

5. Daggett Community Services District

**b. State Controller Report
Submission for FY 2012-13**

Attachment 5b

**SPECIAL DISTRICTS FINANCIAL TRANSACTIONS
AND COMPENSATION REPORT**

COVER PAGE

Daggett Community Services District

SCO Reporting Year: **2013**

ID Number: **12053605600**

Fiscal Year Ended: 06/30/13 (MM/DD/YY)

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the district in accordance with the requirements as prescribed by the California State Controller.

District Fiscal Officer

Signature

Title

Name (Please Print)

Date

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Per Government Code section 53891, this report is due within 90 days after the end of the fiscal year. If filed in electronic format, the report is due within 110 days after the end of the fiscal year. However, in the case of hospital districts, the report is due within 120 days after the end of the fiscal year.

Per Government Code section 26909, a copy of the independent audit is to be filed with the Controller within 12 months after the close of the fiscal year.

Please complete, sign, and mail this cover page to either address below.

Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
P. O. Box 942850
Sacramento, CA 94250

Express Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816



David B Whitford, Jr.
CERTIFIED PUBLIC ACCOUNTANT

4515 Central Ave., #202, Riverside, CA 92506
(951) 341-8344 (951) 341-8346 Fax

*Member of the Private Companies
Practice Section of the AICPA and
The California Society of Certified
Public Accountants*

October 17, 2013

Board of Directors
Daggett Community Services District
Daggett, California 92327

Board of Directors

I have compiled the balance sheet of *Daggett Community Services District* at *June 30, 2013* and the statements of revenue and expenditures for the year then ended which are included in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

My compilation was limited to presenting in the form prescribed by the California State Controller information that is the representation of management. I have not audited or reviewed the financial statements referred to above and accordingly do not express an opinion or any other form of assurance on them.

These financial statements are presented in accordance with the requirements of the California State Controller, which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.



David B. Whitford, Jr., CPA

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СТЕИЛ СОБА

**Daggett Community Services District
Special Districts Financial Transactions Report**

General Information

Fiscal Year 2013

Mailing Address

Street 1 Is Address Changed?

Street 2

City State Zip

Email

Members of the Governing Body

| | First Name | Middle Initial | Last Name | Title |
|--------|-------------------------------------|----------------------|--|---------------------------------------|
| Member | <input type="text" value="Joseph"/> | <input type="text"/> | <input type="text" value="Morris Jr"/> | <input type="text" value="Director"/> |
| Member | <input type="text" value="Karen"/> | <input type="text"/> | <input type="text" value="Golden"/> | <input type="text" value="Director"/> |
| Member | <input type="text" value="Mark"/> | <input type="text"/> | <input type="text" value="Staggs"/> | <input type="text" value="Director"/> |
| Member | <input type="text" value="Mentie"/> | <input type="text"/> | <input type="text" value="Hazelett"/> | <input type="text" value="Director"/> |
| Member | <input type="text" value="Robert"/> | <input type="text"/> | <input type="text" value="Whipple"/> | <input type="text" value="Director"/> |
| Member | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Member | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Member | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Member | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Other Officials

| First Name | Middle Initial | Last Name | Title |
|------------------------------------|----------------------|-----------------------------------|--|
| <input type="text" value="Beryl"/> | <input type="text"/> | <input type="text" value="Bell"/> | <input type="text" value="Secretary"/> |
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Report Prepared By

| First Name | Middle Initial | Last Name | Phone No |
|------------------------------------|--------------------------------|--|---|
| <input type="text" value="David"/> | <input type="text" value="B"/> | <input type="text" value="Whitford Jr"/> | <input type="text" value="(951) 341-8344"/> |

Independent Auditor

| First Name | Middle Initial | Last Name | Phone No |
|------------------------------------|--------------------------------|--|---|
| <input type="text" value="David"/> | <input type="text" value="B"/> | <input type="text" value="Whitford Jr"/> | <input type="text" value="(951) 341-8344"/> |

Daggett Community Services District
Special Districts Financial Transactions Report - Consolidated Balance Sheet

| Fiscal Year | 2013 | Assets | | | | | General Long-Term Debt | Total Memorandum Only |
|--|------|-----------------------------------|--------------------|------------------------|------------------|----------------------|------------------------|-----------------------|
| | | General and Special Revenue Funds | Debt Service Funds | Capital Projects Funds | Enterprise Funds | General Fixed Assets | | |
| Assets | | | | | | | | |
| Cash and Cash Equivalents | | 137,112 | 5,596 | | 115,999 | | | \$258,707 |
| Taxes Receivable | | 12,769 | | | | | | \$12,769 |
| Interest Receivable | | | | | | | | \$0 |
| Accounts Receivable | | | | | 28,982 | | | \$28,982 |
| Loans, Notes, and Contracts Receivable | | | | | | | | \$0 |
| Due from Other Funds | | | | | | | | \$0 |
| Inventory of Materials and Supplies | | | | | | | | \$0 |
| Other Current Assets | | | | | | | | |
| Lease Payments Receivable | | | | | | | | |
| Unearned Finance Charges | | | | | | | | |
| Investments | | | | | | | | \$0 |
| Restricted Assets | | | | | | | | |
| Deferred Charges | | | | | | | | |
| Unamortized Discount on Long-Term Debt | | | | | | | | |
| Other Assets | | | | | | | | \$0 |
| Fixed Assets | | | | | | | | |
| Land | | | | | 10,280 | 31,679 | | \$41,959 |
| Buildings and Improvements | | | | | 337,699 | 248,416 | | \$586,115 |
| Equipment | | | | | 1,108,326 | 240,604 | | \$1,348,930 |
| Construction in Progress | | | | | | | | \$0 |
| Total Fixed Assets | | | | | \$1,456,305 | \$520,699 | | \$1,977,004 |
| Accumulated Depreciation | | | | | 1,202,397 | 377,777 | | \$1,580,174 |
| Net Fixed Assets | | | | | \$253,908 | \$142,922 | | \$396,830 |
| Other Debits | | | | | | | | |
| Amount Available in Debt Service Funds | | | | | | | 5,596 | \$5,596 |
| Amount to be Provided | | | | | | | 28,404 | \$28,404 |
| Total Assets | | \$149,881 | \$5,596 | \$0 | \$398,889 | \$142,922 | \$34,000 | \$731,288 |

Daggett Community Services District
Special Districts Financial Transactions Report - Consolidated Balance Sheet

Liabilities and Equity

| Fiscal Year | 2013 | General and Special Revenue Funds | Debt Service Funds | Capital Projects Funds | Enterprise Funds | General Fixed Assets | General Long-Term Debt | Total Memorandum Only |
|--|------|---|--------------------------|------------------------------|---------------------|----------------------------|------------------------------|-----------------------------|
| Liabilities and Equity | | | | | | | | |
| Accounts/Warrants Payable | | 2,580 | | | 6,653 | | | \$9,233 |
| Loans and Notes Payable | | | | | | | | \$0 |
| Interest Payable - Matured/Accrued | | | | | | | | \$0 |
| Other Current Liabilities | | 17,060 | | | 16,950 | | | \$34,010 |
| Compensated Absences Payable | | | | | 7,612 | | | \$7,612 |
| Due to Other Governments | | | | | | | | \$0 |
| Due to Other Funds | | | | | | | | \$0 |
| Long-Term Debt | | | | | | | | |
| General Obligation Bonds | | | | | | | 34,000 | \$34,000 |
| Revenue Bonds | | | | | 39,050 | | | \$39,050 |
| Certificates of Participation | | | | | | | | \$0 |
| Special Assessment | | | | | | | | \$0 |
| Federal | | | | | | | | \$0 |
| State | | | | | | | | \$0 |
| Time Warrants | | | | | | | | \$0 |
| Other Long-Term Indebtedness | | | | | | | | \$0 |
| Unamortized Premium on Long-Term Debt | | | | | | | | |
| Advances for Construction | | | | | | | | |
| Deferred Revenue | | | | | | | | \$0 |
| All Other Non-Current Liabilities | | | | | | | | |
| Total Liabilities | | \$19,640 | \$0 | \$0 | \$70,265 | | \$34,000 | \$123,905 |
| Fund Equity | | | | | | | | |
| Contributed Capital | | | | | | | | |
| Investments in General Fixed Assets | | | | | | 142,922 | | \$142,922 |
| Retained Earnings | | | | | | | | |
| Reserved | | | | | | | | |
| Unreserved | | | | | 328,624 | | | \$328,624 |
| Fund Balances | | | | | | | | |
| Reserved | | 3,302 | 5,596 | | | | | \$8,898 |
| Unreserved Designated | | | | | | | | \$0 |
| Unreserved Undesignated | | 126,939 | | | | | | \$126,939 |
| Total Fund Equity | | \$130,241 | \$5,596 | \$0 | \$328,624 | \$142,922 | | \$607,383 |
| Total Liabilities and Fund Equity | | \$149,881 | \$5,596 | \$0 | \$398,889 | \$142,922 | \$34,000 | \$731,288 |

Daggett Community Services District
Special Districts Financial Transactions Report - Long-Term Debt

General Obligation Bonds, Revenue Bonds, Certificates of Participation and Other

| | | |
|---|------|------------------------------|
| Fiscal Year | 2013 | |
| District-wide or Improvement District/Zone | | District-wide |
| Improvement/Zone (If Applicable) | | |
| Type of Debt | | General Obligation Bonds |
| Activity | | Recreation and Park |
| Purpose of Issue | | General Business of District |
| Nature of Revenue Pledged | | Additional General Tax |
| Percent of Pledge | | 100.00 |
| Year of Authorization | | 1979 |
| Principal Amount Authorized | | 165,000 |
| Principal Amount Issued | | 165,000 |
| Beginning Maturity Date | | 1979 |
| Ending Maturity Date | | 2019 |
| Principal Amount Unmatured, Beginning of Fiscal Year | | \$38,000 |
| Adjustments - Increase (Decrease) | | |
| Principal Amount Issued During Fiscal Year | | |
| Principal Amount Matured During Fiscal Year | | 4,000 |
| Principal Amount Defeased During Fiscal Year | | |
| Principal Amount Unmatured, End of Fiscal Year | | \$34,000 |
| Principal Amount in Default, End of Fiscal Year | | |
| Interest in Default, End of Fiscal Year | | |
| Amount Held in Bond Reserve | | |

Daggett Community Services District
Special Districts Financial Transactions Report - Long-Term Debt

General Obligation Bonds, Revenue Bonds, Certificates of Participation and Other

| | |
|---|--------------------------|
| Fiscal Year | 2013 |
| District-wide or Improvement District/Zone | District-wide |
| Improvement/Zone (If Applicable) | |
| Type of Debt | Revenue Bonds |
| Activity | Water Enterprise |
| Purpose of Issue | Upgrade Delivery Service |
| Nature of Revenue Pledged | Additional Customer Fees |
| Percent of Pledge | 100.00 |
| Year of Authorization | 1980 |
| Principal Amount Authorized | 131,700 |
| Principal Amount Issued | 131,700 |
| Beginning Maturity Date | 1980 |
| Ending Maturity Date | 2020 |
| Principal Amount Unmatured, Beginning of Fiscal Year | \$44,050 |
| Adjustments - Increase (Decrease) | |
| Principal Amount Issued During Fiscal Year | |
| Principal Amount Matured During Fiscal Year | 5,000 |
| Principal Amount Defeased During Fiscal Year | |
| Principal Amount Unmatured, End of Fiscal Year | \$39,050 |
| Principal Amount in Default, End of Fiscal Year | |
| Interest in Default, End of Fiscal Year | |
| Amount Held in Bond Reserve | |

**Daggett Community Services District
Special Districts Financial Transactions Report
Consolidation of Fund Equities and Transfers**

Consolidation of Fund Equities and Transfers

Fiscal Year 2013

| | General and Special Revenue Funds | Debt Service Funds | Capital Projects Funds | Enterprise Funds |
|---------------------------------------|---|-----------------------|---------------------------|------------------|
| Consolidation of Fund Equities | | | | |
| Non-Enterprise Activities | \$130,241 | \$5,596 | \$0 | |
| Enterprise Fund Equities | | | | |
| Airport | | | | \$0 |
| Electric | | | | \$0 |
| Harbor and Port | | | | \$0 |
| Hospital | | | | \$0 |
| Waste Disposal | | | | \$0 |
| Water | | | | \$328,624 |
| Total Ending Fund Equities | \$130,241 | \$5,596 | \$0 | \$328,624 |

| Transfers In | Transfers Out | Net |
|--------------|---------------|-----|
| A | B | C |

Consolidation of Transfers In and Transfer Out

| | | | |
|-----------------------------------|-----|-----|-----|
| General and Special Revenue Funds | \$0 | \$0 | |
| Debt Service Funds | \$0 | \$0 | |
| Capital Projects Funds | \$0 | \$0 | |
| Enterprise Activities | | | |
| Airport | \$0 | \$0 | |
| Electric | \$0 | \$0 | |
| Harbor and Port | \$0 | \$0 | |
| Waste Disposal | \$0 | \$0 | |
| Water | \$0 | \$0 | |
| Total | \$0 | \$0 | \$0 |

Daggett Community Services District
Special Districts Financial Transactions Report - Water Enterprise

Revenues, Expenses and Changes in Fund Equity

Fiscal Year 2013

| | | |
|--|--|-----------|
| Special Assessments | | [] |
| Prior Year Taxes and Assessments | | [] |
| Penalties and Cost on Delinquent Taxes and Assessments | | [] |
| Federal | | |
| Aid for Construction | | [] |
| Other Federal | | [] |
| State | | |
| Aid for Construction | | [] |
| State Water Project | | [] |
| Homeowners Property Tax Relief | | [] |
| Timber Yield | | [] |
| State Other and In-Lieu Taxes | | [] |
| Other Governmental Agencies | | |
| Redevelopment Pass-Through | | [] |
| Other | | [] |
| Other Non-Operating Revenues | | [] |
| Total Non-Operating Revenues | | \$0 |
| Non-Operating Expenses | | |
| Interest on Long-Term Debt | | 1,800 |
| Other Interest | | [] |
| Other Non-Operating Expenses | | [] |
| Total Non-Operating Expenses | | \$1,800 |
| Non-Operating Income (Loss) | | (\$1,800) |
| Income (Loss) Before Operating Transfers | | (\$115) |
| Operating Transfers In (Intra-District) | | [] |
| Operating Transfers Out (Intra-District) | | [] |
| Net Income (Loss) | | (\$115) |
| Fund Equity, Beginning of Period | | \$328,739 |
| Contributed Capital | | |
| Federal | | [] |
| State | | [] |
| Other Governmental Agencies | | [] |
| Non-Governmental Agencies | | [] |
| Prior Period Adjustments | | [] |
| Residual Equity Transfers | | [] |
| Other | | [] |
| Fund Equity, End of Period | | \$328,624 |

Daggett Community Services District
Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year 2013

| | General and Special Revenue Funds | Debt Service Funds | Capital Projects Funds |
|---|---|-----------------------|---------------------------|
| | A | B | C |
| Non-Enterprise Activity | Fire Protection | | |
| Taxes and Assessments | | | |
| Current Secured and Unsecured (1%) | 36,716 | | |
| Voter Approved Taxes | | | |
| Property Assessments | | | |
| Special Assessments (Mello/Roos, Mark/Roos) | | | |
| Prior Year Taxes and Assessments | -4 | | |
| Penalties and Cost on Delinquent Taxes and Assessments | | | |
| Licenses, Permits, and Franchises | | | |
| Fines, Forfeits, and Penalties | | | |
| Revenue From Use of Money and Property | | | |
| Interest Income | 27 | | |
| Rents, Concessions and Royalties | | | |
| Federal | | | |
| Aid for Construction | | | |
| Other Federal | | | |
| State | | | |
| Aid for Construction | | | |
| State Water Project | | | |
| Homeowners Property Tax Relief | 382 | | |
| Timber Yield | | | |
| Other State | | | |
| Other Governmental Agencies | | | |
| Redevelopment Pass-Through | | | |
| Other | | | |
| Charges for Current Services | 57 | | |
| Contributions From Property Owners | | | |
| Self Insurance Only | | | |
| Member Contributions | | | |
| Claim Adjustments | | | |
| Other Revenues | 1,057 | | |
| Total Revenues | \$38,235 | \$0 | \$0 |
| Expenditures | | | |
| Salaries and Wages | 10,831 | | |
| Employee Benefits | 747 | | |
| Services and Supplies | 32,968 | | |
| Self Insurance Only - Claims Paid | | | |

Daggett Community Services District
Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

| Fiscal Year | 2013 | General and Special Revenue Funds | Debt Service Funds | Capital Projects Funds |
|--|-----------|---|-----------------------|---------------------------|
| | A | B | C | |
| Contributions to Outside Agencies | | | | |
| Debt Service | | | | |
| Retirement of Long-Term Debt | | | | |
| Interest on Long-Term Debt | | | | |
| Interest on Short-Term Notes and Warrants | | | | |
| Fixed Assets | | | | |
| Other Expenditures | | | | |
| Total Expenditures | \$44,546 | \$0 | \$0 | |
| Revenues Over (Under) Expenditures | (\$6,311) | \$0 | \$0 | |
| Financing Sources and Uses | | | | |
| Proceeds of Long-Term Debt | | | | |
| Proceeds of Refunding Debt | | | | |
| Payments to Refunded Debt Escrow Agent | | | | |
| Inception of Lease Purchase Agreements | | | | |
| Other Financing Sources | | | | |
| Other Financing Uses | | | | |
| Operating Transfers In (Intra-District) | | | | |
| Operating Transfers Out (Intra-District) | | | | |
| Total Other Financing Sources (Uses) | \$0 | \$0 | \$0 | |
| Revenues/Sources Over (Under) Expenditures/Uses | (\$6,311) | \$0 | \$0 | |
| Fund Equity, Beginning of Period | \$90,808 | \$0 | \$0 | |
| Prior Period Adjustments | | | | |
| Residual Equity Transfers | | | | |
| Other | | | | |
| Fund Equity, End of Period | \$84,497 | \$0 | \$0 | |

Daggett Community Services District
Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

| Fiscal Year | 2013 | General and | Debt Service | Capital Projects |
|--|------|-----------------------------------|--------------|------------------|
| | | Special Revenue | Funds | Funds |
| | | Funds | | |
| | | A | B | C |
| Non-Enterprise Activity | | Lighting and Lighting Maintenance | | |
| Taxes and Assessments | | | | |
| Current Secured and Unsecured (1%) | | 3,672 | | |
| Voter Approved Taxes | | | | |
| Property Assessments | | | | |
| Special Assessments (Mello/Roos, Mark/Roos) | | | | |
| Prior Year Taxes and Assessments | | | | |
| Penalties and Cost on Delinquent Taxes and Assessments | | | | |
| Licenses, Permits, and Franchises | | | | |
| Fines, Forfeits, and Penalties | | | | |
| Revenue From Use of Money and Property | | | | |
| Interest Income | | 3 | | |
| Rents, Concessions and Royalties | | 16 | | |
| Federal | | | | |
| Aid for Construction | | | | |
| Other Federal | | | | |
| State | | | | |
| Aid for Construction | | | | |
| State Water Project | | | | |
| Homeowners Property Tax Relief | | 38 | | |
| Timber Yield | | | | |
| Other State | | | | |
| Other Governmental Agencies | | | | |
| Redevelopment Pass-Through | | | | |
| Other | | | | |
| Charges for Current Services | | | | |
| Contributions From Property Owners | | | | |
| Self Insurance Only | | | | |
| Member Contributions | | | | |
| Claim Adjustments | | | | |
| Other Revenues | | | | |
| Total Revenues | | 1 | | |
| Expenditures | | \$3,730 | \$0 | \$0 |
| Salaries and Wages | | | | |
| Employee Benefits | | 1,083 | | |
| Services and Supplies | | 74 | | |
| Self Insurance Only - Claims Paid | | 6,457 | | |

Revenues, Expenditures, Sources and Uses

Daggett Community Services District
Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

| Fiscal Year | 2013 | General and Special Revenue Funds | Debt Service Funds | Capital Projects Funds |
|--|------------|---|-----------------------|---------------------------|
| | A | B | C | |
| Contributions to Outside Agencies | | | | |
| Debt Service | | | | |
| Retirement of Long-Term Debt | | | | |
| Interest on Long-Term Debt | | | | |
| Interest on Short-Term Notes and Warrants | | | | |
| Fixed Assets | | | | |
| Other Expenditures | | | | |
| Total Expenditures | \$7,614 | \$0 | \$0 | |
| Revenues Over (Under) Expenditures | (\$3,884) | \$0 | \$0 | |
| Financing Sources and Uses | | | | |
| Proceeds of Long-Term Debt | | | | |
| Proceeds of Refunding Debt | | | | |
| Payments to Refunded Debt Escrow Agent | | | | |
| Inception of Lease Purchase Agreements | | | | |
| Other Financing Sources | | | | |
| Other Financing Uses | | | | |
| Operating Transfers In (Intra-District) | | | | |
| Operating Transfers Out (Intra-District) | | | | |
| Total Other Financing Sources (Uses) | \$0 | \$0 | \$0 | |
| Revenues/Sources Over (Under) Expenditures/Uses | (\$3,884) | \$0 | \$0 | |
| Fund Equity, Beginning of Period | (\$35,171) | \$0 | \$0 | |
| Prior Period Adjustments | | | | |
| Residual Equity Transfers | | | | |
| Other | | | | |
| Fund Equity, End of Period | (\$39,055) | \$0 | \$0 | |

Daggett Community Services District
Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

| Fiscal Year | 2013 | General and Special Revenue Funds | Debt Service Funds | Capital Projects Funds |
|---|------|---|-----------------------|---------------------------|
| | | A | B | C |
| Non-Enterprise Activity | | Recreation and Park | | |
| Taxes and Assessments | | | | |
| Current Secured and Unsecured (1%) | | 49,929 | | |
| Voter Approved Taxes | | | 5,384 | |
| Property Assessments | | | | |
| Special Assessments (Mello/Roos, Mark/Roos) | | | | |
| Prior Year Taxes and Assessments | | -6 | | |
| Penalties and Cost on Delinquent Taxes and Assessments | | | | |
| Licenses, Permits, and Franchises | | | | |
| Fines, Forfeits, and Penalties | | | | |
| Revenue From Use of Money and Property | | | | |
| Interest Income | | 38 | 17 | |
| Rents, Concessions and Royalties | | 435 | | |
| Federal | | | | |
| Aid for Construction | | | | |
| Other Federal | | | | |
| State | | | | |
| Aid for Construction | | | | |
| State Water Project | | | | |
| Homeowners Property Tax Relief | | 534 | 91 | |
| Timber Yield | | | | |
| Other State | | | | |
| Other Governmental Agencies | | | | |
| Redevelopment Pass-Through | | | | |
| Other | | | | |
| Charges for Current Services | | | | |
| Contributions From Property Owners | | | | |
| Self Insurance Only | | | | |
| Member Contributions | | | | |
| Claim Adjustments | | | | |
| Other Revenues | | | | |
| Total Revenues | | \$50,930 | \$5,492 | \$0 |
| Expenditures | | | | |
| Salaries and Wages | | 15,164 | | |
| Employee Benefits | | 1,568 | | |
| Services and Supplies | | 38,908 | | |
| Self Insurance Only - Claims Paid | | | | |

Daggett Community Services District
Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

| Fiscal Year | 2013 | General and Special Revenue Funds | Debt Service Funds | Capital Projects Funds |
|--|-----------|---|-----------------------|---------------------------|
| | A | B | C | |
| Contributions to Outside Agencies | | | | |
| Debt Service | | | | |
| Retirement of Long-Term Debt | | 4,000 | | |
| Interest on Long-Term Debt | | 1,800 | | |
| Interest on Short-Term Notes and Warrants | | | | |
| Fixed Assets | | | | |
| Other Expenditures | | | | |
| Total Expenditures | \$55,640 | \$5,800 | | \$0 |
| Revenues Over (Under) Expenditures | (\$4,710) | (\$308) | | \$0 |
| Financing Sources and Uses | | | | |
| Proceeds of Long-Term Debt | | | | |
| Proceeds of Refunding Debt | | | | |
| Payments to Refunded Debt Escrow Agent | | | | |
| Inception of Lease Purchase Agreements | | | | |
| Other Financing Sources | | | | |
| Other Financing Uses | | | | |
| Operating Transfers In (Intra-District) | | | | |
| Operating Transfers Out (Intra-District) | | | | |
| Total Other Financing Sources (Uses) | \$0 | \$0 | | \$0 |
| Revenues/Sources Over (Under) Expenditures/Uses | (\$4,710) | (\$308) | | \$0 |
| Fund Equity, Beginning of Period | \$89,509 | \$5,904 | | \$0 |
| Prior Period Adjustments | | | | |
| Residual Equity Transfers | | | | |
| Other | | | | |
| Fund Equity, End of Period | \$84,799 | \$5,596 | | \$0 |