



Morongo Valley Community Services District
For the Year Ended June 30, 2022

The following Auditor workpapers are attached:

Adjusting Journal Entries

Reclassifying Journal Entries

Adjusted Trial Balance

Audit Report Lead Schedules

Prepared by:
Kendra Dockham, CPA



Client: **1441 - Morongo Valley Community Services District**
 Engagement: **#1441 - A - 06/30/2022**
 Period Ending: **6/30/2022**
 Trial Balance: **10 - Trial Balance**
 Workpaper: **Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
To correct beginning net assets				
2000	Deferred Revenue		199,943.00	
2325	Payroll Liabilities		1,040.00	
2900	Accrued Vacation			13,372.00
3000	Open Bal Equity			186,581.00
8000	Uncateg → Uncategorized Expense			1,030.00
Total			200,983.00	200,983.00
Adjusting Journal Entries JE # 4				
To remove transfer to/from reserves from deferred revenue				
2000	Deferred Revenue		94,669.00	
4800	Transfer to/from Reserves			94,669.00
Total			94,669.00	94,669.00
Adjusting Journal Entries JE # 103				
To recognize Accrued Vacation				
5005.5003	Wages & Benefits:5003 → Wages - Support Staff		1,239.00	
5006.5206	Fire Operations:Compensation:5206 → Compensation - Captains		7,389.00	
2900	Accrued Vacation			8,628.00
Total			8,628.00	8,628.00
Adjusting Journal Entries JE # 104				
To correct fund balances for rounding				
2100	A/P		1.00	
3000	Open Bal Equity			1.00
Total			1.00	1.00
Total Adjusting Journal Entries			304,281.00	304,281.00
Total All Journal Entries			304,281.00	304,281.00

Client: **1441 - Morongo Valley Community Services District**
 Engagement: **#1441 - A - 06/30/2022**
 Period Ending: **6/30/2022**
 Trial Balance: **10 - Trial Balance**
 Workpaper: **Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 2				
		G010		
To recognize payments made during the year on principle of notes receivables				
4701	Grant Income:4701 → Reimbursable Expenditures		1,335.00	
1600	Note Morongo Park			1,335.00
Total			1,335.00	1,335.00
Reclassifying Journal Entries JE # 3				
To capitalize asset				
		X030		
1750	Land, Property and Equip		4,772.00	
5006.5260	Fire Operations:Administration:5260 → Building Maintenance			4,772.00
Total			4,772.00	4,772.00
Reclassifying Journal Entries JE # 100				
To recognize fixed assets along with accumulated depreciation				
		F010		
1750	Land, Property and Equip		2,241,980.00	
3151	Invest in F/A-contra		1,578,046.00	
1751	Accum depreciation			1,578,046.00
3150	Investment in Gen Fixed Assets			2,241,980.00
Total			3,820,026.00	3,820,026.00
Reclassifying Journal Entries JE # 101				
To recognize long term note receivable				
		G010		
1600	Note Morongo Park		37,680.00	
3000	Open Bal Equity			37,680.00
Total			37,680.00	37,680.00
Reclassifying Journal Entries JE # 102				
To recognize depreciation for current year				
		F010		
5299	Depreciation - Fire Ops		77,925.00	
1751	Accum depreciation			77,925.00
Total			77,925.00	77,925.00
Total Reclassifying Journal Entries			3,941,738.00	3,941,738.00
Total All Journal Entries			3,941,738.00	3,941,738.00

Account	Description	2nd PP-FINAL 6/30/2020	1st PP-FINAL < WPRef 6/30/2021	UNADJ 6/30/2022	JE Ref #	AJE	ADJ 6/30/2022	JE Ref #	RJE	FINAL 6/30/2022	< WPRef
5060	Administration:5100 → Utilities:5060 → 5060 Telephone	1,781.00	1,785.00	0.00			0.00			0.00	
5065	Administration:5080 → Office Expense:5065 → Postage	491.00	341.00	0.00			0.00			0.00	
5068	Administration:5080 → Office Expense:5068 → Printing/Copies	1,601.00	1,516.00	0.00			0.00			0.00	
5070	Administration:5070 → Insurance-General	22,745.00	32,002.00	0.00			0.00			0.00	
5073	Administration:5080 → Office Expense:5073 → Legal & Professional Expense	38,898.00	6,572.00	0.00			0.00			0.00	
5074	Administration:5080 → Office Expense:5074 → Internet Service	1,431.00	1,177.00	0.00			0.00			0.00	
5075	Administration:5080 → Office Expense:5075 → Publications & Education	0.00	130.00	0.00			0.00			0.00	
5076	Administration:5080 → Office Expense:5076 → Memberships	2,931.00	3,197.00	0.00			0.00			0.00	
5077	Administration:5080 → Office Expense:5077 → Registrar of Voters Expense	0.00	1,975.00	0.00			0.00			0.00	
5078	Administration:5080 → Office Expense:5078 → Meeting Expense	900.00	2,615.00	0.00			0.00			0.00	
5081	Administration:5080 → Office Expense:5081 → Office Equip & Maintenance	143.00	1,586.00	0.00			0.00			0.00	
5082	Administration:5080 → Office Expense:5082 → Bank Charges	359.00	(100.00)	0.00			0.00			0.00	
5083	Administration:5080 → Office Expense:5083 → Expenses & Supplies	1,335.00	686.00	0.00			0.00			0.00	
5085	Administration:5085 → Auditing/Accounting	19,171.00	19,391.00	0.00			0.00			0.00	
5087	Administration:5087 → Park Lease	600.00	600.00	0.00			0.00			0.00	
5096	Administration:5096 → Street Lights	3,634.00	4,813.00	0.00			0.00			0.00	
5203	Fire Operations:Compensation:5203 → Compensation - Paramedics	76,212.00	134,221.00	0.00			0.00			0.00	
5204	Fire Operations:Compensation:5204 → Compensation - Engineers	113,432.00	78,364.00	0.00			0.00			0.00	
5205	Fire Operations:Compensation:5205 → OES & Mutual Aid	18,571.00	68,642.00	0.00			0.00			0.00	
5206	Fire Operations:Compensation:5206 → Compensation - Captains	62,976.00	56,732.00	0.00			0.00			0.00	
5207	Fire Operations:Compensation:5207 → Compensation - Chief	141,135.00	70,016.00	0.00			0.00			0.00	
5207.5	Fire Operations:Compensation:5207.5 → Compensation - BC/DO	42,000.00	56,435.00	0.00			0.00			0.00	
5209	Fire Operations:Compensation:5209 → Payroll Taxes	38,151.00	36,303.00	0.00			0.00			0.00	
5215	Fire Operations:Compensation:5215 → Worker's Comp. Ins.	22,532.00	16,400.00	0.00			0.00			0.00	
5219	Fire Operations:Compensation:5219 → Employee Benefits	22,284.00	21,177.00	0.00			0.00			0.00	
5225	Fire Operations:Administration:5225 → County Dispatch	11,018.00	11,919.00	0.00			0.00			0.00	
5227	Fire Operations:Administration:5227 → Communications	6,455.00	6,401.00	0.00			0.00			0.00	
5230	Fire Operations:Compensation:5230 → Subsistence Pay Reserves	71,775.00	40,000.00	0.00			0.00			0.00	
5232	Fire Operations:Compensation:5232 → EMS Coordinator	0.00	456.00	0.00			0.00			0.00	
5234	Fire Operations:Apparatus:5234 → Apparatus/Equipment Purchased	18,175.00	8,080.00	0.00			0.00			0.00	
5235	Fire Operations:Apparatus:5235 → Apparatus Gasoline	12,373.00	11,506.00	0.00			0.00			0.00	
5237	Fire Operations:Administration:5237 → Inspections ICEMA/Zoll	2,400.00	2,400.00	0.00			0.00			0.00	
5240	Fire Operations:Apparatus:5240 → Apparatus Maint. & Repair	2,536.00	1,737.00	0.00			0.00			0.00	
5241	Fire Operations:Apparatus:5241 → Fire Engine Maint. & Repair:BE461 → Brush Engine 461	10,856.00	8,177.00	0.00			0.00			0.00	
5241.1	Fire Operations:Apparatus:5241 → Fire Engine Maint. & Repair:EP461 → Brush Patrol 461	7,741.00	0.00	0.00			0.00			0.00	
5241.4	Fire Operations:Apparatus:5241 → Fire Engine Maint. & Repair:ME461 → Medic Engine 461	3,952.00	17,216.00	0.00			0.00			0.00	
5241.6	Fire Operations:Apparatus:5241 → Fire Engine Maint. & Repair:WT461 → Water Tender 461	493.00	1,453.00	0.00			0.00			0.00	
5241.7	Fire Operations:Apparatus:5241 → Fire Engine Maint. & Repair:WT462 → Water Tender 462	960.00	0.00	0.00			0.00			0.00	
5243	Fire Operations:Apparatus:5243 → Yearly Equipment Testing	1,930.00	650.00	0.00			0.00			0.00	
5244	Fire Operations:Apparatus:5244 → Radio Equipment	0.00	1,087.00	0.00			0.00			0.00	
5247	Fire Operations:Training & Safety:5247 → Physicals & Vaccinations	2,550.00	690.00	0.00			0.00			0.00	
5249	Fire Operations:Training & Safety:5249 → Firefighter Personal Equipment	(224.00)	8,601.00	0.00			0.00			0.00	
5250	Fire Operations:Training & Safety:5250 → Firefighter Training Expense	0.00	88.00	0.00			0.00			0.00	
5252	Administration:5100 → Utilities:5052 → 5252 Water	2,389.00	3,050.00	0.00			0.00			0.00	
5256	Fire Operations:Training & Safety:5256 → Uniforms	91.00	5,139.00	0.00			0.00			0.00	
5260	Fire Operations:Administration:5260 → Building Maintenance	3,905.00	627.00	0.00			0.00			0.00	
5265	Fire Operations:Operating Supplies:5265 → Paramedic Supply & Equipment	7,027.00	6,694.00	0.00			0.00			0.00	
5280	Fire Operations:Administration:5280 → Medical Director	5,000.00	5,000.00	0.00			0.00			0.00	
5290	Fire Operations:Administration:5290 → Special Assessment	2,837.00	3,282.00	0.00			0.00			0.00	
5293	Fire Operations:Apparatus:5293 → Command Vehicle:C5200 → 2013 Tahoe	1,376.00	53.00	0.00			0.00			0.00	
5293.3	Fire Operations:Apparatus:5293 → Command Vehicle:C5202 → C5202 Suburban	683.00	77.00	0.00			0.00			0.00	
5296	Fire Operations:Administration:5296 → Office Expenses & Supplies	1,387.00	1,121.00	0.00			0.00			0.00	
5297	Fire Operations:Administration:5297 → Supplies	4,468.00	2,821.00	0.00			0.00			0.00	
5298	Fire Operations:Administration:5298 → Memberships & Associations	0.00	100.00	0.00			0.00			0.00	
5299	Depreciation - Fire Ops	75,655.00	77,607.00	0.00			0.00		77,925.00	77,925.00	
5320	Administration:5071 → Repair and Maintenance:5320 → CP Equipment	4,204.00	1,057.00	0.00			0.00			0.00	
5365	Administration:5071 → Repair and Maintenance:5365 → CP Buildings	6,501.00	5,215.00	0.00			0.00			0.00	
5370	Administration:5071 → Repair and Maintenance:5370 → CP Grounds	3,138.00	2,761.00	0.00			0.00			0.00	
5371	Administration:5071 → Repair and Maintenance:5371 → Ball Park	2,382.00	77.00	0.00			0.00			0.00	
5375	Administration:5071 → Repair and Maintenance:5375 → Gasoline	1,951.00	1,927.00	0.00			0.00			0.00	
5401	Grant Expense:5401 → Acquisition/Maintenance	5,770.00	0.00	471.00			471.00			471.00	
5405	Grant Expense:5405 → Special Programs	0.00	0.00	46,245.00			46,245.00			46,245.00	
8000	Uncateg → Uncategorized Expense	0.00	122.00	0.00		(1,030.00)	(1,030.00)			(1,030.00)	
9999	Uncateg → Uncategorized Expense	0.00	0.00	774.00			774.00			774.00	
Total		0.00	0.00	0.00		0.00	0.00		0.00	0.00	
Net (Income) Loss		55,560.00	(250,173.00)	30,943.00		(87,071.00)	(86,126.00)		74,488.00	18,360.00	

Client: 1441 - Morongo Valley Community Services District
 Engagement: #1441 - A - 06/30/2022
 Period Ending: 6/30/2022
 Trial Balance: 10 - Trial Balance
 Workpaper: Lead Schedules

Account	Description	1st PP-FINAL 6/30/2021	UNADJ 06/30/2022	JE Ref #	AJE	ADJ 06/30/2022	JE Ref #	RJE	FINAL 06/30/2022
Group : [A] cash									
Subgroup : [100] Unrestricted									
1000	General Operating Fund	380,866.00	328,368.00		0.00	328,368.00		0.00	328,368.00
1004	Money Market (Reserve)	40,082.00	284,227.00		0.00	284,227.00		0.00	284,227.00
1005:10	Petty Cash:1005.10 → Cash on Hand	100.00	107.00		0.00	107.00		0.00	107.00
1005:20	Petty Cash:1005.20 → Petty Cash-Checking	550.00	497.00		0.00	497.00		0.00	497.00
1006	LA Fire Credit Union	227.00	262.00		0.00	262.00		0.00	262.00
Subtotal [100] Unrestricted		421,825.00	613,461.00		0.00	613,461.00		0.00	613,461.00
Subgroup : [200] Restricted									
1003	Restricted Funds Account	307,104.00	302,344.00		0.00	302,344.00		0.00	302,344.00
Subtotal [200] Restricted		307,104.00	302,344.00		0.00	302,344.00		0.00	302,344.00
Subgroup : [300] Certificates of Deposit									
1002	CD (LAFCO/EMERGENCY RES)	143,637.00	0.00		0.00	0.00		0.00	0.00
Subtotal [300] Certificates of Deposit		143,637.00	0.00		0.00	0.00		0.00	0.00
Total [A] cash		872,566.00	915,805.00		0.00	915,805.00		0.00	915,805.00
Group : [B] AR									
Subgroup : [100] Grants									
1200	Grants Receivable	0.00	46,245.00		0.00	46,245.00		0.00	46,245.00
1205	Property Tax Receivable	16,011.00	25,374.00		0.00	25,374.00		0.00	25,374.00
1206	Other Receivables	20,512.00	18,073.00		0.00	18,073.00		0.00	18,073.00
Subtotal [100] Grants		36,523.00	89,692.00		0.00	89,692.00		0.00	89,692.00
Total [B] AR		36,523.00	89,692.00		0.00	89,692.00		0.00	89,692.00
Group : [D] Prepaid Insurance									
Subgroup : None									
1301	Prepaid Expenses	0.00	3,448.00		0.00	3,448.00		0.00	3,448.00
Subtotal : None		0.00	3,448.00		0.00	3,448.00		0.00	3,448.00
Total [D] Prepaid Insurance		0.00	3,448.00		0.00	3,448.00		0.00	3,448.00
Group : [G] LTD funding									
Subgroup : [200] NonCurrent									
1600	Note Morongo Park	37,679.00	0.00		0.00	0.00		36,345.00	36,345.00
								(1,335.00)	
Subtotal [200] NonCurrent		37,679.00	0.00		0.00	0.00		36,345.00	36,345.00
Total [G] LTD funding		37,679.00	0.00		0.00	0.00		36,345.00	36,345.00
Current Assets		946,768.00	1,008,945.00		0.00	1,008,945.00		36,345.00	1,045,290.00
Group : [F] fixed assets									
Subgroup : [F1] Land, property and equipment									
1750	Land, Property and Equip	2,241,980.00	0.00		0.00	0.00		2,246,752.00	2,246,752.00
								4,772.00	
Subtotal [F1] Land, property and equipment		2,241,980.00	0.00		0.00	0.00		2,241,980.00	2,246,752.00
Subgroup : [F2] Accumulated Depreciation									
1751	Accum depreciation	(1,578,046.00)	0.00		0.00	0.00		(1,655,971.00)	(1,655,971.00)
								(1,578,046.00)	
Subtotal [F2] Accumulated Depreciation		(1,578,046.00)	0.00		0.00	0.00		(1,655,971.00)	(1,655,971.00)
Total [F] fixed assets		663,934.00	0.00		0.00	0.00		590,781.00	590,781.00
Non-Current Assets		663,934.00	0.00		0.00	0.00		590,781.00	590,781.00
TOTAL ASSET		1,610,702.00	1,008,945.00		0.00	1,008,945.00		627,126.00	1,636,071.00
Group : [M] AP									
Subgroup : None									
2033	Payables	(35,756.00)	(80,809.00)		0.00	(80,809.00)		0.00	(80,809.00)
2052	FF Credit Union #2405-2407	(121.00)	0.00		0.00	0.00		0.00	0.00
2054	Pacific Western Bank #1564	(5,546.00)	0.00		0.00	0.00		0.00	0.00
2100	A/P	0.00	0.00		1.00	1.00		0.00	1.00
								1.00	
2300	Payroll-Payroll Taxes	(4,793.00)	(664.00)		AJE - 104	0.00		(664.00)	(664.00)
2301	Payroll Payable	0.00	(1,557.00)			0.00		(1,557.00)	(1,557.00)
2311	Park Cleaning Deposit Refunds	(400.00)	0.00			0.00		0.00	0.00
2325	Payroll Liabilities	0.00	(193.00)			1,040.00		847.00	847.00
						1,040.00		0.00	(120.00)
2325.1	Payroll Liabilities:Federal Taxes (941/944)	0.00	(120.00)			0.00		0.00	(120.00)
2326	Payroll Liabilities:2326 → Healthnet	(1,028.00)	117.00			0.00		117.00	117.00
2327	Payroll Liabilities:2327 → Allac Post Tax	(12.00)	0.00			0.00		0.00	0.00
2900	Accrued Vacation	(13,372.00)	0.00			(22,000.00)		0.00	(22,000.00)
						(13,372.00)		(8,628.00)	
Subtotal : None		(61,028.00)	(83,226.00)			(20,959.00)		(104,185.00)	(104,185.00)
Total [M] AP		(61,028.00)	(83,226.00)			(20,959.00)		(104,185.00)	(104,185.00)
Group : [N] deferred revenues									
Subgroup : None									
2000	Deferred Revenue	(7,161.00)	(302,344.00)			294,612.00		0.00	(7,732.00)
						199,943.00		94,669.00	
Subtotal : None		(7,161.00)	(302,344.00)			294,612.00		(7,732.00)	(7,732.00)
Total [N] deferred revenues		(7,161.00)	(302,344.00)			294,612.00		(7,732.00)	(7,732.00)
Current Liabilities		(68,189.00)	(385,570.00)			273,653.00		(111,917.00)	(111,917.00)
Non-Current Liabilities		0.00	0.00			0.00		0.00	0.00
TOTAL LIABILITY		(68,189.00)	(385,570.00)			273,653.00		(111,917.00)	(111,917.00)
Group : [U] Fund balance									
Subgroup : [100] Unrestricted									
3000	Open Bal Equity	(38,948.00)	0.00			(186,582.00)		(37,680.00)	(224,262.00)
						(186,581.00)		(37,680.00)	
3900	Undesignated Prior Earnings	(75,444.00)	(173,151.00)			0.00		0.00	(173,151.00)
Subtotal [100] Unrestricted		(114,392.00)	(173,151.00)			(186,582.00)		(37,680.00)	(397,413.00)
Subgroup : [200] Invest in FA									
3150	Investment in Gen Fixed Assets	(2,197,220.00)	0.00		0.00	0.00		(2,241,980.00)	(2,241,980.00)
3151	Invest in FA-contra	1,500,439.00	0.00		0.00	0.00		1,578,046.00	1,578,046.00
Subtotal [200] Invest in FA		(696,781.00)	0.00		0.00	0.00		(663,934.00)	(663,934.00)
Subgroup : [300] Designated									
3955	Designated Reserves:3955 → LAFCO Reserve (MM 2021)	(79,971.00)	(79,971.00)		0.00	(79,971.00)		0.00	(79,971.00)
3956	Designated Reserves:3956 → Contingency Reserve(MM)	(40,071.00)	(40,071.00)		0.00	(40,071.00)		0.00	(40,071.00)
3957	Designated Reserves:3957 → General Reserve Emergencies(MM)	(60,000.00)	(60,000.00)		0.00	(60,000.00)		0.00	(60,000.00)
3958	Designated Reserves:3958 → Reserve for Capital Imp (MM)	(75,000.00)	(75,000.00)		0.00	(75,000.00)		0.00	(75,000.00)
3959	Designated Reserves:3959 → Reserve - Fund Development(MM)	(25,000.00)	(25,000.00)		0.00	(25,000.00)		0.00	(25,000.00)
3960	Designated Reserves:3960 → General Operating Reserve	(201,125.00)	(201,125.00)		0.00	(201,125.00)		0.00	(201,125.00)
Subtotal [300] Designated		(481,167.00)	(481,167.00)		0.00	(481,167.00)		0.00	(481,167.00)
Total [U] Fund balance		(1,292,340.00)	(654,318.00)		(186,582.00)	(840,900.00)		(701,614.00)	(1,542,514.00)
Equity		(1,292,340.00)	(654,318.00)		(186,582.00)	(840,900.00)		(701,614.00)	(1,542,514.00)
NET (INCOME) LOSS		(250,173.00)	30,943.00		(87,071.00)	(56,128.00)		74,488.00	18,360.00
TOTAL EQUITY		(1,542,513.00)	(623,375.00)		(273,653.00)	(897,028.00)		(627,126.00)	(1,524,154.00)
TOTAL LIABILITY AND EQUITY		(1,610,702.00)	(1,008,945.00)		0.00	(1,008,945.00)		(627,126.00)	(1,636,071.00)
Group : [W01] tax revenue									
Subgroup : None									
4001	County Taxes:4001 → Countywide & Unitary Accrued	(504,984.00)	(560,319.00)		0.00	(560,319.00)		0.00	(560,319.00)
Subtotal : None		(504,984.00)	(560,319.00)		0.00	(560,319.00)		0.00	(560,319.00)
Total [W01] tax revenue		(504,984.00)	(560,319.00)		0.00	(560,319.00)		0.00	(560,319.00)

Client: **1441 - Morongo Valley Community Services District**
 Engagement: **#1441 - A - 06/30/2022**
 Period Ending: **6/30/2022**
 Trial Balance: **10 - Trial Balance**
 Worksheet: **Lead Schedules**

Account	Description	1st PP-FINAL 6/30/2021	UNADJ 06/30/2022	JE Ref #	AJE	ADJ 06/30/2022	JE Ref #	RJE	FINAL 06/30/2022
5006.5207	Fire Operations:Compensation:5207 → Compensation - Chief	0.00	88,033.00		0.00	88,033.00		0.00	88,033.00
5006.5207.5	Fire Operations:Compensation:5207.5 → Compensation - BC/DO	0.00	46,900.00		0.00	46,900.00		0.00	46,900.00
5006.5232	Fire Operations:Compensation:5232 → EMS Coordinator	0.00	4,615.00		0.00	4,615.00		0.00	4,615.00
5203	Fire Operations:Compensation:5203 → Compensation - Paramedics	134,221.00	0.00		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	0.00
5206	Fire Operations:Compensation:5206 → Compensation - Captains	56,732.00	0.00		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	0.00
5207.5	Fire Operations:Compensation:5207.5 → Compensation - BC/DO	56,435.00	0.00		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	0.00
Subtotal : None		396,224.00	500,272.00		7,389.00	507,661.00		0.00	507,661.00
Total [X10] fire wages		396,224.00	500,272.00		7,389.00	507,661.00		0.00	507,661.00
Group : [X10.1] Fire benefits									
Subgroup : None									
5006.5205	Fire Operations:Compensation:5205 → OES & Mutual Aid	0.00	64,829.00		0.00	64,829.00		0.00	64,829.00
5006.5209	Fire Operations:Compensation:5209 → Payroll Taxes	0.00	46,053.00		0.00	46,053.00		0.00	46,053.00
5006.5215	Fire Operations:Compensation:5215 → Worker's Comp. Ins.	0.00	23,776.00		0.00	23,776.00		0.00	23,776.00
5006.5219	Fire Operations:Compensation:5219 → Employee Benefits	0.00	12,883.00		0.00	12,883.00		0.00	12,883.00
5006.5230	Fire Operations:Compensation:5230 → Substantive Pay Reserves	0.00	39,000.00		0.00	39,000.00		0.00	39,000.00
5205	Fire Operations:Compensation:5205 → OES & Mutual Aid	68,642.00	0.00		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	0.00
5215	Fire Operations:Compensation:5215 → Worker's Comp. Ins.	16,400.00	0.00		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	0.00
5230	Fire Operations:Compensation:5230 → Substantive Pay Reserves	40,000.00	0.00		0.00	0.00		0.00	0.00
Subtotal : None		182,522.00	186,541.00		0.00	186,541.00		0.00	186,541.00
Total [X10.1] Fire benefits		182,522.00	186,541.00		0.00	186,541.00		0.00	186,541.00
Group : [X11] fire operations									
Subgroup : None									
5006.5225	Fire Operations:Administration:5225 → County Dispatch	0.00	12,846.00		0.00	12,846.00		0.00	12,846.00
5006.5227	Fire Operations:Administration:5227 → Communications	0.00	6,340.00		0.00	6,340.00		0.00	6,340.00
5006.5234	Fire Operations:Apparatus:5234 → Apparatus/Equipment Purchased	0.00	4,157.00		0.00	4,157.00		0.00	4,157.00
5006.5235	Fire Operations:Apparatus:5235 → Apparatus Gasoline	0.00	18,078.00		0.00	18,078.00		0.00	18,078.00
5006.5237	Fire Operations:Administration:5237 → Inspections [CEMA/Zoll	0.00	2,400.00		0.00	2,400.00		0.00	2,400.00
5006.5243	Fire Operations:Apparatus:5243 → Yearly Equipment Testing	0.00	6,703.00		0.00	6,703.00		0.00	6,703.00
5006.5244	Fire Operations:Apparatus:5244 → Radio Equipment	0.00	1,920.00		0.00	1,920.00		0.00	1,920.00
5006.5247	Fire Operations:Training & Safety:5247 → Physicals & Vaccinations	0.00	2,819.00		0.00	2,819.00		0.00	2,819.00
5006.5249	Fire Operations:Training & Safety:5249 → Firefighter Personal Equipment	0.00	6,337.00		0.00	6,337.00		0.00	6,337.00
5006.5250	Fire Operations:Training & Safety:5250 → Firefighter Training Expense	0.00	566.00		0.00	566.00		0.00	566.00
5006.5252	Fire Operations:Operating Supplies:5252 → Fire Prevention Services	0.00	396.00		0.00	396.00		0.00	396.00
5006.5256	Fire Operations:Training & Safety:5256 → Uniforms	0.00	7,496.00		0.00	7,496.00		0.00	7,496.00
5006.5265	Fire Operations:Operating Supplies:5265 → Paramedic Supply & Equipment	0.00	13,538.00		0.00	13,538.00		0.00	13,538.00
5006.5275	Fire Operations:Operating Supplies:5275 → OES & Mutual Aid Expense	0.00	174.00		0.00	174.00		0.00	174.00
5006.5280	Fire Operations:Administration:5280 → Medical Director	0.00	5,000.00		0.00	5,000.00		0.00	5,000.00
5006.5290	Fire Operations:Administration:5290 → Special Assessment	0.00	3,301.00		0.00	3,301.00		0.00	3,301.00
5006.5293	Fire Operations:Apparatus:5293 → Command Vehicle:C5200 → 2013 Tahoe	0.00	139.00		0.00	139.00		0.00	139.00
5006.5293.3	Fire Operations:Apparatus:5293 → Command Vehicle:C5202 → C5202 Subur	0.00	378.00		0.00	378.00		0.00	378.00
5006.5295	Fire Operations:Administration:5295 → Office Equipment	0.00	2,251.00		0.00	2,251.00		0.00	2,251.00
5006.5296	Fire Operations:Administration:5296 → Office Expenses & Supplies	0.00	1,068.00		0.00	1,068.00		0.00	1,068.00
5006.5297	Fire Operations:Administration:5297 → Supplies	0.00	3,040.00		0.00	3,040.00		0.00	3,040.00
5006.5298	Fire Operations:Administration:5298 → Memberships & Associations	0.00	213.00		0.00	213.00		0.00	213.00
5225	Fire Operations:Administration:5225 → County Dispatch	11,919.00	0.00		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	0.00
5234	Fire Operations:Apparatus:5234 → Apparatus/Equipment Purchased	0.00	8,090.00		0.00	0.00		0.00	0.00
5235	Fire Operations:Apparatus:5235 → Apparatus Gasoline	11,506.00	0.00		0.00	0.00		0.00	0.00
5237	Fire Operations:Administration:5237 → Inspections [CEMA/Zoll	2,400.00	0.00		0.00	0.00		0.00	0.00
5243	Fire Operations:Apparatus:5243 → Yearly Equipment Testing	0.00	6,703.00		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	0.00
5247	Fire Operations:Training & Safety:5247 → Physicals & Vaccinations	690.00	0.00		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	0.00
5250	Fire Operations:Training & Safety:5250 → Firefighter Training Expense	566.00	0.00		0.00	0.00		0.00	0.00
5252	Fire Operations:Operating Supplies:5252 → Fire Prevention Services	3,050.00	0.00		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	0.00
5265	Fire Operations:Operating Supplies:5265 → Paramedic Supply & Equipment	6,694.00	0.00		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	0.00
5290	Fire Operations:Administration:5290 → Special Assessment	3,282.00	0.00		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	0.00
5293.3	Fire Operations:Apparatus:5293 → Command Vehicle:C5202 → C5202 Subur	77.00	0.00		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	0.00
8000	Uncatreg → Uncategorized Expense	122.00	0.00		0.00	(1,030.00)		0.00	(1,030.00)
Subtotal : None		74,949.00	99,160.00	AJE - 1	(1,030.00)	98,130.00		0.00	98,130.00
Total [X11] fire operations		74,949.00	99,160.00		(1,030.00)	98,130.00		0.00	98,130.00
Group : [X13] fire repairs & maint									
Subgroup : None									
5006.5240	Fire Operations:Apparatus:5240 → Apparatus Maint. & Repair	0.00	1,227.00		0.00	1,227.00		0.00	1,227.00
5006.5241	Fire Operations:Apparatus:5241 → Fire Engine Maint. & Repair:BE461 → Bru	0.00	21,091.00		0.00	21,091.00		0.00	21,091.00
5006.5241.4	Fire Operations:Apparatus:5241 → Fire Engine Maint. & Repair:ME461 → Me	0.00	9,101.00		0.00	9,101.00		0.00	9,101.00
5006.5241.6	Fire Operations:Apparatus:5241 → Fire Engine Maint. & Repair:WT461 → Wt	0.00	1,388.00		0.00	1,388.00		0.00	1,388.00
5006.5241.61	Fire Operations:Apparatus:5241 → Fire Engine Maint. & Repair:WT462 → Wt	0.00	410.00		0.00	410.00		0.00	410.00
5006.5260	Fire Operations:Administration:5260 → Building Maintenance	0.00	8,697.00		0.00	8,697.00		(4,772.00)	3,925.00
5240	Fire Operations:Apparatus:5240 → Apparatus Maint. & Repair	1,737.00	0.00		0.00	0.00		(4,772.00)	0.00
5241	Fire Operations:Apparatus:5241 → Fire Engine Maint. & Repair:BE461 → Bru	8,177.00	0.00		0.00	0.00		0.00	0.00
5241.4	Fire Operations:Apparatus:5241 → Fire Engine Maint. & Repair:ME461 → Me	17,216.00	0.00		0.00	0.00		0.00	0.00
5241.6	Fire Operations:Apparatus:5241 → Fire Engine Maint. & Repair:WT461 → Wt	1,453.00	0.00		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	0.00
Subtotal : None		29,210.00	41,894.00		0.00	41,894.00		(4,772.00)	37,122.00
Total [X13] fire repairs & maint		29,210.00	41,894.00		0.00	41,894.00		(4,772.00)	37,122.00
Group : [X20] park wages									
Subgroup : None									
5005.5305	Wages & Benefits:5002 → Wages - Administrative:5305 → Wages, Other	0.00	11,673.00		0.00	11,673.00		0.00	11,673.00
Subtotal : None		0.00	11,673.00		0.00	11,673.00		0.00	11,673.00
Total [X20] park wages		0.00	11,673.00		0.00	11,673.00		0.00	11,673.00
Group : [X21] park repair & maint									
Subgroup : None									
5000.5320	Administration:5071 → Repair and Maintenance:5320 → CP Equipment	0.00	3,220.00		0.00	3,220.00		0.00	3,220.00
5000.5365	Administration:5071 → Repair and Maintenance:5365 → CP Buildings	0.00	10,986.00		0.00	10,986.00		0.00	10,986.00
5000.5370	Administration:5071 → Repair and Maintenance:5370 → CP Grounds	0.00	4,477.00		0.00	4,477.00		0.00	4,477.00
5320	Administration:5071 → Repair and Maintenance:5320 → CP Equipment	1,057.00	0.00		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	0.00
5370	Administration:5071 → Repair and Maintenance:5370 → CP Grounds	2,761.00	0.00		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	0.00
5375	Administration:5071 → Repair and Maintenance:5375 → Gasoline	1,927.00	0.00		0.00	0.00		0.00	0.00
Subtotal : None		11,037.00	18,683.00		0.00	18,683.00		0.00	18,683.00
Total [X21] park repair & maint									

Client: 1441 - Morongo Valley Community Services District
 Engagement: #1441 - A - 06/30/2022
 Period Ending: 6/30/2022
 Trial Balance: 10 - Trial Balance
 Workpaper: Lead Schedules

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL
		6/30/2021	06/30/2022			06/30/2022			06/30/2022
Operating Expenses		962,662.00	1,139,481.00		7,598.00	1,147,079.00		73,153.00	1,220,232.00
TOTAL EXPENSE		962,662.00	1,139,481.00		7,598.00	1,147,079.00		73,153.00	1,220,232.00
NET (INCOME) LOSS		(250,173.00)	30,943.00		(87,071.00)	(56,128.00)		74,488.00	18,360.00
Sum of Account Groups		0.00	0.00		0.00	0.00		0.00	0.00