



Morongo Valley Community Services District
For the Year Ended June 30, 2020

The following Auditor workpapers are attached:

Adjusting Journal Entries

Reclassifying Journal Entries

Audit Report Lead Schedules

Adjusted Trial Balance

Prepared by:
Kendra Dockham, CPA



Client: **1441 - Morongo Valley Community Services District**
 Engagement: **#1441 - A - 06/30/2020**
 Period Ending: **6/30/2020**
 Trial Balance: **10 - Trial Balance**
 Workpaper: **Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 5				
To recognize interest revenue				
3000	Open Bal Equity		26.00	
4105	CSD:4105 -+ Interest			26.00
Total			26.00	26.00
Total Adjusting Journal Entries			26.00	26.00
Total All Journal Entries			26.00	26.00

Client: **1441 - Morongo Valley Community Services District**
 Engagement: **#1441 - A - 06/30/2020**
 Period Ending: **6/30/2020**
 Trial Balance: **10 - Trial Balance**
 Workpaper: **Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 1				
To recognize Fixed assets along with Accum Depreciation for financial statement disclosure				
1750	Land, Property and Equip		2,148,860.00	
3151	Invest in F/A-contra		1,424,784.00	
1751	Accum depreciation			1,424,784.00
3150	Investment in Gen Fixed Assets			2,148,860.00
Total			<u>3,573,644.00</u>	<u>3,573,644.00</u>
Reclassifying Journal Entries JE # 2				
to post depreciation				
5299	Depreciation - Fire Ops		57,675.00	
5299	Depreciation - Fire Ops		17,980.00	
1751	Accum depreciation			57,675.00
1751	Accum depreciation			17,980.00
Total			<u>75,655.00</u>	<u>75,655.00</u>
Reclassifying Journal Entries JE # 3				
To capitalize expenses				
1750	Land, Property and Equip		48,360.00	
5234	Fire Operations:Apparatus:5234 -> Apparatus/Equipment Purchased			48,360.00
Total			<u>48,360.00</u>	<u>48,360.00</u>
Reclassifying Journal Entries JE # 4				
To recognize longterm notes receivable				
1600	Note Morongo Park		40,151.00	
3000	Open Bal Equity			40,151.00
Total			<u>40,151.00</u>	<u>40,151.00</u>
Reclassifying Journal Entries JE # 6				
To recognize payments made during the year on principal of notes receivables				
4107	CSD:4107 -> Note Payments		1,204.00	
1600	Note Morongo Park			1,204.00
Total			<u>1,204.00</u>	<u>1,204.00</u>
	Total Reclassifying Journal Entries		<u>3,739,014.00</u>	<u>3,739,014.00</u>
	Total All Journal Entries		<u>3,739,014.00</u>	<u>3,739,014.00</u>

Account	Description	1st PP-FINAL < WPRef	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL	< WPRef
		6/30/2019	6/30/2020			6/30/2020			6/30/2020	
5365	Administration:5071 + Repair and Maintenance:5365 + CP Buildings	5,582.00	6,501.00			6,501.00			6,501.00	
5370	Administration:5071 + Repair and Maintenance:5370 + CP Grounds	2,710.00	3,138.00			3,138.00			3,138.00	
5371	Administration:5071 + Repair and Maintenance:5371 + Ball Park	0.00	2,382.00			2,382.00			2,382.00	
5374	Administration: Repair and Maintenance: Vehicle	0.00	0.00			0.00			0.00	
5375	Administration:5071 + Repair and Maintenance:5375 + Gasoline	1,679.00	1,951.00			1,951.00			1,951.00	
5376	Repair and Maintenance: Morongo Park Grounds	0.00	0.00			0.00			0.00	
5377	Administration:5071 + Repair and Maintenance:5377 + Mojave Property	0.00	0.00			0.00			0.00	
5385	Repair and Maintenance: Recreation	0.00	0.00			0.00			0.00	
5399	Office Expense: Other	0.00	0.00			0.00			0.00	
5400	Grant Expense	0.00	0.00			0.00			0.00	
5401	Grant Expense:5401 + Aquisition/Maintenance	3,179.00	5,770.00			5,770.00			5,770.00	
5405	Grant Expense: Special Programs	0.00	0.00			0.00			0.00	
5499	Depreciation: Parks	0.00	0.00			0.00			0.00	
5500	Inkind expense	0.00	0.00			0.00			0.00	
5999	Closing Costs	0.00	0.00			0.00			0.00	
8000	Uncategorized Expense	0.00	0.00			0.00			0.00	
Total		0.00	0.00			0.00		0.00	0.00	
Net (Income) Loss		(25,416.00)	27,087.00			(26.00)	27,061.00	28,499.00	55,560.00	

Client: **1441 - Morongo Valley Community Services District**
 Engagement: **#1441 - A - 06/30/2020**
 Period Ending: **6/30/2020**
 Trial Balance: **10 - Trial Balance**
 Workpaper: **Lead Schedules**

Account	Description	1st PP-FINAL 6/30/2019	UNADJ 06/30/2020	JE Ref #	AJE	ADJ 06/30/2020	JE Ref #	RJE	FINAL 06/30/2020
Group : [A] cash									
Subgroup : [100] Unrestricted									
1000	General Operating Fund	329,976.00	227,232.00		0.00	227,232.00		0.00	227,232.00
1004	Money Market (Contingency Res.)	58,134.00	40,073.00		0.00	40,073.00		0.00	40,073.00
1005.10	Petty Cash:1005.10 -+ Cash on Hand	100.00	100.00		0.00	100.00		0.00	100.00
1005.20	Petty Cash:1005.20 -+ Petty Cash -Checking	550.00	530.00		0.00	530.00		0.00	530.00
1006	LA Fire Credit Union	156.00	192.00		0.00	192.00		0.00	192.00
	Subtotal [100] Unrestricted	388,916.00	268,127.00		0.00	268,127.00		0.00	268,127.00
Subgroup : [200] Restricted									
1003	Restricted Funds Account	9,343.00	111,723.00		0.00	111,723.00		0.00	111,723.00
	Subtotal [200] Restricted	9,343.00	111,723.00		0.00	111,723.00		0.00	111,723.00
Subgroup : [300] Certificates of Deposit									
1002	CD (LAFCO/EMERGENCY RES)	140,252.00	143,473.00		0.00	143,473.00		0.00	143,473.00
	Subtotal [300] Certificates of Deposit	140,252.00	143,473.00		0.00	143,473.00		0.00	143,473.00
	Total [A] cash	538,511.00	523,323.00		0.00	523,323.00		0.00	523,323.00
Group : [B] AR									
Subgroup : [100] Grants									
1200	Grants Receivable	0.00	60,945.00		0.00	60,945.00		0.00	60,945.00
1205	Property Tax Receivable	14,508.00	15,308.00		0.00	15,308.00		0.00	15,308.00
1206	Other Receivables	81,238.00	0.00		0.00	0.00		0.00	0.00
	Subtotal [100] Grants	95,746.00	76,253.00		0.00	76,253.00		0.00	76,253.00
	Total [B] AR	95,746.00	76,253.00		0.00	76,253.00		0.00	76,253.00
Group : [D] Prepaid Insurance									
Subgroup : None									
1301	Prepaid Expenses	2,156.00	1,813.00		0.00	1,813.00		0.00	1,813.00
	Subtotal : None	2,156.00	1,813.00		0.00	1,813.00		0.00	1,813.00
	Total [D] Prepaid Insurance	2,156.00	1,813.00		0.00	1,813.00		0.00	1,813.00
Group : [G] LTD funding									
Subgroup : [200] NonCurrent									
1600	Note Morongo Park	40,151.00	0.00		0.00	0.00		38,947.00	38,947.00
							RJE - 4	40,151.00	
							RJE - 6	(1,204.00)	
	Subtotal [200] NonCurrent	40,151.00	0.00		0.00	0.00		38,947.00	38,947.00
	Total [G] LTD funding	40,151.00	0.00		0.00	0.00		38,947.00	38,947.00
	Current Assets	676,564.00	601,389.00		0.00	601,389.00		38,947.00	640,336.00
Group : [F] fixed assets									
Subgroup : [F1] Land, property and equipment									
1750	Land, Property and Equip	2,148,860.00	0.00		0.00	0.00		2,197,220.00	2,197,220.00
							RJE - 1	2,148,860.00	
							RJE - 3	48,360.00	
	Subtotal [F1] Land, property and equipment	2,148,860.00	0.00		0.00	0.00		2,197,220.00	2,197,220.00
Subgroup : [F2] Accumulated Depreciation									
1751	Accum depreciation	(1,424,784.00)	0.00		0.00	0.00		(1,500,439.00)	(1,500,439.00)
							RJE - 1	(1,424,784.00)	
							RJE - 2	(57,675.00)	
							RJE - 2	(17,980.00)	
	Subtotal [F2] Accumulated Depreciation	(1,424,784.00)	0.00		0.00	0.00		(1,500,439.00)	(1,500,439.00)
	Total [F] fixed assets	724,076.00	0.00		0.00	0.00		696,781.00	696,781.00
	Non-Current Assets	724,076.00	0.00		0.00	0.00		696,781.00	696,781.00
	TOTAL ASSET	1,400,640.00	601,389.00		0.00	601,389.00		735,728.00	1,337,117.00
Group : [M] AP									
Subgroup : None									
1999	Suspense - Pendings	0.00	(277.00)		0.00	(277.00)		0.00	(277.00)
2003	Payables	(38,075.00)	(32,491.00)		0.00	(32,491.00)		0.00	(32,491.00)
2050	Pacific Western Bank-Elan	0.00	260.00		0.00	260.00		0.00	260.00
2054	Pacific Western Bank #1564	(3,206.00)	0.00		0.00	0.00		0.00	0.00
2057	Home Depot #9043	(554.00)	(143.00)		0.00	(143.00)		0.00	(143.00)
2305	Sales Tax Payable	(1,562.00)	(403.00)		0.00	(403.00)		0.00	(403.00)
	Subtotal : None	(43,397.00)	(33,054.00)		0.00	(33,054.00)		0.00	(33,054.00)
	Total [M] AP	(43,397.00)	(33,054.00)		0.00	(33,054.00)		0.00	(33,054.00)
Group : [N] deferred revenues									
Subgroup : None									
2000	Deferred Revenue	(9,343.00)	(11,723.00)		0.00	(11,723.00)		0.00	(11,723.00)
	Subtotal : None	(9,343.00)	(11,723.00)		0.00	(11,723.00)		0.00	(11,723.00)
	Total [N] deferred revenues	(9,343.00)	(11,723.00)		0.00	(11,723.00)		0.00	(11,723.00)
	Current Liabilities	(52,740.00)	(44,777.00)		0.00	(44,777.00)		0.00	(44,777.00)
	Non-Current Liabilities	0.00	0.00		0.00	0.00		0.00	0.00
	TOTAL LIABILITY	(52,740.00)	(44,777.00)		0.00	(44,777.00)		0.00	(44,777.00)
Group : [U] Fund balance									
Subgroup : [100] Unrestricted									
3000	Open Bal Equity	0.00	0.00		26.00	26.00		(40,151.00)	(40,125.00)
					26.00	26.00		(40,151.00)	
3900	Undesignated Prior Earnings	(484,367.00)	(102,532.00)		0.00	(102,532.00)		0.00	(102,532.00)
	Subtotal [100] Unrestricted	(484,367.00)	(102,532.00)		26.00	(102,506.00)		(40,151.00)	(142,657.00)
Subgroup : [200] Invest in FA									
3150	Investment in Gen Fixed Assets	(2,088,158.00)	0.00		0.00	0.00		(2,148,860.00)	(2,148,860.00)
							RJE - 1	(2,148,860.00)	
3151	Invest in F/A-contra	1,361,857.00	0.00		0.00	0.00		1,424,784.00	1,424,784.00
							RJE - 1	1,424,784.00	
	Subtotal [200] Invest in FA	(726,301.00)	0.00		0.00	0.00		(724,076.00)	(724,076.00)
Subgroup : [300] Designated									
3955	Designated Reserves:3955 -> LAFCO Reserve (CD)	(53,690.00)	(79,971.00)		0.00	(79,971.00)		0.00	(79,971.00)
3956	Designated Reserves:3956 -> Contingency Reserve(MM)	(58,124.00)	(40,071.00)		0.00	(40,071.00)		0.00	(40,071.00)
3957	Designated Reserves:3957 -> General Reserve Emergencies(CD)	0.00	(60,000.00)		0.00	(60,000.00)		0.00	(60,000.00)
3958	Designated Reserves:3958 -> Reserve for Capital Imp (R)	0.00	(75,000.00)		0.00	(75,000.00)		0.00	(75,000.00)
3959	Designated Reserves:3959 -> Reserve for Fund Development(R)	0.00	(25,000.00)		0.00	(25,000.00)		0.00	(25,000.00)
3960	Designated Reserves:3960 -> General Operating Reserve	0.00	(201,125.00)		0.00	(201,125.00)		0.00	(201,125.00)
	Subtotal [300] Designated	(111,814.00)	(481,167.00)		0.00	(481,167.00)		0.00	(481,167.00)
	Total [U] Fund balance	(1,322,482.00)	(583,699.00)		26.00	(583,673.00)		(764,227.00)	(1,347,900.00)
	Equity	(1,322,482.00)	(583,699.00)		26.00	(583,673.00)		(764,227.00)	(1,347,900.00)
	NET (INCOME) LOSS	(25,418.00)	27,087.00		(26.00)	27,061.00		28,499.00	55,560.00

Client: **1441 - Morongo Valley Community Services District**
 Engagement: **#1441 - A - 06/30/2020**
 Period Ending: **6/30/2020**
 Trial Balance: **10 - Trial Balance**
 Worksheet: **Lead Schedules**

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL
		6/30/2019	06/30/2020		06/30/2020	06/30/2020		06/30/2020	
TOTAL EQUITY		<u>(1,347,900.00)</u>	<u>(556,612.00)</u>		<u>0.00</u>	<u>(556,612.00)</u>		<u>(735,728.00)</u>	<u>(1,292,340.00)</u>
TOTAL LIABILITY AND EQUITY		<u>(1,400,640.00)</u>	<u>(601,389.00)</u>		<u>0.00</u>	<u>(601,389.00)</u>		<u>(735,728.00)</u>	<u>(1,337,117.00)</u>
Group : [W01] tax revenue									
Subgroup : None									
4001	County Taxes:4001 -> Countywide & Unitary Accrued	(447,918.00)	(473,328.00)		0.00	(473,328.00)		0.00	(473,328.00)
Subtotal : None		<u>(447,918.00)</u>	<u>(473,328.00)</u>		<u>0.00</u>	<u>(473,328.00)</u>		<u>0.00</u>	<u>(473,328.00)</u>
Total [W01] tax revenue		<u>(447,918.00)</u>	<u>(473,328.00)</u>		<u>0.00</u>	<u>(473,328.00)</u>		<u>0.00</u>	<u>(473,328.00)</u>
Group : [W02] donations									
Subgroup : None									
4101	CSD:4101 -> Community Donations	(50.00)	(391.00)		0.00	(391.00)		0.00	(391.00)
4291	FIRE SERVICES:4291 -> Donations	(6,677.00)	0.00		0.00	0.00		0.00	0.00
Subtotal : None		<u>(6,727.00)</u>	<u>(391.00)</u>		<u>0.00</u>	<u>(391.00)</u>		<u>0.00</u>	<u>(391.00)</u>
Total [W02] donations		<u>(6,727.00)</u>	<u>(391.00)</u>		<u>0.00</u>	<u>(391.00)</u>		<u>0.00</u>	<u>(391.00)</u>
Group : [W03] interest									
Subgroup : None									
4105	CSD:4105 -> Interest	(335.00)	(3,294.00)		(26.00)	(3,320.00)		0.00	(3,320.00)
Subtotal : None		<u>(335.00)</u>	<u>(3,294.00)</u>	AJE - 5	<u>(26.00)</u>	<u>(3,320.00)</u>		<u>0.00</u>	<u>(3,320.00)</u>
Total [W03] interest		<u>(335.00)</u>	<u>(3,294.00)</u>		<u>(26.00)</u>	<u>(3,320.00)</u>		<u>0.00</u>	<u>(3,320.00)</u>
Group : [W04] fire services									
Subgroup : None									
4290	FIRE SERVICES:4290 -> Income - Other	(4,586.00)	0.00		0.00	0.00		0.00	0.00
4293	FIRE SERVICES:4293 -> OES Reimbursement	(200,823.00)	(74,596.00)		0.00	(74,596.00)		0.00	(74,596.00)
4294	FIRE SERVICES:4294 -> Cost Recovery - Reimbursement	0.00	(519.00)		0.00	(519.00)		0.00	(519.00)
4296	FIRE SERVICES:4296 -> Fire Inspections	(2,359.00)	(5,255.00)		0.00	(5,255.00)		0.00	(5,255.00)
Subtotal : None		<u>(207,768.00)</u>	<u>(80,370.00)</u>		<u>0.00</u>	<u>(80,370.00)</u>		<u>0.00</u>	<u>(80,370.00)</u>
Total [W04] fire services		<u>(207,768.00)</u>	<u>(80,370.00)</u>		<u>0.00</u>	<u>(80,370.00)</u>		<u>0.00</u>	<u>(80,370.00)</u>
Group : [W05] parks revenue									
Subgroup : None									
4110	CSD:4110 -> CP Rents & Concessions	0.00	(100.00)		0.00	(100.00)		0.00	(100.00)
4310	COVINGTON PARK:4310 -> Rents & Concessions	(2,824.00)	(3,084.00)		0.00	(3,084.00)		0.00	(3,084.00)
Subtotal : None		<u>(2,824.00)</u>	<u>(3,184.00)</u>		<u>0.00</u>	<u>(3,184.00)</u>		<u>0.00</u>	<u>(3,184.00)</u>
Total [W05] parks revenue		<u>(2,824.00)</u>	<u>(3,184.00)</u>		<u>0.00</u>	<u>(3,184.00)</u>		<u>0.00</u>	<u>(3,184.00)</u>
Group : [W06] grant revenue									
Subgroup : None									
4701	Grant Income:4701 -> Reimbursable Expenditures	0.00	(60,945.00)		0.00	(60,945.00)		0.00	(60,945.00)
Subtotal : None		<u>0.00</u>	<u>(60,945.00)</u>		<u>0.00</u>	<u>(60,945.00)</u>		<u>0.00</u>	<u>(60,945.00)</u>
Total [W06] grant revenue		<u>0.00</u>	<u>(60,945.00)</u>		<u>0.00</u>	<u>(60,945.00)</u>		<u>0.00</u>	<u>(60,945.00)</u>
Group : [W07] Fire Assessment									
Subgroup : None									
4006	County Taxes:4006 -> Fire Suppression Assessment	(333,094.00)	(340,750.00)		0.00	(340,750.00)		0.00	(340,750.00)
Subtotal : None		<u>(333,094.00)</u>	<u>(340,750.00)</u>		<u>0.00</u>	<u>(340,750.00)</u>		<u>0.00</u>	<u>(340,750.00)</u>
Total [W07] Fire Assessment		<u>(333,094.00)</u>	<u>(340,750.00)</u>		<u>0.00</u>	<u>(340,750.00)</u>		<u>0.00</u>	<u>(340,750.00)</u>
Revenues		<u>(998,666.00)</u>	<u>(962,262.00)</u>		<u>(26.00)</u>	<u>(962,288.00)</u>		<u>0.00</u>	<u>(962,288.00)</u>
Group : [W08] Other Revenues									
Subgroup : None									
4107	CSD:4107 -> Note Payments	(2,191.00)	(3,334.00)		0.00	(3,334.00)		1,204.00	(2,130.00)
4190	CSD:4190 -> Income - Other	(688.00)	(2,010.00)		0.00	(2,010.00)	RJE - 6	1,204.00	(2,010.00)
4800	Transfer to/from Reserves	0.00	(2,355.00)		0.00	(2,355.00)		0.00	(2,355.00)
Subtotal : None		<u>(2,879.00)</u>	<u>(7,699.00)</u>		<u>0.00</u>	<u>(7,699.00)</u>		<u>1,204.00</u>	<u>(6,495.00)</u>
Total [W08] Other Revenues		<u>(2,879.00)</u>	<u>(7,699.00)</u>		<u>0.00</u>	<u>(7,699.00)</u>		<u>1,204.00</u>	<u>(6,495.00)</u>
Other Income		<u>(2,879.00)</u>	<u>(7,699.00)</u>		<u>0.00</u>	<u>(7,699.00)</u>		<u>1,204.00</u>	<u>(6,495.00)</u>
TOTAL REVENUE		<u>(1,001,545.00)</u>	<u>(969,961.00)</u>		<u>(26.00)</u>	<u>(969,987.00)</u>		<u>1,204.00</u>	<u>(968,783.00)</u>
Group : [X01] wages									
Subgroup : None									
5002.1	Wages & Benefits:5002 -> Wages - Administrative:5002.1 -> Administrative -	21,840.00	0.00		0.00	0.00		0.00	0.00
5002.2	Wages & Benefits:5002 -> Wages - Administrative:5002.2 -> Administrative -	1,923.00	0.00		0.00	0.00		0.00	0.00
5003	Wages & Benefits:5003 -> Wages - Support Staff	23,832.00	28,828.00		0.00	28,828.00		0.00	28,828.00
5004	Wages & Benefits:5004 -> Wages - Parks	28,473.00	29,341.00		0.00	29,341.00		0.00	29,341.00
5005	Wages & Benefits:5002 -> Wages - Administrative:5005 -> Wages, Other	0.00	21,840.00		0.00	21,840.00		0.00	21,840.00
Subtotal : None		<u>76,068.00</u>	<u>80,009.00</u>		<u>0.00</u>	<u>80,009.00</u>		<u>0.00</u>	<u>80,009.00</u>
Total [X01] wages		<u>76,068.00</u>	<u>80,009.00</u>		<u>0.00</u>	<u>80,009.00</u>		<u>0.00</u>	<u>80,009.00</u>
Group : [X01.1] Benefits									
Subgroup : None									
5015	Wages & Benefits:5015 -> Payroll Taxes - Employer	4,758.00	5,701.00		0.00	5,701.00		0.00	5,701.00
5018	Wages & Benefits:5018 -> CSD Workers Comp.	3,551.00	3,435.00		0.00	3,435.00		0.00	3,435.00
5019	Wages & Benefits:5019 -> Employee Benefits	6,295.00	6,861.00		0.00	6,861.00		0.00	6,861.00
Subtotal : None		<u>14,604.00</u>	<u>15,997.00</u>		<u>0.00</u>	<u>15,997.00</u>		<u>0.00</u>	<u>15,997.00</u>
Total [X01.1] Benefits		<u>14,604.00</u>	<u>15,997.00</u>		<u>0.00</u>	<u>15,997.00</u>		<u>0.00</u>	<u>15,997.00</u>
Group : [X02] Utilities									
Subgroup : None									
5053	Administration:5100 -> Utilities:5053 -> 5053 Electricity	10,320.00	10,934.00		0.00	10,934.00		0.00	10,934.00
5054	Administration:5100 -> Utilities:5054 -> 5054 Gas	2,670.00	2,336.00		0.00	2,336.00		0.00	2,336.00
5060	Administration:5100 -> Utilities:5060 -> 5060 Telephone	1,376.00	1,781.00		0.00	1,781.00		0.00	1,781.00
Subtotal : None		<u>14,366.00</u>	<u>15,051.00</u>		<u>0.00</u>	<u>15,051.00</u>		<u>0.00</u>	<u>15,051.00</u>
Total [X02] Utilities		<u>14,366.00</u>	<u>15,051.00</u>		<u>0.00</u>	<u>15,051.00</u>		<u>0.00</u>	<u>15,051.00</u>
Group : [X03] Office expense									
Subgroup : None									
5065	Administration:5080 -> Office Expense:5065 -> Postage	771.00	491.00		0.00	491.00		0.00	491.00
5068	Administration:5080 -> Office Expense:5068 -> Printing/Copies	317.00	1,601.00		0.00	1,601.00		0.00	1,601.00
5070	Administration:5070 -> Insurance-General	18,970.00	22,745.00		0.00	22,745.00		0.00	22,745.00
5073	Administration:5080 -> Office Expense:5073 -> Legal & Professional Expense	66,483.00	38,898.00		0.00	38,898.00		0.00	38,898.00
5074	Administration:5080 -> Office Expense:5074 -> Internet Service	1,207.00	1,431.00		0.00	1,431.00		0.00	1,431.00
5076	Administration:5080 -> Office Expense:5076 -> Memberships	2,791.00	2,931.00		0.00	2,931.00		0.00	2,931.00
5077	Administration:5080 -> Office Expense:5077 -> Registrar of Voters Expense	161.00	0.00		0.00	0.00		0.00	0.00
5078	Administration:5080 -> Office Expense:5078 -> Meeting Expense	304.00	900.00		0.00	900.00		0.00	900.00
5080	Administration:5080 -> Office Expense	15.00	0.00		0.00	0.00		0.00	0.00
5081	Administration:5080 -> Office Expense:5081 -> Office Equip & Maintenance	214.00	143.00		0.00	143.00		0.00	143.00
5082	Administration:5080 -> Office Expense:5082 -> Bank Charges	145.00	359.00		0.00	359.00		0.00	359.00
5083	Administration:5080 -> Office Expense:5083 -> Expenses & Supplies	3,067.00	1,335.00		0.00	1,335.00		0.00	1,335.00
5085	Administration:5085 -> Auditing/Accounting	16,190.00	19,171.00		0.00	19,171.00		0.00	19,171.00
5099	Administration:5080 -> Office Expense:5099 -> Other Expenses	131.00	0.00		0.00	0.00		0.00	0.00
5295	Fire Operations:Administration:5295 -> Office Equipment	1,189.00	0.00		0.00	0.00		0.00	0.00
5296	Fire Operations:Administration:5296 -> Office Expenses & Supplies	886.00	1,387.00		0.00	1,387.00		0.00	1,387.00
5297	Fire Operations:Administration:5297 -> Supplies	1,609.00	4,468.00		0.00	4,468.00		0.00	4,468.00
Subtotal : None		<u>114,450.00</u>	<u>95,860.00</u>		<u>0.00</u>	<u>95,860.00</u>		<u>0.00</u>	<u>95,860.00</u>
Total [X03] Office expense		<u>114,450.00</u>	<u>95,860.00</u>		<u>0.00</u>	<u>95,860.00</u>		<u>0.00</u>	<u>95,860.00</u>

Client: 1441 - Morongo Valley Community Services District
 Engagement: #1441 - A - 06/30/2020
 Period Ending: 6/30/2020
 Trial Balance: 10 - Trial Balance
 Worksheet: Lead Schedules

Account	Description	1st PP-FINAL 6/30/2019	UNADJ 06/30/2020	JE Ref #	AJE	ADJ 06/30/2020	JE Ref #	RJE	FINAL 06/30/2020
Group : [X10] fire wages									
Subgroup : None									
5202	Fire Operations:Compensation:5202 -> Compensation-Arson Investigator	650.00	0.00		0.00	0.00		0.00	0.00
5203	Fire Operations:Compensation:5203 -> Compensation - Paramedics	110,016.00	76,212.00		0.00	76,212.00		0.00	76,212.00
5204	Fire Operations:Compensation:5204 -> Compensation - Engineers	147,352.00	113,432.00		0.00	113,432.00		0.00	113,432.00
5206	Fire Operations:Compensation:5206 -> Compensation - Captains	19,461.00	62,976.00		0.00	62,976.00		0.00	62,976.00
5207	Fire Operations:Compensation:5207 -> Compensation - Chief	58,710.00	141,135.00		0.00	141,135.00		0.00	141,135.00
5207.5	Fire Operations:Compensation:5207.5 -> Compensation - BC/DO	33,294.00	42,000.00		0.00	42,000.00		0.00	42,000.00
5232	Fire Operations:Compensation:5232 -> EMS Coordinator	1,018.00	0.00		0.00	0.00		0.00	0.00
	Subtotal : None	<u>370,501.00</u>	<u>435,755.00</u>		<u>0.00</u>	<u>435,755.00</u>		<u>0.00</u>	<u>435,755.00</u>
	Total [X10] fire wages	<u>370,501.00</u>	<u>435,755.00</u>		<u>0.00</u>	<u>435,755.00</u>		<u>0.00</u>	<u>435,755.00</u>
Group : [X10.1] Fire benefits									
Subgroup : None									
5205	Fire Operations:Compensation:5205 -> OES & Mutual Aid	74,706.00	18,571.00		0.00	18,571.00		0.00	18,571.00
5209	Fire Operations:Compensation:5209 -> Payroll Taxes	37,565.00	38,151.00		0.00	38,151.00		0.00	38,151.00
5215	Fire Operations:Compensation:5215 -> Worker's Comp. Ins.	30,409.00	22,532.00		0.00	22,532.00		0.00	22,532.00
5219	Fire Operations:Compensation:5219 -> Employee Benefits	17,312.00	22,284.00		0.00	22,284.00		0.00	22,284.00
5230	Fire Operations:Compensation:5230 -> Substance Pay Reserves	42,625.00	71,775.00		0.00	71,775.00		0.00	71,775.00
	Subtotal : None	<u>202,617.00</u>	<u>173,313.00</u>		<u>0.00</u>	<u>173,313.00</u>		<u>0.00</u>	<u>173,313.00</u>
	Total [X10.1] Fire benefits	<u>202,617.00</u>	<u>173,313.00</u>		<u>0.00</u>	<u>173,313.00</u>		<u>0.00</u>	<u>173,313.00</u>
Group : [X11] fire operations									
Subgroup : None									
5225	Fire Operations:Administration:5225 -> County Dispatch	11,123.00	11,018.00		0.00	11,018.00		0.00	11,018.00
5227	Fire Operations:Administration:5227 -> Communications	6,714.00	6,455.00		0.00	6,455.00		0.00	6,455.00
5234	Fire Operations:Apparatus:5234 -> Apparatus/Equipment Purchased	13,461.00	66,535.00		0.00	66,535.00		(48,360.00)	18,175.00
5235	Fire Operations:Apparatus:5235 -> Apparatus Gasoline	13,827.00	12,373.00		0.00	12,373.00		0.00	12,373.00
5237	Fire Operations:Administration:5237 -> Inspections ICEMA/Zoll	2,400.00	2,400.00		0.00	2,400.00		0.00	2,400.00
5240.1	Fire Operations:Apparatus:5241 -> Fire Engine Maint. & Repair	4.00	0.00		0.00	0.00		0.00	0.00
5243	Fire Operations:Apparatus:5243 -> Yearly Equipment Testing	2,605.00	1,930.00		0.00	1,930.00		0.00	1,930.00
5247	Fire Operations:Training & Safety:5247 -> Physicals & Vaccinations	3,070.00	2,550.00		0.00	2,550.00		0.00	2,550.00
5249	Fire Operations:Training & Safety:5249 -> Firefighter Personal Equipment	3,296.00	(224.00)		0.00	(224.00)		0.00	(224.00)
5250	Fire Operations:Training & Safety:5250 -> Firefighter Training Expense	656.00	0.00		0.00	0.00		0.00	0.00
5252	Administration:5100 -> Utilities:5052 -> 5252 Water	2,623.00	2,389.00		0.00	2,389.00		0.00	2,389.00
5256	Fire Operations:Training & Safety:5256 -> Uniforms	4,910.00	91.00		0.00	91.00		0.00	91.00
5265	Fire Operations:Operating Supplies:5265 -> Paramedic Supply & Equipment	8,168.00	7,027.00		0.00	7,027.00		0.00	7,027.00
5275	Fire Operations:Operating Supplies:5275 -> OES & Mutual Aid Expense	256.00	0.00		0.00	0.00		0.00	0.00
5280	Fire Operations:Administration:5280 -> Medical Director	5,000.00	5,000.00		0.00	5,000.00		0.00	5,000.00
5290	Fire Operations:Administration:5290 -> Special Assessment	2,790.00	2,837.00		0.00	2,837.00		0.00	2,837.00
5293	Fire Operations:Apparatus:5293 -> Command Vehicle:C5200 -> 2013 Tahoe	2,435.00	1,376.00		0.00	1,376.00		0.00	1,376.00
5293.3	Fire Operations:Apparatus:5293 -> Command Vehicle:C5202 -> C5202 Subu	630.00	683.00		0.00	683.00		0.00	683.00
	Subtotal : None	<u>83,968.00</u>	<u>122,440.00</u>		<u>0.00</u>	<u>122,440.00</u>		<u>(48,360.00)</u>	<u>74,080.00</u>
	Total [X11] fire operations	<u>83,968.00</u>	<u>122,440.00</u>		<u>0.00</u>	<u>122,440.00</u>		<u>(48,360.00)</u>	<u>74,080.00</u>
Group : [X13] fire repairs & maint									
Subgroup : None									
5240	Fire Operations:Apparatus:5240 -> Apparatus Maint. & Repair	2,484.00	2,536.00		0.00	2,536.00		0.00	2,536.00
5241	Fire Operations:Apparatus:5241 -> Fire Engine Maint. & Repair:BE461 -> Bru	4,830.00	10,856.00		0.00	10,856.00		0.00	10,856.00
5241.1	Fire Operations:Apparatus:5241 -> Fire Engine Maint. & Repair:BP461 -> Bru	1,560.00	7,741.00		0.00	7,741.00		0.00	7,741.00
5241.3	Fire Operations:Apparatus:5241 -> Fire Engine Maint. & Repair:E462 -> Fire I	153.00	0.00		0.00	0.00		0.00	0.00
5241.4	Fire Operations:Apparatus:5241 -> Fire Engine Maint. & Repair:ME461 -> Me	650.00	3,952.00		0.00	3,952.00		0.00	3,952.00
5241.6	Fire Operations:Apparatus:5241 -> Fire Engine Maint. & Repair:WT461 -> W	1,954.00	493.00		0.00	493.00		0.00	493.00
5241.7	Fire Operations:Apparatus:5241 -> Fire Engine Maint. & Repair:WT462 -> W	636.00	960.00		0.00	960.00		0.00	960.00
5260	Fire Operations:Administration:5260 -> Building Maintenance	2,224.00	3,905.00		0.00	3,905.00		0.00	3,905.00
	Subtotal : None	<u>14,491.00</u>	<u>30,443.00</u>		<u>0.00</u>	<u>30,443.00</u>		<u>0.00</u>	<u>30,443.00</u>
	Total [X13] fire repairs & maint	<u>14,491.00</u>	<u>30,443.00</u>		<u>0.00</u>	<u>30,443.00</u>		<u>0.00</u>	<u>30,443.00</u>
Group : [X21] park repair & maint									
Subgroup : None									
5320	Administration:5071 -> Repair and Maintenance:5320 -> CP Equipment	4,442.00	4,204.00		0.00	4,204.00		0.00	4,204.00
5365	Administration:5071 -> Repair and Maintenance:5365 -> CP Buildings	5,882.00	6,501.00		0.00	6,501.00		0.00	6,501.00
5370	Administration:5071 -> Repair and Maintenance:5370 -> CP Grounds	2,710.00	3,138.00		0.00	3,138.00		0.00	3,138.00
5371	Administration:5071 -> Repair and Maintenance:5371 -> Ball Park	0.00	2,382.00		0.00	2,382.00		0.00	2,382.00
5375	Administration:5071 -> Repair and Maintenance:5375 -> Gasoline	1,679.00	1,951.00		0.00	1,951.00		0.00	1,951.00
	Subtotal : None	<u>14,413.00</u>	<u>18,176.00</u>		<u>0.00</u>	<u>18,176.00</u>		<u>0.00</u>	<u>18,176.00</u>
	Total [X21] park repair & maint	<u>14,413.00</u>	<u>18,176.00</u>		<u>0.00</u>	<u>18,176.00</u>		<u>0.00</u>	<u>18,176.00</u>
Group : [X22] park utilities									
Subgroup : None									
5087	Administration:5087 -> Park Lease	600.00	600.00		0.00	600.00		0.00	600.00
	Subtotal : None	<u>600.00</u>	<u>600.00</u>		<u>0.00</u>	<u>600.00</u>		<u>0.00</u>	<u>600.00</u>
	Total [X22] park utilities	<u>600.00</u>	<u>600.00</u>		<u>0.00</u>	<u>600.00</u>		<u>0.00</u>	<u>600.00</u>
Group : [X25] Street Lights									
Subgroup : None									
5096	Administration:5096 -> Street Lights	3,943.00	3,634.00		0.00	3,634.00		0.00	3,634.00
	Subtotal : None	<u>3,943.00</u>	<u>3,634.00</u>		<u>0.00</u>	<u>3,634.00</u>		<u>0.00</u>	<u>3,634.00</u>
	Total [X25] Street Lights	<u>3,943.00</u>	<u>3,634.00</u>		<u>0.00</u>	<u>3,634.00</u>		<u>0.00</u>	<u>3,634.00</u>
Group : [X30] grant exp									
Subgroup : None									
5401	Grant Expense:5401 -> Aquisition/Maintenance	3,179.00	5,770.00		0.00	5,770.00		0.00	5,770.00
	Subtotal : None	<u>3,179.00</u>	<u>5,770.00</u>		<u>0.00</u>	<u>5,770.00</u>		<u>0.00</u>	<u>5,770.00</u>
	Total [X30] grant exp	<u>3,179.00</u>	<u>5,770.00</u>		<u>0.00</u>	<u>5,770.00</u>		<u>0.00</u>	<u>5,770.00</u>
Group : [X50] Depreciation									
Subgroup : None									
5299	Depreciation - Fire Ops	62,927.00	0.00		0.00	0.00		75,655.00	75,655.00
	Subtotal : None	<u>62,927.00</u>	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>		<u>75,655.00</u>	<u>75,655.00</u>
	Total [X50] Depreciation	<u>62,927.00</u>	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>		<u>75,655.00</u>	<u>75,655.00</u>
	Operating Expenses	<u>976,127.00</u>	<u>997,048.00</u>		<u>0.00</u>	<u>997,048.00</u>		<u>27,295.00</u>	<u>1,024,343.00</u>
	TOTAL EXPENSE	<u>976,127.00</u>	<u>997,048.00</u>		<u>0.00</u>	<u>997,048.00</u>		<u>27,295.00</u>	<u>1,024,343.00</u>
	NET (INCOME) LOSS	<u>(25,418.00)</u>	<u>27,087.00</u>		<u>(26.00)</u>	<u>27,061.00</u>		<u>28,499.00</u>	<u>55,560.00</u>
	Sum of Account Groups	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>