

**Bear Valley Community Services District**

**Management Report**

**June 30, 2023**



**C.J. Brown & Company CPAs**  
An Accountancy Corporation

# Bear Valley Community Services District

## Management Report

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# C.J. Brown & Company CPAs

## An Accountancy Corporation

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### **CONFIDENTIAL**

Board of Directors  
Bear Valley Community Services District  
Tehachapi, California

#### **Dear Members of the Board:**

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, and each major fund of the Bear Valley Community Services District (District) as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

#### **Current Year Comment and Recommendation**

##### ***Material Weakness***

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiency to be a material weakness:

Our comments, all of which have been discussed with the appropriate members of management, are summarized as follows:

##### **Audit Preparation and Reconciliation of District's Books and Records**

The District's account balances lacked supporting audit schedules that accurately agreed the District's activities to the final trial balance. As a result, adjustments of a material nature were required to correct the District's account balances at year-end. In addition, our engagement incurred significant staff time beyond our engagement contract budgeted hours, causing cost overruns and delays in the audit process.

## **Current Year Comment and Recommendation, continued**

### *Audit Preparation and Reconciliation of District's Books and Records, continued*

The State Controller's Minimum Audit Requirements for California Special Districts require an annual audit is required by a public accounting firm. A primary component of this requirement is that the auditor is independent and not part of management's decision making or controls. As part of annual engagement communication, the auditor assumes prior to the start of our audit fieldwork: that accounts have been properly reconciled, that prepared year-end schedules and accounting records are accurate, and that the accounts and records have been reviewed by a member of management with suitable skill, knowledge, and experience.

We recommend that the District implement year-end closing processes and controls to reasonably ensure that balances are properly reconciled at year-end.

### *Management Response*

Management agrees with the audit finding. The District will review and amend its existing policies and procedures to ensure it has effective internal controls over the preparation and review of the District's year-end close of its books and records.

### *Disclosure of Audit Adjustments and Reclassifications*

As your external auditor, we assume that the books and records of the District are properly adjusted before the audit begins. In many cases, however, audit adjustments and reclassifications are made in the normal course of the audit process to present the District's financial statements in conformity with accounting principles generally accepted in the United States of America or for comparison purposes with the prior year. For the Board of Directors to gain a full and complete understanding and appreciation of the scope and extent of the audit process, we have presented these audit adjustments and reclassifications as an attachment to this letter. There can be very reasonable explanations for situations of having numerous adjustments as well as having no adjustments at all. However, the issue is simply disclosure of the adjustments and reclassifications that were made and to provide the Board of Directors with a better understanding of the scope of the audit.

### *Management's Response*

We have reviewed and approved all of the audit adjustment and reclassification entries provided by the auditor and have entered those entries into the District's accounting system to close-out the District's year-end trial balance at June 30, 2023.

## **Summary of Prior Year Comments and Recommendations**

### *Audit Preparation and Reconciliation of District's Books and Records*

The District's account balances lacked supporting audit schedules that accurately agreed the District's activities to the final trial balance. As a result, adjustments of a material nature were required to correct the District's account balances at year-end. In addition, our engagement incurred significant staff time beyond our engagement contract budgeted hours, causing cost overruns and delays in the audit process.

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**Summary of Prior Year Comments and Recommendations, continued**

Audit Preparation and Reconciliation of District's Books and Records, continued

We recommend that the District implement year-end closing processes and controls to reasonably ensure that balances are properly reconciled at year-end.

*Management Response*

Management agrees with the audit finding. The District will review and amend its existing policies and procedures to ensure it has effective internal controls over the preparation and review of the District's year-end close of its books and records.

Disclosure of Audit Adjustments and Reclassifications

As your external auditor, we assume that the books and records of the District are properly adjusted before the start of the audit. In many cases, however, audit adjustments and reclassifications are made in the normal course of the audit process to present the District's financial statements in conformity with accounting principles generally accepted in the United States of America or for comparison purposes with the prior year. For the Board of Directors to gain a full and complete understanding and appreciation of the scope and extent of the audit process we have presented these audit adjustments and reclassifications as an attachment to this letter. There can be very reasonable explanations for situations of having numerous adjustments as well as having no adjustments at all. However, the issue is simply disclosure of the adjustments and reclassifications that were made and to provide the Board of Directors with a better understanding of the scope of the audit.

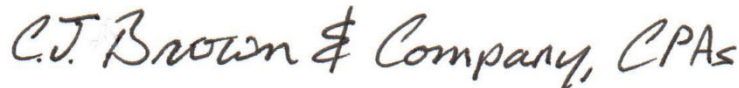
*Management's Response*

We have reviewed and approved all of the audit adjustment and reclassification entries provided by the auditor and have entered those entries into the District's accounting system to close-out the District's year-end trial balance.

\* \* \* \* \*

This report is intended solely for the information and use of management and the Board of Directors of the District. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

We appreciate the courtesy and cooperation extended to us during our examination. We would be pleased to discuss the contents of this letter with you at your convenience. Please do not hesitate to contact us.



**C.J. Brown & Company CPAs**  
Cypress, California  
February 12, 2026

**APPENDIX**

**Bear Valley Community Services District**

**Audit/Finance Committee Letter**

**June 30, 2023**



# C.J. Brown & Company CPAs

## An Accountancy Corporation

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Board of Directors  
Bear Valley Community Services District  
Tehachapi, California

We have audited the financial statements of the governmental activities, the business-type activities, and each major fund of the Bear Valley Community Services District (District) for the year ended June 30, 2023 and have issued our report thereon dated February 12, 2026. Professional standards require that we advise you of the following matters relating to our audits.

### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated November 21, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

If any, we have provided our findings regarding significant control deficiencies over financial reporting and material noncompliance, and other matters noted during our audit in a separate letter to you dated February 12, 2026.

### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

An auditor that is not involved in the engagement performed an independent review of the financial statements that was prepared by us based on the information provided by management. This safeguard reduces the threat of self-review risk to an acceptable level.

### **Required Risk Assessment Procedures per Auditing Standards:**

As auditors of the District, we are required per AU-C Section 240, “Consideration of Fraud in a Financial Statement Audit”, to “ordinarily” presume and consider the following risks in designing our audit procedures:

- Management override of controls
- Revenue recognition

### **Qualitative Aspects of the Entity’s Significant Accounting Practices**

#### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

#### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management’s current judgments. The most sensitive accounting estimates affecting the financial statements are as follows:

Management’s estimate of the fair value of cash and investments is based on information provided by financial institutions. We evaluated the key factors and assumptions used to develop the fair value of cash and investments in determining that it is reasonable in relation to the financial statements taken as a whole.

Management’s estimate of the allowance for delinquent/doubtful accounts is based on historical write-offs of past due delinquent/doubtful customer accounts, and calculated assumptions of expected future write-offs. We evaluated the key factors and assumptions used to develop the allowance for delinquent/doubtful accounts in determining that it is reasonable in relation to the financial statements taken as a whole.

Management’s estimate of capital assets depreciation is based on historical estimates of each capitalized item’s useful life expectancy or cost recovery period. We evaluated the key factors and assumptions used to develop the capital asset depreciation calculations in determining that they are reasonable in relation to the financial statements taken as a whole.

Management’s estimate of the defined benefit pension plan’s: deferred outflows of resources, net pension liability, and deferred inflows of resources are based on an actuarial evaluation of these amounts which was conducted by a third-party actuary. We evaluated the basis, actuarial methods and assumptions used by the actuary to calculate these amounts for the District to determine that it is reasonable in relation to the financial statements taken as a whole.

## **Qualitative Aspects of the Entity's Significant Accounting Practices, continued**

### *Significant Accounting Estimates, continued*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements relate to:

The disclosure of fair value of cash and investments in Note 2 to the basic financial statements represents amounts susceptible to market fluctuations.

The disclosure of the District's allowance for uncollectible accounts in Note 3 to the basic financial statements represents amounts susceptible to external factors the District has no control over, such as, the state of the economy in the District's service area.

The disclosure of capital assets, net in Note 6 to the basic financial statements is based on historical information which could differ from actual useful lives of each capitalized item.

The disclosure of the District's defined benefit pension plan in Note 10 to the basic financial statements is based on actuarial assumptions which could differ from actual costs.

### **Significant Unusual Transactions**

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. No significant unusual transactions were identified as a result of our audit procedures that were brought to the attention of management:

### **Identified or Suspected Fraud**

We have not identified or have not obtained information that indicates that fraud may have occurred.

### **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties except for the following:

During the course of our audit, we noted account balances which lacked supporting audit schedules that accurately agreed the District's activities to the final trial balances. As a result, adjustments of a material nature were required to correct the District's account balances at year-end.

During the course of our audit, we noted that delays in obtaining the proper supporting documentation affected the timing of the final delivery of the audited financial statements.

### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There were no uncorrected misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The attached schedule on pages 6 through 9 discloses all material misstatements that we identified as a result of our audit procedures that were brought to the attention of, and corrected by, management.

### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

### **Circumstances that Affect the Form and Content of the Auditor's Report**

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. There were no circumstances that affect the form and content of the auditor's report.

### **Representations Requested from Management**

We have requested certain written representations from management, which are included in the attached letter dated February 12, 2026.

### **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

### **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

### **Other Matters**

We applied certain limited procedures to the management discussion and analysis, schedules of the District's proportionate share of net pension liability, and the schedule of pension plan contributions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

### **Restriction on Use**

This information is intended solely for the information and use of the Board of Directors and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

Conclusion

We appreciate the cooperation extended to us by: Ms. Beverli Marshall, General Manager; Traci Fuller, Strategic Services Consultant RGS, Richard Martinez, Manager Eide Bailly LLP; Heather Peltier, Accounting Clerk, Samantha Chandler, Accounting Technician, and to the staff of the District in the performance of our audit testwork.

We will be pleased to respond to any question you have about the foregoing. We appreciate the opportunity to continue to be of service to the District.

*C.J. Brown & Company, CPAs*

**C.J. Brown & Company CPAs**  
Cypress, California  
February 12, 2026

**Bear Valley Community Services District  
 Schedule of Audit Adjusting Journal Entries  
 June 30, 2023**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries</b>			
<b>Adjusting Journal Entries JE # 1</b>			
AJE - To correct deferred outflows for Fund 42 and 48 to agree to schedule at June 30, 2023.			
42-13500-00	DEFERRED PENSION OUTFLOWS	73,557.00	
48-50128-52	GASB 68 ADJ	73,555.00	
42-50128-53	GASB 68 ADJ		73,557.00
48-13500-00	DEFERRED PENSION OUTFLOWS		73,555.00
<b>Total</b>		<b><u>147,112.00</u></b>	<b><u>147,112.00</u></b>
<b>Adjusting Journal Entries JE # 2</b>			
AJE - To adjust net position fund balance to agree with prior issued financial statements for Fund 40 and Fund 68 at June 30, 2023.			
40-31110-00	UNAPPROPRIATED FUND BALANCES	13,157.00	
68-50251-81	EXPEND T & E	13,157.00	
40-40721-00	OTHER		13,157.00
68-31110-00	UNAPPROPRIATED FUND BALANCES		13,157.00
<b>Total</b>		<b><u>26,314.00</u></b>	<b><u>26,314.00</u></b>
<b>Adjusting Journal Entries JE # 3</b>			
AJE - To adjust water fund current year depreciation per G/L to match depreciation schedule at June 30, 2023.			
42-50405-53	DEPRECIATION	1,542.28	
42-12517-00	ACCUMULATED DEPRECIATION		1,542.28
<b>Total</b>		<b><u>1,542.28</u></b>	<b><u>1,542.28</u></b>
<b>Adjusting Journal Entries JE # 4</b>			
AJE - To remove stale assets identified (Dispatch Workstations dtd 3/2/12 / Polic Computer Equip dtd 1/1/14, Cost RIMS Station Mapping Software dtd 1/1/14) during review of Capital Assets under audit at June 30, 2023.			
40-12517-00	ACCUMULATED DEPRECIATION	13,956.00	
40-12517-00	ACCUMULATED DEPRECIATION	28,026.20	
40-12517-00	ACCUMULATED DEPRECIATION	9,481.00	
40-50407-58	LOSS ON DISPOS	1,475.06	
40-50407-58	LOSS ON DISPOS	499.00	
40-12516-00	FIXED ASSETS		13,956.00
40-12516-00	FIXED ASSETS		29,501.26
40-12516-00	FIXED ASSETS		9,980.00
<b>Total</b>		<b><u>53,437.26</u></b>	<b><u>53,437.26</u></b>
<b>Adjusting Journal Entries JE # 5</b>			
AJE - To remove stale assets identified (Loan Origination Fee dtd 8/1/2004 and Water Generator Portable Training dtd 6/30/2022) during review of Capital Assets under audit at June 30, 2023.			
42-12517-00	ACCUMULATED DEPRECIATION	36,509.00	
42-12517-00	ACCUMULATED DEPRECIATION	505.00	
42-50407-00	(Gain) Loss on Disposal of Capital Assets	2,091.00	
42-50407-00	(Gain) Loss on Disposal of Capital Assets	9,595.00	
42-12516-00	FIXED ASSETS		38,600.00
42-12516-00	FIXED ASSETS		10,100.00
<b>Total</b>		<b><u>48,700.00</u></b>	<b><u>48,700.00</u></b>

**Bear Valley Community Services District  
 Schedule of Audit Adjusting Journal Entries  
 June 30, 2023**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 6</b>			
AJE - To remove Kern County Public Health Service accrued based on invoice date 6/9/2023 while permit was dated 7/1/2023 and paid on 7/13/2023 check #17061 \$14,733.00 at June 30, 2023.			
40-24000-00	ACCOUNTS PAYABLE	1,924.00	
43-24000-00	ACCOUNTS PAYABLE	189.00	
49-24000-00	ACCOUNTS PAYABLE	12,620.00	
40-50292-51	STATE/COUNTY FE		1,924.00
43-50292-54	STATE/COUNTY FE		189.00
49-50292-55	STATE/COUNTY FE		12,620.00
<b>Total</b>		<b><u>14,733.00</u></b>	<b><u>14,733.00</u></b>
<b>Adjusting Journal Entries JE # 7</b>			
AJE - To accrue liability and record capital assets for check 17112 dated 7/6/2023, vendor Shelby Pumps for invoiced activity performed in June 2023.			
42-12516-00	FIXED ASSETS	5,600.00	
42-12516-00	FIXED ASSETS	26,400.00	
42-12516-00	FIXED ASSETS	800.00	
42-24010-00	ACCOUNTS PAYABLE-OTHER		5,600.00
42-24010-00	ACCOUNTS PAYABLE-OTHER		26,400.00
42-24010-00	ACCOUNTS PAYABLE-OTHER		800.00
<b>Total</b>		<b><u>32,800.00</u></b>	<b><u>32,800.00</u></b>
<b>Adjusting Journal Entries JE # 8</b>			
AJE - To accrue liability and maint expense for check 17118 dated 7/28/2023, vendor Utility Service Co for invoiced activity performed in June 2023.			
42-50255-53	TANK REPAIR	16,895.04	
42-50255-53	TANK REPAIR	6,007.51	
42-24010-00	ACCOUNTS PAYABLE-OTHER		16,895.04
42-24010-00	ACCOUNTS PAYABLE-OTHER		6,007.51
<b>Total</b>		<b><u>22,902.55</u></b>	<b><u>22,902.55</u></b>
<b>Adjusting Journal Entries JE # 9</b>			
AJE - To accrue liability and legal expense for check 17155 dated 8/23/2023, vendor Burke Williams Sorenson for invoiced activity performed in June 2023.			
48-50281-52	LEGAL FEES	10,903.48	
48-50281-52	LEGAL FEES	2,712.50	
48-24010-00	ACCOUNTS PAYABLE-OTHER		10,903.48
48-24010-00	ACCOUNTS PAYABLE-OTHER		2,712.50
<b>Total</b>		<b><u>13,615.98</u></b>	<b><u>13,615.98</u></b>
<b>Adjusting Journal Entries JE # 10</b>			
AJE - To accrue dispatch services for quarter 3 FY22/23, check 17226 dated 9/19/23 \$28,793.50 at June 30, 2023.			
40-50289-58	DISPATCH SVC	28,793.50	
40-24010-00	ACCOUNTS PAYABLE-OTHER		28,793.50
<b>Total</b>		<b><u>28,793.50</u></b>	<b><u>28,793.50</u></b>

Bear Valley Community Services District  
 Schedule of Audit Adjusting Journal Entries  
 June 30, 2023

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 11</b>			
AJE - To record liability for lawsuit settlement with Griffith Company noted during AP testing (check no. 17510 dtd 11/16/23, amount \$300,000).			
42-26501-00	RETENTION / HOLDBACK	28,190.11	
42-50408-53	LEGAL SETTLEMENT	40,805.00	
48-26501-00	RETENTION / HOLDBACK	179,066.81	
48-50408-52	LEGAL SETTLEMENT	259,195.00	
42-24010-00	ACCOUNTS PAYABLE-OTHER		40,805.00
42-50408-53	LEGAL SETTLEMENT		28,190.11
48-24010-00	ACCOUNTS PAYABLE-OTHER		259,195.00
48-50408-52	LEGAL SETTLEMENT		179,066.81
<b>Total</b>		<b><u>507,256.92</u></b>	<b><u>507,256.92</u></b>
<b>Adjusting Journal Entries JE # 12</b>			
CPE - To correct AR Water balance based on Detailed Aged Balance report dated June 30, 2023.			
42-40302-00	Residential Base Charge	33,592.45	
42-12311-00	A/R UTILITY CUSTOMERS		33,592.45
<b>Total</b>		<b><u>33,592.45</u></b>	<b><u>33,592.45</u></b>
<b>Adjusting Journal Entries JE # 13</b>			
CPE - To correct total A/R Utility Customer balance at June 30, 2023.			
42-40302-00	Residential Base Charge	6,016.39	
43-40311-00	SEWER - RESIDENTIAL	3,493.17	
49-40321-00	SOLID WASTE FEE	5,950.83	
42-12325-00	A/R DELINQUENT WATER BILL		6,016.39
43-12325-00	A/R DELINQUENT WATER BILL		3,493.17
49-12325-00	A/R DELINQUENT WATER BILL		5,950.83
<b>Total</b>		<b><u>15,460.39</u></b>	<b><u>15,460.39</u></b>
<b>Adjusting Journal Entries JE # 14</b>			
AJE - To accrue Meyers Nave invoice 207727 dated 7/19/23 for June Legal services, included on check 17399 at June 30, 2023.			
40-50281-51	LEGAL FEES	15,281.35	
40-24010-00	ACCOUNTS PAYABLE-OTHER		15,281.35
<b>Total</b>		<b><u>15,281.35</u></b>	<b><u>15,281.35</u></b>
<b>Adjusting Journal Entries JE # 15</b>			
CPE - To reverse PY(2021-22) Payroll accruals for FY 22-23. See attached GL balances at June 30, 2023.			
40-24700-00	ACCRUED BENEFITS PAYABLE	30,411.79	
40-50123-58	GROUP INSURANCE	8,977.26	
40-50123-59	GROUP INSURANCE	1,171.18	
42-24700-00	ACCRUED BENEFITS PAYABLE	4,986.59	
43-24700-00	ACCRUED BENEFITS PAYABLE	349.13	
48-24700-00	ACCRUED BENEFITS PAYABLE	11,308.02	
49-24700-00	ACCRUED BENEFITS PAYABLE	657.08	
40-24700-00	ACCRUED BENEFITS PAYABLE		10,148.44
40-50123-51	GROUP INSURANCE		10,885.17
40-50123-58	GROUP INSURANCE		9,481.61
40-50123-59	GROUP INSURANCE		4,011.37
40-50123-68	GROUP INSURANCE		6,033.64
42-50123-53	GROUP INSURANCE		4,986.59
43-50123-54	GROUP INSURANCE		349.13
48-50123-52	GROUP INSURANCE		11,308.02
49-50123-55	GROUP INSURANCE		657.08
<b>Total</b>		<b><u>57,861.05</u></b>	<b><u>57,861.05</u></b>

**Bear Valley Community Services District  
 Schedule of Audit Adjusting Journal Entries  
 June 30, 2023**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 16</b>			
CPE - To adjust accrual of Admin Leave compensated absences for balance of Admin Leave overstatement fiscal year end 2022-2023.			
40-24500-00	COMPENSATED ABSENCES PAYABLE	6,897.69	
42-24500-00	COMPENSATED ABSENCES PAYABLE	2,637.06	
48-24500-00	COMPENSATED ABSENCES PAYABLE	138.79	
40-50111-51	REGULAR		3,073.95
40-50111-58	REGULAR		1,998.48
40-50111-59	REGULAR		352.67
40-50111-68	REGULAR		1,472.59
42-50111-53	REGULAR		2,637.06
48-50111-52	REGULAR		138.79
<b>Total</b>		<b><u>9,673.54</u></b>	<b><u>9,673.54</u></b>
<b>Adjusting Journal Entries JE # 17</b>			
AJE - To remove dispatch services accrued to fund 42 which was accrued in fund 40 where the services are recorded to.			
42-24010-00	ACCOUNTS PAYABLE-OTHER	28,793.50	
42-50280-53	CONTRACT SVCS		28,793.50
<b>Total</b>		<b><u>28,793.50</u></b>	<b><u>28,793.50</u></b>
<b>Total Adjusting Journal Entries</b>		<b><u>1,057,869.77</u></b>	<b><u>1,057,869.77</u></b>
<b>Proposed Journal Entries</b>			
<b>Proposed Journal Entries JE # 100</b>			
PAJE - To accrue SCE invoice for electricity services 50% June and 50% July (Check 7223 dated 8/25/23 at June 30, 2023).			
40-50221-51	ELEC-FACILITY	328.45	
40-50221-58	ELEC-FACILITY	550.17	
40-50221-59	ELEC-FACILITY	98.06	
40-50221-68	ELEC-FACILITY	106.45	
40-50241-51	OPERATING	76.79	
42-50221-53	ELEC-FACILITY	174.45	
42-50222-53	ELECTRIC-WELLS	12,437.73	
42-50223-53	ELEC-BOOSTERS	14,808.26	
43-50221-54	ELEC-FACILITY	1,461.43	
48-50221-52	ELEC-FACILITY	218.06	
40-24010-00	ACCOUNTS PAYABLE-OTHER		328.45
40-24010-00	ACCOUNTS PAYABLE-OTHER		106.45
40-24010-00	ACCOUNTS PAYABLE-OTHER		550.17
40-24010-00	ACCOUNTS PAYABLE-OTHER		98.06
40-24010-00	ACCOUNTS PAYABLE-OTHER		76.79
42-24010-00	ACCOUNTS PAYABLE-OTHER		174.45
42-24010-00	ACCOUNTS PAYABLE-OTHER		12,437.73
42-24010-00	ACCOUNTS PAYABLE-OTHER		14,808.26
43-24010-00	ACCOUNTS PAYABLE-OTHER		1,461.43
48-24010-00	ACCOUNTS PAYABLE-OTHER		218.06
<b>Total</b>		<b><u>30,259.85</u></b>	<b><u>30,259.85</u></b>
<b>Total Proposed Journal Entries</b>		<b><u>30,259.85</u></b>	<b><u>30,259.85</u></b>
<b>Total All Journal Entries</b>		<b><u>1,088,129.62</u></b>	<b><u>1,088,129.62</u></b>

**Legend:**

AJE	Audit Adjusting Journal Entry
CPE	Client Prepared Adjusting Journal Entry
PAJE	Proposed Adjusting Journal Entry (Not Posted to Books / Records)