



Morongo Valley Community Services District

For the Year Ended June 30, 2023

The following Auditor workpapers are attached:

Adjusting Journal Entries

Reclassifying Journal Entries

Trial Balance

Report Lead Schedules

Prepared by:

Kendra Dockham, CPA

smithmarion
connected . focused . understandable

Client: **1441 - Morongo Valley Community Services District**
 Engagement: **#1441 - BA - 06/30/2023**
 Period Ending: **6/30/2023**
 Trial Balance: **10 - Trial Balance**
 Workpaper: **Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 6				
To correct beginning balance of net assets				
2000	Deferred Revenue		295,612.00	
2003	Payables		2,215.00	
2325	Payroll Liabilities		847.00	
1206	Other Receivables			1,823.00
2000	Deferred Revenue			664.00
2900	Accrued Vacation			22,000.00
3000	Open Bal Equity			268,957.00
4190	CSD:Income - Other			5,230.00
Total			298,674.00	298,674.00
Adjusting Journal Entries JE # 7				
To remove transfers to/from and correct deferred revenue account				
4800	Transfer to/from Reserves		294,689.00	
2000	Deferred Revenue			294,689.00
Total			294,689.00	294,689.00
Adjusting Journal Entries JE # 8				
To post PBC adjustment made after TB was provided for audit				
1300	Prepaid Insurance		4,502.00	
5000.5060	Administration:Utilities:5060 Telephone		228.00	
5000.5083	Administration:Office Expense:Expenses & Supplies		24.00	
5006.5240	Fire Operations:Apparatus:Apparatus Maint. & Repair		10.00	
5006.5241	Fire Operations:Apparatus:Fire Engine Maint. & Repair:Brush Engine 461		963.00	
5006.5249	Fire Operations:Training & Safety:Firefighter Personal Equipment		573.00	
5006.5265	Fire Operations:Operating Supplies:Paramedic Supply & Equipment		267.00	
2003	Payables			5,173.00
2054	Pacific Western Bank #1564			41.00
5000.5065	Administration:Office Expense:Postage			113.00
5000.5080	Administration:Office Expense			23.00
5006.5241.4	Fire Operations:Apparatus:Fire Engine Maint. & Repair:Medic Engine 461			963.00
5006.5260	Fire Operations:Administration:Building Maintenance			10.00
9999	Uncateg Uncategorized Expense			244.00
Total			6,567.00	6,567.00
Total Adjusting Journal Entries			599,930.00	599,930.00
Total All Journal Entries			599,930.00	599,930.00

Client: **1441 - Morongo Valley Community Services District**
 Engagement: **#1441 - BA - 06/30/2023**
 Period Ending: **6/30/2023**
 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 accumulated depreciation				
1750	Land, Property and Equip		2,246,752.00	
3151	Invest in F/A-contra		1,655,971.00	
1751	Accum depreciation			1,655,971.00
3150	Investment in Gen Fixed Assets			2,246,752.00
Total			3,902,723.00	3,902,723.00
Reclassifying Journal Entries JE # 2				
To recognize long term note receivable				
1600	Note Morongo Park	G010	36,345.00	
3000	Open Bal Equity			36,345.00
Total			36,345.00	36,345.00
Reclassifying Journal Entries JE # 3				
To recognize payments made during the year on principle of notes				
4107	CSD:Note Payments	G010	1,405.00	
1600	Note Morongo Park			1,405.00
Total			1,405.00	1,405.00
Reclassifying Journal Entries JE # 4				
To reclass fixed asset from maint exp				
1750	Land, Property and Equip	F010	353,867.00	
5000.5320	Administration:Repair and Maintenance:CP Equipment			7,647.00
5006.5234	Fire Operations:Apparatus:Apparatus\Equipment Purchased			346,220.00
Total			353,867.00	353,867.00
Reclassifying Journal Entries JE # 5				
To record accumulated depr.				
5299	Depreciation - Fire Ops	F010	105,415.00	
5299	Depreciation - Fire Ops		979.00	
5299	Depreciation - Fire Ops		10,736.00	
1751	Accum depreciation			117,130.00
Total			117,130.00	117,130.00
Total Reclassifying Journal Entries			4,411,470.00	4,411,470.00
Total All Journal Entries			4,411,470.00	4,411,470.00

Account	Description	2nd PP-FINAL	1st PP-FINAL	< WPRef	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL	< WPRef
		6/30/2021	6/30/2022		6/30/2023			6/30/2023			6/30/2023	
5019	Wages & Benefits:5019 → Employee Benefits	7,768.00	0.00		0.00			0.00			0.00	
5053	Administration:5100 → Utilities:5053 → 5053 Electricity	11,607.00	0.00		0.00			0.00			0.00	
5054	Administration:5100 → Utilities:5054 → 5054 Gas	1,471.00	0.00		0.00			0.00			0.00	
5060	Administration:5100 → Utilities:5060 → 5060 Telephone	1,765.00	0.00		0.00			0.00			0.00	
5065	Administration:5080 → Office Expense:5065 → Postage	341.00	0.00		0.00			0.00			0.00	
5068	Administration:5080 → Office Expense:5068 → Printing/Copies	1,516.00	0.00		0.00			0.00			0.00	
5070	Administration:5070 → Insurance-General	32,002.00	0.00		0.00			0.00			0.00	
5073	Administration:5080 → Office Expense:5073 → Legal & Professional Expense	6,572.00	0.00		0.00			0.00			0.00	
5074	Administration:5080 → Office Expense:5074 → Internet Service	1,177.00	0.00		0.00			0.00			0.00	
5075	Administration:5080 → Office Expense:5075 → Publications & Education	1,130.00	0.00		0.00			0.00			0.00	
5076	Administration:5080 → Office Expense:5076 → Memberships	3,197.00	0.00		0.00			0.00			0.00	
5077	Administration:5080 → Office Expense:5077 → Registrar of Voters Expense	1,975.00	0.00		0.00			0.00			0.00	
5078	Administration:5080 → Office Expense:5078 → Meeting Expense	2,615.00	0.00		0.00			0.00			0.00	
5081	Administration:5080 → Office Expense:5081 → Office Equip & Maintenance	1,586.00	0.00		0.00			0.00			0.00	
5082	Administration:5080 → Office Expense:5082 → Bank Charges	1,033.00	0.00		0.00			0.00			0.00	
5083	Administration:5080 → Office Expense:5083 → Expenses & Supplies	686.00	0.00		0.00			0.00			0.00	
5085	Administration:5085 → Auditing/Accounting	19,391.00	0.00		0.00			0.00			0.00	
5087	Administration:5087 → Park Lease	600.00	0.00		0.00			0.00			0.00	
5086	Administration:5086 → Street Lights	4,813.00	0.00		0.00			0.00			0.00	
5203	Fire Operations:Compensation:5203 → Compensation - Paramedics	134,221.00	0.00		0.00			0.00			0.00	
5204	Fire Operations:Compensation:5204 → Compensation - Engineers	78,364.00	0.00		0.00			0.00			0.00	
5205	Fire Operations:Compensation:5205 → OES & Mutual Aid	68,642.00	0.00		0.00			0.00			0.00	
5206	Fire Operations:Compensation:5206 → Compensation - Captains	56,732.00	0.00		0.00			0.00			0.00	
5207	Fire Operations:Compensation:5207 → Compensation - Chief	70,016.00	0.00		0.00			0.00			0.00	
5207.5	Fire Operations:Compensation:5207.5 → Compensation - BC/DO	56,435.00	0.00		0.00			0.00			0.00	
5209	Fire Operations:Compensation:5209 → Payroll Taxes	36,303.00	0.00		0.00			0.00			0.00	
5215	Fire Operations:Compensation:5215 → Worker's Comp. Ins.	16,400.00	0.00		0.00			0.00			0.00	
5219	Fire Operations:Compensation:5219 → Employee Benefits	21,177.00	0.00		0.00			0.00			0.00	
5225	Fire Operations:Administration:5225 → County Dispatch	11,919.00	0.00		0.00			0.00			0.00	
5227	Fire Operations:Administration:5227 → Communicators	6,401.00	0.00		0.00			0.00			0.00	
5230	Fire Operations:Compensation:5230 → Substance Pay Reserves	40,000.00	0.00		0.00			0.00			0.00	
5232	Fire Operations:Compensation:5232 → EMS Coordinator	456.00	0.00		0.00			0.00			0.00	
5234	Fire Operations:Apparatus:5234 → Apparatus Equipment Purchased	8,090.00	0.00		0.00			0.00			0.00	
5235	Fire Operations:Apparatus:5235 → Apparatus Gasoline	11,508.00	0.00		0.00			0.00			0.00	
5237	Fire Operations:Administration:5237 → Inspectors ICEMA/Zoll	2,400.00	0.00		0.00			0.00			0.00	
5240	Fire Operations:Apparatus:5240 → Apparatus Maint. & Repair	1,737.00	0.00		0.00			0.00			0.00	
5241	Fire Operations:Apparatus:5241 → Fire Engine Maint. & Repair:BE461 → Brush Engine 461	8,177.00	0.00		0.00			0.00			0.00	
5241.4	Fire Operations:Apparatus:5241 → Fire Engine Maint. & Repair:ME461 → Medic Engine 461	17,216.00	0.00		0.00			0.00			0.00	
5241.6	Fire Operations:Apparatus:5241 → Fire Engine Maint. & Repair:WT461 → Water Tender 461	1,453.00	0.00		0.00			0.00			0.00	
5243	Fire Operations:Apparatus:5243 → Yearly Equipment Testing	650.00	0.00		0.00			0.00			0.00	
5244	Fire Operations:Apparatus:5244 → Radio Equipment	1,087.00	0.00		0.00			0.00			0.00	
5247	Fire Operations:Training & Safety:5247 → Physicals & Vaccinations	690.00	0.00		0.00			0.00			0.00	
5249	Fire Operations:Training & Safety:5249 → Firefighter Personal Equipment	8,601.00	0.00		0.00			0.00			0.00	
5250	Fire Operations:Training & Safety:5250 → Firefighter Training Expense	88.00	0.00		0.00			0.00			0.00	
5252	Administration:5100 → Utilities:5052 → 5252 Water	3,050.00	0.00		0.00			0.00			0.00	
5256	Fire Operations:Training & Safety:5256 → Uniforms	5,139.00	0.00		0.00			0.00			0.00	
5260	Fire Operations:Administration:5260 → Building Maintenance	627.00	0.00		0.00			0.00			0.00	
5265	Fire Operations:Operating Supplies:5265 → Paramedic Supply & Equipment	6,694.00	0.00		0.00			0.00			0.00	
5280	Fire Operations:Administration:5280 → Medical Director	5,000.00	0.00		0.00			0.00			0.00	
5290	Fire Operations:Administration:5290 → Special Assessment	3,282.00	0.00		0.00			0.00			0.00	
5293	Fire Operations:Apparatus:5293 → Command Vehicle:C5200 → 2013 Tahoe	53.00	0.00		0.00			0.00			0.00	
5293.3	Fire Operations:Apparatus:5293 → Command Vehicle:C5202 → C5202 Suburban	77.00	0.00		0.00			0.00			0.00	
5296	Fire Operations:Administration:5296 → Office Expenses & Supplies	1,121.00	0.00		0.00			0.00			0.00	
5297	Fire Operations:Administration:5297 → Supplies	2,821.00	0.00		0.00			0.00			0.00	
5298	Fire Operations:Administration:5298 → Memberships & Associations	100.00	0.00		0.00			0.00			0.00	
5299	Depreciation - Fire Ops	77,607.00	77,925.00		0.00			0.00		117,130.00	117,130.00	
5320	Administration:5071 → Repair and Maintenance:5320 → CP Equipment	1,057.00	0.00		0.00			0.00			0.00	
5365	Administration:5071 → Repair and Maintenance:5365 → CP Buildings	5,215.00	0.00		0.00			0.00			0.00	
5370	Administration:5071 → Repair and Maintenance:5370 → CP Grounds	2,761.00	0.00		0.00			0.00			0.00	
5371	Administration:5071 → Repair and Maintenance:5371 → Ball Park	77.00	0.00		0.00			0.00			0.00	
5375	Administration:5071 → Repair and Maintenance:5375 → Gasoline	1,927.00	0.00		0.00			0.00			0.00	
5401	Grant Expense:Aquisition/Maintenance	0.00	471.00		2,500.00			2,500.00			2,500.00	
5405	Grant Expense:Special Programs	0.00	48,245.00		41,904.00			41,904.00			41,904.00	
8000	Uncateg → Uncategorized Expense	122.00	(1,030.00)		0.00			0.00			0.00	
9999	Uncateg Uncategorized Expense	0.00	774.00		626.00		(244.00)	382.00			382.00	
Total		0.00	0.00		0.00		0.00	0.00		0.00	0.00	
Net (Income) Loss		(250,173.00)	18,360.00		357,816.00		290,171.00	647,987.00		(235,332.00)	412,655.00	

Client: 1441 - Morongo Valley Community Services District
 Engagement: #1441 - BA - 06/30/2023
 Period Ending: 6/30/2023
 Trial Balance: 10 - Trial Balance
 Workpaper: Lead Schedules

Account	Description	1st PP-FINAL 6/30/2022	UNADJ 06/30/2023	JE Ref #	AJE	ADJ 06/30/2023	JE Ref #	RJE	FINAL 06/30/2023
Group : [A] cash									
Subgroup : [100] Unrestricted									
1000	General Operating Fund	328,368.00	20,989.00		0.00	20,989.00		0.00	20,989.00
1004	Money Market (Reserve)	284,227.00	184,774.00		0.00	184,774.00		0.00	184,774.00
1005.10	Petty Cash:Cash on Hand	107.00	22.00		0.00	22.00		0.00	22.00
1005.20	Petty Cash:Petty Cash -Checking	497.00	628.00		0.00	628.00		0.00	628.00
1006	LA Fire Credit Union	262.00	298.00		0.00	298.00		0.00	298.00
	Subtotal [100] Unrestricted	613,461.00	206,711.00		0.00	206,711.00		0.00	206,711.00
Subgroup : [200] Restricted									
1003	Restricted Funds	302,344.00	7,855.00		0.00	7,855.00		0.00	7,855.00
	Subtotal [200] Restricted	302,344.00	7,855.00		0.00	7,855.00		0.00	7,855.00
	Total [A] cash	915,805.00	214,566.00		0.00	214,566.00		0.00	214,566.00
Group : [B] AR									
Subgroup : [100] Grants									
1200	Grants Receivable	46,245.00	0.00		0.00	0.00		0.00	0.00
1205	Property Tax Receivable	25,374.00	18,514.00		0.00	18,514.00		0.00	18,514.00
1206	Other Receivables	18,073.00	61,280.00		(1,823.00)	59,457.00		0.00	59,457.00
	Subtotal [100] Grants	89,692.00	79,794.00	AJE - 6	(1,823.00)	77,971.00		0.00	77,971.00
	Total [B] AR	89,692.00	79,794.00		(1,823.00)	77,971.00		0.00	77,971.00
Group : [D] Prepaid Insurance									
Subgroup : None									
1300	Prepaid Insurance	0.00	0.00		4,502.00	4,502.00		0.00	4,502.00
1301	Prepaid Expenses	3,448.00	6,963.00	AJE - 8	0.00	6,963.00		0.00	6,963.00
	Subtotal : None	3,448.00	6,963.00		4,502.00	11,465.00		0.00	11,465.00
	Total [D] Prepaid Insurance	3,448.00	6,963.00		4,502.00	11,465.00		0.00	11,465.00
Group : [G] LTD funding									
Subgroup : [200] NonCurrent									
1600	Note Morongo Park	36,345.00	0.00		0.00	0.00	RJE - 2 RJE - 3	34,940.00 36,345.00 (1,405.00)	34,940.00
	Subtotal [200] NonCurrent	36,345.00	0.00		0.00	0.00		34,940.00	34,940.00
	Total [G] LTD funding	36,345.00	0.00		0.00	0.00		34,940.00	34,940.00
	Current Assets	1,045,290.00	301,323.00		2,679.00	304,002.00		34,940.00	338,942.00
Group : [F] fixed assets									
Subgroup : [F1] Land, property and equipment									
1750	Land, Property and Equip	2,246,752.00	0.00		0.00	0.00	RJE - 1 RJE - 4	2,600,619.00 2,246,752.00 353,867.00	2,600,619.00
	Subtotal [F1] Land, property and equipment	2,246,752.00	0.00		0.00	0.00		2,600,619.00	2,600,619.00
Subgroup : [F2] Accumulated Depreciation									
1751	Accum depreciation	(1,655,971.00)	0.00		0.00	0.00	RJE - 1 RJE - 5	(1,773,101.00) (1,655,971.00) (117,130.00)	(1,773,101.00)
	Subtotal [F2] Accumulated Depreciation	(1,655,971.00)	0.00		0.00	0.00		(1,773,101.00)	(1,773,101.00)
	Total [F] fixed assets	590,781.00	0.00		0.00	0.00		827,518.00	827,518.00
	Non-Current Assets	590,781.00	0.00		0.00	0.00		827,518.00	827,518.00
	TOTAL ASSET	1,636,071.00	301,323.00		2,679.00	304,002.00		862,458.00	1,166,460.00
Group : [M] AP									
Subgroup : None									
1999	Suspense - Pendings	0.00	169.00		0.00	169.00		0.00	169.00
2003	Payables	(80,809.00)	(21,213.00)		(2,958.00)	(24,171.00)		0.00	(24,171.00)
				AJE - 6	2,215.00				
				AJE - 8	(5,173.00)				
2054	Pacific Western Bank #1564	0.00	(2,597.00)		(41.00)	(2,638.00)		0.00	(2,638.00)
				AJE - 8	(41.00)				
2100	A/P	1.00	0.00		0.00	0.00		0.00	0.00
2300	Payroll:Payroll Taxes	(664.00)	0.00		0.00	0.00		0.00	0.00
2301	Payroll Payable	(1,557.00)	0.00		0.00	0.00		0.00	0.00
2325	Payroll Liabilities	847.00	0.00		847.00	847.00		0.00	847.00
				AJE - 6	847.00				
2325.1	Payroll Liabilities:Federal Taxes (941/944)	(120.00)	(120.00)		0.00	(120.00)		0.00	(120.00)
2326	Payroll Liabilities:Health Benefits	117.00	548.00		0.00	548.00		0.00	548.00
2900	Accrued Vacation	(22,000.00)	0.00		(22,000.00)	(22,000.00)		0.00	(22,000.00)
				AJE - 6	(22,000.00)				
	Subtotal : None	(104,185.00)	(23,213.00)		(24,152.00)	(47,365.00)		0.00	(47,365.00)
	Total [M] AP	(104,185.00)	(23,213.00)		(24,152.00)	(47,365.00)		0.00	(47,365.00)
Group : [N] deferred revenues									
Subgroup : None									
2000	Deferred Revenue	(7,732.00)	(7,855.00)		259.00	(7,596.00)		0.00	(7,596.00)
				AJE - 6	295,612.00				
				AJE - 6	(664.00)				
				AJE - 7	(294,689.00)				
	Subtotal : None	(7,732.00)	(7,855.00)		259.00	(7,596.00)		0.00	(7,596.00)
	Total [N] deferred revenues	(7,732.00)	(7,855.00)		259.00	(7,596.00)		0.00	(7,596.00)
	Current Liabilities	(111,917.00)	(31,068.00)		(23,893.00)	(54,961.00)		0.00	(54,961.00)
	Non-Current Liabilities	0.00	0.00		0.00	0.00		0.00	0.00
	TOTAL LIABILITY	(111,917.00)	(31,068.00)		(23,893.00)	(54,961.00)		0.00	(54,961.00)
Group : [U] Fund balance									
Subgroup : [100] Unrestricted									
3000	Open Bal Equity	(224,262.00)	0.00		(268,957.00)	(268,957.00)	RJE - 2	(36,345.00) (36,345.00)	(305,302.00)
3900	Undesignated Prior Earnings	(173,151.00)	(4,424.00)		0.00	(4,424.00)		0.00	(4,424.00)
	Subtotal [100] Unrestricted	(397,413.00)	(4,424.00)		(268,957.00)	(273,381.00)		(36,345.00)	(309,726.00)
Subgroup : [200] Invest in FA									
3150	Investment in Gen Fixed Assets	(2,241,980.00)	0.00		0.00	0.00	RJE - 1	(2,246,752.00)	(2,246,752.00)
3151	Invest in F/A-contra	1,578,046.00	0.00		0.00	0.00	RJE - 1	1,655,971.00	1,655,971.00

Client: 1441 - Morongo Valley Community Services District
Engagement: #1441 - BA - 06/30/2023
Period Ending: 6/30/2023
Trial Balance: 10 - Trial Balance
Workpaper: Lead Schedules

Table with columns: Account, Description, 1st PP-FINAL (6/30/2022, 06/30/2023), UNADJ, JE Ref #, AJE, ADJ (06/30/2023), JE Ref #, RJE, FINAL (06/30/2023). Rows include Subtotal [200] Invest in FA, Subgroup [300] Designated, Total [U] Fund balance, Group [W01] tax revenue, Group [W02] donations, Group [W03] interest, Group [W04] fire services, Group [W05] parks revenue, Group [W06] grant revenue, Group [W07] Fire Assessment, Group [W08] Other Revenues, Group [X01] wages, and Group [X02] Utilities.

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 Engagement: **#1441 - BA - 06/30/2023**
 Period Ending: **6/30/2023**
 Trial Balance: **10 - Trial Balance**
 Workpaper: **Lead Schedules**

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL
		6/30/2022	06/30/2023			06/30/2023			06/30/2023
5000.5365	Administration:Repair and Maintenance:CP Buildings	10,986.00	10,917.00		0.00	10,917.00		0.00	10,917.00
5000.5370	Administration:Repair and Maintenance:CP Grounds	4,477.00	13,524.00		0.00	13,524.00		0.00	13,524.00
Subtotal : None		18,683.00	34,929.00		0.00	34,929.00		(7,647.00)	27,282.00
Total [X21] park repair & maint		18,683.00	34,929.00		0.00	34,929.00		(7,647.00)	27,282.00
Group : [X22] park utilities									
Subgroup : None									
5000.5087	Administration:Park Lease	600.00	600.00		0.00	600.00		0.00	600.00
Subtotal : None		600.00	600.00		0.00	600.00		0.00	600.00
Total [X22] park utilities		600.00	600.00		0.00	600.00		0.00	600.00
Group : [X25] Street Lights									
Subgroup : None									
5000.5096	Administration:Street Lights	4,867.00	4,843.00		0.00	4,843.00		0.00	4,843.00
Subtotal : None		4,867.00	4,843.00		0.00	4,843.00		0.00	4,843.00
Total [X25] Street Lights		4,867.00	4,843.00		0.00	4,843.00		0.00	4,843.00
Group : [X30] grant exp									
Subgroup : None									
5401	Grant Expense:Aquisition/Maintenance	471.00	2,500.00		0.00	2,500.00		0.00	2,500.00
5405	Grant Expense:Special Programs	46,245.00	41,904.00		0.00	41,904.00		0.00	41,904.00
Subtotal : None		46,716.00	44,404.00		0.00	44,404.00		0.00	44,404.00
Total [X30] grant exp		46,716.00	44,404.00		0.00	44,404.00		0.00	44,404.00
Group : [X50] Depreciation									
Subgroup : None									
5299	Depreciation - Fire Ops	77,925.00	0.00		0.00	0.00		117,130.00	117,130.00
								RJE - 5 105,415.00	
								RJE - 5 979.00	
								RJE - 5 10,736.00	
Subtotal : None		77,925.00	0.00		0.00	0.00		117,130.00	117,130.00
Total [X50] Depreciation		77,925.00	0.00		0.00	0.00		117,130.00	117,130.00
Operating Expenses		1,220,232.00	1,880,737.00		712.00	1,881,449.00		(236,737.00)	1,644,712.00
TOTAL EXPENSE		1,220,232.00	1,880,737.00		712.00	1,881,449.00		(236,737.00)	1,644,712.00
NET (INCOME) LOSS		18,360.00	357,816.00		290,171.00	647,987.00		(235,332.00)	412,655.00
Sum of Account Groups		0.00	0.00		0.00	0.00		0.00	0.00