



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				
		B011		
5200	Administration:5200 -+ Debt Service		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				
		M010		
2900	Accrued Vacation		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				
		U010		
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		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				
		N010		
1000	General Operating Fund		259.00	
1003	Restricted Funds			259.00
Total			259.00	259.00
Adjusting Journal Entries JE # 10				
PBC ENTRY Workers comp correction				
		651		
1206	Other Receivables		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				
		651		
5006.5215	Fire Operations:Compensation:Worker's Comp. Ins.		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

Account	Description	2nd PP-FINAL 6/30/2023	1st PP-FINAL 6/30/2023	< WPRRef	UNADJ 6/30/2023	JE Ref #	AJE	ADJ 6/30/2024	JE Ref #	RJE	FINAL 6/30/2024	< WPRRef
1000	General Operating Fund	328,388.00	20,989.00		21,708.00		259.00	21,964.00			21,964.00	
1003	Restricted Funds	302,344.00	7,855.00		5,725.00		(259.00)	5,466.00			5,466.00	
1004	Money Market (Reserve)	284,227.00	184,774.00		218,089.00			218,089.00			218,089.00	
1005.10	Petty Cash;Cash on Hand	107.00	22.00		22.00			22.00			22.00	
1005.20	Petty Cash;Petty Cash -Checking	497.00	628.00		592.00			592.00			592.00	
1006	LA Fire Credit Union	236.00	236.00		236.00			236.00			236.00	
1200	Grants Receivable	46,245.00	0.00		0.00			0.00			0.00	
1205	Property Tax Receivable	25,374.00	18,514.00		8,079.00			8,079.00			8,079.00	
1206	Other Receivables	18,073.00	59,457.00		36,038.00		2,859.00	38,897.00			38,897.00	
1300	Prepaid Insurance	0.00	4,502.00		0.00			0.00			0.00	
1301	Prepaid Expenses	3,448.00	6,963.00		0.00			0.00			0.00	
1600	Note Morongo Park	36,345.00	34,940.00		0.00			0.00		34,940.00	34,940.00	
1750	Land, Property and Equip	2,246,752.00	2,600,619.00		0.00			0.00		2,633,519.00	2,633,519.00	
1751	Accum depreciation	(1,655,971.00)	(1,773,101.00)		0.00			0.00		(1,890,230.00)	(1,890,230.00)	
1999	Suspense - Pending	0.00	169.00		4,810.00		(4,810.00)	0.00		0.00	0.00	
2000	Deferred Revenue	(7,732.00)	(7,596.00)		(5,725.00)		259.00	(5,466.00)			(5,466.00)	
2003	Payables	(80,809.00)	(24,171.00)		(55,530.00)		5,551.00	(49,979.00)			(49,979.00)	
2054	Pacific Western Bank #1564	0.00	(2,638.00)		(3,782.00)			(3,782.00)			(3,782.00)	
2100	A/P	1.00	0.00		0.00			0.00			0.00	
2300	Payroll-Payroll Taxes	(664.00)	0.00		0.00			0.00			0.00	
2301	Payroll Payable	(1,557.00)	0.00		0.00			0.00			0.00	
2323	Payroll Liabilities:CA PIT / SDI	0.00	0.00		(516.00)			(516.00)			(516.00)	
2324	Payroll Liabilities:CA SUI / ETT	0.00	0.00		(327.00)			(327.00)			(327.00)	
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)	(120.00)		(3,448.00)			(3,448.00)			(3,448.00)	
2326	Payroll Liabilities:Health Benefits	117.00	117.00		548.00		211.00	479.00			479.00	
2328	Payroll Liabilities:Federal Unemployment (940)	0.00	0.00		(74.00)		35.00	(39.00)			(39.00)	
2329	Payroll Liabilities:Outside Agency Payable	0.00	0.00		(347.00)			(347.00)			(347.00)	
2330	Payroll Liabilities:Repayment/Advance	0.00	0.00		330.00			330.00			330.00	
2331	Payroll Liabilities:Union Dues Payable	0.00	0.00		(280.00)			(280.00)			(280.00)	
2350	Unsecured Line of Credit-P.W.B.	0.00	0.00		(200,000.00)			(200,000.00)			(200,000.00)	
2900	Accrued Vacation	(22,000.00)	(22,000.00)		0.00		(12,023.00)	(12,023.00)			(12,023.00)	
3000	Open Bal Equity	(224,262.00)	(305,302.00)		0.00		20,291.00	20,291.00			(637,848.00)	
3150	Investment in Gen Fixed Assets	(2,241,980.00)	(2,246,752.00)		0.00			0.00		(2,246,752.00)	(2,246,752.00)	
3151	Invest in F/A-contra	1,578,046.00	1,655,971.00		0.00			0.00		1,773,101.00	1,773,101.00	
3800	Undesignated Prior Earnings	(173,151.00)	(4,236.00)		(269,333.00)			(269,333.00)			(269,333.00)	
3955	Designated Reserves:LAFCO Reserve (MM 2021)	(79,971.00)	(95,000.00)		0.00			0.00			0.00	
3956	Designated Reserves:Contingency Reserve(NM)	(40,071.00)	(47,000.00)		0.00			0.00			0.00	
3957	Designated Reserves:General Reserve Emergencies(MM)	(60,000.00)	(90,000.00)		0.00			0.00			0.00	
3958	Designated Reserves:Reserve for Capital Imp (MM)	(75,000.00)	(75,000.00)		0.00			0.00			0.00	
3959	Designated Reserves:Reserve-Fund Development(MM)	(25,000.00)	(25,000.00)		0.00			0.00			0.00	
3960	Designated Reserves:General Operating Reserve	(201,125.00)	(291,647.00)		0.00			0.00			0.00	
4001	County Taxes:Countywide & Unitary Accrued	(560,319.00)	(631,139.00)		(694,661.00)			(694,661.00)			(694,661.00)	
4006	County Taxes:Fire Suppression Assessment	(374,034.00)	(365,267.00)		(380,270.00)			(380,270.00)			(380,270.00)	
4101	CSD Community Donations	(1.00)	(14.00)		(364.00)			(364.00)			(364.00)	
4105	CSD Interest	(3,334.00)	(568.00)		(147.00)			(147.00)			(147.00)	
4107	CSD Note Payments	(3,334.00)	(1,929.00)		0.00			0.00			0.00	
4108	CSD Community Donations fee	0.00	0.00		23.00			23.00			23.00	
4190	CSD Income - Other	(480.00)	(5,999.00)		(3,051.00)			(3,051.00)			(3,051.00)	
4290	FIRE SERVICES:Income - Other	0.00	(6,450.00)		(1,300.00)			(1,300.00)			(1,300.00)	
4291	FIRE SERVICES:Donation	(102.00)	0.00		(2,957.00)			(2,957.00)			(2,957.00)	
4293	FIRE SERVICES:OES Reimbursement	(201,694.00)	(160,890.00)		0.00			0.00			0.00	
4293.1	FIRE SERVICES:OES Reimbursement:OES Billings	0.00	0.00		(51,456.00)			(51,456.00)			(51,456.00)	
4293.2	FIRE SERVICES:OES Reimbursement:OES Costs	0.00	0.00		25,350.00			25,350.00			25,350.00	
4294	FIRE SERVICES:Cost Recovery - Reimbursement	(20.00)	(7,337.00)		(16,384.00)			(16,384.00)			(16,384.00)	
4296.1	FIRE SERVICES:Fire Inspection:Internet Service	(23,142.00)	(10,325.00)		(5,842.00)			(5,842.00)			(5,842.00)	
4296.2	FIRE SERVICES:Fire Inspection:Income:Fire Inspection Costs	14,988.00	7,535.00		5,578.00			5,578.00			5,578.00	
4298	FIRE SERVICES:Voluntary Revenue Plan	0.00	0.00		(1,750.00)			(1,750.00)			(1,750.00)	
4310	COVINGTON PARK:Rents & Concessions	(5,538.00)	(7,615.00)		(3,180.00)			(3,180.00)			(3,180.00)	
4390	COVINGTON PARK:Income - Other	0.00	0.00		(31.00)			(31.00)			(31.00)	
4700	Grant Income	0.00	0.00		(247,314.00)			(247,314.00)			(247,314.00)	
4701	Grant Income:4701 -> Reimbursable Expenditures	(1,432.00)	0.00		0.00			0.00			0.00	
4702	Grant Income:Capital Expenditures	(46,245.00)	(41,646.00)		0.00			0.00			0.00	
5000.5053	Administration:Utilities:5053 Electricity	13,299.00	14,141.00		19,034.00			19,034.00			19,034.00	
5000.5054	Administration:Utilities:5054 Gas	2,902.00	5,703.00		4,245.00			4,245.00			4,245.00	
5000.5060	Administration:Utilities:5060 Telephone	1,730.00	1,730.00		5,061.00			5,061.00			5,061.00	
5000.5065	Administration:Office Expense:Postage	370.00	366.00		554.00			554.00		(1.00)	553.00	
5000.5068	Administration:Office Expense:Printing/Copies	2,468.00	3,952.00		3,993.00			3,993.00			3,993.00	
5000.5070	Administration:Insurance:General	38,969.00	60,837.00		67,849.00			67,849.00			67,849.00	
5000.5073	Administration:Office Expense:Legal & Professional Expense	34,073.00	54,901.00		38,057.00			38,057.00			38,057.00	
5000.5074	Administration:Office Expense:Internet Service	1,184.00	960.00		960.00			960.00			960.00	
5000.5075	Administration:Office Expense:Publications & Education	0.00	3,225.00		0.00			0.00			0.00	
5000.5076	Administration:Office Expense:Memberships	3,154.00	3,391.00		3,391.00			3,391.00			3,391.00	
5000.5077	Administration:Office Expense:Registrar of Voters Expense	0.00	186.00		0.00			0.00			0.00	
5000.5078	Administration:Office Expense:Meeting Expense	1,721.00	2,878.00		2,685.00			2,685.00			2,685.00	
5000.5080	Administration:Office Expense	0.00	0.00		81.00			81.00			81.00	
5000.5081	Administration:Office Expense:Equip & Maintenance	717.00	3,093.00		4,678.00			4,678.00			4,678.00	
5000.5082	Administration:Office Expense:Bank Charges	475.00	34.00		780.00			780.00			780.00	
5000.5083	Administration:Office Expense:Expenses & Supplies	2,217.00	2,968.00		2,698.00			2,698.00			2,698.00	
5000.5085	Administration:Auditing/Accounting	20,788.00	23,037.00		22,036.00			22,036.00			22,036.00	
5000.5087	Administration:Park Lease	600.00	600.00		600.00			600.00			600.00	
5000.5096	Administration:Street Lights	4,867.00	4,843.00		6,287.00			6,287.00			6,287.00	
5000.5099	Administration:Office Expense:Other Expenses	0.00	0.00		388.00			388.00			388.00	
5000.5200	Administration:Debt Service	0.00	0.00		7,402.00			7,402.00			7,402.00	
5000.5252	Administration:Utilities:5252 Water	2,857.00	2,571.00		3,040.00			3,040.00			3,040.00	
5000.5320	Administration:Repair and Maintenance:CP Equipment	3,075.00	2,841.00		2,837.00			2,837.00			2,837.00	
5000.5365	Administration:Repair and Maintenance:CP Buildings	10,986.00	10,917.00		108,004.00		(6,126.00)	101,878.00		(32,900.00)	68,978.00	
5000.5370	Administration:Repair and Maintenance:CP Grounds	4,477.00	13,524.00		6,546.00			6,546.00			6,546.00	
5000.5375	Administration:Repair and Maintenance:Gasoline	3,002.00	2,770.00		3,109.00			3,109.00			3,109.00	
5000.5401	Grant Expense:Acquisition/Maintenance	0.00	0.00		1,500.00			1,500.00			1,500.00	
5004	Wages & Benefits:Wages - Support Staff	0.00	58,328.00		49,395.00		(9,977.00)	39,418.00			39,418.00	
5005.5003	A Wages & Benefits:Wages - Support Staff	43,129.00	0.00		0.00			0.00			0.00	
5005.5004	A Wages & Benefits:Wages - Parks	38,595.00	0.00		0.00			0.00			0.00	
5005.5015	Wages & Benefits:Payroll Taxes - Employer	5,990.00	6,680.00		0.00			0.00			0.00	
5005.5018	Wages & Benefits:CSD Workers Comp.	2,730.00	2,956.00		0.00			0.00			0.00	
5005.5019	Wages & Benefits:Employee Benefits	9,160.00	11,145.00		0.00			0.00			0.00	
5005.5305	A Wages & Benefits:Wages, Other	11,673.00	0.00		6,448.00			6,448.00			6,448.00	
5006.5202	Fire Operations:Compensation:5202 -> Compensation- Investigator	1,402.00	0.00		1,873.00			1,873.00			1,873.00	
5006.5203	Fire Operations:Compensation:Compensation - Paramedics	137,748.00	160,540.00		175,699.00			175,699.00			175,699.00	
5006.5204	Fire Operations:Compensation:Compensation - Engineers	118,138.00	162,494.00		183,067.00			183,067.00			183,067.00	
5006.5205	Fire Operations:Compensation:OES & Mutual Aid	64,829.00	48,864.00		0.00			0.00			0.00	
5006.5206	Fire Operations:Compensation:Compensation - Captains	110,825.00	154,234.00		176,095.00			176,095.00			176,095.00	
5006.5207	Fire Operations:Compensation:Compensation - Chief	88,033.00	98,183.00		77,080.00			77,080.00			77,080.00	
5006.5207.5	Fire Operations:Compensation:Compensation - BC/D/O	46,900.00	55,183.00		12,376.00			12,376.00			12,376.00	
5006.5208	Fire Operations:Compensation:Compensation - Firefighters	27,498.00	0.00		27,498.00			27,498.00			27,498.00	
5												

Account	Description	2nd PP-FINAL 6/30/2022	1st PP-FINAL < WPRref 6/30/2023	UNADJ 6/30/2024	JE Ref #	AJE	ADJ 6/30/2024	JE Ref #	RJE	FINAL 6/30/2024	< WPRref
5006.5280	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	660.00			660.00			660.00	
5006.5293.3	Fire Operations:Apparatus:Command Vehicle:C5202 Suburban	378.00	3,090.00	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		117,129.00	117,129.00	
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	117,130.00	0.00			0.00			0.00	
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 Outeach	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
Worksheet: 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	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	51,706.00		(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	Substance 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	Uncateg +> 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		0.00	0.00	0.00	0.00	0.00
Total [4410]	Grant - special programs	0.00	0.00	0.00	0.00	0.00
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		0.00	12,199.00	12,199.00	(84,229.00)	(72,030.00)
Total [3000]	Adjustment account	0.00	12,199.00	12,199.00	(84,229.00)	(72,030.00)
NET (INCOME) LOSS						
		1,620,104.00	(12,199.00)	1,607,905.00	84,229.00	1,692,134.00
Sum of Account Groups						
		1,620,104.00	0.00	1,620,104.00	0.00	1,620,104.00