



Morongo Valley Community Services District

For the Year Ended June 30, 2025

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 - 06/30/2025**
 Period Ending: **6/30/2025**
 Trial Balance: **10 - Trial Balance**
 Workpaper: **Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 9				
To record credit card payable at year end.				
5000.5083	Administration:Office Expense:Expenses & Supplies		516.00	
2003	Payables			516.00
Total			516.00	516.00
Adjusting Journal Entries JE # 10				
To record accrued vacation for the year end.				
2900	Accrued Vacation		4,927.00	
5000.5002	A Wages & Benefits:Wages - Administrative			3,597.00
5000.5004	A Wages & Benefits:Wages - Parks			1,330.00
Total			4,927.00	4,927.00
Adjusting Journal Entries JE # 11				
To correct beginning balance of governmental funds				
1000	General Operating Fund		259.00	
2000	Deferred Revenue		259.00	
2003	Payables		2,215.00	
2325	Payroll Liabilities		847.00	
2326	Payroll Liabilities:Health Benefits		211.00	
3000	Open Bal Equity		11,757.00	
1003	Restricted Funds			259.00
1206	Receivables			3,266.00
2900	Accrued Vacation			12,023.00
Total			15,548.00	15,548.00
Total Adjusting Journal Entries			20,991.00	20,991.00
Total All Journal Entries			20,991.00	20,991.00

Client: **1441 - Morongo Valley Community Services District**
 Engagement: **#1441 - BA - 06/30/2025**
 Period Ending: **6/30/2025**
 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 long term note receivable				
1600	Note Morongo Park		34,940.00	
3000	Open Bal Equity			34,940.00
Total			34,940.00	34,940.00
Reclassifying Journal Entries JE # 2				
To recognize fixed assets and accumulated depreciation				
1750	Land, Property and Equip		2,633,519.00	
3151	Invest in F/A-contra		1,890,230.00	
1751	Accum depreciation			1,890,230.00
3150	Investment in Gen Fixed Assets			2,633,519.00
Total			4,523,749.00	4,523,749.00
Reclassifying Journal Entries JE # 3				
To correct beginning balances				
3150	Investment in Gen Fixed Assets		386,767.00	
3000	Open Bal Equity			269,638.00
3151	Invest in F/A-contra			117,129.00
Total			386,767.00	386,767.00
Reclassifying Journal Entries JE # 4				
Reclass investment in capital assets				
3000	Open Bal Equity		292,821.00	
3151	Invest in F/A-contra		117,129.00	
3150	Investment in Gen Fixed Assets			386,767.00
3900	Undesignated Prior Earnings			23,183.00
Total			409,950.00	409,950.00
Reclassifying Journal Entries JE # 5				
To record depreciation				
5299	Depreciation - Fire Ops		87,005.00	
1751	Accum depreciation			87,005.00
Total			87,005.00	87,005.00
Reclassifying Journal Entries JE # 6				
To reclass loan receivable payment				
4107	CSD:Note Payments		3,334.00	
1600	Note Morongo Park			1,559.00
4105	CSD:Interest			1,775.00
Total			3,334.00	3,334.00
Reclassifying Journal Entries JE # 7				
To record ROU asset not recored in prior year.				
SMCO 001	Right of Use Asset		17,156.00	
5000.5068	Administration:Office Expense:Printing/Copies			20.00
SMCO 002	ROU Asset Accumulated Amortization			974.00
SMCO 003	Lease Liability			16,162.00
Total			17,156.00	17,156.00
Reclassifying Journal Entries JE # 8				
To record current year lease activity.				
SMCO 003	Lease Liability		3,070.00	
5000.5068	Administration:Office Expense:Printing/Copies			59.00
SMCO 002	ROU Asset Accumulated Amortization			3,011.00
Total			3,070.00	3,070.00
Total Reclassifying Journal Entries			5,465,971.00	5,465,971.00
Total All Journal Entries			5,465,971.00	5,465,971.00

Client: 1441 - Morongo Valley Community Services District
 Engagement: #1441 - BA - 06/30/2025
 Period Ending: 6/30/2025
 Trial Balance: 10 - Trial Balance

Account	Description	2nd PP-FINAL	1st PP-FINAL	< WPrf	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL	< WPrf
		6/30/2023	6/30/2024								6/30/2025	
1000	General Operating Fund	20,989.00	21,964.00		291,726.00		259.00	291,985.00			291,985.00	
1003	Restricted Funds	7,855.00	5,466.00		5,875.00		(259.00)	5,616.00			5,616.00	
1004	Money Market (Reserve)	184,774.00	218,089.00		115,231.00			115,231.00			115,231.00	
1005.10	Petty Cash:Cash on Hand	22.00	22.00					22.00			22.00	
1005.20	Petty Cash:Petty Cash - Checking	628.00	592.00		0.00			0.00			0.00	
1006	LA Fire Credit Union	298.00	334.00		370.00			370.00			370.00	
1205	Property Tax Receivable	18,514.00	8,079.00		12,737.00			12,737.00			12,737.00	
1206	Receivables	59,457.00	38,897.00		22,171.00		(3,266.00)	18,905.00			18,905.00	
1300	Prepaid Insurance	4,502.00	0.00		5,287.00			5,287.00			5,287.00	
1301	Prepaid Expenses	6,963.00	0.00		1,968.00			1,968.00			1,968.00	
1600	Note Morongo Park	34,940.00	34,940.00		0.00			0.00		33,381.00	33,381.00	
1750	Land, Property and Equip	2,600,619.00	2,633,519.00		0.00			0.00		2,633,519.00	2,633,519.00	
1751	Accum depreciation	(1,773,101.00)	(1,890,230.00)		0.00			0.00		(1,977,235.00)	(1,977,235.00)	
1999	Suspense - Pending	169.00	0.00		0.00			0.00		0.00	0.00	
2000	Deferred Revenue	(7,596.00)	(5,466.00)		(5,875.00)		259.00	(5,616.00)			(5,616.00)	
2003	Payables	(24,171.00)	(49,979.00)		(144,932.00)		1,699.00	(143,233.00)			(143,233.00)	
2004	Direct Deposit Payable	0.00	0.00		(62.00)			(62.00)			(62.00)	
2054	Pacific Western Bank #1564	(2,638.00)	(3,782.00)		0.00			0.00			0.00	
2057	Home Depot	0.00	0.00		(122.00)			(122.00)			(122.00)	
2323	Payroll Liabilities:CA PIT / SDI	0.00	(516.00)		0.00			0.00			0.00	
2324	Payroll Liabilities:CA SUI / ETT	0.00	(327.00)		0.00			0.00			0.00	
2325	Payroll Liabilities	847.00	847.00		0.00		847.00	847.00			847.00	
2325.1	Payroll Liabilities:Federal Taxes (941/944)	(120.00)	(3,448.00)		(130.00)			(130.00)			(130.00)	
2326	Payroll Liabilities:Health Benefits	548.00	479.00		1,004.00		211.00	1,215.00			1,215.00	
2327.1	Payroll Liabilities:Aflac Post Tax	0.00	0.00		(24.00)			(24.00)			(24.00)	
2328	Payroll Liabilities:Federal Unemployment (940)	0.00	(39.00)		0.00			0.00			0.00	
2329	Payroll Liabilities:Outside Agency Payable	0.00	(347.00)		(304.00)			(304.00)			(304.00)	
2330	Payroll Liabilities:Repayment:Advance	0.00	330.00		0.00			0.00			0.00	
2331	Payroll Liabilities:Union Dues Payable	0.00	(280.00)		(280.00)			(280.00)			(280.00)	
2350	Unsecured Line of Credit-P.W.B.	0.00	(200,000.00)		0.00			0.00			0.00	
2900	Accrued Vacation	(22,000.00)	(12,023.00)		0.00		(7,096.00)	(7,096.00)			(7,096.00)	
3000	Open Bal Equity	(305,302.00)	(637,848.00)		0.00		11,757.00	11,757.00		(11,757.00)	0.00	
3150	Investment in Gen Fixed Assets	(2,246,752.00)	(2,246,752.00)		0.00			0.00		(2,633,519.00)	(2,633,519.00)	
3151	Invest in F/A-contra	1,655,971.00	1,773,101.00		0.00			0.00		1,890,230.00	1,890,230.00	
3900	Undesignated Prior Earnings	(4,424.00)	0.00		(30,649.00)			(30,649.00)		(23,183.00)	(53,832.00)	
3955	Designated Reserves:LAFCO Reserve (MM 2021)	(95,000.00)	0.00		0.00			0.00		0.00	0.00	
3956	Designated Reserves:Contingency Reserve(MM)	(47,000.00)	0.00		0.00			0.00		0.00	0.00	
3957	Designated Reserves:General Reserve Emergencies(MM)	(90,000.00)	0.00		0.00			0.00		0.00	0.00	
3958	Designated Reserves:Reserve for Capital Imp (MM)	(75,000.00)	0.00		0.00			0.00		0.00	0.00	
3959	Designated Reserves:Reserve - Fund Development(MM)	(25,000.00)	0.00		0.00			0.00		0.00	0.00	
3960	Designated Reserves:General Operating Reserve	(291,647.00)	0.00		0.00			0.00		0.00	0.00	
4001	County Taxes:Countywide & Unitary Accrued	(631,139.00)	(694,661.00)		(716,260.00)			(716,260.00)			(716,260.00)	
4006	County Taxes:Fire Suppression Assessment	(365,267.00)	(380,270.00)		(411,889.00)			(411,889.00)			(411,889.00)	
4101	CSD:Community Donations	(14.00)	(364.00)		(517.00)			(517.00)			(517.00)	
4105	CSD:Interest	(583.00)	(147.00)		(281.00)			(281.00)		(1,775.00)	(2,056.00)	
4107	CSD:Note Payments	(1,929.00)	0.00		(3,334.00)			(3,334.00)		3,334.00	0.00	
4108	CSD:Community Donations fee	0.00	23.00		165.00			165.00			165.00	
4190	CSD:Income - Other	(5,999.00)	(3,051.00)		(74,203.00)			(74,203.00)			(74,203.00)	
4290	FIRE SERVICES:Income - Other	(6,450.00)	(1,300.00)		0.00			0.00			0.00	
4291	FIRE SERVICES:Donations	0.00	(2,957.00)		(1,825.00)			(1,825.00)			(1,825.00)	
4293	FIRE SERVICES:OES Reimbursement	(160,890.00)	0.00		0.00			0.00			0.00	
4293.1	FIRE SERVICES:OES Reimbursement:OES Billings	0.00	(51,456.00)		(125,664.00)			(125,664.00)			(125,664.00)	
4293.2	FIRE SERVICES:OES Reimbursement:OES Costs	0.00	25,350.00		50,829.00			50,829.00			50,829.00	
4294	FIRE SERVICES:Cost Recovery - Reimbursement	(7,337.00)	(16,384.00)		(18,067.00)			(18,067.00)			(18,067.00)	
4296.1	1 FIRE SERVICES:Fire Inspection Income:Fire Inspection Billing	(10,723.00)	(5,842.00)		(11,343.00)			(11,343.00)			(11,343.00)	
4296.2	2 FIRE SERVICES:Fire Inspection Income:Fire Inspection Costs	7,535.00	5,978.00		2,756.00			2,756.00			2,756.00	
4298	FIRE SERVICES:Voluntary Revenue Plan	0.00	(1,750.00)		(2,291.00)			(2,291.00)			(2,291.00)	
4310	COVINGTON PARK:Rents & Concessions	(7,615.00)	(3,180.00)		(4,447.00)			(4,447.00)			(4,447.00)	
4390	COVINGTON PARK:Income - Other	0.00	(31.00)		0.00			0.00			0.00	
4700	Grant Income	0.00	(247,314.00)		(2,228.00)			(2,228.00)			(2,228.00)	
4702	Grant Income:Capital Expenditures	(41,646.00)	0.00		0.00			0.00			0.00	
5000.5002	A Wages & Benefits:Wages - Administrative	0.00	0.00		47,294.00		(3,597.00)	43,697.00			43,697.00	
5000.5003	A Wages & Benefits:Wages - Support Staff	0.00	0.00		2,575.00			2,575.00			2,575.00	
5000.5004	A Wages & Benefits:Wages - Parks	0.00	0.00		34,782.00		(1,330.00)	33,452.00			33,452.00	
5000.5019	A Wages & Benefits:Employee Benefits	0.00	0.00		11,660.00			11,660.00			11,660.00	
5000.5052	Administration:Utilities:Water	0.00	0.00		4,087.00			4,087.00			4,087.00	
5000.5053	Administration:Utilities:Electricity	14,141.00	19,034.00		13,467.00			13,467.00			13,467.00	
5000.5054	Administration:Utilities:Gas	5,703.00	4,245.00		4,244.00			4,244.00			4,244.00	
5000.5060	Administration:Utilities:5060 Telephone	3,175.00	5,061.00		3,771.00			3,771.00			3,771.00	
5000.5065	Administration:Office Expense:Postage	366.00	553.00		440.00			440.00			440.00	
5000.5068	Administration:Office Expense:Printing/Copies	3,952.00	3,993.00		5,146.00			5,146.00		(79.00)	5,067.00	
5000.5070	Administration:Insurance-General	60,837.00	67,849.00		82,495.00			82,495.00			82,495.00	
5000.5071	Administration:Repair and Maintenance	0.00	0.00		18.00			18.00			18.00	
5000.5073	Administration:Office Expense:Legal & Professional Expense	54,901.00	38,057.00		36,964.00			36,964.00			36,964.00	
5000.5074	Administration:Office Expense:Internet Service	960.00	960.00		960.00			960.00			960.00	
5000.5075	Administration:Office Expense:Publications & Education	3,225.00	0.00		300.00			300.00			300.00	
5000.5076	Administration:Office Expense:Memberships	3,391.00	3,391.00		4,871.00			4,871.00			4,871.00	
5000.5077	Administration:Office Expense:Registrar of Voters Expense	186.00	0.00		5,265.00			5,265.00			5,265.00	
5000.5078	Administration:Office Expense:Meeting Expense	2,878.00	2,685.00		2,774.00			2,774.00			2,774.00	
5000.5080	Administration:Office Expense	(2.00)	81.00		130.00			130.00			130.00	
5000.5081	Administration:Office Expense:Office Equip & Maintenance	3,093.00	4,678.00		22.00			22.00			22.00	
5000.5082	Administration:Office Expense:Bank Charges	34.00	780.00		1,148.00			1,148.00			1,148.00	
5000.5083	Administration:Office Expense:Expenses & Supplies	2,968.00	2,698.00		2,031.00		516.00	2,547.00			2,547.00	
5000.5085	Administration:Auditing/Accounting	23,037.00	22,036.00		22,518.00			22,518.00			22,518.00	
5000.5087	Administration:Park Lease	600.00	600.00		600.00			600.00			600.00	
5000.5096	Administration:Street Lights	4,843.00	6,287.00		8,106.00			8,106.00			8,106.00	
5000.5099	Administration:Office Expense:Other Expenses	0.00	388.00		0.00			0.00			0.00	
5000.5200	Administration:Debt Service	0.00	7,402.00		15,737.00			15,737.00			15,737.00	
5000.5252	Administration:Utilities:5252 Water	2,571.00	3,040.00		0.00			0.00			0.00	
5000.5320	Administration:Repair and Maintenance:CP Equipment	2,841.00	837.00		4,000.00			4,000.00			4,000.00	
5000.5365	Administration:Repair and Maintenance:CP Buildings	10,917.00	68,978.00		7,936.00			7,936.00			7,936.00	
5000.5370	Administration:Repair and Maintenance:CP Grounds	13,524.00	6,546.00		16,332.00			16,332.00			16,332.00	
5000.5375	Administration:Repair and Maintenance:Gasoline	2,770.00	3,109.00		947.00			947.00			947.00	
5000.5401	Grant Expense:Aquisition/Maintenance	0.00	1,500.00		2,250.00			2,250.00			2,250.00	
5003	Wages & Benefits:Wages - Support Staff	58,328.00	39,516.00		0.00			0.00			0.00	
5004	Wages & Benefits:Wages - Parks	34,335.00	34,816.00		0.00			0.00			0.00	
5005.5015	A Wages & Benefits:Payroll Taxes - Employer	6,880.00	0.00		6,885.00			6,885.00			6,885.00	
5005.5018	A Wages & Benefits:CSD Workers Comp	2,956.00	0.00		4,111.00			4,111.00			4,111.00	
5005.5019	Wages & Benefits:Employee Benefits	11,145.00	0.00		0.00			0.00			0.00	
5005.5305	A Wages & Benefits:Wages, Other	0.00	6,448.00		0.00			0.00			0.00	
5006.5202	Fire Operations:Compensation:Compensation - Investigator	0.00	1,873.00		0.00			0.00			0.00	
5006.5203	Fire Operations:Compensation:Compensation - Paramedics	160,540.00	175,699.00		187,792.00			187,792.00			187,792.00	
5006.5204	Fire Operations:Compensation:Compensation - Engineers	162,484.00	183,067.00		223,927.00			223,927.00			223,927.00	
5006.5205	Fire Operations:Compensation:Mutual Aid Costs	48,864.00	0.00		133.00			133.00			133.00	
5006.5206	Fire Operations:Compensation:Compensation - Captains	154,234.00	176,095.00		0.00							

Account	Description	2nd PP-FINAL 6/30/2023	1st PP-FINAL 6/30/2024	< WPRef	UNADJ 6/30/2025	JE Ref #	AJE	ADJ 6/30/2025	JE Ref #	RJE	FINAL 6/30/2025	< WPRef
5006.5241.11	Fire Operations:Apparatus:Fire Engine Maint. & Repair:6621 OES Engine	2,107.00	921.00		808.00			808.00			808.00	
5006.5241.14	Fire Operations:Apparatus:Fire Engine Maint. & Repair:Medic Engine 461	56,013.00	26,047.00		11,555.00			11,555.00			11,555.00	
5006.5241.16	Fire Operations:Apparatus:Fire Engine Maint. & Repair:Water Tender 461	20,795.00	1,508.00		4,287.00			4,287.00			4,287.00	
5006.5241.61	Fire Operations:Apparatus:Fire Engine Maint. & Repair:Water Tender 462	4,549.00	2,100.00		0.00			0.00			0.00	
5006.5243	Fire Operations:Apparatus:Yearly Equipment Testing	1,564.00	3,911.00		0.00			0.00			0.00	
5006.5244	Fire Operations:Apparatus:Radio Equipment	12,951.00	12,480.00		12,480.00			12,480.00			12,480.00	
5006.5245	Fire Operations:Administration: Other Expense	0.00	52.00		0.00			0.00			0.00	
5006.5247	Fire Operations:A Training & Safety:Physicals & Vaccinations	1,635.00	625.00		2,585.00			2,585.00			2,585.00	
5006.5249	Fire Operations:A Training & Safety:Firefighter Personal Equipment	44,539.00	47,860.00		7,013.00			7,013.00			7,013.00	
5006.5250	Fire Operations:Training & Safety:Firefighter Training Expense	628.00	5,295.00		199.00			199.00			199.00	
5006.5252	Fire Operations:A Operating Supplies:Fire Prevention Services	506.00	396.00		205.00			205.00			205.00	
5006.5256	Fire Operations:A Training & Safety:Uniforms	6,355.00	3,309.00		8,017.00			8,017.00			8,017.00	
5006.5260	Fire Operations:Administration:Building Maintenance	59,385.00	1,953.00		2,747.00			2,747.00			2,747.00	
5006.5265	Fire Operations:A Operating Supplies:Paramedic Supply & Equipment	23,353.00	15,979.00		15,975.00			15,975.00			15,975.00	
5006.5280	Fire Operations:Administration:Medical Director	2,500.00	7,821.00		4,800.00			4,800.00			4,800.00	
5006.5285	Fire Operations:Operating Supplies:Disaster Preparedness	303.00	431.00		0.00			0.00			0.00	
5006.5290	Fire Operations:Administration:Special Assessment	3,744.00	3,967.00		4,134.00			4,134.00			4,134.00	
5006.5293	Fire Operations:Apparatus:Command Vehicle:2013 Tahoe	3,210.00	660.00		0.00			0.00			0.00	
5006.5293.3	Fire Operations:Apparatus:Command Vehicle:C5202 Suburban	3,080.00	0.00		0.00			0.00			0.00	
5006.5295	Fire Operations:Administration:Office Equipment	2,897.00	3,629.00		0.00			0.00			0.00	
5006.5296	Fire Operations:Administration:Office Expenses & Supplies	2,382.00	1,082.00		931.00			931.00			931.00	
5006.5297	Fire Operations:Administration:Supplies	4,608.00	4,716.00		1,973.00			1,973.00			1,973.00	
5006.5298	Fire Operations:Administration:Memberships & Associations	1,174.00	1,728.00		2,815.00			2,815.00			2,815.00	
5015	Wages & Benefits:5015 → Payroll Taxes - Employer	0.00	6,930.00		0.00			0.00			0.00	
5018	Wages & Benefits:5018 → CSD Workers Comp.	0.00	2,502.00		0.00			0.00			0.00	
5019	Wages & Benefits:5019 → Employee Benefits	0.00	11,870.00		0.00			0.00			0.00	
5200	Administration:5200 → Debt Service	0.00	1,444.00		0.00			0.00			0.00	
5299	Depreciation - Fire Ops	117,130.00	117,129.00		0.00			0.00		87,005.00	87,005.00	
5401	Grant Expense:Aquisition/Maintenance	2,500.00	0.00		0.00			0.00			0.00	
5405	Grant Expense:Special Programs	41,904.00	0.00		0.00			0.00			0.00	
5600	Community Outreach	0.00	1,023.00		2,668.00			2,668.00			2,668.00	
9998	Uncategorized Expense	0.00	0.00		504.00			504.00			504.00	
9999	Uncateg Uncategorized Expense	382.00	0.00		0.00			0.00			0.00	
SMCO 001	Right of Use Asset	0.00	0.00		0.00			0.00		17,156.00	17,156.00	
SMCO 002	ROU Asset Accumulated Amortization	0.00	0.00		0.00			0.00		(3,985.00)	(3,985.00)	
SMCO 003	Lease Liability	0.00	0.00		0.00			0.00		(13,092.00)	(13,092.00)	
Total		0.00	0.00		0.00			0.00		0.00	0.00	
Net (Income) Loss		412,655.00	314,378.00		(274,913.00)			(4,411.00)		(278,424.00)	88,485.00	(169,939.00)

Client: **1441 - Morongo Valley Community Services District**
 Engagement: **#1441 - BA - 06/30/2025**
 Period Ending: **6/30/2025**
 Trial Balance: **10 - Trial Balance**
 Workpaper: **Lead Schedules**

Account	Description	1st PP-FINAL 6/30/2024	UNADJ 06/30/2025	JE Ref #	AJE	ADJ 06/30/2025	JE Ref #	RJE	FINAL 06/30/2025
Group : [A] cash									
Subgroup : [100] Unrestricted									
1000	General Operating Fund	21,964.00	291,726.00		259.00	291,985.00		0.00	291,985.00
				AJE - 11	259.00				
1004	Money Market (Reserve)	218,089.00	115,231.00		0.00	115,231.00		0.00	115,231.00
1005.10	Petty Cash:Cash on Hand	22.00	22.00		0.00	22.00		0.00	22.00
1005.20	Petty Cash:Petty Cash -Checking	592.00	0.00		0.00	0.00		0.00	0.00
Subtotal [100] Unrestricted		240,667.00	406,979.00		259.00	407,238.00		0.00	407,238.00
Subgroup : [200] Restricted									
1003	Restricted Funds	5,466.00	5,875.00		(259.00)	5,616.00		0.00	5,616.00
				AJE - 11	(259.00)				
Subtotal [200] Restricted		5,466.00	5,875.00		(259.00)	5,616.00		0.00	5,616.00
Total [A] cash		246,133.00	412,854.00		0.00	412,854.00		0.00	412,854.00
Group : [B] AR									
Subgroup : [100] Grants									
1205	Property Tax Receivable	8,079.00	12,737.00		0.00	12,737.00		0.00	12,737.00
1206	Receivables	38,897.00	22,171.00		(3,266.00)	18,905.00		0.00	18,905.00
				AJE - 11	(3,266.00)				
Subtotal [100] Grants		46,976.00	34,908.00		(3,266.00)	31,642.00		0.00	31,642.00
Subgroup : [200] Taxes									
1006	LA Fire Credit Union	334.00	370.00		0.00	370.00		0.00	370.00
Subtotal [200] Taxes		334.00	370.00		0.00	370.00		0.00	370.00
Total [B] AR		47,310.00	35,278.00		(3,266.00)	32,012.00		0.00	32,012.00
Group : [D] Prepaid Insurance									
Subgroup : None									
1300	Prepaid Insurance	0.00	5,287.00		0.00	5,287.00		0.00	5,287.00
1301	Prepaid Expenses	0.00	1,968.00		0.00	1,968.00		0.00	1,968.00
Subtotal : None		0.00	7,255.00		0.00	7,255.00		0.00	7,255.00
Total [D] Prepaid Insurance		0.00	7,255.00		0.00	7,255.00		0.00	7,255.00
Group : [G] LTD funding									
Subgroup : [200] NonCurrent									
1600	Note Morongo Park	34,940.00	0.00		0.00	0.00		33,381.00	33,381.00
							RJE - 1	34,940.00	
							RJE - 6	(1,559.00)	
Subtotal [200] NonCurrent		34,940.00	0.00		0.00	0.00		33,381.00	33,381.00
Total [G] LTD funding		34,940.00	0.00		0.00	0.00		33,381.00	33,381.00
Current Assets		328,383.00	455,387.00		(3,266.00)	452,121.00		33,381.00	485,502.00
Group : [F] fixed assets									
Subgroup : [F1] Land, property and equipment									
1750	Land, Property and Equip	2,633,519.00	0.00		0.00	0.00		2,633,519.00	2,633,519.00
							RJE - 2	2,633,519.00	
Subtotal [F1] Land, property and equipment		2,633,519.00	0.00		0.00	0.00		2,633,519.00	2,633,519.00
Subgroup : [F2] Accumulated Depreciation									
1751	Accum depreciation	(1,890,230.00)	0.00		0.00	0.00		(1,977,235.00)	(1,977,235.00)
							RJE - 2	(1,890,230.00)	
							RJE - 5	(87,005.00)	
Subtotal [F2] Accumulated Depreciation		(1,890,230.00)	0.00		0.00	0.00		(1,977,235.00)	(1,977,235.00)
Subgroup : [F3] ROU Asset									
SMCO 001	Right of Use Asset	0.00	0.00		0.00	0.00		17,156.00	17,156.00
							RJE - 7	17,156.00	
Subtotal [F3] ROU Asset		0.00	0.00		0.00	0.00		17,156.00	17,156.00
Subgroup : [F4] Accumulated Amortization									
SMCO 002	ROU Asset Accumulated Amortization	0.00	0.00		0.00	0.00		(3,985.00)	(3,985.00)
							RJE - 7	(974.00)	
							RJE - 8	(3,011.00)	
Subtotal [F4] Accumulated Amortization		0.00	0.00		0.00	0.00		(3,985.00)	(3,985.00)
Total [F] fixed assets		743,289.00	0.00		0.00	0.00		669,455.00	669,455.00
Non-Current Assets		743,289.00	0.00		0.00	0.00		669,455.00	669,455.00
TOTAL ASSET		1,071,672.00	455,387.00		(3,266.00)	452,121.00		702,836.00	1,154,957.00
Group : [M] AP									
Subgroup : None									
2003	Payables	(49,979.00)	(144,932.00)		1,699.00	(143,233.00)		0.00	(143,233.00)
				AJE - 9	(516.00)				
				AJE - 11	2,215.00				
2004	Direct Deposit Payable	0.00	(62.00)		0.00	(62.00)		0.00	(62.00)
2054	Pacific Western Bank #1564	(3,782.00)	0.00		0.00	0.00		0.00	0.00
2057	Home Depot	0.00	(122.00)		0.00	(122.00)		0.00	(122.00)
2323	Payroll Liabilities:CA PIT / SDI	(516.00)	0.00		0.00	0.00		0.00	0.00
2324	Payroll Liabilities:CA SUI / ETT	(327.00)	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 - 11	847.00				
2325.1	Payroll Liabilities:Federal Taxes (941/944)	(3,448.00)	(130.00)		0.00	(130.00)		0.00	(130.00)
2326	Payroll Liabilities:Health Benefits	479.00	1,004.00		211.00	1,215.00		0.00	1,215.00
				AJE - 11	211.00				
2327.1	Payroll Liabilities:Aflac Post Tax	0.00	(24.00)		0.00	(24.00)		0.00	(24.00)
2328	Payroll Liabilities:Federal Unemployment (940)	(39.00)	0.00		0.00	0.00		0.00	0.00
2329	Payroll Liabilities:Outside Agency Payable	(347.00)	(304.00)		0.00	(304.00)		0.00	(304.00)
2330	Payroll Liabilities:Repayment:Advance	330.00	0.00		0.00	0.00		0.00	0.00
2331	Payroll Liabilities:Union Dues Payable	(280.00)	(280.00)		0.00	(280.00)		0.00	(280.00)
2350	Unsecured Line of Credit-P.W.B.	(200,000.00)	0.00		0.00	0.00		0.00	0.00
2900	Accrued Vacation	(12,023.00)	0.00		(7,096.00)	(7,096.00)		0.00	(7,096.00)
				AJE - 10	4,927.00				
				AJE - 11	(12,023.00)				
Subtotal : None		(269,085.00)	(144,850.00)		(4,339.00)	(149,189.00)		0.00	(149,189.00)

Client: 1441 - Morongo Valley Community Services District
 Engagement: #1441 - BA - 06/30/2025
 Period Ending: 6/30/2025
 Trial Balance: 10 - Trial Balance
 Workpaper: Lead Schedules

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL
		<u>6/30/2024</u>	<u>06/30/2025</u>			<u>06/30/2025</u>			<u>06/30/2025</u>
4006	County Taxes:Fire Suppression Assessment	(380,270.00)	(411,889.00)		0.00	(411,889.00)		0.00	(411,889.00)
Subtotal : None		(380,270.00)	(411,889.00)		0.00	(411,889.00)		0.00	(411,889.00)
Total [W07] Fire Assessment		(380,270.00)	(411,889.00)		0.00	(411,889.00)		0.00	(411,889.00)
	Revenues	(1,374,705.00)	(1,245,720.00)		0.00	(1,245,720.00)		(1,775.00)	(1,247,495.00)
Group : [W08] Other Revenues									
Subgroup : None									
4107	CSD:Note Payments	0.00	(3,334.00)		0.00	(3,334.00)		3,334.00	0.00
							RJE - 6	3,334.00	
4190	CSD:Income - Other	(3,051.00)	(74,203.00)		0.00	(74,203.00)		0.00	(74,203.00)
Subtotal : None		(3,051.00)	(77,537.00)		0.00	(77,537.00)		3,334.00	(74,203.00)
Total [W08] Other Revenues		(3,051.00)	(77,537.00)		0.00	(77,537.00)		3,334.00	(74,203.00)
	Other Income	(3,051.00)	(77,537.00)		0.00	(77,537.00)		3,334.00	(74,203.00)
	TOTAL REVENUE	(1,377,756.00)	(1,323,257.00)		0.00	(1,323,257.00)		1,559.00	(1,321,698.00)
Group : [X01] wages									
Subgroup : None									
5000.5002	A Wages & Benefits:Wages - Administrative	0.00	47,294.00		(3,597.00)	43,697.00		0.00	43,697.00
				AJE - 10	(3,597.00)				
5000.5003	A Wages & Benefits:Wages - Support Staff	0.00	2,575.00		0.00	2,575.00		0.00	2,575.00
5000.5004	A Wages & Benefits:Wages - Parks	0.00	34,782.00		(1,330.00)	33,452.00		0.00	33,452.00
				AJE - 10	(1,330.00)				
5003	Wages & Benefits:Wages - Support Staff	39,516.00	0.00		0.00	0.00		0.00	0.00
5004	Wages & Benefits:Wages - Parks	34,816.00	0.00		0.00	0.00		0.00	0.00
Subtotal : None		74,332.00	84,651.00		(4,927.00)	79,724.00		0.00	79,724.00
Total [X01] wages		74,332.00	84,651.00		(4,927.00)	79,724.00		0.00	79,724.00
Group : [X01.1] Benefits									
Subgroup : None									
5000.5019	A Wages & Benefits:Employee Benefits	0.00	11,660.00		0.00	11,660.00		0.00	11,660.00
5005.5015	A Wages & Benefits:Payroll Taxes - Employer	0.00	6,885.00		0.00	6,885.00		0.00	6,885.00
5005.5018	A Wages & Benefits:CSD Workers Comp.	0.00	4,111.00		0.00	4,111.00		0.00	4,111.00
5015	Wages & Benefits:5015 -> Payroll Taxes - Employer	6,930.00	0.00		0.00	0.00		0.00	0.00
5018	Wages & Benefits:5018 -> CSD Workers Comp.	2,502.00	0.00		0.00	0.00		0.00	0.00
5019	Wages & Benefits:5019 -> Employee Benefits	11,870.00	0.00		0.00	0.00		0.00	0.00
Subtotal : None		21,302.00	22,656.00		0.00	22,656.00		0.00	22,656.00
Total [X01.1] Benefits		21,302.00	22,656.00		0.00	22,656.00		0.00	22,656.00
Group : [X02] Utilities									
Subgroup : None									
5000.5052	Administration:Utilities:Water	0.00	4,087.00		0.00	4,087.00		0.00	4,087.00
5000.5053	Administration:Utilities:Electricity	19,034.00	13,467.00		0.00	13,467.00		0.00	13,467.00
5000.5054	Administration:Utilities:Gas	4,245.00	4,244.00		0.00	4,244.00		0.00	4,244.00
5000.5060	Administration:Utilities:5060 Telephone	5,061.00	3,771.00		0.00	3,771.00		0.00	3,771.00
5000.5252	Administration:Utilities:5252 Water	3,040.00	0.00		0.00	0.00		0.00	0.00
Subtotal : None		31,380.00	25,569.00		0.00	25,569.00		0.00	25,569.00
Total [X02] Utilities		31,380.00	25,569.00		0.00	25,569.00		0.00	25,569.00
Group : [X03] Office expense									
Subgroup : None									
5000.5065	Administration:Office Expense:Postage	553.00	440.00		0.00	440.00		0.00	440.00
5000.5068	Administration:Office Expense:Printing/Copies	3,993.00	5,146.00		0.00	5,146.00		(79.00)	5,067.00
							RJE - 7	(20.00)	
							RJE - 8	(59.00)	
5000.5070	Administration:Insurance-General	67,849.00	82,495.00		0.00	82,495.00		0.00	82,495.00
5000.5073	Administration:Office Expense:Legal & Professional Expense	38,057.00	36,964.00		0.00	36,964.00		0.00	36,964.00
5000.5074	Administration:Office Expense:Internet Service	960.00	960.00		0.00	960.00		0.00	960.00
5000.5075	Administration:Office Expense:Publications & Education	0.00	300.00		0.00	300.00		0.00	300.00
5000.5076	Administration:Office Expense:Memberships	3,391.00	4,871.00		0.00	4,871.00		0.00	4,871.00
5000.5077	Administration:Office Expense:Registrar of Voters Expense	0.00	5,265.00		0.00	5,265.00		0.00	5,265.00
5000.5078	Administration:Office Expense:Meeting Expense	2,685.00	2,774.00		0.00	2,774.00		0.00	2,774.00
5000.5080	Administration:Office Expense	81.00	130.00		0.00	130.00		0.00	130.00
5000.5081	Administration:Office Expense:Office Equip & Maintenance	4,678.00	22.00		0.00	22.00		0.00	22.00
5000.5082	Administration:Office Expense:Bank Charges	780.00	1,148.00		0.00	1,148.00		0.00	1,148.00
5000.5083	Administration:Office Expense:Expenses & Supplies	2,698.00	2,031.00		516.00	2,547.00		0.00	2,547.00
				AJE - 9	516.00				
5000.5085	Administration:Auditing/Accounting	22,036.00	22,518.00		0.00	22,518.00		0.00	22,518.00
5000.5099	Administration:Office Expense:Other Expenses	388.00	0.00		0.00	0.00		0.00	0.00
5000.5200	Administration:Debt Service	7,402.00	15,737.00		0.00	15,737.00		0.00	15,737.00
9998	Uncategorized Expense	0.00	504.00		0.00	504.00		0.00	504.00
Subtotal : None		155,551.00	181,305.00		516.00	181,821.00		(79.00)	181,742.00
Total [X03] Office expense		155,551.00	181,305.00		516.00	181,821.00		(79.00)	181,742.00
Group : [X04] repairs & maintenance									
Subgroup : None									
5000.5071	Administration:Repair and Maintenance	0.00	18.00		0.00	18.00		0.00	18.00
5000.5375	Administration:Repair and Maintenance:Gasoline	3,109.00	947.00		0.00	947.00		0.00	947.00
Subtotal : None		3,109.00	965.00		0.00	965.00		0.00	965.00
Total [X04] repairs & maintenance		3,109.00	965.00		0.00	965.00		0.00	965.00
Group : [X10] fire wages									
Subgroup : None									
5006.5202	Fire Operations:Compensation:5202 -> Compensation- Investigator	1,873.00	0.00		0.00	0.00		0.00	0.00
5006.5203	Fire Operations:Compensation:Compensation - Paramedics	175,699.00	187,792.00		0.00	187,792.00		0.00	187,792.00
5006.5204	Fire Operations:Compensation:Compensation - Engineers	183,067.00	223,927.00		0.00	223,927.00		0.00	223,927.00
5006.5206	Fire Operations:Compensation:Compensation - Captains	176,095.00	0.00		0.00	0.00		0.00	0.00
5006.5207	Fire Operations:Compensation:Compensation - Chief	77,080.00	36,820.00		0.00	36,820.00		0.00	36,820.00
5006.5207.5	Fire Operations:Compensation:Compensation - BC/DO	12,376.00	0.00		0.00	0.00		0.00	0.00
5006.5208	Fire Operations:Compensation:Compensation - Firefighters	27,498.00	120.00		0.00	120.00		0.00	120.00
5006.5232	Fire Operations:Compensation:EMS Coordinator	1,923.00	0.00		0.00	0.00		0.00	0.00
Subtotal : None		655,611.00	448,659.00		0.00	448,659.00		0.00	448,659.00
Total [X10] fire wages		655,611.00	448,659.00		0.00	448,659.00		0.00	448,659.00
Group : [X10.1] Fire benefits									
Subgroup : None									
5006.5205	Fire Operations:Compensation:Mutual Aid Costs	0.00	133.00		0.00	133.00		0.00	133.00
5006.5209	Fire Operations:Compensation:Payroll Taxes	51,691.00	37,272.00		0.00	37,272.00		0.00	37,272.00
5006.5215	Fire Operations:Compensation:Worker's Comp. Ins.	29,579.00	33,533.00		0.00	33,533.00		0.00	33,533.00

Client: **1441 - Morongo Valley Community Services District**
 Engagement: **#1441 - BA - 06/30/2025**
 Period Ending: **6/30/2025**
 Trial Balance: **10 - Trial Balance**
 Workpaper: **Lead Schedules**

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL
		6/30/2024	06/30/2025			06/30/2025			06/30/2025
5006.5219	Fire Operations:Compensation:Employee Benefits	12,606.00	8,572.00		0.00	8,572.00		0.00	8,572.00
5006.5230	Fire Operations:Compensation:Substance Pay Reserves	1,200.00	24,175.00		0.00	24,175.00		0.00	24,175.00
Subtotal : None		95,076.00	103,685.00		0.00	103,685.00		0.00	103,685.00
Total [X10.1] Fire benefits		95,076.00	103,685.00		0.00	103,685.00		0.00	103,685.00
Group : [X11] fire operations									
Subgroup : None									
5006.5225	Fire Operations:Administration:County Dispatch	19,223.00	19,869.00		0.00	19,869.00		0.00	19,869.00
5006.5227	Fire Operations:Administration:Communications	8,284.00	9,237.00		0.00	9,237.00		0.00	9,237.00
5006.5234	Fire Operations:Apparatus:Apparatus\Equipment Purchased	788.00	8,769.00		0.00	8,769.00		0.00	8,769.00
5006.5235	Fire Operations:Apparatus:Apparatus Gasoline	14,393.00	12,705.00		0.00	12,705.00		0.00	12,705.00
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	3,911.00	0.00		0.00	0.00		0.00	0.00
5006.5244	Fire Operations:Apparatus:Radio Equipment	12,480.00	12,480.00		0.00	12,480.00		0.00	12,480.00
5006.5247	Fire Operations:A Training & Safety:Physicals & Vaccinations	625.00	2,585.00		0.00	2,585.00		0.00	2,585.00
5006.5249	Fire Operations:A Training & Safety:Firefighter Personal Equipment	47,860.00	7,013.00		0.00	7,013.00		0.00	7,013.00
5006.5250	Fire Operations:Training & Safety:Firefighter Training Expense	5,295.00	199.00		0.00	199.00		0.00	199.00
5006.5252	Fire Operations:A Operating Supplies:Fire Prevention Services	396.00	205.00		0.00	205.00		0.00	205.00
5006.5256	Fire Operations:A Training & Safety:Uniforms	3,309.00	8,017.00		0.00	8,017.00		0.00	8,017.00
5006.5265	Fire Operations:A Operating Supplies:Paramedic Supply & Equipment	15,979.00	15,975.00		0.00	15,975.00		0.00	15,975.00
5006.5280	Fire Operations:Administration:Medical Director	7,821.00	4,800.00		0.00	4,800.00		0.00	4,800.00
5006.5285	Fire Operations:Operating Supplies:Disaster Preparedness	431.00	0.00		0.00	0.00		0.00	0.00
5006.5290	Fire Operations:Administration:Special Assessment	3,967.00	4,134.00		0.00	4,134.00		0.00	4,134.00
5006.5293	Fire Operations:Apparatus:Command Vehicle:2013 Tahoe	660.00	0.00		0.00	0.00		0.00	0.00
5006.5295	Fire Operations:Administration:Office Equipment	3,629.00	0.00		0.00	0.00		0.00	0.00
5006.5296	Fire Operations:Administration:Office Expenses & Supplies	1,082.00	931.00		0.00	931.00		0.00	931.00
5006.5297	Fire Operations:Administration:Supplies	4,716.00	1,973.00		0.00	1,973.00		0.00	1,973.00
5006.5298	Fire Operations:Administration:Memberships & Associations	1,728.00	2,815.00		0.00	2,815.00		0.00	2,815.00
Subtotal : None		158,977.00	114,107.00		0.00	114,107.00		0.00	114,107.00
Total [X11] fire operations		158,977.00	114,107.00		0.00	114,107.00		0.00	114,107.00
Group : [X13] fire repairs & maint									
Subgroup : None									
5000.5401	Grant Expense:Aquisition/Maintenance	1,500.00	2,250.00		0.00	2,250.00		0.00	2,250.00
5006.5233	Fire Operations:Apparatus	242,132.00	378.00		0.00	378.00		0.00	378.00
5006.5240	Fire Operations:Apparatus:Apparatus Maint. & Repair	1,757.00	3,218.00		0.00	3,218.00		0.00	3,218.00
5006.5241	Fire Operations:Apparatus:Fire Engine Maint. & Repair:Brush Engine 461	9,534.00	2,762.00		0.00	2,762.00		0.00	2,762.00
5006.5241.11	Fire Operations:Apparatus:Fire Engine Maint. & Repair:6621 OES Engine	921.00	808.00		0.00	808.00		0.00	808.00
5006.5241.4	Fire Operations:Apparatus:Fire Engine Maint. & Repair:Medic Engine 461	26,047.00	11,555.00		0.00	11,555.00		0.00	11,555.00
5006.5241.6	Fire Operations:Apparatus:Fire Engine Maint. & Repair:Water Tender 461	1,508.00	4,287.00		0.00	4,287.00		0.00	4,287.00
5006.5241.61	Fire Operations:Apparatus:Fire Engine Maint. & Repair:Water Tender 462	2,100.00	0.00		0.00	0.00		0.00	0.00
5006.5260	Fire Operations:Administration:Building Maintenance	1,953.00	2,747.00		0.00	2,747.00		0.00	2,747.00
Subtotal : None		287,452.00	28,005.00		0.00	28,005.00		0.00	28,005.00
Total [X13] fire repairs & maint		287,452.00	28,005.00		0.00	28,005.00		0.00	28,005.00
Group : [X15] Community Outreach									
Subgroup : None									
5600	Community Outreach	1,023.00	2,668.00		0.00	2,668.00		0.00	2,668.00
Subtotal : None		1,023.00	2,668.00		0.00	2,668.00		0.00	2,668.00
Total [X15] Community Outreach		1,023.00	2,668.00		0.00	2,668.00		0.00	2,668.00
Group : [X20] park wages									
Subgroup : None									
5005.5305	A Wages & Benefits:Wages, Other	6,448.00	0.00		0.00	0.00		0.00	0.00
Subtotal : None		6,448.00	0.00		0.00	0.00		0.00	0.00
Total [X20] park wages		6,448.00	0.00		0.00	0.00		0.00	0.00
Group : [X21] park repair & maint									
Subgroup : None									
5000.5320	Administration:Repair and Maintenance:CP Equipment	837.00	4,000.00		0.00	4,000.00		0.00	4,000.00
5000.5365	Administration:Repair and Maintenance:CP Buildings	68,978.00	7,936.00		0.00	7,936.00		0.00	7,936.00
5000.5370	Administration:Repair and Maintenance:CP Grounds	6,546.00	16,332.00		0.00	16,332.00		0.00	16,332.00
5006.5245	Fire Operations:Administration: Other Expense	52.00	0.00		0.00	0.00		0.00	0.00
Subtotal : None		76,413.00	28,268.00		0.00	28,268.00		0.00	28,268.00
Total [X21] park repair & maint		76,413.00	28,268.00		0.00	28,268.00		0.00	28,268.00
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	6,287.00	8,106.00		0.00	8,106.00		0.00	8,106.00
Subtotal : None		6,287.00	8,106.00		0.00	8,106.00		0.00	8,106.00
Total [X25] Street Lights		6,287.00	8,106.00		0.00	8,106.00		0.00	8,106.00
Group : [X40] debt service									
Subgroup : None									
5200	Administration:5200 -> Debt Service	1,444.00	0.00		0.00	0.00		0.00	0.00
Subtotal : None		1,444.00	0.00		0.00	0.00		0.00	0.00
Total [X40] debt service		1,444.00	0.00		0.00	0.00		0.00	0.00
Group : [X50] Depreciation									
Subgroup : None									
5299	Depreciation - Fire Ops	117,129.00	0.00		0.00	0.00	RJE - 5	87,005.00	87,005.00
Subtotal : None		117,129.00	0.00		0.00	0.00		87,005.00	87,005.00
Total [X50] Depreciation		117,129.00	0.00		0.00	0.00		87,005.00	87,005.00
Operating Expenses		1,692,134.00	1,049,244.00		(4,411.00)	1,044,833.00		86,926.00	1,131,759.00
TOTAL EXPENSE		1,692,134.00	1,049,244.00		(4,411.00)	1,044,833.00		86,926.00	1,131,759.00
NET (INCOME) LOSS		314,378.00	(274,013.00)		(4,411.00)	(278,424.00)		88,485.00	(189,939.00)
Sum of Account Groups		0.00	0.00		0.00	0.00		0.00	0.00