

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
<b>Adjusting Journal Entries</b>				
<b>Adjusting Journal Entries JE # 6</b>				
To correct beginning balance of net assets				
		<b>U011</b>		
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
<b>Total</b>			<b>298,674.00</b>	<b>298,674.00</b>
<b>Adjusting Journal Entries JE # 7</b>				
To remove transfers to/from and correct deferred revenue account				
		<b>N010</b>		
4800	Transfer to/from Reserves		294,689.00	
2000	Deferred Revenue			294,689.00
<b>Total</b>			<b>294,689.00</b>	<b>294,689.00</b>
<b>Total Adjusting Journal Entries</b>			<b>593,363.00</b>	<b>593,363.00</b>
<b>Total All Journal Entries</b>			<b>593,363.00</b>	<b>593,363.00</b>

Client: 1441 - Morongo Valley Community Services District												
Engagement: #1441 - BA - 06/30/2023												
Period Ending: 6/30/2023												
Trial Balance: 10 - Trial Balance												
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	
1000	General Operating Fund	380,866.00	328,368.00		20,989.00			20,989.00			20,989.00	
1002	CD (LAFCO/EMERGENCY RES)	143,637.00	0.00		0.00			0.00			0.00	
1003	Restricted Funds	307,104.00	302,344.00		7,855.00			7,855.00			7,855.00	
1004	Money Market (Reserve)	40,062.00	284,227.00		184,774.00			184,774.00			184,774.00	
1005.10	Petty Cash:Cash on Hand	100.00	107.00		22.00			22.00			22.00	
1005.20	Petty Cash:Petty Cash -Checking	550.00	497.00		628.00			628.00			628.00	
1006	LA Fire Credit Union	227.00	262.00		298.00			298.00			298.00	
1200	Grants Receivable	0.00	46,245.00		0.00			0.00			0.00	
1205	Property Tax Receivable	16,011.00	25,374.00		18,514.00			18,514.00			18,514.00	
1206	Other Receivables	20,512.00	18,073.00		61,280.00		(1,823.00)	59,457.00			59,457.00	
1301	Prepaid Expenses	0.00	3,448.00		6,963.00			6,963.00			6,963.00	
1600	Note Morongo Park	37,679.00	36,345.00		0.00			0.00		34,940.00	34,940.00	
1750	Land, Property and Equip	2,241,980.00	2,246,752.00		0.00			0.00		2,600,619.00	2,600,619.00	
1751	Accum depreciation	(1,578,046.00)	(1,655,971.00)		0.00			0.00		(1,773,101.00)	(1,773,101.00)	
1999	Suspense - Pending	0.00	0.00		169.00			169.00			169.00	
2000	Deferred Revenue	(7,161.00)	(7,732.00)		(7,855.00)			(7,855.00)			(7,855.00)	
2003	Payables	(35,756.00)	(80,809.00)		(21,213.00)			(21,213.00)			(21,213.00)	
2052	FF Credit Union #2405-2407	(121.00)	0.00		0.00			0.00			0.00	
2054	Pacific Western Bank #1564	(5,546.00)	117.00		(2,597.00)			(2,597.00)			(2,597.00)	
2100	A/P	0.00	1.00		0.00			0.00			0.00	
2300	Payroll:Payroll Taxes	(4,793.00)	(664.00)		0.00			0.00			0.00	
2301	Payroll Payable	0.00	(1,557.00)		0.00			0.00			0.00	
2311	Park Cleaning Deposit Refunds	(400.00)	0.00		0.00			0.00			0.00	
2325	Payroll Liabilities	0.00	847.00		0.00		847.00	847.00			847.00	
2325.1	Payroll Liabilities:Federal Taxes (941/944)	0.00	(120.00)		(120.00)			(120.00)			(120.00)	
2326	Payroll Liabilities:Health Benefits	(1,026.00)	117.00		548.00			548.00			548.00	
2327	Payroll Liabilities:2327 -> Affic Post Tax	(12.00)	0.00		0.00			0.00			0.00	
2900	Accrued Vacation	(13,372.00)	(22,000.00)		0.00		(22,000.00)	(22,000.00)			(22,000.00)	
3000	Open Bal Equity	(38,948.00)	(224,262.00)		0.00		(268,957.00)	(268,957.00)		(36,345.00)	(305,302.00)	
3150	Investment in Gen Fixed Assets	(2,197,220.00)	(2,241,980.00)		0.00			0.00		(2,246,752.00)	(2,246,752.00)	
3151	Invest in FIA-contra	1,500,439.00	1,578,046.00		0.00			0.00		1,655,971.00	1,655,971.00	
3900	Undesignated Prior Earnings	(75,444.00)	(173,151.00)		(4,424.00)			(4,424.00)			(4,424.00)	
3955	Designated Reserves:LAFCO Reserve (MM 2021)	(79,971.00)	(79,971.00)		(95,997.00)			(95,997.00)			(95,997.00)	
3956	Designated Reserves:Contingency Reserve(MM)	(40,071.00)	(40,071.00)		(47,000.00)			(47,000.00)			(47,000.00)	
3957	Designated Reserves:General Reserve Emergencies(MM)	(60,000.00)	(60,000.00)		(90,000.00)			(90,000.00)			(90,000.00)	
3958	Designated Reserves:Reserve for Capital Imp (MM )	(75,000.00)	(75,000.00)		(75,000.00)			(75,000.00)			(75,000.00)	
3959	Designated Reserves:Reserve - Fund Development(MM)	(25,000.00)	(25,000.00)		(25,000.00)			(25,000.00)			(25,000.00)	
3960	Designated Reserves:General Operating Reserve	(201,125.00)	(201,125.00)		(291,647.00)			(291,647.00)			(291,647.00)	
4001	County Taxes:Countywide & Unitary Accrued	(504,984.00)	(560,319.00)		(631,139.00)			(631,139.00)			(631,139.00)	
4006	County Taxes:Fire Suppression Assessment	(359,265.00)	(374,034.00)		(365,267.00)			(365,267.00)			(365,267.00)	
4101	CSD:Community Donations	(17.00)	(11.00)		(14.00)			(14.00)			(14.00)	
4105	CSD:Interest	(206.00)	(508.00)		(583.00)			(583.00)			(583.00)	
4107	CSD:Note Payments	(5,399.00)	(3,334.00)		(3,334.00)			(3,334.00)		1,405.00	(1,929.00)	
4190	CSD:Income - Other	0.00	(480.00)		(769.00)		(5,230.00)	(5,999.00)			(5,999.00)	
4290	FIRE SERVICES:Income - Other	0.00	0.00		(6,450.00)			(6,450.00)			(6,450.00)	
4291	FIRE SERVICES:4291 -> Donations	(3,898.00)	(100.00)		0.00			0.00			0.00	
4293	FIRE SERVICES:OES Reimbursement	(332,819.00)	(201,694.00)		(160,890.00)			(160,890.00)			(160,890.00)	
4294	FIRE SERVICES:Cost Recovery - Reimbursement	(847.00)	(20.00)		(7,337.00)			(7,337.00)			(7,337.00)	
4296	FIRE SERVICES:4296 -> Fire Inspections	(2,338.00)	0.00		0.00			0.00			0.00	
4296.1	FIRE SERVICES:Fire Inspection Income:Fire Inspection Billing	0.00	(23,145.00)		(10,723.00)			(10,723.00)			(10,723.00)	
4296.2	FIRE SERVICES:Fire Inspection Income:Fire Inspection Costs	0.00	14,988.00		7,535.00			7,535.00			7,535.00	
4310	COVINGTON PARK:Rents & Concessions	(3,065.00)	(5,538.00)		(7,615.00)			(7,615.00)			(7,615.00)	
4701	Grant Income:4701 -> Reimbursable Expenditures	0.00	(1,432.00)		0.00			0.00			0.00	
4702	Grant Income:Capital Expenditures	0.00	(46,245.00)		(41,646.00)			(41,646.00)			(41,646.00)	
4800	Transfer to/from Reserves	0.00	0.00		(294,689.00)			(294,689.00)			(294,689.00)	
5000	Administration:5071 -> Repair and Maintenance	34.00	0.00		0.00			0.00			0.00	
5000.5053	Administration:Utilities:5053 Electricity	0.00	13,299.00		14,141.00			14,141.00			14,141.00	
5000.5054	Administration:Utilities:5054 Gas	0.00	2,902.00		5,703.00			5,703.00			5,703.00	
5000.5060	Administration:Utilities:5060 Telephone	0.00	1,735.00		2,947.00			2,947.00			2,947.00	
5000.5065	Administration:Office Expense:Postage	0.00	370.00		479.00			479.00			479.00	
5000.5068	Administration:Office Expense:Printing/Copies	0.00	2,468.00		3,952.00			3,952.00			3,952.00	
5000.5070	Administration:Insurance-General	0.00	38,969.00		60,837.00			60,837.00			60,837.00	
5000.5073	Administration:Office Expense:Legal & Professional Expense	0.00	34,073.00		54,901.00			54,901.00			54,901.00	
5000.5074	Administration:Office Expense:Internet Service	0.00	1,184.00		960.00			960.00			960.00	
5000.5075	Administration:Office Expense:Publications & Education	0.00	0.00		3,225.00			3,225.00			3,225.00	
5000.5076	Administration:Office Expense:Memberships	0.00	3,154.00		3,391.00			3,391.00			3,391.00	
5000.5077	Administration:Office Expense:Registrar of Voters Expense	0.00	0.00		186.00			186.00			186.00	
5000.5078	Administration:Office Expense:Meeting Expense	0.00	1,721.00		2,878.00			2,878.00			2,878.00	
5000.5080	Administration:Office Expense	0.00	0.00		21.00			21.00			21.00	
5000.5081	Administration:Office Expense:Office Equip & Maintenance	0.00	717.00		3,093.00			3,093.00			3,093.00	
5000.5082	Administration:Office Expense:Bank Charges	0.00	475.00		34.00			34.00			34.00	
5000.5083	Administration:Office Expense:Expenses & Supplies	0.00	2,217.00		2,944.00			2,944.00			2,944.00	
5000.5085	Administration:Auditing/Accounting	0.00	20,788.00		23,037.00			23,037.00			23,037.00	
5000.5087	Administration:Park Lease	0.00	600.00		600.00			600.00			600.00	
5000.5095	Administration:Street Lights	0.00	4,867.00		4,843.00			4,843.00			4,843.00	
5000.5097	Administration:Utilities:5252 Water	0.00	2,857.00		2,571.00			2,571.00			2,571.00	
5000.5320	Administration:Repair and Maintenance:CP Equipment	0.00	3,220.00		10,488.00			10,488.00		(7,647.00)	2,841.00	
5000.5365	Administration:Repair and Maintenance:CP Buildings	0.00	10,986.00		10,917.00			10,917.00			10,917.00	
5000.5370	Administration:Repair and Maintenance:CP Grounds	0.00	4,477.00		13,524.00			13,524.00			13,524.00	
5000.5375	Administration:Repair and Maintenance:Gasoline	0.00	3,002.00		2,770.00			2,770.00			2,770.00	
5002	Wages & Benefits:5002 -> Wages - Administrative:5305 -> Wages, Other	22,680.00	0.00		0.00			0.00			0.00	
5003	Wages & Benefits:Wages - Support Staff	16,229.00	0.00		58,328.00			58,328.00			58,328.00	
5004	Wages & Benefits:Wages - Parks	42,404.00	0.00		34,335.00			34,335.00			34,335.00	
5005.5003	Wages & Benefits:5003 -> Wages - Support Staff	0.00	43,129.00		0.00			0.00			0.00	
5005.5004	Wages & Benefits:5004 -> Wages - Parks	0.00	38,595.00		0.00			0.00			0.00	
5005.5015	Wages & Benefits:Payroll Taxes - Employer	0.00	5,990.00		6,680.00			6,680.00			6,680.00	
5005.5018	Wages & Benefits:CSD Workers Comp.	0.00	2,735.00		2,956.00			2,956.00			2,956.00	
5005.5019	Wages & Benefits:Employee Benefits	0.00	9,160.00		11,145.00			11,145.00			11,145.00	
5005.5305	Wages & Benefits:5002 -> Wages - Administrative:5305 -> Wages, Other	0.00	11,673.00		0.00			0.00			0.00	
5006.5202	Fire Operations:Compensation:5202 -> Compensation- Investigator	0.00	1,402.00		0.00			0.00			0.00	
5006.5203	Fire Operations:Compensation:Compensation - Paramedics	0.00	137,748.00		160,540.00			160,540.00			160,540.00	
5006.5204	Fire Operations:Compensation:Compensation - Engineers	0.00	118,138.00		162,484.00			162,484.00			162,484.00	
5006.5205	Fire Operations:Compensation:OES & Mutual Aid	0.00	64,829.00		48,864.00			48,864.00			48,864.00	
5006.5206	Fire Operations:Compensation:Compensation - Captains	0.00	110,825.00		154,234.00			154,234.00			154,234.00	
5006.5207	Fire Operations:Compensation:Compensation - Chief	0.00	88,033.00		98,183.00			98,183.00			98,183.00	
5006.5207.5	Fire Operations:Compensation:Compensation - BC/DD	0.00	46,900.00		55,183.00			55,183.00			55,183.00	
5006.5209	Fire Operations:Compensation:Payroll Taxes	0.00	46,053.00		55,530.00			55,530.00			55,530.00	
5006.5215	Fire Operations:Compensation:Worker's Comp. Ins.	0.00	23,776.00		21,621.00			21,621.00			21,621.00	
5006.5219	Fire Operations:Compensation:Employee Benefits	0.00	12,883.00		13,063.00			13,063.00			13,063.00	
5006.5225	Fire Operations:Administration:County Dispatch	0.00	12,846.00		8,404.00			8,404.00			8,404.00	
5006.5227	Fire Operations:Administration:Communications	0.00	6,340.00		5,326.00			5,326.00			5,326.00	
5006.5230	Fire Operations:Compensation:Subsistence Pay Reserves	0.00	39,000.00		26,600.00			26,600.00			26,600.00	
5006.5232	Fire Operations:Compensation:EMS Coordinator	0.00	4,6									

Account	Description	2nd PP-FINAL 6/30/2021	1st PP-FINAL 6/30/2022	< WPRRef 6/30/2023	UNADJ 6/30/2023	JE Ref #	AJE	ADJ 6/30/2023	JE Ref #	RJE	FINAL 6/30/2023	< WPRRef
5006.5290	Fire Operations:Administration:Special Assessment	0.00	3,301.00		3,744.00			3,744.00			3,744.00	
5006.5293	Fire Operations:Apparatus:Command Vehicle:2013 Tahoe	0.00	139.00		3,210.00			3,210.00			3,210.00	
5006.5293.3	Fire Operations:Apparatus:Command Vehicle:C5202 Suburban	0.00	378.00		3,080.00			3,080.00			3,080.00	
5006.5295	Fire Operations:Administration:Office Equipment	0.00	2,251.00		2,897.00			2,897.00			2,897.00	
5006.5296	Fire Operations:Administration:Office Expenses & Supplies	0.00	1,068.00		2,382.00			2,382.00			2,382.00	
5006.5297	Fire Operations:Administration:Supplies	0.00	3,040.00		4,608.00			4,608.00			4,608.00	
5006.5298	Fire Operations:Administration:Memberships & Associations	0.00	213.00		1,174.00			1,174.00			1,174.00	
5015	Wages & Benefits:5015 -> Payroll Taxes - Employer	4,245.00	0.00		0.00			0.00			0.00	
5018	Wages & Benefits:5018 -> CSD Workers Comp.	2,467.00	0.00		0.00			0.00			0.00	
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	
5066	Administration:5080 -> Office Expense:5066 -> 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	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	1,588.00	0.00		0.00			0.00			0.00	
5082	Administration:5080 -> Office Expense:5082 -> Bank Charges	(100.00)	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	
5096	Administration:5096 -> 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	78,564.00	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.	16,408.00	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 -> Communications	6,401.00	0.00		0.00			0.00			0.00	
5230	Fire Operations:Compensation:5230 -> Subsistence 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 -> Inspections 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	1,067.00	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 Cps	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:Acquisition/Maintenance	0.00	471.00		2,500.00			2,500.00			2,500.00	
5405	Grant Expense:Special Programs	0.00	46,245.00		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			626.00			626.00	
<b>Total</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	
<b>Net (Income) Loss</b>		<b>(250,173.00)</b>	<b>18,360.00</b>		<b>357,816.00</b>		<b>289,459.00</b>	<b>647,275.00</b>		<b>(236,332.00)</b>	<b>411,943.00</b>	

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

Account	Description	2nd PP-FINAL	1st PP-FINAL	UNADJ	AJE	ADJ	RJE	FINAL
		6/30/2021	6/30/2022	6/30/2023		6/30/2023		6/30/2023
A	cash	872,566.00	915,805.00	214,566.00		214,566.00		214,566.00
B	AR	36,523.00	89,692.00	79,794.00	(1,823.00)	77,971.00		77,971.00
D	Prepaid Insurance	0.00	3,448.00	6,963.00		6,963.00		6,963.00
F	fixed assets	663,934.00	590,781.00	0.00		0.00	827,518.00	827,518.00
G	LTD funding	37,679.00	36,345.00	0.00		0.00	34,940.00	34,940.00
M	AP	(61,028.00)	(104,185.00)	(23,213.00)	(18,938.00)	(42,151.00)		(42,151.00)
N	deferred revenues	(7,161.00)	(7,732.00)	(7,855.00)	259.00	(7,596.00)		(7,596.00)
U	Fund balance	(1,292,340.00)	(1,542,514.00)	(628,071.00)	(268,957.00)	(897,028.00)	(627,126.00)	(1,524,154.00)
W01	tax revenue	(504,984.00)	(560,319.00)	(631,139.00)		(631,139.00)		(631,139.00)
W02	donations	(3,915.00)	(111.00)	(14.00)		(14.00)		(14.00)
W03	interest	(206.00)	(508.00)	(583.00)		(583.00)		(583.00)
W04	fire services	(336,001.00)	(209,871.00)	(177,865.00)		(177,865.00)		(177,865.00)
W05	parks revenue	(3,065.00)	(5,538.00)	(7,615.00)		(7,615.00)		(7,615.00)
W06	grant revenue	0.00	(47,677.00)	(41,646.00)		(41,646.00)		(41,646.00)
W07	Fire Assessment	(359,265.00)	(374,034.00)	(365,267.00)		(365,267.00)		(365,267.00)
W08	Other Revenues	(5,399.00)	(3,814.00)	(298,792.00)	289,459.00	(9,333.00)	1,405.00	(7,928.00)
X01	wages	81,313.00	81,724.00	92,663.00		92,663.00		92,663.00
X01.1	Benefits	14,480.00	17,885.00	20,781.00		20,781.00		20,781.00
X02	Utilities	14,843.00	20,793.00	25,362.00		25,362.00		25,362.00
X03	Office expense	75,030.00	106,910.00	160,564.00		160,564.00		160,564.00
X04	repairs & maintenance	34.00	3,002.00	2,770.00		2,770.00		2,770.00
X10	fire wages	396,224.00	507,661.00	640,624.00		640,624.00		640,624.00
X10.1	Fire benefits	182,522.00	186,541.00	165,678.00		165,678.00		165,678.00
X11	fire operations	74,949.00	98,130.00	526,609.00		526,609.00	(346,220.00)	180,389.00
X13	fire repairs & maint	29,210.00	37,122.00	160,910.00		160,910.00		160,910.00
X20	park wages	0.00	11,673.00	0.00		0.00		0.00
X21	park repair & maint	11,037.00	18,683.00	34,929.00		34,929.00	(7,647.00)	27,282.00
X22	park utilities	600.00	600.00	600.00		600.00		600.00
X25	Street Lights	4,813.00	4,867.00	4,843.00		4,843.00		4,843.00
X30	grant exp	0.00	46,716.00	44,404.00		44,404.00		44,404.00
X50	Depreciation	77,607.00	77,925.00	0.00		0.00	117,130.00	117,130.00
<b>Total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>(250,173.00)</b>	<b>18,360.00</b>	<b>357,816.00</b>	<b>289,459.00</b>	<b>647,275.00</b>	<b>(235,332.00)</b>	<b>411,943.00</b>

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

Account	Description	2nd PP-FINAL 6/30/2021	1st PP-FINAL 6/30/2022	UNADJ 6/30/2023	AJE	ADJ 6/30/2023	RJE	FINAL 6/30/2023
A 100	Unrestricted	421,825.00	613,461.00	206,711.00		206,711.00		206,711.00
A 200	Restricted	307,104.00	302,344.00	7,855.00		7,855.00		7,855.00
A 300	Certificates of Deposit	143,637.00	0.00	0.00		0.00		0.00
B 100	Grants	36,523.00	89,692.00	79,794.00	(1,823.00)	77,971.00		77,971.00
F F1	Land, property and equipment	2,241,980.00	2,246,752.00	0.00		0.00	2,600,619.00	2,600,619.00
F F2	Accumulated Depreciation	(1,578,046.00)	(1,655,971.00)	0.00		0.00	(1,773,101.00)	(1,773,101.00)
G 200	NonCurrent	37,679.00	36,345.00	0.00		0.00	34,940.00	34,940.00
U 100	Unrestricted	(114,392.00)	(397,413.00)	(4,424.00)	(268,957.00)	(273,381.00)	(36,345.00)	(309,726.00)
U 200	Invest in FA	(696,781.00)	(663,934.00)	0.00		0.00	(590,781.00)	(590,781.00)
U 300	Designated	(481,167.00)	(481,167.00)	(623,647.00)		(623,647.00)		(623,647.00)
<b>Total</b>		<b>318,362.00</b>	<b>90,109.00</b>	<b>(333,711.00)</b>	<b>(270,780.00)</b>	<b>(604,491.00)</b>	<b>235,332.00</b>	<b>(369,159.00)</b>
<b>Net (Income) Loss</b>		<b>(250,173.00)</b>	<b>18,360.00</b>	<b>357,816.00</b>	<b>289,459.00</b>	<b>647,275.00</b>	<b>(235,332.00)</b>	<b>411,943.00</b>

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
<b>Group : [A] cash</b>									
<b>Subgroup : [100] Unrestricted</b>									
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
<b>Subtotal [100] Unrestricted</b>		<b>613,461.00</b>	<b>206,711.00</b>		<b>0.00</b>	<b>206,711.00</b>		<b>0.00</b>	<b>206,711.00</b>
<b>Subgroup : [200] Restricted</b>									
1003	Restricted Funds	302,344.00	7,855.00		0.00	7,855.00		0.00	7,855.00
<b>Subtotal [200] Restricted</b>		<b>302,344.00</b>	<b>7,855.00</b>		<b>0.00</b>	<b>7,855.00</b>		<b>0.00</b>	<b>7,855.00</b>
<b>Total [A] cash</b>		<b>915,805.00</b>	<b>214,566.00</b>		<b>0.00</b>	<b>214,566.00</b>		<b>0.00</b>	<b>214,566.00</b>
<b>Group : [B] AR</b>									
<b>Subgroup : [100] Grants</b>									
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
				AJE - 6	(1,823.00)				
<b>Subtotal [100] Grants</b>		<b>89,692.00</b>	<b>79,794.00</b>		<b>(1,823.00)</b>	<b>77,971.00</b>		<b>0.00</b>	<b>77,971.00</b>
<b>Total [B] AR</b>		<b>89,692.00</b>	<b>79,794.00</b>		<b>(1,823.00)</b>	<b>77,971.00</b>		<b>0.00</b>	<b>77,971.00</b>
<b>Group : [D] Prepaid Insurance</b>									
<b>Subgroup : None</b>									
1301	Prepaid Expenses	3,448.00	6,963.00		0.00	6,963.00		0.00	6,963.00
<b>Subtotal : None</b>		<b>3,448.00</b>	<b>6,963.00</b>		<b>0.00</b>	<b>6,963.00</b>		<b>0.00</b>	<b>6,963.00</b>
<b>Total [D] Prepaid Insurance</b>		<b>3,448.00</b>	<b>6,963.00</b>		<b>0.00</b>	<b>6,963.00</b>		<b>0.00</b>	<b>6,963.00</b>
<b>Group : [G] LTD funding</b>									
<b>Subgroup : [200] NonCurrent</b>									
1600	Note Morongo Park	36,345.00	0.00		0.00	0.00		34,940.00	34,940.00
							RJE - 2	36,345.00	
							RJE - 3	(1,405.00)	
<b>Subtotal [200] NonCurrent</b>		<b>36,345.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>		<b>34,940.00</b>	<b>34,940.00</b>
<b>Total [G] LTD funding</b>		<b>36,345.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>		<b>34,940.00</b>	<b>34,940.00</b>
<b>Current Assets</b>		<b>1,045,290.00</b>	<b>301,323.00</b>		<b>(1,823.00)</b>	<b>299,500.00</b>		<b>34,940.00</b>	<b>334,440.00</b>
<b>Group : [F] fixed assets</b>									
<b>Subgroup : [F1] Land, property and equipment</b>									
1750	Land, Property and Equip	2,246,752.00	0.00		0.00	0.00		2,600,619.00	2,600,619.00
							RJE - 1	2,246,752.00	
							RJE - 4	353,867.00	
<b>Subtotal [F1] Land, property and equipment</b>		<b>2,246,752.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>		<b>2,600,619.00</b>	<b>2,600,619.00</b>
<b>Subgroup : [F2] Accumulated Depreciation</b>									
1751	Accum depreciation	(1,655,971.00)	0.00		0.00	0.00		(1,773,101.00)	(1,773,101.00)
							RJE - 1	(1,655,971.00)	
							RJE - 5	(117,130.00)	
<b>Subtotal [F2] Accumulated Depreciation</b>		<b>(1,655,971.00)</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>		<b>(1,773,101.00)</b>	<b>(1,773,101.00)</b>
<b>Total [F] fixed assets</b>		<b>590,781.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>		<b>827,518.00</b>	<b>827,518.00</b>
<b>Non-Current Assets</b>		<b>590,781.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>		<b>827,518.00</b>	<b>827,518.00</b>
<b>TOTAL ASSET</b>		<b>1,636,071.00</b>	<b>301,323.00</b>		<b>(1,823.00)</b>	<b>299,500.00</b>		<b>862,458.00</b>	<b>1,161,958.00</b>
<b>Group : [M] AP</b>									
<b>Subgroup : None</b>									
1999	Suspense - Pendings	0.00	169.00		0.00	169.00		0.00	169.00
2003	Payables	(80,809.00)	(21,213.00)		2,215.00	(18,998.00)		0.00	(18,998.00)
				AJE - 6	2,215.00				
2054	Pacific Western Bank #1564	0.00	(2,597.00)		0.00	(2,597.00)		0.00	(2,597.00)
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)				
<b>Subtotal : None</b>		<b>(104,185.00)</b>	<b>(23,213.00)</b>		<b>(18,938.00)</b>	<b>(42,151.00)</b>		<b>0.00</b>	<b>(42,151.00)</b>
<b>Total [M] AP</b>		<b>(104,185.00)</b>	<b>(23,213.00)</b>		<b>(18,938.00)</b>	<b>(42,151.00)</b>		<b>0.00</b>	<b>(42,151.00)</b>
<b>Group : [N] deferred revenues</b>									
<b>Subgroup : None</b>									
2000	Deferred Revenue	(7,732.00)	(7,855.00)		259.00	(7,596.00)		0.00	(7,596.00)
				AJE - 6	259.00				
				AJE - 6	295,612.00				
				AJE - 6	(664.00)				
				AJE - 7	(294,689.00)				
<b>Subtotal : None</b>		<b>(7,732.00)</b>	<b>(7,855.00)</b>		<b>259.00</b>	<b>(7,596.00)</b>		<b>0.00</b>	<b>(7,596.00)</b>
<b>Total [N] deferred revenues</b>		<b>(7,732.00)</b>	<b>(7,855.00)</b>		<b>259.00</b>	<b>(7,596.00)</b>		<b>0.00</b>	<b>(7,596.00)</b>
<b>Current Liabilities</b>		<b>(111,917.00)</b>	<b>(31,068.00)</b>		<b>(18,679.00)</b>	<b>(49,747.00)</b>		<b>0.00</b>	<b>(49,747.00)</b>
<b>Non-Current Liabilities</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>TOTAL LIABILITY</b>		<b>(111,917.00)</b>	<b>(31,068.00)</b>		<b>(18,679.00)</b>	<b>(49,747.00)</b>		<b>0.00</b>	<b>(49,747.00)</b>
<b>Group : [U] Fund balance</b>									
<b>Subgroup : [100] Unrestricted</b>									
3000	Open Bal Equity	(224,262.00)	0.00		(268,957.00)	(268,957.00)		(36,345.00)	(305,302.00)
				AJE - 6	(268,957.00)			(36,345.00)	
3900	Undesignated Prior Earnings	(173,151.00)	(4,424.00)		0.00	(4,424.00)		0.00	(4,424.00)
<b>Subtotal [100] Unrestricted</b>		<b>(397,413.00)</b>	<b>(4,424.00)</b>		<b>(268,957.00)</b>	<b>(273,381.00)</b>		<b>(36,345.00)</b>	<b>(309,726.00)</b>
<b>Subgroup : [200] Invest in FA</b>									
3150	Investment in Gen Fixed Assets	(2,241,980.00)	0.00		0.00	0.00		(2,246,752.00)	(2,246,752.00)
							RJE - 1	(2,246,752.00)	
3151	Invest in F/A-contra	1,578,046.00	0.00		0.00	0.00		1,655,971.00	1,655,971.00
							RJE - 1	1,655,971.00	
<b>Subtotal [200] Invest in FA</b>		<b>(663,934.00)</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>		<b>(590,781.00)</b>	<b>(590,781.00)</b>

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
<b>Subgroup : [300] Designated</b>									
3955	Designated Reserves:LAFCO Reserve (MM 2021)	(79,971.00)	(95,000.00)		0.00	(95,000.00)		0.00	(95,000.00)
3956	Designated Reserves:Contingency Reserve(MM)	(40,071.00)	(47,000.00)		0.00	(47,000.00)		0.00	(47,000.00)
3957	Designated Reserves:General Reserve Emergencies(MM)	(60,000.00)	(90,000.00)		0.00	(90,000.00)		0.00	(90,000.00)
3958	Designated Reserves:Reserve for Capital Imp (MM )	(75,000.00)	(75,000.00)		0.00	(75,000.00)		0.00	(75,000.00)
3959	Designated Reserves:Reserve - Fund Development(MM)	(25,000.00)	(25,000.00)		0.00	(25,000.00)		0.00	(25,000.00)
3960	Designated Reserves:General Operating Reserve	(201,125.00)	(291,647.00)		0.00	(291,647.00)		0.00	(291,647.00)
<b>Subtotal [300] Designated</b>		<b>(481,167.00)</b>	<b>(623,647.00)</b>		<b>0.00</b>	<b>(623,647.00)</b>		<b>0.00</b>	<b>(623,647.00)</b>
<b>Total [U] Fund balance</b>									
Equity		(1,542,514.00)	(628,071.00)		(268,957.00)	(897,028.00)		(627,126.00)	(1,524,154.00)
NET (INCOME) LOSS		18,360.00	357,816.00		289,459.00	647,275.00		(235,332.00)	411,943.00
<b>TOTAL EQUITY</b>		<b>(1,524,154.00)</b>	<b>(270,255.00)</b>		<b>20,502.00</b>	<b>(249,753.00)</b>		<b>(862,458.00)</b>	<b>(1,112,211.00)</b>
<b>TOTAL LIABILITY AND EQUITY</b>		<b>(1,636,071.00)</b>	<b>(301,323.00)</b>		<b>1,823.00</b>	<b>(299,500.00)</b>		<b>(862,458.00)</b>	<b>(1,161,958.00)</b>
<b>Group : [W01] tax revenue</b>									
<b>Subgroup : None</b>									
4001	County Taxes:Countywide & Unitary Accrued	(560,319.00)	(631,139.00)		0.00	(631,139.00)		0.00	(631,139.00)
<b>Subtotal : None</b>		<b>(560,319.00)</b>	<b>(631,139.00)</b>		<b>0.00</b>	<b>(631,139.00)</b>		<b>0.00</b>	<b>(631,139.00)</b>
<b>Total [W01] tax revenue</b>		<b>(560,319.00)</b>	<b>(631,139.00)</b>		<b>0.00</b>	<b>(631,139.00)</b>		<b>0.00</b>	<b>(631,139.00)</b>
<b>Group : [W02] donations</b>									
<b>Subgroup : None</b>									
4101	CSD:Community Donations	(11.00)	(14.00)		0.00	(14.00)		0.00	(14.00)
4291	FIRE SERVICES:4291 -> Donations	(100.00)	0.00		0.00	0.00		0.00	0.00
<b>Subtotal : None</b>		<b>(111.00)</b>	<b>(14.00)</b>		<b>0.00</b>	<b>(14.00)</b>		<b>0.00</b>	<b>(14.00)</b>
<b>Total [W02] donations</b>		<b>(111.00)</b>	<b>(14.00)</b>		<b>0.00</b>	<b>(14.00)</b>		<b>0.00</b>	<b>(14.00)</b>
<b>Group : [W03] Interest</b>									
<b>Subgroup : None</b>									
4105	CSD:Interest	(508.00)	(583.00)		0.00	(583.00)		0.00	(583.00)
<b>Subtotal : None</b>		<b>(508.00)</b>	<b>(583.00)</b>		<b>0.00</b>	<b>(583.00)</b>		<b>0.00</b>	<b>(583.00)</b>
<b>Total [W03] Interest</b>		<b>(508.00)</b>	<b>(583.00)</b>		<b>0.00</b>	<b>(583.00)</b>		<b>0.00</b>	<b>(583.00)</b>
<b>Group : [W04] fire services</b>									
<b>Subgroup : None</b>									
4290	FIRE SERVICES:Income - Other	0.00	(6,450.00)		0.00	(6,450.00)		0.00	(6,450.00)
4293	FIRE SERVICES:OES Reimbursement	(201,694.00)	(160,890.00)		0.00	(160,890.00)		0.00	(160,890.00)
4294	FIRE SERVICES:Cost Recovery - Reimbursement	(20.00)	(7,337.00)		0.00	(7,337.00)		0.00	(7,337.00)
4296.1	FIRE SERVICES:Fire Inspection Income:Fire Inspection Billing	(23,145.00)	(10,723.00)		0.00	(10,723.00)		0.00	(10,723.00)
4296.2	FIRE SERVICES:Fire Inspection Income:Fire Inspection Costs	14,989.00	7,535.00		0.00	7,535.00		0.00	7,535.00
<b>Subtotal : None</b>		<b>(209,871.00)</b>	<b>(177,865.00)</b>		<b>0.00</b>	<b>(177,865.00)</b>		<b>0.00</b>	<b>(177,865.00)</b>
<b>Total [W04] fire services</b>		<b>(209,871.00)</b>	<b>(177,865.00)</b>		<b>0.00</b>	<b>(177,865.00)</b>		<b>0.00</b>	<b>(177,865.00)</b>
<b>Group : [W05] parks revenue</b>									
<b>Subgroup : None</b>									
4310	COVINGTON PARK:Rents & Concessions	(5,538.00)	(7,615.00)		0.00	(7,615.00)		0.00	(7,615.00)
<b>Subtotal : None</b>		<b>(5,538.00)</b>	<b>(7,615.00)</b>		<b>0.00</b>	<b>(7,615.00)</b>		<b>0.00</b>	<b>(7,615.00)</b>
<b>Total [W05] parks revenue</b>		<b>(5,538.00)</b>	<b>(7,615.00)</b>		<b>0.00</b>	<b>(7,615.00)</b>		<b>0.00</b>	<b>(7,615.00)</b>
<b>Group : [W06] grant revenue</b>									
<b>Subgroup : None</b>									
4701	Grant Income:4701 -> Reimbursable Expenditures	(1,432.00)	0.00		0.00	0.00		0.00	0.00
4702	Grant Income:Capital Expenditures	(46,245.00)	(41,646.00)		0.00	(41,646.00)		0.00	(41,646.00)
<b>Subtotal : None</b>		<b>(47,677.00)</b>	<b>(41,646.00)</b>		<b>0.00</b>	<b>(41,646.00)</b>		<b>0.00</b>	<b>(41,646.00)</b>
<b>Total [W06] grant revenue</b>		<b>(47,677.00)</b>	<b>(41,646.00)</b>		<b>0.00</b>	<b>(41,646.00)</b>		<b>0.00</b>	<b>(41,646.00)</b>
<b>Group : [W07] Fire Assessment</b>									
<b>Subgroup : None</b>									
4006	County Taxes:Fire Suppression Assessment	(374,034.00)	(365,267.00)		0.00	(365,267.00)		0.00	(365,267.00)
<b>Subtotal : None</b>		<b>(374,034.00)</b>	<b>(365,267.00)</b>		<b>0.00</b>	<b>(365,267.00)</b>		<b>0.00</b>	<b>(365,267.00)</b>
<b>Total [W07] Fire Assessment</b>		<b>(374,034.00)</b>	<b>(365,267.00)</b>		<b>0.00</b>	<b>(365,267.00)</b>		<b>0.00</b>	<b>(365,267.00)</b>
<b>Revenues</b>									
		<b>(1,198,058.00)</b>	<b>(1,224,129.00)</b>		<b>0.00</b>	<b>(1,224,129.00)</b>		<b>0.00</b>	<b>(1,224,129.00)</b>
<b>Group : [W08] Other Revenues</b>									
<b>Subgroup : None</b>									
4107	CSD:Note Payments	(3,334.00)	(3,334.00)		0.00	(3,334.00)	RJE - 3	1,405.00	(1,929.00)
4190	CSD:Income - Other	(480.00)	(769.00)		(5,230.00)	(5,999.00)		1,405.00	(5,999.00)
4800	Transfer to/from Reserves	0.00	(294,689.00)	AJE - 6	(5,230.00)	0.00		0.00	0.00
<b>Subtotal : None</b>		<b>(3,814.00)</b>	<b>(298,792.00)</b>	AJE - 7	<b>294,689.00</b>	<b>(9,333.00)</b>		<b>1,405.00</b>	<b>(7,928.00)</b>
<b>Total [W08] Other Revenues</b>		<b>(3,814.00)</b>	<b>(298,792.00)</b>		<b>289,459.00</b>	<b>(9,333.00)</b>		<b>1,405.00</b>	<b>(7,928.00)</b>
<b>Other Income</b>		<b>(3,814.00)</b>	<b>(298,792.00)</b>		<b>289,459.00</b>	<b>(9,333.00)</b>		<b>1,405.00</b>	<b>(7,928.00)</b>
<b>TOTAL REVENUE</b>		<b>(1,201,872.00)</b>	<b>(1,522,921.00)</b>		<b>289,459.00</b>	<b>(1,233,462.00)</b>		<b>1,405.00</b>	<b>(1,232,057.00)</b>
<b>Group : [X01] wages</b>									
<b>Subgroup : None</b>									
5003	Wages & Benefits:Wages - Support Staff	0.00	58,328.00		0.00	58,328.00		0.00	58,328.00
5004	Wages & Benefits:Wages - Parks	0.00	34,335.00		0.00	34,335.00		0.00	34,335.00
5005.5003	Wages & Benefits:5003 -> Wages - Support Staff	43,129.00	0.00		0.00	0.00		0.00	0.00
5005.5004	Wages & Benefits:5004 -> Wages - Parks	38,595.00	0.00		0.00	0.00		0.00	0.00
<b>Subtotal : None</b>		<b>81,724.00</b>	<b>92,663.00</b>		<b>0.00</b>	<b>92,663.00</b>		<b>0.00</b>	<b>92,663.00</b>
<b>Total [X01] wages</b>		<b>81,724.00</b>	<b>92,663.00</b>		<b>0.00</b>	<b>92,663.00</b>		<b>0.00</b>	<b>92,663.00</b>
<b>Group : [X01.1] Benefits</b>									
<b>Subgroup : None</b>									
5005.5015	Wages & Benefits:Payroll Taxes - Employer	5,990.00	6,680.00		0.00	6,680.00		0.00	6,680.00
5005.5018	Wages & Benefits:CSD Workers Comp.	2,735.00	2,956.00		0.00	2,956.00		0.00	2,956.00
5005.5019	Wages & Benefits:Employee Benefits	9,160.00	11,145.00		0.00	11,145.00		0.00	11,145.00
<b>Subtotal : None</b>		<b>17,885.00</b>	<b>20,781.00</b>		<b>0.00</b>	<b>20,781.00</b>		<b>0.00</b>	<b>20,781.00</b>
<b>Total [X01.1] Benefits</b>		<b>17,885.00</b>	<b>20,781.00</b>		<b>0.00</b>	<b>20,781.00</b>		<b>0.00</b>	<b>20,781.00</b>

0.00

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	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL
		6/30/2022	06/30/2023			06/30/2023			06/30/2023
<b>Group : [X02]</b>	<b>Utilities</b>								
<b>Subgroup : None</b>									
5000.5053	Administration:Utilities:5053 Electricity	13,299.00	14,141.00		0.00	14,141.00		0.00	14,141.00
5000.5054	Administration:Utilities:5054 Gas	2,902.00	5,703.00		0.00	5,703.00		0.00	5,703.00
5000.5060	Administration:Utilities:5060 Telephone	1,735.00	2,947.00		0.00	2,947.00		0.00	2,947.00
5000.5252	Administration:Utilities:5252 Water	2,857.00	2,571.00		0.00	2,571.00		0.00	2,571.00
<b>Subtotal : None</b>		<b>20,793.00</b>	<b>25,362.00</b>		<b>0.00</b>	<b>25,362.00</b>		<b>0.00</b>	<b>25,362.00</b>
<b>Total [X02] Utilities</b>		<b>20,793.00</b>	<b>25,362.00</b>		<b>0.00</b>	<b>25,362.00</b>		<b>0.00</b>	<b>25,362.00</b>
<b>Group : [X03]</b>	<b>Office expense</b>								
<b>Subgroup : None</b>									
5000.5065	Administration:Office Expense:Postage	370.00	479.00		0.00	479.00		0.00	479.00
5000.5068	Administration:Office Expense:Printing/Copies	2,468.00	3,952.00		0.00	3,952.00		0.00	3,952.00
5000.5070	Administration:Insurance-General	38,969.00	60,837.00		0.00	60,837.00		0.00	60,837.00
5000.5073	Administration:Office Expense:Legal & Professional Expense	34,073.00	54,901.00		0.00	54,901.00		0.00	54,901.00
5000.5074	Administration:Office Expense:Internet Service	1,184.00	960.00		0.00	960.00		0.00	960.00
5000.5075	Administration:Office Expense:Publications & Education	0.00	3,225.00		0.00	3,225.00		0.00	3,225.00
5000.5076	Administration:Office Expense:Memberships	3,154.00	3,391.00		0.00	3,391.00		0.00	3,391.00
5000.5077	Administration:Office Expense:Registrar of Voters Expense	0.00	186.00		0.00	186.00		0.00	186.00
5000.5078	Administration:Office Expense:Meeting Expense	1,721.00	2,878.00		0.00	2,878.00		0.00	2,878.00
5000.5080	Administration:Office Expense	0.00	21.00		0.00	21.00		0.00	21.00
5000.5081	Administration:Office Expense:Office Equip & Maintenance	717.00	3,093.00		0.00	3,093.00		0.00	3,093.00
5000.5082	Administration:Office Expense:Bank Charges	475.00	34.00		0.00	34.00		0.00	34.00
5000.5083	Administration:Office Expense:Expenses & Supplies	2,217.00	2,944.00		0.00	2,944.00		0.00	2,944.00
5000.5085	Administration:Auditing/Accounting	20,788.00	23,037.00		0.00	23,037.00		0.00	23,037.00
9999	Uncatged Uncategorized Expense	774.00	626.00		0.00	626.00		0.00	626.00
<b>Subtotal : None</b>		<b>106,910.00</b>	<b>160,564.00</b>		<b>0.00</b>	<b>160,564.00</b>		<b>0.00</b>	<b>160,564.00</b>
<b>Total [X03] Office expense</b>		<b>106,910.00</b>	<b>160,564.00</b>		<b>0.00</b>	<b>160,564.00</b>		<b>0.00</b>	<b>160,564.00</b>
<b>Group : [X04]</b>	<b>repairs &amp; maintenance</b>								
<b>Subgroup : None</b>									
5000.5375	Administration:Repair and Maintenance:Gasoline	3,002.00	2,770.00		0.00	2,770.00		0.00	2,770.00
<b>Subtotal : None</b>		<b>3,002.00</b>	<b>2,770.00</b>		<b>0.00</b>	<b>2,770.00</b>		<b>0.00</b>	<b>2,770.00</b>
<b>Total [X04] repairs &amp; maintenance</b>		<b>3,002.00</b>	<b>2,770.00</b>		<b>0.00</b>	<b>2,770.00</b>		<b>0.00</b>	<b>2,770.00</b>
<b>Group : [X10]</b>	<b>fire wages</b>								
<b>Subgroup : None</b>									
5006.5202	Fire Operations:Compensation:5202 -> Compensation- Investigator	1,402.00	0.00		0.00	0.00		0.00	0.00
5006.5203	Fire Operations:Compensation:Compensation - Paramedics	137,748.00	160,540.00		0.00	160,540.00		0.00	160,540.00
5006.5204	Fire Operations:Compensation:Compensation - Engineers	118,138.00	162,484.00		0.00	162,484.00		0.00	162,484.00
5006.5206	Fire Operations:Compensation:Compensation - Captains	110,825.00	154,234.00		0.00	154,234.00		0.00	154,234.00
5006.5207	Fire Operations:Compensation:Compensation - Chief	88,033.00	98,183.00		0.00	98,183.00		0.00	98,183.00
5006.5207.5	Fire Operations:Compensation:Compensation - BC/DO	46,900.00	55,183.00		0.00	55,183.00		0.00	55,183.00
5006.5232	Fire Operations:Compensation:EMS Coordinator	4,615.00	10,000.00		0.00	10,000.00		0.00	10,000.00
<b>Subtotal : None</b>		<b>507,661.00</b>	<b>640,624.00</b>		<b>0.00</b>	<b>640,624.00</b>		<b>0.00</b>	<b>640,624.00</b>
<b>Total [X10] fire wages</b>		<b>507,661.00</b>	<b>640,624.00</b>		<b>0.00</b>	<b>640,624.00</b>		<b>0.00</b>	<b>640,624.00</b>
<b>Group : [X10.1]</b>	<b>Fire benefits</b>								
<b>Subgroup : None</b>									
5006.5205	Fire Operations:Compensation:OES & Mutual Aid	64,829.00	48,864.00		0.00	48,864.00		0.00	48,864.00
5006.5209	Fire Operations:Compensation:Payroll Taxes	46,053.00	55,530.00		0.00	55,530.00		0.00	55,530.00
5006.5215	Fire Operations:Compensation:Worker's Comp. Ins.	23,776.00	21,621.00		0.00	21,621.00		0.00	21,621.00
5006.5219	Fire Operations:Compensation:Employee Benefits	12,883.00	13,063.00		0.00	13,063.00		0.00	13,063.00
5006.5230	Fire Operations:Compensation:Substance Pay Reserves	39,000.00	26,600.00		0.00	26,600.00		0.00	26,600.00
<b>Subtotal : None</b>		<b>186,541.00</b>	<b>165,678.00</b>		<b>0.00</b>	<b>165,678.00</b>		<b>0.00</b>	<b>165,678.00</b>
<b>Total [X10.1] Fire benefits</b>		<b>186,541.00</b>	<b>165,678.00</b>		<b>0.00</b>	<b>165,678.00</b>		<b>0.00</b>	<b>165,678.00</b>
<b>Group : [X11]</b>	<b>fire operations</b>								
<b>Subgroup : None</b>									
5006.5225	Fire Operations:Administration:County Dispatch	12,846.00	8,404.00		0.00	8,404.00		0.00	8,404.00
5006.5227	Fire Operations:Administration:Communications	6,340.00	5,326.00		0.00	5,326.00		0.00	5,326.00
5006.5234	Fire Operations:Apparatus:Apparatus\Equipment Purchased	4,157.00	371,038.00		0.00	371,038.00		0.00	24,818.00
							RJE - 4	(346,220.00)	
5006.5235	Fire Operations:Apparatus:Apparatus Gasoline	18,078.00	24,852.00		0.00	24,852.00		0.00	24,852.00
5006.5237	Fire Operations:Administration:Inspections ICEMA/Zoll	2,400.00	2,400.00		0.00	2,400.00		0.00	2,400.00
5006.5243	Fire Operations:Apparatus:Yearly Equipment Testing	6,703.00	1,564.00		0.00	1,564.00		0.00	1,564.00
5006.5244	Fire Operations:Apparatus:Radio Equipment	1,920.00	12,951.00		0.00	12,951.00		0.00	12,951.00
5006.5247	Fire Operations:Training & Safety:Physicals & Vaccinations	2,819.00	1,635.00		0.00	1,635.00		0.00	1,635.00
5006.5249	Fire Operations:Training & Safety:Firefighter Personal Equipment	6,337.00	43,966.00		0.00	43,966.00		0.00	43,966.00
5006.5250	Fire Operations:Training & Safety:Firefighter Training Expense	566.00	628.00		0.00	628.00		0.00	628.00
5006.5252	Fire Operations:Operating Supplies:Fire Prevention Services	396.00	506.00		0.00	506.00		0.00	506.00
5006.5256	Fire Operations:Training & Safety:Uniforms	7,496.00	6,355.00		0.00	6,355.00		0.00	6,355.00
5006.5265	Fire Operations:Operating Supplies:Paramedic Supply & Equipment	13,538.00	23,086.00		0.00	23,086.00		0.00	23,086.00
5006.5275	Fire Operations:Operating Supplies:5275 -> OES & Mutual Aid Expense	174.00	0.00		0.00	0.00		0.00	0.00
5006.5280	Fire Operations:Administration:Medical Director	5,000.00	2,500.00		0.00	2,500.00		0.00	2,500.00
5006.5285	Fire Operations:Operating Supplies:Disaster Preparedness	0.00	303.00		0.00	303.00		0.00	303.00
5006.5290	Fire Operations:Administration:Special Assessment	3,301.00	3,744.00		0.00	3,744.00		0.00	3,744.00
5006.5293	Fire Operations:Apparatus:Command Vehicle:2013 Tahoe	139.00	3,210.00		0.00	3,210.00		0.00	3,210.00
5006.5293.3	Fire Operations:Apparatus:Command Vehicle:CS202 Suburban	378.00	3,080.00		0.00	3,080.00		0.00	3,080.00
5006.5295	Fire Operations:Administration:Office Equipment	2,251.00	2,897.00		0.00	2,897.00		0.00	2,897.00
5006.5296	Fire Operations:Administration:Office Expenses & Supplies	1,068.00	2,382.00		0.00	2,382.00		0.00	2,382.00
5006.5297	Fire Operations:Administration:Supplies	3,040.00	4,608.00		0.00	4,608.00		0.00	4,608.00
5006.5298	Fire Operations:Administration:Memberships & Associations	213.00	1,174.00		0.00	1,174.00		0.00	1,174.00
8000	Uncatged -> Uncategorized Expense	(1,030.00)	0.00		0.00	0.00		0.00	0.00
<b>Subtotal : None</b>		<b>98,130.00</b>	<b>526,609.00</b>		<b>0.00</b>	<b>526,609.00</b>		<b>(346,220.00)</b>	<b>180,389.00</b>
<b>Total [X11] fire operations</b>		<b>98,130.00</b>	<b>526,609.00</b>		<b>0.00</b>	<b>526,609.00</b>		<b>(346,220.00)</b>	<b>180,389.00</b>
<b>Group : [X13]</b>	<b>fire repairs &amp; maint</b>								
<b>Subgroup : None</b>									
5006.5240	Fire Operations:Apparatus:Apparatus Maint. & Repair	1,227.00	8,513.00		0.00	8,513.00		0.00	8,513.00
5006.5241	Fire Operations:Apparatus:Fire Engine Maint. & Repair:Brush Engine 461	21,091.00	8,107.00		0.00	8,107.00		0.00	8,107.00
5006.5241.1	Fire Operations:Apparatus:Fire Engine Maint. & Repair:Brush Patrol 461	0.00	468.00		0.00	468.00		0.00	468.00
5006.5241.11	Fire Operations:Apparatus:Fire Engine Maint. & Repair:662-1 OES Engine	0.00	2,107.00		0.00	2,107.00		0.00	2,107.00
5006.5241.4	Fire Operations:Apparatus:Fire Engine Maint. & Repair:Medic Engine 461	9,101.00	56,976.00		0.00	56,976.00		0.00	56,976.00
5006.5241.6	Fire Operations:Apparatus:Fire Engine Maint. & Repair:Water Tender 461	1,368.00	20,795.00		0.00	20,795.00		0.00	20,795.00
5006.5241.61	Fire Operations:Apparatus:Fire Engine Maint. & Repair:Water Tender 462	410.00	4,549.00		0.00	4,549.00		0.00	4,549.00
5006.5260	Fire Operations:Administration:Building Maintenance	3,925.00	59,395.00		0.00	59,395.00		0.00	59,395.00
<b>Subtotal : None</b>		<b>37,122.00</b>	<b>160,910.00</b>		<b>0.00</b>	<b>160,910.00</b>		<b>0.00</b>	<b>160,910.00</b>
<b>Total [X13] fire repairs &amp; maint</b>		<b>37,122.00</b>	<b>160,910.00</b>		<b>0.00</b>	<b>160,910.00</b>		<b>0.00</b>	<b>160,910.00</b>
<b>Group : [X20]</b>	<b>park wages</b>								
<b>Subgroup : None</b>									
5005.5305	Wages & Benefits:5002 -> Wages - Administrative:5305 -> Wages, Other	11,673.00	0.00		0.00	0.00		0.00	0.00
<b>Subtotal : None</b>		<b>11,673.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [X20] park wages</b>		<b>11,673.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>



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
<b>Group : [X21] park repair &amp; maint</b>									
<b>Subgroup : None</b>									
5000.5320	Administration:Repair and Maintenance:CP Equipment	3,220.00	10,488.00		0.00	10,488.00		(7,647.00)	2,841.00
5000.5365	Administration:Repair and Maintenance:CP Buildings	10,986.00	10,917.00		0.00	10,917.00	RJE - 4	(7,647.00)	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
<b>Subtotal : None</b>		<b>18,683.00</b>	<b>34,929.00</b>		<b>0.00</b>	<b>34,929.00</b>		<b>(7,647.00)</b>	<b>27,282.00</b>
<b>Total [X21] park repair &amp; maint</b>		<b>18,683.00</b>	<b>34,929.00</b>		<b>0.00</b>	<b>34,929.00</b>		<b>(7,647.00)</b>	<b>27,282.00</b>
<b>Group : [X22] park utilities</b>									
<b>Subgroup : None</b>									
5000.5037	Administration:Park Lease	600.00	600.00		0.00	600.00		0.00	600.00
<b>Subtotal : None</b>		<b>600.00</b>	<b>600.00</b>		<b>0.00</b>	<b>600.00</b>		<b>0.00</b>	<b>600.00</b>
<b>Total [X22] park utilities</b>		<b>600.00</b>	<b>600.00</b>		<b>0.00</b>	<b>600.00</b>		<b>0.00</b>	<b>600.00</b>
<b>Group : [X25] Street Lights</b>									
<b>Subgroup : None</b>									
5000.5096	Administration:Street Lights	4,867.00	4,843.00		0.00	4,843.00		0.00	4,843.00
<b>Subtotal : None</b>		<b>4,867.00</b>	<b>4,843.00</b>		<b>0.00</b>	<b>4,843.00</b>		<b>0.00</b>	<b>4,843.00</b>
<b>Total [X25] Street Lights</b>		<b>4,867.00</b>	<b>4,843.00</b>		<b>0.00</b>	<b>4,843.00</b>		<b>0.00</b>	<b>4,843.00</b>
<b>Group : [X30] grant exp</b>									
<b>Subgroup : None</b>									
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
<b>Subtotal : None</b>		<b>46,716.00</b>	<b>44,404.00</b>		<b>0.00</b>	<b>44,404.00</b>		<b>0.00</b>	<b>44,404.00</b>
<b>Total [X30] grant exp</b>		<b>46,716.00</b>	<b>44,404.00</b>		<b>0.00</b>	<b>44,404.00</b>		<b>0.00</b>	<b>44,404.00</b>
<b>Group : [X50] Depreciation</b>									
<b>Subgroup : None</b>									
5299	Depreciation - Fire Ops	77,925.00	0.00		0.00	0.00		117,130.00	117,130.00
<b>Subtotal : None</b>		<b>77,925.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	RJE - 5	105,415.00	<b>117,130.00</b>
<b>Total [X50] Depreciation</b>		<b>77,925.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	RJE - 5	979.00	<b>117,130.00</b>
							RJE - 5	10,736.00	<b>117,130.00</b>
									<b>117,130.00</b>
<b>Operating Expenses</b>		<b>1,220,232.00</b>	<b>1,880,737.00</b>		<b>0.00</b>	<b>1,880,737.00</b>		<b>(236,737.00)</b>	<b>1,644,000.00</b>
<b>TOTAL EXPENSE</b>		<b>1,220,232.00</b>	<b>1,880,737.00</b>		<b>0.00</b>	<b>1,880,737.00</b>		<b>(236,737.00)</b>	<b>1,644,000.00</b>
<b>NET (INCOME) LOSS</b>		<b>18,360.00</b>	<b>357,816.00</b>		<b>289,459.00</b>	<b>647,275.00</b>		<b>(235,332.00)</b>	<b>411,943.00</b>
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>