

**FY 2015-16
Mid-Year Spreadsheets**

Attachment 2

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Morongo Valley C.S.D.
Profit & Loss Budget vs. Actual
July through December 2015

Ordinary Income/Expense	Jul - Dec 15	Budget	\$ Over Budget	Notes:
Income				
4000 - County Taxes				
4001 - Countywide & Unitary Accrued	182732	184741	-2009	
4006 - Fire Suppression Assessment	150497	151466	-969	
Total 4000 - County Taxes	333229	336207	-2978	
4100 - CSD				
4101 - Community Donations	2086	0	2086	Restricted Funds Mojave
4106 - Interest	21	0	21	
4107 - Note Payments	3334	1887	1667	Full pmt rec'd
4190 - Income - Other	501	0	501	Brown Act reimbursement
Total 4100 - CSD	5942	1667	4275	
4200 - FIRE SERVICES				
4290 - Income - Other	66	0	66	CPR Class
4291 - Donations	2273	0	2273	Restricted Funds
4293 - OES Reimbursement	120829	11000	115829	Billed OES - 50% received as of 12/31/15
4294 - Cost Recovery - Reimbursement	1768	2000	-232	
4295 - Fire Inspections	408	1200	-792	
Total 4200 - FIRE SERVICES	131344	14200	117144	
4300 - COVINGTON PARK				
4310 - Rents & Concessions	3114	2500	614	
Total 4300 - COVINGTON PARK	3114	2500	614	
4700 - Grant Income				
4701 - Reimbursable Expenditures	119	5000	-4881	No pending grants as of 12/31
Total 4700 - Grant Income	119	5000	-4881	
Total Income	473748	359574	114174	
Gross Profit	473748	359574	114174	
Expense				
5006 - Fire Operations				
Operating Supplies				
5252 - Fire Prevention Services	45	750	-705	
5265 - Paramedic Supply & Equipment	2776	5000	-2224	
5275 - OES & Mutual Aid Expense	2492	0	2492	reimbursed
5285 - Disaster Preparedness	0	75	-75	
Total Operating Supplies	5313	5825	-512	

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	<u>Jul - Dec 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>	Notes:
Training & Safety				
5247 - Physicals & Vaccinations	1249	2000	-751	
5249 - Firefighter Personal Equipment	828	2750	-1922	
5250 - Firefighter Training Expense	200	1500	-1300	
6256 - Uniforms	2061	2250	-189	
Total Training & Safety	4338	8500	-4162	
Administration				
5225 - County Dispatch	3469	3900	-431	
5227 - Communications	1908	1250	656	800 Radio monthly fee's \$157
5237 - Inspections ICEMA/Zoll	2400	1400	1000	ICEMA full year paid - no further expense
5245 - Other Expense-Recruitment	157	50	107	
5260 - Building Maintenance	1193	1000	193	
5280 - Medical Director	2500	2500	0	
5290 - Special Assessment	2758	1375	1383	Wildan Full year paid - no further expense
5295 - Office Equipment	628	500	128	475.00 restricted funds used
5296 - Office Expenses & Supplies	917	650	267	266.00 restricted funds
5297 - Supplies	591	1250	-659	
5298 - Memberships & Associations	511	450	61	
Total Administration	17031	14325	2706	
Apparatus				
5234 - Apparatus Equipment Purchased	3812	3675	-137	498.00 restricted funds
5235 - Apparatus Gasoline	5758	7500	-1744	
5240 - Apparatus Maint. & Repair				
5241 - Fire Engine Maint. & Repair				
BE 462 - Brush Engine 462	7420			6,982.00 OES repairs
E462 - Fire Engine 462	428			
ME461 - Medic Engine 461	29732			24,983.00 engine
5241 - Fire Engine Maint. & Repair - Other	0	10000	-10000	
Total 5241 - Fire Engine Maint. & Repair	37580	10000	27580	
5243 - Yearly Equipment Testing	3357	3975	-618	
5244 - Radio Equipment	701	1625	-924	
5293 - Command Vehicle				
C5200 - 2013 Tahoe	2150			
C5201 - Tahoe	1638			1,259.00 Restricted Funds
8293 - Command Vehicle - Other	0	1700	-1700	
Total 5293 - Command Vehicle	3788	1700	2088	
Total Apparatus	54993	28675	26318	

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Compensation				
5203 - Compensation - Paramedics	57967	52726	5239	Employee Turnover-short staff
5204 - Compensation - Engineers	59717	54027	5690	2,655.00 & MOU Holiday
5205 - OES & Mutual Aid	39698	5500	34198	34,196.00 refer to OES Income
5206 - Compensation - Captains	65804	23351	42453	30,453.00 MOU staffing - TBD coverage
5207 - Compensation - Chief	14507	26506	-11999	TDD credit
5209 - Payroll Taxes	18734	14482	5252	3,250.00 OES staffing
5215 - Worker's Comp. Ins.	20223	19978	246	3,020.00 OES
5219 - Employee Benefits	8773	10400	-1627	New staff notcovered
5230 - Subsistance Pay Reserves	7765	9100	-1335	
5232 - EMS Coordinator	3320	6558	-3238	
Total Compensation	297506	232220	14277	
Total 5006 - Fire Operations	379182	280554	98627	108,037.00 Adjustments not on budget
5005 - Wages & Benefits				
5002 - Wages - Administrative	18899	18000	699	692 Paid out vacation time
5003 - Wages - Support Staff	4040	4295	545	reduction in hours not feasible
5004 - Wages - Parks	14128	11700	2428	1,002.00 Vacation Backfill
5015 - Payroll Taxes - Employer	3076	3469	-393	
5018 - CSD Workers Comp.	2577	2846	-268	
5019 - Employee Benefits	2207	1953	254	Insurance Increase
Total 5005 - Wages & Benefits	45527	42262	3265	
5000 - Administration				
5071 - Repair and Maintenance				
5320 - CP Equipment	1407	1000	407	535.00 Battery & Starter
5365 - CP Buildings	3384	1000	2384	1,344.00 \$1171 Plumbing, \$173lights, Christmas \$178
5370 - CP Grounds	1405	1200	205	
5375 - Gasoline	876	525	351	
5377 - Mojave Property	2077			2,076.98 fixup for sale- restricted
Total 5071 - Repair and Maintenance	9150	3725	5425	
5070 - Insurance-General	6782	7750	-968	
5080 - Office Expense				
5065 - Postage	257	200	57	
5068 - Printing/Copies	810	750	60	Full year maint contract \$720 paid
5073 - Legal & Professional Expense	892	900	-208	
5074 - Internet Service	280	420	-140	
5075 - Publications & Education	0	200	-200	
5076 - Memberships	1729	785	964	CSDA full year \$1634
5077 - Registrar of Voters Expense	20	500	-480	

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5078 · Meeting Expense	177	100	77	director awards
5081 · Office Equip & Maintenance	0	600	-600	
5082 · Bank Charges	257	125	132	LOC interest - operating funds
5083 · Expenses & Supplies	977	340	637	GM mileage \$593
Total 5000 · Office Expense	5199	4900	299	
5085 · Auditing/Accounting	9855	6850	3005	Full year Audit prep \$6975 paid
5090 · Children's Library	161	100	61	\$100 stipend summer prog
5096 · Street Lights	2075	2000	75	
5100 · Utilities				
5052 · 5252 Water	1198	1400	-202	
5053 · 5053 Electricity	6426	4000	2427	
5054 · 5054 Gas	542	1000	-458	
5060 · 5060 Telephone	1837	2125	-288	
Total 5100 · Utilities	10003	8625	1478	
5200 · Debt Service				
5220 · Lease/Purchase Equip. Reserve	2908	2908	0	
Total 6200 · Debt Service	2908	2908	0	
Total 5000 · Administration	46133	36758	9375	5,649.98 Adjustments not on budget
Uncateg · Uncategorized Expense				
Total Expense	470842	359574	111268	
Net Ordinary Income	2906	0	2906	
Net Income	2906	0	2906	

OES

Mojave

Restricted Fire Funds