

7. Yermo Community Services District

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

Attachment 7b

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS AND COMPENSATION REPORT

COVER PAGE

Yermo Community Services District

SCO Reporting Year: 2013

ID Number: 12053607100

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.

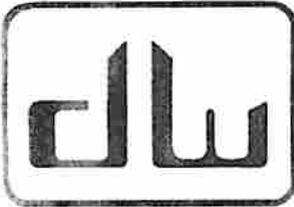
Please complete, sign, and mail this cover page to either address below.

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

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(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*

September 19, 2013

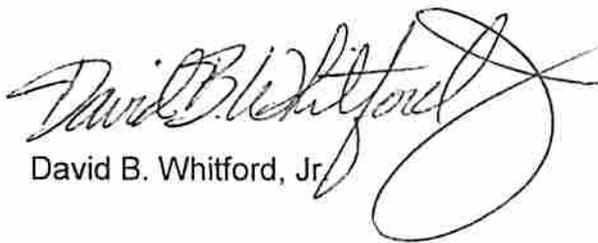
Board of Directors
Yermo Community Services District
Yermo, California 92398

Board of Directors

I have compiled the balance sheet of *Yermo 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.

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

General Information

Fiscal Year 2013

Mailing Address

Street 1 38315 McCormick Street Is Address Changed?

Street 2 P.O Box 206

City Yermo State CA Zip 92398-

Email yermocsd1@verizon.net

Members of the Governing Body

	First Name	Middle Initial	Last Name	Title
Member	Robert		Smith	President
Member	Paul		Ray	Director
Member	Geoffrey		Berner	Vice President
Member	Karen		Howard	Director
Member	Melissa		Martin	Director
Member				

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Other Officials

First Name	Middle Initial	Last Name	Title
Michelle		Berndt	Secretary

Report Prepared By

First Name	Middle Initial	Last Name	Phone No
David	B	Whitford Jr	(951) 341-8344

Independent Auditor

First Name	Middle Initial	Last Name	Phone No
David	B	Whitford Jr	(951) 341-8344

Yermo 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	64,552				-1,008			\$63,544
Taxes Receivable	6,016							\$6,016
Interest Receivable								\$0
Accounts Receivable								\$0
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	300,154							\$300,154
Restricted Assets								
Deferred Charges								
Unamortized Discount on Long-Term Debt								
Other Assets	3,593							\$3,593
Fixed Assets								
Land						37,076		\$37,076
Buildings and Improvements						229,738		\$229,738
Equipment						273,824		\$273,824
Construction in Progress								\$0
Total Fixed Assets					\$0	\$540,638		\$540,638
Accumulated Depreciation						459,082		\$459,082
Net Fixed Assets					\$0	\$81,556		\$81,556
Other Debits								
Amount Available in Debt Service Funds								
Amount to be Provided								
Total Assets	\$374,315	\$0	\$0	(\$1,008)	\$81,556	\$0	\$0	\$454,863

Yermo 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		5,169						\$5,169
Loans and Notes Payable								\$0
Interest Payable - Matured/Accrued								\$0
Other Current Liabilities								\$0
Compensated Absences Payable								\$0
Due to Other Governments								\$0
Due to Other Funds								\$0
Long-Term Debt								
General Obligation Bonds								\$0
Revenue Bonds								\$0
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		3,108						\$3,108
All Other Non-Current Liabilities								
Total Liabilities		\$8,277	\$0	\$0	\$0		\$0	\$8,277
Fund Equity								
Contributed Capital								
Investments in General Fixed Assets						81,556		\$81,556
Retained Earnings								
Reserved								
Unreserved					-1,008			(\$1,008)
Fund Balances								
Reserved		312,858						\$312,858
Unreserved Designated								\$0
Unreserved Undesignated		53,180						\$53,180
Total Fund Equity		\$366,038	\$0	\$0	(\$1,008)	\$81,556		\$446,586
Total Liabilities and Fund Equity		\$374,315	\$0	\$0	(\$1,008)	\$81,556	\$0	\$454,863

**Yermo 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	\$366,038	\$0	\$0	
Enterprise Fund Equities				
Airport				\$0
Electric				\$0
Harbor and Port				\$0
Hospital				\$0
Waste Disposal				\$0
Water				(\$1,008)
Total Ending Fund Equities	\$366,038	\$0	\$0	(\$1,008)

	Transfers In A	Transfers Out B	Net C
Consolidation of Transfers In and Transfer Out			
General and Special Revenue Funds	\$0	\$10,000	
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	\$10,000	\$0	
Total	\$10,000	\$10,000	\$0

**Yermo 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%)		45,396		
Voter Approved Taxes				
Property Assessments				
Special Assessments (Mello/Roos, Mark/Roos)				
Prior Year Taxes and Assessments		83		
Penalties and Cost on Delinquent Taxes and Assessments		62		
Licenses, Permits, and Franchises				
Fines, Forfeits, and Penalties				
Revenue From Use of Money and Property				
Interest Income		148		
Rents, Concessions and Royalties				
Federal				
Aid for Construction				
Other Federal				
State				
Aid for Construction				
State Water Project				
Homeowners Property Tax Relief		561		
Timber Yield				
Other State				
Other Governmental Agencies				
Redevelopment Pass-Through				
Other				
Charges for Current Services		12,021		
Contributions From Property Owners				
Self Insurance Only				
Member Contributions				
Claim Adjustments				
Other Revenues		2,084		
Total Revenues		\$60,355	\$0	\$0
Expenditures				
Salaries and Wages		8,572		
Employee Benefits				
Services and Supplies		46,072		
Self Insurance Only - Claims Paid				

**Yermo 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	8,470			
Other Expenditures	7,098			
Total Expenditures	\$70,212	\$0	\$0	
Revenues Over (Under) Expenditures	(\$9,857)	\$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)	10,000			
Total Other Financing Sources (Uses)	(\$10,000)	\$0	\$0	
Revenues/Sources Over (Under) Expenditures/Uses	(\$19,857)	\$0	\$0	
Fund Equity, Beginning of Period	\$279,738	\$0	\$0	
Prior Period Adjustments				
Residual Equity Transfers				
Other				
Fund Equity, End of Period	\$259,881	\$0	\$0	

**Yermo 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%)	10,088		
	Voter Approved Taxes			
	Property Assessments			
	Special Assessments (Mello/Roos, Mark/Roos)			
	Prior Year Taxes and Assessments	19		
	Penalties and Cost on Delinquent Taxes and Assessments	14		
Licenses, Permits, and Franchises				
Fines, Forfeits, and Penalties				
Revenue From Use of Money and Property				
	Interest Income	33		
	Rents, Concessions and Royalties			
Federal				
	Aid for Construction			
	Other Federal			
State				
	Aid for Construction			
	State Water Project			
	Homeowners Property Tax Relief	125		
	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	\$10,279	\$0	\$0
Expenditures				
	Salaries and Wages	1,905		
	Employee Benefits			
	Services and Supplies	10,238		
	Self Insurance Only - Claims Paid			

**Yermo 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	1,882			
Other Expenditures				
Total Expenditures	\$14,025	\$0	\$0	
Revenues Over (Under) Expenditures	(\$3,746)	\$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	(\$3,746)	\$0	\$0	
Fund Equity, Beginning of Period	(\$13,648)	\$0	\$0	
Prior Period Adjustments				
Residual Equity Transfers				
Other				
Fund Equity, End of Period	(\$17,394)	\$0	\$0	

**Yermo 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%)		45,396		
Voter Approved Taxes				
Property Assessments				
Special Assessments (Mello/Roos, Mark/Roos)				
Prior Year Taxes and Assessments		83		
Penalties and Cost on Delinquent Taxes and Assessments		62		
Licenses, Permits, and Franchises				
Fines, Forfeits, and Penalties				
Revenue From Use of Money and Property				
Interest Income				
Rents, Concessions and Royalties		4,937		
Federal				
Aid for Construction				
Other Federal				
State				
Aid for Construction				
State Water Project				
Homeowners Property Tax Relief		561		
Timber Yield				
Other State				
Other Governmental Agencies				
Redevelopment Pass-Through				
Other				
Charges for Current Services		5,433		
Contributions From Property Owners				
Self Insurance Only				
Member Contributions				
Claim Adjustments				
Other Revenues				
Total Revenues		\$56,472	\$0	\$0
Expenditures				
Salaries and Wages		8,572		
Employee Benefits				
Services and Supplies		46,072		
Self Insurance Only - Claims Paid				

**Yermo 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
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				
8,470				
Other Expenditures				
7,098				
Total Expenditures		\$70,212	\$0	\$0
Revenues Over (Under) Expenditures		(\$13,740)	\$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		(\$13,740)	\$0	\$0
Fund Equity, Beginning of Period		\$138,452	\$0	\$0
Prior Period Adjustments		-1,161		
Residual Equity Transfers				
Other				
Fund Equity, End of Period		\$123,551	\$0	\$0

**Yermo 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	
Other Interest	
Other Non-Operating Expenses	
Total Non-Operating Expenses	\$0
Non-Operating Income (Loss)	\$0
Income (Loss) Before Operating Transfers	(\$11,008)
Operating Transfers In (Intra-District)	10,000
Operating Transfers Out (Intra-District)	
Net Income (Loss)	(\$1,008)
Fund Equity, Beginning of Period	
Contributed Capital	
Federal	
State	
Other Governmental Agencies	
Non-Governmental Agencies	
Prior Period Adjustments	
Residual Equity Transfers	
Other	
Fund Equity, End of Period	(\$1,008)