total 4293 OES Reimbursement</b>	<b>\$ 58,822.96</b>	<b>\$ 0.00</b>	<b>\$ 58,822.96</b>		OES profit
4294 Cost Recovery - Reimbursement	10,081.26	7,637.52	2,443.74	132.00%	
4296 Fire Inspection Income			0.00		
4296 1 Fire Inspection Billing	3,597.00	3,000.00	597.00	119.90%	
4296 2 Fire Inspection Costs	-1,116.05		-1,116.05		
<b>Total 4296 Fire Inspection Income</b>	<b>\$ 2,480.95</b>	<b>\$ 3,000.00</b>	<b>-\$ 519.05</b>	<b>82.70%</b>	
4298 Voluntary Revenue Plan	1,686.00		1,686.00		
<b>Total 4200 FIRE SERVICES</b>	<b>\$ 74,696.17</b>	<b>\$ 11,137.50</b>	<b>\$ 63,558.67</b>	<b>670.67%</b>	
4300 COVINGTON PARK			0.00		
4310 Rents & Concessions	2,317.50	1,999.98	317.52	115.88%	
<b>Total 4300 COVINGTON PARK</b>	<b>\$ 2,317.50</b>	<b>\$ 1,999.98</b>	<b>\$ 317.52</b>	<b>115.88%</b>	
Uncategorized Income	192.00		192.00		
<b>Total Income</b>	<b>\$ 697,291.95</b>	<b>\$ 583,633.44</b>	<b>\$ 113,658.51</b>	<b>119.47%</b>	
<b>Gross Profit</b>	<b>\$ 697,291.95</b>	<b>\$ 583,633.44</b>	<b>\$ 113,658.51</b>	<b>119.47%</b>	
<b>Expenses</b>					
5000.1 Fire Operations			0.00		
A Operating Supplies			0.00		
5252 Fire Prevention Services		1,362.48	-1,362.48	0.00%	
5265 Paramedic Supply & Equipment	8,295.16	7,900.02	395.14	105.00%	
<b>Total A Operating Supplies</b>	<b>\$ 8,295.16</b>	<b>\$ 9,262.50</b>	<b>-\$ 967.34</b>	<b>89.56%</b>	
A Training & Safety			0.00		
5247 Physicals & Vaccinations	1,410.00	750.00	660.00	188.00%	Reserve Program
5249 Firefighter Personal Equipment	1,204.10	4,999.98	-3,795.88	24.08%	
5250 Firefighter Training Expense		1,500.00	-1,500.00	0.00%	
5256 Uniforms	5,938.37	2,899.98	3,038.39	204.77%	Annual allowance paid in full
<b>Total A Training &amp; Safety</b>	<b>\$ 8,552.47</b>	<b>\$ 10,149.96</b>	<b>-\$ 1,597.49</b>	<b>84.26%</b>	
Administration			0.00		
5225 County Dispatch	5,535.84	6,324.00	-788.16	87.54%	

5227 Communicatons	4,379.20	4,249.98	129.22	103.04%	
5237 Inspections ICEMA/Zoll		1,200.00	-1,200.00	0.00%	
5260 Building Maintenance	1,226.66	1,999.98	-773.32	61.33%	
5280 Medical Director	2,400.00	2,400.00	0.00	100.00%	
5290 Special Assessment	4,133.94	1,999.98	2,133.96	206.70%	paid in full for year
5295 Office Equipment		1,500.00	-1,500.00	0.00%	
5296 Office Expenses & Supplies	410.23	525.00	-114.77	78.14%	
5297 Supplies	642.53	1,549.98	-907.45	41.45%	
5298 Memberships & Associations		250.02	-250.02	0.00%	
<b>Total Administration</b>	<b>\$ 18,728.40</b>	<b>\$ 21,998.94</b>	<b>-\$ 3,270.54</b>	<b>85.13%</b>	
<b>Apparatus</b>			0.00		
5234 Apparatus\Equipment Purchased	6,391.86	4,875.00	1,516.86	131.12%	
5235 Apparatus Gasoline	6,000.46	10,000.02	-3,999.56	60.00%	
5240 Apparatus Maint. & Repair	2,012.66	1,000.02	1,012.64	201.26%	
5241 Fire Engine Maint. & Repair		10,000.02	-10,000.02	0.00%	
BE461 Brush Engine 461	2,462.07		2,462.07		
OES6621 6621 OES Engine	781.78		781.78		
WT461 Water Tender 461	4,286.82		4,286.82		
<b>Total 5241 Fire Engine Maint. &amp; Repair</b>	<b>\$ 7,530.67</b>	<b>\$ 10,000.02</b>	<b>-\$ 2,469.35</b>	<b>75.31%</b>	
5243 Yearly Equipment Testing		2,500.02	-2,500.02	0.00%	not completed yet
5244 Radio Equipment	6,720.00	5,760.00	960.00	116.67%	7 months
5293 Command Vehicle		750.00	-750.00	0.00%	
<b>Total Apparatus</b>	<b>\$ 28,655.65</b>	<b>\$ 34,885.08</b>	<b>-\$ 6,229.43</b>	<b>82.14%</b>	
<b>Compensation</b>		0.00	0.00		
5203 Compensation - Paramedics	85,284.53	102,315.00	-17,030.47	83.35%	
5204 Compensation - Engineers	112,198.93	112,546.02	-347.09	99.69%	
5207 Compensation - Chief	15,839.82	19,500.00	-3,660.18	81.23%	
5208 Compensation - Firefighters	119.84	0.00	119.84		
5209 Payroll Taxes	17,510.25	17,893.02	-382.77	97.86%	
5215 Worker's Comp. Ins.	13,892.48	15,073.98	-1,181.50	92.16%	
5219 Employee Benefits	5,955.23	12,300.00	-6,344.77	48.42%	
5230 Subsistence Pay Reserves	10,975.00	18,250.02	-7,275.02	60.14%	
<b>Total Compensation</b>	<b>\$ 261,776.08</b>	<b>\$ 297,878.04</b>	<b>-\$ 36,101.96</b>	<b>87.88%</b>	
<b>Total 5000.1 Fire Operations</b>	<b>\$ 326,007.76</b>	<b>\$ 374,174.52</b>	<b>-\$ 48,166.76</b>	<b>87.13%</b>	
<b>5000.2 Administration</b>			0.00		
5070 Insurance-General	41,223.90	41,500.02	-276.12	99.33%	
5071 Repair and Maintenance			0.00		
5320 CP Equipment		1,500.00	-1,500.00	0.00%	
5365 CP Buildings	5,042.50	4,822.50	220.00	104.56%	
5370 CP Grounds	1,544.63	1,249.98	294.65	123.57%	
5375 Gasoline	713.09	1,249.98	-536.89	57.05%	
<b>Total 5071 Repair and Maintenance</b>	<b>\$ 7,300.22</b>	<b>\$ 8,822.46</b>	<b>-\$ 1,522.24</b>	<b>82.75%</b>	
<b>5080 Office Expense</b>			0.00		
5065 Postage	97.76	268.98	-171.22	36.34%	
5068 Printing/Copies	2,490.75	1,875.00	615.75	132.84%	
5073 Legal & Professional Expense	7,195.50	7,500.00	-304.50	95.94%	missing Nov/Dec
5074 Internet Service	480.00	574.98	-94.98	83.48%	
5075 Publications & Education	300.00	250.02	49.98	119.99%	
5076 Memberships	4,523.00	1,695.48	2,827.52	266.77%	annual CSDA included
5077 Registrar of Voters Expense		1,249.98	-1,249.98	0.00%	
5078 Meeting Expense	831.82	1,046.52	-214.70	79.48%	
5081 Office Equip & Maintenance	22.17	1,125.00	-1,102.83	1.97%	

5082 Bank Charges	568.22	175.02	393.20	324.66%	
5083 Expenses & Supplies	960.70	1,657.98	-697.28	57.94%	
<b>Total 5080 Office Expense</b>	<b>\$ 17,469.92</b>	<b>\$ 17,418.96</b>	<b>\$ 50.96</b>	<b>100.29%</b>	
5085 Auditing/Accounting	15,989.73	10,000.02	5,989.71	159.90%	Audit paid in full
5087 Park Lease	600.00	300.00	300.00	200.00%	
5096 Street Lights	2,500.46	2,475.00	25.46	101.03%	
5100 Utilities			0.00		
5052 Water	1,778.68	1,450.02	328.66	122.67%	
5053 Electricity	8,598.54	6,124.98	2,473.56	140.38%	
5054 Gas	953.85	1,500.00	-546.15	63.59%	
5060 Telephone	2,026.13	2,477.52	-451.39	81.78%	
<b>Total 5100 Utilities</b>	<b>\$ 13,357.20</b>	<b>\$ 11,552.52</b>	<b>\$ 1,804.68</b>	<b>115.62%</b>	
5200 Debt Service	16,602.60	3,499.98	13,102.62	474.36%	LOC, Loan and SDRMA
<b>Total 5000.2 Administration</b>	<b>\$ 115,044.03</b>	<b>\$ 95,568.96</b>	<b>\$ 19,475.07</b>	<b>120.38%</b>	
5400 Grant Expense			0.00		
5401 Aquisition/Maintenance		499.98	-499.98	0.00%	
<b>Total 5400 Grant Expense</b>	<b>\$ 0.00</b>	<b>\$ 499.98</b>	<b>-\$ 499.98</b>	<b>0.00%</b>	
<b>A Wages &amp; Benefits</b>			0.00		
5002 Wages - Administrative	26,150.00	25,999.98	150.02	100.58%	
5004 Wages - Parks	15,878.00	18,720.00	-2,842.00	84.82%	
5015 Payroll Taxes - Employer	3,067.14	3,855.00	-787.86	79.56%	
5018 CSD Workers Comp.	2,006.45	2,643.00	-636.55	75.92%	
5019 Employee Benefits	7,061.06	5,543.52	1,517.54	127.38%	
<b>Total A Wages &amp; Benefits</b>	<b>\$ 54,162.65</b>	<b>\$ 56,761.50</b>	<b>-\$ 2,598.85</b>	<b>95.42%</b>	
<b>Total Expenses</b>	<b>\$ 495,214.44</b>	<b>\$ 527,004.96</b>	<b>-\$ 31,790.52</b>	<b>93.97%</b>	
<b>Net Operating Income</b>	<b>\$ 202,077.51</b>	<b>\$ 56,628.48</b>	<b>\$ 145,449.03</b>	<b>356.85%</b>	
<b>Other Expenses</b>					
Community Outreach	382.70		382.70		
<b>Total Other Expenses</b>	<b>\$ 382.70</b>	<b>\$ 0.00</b>	<b>\$ 382.70</b>		
<b>Net Other Income</b>	<b>-\$ 382.70</b>	<b>\$ 0.00</b>	<b>-\$ 382.70</b>		
<b>Net Income</b>	<b>\$ 201,694.81</b>	<b>\$ 56,628.48</b>	<b>\$ 145,066.33</b>	<b>356.17%</b>	

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