



Morongo Valley Community Services District

For the Year Ended June 30, 2024

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 - 06/30/2024**
 Period Ending: **6/30/2024**
 Trial Balance: **10 - Trial Balance**
 Workpaper: **Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 3				
To remove uncollectable OES amounts				
5200	Administration:5200 -+ Debt Service	B011	1,444.00	
1206	Other Receivables			1,444.00
Total			1,444.00	1,444.00
Adjusting Journal Entries JE # 6				
To record accrued vacation for the year				
2900	Accrued Vacation	M010	9,977.00	
5003	Wages & Benefits:Wages - Support Staff			9,977.00
Total			9,977.00	9,977.00
Adjusting Journal Entries JE # 7				
To correct begining balances				
2000	Deferred Revenue	U010	259.00	
2003	Payables		2,215.00	
2325	Payroll Liabilities		847.00	
2326	Payroll Liabilities:Health Benefits		211.00	
3000	Open Bal Equity		20,291.00	
1206	Other Receivables			1,823.00
2900	Accrued Vacation			22,000.00
Total			23,823.00	23,823.00
Adjusting Journal Entries JE # 9				
To adjust restricted cash accounts				
1000	General Operating Fund	N010	259.00	
1003	Restricted Funds			259.00
Total			259.00	259.00
Adjusting Journal Entries JE # 10				
PBC ENTRY Workers comp correction				
1206	Other Receivables	651	6,126.00	
2003	Payables		3,336.00	
2328	Payroll Liabilities:Federal Unemployment (940)		35.00	
5000.5365	Administration:Repair and Maintenance:CP Buildings			6,126.00
5006.5209	Fire Operations:Compensation:Payroll Taxes			35.00
5006.5215	Fire Operations:Compensation:Worker's Comp. Ins.			3,336.00
Total			9,497.00	9,497.00
Adjusting Journal Entries JE # 11				
PBC ENTRY To eliminate suspense account				
5006.5215	Fire Operations:Compensation:Worker's Comp. Ins.	651	4,810.00	
1999	Suspense - Pendings			4,810.00
Total			4,810.00	4,810.00
Total Adjusting Journal Entries			49,810.00	49,810.00
Total All Journal Entries			49,810.00	49,810.00

Client: **1441 - Morongo Valley Community Services District**
 Engagement: **#1441 - BA - 06/30/2024**
 Period Ending: **6/30/2024**
 Trial Balance: **10 - Trial Balance**
 Workpaper: **Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 1				
To recognize fixed assets and accumulated depreciation				
1750	Land, Property and Equip	F010	2,600,619.00	
3151	Invest in F/A-contra		1,773,101.00	
1751	Accum depreciation			1,773,101.00
3150	Investment in Gen Fixed Assets			2,246,752.00
3900	Undesignated Prior Earnings			353,867.00
Total			4,373,720.00	4,373,720.00
Reclassifying Journal Entries JE # 2				
To recognize long term note receivable.				
1600	Note Morongo Park	G010	34,940.00	
3000	Open Bal Equity			34,940.00
Total			34,940.00	34,940.00
Reclassifying Journal Entries JE # 4				
To record depreciation				
5299	Depreciation - Fire Ops	F010	105,415.00	
5299	Depreciation - Fire Ops		661.00	
5299	Depreciation - Fire Ops		11,053.00	
1751	Accum depreciation			117,129.00
Total			117,129.00	117,129.00
Reclassifying Journal Entries JE # 5				
To reclass fixed asset from maint exp				
1750	Land, Property and Equip	F010	32,900.00	
5000.5365	Administration:Repair and Maintenance:CP Buildings			32,900.00
Total			32,900.00	32,900.00
Reclassifying Journal Entries JE # 8				
To reclass equity and correct rounding error				
3900	Undesignated Prior Earnings	U010	623,200.00	
3000	Open Bal Equity			623,199.00
5000.5065	Administration:Office Expense:Postage			1.00
Total			623,200.00	623,200.00
Total Reclassifying Journal Entries			5,181,889.00	5,181,889.00
Total All Journal Entries			5,181,889.00	5,181,889.00

Account	Description	2nd PP-FINAL 6/30/2022	1st PP-FINAL < WPRef 6/30/2023	UNADJ 6/30/2024	JE Ref #	AJE	ADJ 6/30/2024	JE Ref #	RJE	FINAL 6/30/2024	< WPRef
5006.5290	Fire Operations:Administration:Medical Director	5,000.00	2,500.00	7,821.00			7,821.00			7,821.00	
5006.5285	Fire Operations:Operating Supplies:Disaster Preparedness	0.00	303.00	431.00			431.00			431.00	
5006.5290	Fire Operations:Administration:Special Assessment	3,301.00	3,744.00	3,967.00			3,967.00			3,967.00	
5006.5293	Fire Operations:Apparatus:Command Vehicle:2013 Tahoe	139.00	3,210.00	860.00			860.00			860.00	
5006.5293.3	Fire Operations:Apparatus:Command Vehicle:CS202 Suburban	378.00	3,080.00	0.00			0.00			0.00	
5006.5295	Fire Operations:Administration:Office Equipment	2,251.00	2,897.00	3,629.00			3,629.00			3,629.00	
5006.5296	Fire Operations:Administration:Office Expenses & Supplies	1,068.00	2,382.00	1,082.00			1,082.00			1,082.00	
5006.5297	Fire Operations:Administration:Supplies	3,040.00	4,608.00	4,716.00			4,716.00			4,716.00	
5006.5298	Fire Operations:Administration:Memberships & Associations	213.00	1,174.00	1,728.00			1,728.00			1,728.00	
5015	Wages & Benefits:5015 → Payroll Taxes - Employer	0.00	0.00	6,930.00			6,930.00			6,930.00	
5018	Wages & Benefits:5018 → CSD Workers Comp.	0.00	0.00	2,502.00			2,502.00			2,502.00	
5019	Wages & Benefits:5019 → Employee Benefits	0.00	0.00	11,870.00			11,870.00			11,870.00	
5200	Administration:5200 → Debt Service	0.00	0.00	0.00		1,444.00	1,444.00			1,444.00	
5299	Depreciation - Fire Ops	77,925.00	117,190.00	0.00			0.00		117,129.00	117,129.00	
5401	Grant Expense:Acquisition/Maintenance	471.00	2,500.00	0.00			0.00			0.00	
5405	Grant Expense:Special Programs	46,245.00	41,904.00	0.00			0.00			0.00	
5600	Community Outreach	0.00	0.00	1,023.00			1,023.00			1,023.00	
8000	Uncateg → Uncategorized Expense	(1,030.00)	0.00	0.00			0.00			0.00	
9999	Uncateg Uncategorized Expense	774.00	382.00	0.00			0.00			0.00	
Total		0.00	0.00	0.00		0.00	0.00		0.00	0.00	
Net (Income) Loss		18,360.00	412,655.00	243,370.00		(13,220.00)	230,150.00		84,228.00	314,378.00	

Client: **1441 - Morongo Valley Community Services District**
 Engagement: **#1441 - BA - 06/30/2024**
 Period Ending: **6/30/2024**
 Trial Balance: **20 - Fund Expense Trial Balance**
 Workpaper: **Fund Expense Trial Balance Combined Detail LS**

Account	Description	UNADJ 6/30/2024	JE Ref #	AJE 6/30/2024	ADJ 6/30/2024	JE Ref #	RJE 6/30/2024	FINAL 6/30/2024
Group : [4110]	Wages and wage expense							
Subgroup : [4111]	Administration							
5002	Wages & Benefits:5002 → Wages - Admi	0.00		0.00			0.00	0.00
5003.01	Wages - Support Staff	49,493.00		(9,977.00)	39,516.00		0.00	39,516.00
5015.01	Payroll Taxes - Employer	3,952.00		0.00	3,952.00		0.00	3,952.00
5018.01	CSD Workers Comp.	554.00		0.00	554.00		0.00	554.00
5204.01	Compensation - Engineers	0.00		0.00	0.00		0.00	0.00
5206.01	Compensation - Captains	0.00		0.00	0.00		0.00	0.00
5209.01	Payroll Taxes	0.00		0.00	0.00		0.00	0.00
Subtotal [4111]	Administration	53,999.00		(9,977.00)	44,022.00		0.00	44,022.00
Subgroup : [4112]	Park							
5004.02	Wages - Parks	34,816.00		0.00	34,816.00		0.00	34,816.00
5015.02	Payroll Taxes - Employer	2,639.00		0.00	2,639.00		0.00	2,639.00
5018.02	CSD Workers Comp.	1,948.00		0.00	1,948.00		0.00	1,948.00
Subtotal [4112]	Park	39,403.00		0.00	39,403.00		0.00	39,403.00
Subgroup : [4113]	Fire Dept							
5015.03	Payroll Taxes - Employer	339.00		0.00	339.00		0.00	339.00
5202.03	Compensation - Paramedics	0.00		0.00	0.00		0.00	0.00
5203.03	Compensation - Paramedics	175,699.00		0.00	175,699.00		0.00	175,699.00
5204.03	Compensation - Engineers	183,067.00		0.00	183,067.00		0.00	183,067.00
5205.03	Compensation - Captains	0.00		0.00	0.00		0.00	0.00
5206.03	Compensation - Captains	176,095.00		0.00	176,095.00		0.00	176,095.00
5207.03	Compensation - Chief	77,080.00		0.00	77,080.00		0.00	77,080.00
5207.5.03	Compensation - BC/DO	12,376.00		0.00	12,376.00		0.00	12,376.00
5207.53	.5 Compensation - BC/DO	0.00		0.00	0.00		0.00	0.00
5208.03	Compensation - Firefighters	27,498.00		0.00	27,498.00		0.00	27,498.00
5209.03	Payroll Taxes	51,708.00		(35.00)	51,671.00		0.00	51,671.00
5219.03	Employee Benefits	12,606.00		0.00	12,606.00		0.00	12,606.00
5230.03	Subsistance Pay Reserves	1,200.00		0.00	1,200.00		0.00	1,200.00
5265.03	Paramedic Supply & Equipment	15,979.00		0.00	15,979.00		0.00	15,979.00
5293.03	C5200 2013 Tahoe	660.00		0.00	660.00		0.00	660.00
5305.03	Wages, Other	5,735.00		0.00	5,735.00		0.00	5,735.00
Subtotal [4113]	Fire Dept	740,040.00		(35.00)	740,005.00		0.00	740,005.00
Subgroup : [4114]	Street Lights							
Subtotal [4114]	Street Lights	0.00		0.00	0.00		0.00	0.00
Subgroup : None								
Subtotal : None		0.00		0.00	0.00		0.00	0.00
Total [4110]	Wages and wage expense	833,442.00		(10,012.00)	823,430.00		0.00	823,430.00
Group : [4210]	Benefits							
Subgroup : [4211]	Administration							
5019.01	Employee Benefits	3,500.00		0.00	3,500.00		0.00	3,500.00
Subtotal [4211]	Administration	3,500.00		0.00	3,500.00		0.00	3,500.00
Subgroup : [4212]	Park							
5019.02	Employee Benefits	8,370.00		0.00	8,370.00		0.00	8,370.00
Subtotal [4212]	Park	8,370.00		0.00	8,370.00		0.00	8,370.00
Subgroup : [4213]	Fire							
5215.03	Worker's Comp. Ins.	28,105.00		1,474.00	29,579.00		0.00	29,579.00
Subtotal [4213]	Fire	28,105.00		1,474.00	29,579.00		0.00	29,579.00
Subgroup : [4214]	Street Lights							
Subtotal [4214]	Street Lights	0.00		0.00	0.00		0.00	0.00
Subgroup : None								
Subtotal : None		0.00		0.00	0.00		0.00	0.00
Total [4210]	Benefits	39,975.00		1,474.00	41,449.00		0.00	41,449.00
Group : [4310]	Operations expense							
Subgroup : [4311]	Administration							
5052.01	Water	375.00		0.00	375.00		0.00	375.00
5053.01	Electricity	2,692.00		0.00	2,692.00		0.00	2,692.00
5054.01	Gas	422.00		0.00	422.00		0.00	422.00
5060.01	Telephone	4,668.00		0.00	4,668.00		0.00	4,668.00
5065.01	Postage	547.00		0.00	547.00		0.00	547.00
5068.01	Printing/Copies	4,143.00		0.00	4,143.00		0.00	4,143.00
5070.01	Insurance-General	30,920.00		0.00	30,920.00		0.00	30,920.00
5073.01	Legal & Professional Expense	38,057.00		0.00	38,057.00		0.00	38,057.00
5074.01	Internet Service	480.00		0.00	480.00		0.00	480.00
5075.01	Publications & Education	0.00		0.00	0.00		0.00	0.00
5076.01	Memberships	3,391.00		0.00	3,391.00		0.00	3,391.00
5077.01	Registrar of Voters Expense	0.00		0.00	0.00		0.00	0.00
5078.01	Meeting Expense	2,685.00		0.00	2,685.00		0.00	2,685.00
5080.01	Office Expense	5.00		0.00	5.00		0.00	5.00
5081.01	Office Equip & Maintenance	978.00		0.00	978.00		0.00	978.00
5082.01	Bank Charges	658.00		0.00	658.00		0.00	658.00
5083.01	Expenses & Supplies	2,402.00		0.00	2,402.00		0.00	2,402.00
5085.01	Auditing/Accounting	22,036.00		0.00	22,036.00		0.00	22,036.00
5099.01	Other Expenses	108.00		0.00	108.00		0.00	108.00
5200	Administration:5200 → Debt Service	0.00		0.00	0.00		0.00	0.00
5200.01	Debt Service	7,402.00		1,444.00	8,846.00		0.00	8,846.00
5234.01	Apparatus\Equipment Purchased	0.00		0.00	0.00		0.00	0.00
5235.01	Apparatus Gasoline	0.00		0.00	0.00		0.00	0.00
5285.03	Disaster Preparedness	431.00		0.00	431.00		0.00	431.00
5295.01	Office Equipment	0.00		0.00	0.00		0.00	0.00

5296.01	Office Expenses & Supplies	0.00	0.00	0.00	0.00	0.00
5305.01	Wages, Other	712.00	0.00	712.00	0.00	712.00
5365.01	CP Buildings	0.00	0.00	0.00	0.00	0.00
9999.01	Uncategorized Expense (deleted)	0.00	0.00	0.00	0.00	0.00
Subtotal [4311]	Administration	123,112.00	1,444.00	124,556.00	0.00	124,556.00
Subgroup : [4312] Park						
5052.02	Water	949.00	0.00	949.00	0.00	949.00
5053.02	Electricity	7,405.00	0.00	7,405.00	0.00	7,405.00
5054.02	Gas	1,593.00	0.00	1,593.00	0.00	1,593.00
5060.02	Telephone	392.00	0.00	392.00	0.00	392.00
5070.02	Insurance-General	16,635.00	0.00	16,635.00	0.00	16,635.00
5074.02	Internet Service	480.00	0.00	480.00	0.00	480.00
5082.02	Bank Charges	0.00	0.00	0.00	0.00	0.00
5087.02	Park Lease	600.00	0.00	600.00	0.00	600.00
5320.02	CP Equipment	837.00	0.00	837.00	0.00	837.00
5365.02	CP Buildings	13,644.00	0.00	13,644.00	0.00	13,644.00
5370.02	CP Grounds	6,546.00	0.00	6,546.00	0.00	6,546.00
5375.02	Gasoline	2,054.00	0.00	2,054.00	0.00	2,054.00
5401.02	Aquisition/Maintenance	0.00	0.00	0.00	0.00	0.00
5405.02	Special Programs	0.00	0.00	0.00	0.00	0.00
Subtotal [4312]	Park	51,135.00	0.00	51,135.00	0.00	51,135.00
Subgroup : [4313] Fire						
5006.03	Fire Prevention Services	0.00	0.00	0.00	0.00	0.00
5052.03	Water	1,716.00	0.00	1,716.00	0.00	1,716.00
5053.03	Electricity	8,937.00	0.00	8,937.00	0.00	8,937.00
5054.03	Gas	2,230.00	0.00	2,230.00	0.00	2,230.00
5065.03	Postage	7.00	0.00	7.00	0.00	7.00
5068.03	Printing/Copies	0.00	0.00	0.00	0.00	0.00
5070.03	Insurance-General	20,294.00	0.00	20,294.00	0.00	20,294.00
5073.03	Legal & Professional Expense	0.00	0.00	0.00	0.00	0.00
5080.03	Office Expense	76.00	0.00	76.00	0.00	76.00
5081.03	Office Equip & Maintenance	3,700.00	0.00	3,700.00	0.00	3,700.00
5082.03	Bank Charges	15.00	0.00	15.00	0.00	15.00
5083.03	Expenses & Supplies	296.00	0.00	296.00	0.00	296.00
5096.03	5252 Water	0.00	0.00	0.00	0.00	0.00
5099.03	Other Expenses	280.00	0.00	280.00	0.00	280.00
52075.03	Compensation - BC/DO	0.00	0.00	0.00	0.00	0.00
5225.03	County Dispatch	19,223.00	0.00	19,223.00	0.00	19,223.00
5227.03	Communicatons	8,284.00	0.00	8,284.00	0.00	8,284.00
5232.03	EMS Coordinator	1,923.00	0.00	1,923.00	0.00	1,923.00
5233.03	Apparatus	242,132.00	0.00	242,132.00	0.00	242,132.00
5234.03	Apparatus\Equipment Purchased	788.00	0.00	788.00	0.00	788.00
5235.03	Apparatus Gasoline	14,293.00	0.00	14,293.00	0.00	14,293.00
5237.03	Inspections ICEMA/Zoll	2,400.00	0.00	2,400.00	0.00	2,400.00
5240.03	Apparatus Maint. & Repair	1,757.00	0.00	1,757.00	0.00	1,757.00
5241.03	BE461 Brush Engine 461	9,534.00	0.00	9,534.00	0.00	9,534.00
5241.1.03	ME461 Medic Engine 461	26,047.00	0.00	26,047.00	0.00	26,047.00
5241.11.03	OES6621 6621 OES Engine	921.00	0.00	921.00	0.00	921.00
5241.6.03	WT461 Water Tender 461	1,508.00	0.00	1,508.00	0.00	1,508.00
5241.61.03	WT462 Water Tender 462	2,100.00	0.00	2,100.00	0.00	2,100.00
5243.03	Yearly Equipment Testing	3,911.00	0.00	3,911.00	0.00	3,911.00
5244.03	Radio Equipment	12,480.00	0.00	12,480.00	0.00	12,480.00
5245.03	Other Expense	55.00	0.00	55.00	0.00	55.00
5247.03	Physicals & Vaccinations	625.00	0.00	625.00	0.00	625.00
5249.03	Firefighter Personal Equipment	47,860.00	0.00	47,860.00	0.00	47,860.00
5250.03	Firefighter Training Expense	5,295.00	0.00	5,295.00	0.00	5,295.00
5252.03	Fire Prevention Services	396.00	0.00	396.00	0.00	396.00
5256.03	Uniforms	3,309.00	0.00	3,309.00	0.00	3,309.00
5260.03	Building Maintenance	1,953.00	0.00	1,953.00	0.00	1,953.00
5275.03	Physicals & Vaccinations	0.00	0.00	0.00	0.00	0.00
5280.03	Medical Director	7,821.00	0.00	7,821.00	0.00	7,821.00
5290.03	Special Assessment	3,967.00	0.00	3,967.00	0.00	3,967.00
5293.3.03	C5202 C5202 Suburban	1,873.00	0.00	1,873.00	0.00	1,873.00
5295.03	Office Equipment	1,175.00	0.00	1,175.00	0.00	1,175.00
5296.03	Office Expenses & Supplies	1,082.00	0.00	1,082.00	0.00	1,082.00
5297.03	Supplies	4,716.00	0.00	4,716.00	0.00	4,716.00
5298.03	Memberships & Associations	1,728.00	0.00	1,728.00	0.00	1,728.00
5299.03	Depreciation	0.00	0.00	0.00	117,129.00	117,129.00
5365.03	CP Buildings	94,359.00	(6,126.00)	88,233.00	(32,900.00)	55,333.00
5375.03	Gasoline	1,054.00	0.00	1,054.00	0.00	1,054.00
5401.03	Aquisition/Maintenance	1,500.00	0.00	1,500.00	0.00	1,500.00
5405.03	Uncatgeg + Uncategorized Expense	0.00	0.00	0.00	0.00	0.00
9999.03	Uncategorized Expense (deleted)	0.00	0.00	0.00	0.00	0.00
Subtotal [4313]	Fire	563,620.00	(6,126.00)	557,494.00	84,229.00	641,723.00
Subgroup : [4314] Street Lights						
5070.04	Insurance-General	0.00	0.00	0.00	0.00	0.00
5096.04	Street Lights	6,287.00	0.00	6,287.00	0.00	6,287.00
Subtotal [4314]	Street Lights	6,287.00	0.00	6,287.00	0.00	6,287.00
Subgroup : [4136] Not Specified						
5068.06	Printing/Copies	(150.00)	0.00	(150.00)	0.00	(150.00)
5082.06	Bank Charges	109.00	0.00	109.00	0.00	109.00
5200.06	Debt Service	0.00	0.00	0.00	0.00	0.00
5209.06	Payroll Taxes	20.00	0.00	20.00	0.00	20.00
5235.06	Apparatus Gasoline	100.00	0.00	100.00	0.00	100.00
5600	Community Outreach	0.00	1,021.00	1,021.00	0.00	1,021.00
Subtotal [4136]	Not Specified	79.00	1,021.00	1,100.00	0.00	1,100.00
Subgroup : [4315] Tech Grant						
5295.05	Office Equipment	2,454.00	0.00	2,454.00	0.00	2,454.00
Subtotal [4315]	Tech Grant	2,454.00	0.00	2,454.00	0.00	2,454.00
Subgroup : None						
Subtotal : None		0.00	0.00	0.00	0.00	0.00
Total [4310]	Operations expense	746,687.00	(3,661.00)	743,026.00	84,229.00	827,255.00

Group : [4410]	Grant - special programs					
Subgroup : None						
Subtotal : None		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total [4410]	Grant - special programs	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Group : [3000]	Adjustment account					
Subgroup : None						
3000	Adjustment account	0.00	12,199.00	12,199.00	(84,229.00)	(72,030.00)
Subtotal : None		<u>0.00</u>	<u>12,199.00</u>	<u>12,199.00</u>	<u>(84,229.00)</u>	<u>(72,030.00)</u>
Total [3000]	Adjustment account	<u>0.00</u>	<u>12,199.00</u>	<u>12,199.00</u>	<u>(84,229.00)</u>	<u>(72,030.00)</u>
	NET (INCOME) LOSS	<u>1,620,104.00</u>	<u>(12,199.00)</u>	<u>1,607,905.00</u>	<u>84,229.00</u>	<u>1,692,134.00</u>
	Sum of Account Groups	1,620,104.00	0.00	1,620,104.00	0.00	1,620,104.00