Morongo Valley Community Services District

For the Year Ended June 30, 2021

The following Auditor workpapers are attached:

Adjusting Journal Entries

Reclassifying Journal Entries

Adjusted Trial Balance

Audit Report Lead Schedules

Prepared by:
Kendra Dockham, CPA
SM&Co

Client: ***1441 - Morongo Valley Community Services District***
Engagement: ***#1441 - A - 06/30/2021***
Period Ending: ***6/30/2021***
Trial Balance: ***10 - Trial Balance***
Workpaper: ***Adjusting Journal Entries Report***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 101		**W031**		
To clear balance in transfer to/from reserves				
2000	Deferred Revenue		199,943.00	
5241	Fire Operations:Apparatus:5241 -+ Fire Engine Maint. & Repair:BE461 -+ Brush Engine 461		35,000.00	
4800	Transfer to/rom Reserves			234,943.00
4101	CSD:4101 -+ Community Donations			
Total			**234,943.00**	**234,943.00**
Adjusting Journal Entries JE # 104		**M10**		
to recognize accrued vacation				
5004	Wages & Benefits:5004 -+ Wages - Parks		2,214.00	
5004	Wages & Benefits:5004 -+ Wages - Parks		8,849.00	
5207	Fire Operations:Compensation:5207 -+ Compensation - Chief		2,309.00	
2900	Accrued Vacation			13,372.00
Total			**13,372.00**	**13,372.00**
	Total Adjusting Journal Entries		**248,315.00**	**248,315.00**
	Total All Journal Entries		**248,315.00**	**248,315.00**

Client: ***1441 - Morongo Valley Community Services District***
Engagement: ***#1441 - A - 06/30/2021***
Period Ending: ***6/30/2021***
Trial Balance: ***10 - Trial Balance***
Workpaper: ***Reclassifing Journal Entries Report***

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 1		**F10**		
to recognize fixed assets along with accumulated depreciation for financial statement disclosure				
1750	Land, Property and Equip		2,197,220.00	
3151	Invest in F/A-contra		1,500,439.00	
1751	Accum depreciation			1,500,439.00
3150	Investment in Gen Fixed Assets			2,197,220.00
Total			**3,697,659.00**	**3,697,659.00**
Reclassifying Journal Entries JE # 2		**U10**		
to recognize long term note receivable				
1600	Note Morongo Park		38,947.00	
3000	Open Bal Equity			38,947.00
Total			**38,947.00**	**38,947.00**
Reclassifying Journal Entries JE # 3		**U10**		
to correct net assets				
8000	Uncateg -+ Uncategoried Expense		1.00	
3000	Open Bal Equity			1.00
Total			**1.00**	**1.00**
Reclassifying Journal Entries JE # 4		**F10**		
to post adj to recognize depreication				
5299	Depreciation - Fire Ops		77,607.00	
1751	Accum depreciation			77,607.00
Total			**77,607.00**	**77,607.00**
Reclassifying Journal Entries JE # 7				
to remove debit balance at year end				
4291	FIRE SERVICES:4291 -+ Donations		900.00	
4701	Grant Income:4701 -+ Reimbursable Expenditures			900.00
Total			**900.00**	**900.00**
Reclassifying Journal Entries JE # 9				
to capitalize transactions				
1750	Land, Property and Equip		9,760.00	
5265	Fire Operations:Operating Supplies:5265 -+ Paramedic Supply & Equipment			9,760.00
Total			**9,760.00**	**9,760.00**
Reclassifying Journal Entries JE # 10				
to recognize payments made to notes receivable				
4107	CSD:4107 -+ Note Payments		1,268.00	
1600	Note Morongo Park			1,268.00
Total			**1,268.00**	**1,268.00**
Reclassifying Journal Entries JE # 102		**F10**		
to capitalize the fire truck purchased				
1750	Land, Property and Equip		35,000.00	
5241	Fire Operations:Apparatus:5241 -+ Fire Engine Maint. & Repair:BE461 -+ Brush Engine 461			35,000.00
Total			**35,000.00**	**35,000.00**
	Total Reclassifying Journal Entries		**3,861,142.00**	**3,861,142.00**
	Total All Journal Entries		**3,861,142.00**	**3,861,142.00**

Client: *1441 - Morongo Valley Community Services District*
Engagement: *#1441 - A - 06/30/2021*
Period Ending: *6/30/2021*
Trial Balance: *10 - Trial Balance*

Account	Description	1st PP-FINAL	< WPRef	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL	< WPRef
		6/30/2020		6/30/2021			6/30/2021			6/30/2021	
1000	General Operating Fund	227,232.00		380,866.00			380,866.00			380,866.00	
1001	Savings - Sweep Acct.	0.00		0.00			0.00			0.00	
1002	CD (LAFCO\EMERGENCY RES)	143,473.00		143,637.00			143,637.00			143,637.00	
1003	Restricted Funds Account	111,723.00		307,104.00			307,104.00			307,104.00	
1004	Money Market (Reserve)	40,073.00		40,082.00			40,082.00			40,082.00	
1005	Petty Cash	0.00		0.00			0.00			0.00	
1005.10	Petty Cash:1005.10 -+ Cash on Hand	100.00		100.00			100.00			100.00	
1005.20	Petty Cash:1005.20 -+ Petty Cash -Checking	530.00		550.00			550.00			550.00	
1006	LA Fire Credit Union	192.00		227.00			227.00			227.00	
1200	Grants Receivable	60,945.00		0.00			0.00			0.00	
1201	A/R Audit Adjustment	0.00		0.00			0.00			0.00	
1205	Property Tax Receivable	15,308.00		16,011.00			16,011.00			16,011.00	
1206	Other Receivables	0.00		20,512.00			20,512.00			20,512.00	
1207	Downey Savings	0.00		0.00			0.00			0.00	
1208	St.461 Exp.	0.00		0.00			0.00			0.00	
1210	Taxes receivable	0.00		0.00			0.00			0.00	
1300	Prepaid Insurance	0.00		0.00			0.00			0.00	
1301	Prepaid Expenses	1,813.00		0.00			0.00			0.00	
1499	Undeposited	0.00		0.00			0.00			0.00	
1600	Note Morongo Park	38,947.00		0.00			0.00		37,679.00	37,679.00	
								RJE - 2	38,947.00		
								RJE - 10	(1,268.00)		
1700	Provision for LTD Funding	0.00		0.00			0.00			0.00	
1701	Provisions for LTD funding	0.00		0.00			0.00			0.00	
1750	Land, Property and Equip	2,197,220.00		0.00			0.00		2,241,980.00	2,241,980.00	
								RJE - 1	2,197,220.00		
								RJE - 9	9,760.00		
								RJE - 102	35,000.00		
1751	Accum depreciation	(1,500,439.00)		0.00			0.00		(1,578,046.00)	(1,578,046.00)	
								RJE - 1	(1,500,439.00)		
								RJE - 4	(77,607.00)		
1800	Deposits - Refundable	0.00		0.00			0.00			0.00	
1801	C.D.F.	0.00		0.00			0.00			0.00	
1802	McCracken,Atty	0.00		0.00			0.00			0.00	
1999	Suspense - Pendings	(277.00)		0.00			0.00			0.00	
2000	Deferred Revenue	(11,723.00)		(207,104.00)		199,943.00	(7,161.00)			(7,161.00)	
					AJE - 101	199,943.00					
2003	Payables	(32,491.00)		(35,756.00)			(35,756.00)			(35,756.00)	
2025	LAFCU - Tahoe	0.00		0.00			0.00			0.00	
2050	Pacific Western Bank-Elan	260.00		0.00			0.00			0.00	
2052	FF Credit Union #2405-2407	0.00		(121.00)			(121.00)			(121.00)	
2054	Pacific Western Bank #1564	0.00		(5,546.00)			(5,546.00)			(5,546.00)	
2055	American Express	0.00		0.00			0.00			0.00	
2057	Home Depot #9043	(143.00)		0.00			0.00			0.00	
2100	A/P	0.00		0.00			0.00			0.00	
2101	Morongo Park Note	0.00		0.00			0.00			0.00	
2102	Current Portion Notes Payable	0.00		0.00			0.00			0.00	
2105	Master Lease - E 461	0.00		0.00			0.00			0.00	
2106	Ford Ranger	0.00		0.00			0.00			0.00	
2110	WM Engine	0.00		0.00			0.00			0.00	
2115	Municipal Finance Corp - E462	0.00		0.00			0.00			0.00	
2120	Radios, Turnout	0.00		0.00			0.00			0.00	
2121	LT Tahoe Note	0.00		0.00			0.00			0.00	
2270	A/P Pending Audit Adjustment	0.00		0.00			0.00			0.00	
2271	Lease payable	0.00		0.00			0.00			0.00	
2275	Casualty/Theft Loss Suspense	0.00		0.00			0.00			0.00	
2300	Payroll Taxes Payable	0.00		(4,793.00)			(4,793.00)			(4,793.00)	
2301	Payroll Payable	0.00		0.00			0.00			0.00	
2305	Sales Tax Payable	(403.00)		0.00			0.00			0.00	
2311	Park Cleaning Deposit Refunds	0.00		(400.00)			(400.00)			(400.00)	
2326	Payroll Liabilities:2326 -+ Healthnet	0.00		(1,028.00)			(1,028.00)			(1,028.00)	
2327	Payroll Liabilities:2327 -+ Aflac Post Tax	0.00		(12.00)			(12.00)			(12.00)	
2350	Unsecured Line of Credit-P.W.B.	0.00		0.00			0.00			0.00	
2400	A/P - Dispatch Dispute	0.00		0.00			0.00			0.00	
2900	Accrued Vacation	0.00		0.00		(13,372.00)	(13,372.00)			(13,372.00)	
					AJE - 104	(13,372.00)					
3000	Open Bal Equity	(40,125.00)		0.00			0.00		(38,948.00)	(38,948.00)	
								RJE - 2	(38,947.00)		
								RJE - 3	(1.00)		
3150	Investment in Gen Fixed Assets	(2,148,860.00)		0.00			0.00		(2,197,220.00)	(2,197,220.00)	
								RJE - 1	(2,197,220.00)		
3151	Invest in F/A-contra	1,424,784.00		0.00			0.00		1,500,439.00	1,500,439.00	
								RJE - 1	1,500,439.00		
3900	Undesignated Prior Earnings	(102,532.00)		(75,444.00)			(75,444.00)			(75,444.00)	
3951	Designated Reserves:3951 + General Operating	0.00		0.00			0.00			0.00	
3952	Designated Reserves:3952 + Castastrophic Emergencies	0.00		0.00			0.00			0.00	
3953	Designated Reserves:3953 + Contingencies	0.00		0.00			0.00			0.00	
3954	Designated Reserves:3954 + Capital Outlay	0.00		0.00			0.00			0.00	
3955	Designated Reserves:3955 -+ LAFCO Reserve (CD)	(79,971.00)		(79,971.00)			(79,971.00)			(79,971.00)	
3956	Designated Reserves:3956 -+ Contingency Reserve(MM)	(40,071.00)		(40,071.00)			(40,071.00)			(40,071.00)	
3957	Designated Reserves:3957 -+ General Reserve Emergencies(CD)	(60,000.00)		(60,000.00)			(60,000.00)			(60,000.00)	
3958	Designated Reserves:3958 -+ Reserve for Capital Imp (R)	(75,000.00)		(75,000.00)			(75,000.00)			(75,000.00)	
3959	Designated Reserves:3959 -+ Reserve for Fund Development(R)	(25,000.00)		(25,000.00)			(25,000.00)			(25,000.00)	
3960	Designated Reserves:3960 -+ General Operating Reserve	(201,125.00)		(201,125.00)			(201,125.00)			(201,125.00)	
3998	Rounding Account	0.00		0.00			0.00			0.00	
3999	P&L Summary	0.00		0.00			0.00			0.00	
4001	County Taxes:4001 -+ Countywide & Unitary Accrued	(473,328.00)		(504,984.00)			(504,984.00)			(504,984.00)	
4003	General Gov'tal tax	0.00		0.00			0.00			0.00	
4004	General Gov Tax Prior	0.00		0.00			0.00			0.00	
4005	County taxes: 1% Curr.sec	0.00		0.00			0.00			0.00	
4006	County Taxes:4006 -+ Fire Suppression Assessment	(340,750.00)		(359,265.00)			(359,265.00)			(359,265.00)	
4010	County taxes: 1% curr unsec	0.00		0.00			0.00			0.00	
4015	County taxes - utility unitary	0.00		0.00			0.00			0.00	
4020	County taxes - prior unsec	0.00		0.00			0.00			0.00	
4035	County taxes - supplemental cur	0.00		0.00			0.00			0.00	
4045	County taxes - hmowns. prop tax adj	0.00		0.00			0.00			0.00	
4100	CSD	0.00		0.00			0.00			0.00	
4101	CSD:4101 -+ Community Donations	(391.00)		(17.00)			(17.00)			(17.00)	
					AJE - 101	0.00					
4102	Meetings	0.00		0.00			0.00			0.00	
4105	CSD:4105 -+ Interest	(3,320.00)		(206.00)			(206.00)			(206.00)	
4107	CSD:4107 -+ Note Payments	(2,130.00)		(6,667.00)			(6,667.00)		1,268.00	(5,399.00)	
								RJE - 10	1,268.00		
4110	CSD:4110 -+ CP Rents & Concessions	(100.00)		0.00			0.00			0.00	
4190	CSD:4190 -+ Income - Other	(2,010.00)		0.00			0.00			0.00	
4191	Donations	0.00		0.00			0.00			0.00	
4290	FIRE SERVICES:4290 -+ Income - Other	0.00		0.00			0.00			0.00	
4291	FIRE SERVICES:4291 -+ Donations	0.00		(4,798.00)			(4,798.00)		900.00	(3,898.00)	
								RJE - 7	900.00		
4292	FIRE SERVICES: FF purchases	0.00		0.00			0.00			0.00	
4293	FIRE SERVICES:4293 -+ OES Reimbursement	(74,596.00)		(332,816.00)			(332,816.00)			(332,816.00)	
4294	FIRE SERVICES:4294 -+ Cost Recovery - Reimbursement	(519.00)		(847.00)			(847.00)			(847.00)	
4296	FIRE SERVICES:4296 -+ Fire Inspections	(5,255.00)		(2,338.00)			(2,338.00)			(2,338.00)	
4310	COVINGTON PARK:4310 -+ Rents & Concessions	(3,084.00)		(3,065.00)			(3,065.00)			(3,065.00)	
4390	COVINGTON PARK:4390 + Income - Other	0.00		0.00			0.00			0.00	
4410	Morongo valley park - rents & conce	0.00		0.00			0.00			0.00	
4500	Inkind donation	0.00		0.00			0.00			0.00	
4700	Grant income	0.00		0.00			0.00			0.00	
4701	Grant Income:4701 -+ Reimbursable Expenditures	(60,945.00)		900.00			900.00		(900.00)	0.00	
								RJE - 7	(900.00)		
4702	Grant Income:4702 -+ Capital Expenditures	0.00		0.00			0.00			0.00	
4705	Grants - Special programs	0.00		0.00			0.00			0.00	
4800	Transfer to/rom Reserves	(2,355.00)		234,943.00		(234,943.00)	0.00			0.00	
					AJE - 101	(234,943.00)					
4997	Morongo Park Note payments	0.00		0.00			0.00			0.00	
4998	Sale of Fixed Assets	0.00		0.00			0.00			0.00	
4999	Proceeds from sale of assets	0.00		0.00			0.00			0.00	
5000	Administration:5071 -+ Repair and Maintenance	0.00		34.00			34.00			34.00	
5001	Wages & Benefits: Wage & Benefits	0.00		0.00			0.00			0.00	
5002	Wages & Benefits:5002 -+ Wages - Administrative:5305 -+ Wages, Other	0.00		22,680.00			22,680.00			22,680.00	
5002.1	Wages & Benefits:5002 -+ Wages - Administrative:5002.1 -+ Administrative -Interim GM	0.00		0.00			0.00			0.00	
5002.2	Wages & Benefits:5002 -+ Wages - Administrative:5002.2 -+ Administrative -Interim Asst GM	0.00		0.00			0.00			0.00	
5003	Wages & Benefits:5003 -+ Wages - Support Staff	28,828.00		16,229.00			16,229.00			16,229.00	
5004	Wages & Benefits:5004 -+ Wages - Parks	29,341.00		31,341.00		11,063.00	42,404.00			42,404.00	
					AJE - 104	2,214.00					

Account	Description	1st PP-FINAL	< WPRef	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL	< WPRef
		6/30/2020		6/30/2021			6/30/2021			6/30/2021	
					AJE - 104	8,849.00					
5005	Wages & Benefits:5002 -+ Wages - Administrative:5305 -+ Wages, Other	21,840.00		0.00			0.00			0.00	
5010	Wages & Benefits: Extra Help Wages	0.00		0.00			0.00			0.00	
5015	Wages & Benefits:5015 -+ Payroll Taxes - Employer	5,701.00		4,245.00			4,245.00			4,245.00	
5016	Wages & Benefits: Unemployment cl	0.00		0.00			0.00			0.00	
5018	Wages & Benefits:5018 -+ CSD Workers Comp.	3,435.00		2,467.00			2,467.00			2,467.00	
5019	Wages & Benefits:5019 -+ Employee Benefits	6,861.00		7,768.00			7,768.00			7,768.00	
5025	Advertising	0.00		0.00			0.00			0.00	
5036	Administration: Dollar A Day Program Expense	0.00		0.00			0.00			0.00	
5052	Administration:5100 -+ Utilities:5052 -+ 5252 Water	0.00		0.00			0.00			0.00	
5053	Administration:5100 -+ Utilities:5053 -+ 5053 Electricity	10,934.00		11,607.00			11,607.00			11,607.00	
5054	Administration:5100 -+ Utilities:5054 -+ 5054 Gas	2,336.00		1,471.00			1,471.00			1,471.00	
5060	Administration:5100 -+ Utilities:5060 -+ 5060 Telephone	1,781.00		1,765.00			1,765.00			1,765.00	
5065	Administration:5080 -+ Office Expense:5065 -+ Postage	491.00		341.00			341.00			341.00	
5068	Administration:5080 -+ Office Expense:5068 -+ Printing/Copies	1,601.00		1,516.00			1,516.00			1,516.00	
5070	Administration:5070 -+ Insurance-General	22,745.00		32,002.00			32,002.00			32,002.00	
5071	Repair and Maintenance	0.00		0.00			0.00			0.00	
5073	Administration:5080 -+ Office Expense:5073 -+ Legal & Professional Expense	38,898.00		6,572.00			6,572.00			6,572.00	
5074	Administration:5080 -+ Office Expense:5074 -+ Internet Service	1,431.00		1,177.00			1,177.00			1,177.00	
5075	Administration:5080 -+ Office Expense:5075 -+ Publications & Education	0.00		130.00			130.00			130.00	
5076	Administration:5080 -+ Office Expense:5076 -+ Memberships	2,931.00		3,197.00			3,197.00			3,197.00	
5077	Administration:5080 -+ Office Expense:5077 -+ Registar of Voters Expense	0.00		1,975.00			1,975.00			1,975.00	
5078	Administration:5080 -+ Office Expense:5078 -+ Meeting Expense	900.00		2,615.00			2,615.00			2,615.00	
5079	Office Expense: Newsletter	0.00		0.00			0.00			0.00	
5080	Administration:5080 -+ Office Expense	0.00		0.00			0.00			0.00	
5081	Administration:5080 -+ Office Expense:5081 -+ Office Equip & Maintenance	143.00		1,586.00			1,586.00			1,586.00	
5082	Administration:5080 -+ Office Expense:5082 -+ Bank Charges	359.00		(100.00)			(100.00)			(100.00)	
5083	Administration:5080 -+ Office Expense:5083 -+ Expenses & Supplies	1,335.00		686.00			686.00			686.00	
5085	Administration:5085 -+ Auditing/Accounting	19,171.00		19,391.00			19,391.00			19,391.00	
5087	Administration:5087 -+ Park Lease	600.00		600.00			600.00			600.00	
5090	Administration:5090 + Children's Library	0.00		0.00			0.00			0.00	
5091	Office expense - donations	0.00		0.00			0.00			0.00	
5093	Repair and maintenance	0.00		0.00			0.00			0.00	
5094	Repair and maintenance: Equip main	0.00		0.00			0.00			0.00	
5095	Gen gov't-depr	0.00		0.00			0.00			0.00	
5096	Administration:5096 -+ Street Lights	3,634.00		4,813.00			4,813.00			4,813.00	
5099	Administration:5080 -+ Office Expense:5099 -+ Other Expenses	0.00		0.00			0.00			0.00	
5200	Administration:5200 -+ Debt Service	0.00		0.00			0.00			0.00	
5202	Fire Operations:Compensation:5202 -+ Compensation-Arson Investigator	0.00		0.00			0.00			0.00	
5203	Fire Operations:Compensation:5203 -+ Compensation - Paramedics	76,212.00		134,221.00			134,221.00			134,221.00	
5204	Fire Operations:Compensation:5204 -+ Compensation - Engineers	113,432.00		78,364.00			78,364.00			78,364.00	
5205	Fire Operations:Compensation:5205 -+ OES & Mutual Aid	18,571.00		68,642.00			68,642.00			68,642.00	
5206	Fire Operations:Compensation:5206 -+ Compensation - Captains	62,976.00		56,732.00			56,732.00			56,732.00	
5207	Fire Operations:Compensation:5207 -+ Compensation - Chief	141,135.00		67,707.00		2,309.00	70,016.00			70,016.00	
					AJE - 104	2,309.00					
5207.5	Fire Operations:Compensation:5207.5 -+ Compensation - BC/DO	42,000.00		56,435.00			56,435.00			56,435.00	
5208	Fire Operations: Compensation: Firefighters	0.00		0.00			0.00			0.00	
5209	Fire Operations:Compensation:5209 -+ Payroll Taxes	38,151.00		36,303.00			36,303.00			36,303.00	
5210	Fire Operations: Compensation: OES & Mutual Aid	0.00		0.00			0.00			0.00	
5215	Fire Operations:Compensation:5215 -+ Worker's Comp. Ins.	22,532.00		16,400.00			16,400.00			16,400.00	
5219	Fire Operations:Compensation:5219 -+ Employee Benefits	22,284.00		21,177.00			21,177.00			21,177.00	
5220	Administration:5200 -+ Debt Service:5220 -+ Lease/Purchase Equip. Reserve	0.00		0.00			0.00			0.00	
5221	Debt Service: Lease/Purchase Equip	0.00		0.00			0.00			0.00	
5225	Fire Operations:Administration:5225 -+ County Dispatch	11,018.00		11,919.00			11,919.00			11,919.00	
5227	Fire Operations:Administration:5227 -+ Communications	6,455.00		6,401.00			6,401.00			6,401.00	
5230	Fire Operations:Compensation:5230 -+ Subsistance Pay Reserves	71,775.00		40,000.00			40,000.00			40,000.00	
5232	Fire Operations:Compensation:5232 -+ EMS Coordinator	0.00		456.00			456.00			456.00	
5234	Fire Operations:Apparatus:5234 -+ Apparatus\Equipment Purchased	18,175.00		8,090.00			8,090.00			8,090.00	
5235	Fire Operations:Apparatus:5235 -+ Apparatus Gasoline	12,373.00		11,506.00			11,506.00			11,506.00	
5237	Fire Operations:Administration:5237 -+ Inspections ICEMA/Zoll	2,400.00		2,400.00			2,400.00			2,400.00	
5240	Fire Operations:Apparatus:5240 -+ Apparatus Maint. & Repair	2,536.00		1,737.00			1,737.00			1,737.00	
5240.1	Fire Operations:Apparatus:5241 -+ Fire Engine Maint. & Repair	0.00		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		35,000.00	43,177.00		(35,000.00)	8,177.00	
					AJE - 101	35,000.00		RJE - 102	(35,000.00)		
5241.1	Fire Operations:Apparatus:5241 -+ Fire Engine Maint. & Repair:BP461 -+ Brush Patrol 461	7,741.00		0.00			0.00			0.00	
5241.10	Fire Operations:Apparatus:5241 -+ Fire Engine Maint. & Repair:UT461 -+ Utility Truck 461	0.00		0.00			0.00			0.00	
5241.2	Fire Operations:Apparatus:5241 + Fire Engine Maint. & Repair:BE461 + Brush Engine 461	0.00		0.00			0.00			0.00	
5241.3	Fire Operations:Apparatus:5241 -+ Fire Engine Maint. & Repair:E462 -+ Fire Engine 462	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			17,216.00			17,216.00	
5241.5	Fire Operations:Apparatus:5241 -+ Fire Engine Maint. & Repair:OLD461 -+ OLD Medic Engine 461	0.00		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			1,453.00			1,453.00	
5241.7	Fire Operations:Apparatus:5241 -+ Fire Engine Maint. & Repair:WT462 -+ Water Tender 462	960.00		0.00			0.00			0.00	
5241.8	Fire Operations: Apparatus: Yearly Equipment Testing	0.00		0.00			0.00			0.00	
5241.9	Fire Operations: Apparatus: Radio Equipment	0.00		0.00			0.00			0.00	
5243	Fire Operations:Apparatus:5243 -+ Yearly Equipment Testing	1,930.00		650.00			650.00			650.00	
5244	Fire Operations:Apparatus:5244 -+ Radio Equipment	0.00		1,087.00			1,087.00			1,087.00	
5245	Fire Operations:Administration:5245 -+ Other Expense	0.00		0.00			0.00			0.00	
5247	Fire Operations:Training & Safety:5247 -+ Physicals & Vaccinations	2,550.00		690.00			690.00			690.00	
5249	Fire Operations:Training & Safety:5249 -+ Firefighter Personal Equipment	(224.00)		8,601.00			8,601.00			8,601.00	
5250	Fire Operations:Training & Safety:5250 -+ Firefighter Training Expense	0.00		88.00			88.00			88.00	
5251	Utilities: Gas	0.00		0.00			0.00			0.00	
5252	Administration:5100 -+ Utilities:5052 -+ 5252 Water	2,389.00		3,050.00			3,050.00			3,050.00	
5253	Utilities: Electricity	0.00		0.00			0.00			0.00	
5254	Utilities: Telephone	0.00		0.00			0.00			0.00	
5255	Utilities: Cable	0.00		0.00			0.00			0.00	
5256	Fire Operations:Training & Safety:5256 -+ Uniforms	91.00		5,139.00			5,139.00			5,139.00	
5257	Land lease payments	0.00		0.00			0.00			0.00	
5260	Fire Operations:Administration:5260 -+ Building Maintenance	3,905.00		627.00			627.00			627.00	
5265	Fire Operations:Operating Supplies:5265 -+ Paramedic Supply & Equipment	7,027.00		16,454.00			16,454.00		(9,760.00)	6,694.00	
								RJE - 9	(9,760.00)		
5275	Fire Operations:Operating Supplies:5275 -+ OES & Mutual Aid Expense	0.00		0.00			0.00			0.00	
5280	Fire Operations:Administration:5280 -+ Medical Director	5,000.00		5,000.00			5,000.00			5,000.00	
5285	Fire Operations: Disaster prep	0.00		0.00			0.00			0.00	
5290	Fire Operations:Administration:5290 -+ Special Assessment	2,837.00		3,282.00			3,282.00			3,282.00	
5291	Fire Ops-depr	0.00		0.00			0.00			0.00	
5292	Fire Operations: Training & Safety:5292 + Firefighter Purchases	0.00		0.00			0.00			0.00	
5293	Fire Operations:Apparatus:5293 -+ Command Vehicle:C5200 -+ 2013 Tahoe	1,376.00		53.00			53.00			53.00	
5293.1	Fire Operations:Apparatus:5293 + Command Vehicle:C5201 + Tahoe	0.00		0.00			0.00			0.00	
5293.2	Fire Operations:Apparatus:5293 -+ Command Vehicle:C5202 -+ 1992 Chevy	0.00		0.00			0.00			0.00	
5293.3	Fire Operations:Apparatus:5293 -+ Command Vehicle:C5202 -+ C5202 Suburban	683.00		77.00			77.00			77.00	
5294	Fire Operations: Apparatus:5293 + Command Vehicle	0.00		0.00			0.00			0.00	
5295	Fire Operations:Administration:5295 -+ Office Equipment	0.00		0.00			0.00			0.00	
5296	Fire Operations:Administration:5296 -+ Office Expenses & Supplies	1,387.00		1,121.00			1,121.00			1,121.00	
5297	Fire Operations:Administration:5297 -+ Supplies	4,468.00		2,821.00			2,821.00			2,821.00	
5298	Fire Operations:Administration:5298 -+ Memberships & Associations	0.00		100.00			100.00			100.00	
5299	Depreciation - Fire Ops	75,655.00		0.00			0.00		77,607.00	77,607.00	
								RJE - 4	77,607.00		
5305	Wages & Benefits: Wages, Other	0.00		0.00			0.00			0.00	
5320	Administration:5071 -+ Repair and Maintenance:5320 -+ CP Equipment	4,204.00		1,057.00			1,057.00			1,057.00	
5350	Repair and Maintenance: Maintenance of Equipment	0.00		0.00			0.00			0.00	
5351	Utilities: Gas	0.00		0.00			0.00			0.00	
5352	Utilities: Water	0.00		0.00			0.00			0.00	
5353	Utilities: Electricity	0.00		0.00			0.00			0.00	
5354	Administration: Utilities: Ball Park Electricity	0.00		0.00			0.00			0.00	
5360	Utilities: Telephone	0.00		0.00			0.00			0.00	
5364	Administration:5071 + Repair and Maintenance:5365 + CP Buildings	0.00		0.00			0.00			0.00	
5365	Administration:5071 -+ Repair and Maintenance:5365 -+ CP Buildings	6,501.00		5,215.00			5,215.00			5,215.00	
5370	Administration:5071 -+ Repair and Maintenance:5370 -+ CP Grounds	3,138.00		2,761.00			2,761.00			2,761.00	
5371	Administration:5071 -+ Repair and Maintenance:5371 -+ Ball Park	2,382.00		77.00			77.00			77.00	
5374	Administration: Repair and Maintenance: Vehicle	0.00		0.00			0.00			0.00	
5375	Administration:5071 -+ Repair and Maintenance:5375 -+ Gasoline	1,951.00		1,927.00			1,927.00			1,927.00	
5376	Repair and Maintenance: Morongo Park Grounds	0.00		0.00			0.00			0.00	
5377	Administration:5071 + Repair and Maintenance:5377 + Mojave Property	0.00		0.00			0.00			0.00	
5385	Repair and Maintenance: Recreation	0.00		0.00			0.00			0.00	
5399	Office Expense: Other	0.00		0.00			0.00			0.00	
5400	Grant Expense	0.00		0.00			0.00			0.00	
5401	Grant Expense:5401 -+ Aquisition/Maintenance	5,770.00		0.00			0.00			0.00	
5405	Grant Expense: Special Programs	0.00		0.00			0.00			0.00	
5499	Depreciation: Parks	0.00		0.00			0.00			0.00	
5500	Inkind expense	0.00		0.00			0.00			0.00	
5999	Closing Costs	0.00		0.00			0.00			0.00	
8000	Uncateg -+ Uncategoried Expense	0.00		121.00			121.00		1.00	122.00	
								RJE - 3	1.00		
Total		**0.00**		**0.00**		**0.00**	**0.00**		**0.00**	**0.00**	
	Net (Income) Loss	**55,560.00**		**(97,718.00)**		**(186,571.00)**	**(284,289.00)**		**34,116.00**	**(250,173.00)**	

Client: ***1441 - Morongo Valley Community Services District***
Engagement: ***#1441 - A - 06/30/2021***
Period Ending: ***6/30/2021***
Trial Balance: ***10 - Trial Balance***
Workpaper: ***Lead Schedules***

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL
		6/30/2020	06/30/2021			06/30/2021			06/30/2021
Group : [A]	**cash**								
Subgroup : [100]	**Unrestricted**								
1000	General Operating Fund	227,232.00	380,866.00		0.00	380,866.00		0.00	380,866.00
1004	Money Market (Reserve)	40,073.00	40,082.00		0.00	40,082.00		0.00	40,082.00
1005.10	Petty Cash:1005.10 -+ Cash on Hand	100.00	100.00		0.00	100.00		0.00	100.00
1005.20	Petty Cash:1005.20 -+ Petty Cash -Checking	530.00	550.00		0.00	550.00		0.00	550.00
1006	LA Fire Credit Union	192.00	227.00		0.00	227.00		0.00	227.00
Subtotal [100] Unrestricted		**268,127.00**	**421,825.00**		**0.00**	**421,825.00**		**0.00**	**421,825.00**
Subgroup : [200]	**Restricted**								
1003	Restricted Funds Account	111,723.00	307,104.00		0.00	307,104.00		0.00	307,104.00
Subtotal [200] Restricted		**111,723.00**	**307,104.00**		**0.00**	**307,104.00**		**0.00**	**307,104.00**
Subgroup : [300]	**Certificates of Deposit**								
1002	CD (LAFCO\EMERGENCY RES)	143,473.00	143,637.00		0.00	143,637.00		0.00	143,637.00
Subtotal [300] Certificates of Deposit		**143,473.00**	**143,637.00**		**0.00**	**143,637.00**		**0.00**	**143,637.00**
Total [A] cash		**523,323.00**	**872,566.00**		**0.00**	**872,566.00**		**0.00**	**872,566.00**
Group : [B]	**AR**								
Subgroup : [100]	**Grants**								
1200	Grants Receivable	60,945.00	0.00		0.00	0.00		0.00	0.00
1205	Property Tax Receivable	15,308.00	16,011.00		0.00	16,011.00		0.00	16,011.00
1206	Other Receivables	0.00	20,512.00		0.00	20,512.00		0.00	20,512.00
Subtotal [100] Grants		**76,253.00**	**36,523.00**		**0.00**	**36,523.00**		**0.00**	**36,523.00**
Total [B] AR		**76,253.00**	**36,523.00**		**0.00**	**36,523.00**		**0.00**	**36,523.00**
Group : [D]	**Prepaid Insurance**								
Subgroup : None									
1301	Prepaid Expenses	1,813.00	0.00		0.00	0.00		0.00	0.00
Subtotal : None		**1,813.00**	**0.00**		**0.00**	**0.00**		**0.00**	**0.00**
Total [D] Prepaid Insurance		**1,813.00**	**0.00**		**0.00**	**0.00**		**0.00**	**0.00**
Group : [G]	**LTD funding**								
Subgroup : [200]	**NonCurrent**								
1600	Note Morongo Park	38,947.00	0.00		0.00	0.00		37,679.00	37,679.00
							RJE - 2	38,947.00	
							RJE - 10	(1,268.00)	
Subtotal [200] NonCurrent		**38,947.00**	**0.00**		**0.00**	**0.00**		**37,679.00**	**37,679.00**
Total [G] LTD funding		**38,947.00**	**0.00**		**0.00**	**0.00**		**37,679.00**	**37,679.00**
	Current Assets	**640,336.00**	**909,089.00**		**0.00**	**909,089.00**		**37,679.00**	**946,768.00**
Group : [F]	**fixed assets**								
Subgroup : [F1]	**Land, property and equipment**								
1750	Land, Property and Equip	2,197,220.00	0.00		0.00	0.00		2,241,980.00	2,241,980.00
							RJE - 1	2,197,220.00	
							RJE - 9	9,760.00	
							RJE - 102	35,000.00	
Subtotal [F1] Land, property and equipment		**2,197,220.00**	**0.00**		**0.00**	**0.00**		**2,241,980.00**	**2,241,980.00**
Subgroup : [F2]	**Accumulated Depreciation**								
1751	Accum depreciation	(1,500,439.00)	0.00		0.00	0.00		(1,578,046.00)	(1,578,046.00)
							RJE - 1	(1,500,439.00)	
							RJE - 4	(77,607.00)	
Subtotal [F2] Accumulated Depreciation		**(1,500,439.00)**	**0.00**		**0.00**	**0.00**		**(1,578,046.00)**	**(1,578,046.00)**
Total [F] fixed assets		**696,781.00**	**0.00**		**0.00**	**0.00**		**663,934.00**	**663,934.00**
	Non-Current Assets	**696,781.00**	**0.00**		**0.00**	**0.00**		**663,934.00**	**663,934.00**
	TOTAL ASSET	**1,337,117.00**	**909,089.00**		**0.00**	**909,089.00**		**701,613.00**	**1,610,702.00**
Group : [M]	**AP**								
Subgroup : None									
1999	Suspense - Pendings	(277.00)	0.00		0.00	0.00		0.00	0.00
2003	Payables	(32,491.00)	(35,756.00)		0.00	(35,756.00)		0.00	(35,756.00)
2050	Pacific Western Bank-Elan	260.00	0.00		0.00	0.00		0.00	0.00
2052	FF Credit Union #2405-2407	0.00	(121.00)		0.00	(121.00)		0.00	(121.00)
2054	Pacific Western Bank #1564	0.00	(5,546.00)		0.00	(5,546.00)		0.00	(5,546.00)
2057	Home Depot #9043	(143.00)	0.00		0.00	0.00		0.00	0.00
2300	Payroll Taxes Payable	0.00	(4,793.00)		0.00	(4,793.00)		0.00	(4,793.00)
2305	Sales Tax Payable	(403.00)	0.00		0.00	0.00		0.00	0.00
2311	Park Cleaning Deposit Refunds	0.00	(400.00)		0.00	(400.00)		0.00	(400.00)
2326	Payroll Liabilities:2326 -+ Healthnet	0.00	(1,028.00)		0.00	(1,028.00)		0.00	(1,028.00)
2327	Payroll Liabilities:2327 -+ Aflac Post Tax	0.00	(12.00)		0.00	(12.00)		0.00	(12.00)
2900	Accrued Vacation	0.00	0.00		(13,372.00)	(13,372.00)		0.00	(13,372.00)
				AJE - 104	(13,372.00)				
Subtotal : None		**(33,054.00)**	**(47,656.00)**		**(13,372.00)**	**(61,028.00)**		**0.00**	**(61,028.00)**
Total [M] AP		**(33,054.00)**	**(47,656.00)**		**(13,372.00)**	**(61,028.00)**		**0.00**	**(61,028.00)**
Group : [N]	**deferred revenues**								
Subgroup : None									
2000	Deferred Revenue	(11,723.00)	(207,104.00)		199,943.00	(7,161.00)		0.00	(7,161.00)
				AJE - 101	199,943.00				
Subtotal : None		**(11,723.00)**	**(207,104.00)**		**199,943.00**	**(7,161.00)**		**0.00**	**(7,161.00)**
Total [N] deferred revenues		**(11,723.00)**	**(207,104.00)**		**199,943.00**	**(7,161.00)**		**0.00**	**(7,161.00)**
	Current Liabilities	**(44,777.00)**	**(254,760.00)**		**186,571.00**	**(68,189.00)**		**0.00**	**(68,189.00)**
	Non-Current Liabilities	**0.00**	**0.00**		**0.00**	**0.00**		**0.00**	**0.00**
	TOTAL LIABILITY	**(44,777.00)**	**(254,760.00)**		**186,571.00**	**(68,189.00)**		**0.00**	**(68,189.00)**
Group : [U]	**Fund balance**								
Subgroup : [100]	**Unrestricted**								
3000	Open Bal Equity	(40,125.00)	0.00		0.00	0.00		(38,948.00)	(38,948.00)
							RJE - 2	(38,947.00)	
							RJE - 3	(1.00)	
3900	Undesignated Prior Earnings	(102,532.00)	(75,444.00)		0.00	(75,444.00)		0.00	(75,444.00)
Subtotal [100] Unrestricted		**(142,657.00)**	**(75,444.00)**		**0.00**	**(75,444.00)**		**(38,948.00)**	**(114,392.00)**
Subgroup : [200]	**Invest in FA**								
3150	Investment in Gen Fixed Assets	(2,148,860.00)	0.00		0.00	0.00		(2,197,220.00)	(2,197,220.00)
							RJE - 1	(2,197,220.00)	
3151	Invest in F/A-contra	1,424,784.00	0.00		0.00	0.00		1,500,439.00	1,500,439.00
							RJE - 1	1,500,439.00	
Subtotal [200] Invest in FA		**(724,076.00)**	**0.00**		**0.00**	**0.00**		**(696,781.00)**	**(696,781.00)**
Subgroup : [300]	**Designated**								
3955	Designated Reserves:3955 -+ LAFCO Reserve (CD)	(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(CD)	(60,000.00)	(60,000.00)		0.00	(60,000.00)		0.00	(60,000.00)
3958	Designated Reserves:3958 -+ Reserve for Capital Imp (R)	(75,000.00)	(75,000.00)		0.00	(75,000.00)		0.00	(75,000.00)
3959	Designated Reserves:3959 -+ Reserve for Fund Development(R)	(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		**(1,347,900.00)**	**(556,611.00)**		**0.00**	**(556,611.00)**		**(735,729.00)**	**(1,292,340.00)**

Client: ***1441 - Morongo Valley Community Services District***
Engagement: ***#1441 - A - 06/30/2021***
Period Ending: ***6/30/2021***
Trial Balance: ***10 - Trial Balance***
Workpaper: ***Lead Schedules***

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL
		6/30/2020	06/30/2021			06/30/2021			06/30/2021
	Equity	**(1,347,900.00)**	**(556,611.00)**		**0.00**	**(556,611.00)**		**(735,729.00)**	**(1,292,340.00)**
	NET (INCOME) LOSS	**55,560.00**	**(97,718.00)**		**(186,571.00)**	**(284,289.00)**		**34,116.00**	**(250,173.00)**
	TOTAL EQUITY	**(1,292,340.00)**	**(654,329.00)**		**(186,571.00)**	**(840,900.00)**		**(701,613.00)**	**(1,542,513.00)**
	TOTAL LIABILITY AND EQUITY	**(1,337,117.00)**	**(909,089.00)**		**0.00**	**(909,089.00)**		**(701,613.00)**	**(1,610,702.00)**
Group : [W01]	**tax revenue**								
Subgroup : None									
4001	County Taxes:4001 -+ Countywide & Unitary Accrued	(473,328.00)	(504,984.00)		0.00	(504,984.00)		0.00	(504,984.00)
Subtotal : None		**(473,328.00)**	**(504,984.00)**		**0.00**	**(504,984.00)**		**0.00**	**(504,984.00)**
Total [W01] tax revenue		**(473,328.00)**	**(504,984.00)**		**0.00**	**(504,984.00)**		**0.00**	**(504,984.00)**
Group : [W02]	**donations**								
Subgroup : None									
4101	CSD:4101 -+ Community Donations	(391.00)	(17.00)		0.00	(17.00)		0.00	(17.00)
				AJE - 101	(0.00)				
4291	FIRE SERVICES:4291 -+ Donations	0.00	(4,798.00)		0.00	(4,798.00)		900.00	(3,898.00)
							RJE - 7	900.00	
Subtotal : None		**(391.00)**	**(4,815.00)**		**0.00**	**(4,815.00)**		**900.00**	**(3,915.00)**
Total [W02] donations		**(391.00)**	**(4,815.00)**		**0.00**	**(4,815.00)**		**900.00**	**(3,915.00)**
Group : [W03]	**interest**								
Subgroup : None									
4105	CSD:4105 -+ Interest	(3,320.00)	(206.00)		0.00	(206.00)		0.00	(206.00)
Subtotal : None		**(3,320.00)**	**(206.00)**		**0.00**	**(206.00)**		**0.00**	**(206.00)**
Total [W03] interest		**(3,320.00)**	**(206.00)**		**0.00**	**(206.00)**		**0.00**	**(206.00)**
Group : [W04]	**fire services**								
Subgroup : None									
4293	FIRE SERVICES:4293 -+ OES Reimbursement	(74,596.00)	(332,816.00)		0.00	(332,816.00)		0.00	(332,816.00)
4294	FIRE SERVICES:4294 -+ Cost Recovery - Reimbursement	(519.00)	(847.00)		0.00	(847.00)		0.00	(847.00)
4296	FIRE SERVICES:4296 -+ Fire Inspections	(5,255.00)	(2,338.00)		0.00	(2,338.00)		0.00	(2,338.00)
Subtotal : None		**(80,370.00)**	**(336,001.00)**		**0.00**	**(336,001.00)**		**0.00**	**(336,001.00)**
Total [W04] fire services		**(80,370.00)**	**(336,001.00)**		**0.00**	**(336,001.00)**		**0.00**	**(336,001.00)**
Group : [W05]	**parks revenue**								
Subgroup : None									
4110	CSD:4110 -+ CP Rents & Concessions	(100.00)	0.00		0.00	0.00		0.00	0.00
4310	COVINGTON PARK:4310 -+ Rents & Concessions	(3,084.00)	(3,065.00)		0.00	(3,065.00)		0.00	(3,065.00)
Subtotal : None		**(3,184.00)**	**(3,065.00)**		**0.00**	**(3,065.00)**		**0.00**	**(3,065.00)**
Total [W05] parks revenue		**(3,184.00)**	**(3,065.00)**		**0.00**	**(3,065.00)**		**0.00**	**(3,065.00)**
Group : [W06]	**grant revenue**								
Subgroup : None									
4701	Grant Income:4701 -+ Reimbursable Expenditures	(60,945.00)	900.00		0.00	900.00		(900.00)	0.00
							RJE - 7	(900.00)	
Subtotal : None		**(60,945.00)**	**900.00**		**0.00**	**900.00**		**(900.00)**	**0.00**
Total [W06] grant revenue		**(60,945.00)**	**900.00**		**0.00**	**900.00**		**(900.00)**	**0.00**
Group : [W07]	**Fire Assesment**								
Subgroup : None									
4006	County Taxes:4006 -+ Fire Suppression Assessment	(340,750.00)	(359,265.00)		0.00	(359,265.00)		0.00	(359,265.00)
Subtotal : None		**(340,750.00)**	**(359,265.00)**		**0.00**	**(359,265.00)**		**0.00**	**(359,265.00)**
Total [W07] Fire Assesment		**(340,750.00)**	**(359,265.00)**		**0.00**	**(359,265.00)**		**0.00**	**(359,265.00)**
	Revenues	**(962,288.00)**	**(1,207,436.00)**		**0.00**	**(1,207,436.00)**		**0.00**	**(1,207,436.00)**
Group : [W08]	**Other Revenues**								
Subgroup : None									
4107	CSD:4107 -+ Note Payments	(2,130.00)	(6,667.00)		0.00	(6,667.00)		1,268.00	(5,399.00)
							RJE - 10	1,268.00	
4190	CSD:4190 -+ Income - Other	(2,010.00)	0.00		0.00	0.00		0.00	0.00
4800	Transfer to/rom Reserves	(2,355.00)	234,943.00		(234,943.00)	0.00		0.00	0.00
				AJE - 101	(234,943.00)				
Subtotal : None		**(6,495.00)**	**228,276.00**		**(234,943.00)**	**(6,667.00)**		**1,268.00**	**(5,399.00)**
Total [W08] Other Revenues		**(6,495.00)**	**228,276.00**		**(234,943.00)**	**(6,667.00)**		**1,268.00**	**(5,399.00)**
	Other Income	**(6,495.00)**	**228,276.00**		**(234,943.00)**	**(6,667.00)**		**1,268.00**	**(5,399.00)**
	TOTAL REVENUE	**(968,783.00)**	**(979,160.00)**		**(234,943.00)**	**(1,214,103.00)**		**1,268.00**	**(1,212,835.00)**
Group : [X01]	**wages**								
Subgroup : None									
5002	Wages & Benefits:5002 -+ Wages - Administrative:5305 -+ Wages, Other	0.00	22,680.00		0.00	22,680.00		0.00	22,680.00
5003	Wages & Benefits:5003 -+ Wages - Support Staff	28,828.00	16,229.00		0.00	16,229.00		0.00	16,229.00
5004	Wages & Benefits:5004 -+ Wages - Parks	29,341.00	31,341.00		11,063.00	42,404.00		0.00	42,404.00
				AJE - 104	2,214.00				
				AJE - 104	8,849.00				
5005	Wages & Benefits:5002 -+ Wages - Administrative:5305 -+ Wages, Other	21,840.00	0.00		0.00	0.00		0.00	0.00
Subtotal : None		**80,009.00**	**70,250.00**		**11,063.00**	**81,313.00**		**0.00**	**81,313.00**
Total [X01] wages		**80,009.00**	**70,250.00**		**11,063.00**	**81,313.00**		**0.00**	**81,313.00**
Group : [X01.1]	**Benefits**								
Subgroup : None									
5015	Wages & Benefits:5015 -+ Payroll Taxes - Employer	5,701.00	4,245.00		0.00	4,245.00		0.00	4,245.00
5018	Wages & Benefits:5018 -+ CSD Workers Comp.	3,435.00	2,467.00		0.00	2,467.00		0.00	2,467.00
5019	Wages & Benefits:5019 -+ Employee Benefits	6,861.00	7,768.00		0.00	7,768.00		0.00	7,768.00
Subtotal : None		**15,997.00**	**14,480.00**		**0.00**	**14,480.00**		**0.00**	**14,480.00**
Total [X01.1] Benefits		**15,997.00**	**14,480.00**		**0.00**	**14,480.00**		**0.00**	**14,480.00**
Group : [X02]	**Utilities**								
Subgroup : None									
5053	Administration:5100 -+ Utilities:5053 -+ 5053 Electricity	10,934.00	11,607.00		0.00	11,607.00		0.00	11,607.00
5054	Administration:5100 -+ Utilities:5054 -+ 5054 Gas	2,336.00	1,471.00		0.00	1,471.00		0.00	1,471.00
5060	Administration:5100 -+ Utilities:5060 -+ 5060 Telephone	1,781.00	1,765.00		0.00	1,765.00		0.00	1,765.00
Subtotal : None		**15,051.00**	**14,843.00**		**0.00**	**14,843.00**		**0.00**	**14,843.00**
Total [X02] Utilities		**15,051.00**	**14,843.00**		**0.00**	**14,843.00**		**0.00**	**14,843.00**
Group : [X03]	**Office expense**								
Subgroup : None									
5065	Administration:5080 -+ Office Expense:5065 -+ Postage	491.00	341.00		0.00	341.00		0.00	341.00
5068	Administration:5080 -+ Office Expense:5068 -+ Printing/Copies	1,601.00	1,516.00		0.00	1,516.00		0.00	1,516.00
5070	Administration:5070 -+ Insurance-General	22,745.00	32,002.00		0.00	32,002.00		0.00	32,002.00
5073	Administration:5080 -+ Office Expense:5073 -+ Legal & Professional Expense	38,898.00	6,572.00		0.00	6,572.00		0.00	6,572.00
5074	Administration:5080 -+ Office Expense:5074 -+ Internet Service	1,431.00	1,177.00		0.00	1,177.00		0.00	1,177.00
5075	Administration:5080 -+ Office Expense:5075 -+ Publications & Education	0.00	130.00		0.00	130.00		0.00	130.00
5076	Administration:5080 -+ Office Expense:5076 -+ Memberships	2,931.00	3,197.00		0.00	3,197.00		0.00	3,197.00
5077	Administration:5080 -+ Office Expense:5077 -+ Registar of Voters Expense	0.00	1,975.00		0.00	1,975.00		0.00	1,975.00
5078	Administration:5080 -+ Office Expense:5078 -+ Meeting Expense	900.00	2,615.00		0.00	2,615.00		0.00	2,615.00
5081	Administration:5080 -+ Office Expense:5081 -+ Office Equip & Maintenance	143.00	1,586.00		0.00	1,586.00		0.00	1,586.00
5082	Administration:5080 -+ Office Expense:5082 -+ Bank Charges	359.00	(100.00)		0.00	(100.00)		0.00	(100.00)
5083	Administration:5080 -+ Office Expense:5083 -+ Expenses & Supplies	1,335.00	686.00		0.00	686.00		0.00	686.00
5085	Administration:5085 -+ Auditing/Accounting	19,171.00	19,391.00		0.00	19,391.00		0.00	19,391.00
5296	Fire Operations:Administration:5296 -+ Office Expenses & Supplies	1,387.00	1,121.00		0.00	1,121.00		0.00	1,121.00
5297	Fire Operations:Administration:5297 -+ Supplies	4,468.00	2,821.00		0.00	2,821.00		0.00	2,821.00
Subtotal : None		**95,860.00**	**75,030.00**		**0.00**	**75,030.00**		**0.00**	**75,030.00**
Total [X03] Office expense		**95,860.00**	**75,030.00**		**0.00**	**75,030.00**		**0.00**	**75,030.00**
Group : [X04]	**repairs & maintenance**								

Client: ***1441 - Morongo Valley Community Services District***
Engagement: ***#1441 - A - 06/30/2021***
Period Ending: ***6/30/2021***
Trial Balance: ***10 - Trial Balance***
Workpaper: ***Lead Schedules***

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL
		6/30/2020	06/30/2021			06/30/2021			06/30/2021
Subgroup : None									
5000	Administration:5071 -+ Repair and Maintenance	0.00	34.00		0.00	34.00		0.00	34.00
Subtotal : None		**0.00**	**34.00**		**0.00**	**34.00**		**0.00**	**34.00**
Total [X04] repairs & maintenance		**0.00**	**34.00**		**0.00**	**34.00**		**0.00**	**34.00**
Group : [X10]	**fire wages**								
Subgroup : None									
5203	Fire Operations:Compensation:5203 -+ Compensation - Paramedics	76,212.00	134,221.00		0.00	134,221.00		0.00	134,221.00
5204	Fire Operations:Compensation:5204 -+ Compensation - Engineers	113,432.00	78,364.00		0.00	78,364.00		0.00	78,364.00
5206	Fire Operations:Compensation:5206 -+ Compensation - Captains	62,976.00	56,732.00		0.00	56,732.00		0.00	56,732.00
5207	Fire Operations:Compensation:5207 -+ Compensation - Chief	141,135.00	67,707.00		2,309.00	70,016.00		0.00	70,016.00
				AJE - 104	2,309.00				
5207.5	Fire Operations:Compensation:5207.5 -+ Compensation - BC/DO	42,000.00	56,435.00		0.00	56,435.00		0.00	56,435.00
5232	Fire Operations:Compensation:5232 -+ EMS Coordinator	0.00	456.00		0.00	456.00		0.00	456.00
Subtotal : None		**435,755.00**	**393,915.00**		**2,309.00**	**396,224.00**		**0.00**	**396,224.00**
Total [X10] fire wages		**435,755.00**	**393,915.00**		**2,309.00**	**396,224.00**		**0.00**	**396,224.00**
Group : [X10.1]	**Fire benefits**								
Subgroup : None									
5205	Fire Operations:Compensation:5205 -+ OES & Mutual Aid	18,571.00	68,642.00		0.00	68,642.00		0.00	68,642.00
5209	Fire Operations:Compensation:5209 -+ Payroll Taxes	38,151.00	36,303.00		0.00	36,303.00		0.00	36,303.00
5215	Fire Operations:Compensation:5215 -+ Worker's Comp. Ins.	22,532.00	16,400.00		0.00	16,400.00		0.00	16,400.00
5219	Fire Operations:Compensation:5219 -+ Employee Benefits	22,284.00	21,177.00		0.00	21,177.00		0.00	21,177.00
5230	Fire Operations:Compensation:5230 -+ Subsistance Pay Reserves	71,775.00	40,000.00		0.00	40,000.00		0.00	40,000.00
Subtotal : None		**173,313.00**	**182,522.00**		**0.00**	**182,522.00**		**0.00**	**182,522.00**
Total [X10.1] Fire benefits		**173,313.00**	**182,522.00**		**0.00**	**182,522.00**		**0.00**	**182,522.00**
Group : [X11]	**fire operations**								
Subgroup : None									
5225	Fire Operations:Administration:5225 -+ County Dispatch	11,018.00	11,919.00		0.00	11,919.00		0.00	11,919.00
5227	Fire Operations:Administration:5227 -+ Communicatons	6,455.00	6,401.00		0.00	6,401.00		0.00	6,401.00
5234	Fire Operations:Apparatus:5234 -+ Apparatus\Equipment Purchased	18,175.00	8,090.00		0.00	8,090.00		0.00	8,090.00
5235	Fire Operations:Apparatus:5235 -+ Apparatus Gasoline	12,373.00	11,506.00		0.00	11,506.00		0.00	11,506.00
5237	Fire Operations:Administration:5237 -+ Inspections ICEMA/Zoll	2,400.00	2,400.00		0.00	2,400.00		0.00	2,400.00
5243	Fire Operations:Apparatus:5243 -+ Yearly Equipment Testing	1,930.00	650.00		0.00	650.00		0.00	650.00
5244	Fire Operations:Apparatus:5244 -+ Radio Equipment	0.00	1,087.00		0.00	1,087.00		0.00	1,087.00
5247	Fire Operations:Training & Safety:5247 -+ Physicals & Vaccinations	2,550.00	690.00		0.00	690.00		0.00	690.00
5249	Fire Operations:Training & Safety:5249 -+ Firefighter Personal Equipment	(224.00)	8,601.00		0.00	8,601.00		0.00	8,601.00
5250	Fire Operations:Training & Safety:5250 -+ Firefighter Training Expense	0.00	88.00		0.00	88.00		0.00	88.00
5252	Administration:5100 -+ Utilities:5052 -+ 5252 Water	2,389.00	3,050.00		0.00	3,050.00		0.00	3,050.00
5256	Fire Operations:Training & Safety:5256 -+ Uniforms	91.00	5,139.00		0.00	5,139.00		0.00	5,139.00
5265	Fire Operations:Operating Supplies:5265 -+ Paramedic Supply & Equipment	7,027.00	16,454.00		0.00	16,454.00		(9,760.00)	6,694.00
							RJE - 9	(9,760.00)	
5280	Fire Operations:Administration:5280 -+ Medical Director	5,000.00	5,000.00		0.00	5,000.00		0.00	5,000.00
5290	Fire Operations:Administration:5290 -+ Special Assessment	2,837.00	3,282.00		0.00	3,282.00		0.00	3,282.00
5293	Fire Operations:Apparatus:5293 -+ Command Vehicle:C5200 -+ 2013 Tahoe	1,376.00	53.00		0.00	53.00		0.00	53.00
5293.3	Fire Operations:Apparatus:5293 -+ Command Vehicle:C5202 -+ C5202 Subu	683.00	77.00		0.00	77.00		0.00	77.00
5298	Fire Operations:Administration:5298 -+ Memberships & Associations	0.00	100.00		0.00	100.00		0.00	100.00
8000	Uncateg -+ Uncategoried Expense	0.00	121.00		0.00	121.00		1.00	122.00
							RJE - 3	1.00	
Subtotal : None		**74,080.00**	**84,708.00**		**0.00**	**84,708.00**		**(9,759.00)**	**74,949.00**
Total [X11] fire operations		**74,080.00**	**84,708.00**		**0.00**	**84,708.00**		**(9,759.00)**	**74,949.00**
Group : [X13]	**fire repairs & maint**								
Subgroup : None									
5240	Fire Operations:Apparatus:5240 -+ Apparatus Maint. & Repair	2,536.00	1,737.00		0.00	1,737.00		0.00	1,737.00
5241	Fire Operations:Apparatus:5241 -+ Fire Engine Maint. & Repair:BE461 -+ Bru	10,856.00	8,177.00		35,000.00	43,177.00		(35,000.00)	8,177.00
				AJE - 101	35,000.00		RJE - 102	(35,000.00)	
5241.1	Fire Operations:Apparatus:5241 -+ Fire Engine Maint. & Repair:BP461 -+ Bru	7,741.00	0.00		0.00	0.00		0.00	0.00
5241.4	Fire Operations:Apparatus:5241 -+ Fire Engine Maint. & Repair:ME461 -+ Me	3,952.00	17,216.00		0.00	17,216.00		0.00	17,216.00
5241.6	Fire Operations:Apparatus:5241 -+ Fire Engine Maint. & Repair:WT461 -+ Wa	493.00	1,453.00		0.00	1,453.00		0.00	1,453.00
5241.7	Fire Operations:Apparatus:5241 -+ Fire Engine Maint. & Repair:WT462 -+ Wa	960.00	0.00		0.00	0.00		0.00	0.00
5260	Fire Operations:Administration:5260 -+ Building Maintenance	3,905.00	627.00		0.00	627.00		0.00	627.00
Subtotal : None		**30,443.00**	**29,210.00**		**35,000.00**	**64,210.00**		**(35,000.00)**	**29,210.00**
Total [X13] fire repairs & maint		**30,443.00**	**29,210.00**		**35,000.00**	**64,210.00**		**(35,000.00)**	**29,210.00**
Group : [X21]	**park repair & maint**								
Subgroup : None									
5320	Administration:5071 -+ Repair and Maintenance:5320 -+ CP Equipment	4,204.00	1,057.00		0.00	1,057.00		0.00	1,057.00
5365	Administration:5071 -+ Repair and Maintenance:5365 -+ CP Buildings	6,501.00	5,215.00		0.00	5,215.00		0.00	5,215.00
5370	Administration:5071 -+ Repair and Maintenance:5370 -+ CP Grounds	3,138.00	2,761.00		0.00	2,761.00		0.00	2,761.00
5371	Administration:5071 -+ Repair and Maintenance:5371 -+ Ball Park	2,382.00	77.00		0.00	77.00		0.00	77.00
5375	Administration:5071 -+ Repair and Maintenance:5375 -+ Gasoline	1,951.00	1,927.00		0.00	1,927.00		0.00	1,927.00
Subtotal : None		**18,176.00**	**11,037.00**		**0.00**	**11,037.00**		**0.00**	**11,037.00**
Total [X21] park repair & maint		**18,176.00**	**11,037.00**		**0.00**	**11,037.00**		**0.00**	**11,037.00**
Group : [X22]	**park utilities**								
Subgroup : None									
5087	Administration:5087 -+ 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									
5096	Administration:5096 -+ Street Lights	3,634.00	4,813.00		0.00	4,813.00		0.00	4,813.00
Subtotal : None		**3,634.00**	**4,813.00**		**0.00**	**4,813.00**		**0.00**	**4,813.00**
Total [X25] Street Lights		**3,634.00**	**4,813.00**		**0.00**	**4,813.00**		**0.00**	**4,813.00**
Group : [X30]	**grant exp**								
Subgroup : None									
5401	Grant Expense:5401 -+ Aquisition/Maintenance	5,770.00	0.00		0.00	0.00		0.00	0.00
Subtotal : None		**5,770.00**	**0.00**		**0.00**	**0.00**		**0.00**	**0.00**
Total [X30] grant exp		**5,770.00**	**0.00**		**0.00**	**0.00**		**0.00**	**0.00**
Group : [X50]	**Depreciation**								
Subgroup : None									
5299	Depreciation - Fire Ops	75,655.00	0.00		0.00	0.00		77,607.00	77,607.00
							RJE - 4	77,607.00	
Subtotal : None		**75,655.00**	**0.00**		**0.00**	**0.00**		**77,607.00**	**77,607.00**
Total [X50] Depreciation		**75,655.00**	**0.00**		**0.00**	**0.00**		**77,607.00**	**77,607.00**
	Operating Expenses	**1,024,343.00**	**881,442.00**		**48,372.00**	**929,814.00**		**32,848.00**	**962,662.00**
	TOTAL EXPENSE	**1,024,343.00**	**881,442.00**		**48,372.00**	**929,814.00**		**32,848.00**	**962,662.00**
	NET (INCOME) LOSS	**55,560.00**	**(97,718.00)**		**(186,571.00)**	**(284,289.00)**		**34,116.00**	**(250,173.00)**
	Sum of Account Groups	**0.00**	**0.00**		**0.00**	**0.00**		**0.00**	**0.00**