

**Daggett CSD**  
**Bills Paid & Presented**  
 January - February, 2026

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Ordinary Income/Expenses								
Expenses								
1000.00 CSD Expenses								
02/09/2026	Check	5793	FNBO	Gen Fund		Flagstar Gen Fun	620.77	620.77
<b>Total for 1000.00 CSD Expenses</b>							<b>\$620.77</b>	
1002.00 Legal, Accounting, and Audits								
02/11/2026	Check	5796	David Graves CPA Inc.	Gen Fund	FTR Report	Flagstar Gen Fun	2,500.00	2,500.00
<b>Total for 1002.00 Legal, Accounting, and Audits</b>							<b>\$2,500.00</b>	
1005.00 Board of Directors								
1005.01 Stipend								
01/14/2026	Check	5762	Mark Staggs	Gen Fund	January	Flagstar Gen Fun	100.00	100.00
01/14/2026	Check	5761	Trudie Tucker	Gen Fund	January	Flagstar Gen Fun	100.00	200.00
01/14/2026	Check	5763	Robert Whipple	Gen Fund	January	Flagstar Gen Fun	100.00	300.00
01/14/2026	Check	5764	Lawrence Vintus	Gen Fund	January	Flagstar Gen Fun	100.00	400.00
<b>Total for 1005.01 Stipend</b>							<b>\$400.00</b>	
1005.02 Mileage Reimb.								
01/14/2026	Check	1437	Lawrence Vintus	Water	parts for water break	Flagstar Water Fund	52.20	52.20
<b>Total for 1005.02 Mileage Reimb.</b>							<b>\$52.20</b>	
1005.05 Workers' Comp. (FASIS)								
02/09/2026	Check	5789	Fire Risk Management Services	Gen Fund	2025/2026	Flagstar Gen Fun	1,004.83	1,004.83
<b>Total for 1005.05 Workers' Comp. (FASIS)</b>							<b>\$1,004.83</b>	
<b>Total for 1005.00 Board of Directors</b>							<b>\$1,457.03</b>	
1010.00 Office Expenses								
1010.01 Office Supplies								
01/14/2026	Check	5760	FNBO	CSD	printing ink, glue	Flagstar Gen Fun	30.40	30.40
<b>Total for 1010.01 Office Supplies</b>							<b>\$30.40</b>	
1010.04 Postage								
02/20/2026	Check	1462	United States Postal Service	Water	stamps	Flagstar Water Fund	156.00	156.00
<b>Total for 1010.04 Postage</b>							<b>\$156.00</b>	
1010.05 GM Cell Phone								
02/09/2026	Check	5790	Verizon	CSD	Inv 6132768700 Dec 6 - Jan 5	Flagstar Gen Fun	38.37	38.37
02/20/2026	Check	5806	Verizon	CSD	Inv 6135271554 Jan 6 - Feb 5	Flagstar Gen Fun	38.37	76.74
<b>Total for 1010.05 GM Cell Phone</b>							<b>\$76.74</b>	
1010.06 CSD Website								
01/02/2026	Check	5758	Streamline	Gen Fund	Websight Jan	Flagstar Gen Fun	172.90	172.90
02/09/2026	Check	5780	Streamline	Gen Fund	Websight Feb	Flagstar Gen Fun	172.90	345.80
<b>Total for 1010.06 CSD Website</b>							<b>\$345.80</b>	
1010.07 Memberships & Subscriptions								
01/02/2026	Check	5751	Jodi Jones	Gen Fund	Adobe Aug 2025 through Dec 2025	Flagstar Gen Fun	99.90	99.90
01/14/2026	Check	5760	FNBO	CSD	computer virus protection	Flagstar Gen Fun	36.00	135.90
01/14/2026	Check	5760	FNBO	CSD	amazon prime	Flagstar Gen Fun	16.15	152.05
02/11/2026	Check	5797	CSDA	Gen Fund	renewal 2026	Flagstar Gen Fun	1,705.00	1,857.05
<b>Total for 1010.07 Memberships &amp; Subscriptions</b>							<b>\$1,857.05</b>	
<b>Total for 1010.00 Office Expenses</b>							<b>\$2,485.99</b>	
1011.00 CSD Building								
1011.01 Electric Bill								
02/03/2026	Check	ACH	Southern Cal Edison	CSD	office	Flagstar Gen Fun	420.00	420.00
02/20/2026	Check	5803	Southern Cal Edison	CSD	Office	Flagstar Gen Fun	432.69	852.69
<b>Total for 1011.01 Electric Bill</b>							<b>\$852.69</b>	
1011.03 Internet								
01/02/2026	Check	5756	Spectrum	CSD	internet	Flagstar Gen Fun	121.98	121.98
02/09/2026	Check	5785	Charter Communications	Gen Fund	Internet	Flagstar Gen Fun	131.99	253.97
<b>Total for 1011.03 Internet</b>							<b>\$253.97</b>	
1011.11 Disposal Service								
01/02/2026	Check	5755	Burrtec Waste Industries	Gen Fund	December	Flagstar Gen Fun	185.73	185.73
02/20/2026	Check	5804	Burrtec Waste Industries	Gen Fund	January	Flagstar Gen Fun	185.73	371.46
<b>Total for 1011.11 Disposal Service</b>							<b>\$371.46</b>	
<b>Total for 1011.00 CSD Building</b>							<b>\$1,478.12</b>	
<b>Total for 1000.00 CSD Expenses with sub-accounts</b>							<b>\$8,521.91</b>	

**Daggett CSD**  
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DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
2000.00 Parks & Rec.								
2002.00 Community Center Expenses								
2002.01 Electric Bill								
01/26/2026	Check	5766	Southern Cal Edison	Community Center	community center	Flagstar Gen Fun	172.71	172.71
							<b>\$172.71</b>	
<b>Total for 2002.01 Electric Bill</b>								
2002.02 Natural Gas								
01/02/2026	Check	5752	Southwest Gas	Community Center	community center	Flagstar Gen Fun	88.40	88.40
02/09/2026	Check	5782	Southwest Gas	Community Center	community center	Flagstar Gen Fun	149.91	238.31
							<b>\$238.31</b>	
<b>Total for 2002.02 Natural Gas</b>								
2002.06 Grounds Expense								
01/14/2026	Check	5760	FNBO	Parks	lawn mower throttle cable, trash bags	Flagstar Gen Fun	48.92	48.92
							<b>\$48.92</b>	
<b>Total for 2002.06 Grounds Expense</b>								
2002.10 Consumable Supplies								
01/14/2026	Check	5760	FNBO	Community Center	paper towels, toilet paper	Flagstar Gen Fun	56.50	56.50
							<b>\$56.50</b>	
<b>Total for 2002.10 Consumable Supplies</b>								
2002.18 R&M								
01/23/2026	Check	5765	Home Depot	Community Center	supplies	Flagstar Gen Fun	19.09	19.09
							<b>\$19.09</b>	
<b>Total for 2002.18 R&amp;M</b>								
							<b>\$535.53</b>	
<b>Total for 2002.00 Community Center Expenses</b>								
2003.00 Parks								
2003.18 R&M								
02/20/2026	Check	5800	Cash	CSD	cleaning supplies	Flagstar Gen Fun	33.84	33.84
							<b>\$33.84</b>	
<b>Total for 2003.18 R&amp;M</b>								
2003.50 Equipment Expense								
2003.54 Fuel								
02/20/2026	Check	5800	Cash	Parks	gas for lawn mower	Flagstar Gen Fun	11.00	11.00
							<b>\$11.00</b>	
<b>Total for 2003.54 Fuel</b>								
							<b>\$11.00</b>	
<b>Total for 2003.50 Equipment Expense</b>								
							<b>\$44.84</b>	
<b>Total for 2003.00 Parks</b>								
							<b>\$580.37</b>	
<b>Total for 2000.00 Parks &amp; Rec.</b>								
3000.00 Municipal Services								
3001.0 Street Light Service & Electric								
02/09/2026	Check	5787	Southern Cal Edison	Gen Fund	streetlights	Flagstar Gen Fun	494.86	494.86
02/09/2026	Check	5788	Southern Cal Edison	Gen Fund	streetlights	Flagstar Gen Fun	54.73	549.59
02/20/2026	Check	5802	Southern Cal Edison	Gen Fund	streetlights	Flagstar Gen Fun	54.53	604.12
02/20/2026	Check	5801	Southern Cal Edison	Gen Fund	streetlights	Flagstar Gen Fun	489.54	1,093.66
							<b>\$1,093.66</b>	
<b>Total for 3001.0 Street Light Service &amp; Electric</b>								
							<b>\$1,093.66</b>	
<b>Total for 3000.00 Municipal Services</b>								
4000.00 F.D. Expenses								
02/09/2026	Check	5792	FNBO	Fire Dept	gear	Flagstar Gen Fun	1,666.55	1,666.55
							<b>\$1,666.55</b>	
<b>Total for 4000.00 F.D. Expenses</b>								
4000.01 Medical Supplies (Patient Care)								
02/09/2026	Check	5781	California Tool & Welding	Fire Dept	Oxygen	Flagstar Gen Fun	61.50	61.50
							<b>\$61.50</b>	
<b>Total for 4000.01 Medical Supplies (Patient Care)</b>								
4001.00 Station Expenses								
4001.10 Station 1								
4001.11 Electric Bill								
01/26/2026	Check	5767	Southern Cal Edison	Fire Dept	FH #1	Flagstar Gen Fun	82.45	82.45
							<b>\$82.45</b>	
<b>Total for 4001.11 Electric Bill</b>								
4001.12 Natural Gas								
01/02/2026	Check	5753	Southwest Gas	Fire Dept	FH #1	Flagstar Gen Fun	62.22	62.22
02/09/2026	Check	5784	Southwest Gas	Fire Dept	FH #1	Flagstar Gen Fun	76.48	138.70
							<b>\$138.70</b>	
<b>Total for 4001.12 Natural Gas</b>								
							<b>\$221.15</b>	
<b>Total for 4001.10 Station 1</b>								
4001.20 Station 2								
4001.21 Electric Bill								
02/03/2026	Check	ACH	Southern Cal Edison	Fire Dept	FH #2	Flagstar Gen Fun	70.29	70.29
02/20/2026	Check	5803	Southern Cal Edison	Fire Dept	FH #2	Flagstar Gen Fun	100.00	170.29
							<b>\$170.29</b>	
<b>Total for 4001.21 Electric Bill</b>								
4001.22 Natural Gas								
01/02/2026	Check	5754	Southwest Gas	Fire Dept	FH #2	Flagstar Gen Fun	11.00	11.00
02/09/2026	Check	5783	Southwest Gas	Fire Dept	FH #2	Flagstar Gen Fun	15.32	26.32
							<b>\$26.32</b>	
<b>Total for 4001.22 Natural Gas</b>								
							<b>\$196.61</b>	
<b>Total for 4001.20 Station 2</b>								
4001.30 Station 3								
4001.31 Electric Bill								
02/09/2026	Check	5786	Southern Cal Edison	Fire Dept	FH #3	Flagstar Gen Fun	14.85	14.85
							<b>\$14.85</b>	
<b>Total for 4001.31 Electric Bill</b>								

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DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
<b>Total for 4001.30 Station 3</b>							<b>\$14.85</b>	
<b>Total for 4001.00 Station Expenses</b>							<b>\$432.61</b>	
4002.00 Vehicle Expense								
4002.10 Command 4100								
02/09/2026	Check	5791	Silver Valley Unified School District	Fire Dept	December Inv 2758	Flagstar Gen Fun	55.93	55.93
<b>Total for 4002.10 Command 4100</b>							<b>\$55.93</b>	
4002.11 Fuel								
01/02/2026	Check	5757	Silver Valley Unified School District	Fire Dept	November Inv 2747	Flagstar Gen Fun	76.70	76.70
02/20/2026	Check	5805	Silver Valley Unified School District	Fire Dept	Inv 2766 January	Flagstar Gen Fun	75.09	151.79
<b>Total for 4002.11 Fuel</b>							<b>\$151.79</b>	
4002.12 Maintenance								
02/11/2026	Check	5795	Conversions Firestone	Fire Dept	tune up, oil change	Flagstar Gen Fun	227.21	227.21
<b>Total for 4002.12 Maintenance</b>							<b>\$227.21</b>	
<b>Total for 4002.10 Command 4100 with sub-accounts</b>							<b>\$434.93</b>	
4002.20 Squad 371								
02/20/2026	Check	5805	Silver Valley Unified School District		Inv 2766 January	Flagstar Gen Fun	127.43	127.43
<b>Total for 4002.20 Squad 371</b>							<b>\$127.43</b>	
4002.21 Fuel								
01/02/2026	Check	5757	Silver Valley Unified School District	Fire Dept	November Inv 2747	Flagstar Gen Fun	50.92	50.92
02/09/2026	Check	5791	Silver Valley Unified School District	Fire Dept	December Inv 2758	Flagstar Gen Fun	90.17	141.09
<b>Total for 4002.21 Fuel</b>							<b>\$141.09</b>	
4002.23 Repairs								
01/02/2026	Check	5759	Main Street Auto & Fleet	Fire Dept	dip stick repair, fuel filter seperator	Flagstar Gen Fun	1,758.75	1,758.75
<b>Total for 4002.23 Repairs</b>							<b>\$1,758.75</b>	
<b>Total for 4002.20 Squad 371 with sub-accounts</b>							<b>\$2,027.27</b>	
4002.30 Engine 371 (KME)								
02/09/2026	Check	5791	Silver Valley Unified School District	Fire Dept	December Inv 2758	Flagstar Gen Fun	121.83	121.83
<b>Total for 4002.30 Engine 371 (KME)</b>							<b>\$121.83</b>	
4002.31 Fuel								
01/02/2026	Check	5757	Silver Valley Unified School District	Fire Dept	November Inv 2747	Flagstar Gen Fun	205.97	205.97
02/20/2026	Check	5805	Silver Valley Unified School District		Inv 2766 January	Flagstar Gen Fun	314.29	520.26
<b>Total for 4002.31 Fuel</b>							<b>\$520.26</b>	
<b>Total for 4002.30 Engine 371 (KME) with sub-accounts</b>							<b>\$642.09</b>	
<b>Total for 4002.00 Vehicle Expense</b>							<b>\$3,104.29</b>	
4004.00 Communications								
4004.03 Internet & Mobile Phones								
02/09/2026	Check	5790	Verizon	Fire Dept	Inv 6132768700 Dec 6 - Jan 5	Flagstar Gen Fun	158.40	158.40
02/20/2026	Check	5806	Verizon	Fire Dept	Inv 6135271554 Jan 6 - Feb 5	Flagstar Gen Fun	158.40	316.80
<b>Total for 4004.03 Internet &amp; Mobile Phones</b>							<b>\$316.80</b>	
<b>Total for 4004.00 Communications</b>							<b>\$316.80</b>	
4005.0 Personnel Expenses								
4005.4 Stipends (FD)								
01/26/2026	Check	12003	Daggett CSD	Fire Dept	reimbursement from FEMA	Chase Bank 7699	2,083.06	2,083.06
02/09/2026	Check	5775	Staci Atilano	Fire Dept	July Stipend	Flagstar Gen Fun	350.00	2,433.06
02/09/2026	Check	5794	Robert Robertson	Gen Fund	July stipend	Flagstar Gen Fun	989.06	3,422.12
02/09/2026	Check	5774	Carey Klingfus	Fire Dept	FD Stipend	Flagstar Gen Fun	787.50	4,209.62
02/09/2026	Check	5776	Andrew Atilano	Fire Dept	July Stipend	Flagstar Gen Fun	356.25	4,565.87
02/09/2026	Check	5777	Lilly Encalade	Fire Dept	July Stipend	Flagstar Gen Fun	400.00	4,965.87
02/09/2026	Check	5778	Trenton Jones	Fire Dept	July Stipend	Flagstar Gen Fun	400.00	5,365.87
02/09/2026	Check	5779	Brett Berman	Fire Dept	July Stipend	Flagstar Gen Fun	600.00	5,965.87
02/11/2026	Check	5799	Robert Robertson	Gen Fund	July stipend	Flagstar Gen Fun	989.06	6,954.93
<b>Total for 4005.4 Stipends (FD)</b>							<b>\$6,954.93</b>	
4005.5 Workers' Comp. (FASIS)								
02/09/2026	Check	5789	Fire Risk Management Services	Gen Fund	2025/2026	Flagstar Gen Fun	1,004.83	1,004.83
<b>Total for 4005.5 Workers' Comp. (FASIS)</b>							<b>\$1,004.83</b>	
<b>Total for 4005.0 Personnel Expenses</b>							<b>\$7,959.76</b>	
<b>Total for 4000.00 F.D. Expenses with sub-accounts</b>							<b>\$13,541.51</b>	
7000.00 Water Dept. Expenses								
02/09/2026	Check	1455	FNBO	Water		Flagstar Water Fund	1,046.37	1,046.37
<b>Total for 7000.00 Water Dept. Expenses</b>							<b>\$1,046.37</b>	
7000.05 Water Emergency								
01/23/2026	Check	1446	Brown's Backhoe	Water	Parts for Main Line break	Flagstar Water Fund	1,008.88	1,008.88
<b>Total for 7000.05 Water Emergency</b>							<b>\$1,008.88</b>	
7001.00 Water Ops. & Admin.								
7001.01 Distb. Sys. - Maintenance & Repair (M&R)								
01/23/2026	Check	1441	Home Depot	Water	fittings for WH hose	Flagstar Water Fund	91.79	91.79
01/23/2026	Check	1441	Home Depot	Water	pipe wrapping & tape, chlorine	Flagstar Water Fund	293.12	384.91
02/20/2026	Check	1456	Cash	Water	water line repair	Flagstar Water Fund	22.77	407.68
02/20/2026	Check	1458	Barstow Industrial Supply	Water	locks, paint & supplies	Flagstar Water Fund	282.31	689.99

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<b>Total for 7001.01 Distb. Sys. - Maintenance &amp; Repair (M&amp;R)</b>							<b>\$889.99</b>	
7001.06 Water Production Fees (MWA)								
01/14/2026	Check	1438	Mojave Basin Area Watermaster	Water	water Admin Fees	Flagstar Water Fund	1,217.45	1,217.45
<b>Total for 7001.06 Water Production Fees (MWA)</b>							<b>\$1,217.45</b>	
7001.09 Dig Alert Fees								
02/09/2026	Check	1451	Underground Service Alert	Water	new ticket charges & Database Maint	Flagstar Water Fund	27.20	27.20
02/20/2026	Check	1457	Underground Service Alert	Water	new ticket charges & Database Maint	Flagstar Water Fund	24.00	51.20
<b>Total for 7001.09 Dig Alert Fees</b>							<b>\$51.20</b>	
7001.10 Maintenance & Admin Phones								
02/09/2026	Check	1453	Verizon	Water	inv 6132768700 Dec 6 - Jan 5	Flagstar Water Fund	76.84	76.84
02/20/2026	Check	1459	Verizon	Water	inv 6135271554 Jan 6 - Feb 5	Flagstar Water Fund	76.74	153.58
<b>Total for 7001.10 Maintenance &amp; Admin Phones</b>							<b>\$153.58</b>	
7001.11 Office Supplies & Postage								
01/14/2026	Check	1435	FNBO	Water	ink	Flagstar Water Fund	53.86	53.86
01/14/2026	Check	1435	FNBO	Water	envelopes, paper	Flagstar Water Fund	65.80	119.66
01/14/2026	Check	1435	FNBO	Water	supplies	Flagstar Water Fund	40.37	160.03
01/23/2026	Check	1439	USPS	Water	stamps	Flagstar Water Fund	156.00	316.03
02/20/2026	Check	1456	Cash		paper	Flagstar Water Fund	45.37	361.40
02/20/2026	Check	1456	Cash	Water	certified mail letter	Flagstar Water Fund	6.08	367.48
<b>Total for 7001.11 Office Supplies &amp; Postage</b>							<b>\$367.48</b>	
7001.14 Copier Rental								
01/02/2026	Check	1432	De Lage Landen Financial Services, Inc	Water	rental	Flagstar Water Fund	101.39	101.39
02/09/2026	Check	1450	De Lage Landen Financial Services, Inc	Water	rental	Flagstar Water Fund	109.78	211.17
<b>Total for 7001.14 Copier Rental</b>							<b>\$211.17</b>	
7001.15 Copier Services								
01/23/2026	Check	1443	Technical Duplicator Services, Inc	Water	copier contract Inv #134778	Flagstar Water Fund	60.83	60.83
02/20/2026	Check	1461	Technical Duplicator Services, Inc	Water	copier contract Inv #135401	Flagstar Water Fund	60.83	121.66
<b>Total for 7001.15 Copier Services</b>							<b>\$121.66</b>	
7001.20 Electric Bill - Wells & Boosters								
01/23/2026	Check	1444	Southern Cal Edison	Water	Control Hut	Flagstar Water Fund	57.90	57.90
01/23/2026	Check	1445	Southern Cal Edison	Water	Pump 7	Flagstar Water Fund	2,453.91	2,511.81
01/26/2026	Check	1447	Southern Cal Edison	Water	Booster Pump	Flagstar Water Fund	135.40	2,647.21
02/20/2026	Check	1463	Southern Cal Edison	Water	Pump 7	Flagstar Water Fund	2,323.79	4,971.00
02/20/2026	Check	1464	Southern Cal Edison	Water	Control Hut	Flagstar Water Fund	54.76	5,025.76
<b>Total for 7001.20 Electric Bill - Wells &amp; Boosters</b>							<b>\$5,025.76</b>	
7001.40 Water Testing (Geo)								
01/02/2026	Check	1431	Geo Monitor, Inc	Water	bacteria, inorganic chemical	Flagstar Water Fund	630.00	630.00

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<b>Total for 7001.41 Monthly Testing</b>							<b>\$690.00</b>	
7001.42 Quarterly Testing								
01/02/2026	Check	1431	Geo Monitor, Inc	Water	uranium, radium, gross alpha & bacteria	Flagstar Water Fund	575.00	575.00
<b>Total for 7001.42 Quarterly Testing</b>							<b>\$575.00</b>	
7001.43 Emerg. & Adhoc Testing								
01/02/2026	Check	1431	Geo Monitor, Inc	Water	Bacteria after emergency	Flagstar Water Fund	450.00	450.00
<b>Total for 7001.43 Emerg. &amp; Adhoc Testing</b>							<b>\$450.00</b>	
<b>Total for 7001.40 Water Testing (Geo)</b>							<b>\$1,655.00</b>	
7001.50 Bank Fees								
01/14/2026	Check	1435	FNBO	Water	late fee & interest	Flagstar Water Fund	52.98	52.98
<b>Total for 7001.50 Bank Fees</b>							<b>\$52.98</b>	
<b>Total for 7001.00 Water Ops. &amp; Admin.</b>							<b>\$9,546.27</b>	
7002.00 Bottled Water Delivery								
7002.10 Delivery (Masters)								
01/23/2026	Check	1442	Masters Refreshment Services	Water	Invoice 113025 November	Flagstar Water Fund	3,740.00	3,740.00
02/09/2026	Check	1449	Masters Refreshment Services	Water	Invoice 123125 December	Flagstar Water Fund	3,564.00	7,304.00
<b>Total for 7002.10 Delivery (Masters)</b>							<b>\$7,304.00</b>	
<b>Total for 7002.00 Bottled Water Delivery</b>							<b>\$7,304.00</b>	
7003.00 Personnel Expenses								
01/05/2026	Expense		Intuit Payroll	Water	ORIG CO NAME:PAYROLL ORIG ID:4462800242 DESC DATE:231030 CO ENTRY DESCR:PAYROLL SEC:CCD TRACE#:111000021823780 EED:231030 IND ID:14180275 IND NAME:DAGGETT COMMU NITY SERV TRN: XXXXX3780 TC	Chase Bank 7699	75.00	75.00
02/03/2026	Expense		Intuit Payroll	Water	ORIG CO NAME:PAYROLL ORIG ID:4462800242 DESC DATE:231030 CO ENTRY DESCR:PAYROLL SEC:CCD TRACE#:111000021823780 EED:231030 IND ID:14180275 IND NAME:DAGGETT COMMU NITY SERV TRN: XXXXX3780 TC	Chase Bank 7699	75.00	150.00
<b>Total for 7003.00 Personnel Expenses</b>							<b>\$150.00</b>	
7003.06 Salary-Maintenance On-Call Worker								
01/07/2026	Check	1433	Lewis Mishler{EE1}	Water	188 hours vacation & pto , final check	Flagstar Water Fund	2,776.05	2,776.05
<b>Total for 7003.06 Salary-Maintenance On-Call Worker</b>							<b>\$2,776.05</b>	
7003.11 Payroll Processing Fee								
01/23/2026	Check	1440	Stewart's Buisness and Tax Service	Water	December	Flagstar Water Fund	210.00	210.00
02/20/2026	Check	1465	Stewart's Buisness and Tax Service	Water	January	Flagstar Water Fund	507.00	717.00
<b>Total for 7003.11 Payroll Processing Fee</b>							<b>\$717.00</b>	
7003.13 Workers' Comp. (FASIS)								
02/09/2026	Check	1452	Fire Risk Management Services	Water	2025/2026	Flagstar Water Fund	1,004.84	1,004.84
<b>Total for 7003.13 Workers' Comp. (FASIS)</b>							<b>\$1,004.84</b>	

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 January - February, 2026

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
<b>Total for 7003.00 Personnel Expenses with sub-accounts</b>							<b>\$4,647.89</b>	
7004.00 Work Truck								
7004.01 Fuel								
02/09/2026	Check	1454	Silver Valley Unified School District	Water	Inv 2758 Dec	Flagstar Water Fund	175.78	175.78
02/20/2026	Check	1466	Silver Valley Unified School District	Water	Inv 2766 January	Flagstar Water Fund	82.03	257.81
<b>Total for 7004.01 Fuel</b>							<b>\$257.81</b>	
7004.02 Maintenance								
02/20/2026	Check	1456	Cash	Water	trans fluid	Flagstar Water Fund	7.53	7.53
<b>Total for 7004.02 Maintenance</b>							<b>\$7.53</b>	
<b>Total for 7004.00 Work Truck</b>							<b>\$265.34</b>	
<b>Total for 7000.00 Water Dept. Expenses with sub-accounts</b>							<b>\$23,818.75</b>	
<b>Total for Expenses</b>							<b>\$47,556.20</b>	
<b>Net Income</b>							<b>\$ -47,556.20</b>	

**Budget vs. Actuals\_Budget\_FY26\_P&L\_Report**  
 July 1, 2025-June 30, 2026

DISTRIBUTION ACCOUNT	TOTAL			
	ACTUAL	BUDGET	MONEY REMAINING	PERCENT REMAINING
<b>Income</b>				
5000.00 Income				
5000.10 S. B. County Tax Share - CSD	61,905.67	91,000.00	29,094.33	31.97 %
5000.20 Income - Interest	2.58	0.23	-2.35	-1021.74 %
5000.30 Income - Rental	1,200.00	1,000.00	-200.00	-20.0 %
5004.00 Other Income	\$1,158.36	\$0.00	-\$1,158.36	
5004.01 Copies/Faxes	15.00	0.00	-15.00	
5004.02 Other-Misc Income	355.00	0.00	-355.00	
5004.98 Sales (Not Used)	1,838.00	0.00	-1,838.00	
5004.97 Uncategorized Income		0.00	0.00	
5004.99 Billable Expense Income		0.00	0.00	
<b>Total for 5004.00 Other Income</b>	<b>\$3,366.36</b>	<b>\$0.00</b>	<b>-\$3,366.36</b>	
5000.50 Transfer from CSD Reserve Fund		0.00	0.00	
<b>Total for 5000.00 Income</b>	<b>\$66,474.61</b>	<b>\$92,000.23</b>	<b>\$25,525.62</b>	<b>27.75 %</b>
5003.00 F.D. Income	\$1,838.00		-\$1,838.00	
5003.01 S.B. County Tax Share - Fire	59,342.05	92,000.00	32,657.95	35.5 %
5003.02 Response Charges-EFT	5.00	0.00	-5.00	
5003.04 FEMA -Stipend Grant	18,940.08	66,000.00	47,059.92	71.3 %
5003.05 Donations Received	30.00	0.00	-30.00	
5003.07 Burn Permits	40.00	40.00	0.00	0.0 %
5003.03 Grant		0.00	0.00	
5003.06 Equipment Sales		5,000.00	5,000.00	100.0 %
5003.50 Transfer From FD Reserve Fund		0.00	0.00	
<b>Total for 5003.00 F.D. Income</b>	<b>\$80,195.13</b>	<b>\$163,040.00</b>	<b>\$82,844.87</b>	<b>50.81 %</b>
5006.00 Water Dept. Income	\$46,021.21		-\$46,021.21	
5006.01 Water Dept Revenue From Sales	136,722.66	263,000.00	126,277.34	48.01 %
5006.02 Bottled Water Grant-Masters	32,115.00	48,000.00	15,885.00	33.09 %
5006.03 Bottled Water Bridge Loan		16,000.00	16,000.00	100.0 %
5006.40 O&M Grant		0.00	0.00	
5006.50 Transfer From Reserve Fund (Chase #6048 - Ins. Claim)		42,980.00	42,980.00	100.0 %
<b>Total for 5006.00 Water Dept. Income</b>	<b>\$214,858.87</b>	<b>\$369,980.00</b>	<b>\$155,121.13</b>	<b>41.93 %</b>
<b>Total for Income</b>	<b>\$361,528.61</b>	<b>\$625,020.23</b>	<b>\$263,491.62</b>	<b>42.16 %</b>
<b>Cost of Goods Sold</b>				
<b>Gross Profit</b>	<b>\$361,528.61</b>	<b>\$625,020.23</b>	<b>\$263,491.62</b>	<b>42.16 %</b>
<b>Expenses</b>				
1000.00 CSD Expenses	\$620.77		-\$620.77	
1000.01 Liability Ins. (SDRMA)	13,784.94	12,000.00	-1,784.94	-14.87 %

**Budget vs. Actuals\_Budget\_FY26\_P&L\_Report**  
 July 1, 2025-June 30, 2026

DISTRIBUTION ACCOUNT	TOTAL			
	ACTUAL	BUDGET	MONEY REMAINING	PERCENT REMAINING
1002.00 Legal, Accounting, and Audits	\$2,500.00		-\$2,500.00	
1002.01 Legal Services		1,000.00	1,000.00	100.0 %
1002.02 Auditor Split		9,900.00	9,900.00	100.0 %
<b>Total for 1002.00 Legal, Accounting, and Audits</b>	<b>\$2,500.00</b>	<b>\$10,900.00</b>	<b>\$8,400.00</b>	<b>77.06 %</b>
1003.00 Bank Fees	\$55.20		-\$55.20	
1003.01 CSD Bank Charges		0.00	0.00	
<b>Total for 1003.00 Bank Fees</b>	<b>\$55.20</b>	<b>\$0.00</b>	<b>-\$55.20</b>	
1005.00 Board of Directors				
1005.01 Stipend	1,400.00	3,000.00	1,600.00	53.33 %
1005.02 Mileage Reimb.	52.20	0.00	-52.20	
1005.05 Workers' Comp. (FASIS)	1,004.83	4,500.00	3,495.17	77.67 %
1005.03 Lodging		0.00	0.00	
1005.04 Tuition		0.00	0.00	
<b>Total for 1005.00 Board of Directors</b>	<b>\$2,457.03</b>	<b>\$7,500.00</b>	<b>\$5,042.97</b>	<b>67.24 %</b>
1008.00 LAFCO	113.00	250.87	137.87	54.96 %
1010.00 Office Expenses	\$1,284.85		-\$1,284.85	
1010.01 Office Supplies	237.93	500.00	262.07	52.41 %
1010.02 R&M	773.10	500.00	-273.10	-54.62 %
1010.03 Office Equipment Purchase	1,033.18	1,000.00	-33.18	-3.32 %
1010.04 Postage	234.00	100.00	-134.00	-134.0 %
1010.05 GM Cell Phone	372.30	700.00	327.70	46.81 %
1010.06 CSD Website	1,508.70	1,980.00	471.30	23.8 %
1010.07 Memberships & Subscriptions	2,049.27	1,600.00	-449.27	-28.08 %
<b>Total for 1010.00 Office Expenses</b>	<b>\$7,493.33</b>	<b>\$6,380.00</b>	<b>-\$1,113.33</b>	<b>-17.45 %</b>
1011.00 CSD Building				
1011.01 Electric Bill	3,517.87	6,500.00	2,982.13	45.88 %
1011.03 Internet	1,192.83	1,700.00	507.17	29.83 %
1011.04 Consumable Supplies	61.80	400.00	338.20	84.55 %
1011.11 Disposal Service	1,481.84	600.00	-881.84	-146.97 %
1011.19 Capitol Improvements	1,274.51	3,500.00	2,225.49	63.59 %
1011.02 Telephone		900.00	900.00	100.0 %
1011.08 Camera Subscription		50.00	50.00	100.0 %
1011.09 Grounds R&M		500.00	500.00	100.0 %
1011.18 R&M		17,164.36	17,164.36	100.0 %
<b>Total for 1011.00 CSD Building</b>	<b>\$7,528.85</b>	<b>\$31,314.36</b>	<b>\$23,785.51</b>	<b>75.96 %</b>
1000.02 Donations Given		0.00	0.00	
1000.03 Recognition Event		500.00	500.00	100.0 %
1000.50 Transfer to CSD Reserve Fund		0.00	0.00	
1001.00 Advertising		0.00	0.00	

# Budget vs. Actuals\_Budget\_FY26\_P&L\_Report

July 1, 2025-June 30, 2026

DISTRIBUTION ACCOUNT	TOTAL			
	ACTUAL	BUDGET	MONEY REMAINING	PERCENT REMAINING
1006.00 Staff Training				
1006.01 Tuition/Books		400.00	400.00	100.0 %
1006.02 Lodging		0.00	0.00	
1006.03 Mileage Reimb.		0.00	0.00	
<b>Total for 1006.00 Staff Training</b>		<b>\$400.00</b>	<b>\$400.00</b>	<b>100.0 %</b>
1007.00 Election Expense		0.00	0.00	
<b>Total for 1000.00 CSD Expenses</b>	<b>\$34,553.12</b>	<b>\$69,245.23</b>	<b>\$34,692.11</b>	<b>50.1 %</b>
2000.00 Parks & Rec.		\$400.00	\$400.00	100.0 %
2001.00 Community Events				
2001.02 Events-Expenses	136.09	150.00	13.91	9.27 %
2001.01 Event-Advertising		0.00	0.00	
<b>Total for 2001.00 Community Events</b>	<b>\$136.09</b>	<b>\$150.00</b>	<b>\$13.91</b>	<b>9.27 %</b>
2002.00 Community Center Expenses		\$0.00	\$0.00	
2002.01 Electric Bill	1,594.64	2,500.00	905.36	36.21 %
2002.02 Natural Gas	370.02	600.00	229.98	38.33 %
2002.06 Grounds Expense	48.92	600.00	551.08	91.85 %
2002.10 Consumable Supplies	135.28	150.00	14.72	9.81 %
2002.18 R&M	1,077.36	1,500.00	422.64	28.18 %
2002.03 Internet		480.00	480.00	100.0 %
2002.04 Health Permits		125.00	125.00	100.0 %
2002.05 Water Bill		400.00	400.00	100.0 %
2002.08 Camera Subscription		50.00	50.00	100.0 %
2002.19 Capitol Improvements		4,100.00	4,100.00	100.0 %
<b>Total for 2002.00 Community Center Expenses</b>	<b>\$3,226.22</b>	<b>\$10,505.00</b>	<b>\$7,278.78</b>	<b>69.29 %</b>
2003.00 Parks				
2003.18 R&M	173.76	3,500.00	3,326.24	95.04 %
2003.19 Capitol Improvements	235.62	0.00	-235.62	
2003.50 Equipment Expense				
2003.54 Fuel	33.01	50.00	16.99	33.98 %
2003.52 Maintenance		200.00	200.00	100.0 %
2003.53 Repair		200.00	200.00	100.0 %
2003.55 Small Tool Purchase		250.00	250.00	100.0 %
2003.56 Rental		0.00	0.00	
<b>Total for 2003.50 Equipment Expense</b>	<b>\$33.01</b>	<b>\$700.00</b>	<b>\$666.99</b>	<b>95.28 %</b>
2003.01 Electric Bill		800.00	800.00	100.0 %
2003.05 Water Bill		400.00	400.00	100.0 %
<b>Total for 2003.00 Parks</b>	<b>\$442.39</b>	<b>\$5,400.00</b>	<b>\$4,957.61</b>	<b>91.81 %</b>
<b>Total for 2000.00 Parks &amp; Rec.</b>	<b>\$3,804.70</b>	<b>\$16,455.00</b>	<b>\$12,650.30</b>	<b>76.88 %</b>

**Budget vs. Actuals\_Budget\_FY26\_P&L\_Report**  
 July 1, 2025-June 30, 2026

DISTRIBUTION ACCOUNT	TOTAL			
	ACTUAL	BUDGET	MONEY REMAINING	PERCENT REMAINING
3000.00 Municipal Services				
3001.0 Street Light Service & Electric	5,314.20	6,300.00	985.80	15.65 %
<b>Total for 3000.00 Municipal Services</b>	<b>\$5,314.20</b>	<b>\$6,300.00</b>	<b>\$985.80</b>	<b>15.65 %</b>
4000.00 F.D. Expenses	\$1,666.55		-\$1,666.55	
4000.01 Medical Supplies (Patient Care)	831.45	3,000.00	2,168.55	72.29 %
4000.02 Liability Ins. (SDRMA)	11,599.68	12,000.00	400.32	3.34 %
4001.00 Station Expenses		\$0.00	\$0.00	
4001.10 Station 1				
4001.11 Electric Bill	1,552.61	1,700.00	147.39	8.67 %
4001.12 Natural Gas	346.81	400.00	53.19	13.3 %
4001.16 Consumable Supplies	17.39	250.00	232.61	93.04 %
4001.18 R&M	133.78	1,000.00	866.22	86.62 %
4001.15 Water Bill		400.00	400.00	100.0 %
4001.19 Capitol Improvements		0.00	0.00	
<b>Total for 4001.10 Station 1</b>	<b>\$2,050.59</b>	<b>\$3,750.00</b>	<b>\$1,699.41</b>	<b>45.32 %</b>
4001.20 Station 2				
4001.21 Electric Bill	484.68	1,300.00	815.32	62.72 %
4001.22 Natural Gas	126.01	400.00	273.99	68.5 %
4001.28 R&M	202.43	1,000.00	797.57	79.76 %
4001.25 Water Bill		400.00	400.00	100.0 %
4001.26 Consumable Supplies		250.00	250.00	100.0 %
4001.27 Generator Repair & Maintenance		500.00	500.00	100.0 %
4001.29 Capitol Improvements		0.00	0.00	
<b>Total for 4001.20 Station 2</b>	<b>\$813.12</b>	<b>\$3,850.00</b>	<b>\$3,036.88</b>	<b>78.88 %</b>
4001.30 Station 3				
4001.31 Electric Bill	93.99	700.00	606.01	86.57 %
4001.36 Consumable Supplies		0.00	0.00	
4001.38 R&M		150.00	150.00	100.0 %
4001.39 Capitol Improvements		0.00	0.00	
<b>Total for 4001.30 Station 3</b>	<b>\$93.99</b>	<b>\$850.00</b>	<b>\$756.01</b>	<b>88.94 %</b>
4001.01 Camera Subscription		100.00	100.00	100.0 %
<b>Total for 4001.00 Station Expenses</b>	<b>\$2,957.70</b>	<b>\$8,550.00</b>	<b>\$5,592.30</b>	<b>65.41 %</b>

# Budget vs. Actuals\_Budget\_FY26\_P&L\_Report

July 1, 2025-June 30, 2026

DISTRIBUTION ACCOUNT	TOTAL			
	ACTUAL	BUDGET	MONEY REMAINING	PERCENT REMAINING
4002.00 Vehicle Expense				
4002.10 Command 4100	\$55.93		-\$55.93	
4002.11 Fuel	637.61	1,400.00	762.39	54.46 %
4002.12 Maintenance	227.21	500.00	272.79	54.56 %
4002.13 Repairs		500.00	500.00	100.0 %
<b>Total for 4002.10 Command 4100</b>	<b>\$920.75</b>	<b>\$2,400.00</b>	<b>\$1,479.25</b>	<b>61.64 %</b>
4002.20 Squad 371	\$127.43		-\$127.43	
4002.21 Fuel	1,484.44	2,000.00	515.56	25.78 %
4002.22 Maintenance	903.08	500.00	-403.08	-80.62 %
4002.23 Repairs	6,911.98	500.00	-6,411.98	-1282.4 %
<b>Total for 4002.20 Squad 371</b>	<b>\$9,426.93</b>	<b>\$3,000.00</b>	<b>-\$6,426.93</b>	<b>-214.23 %</b>
4002.30 Engine 371 (KME)	\$121.83		-\$121.83	
4002.31 Fuel	878.75	1,000.00	121.25	12.12 %
4002.32 Maintenance		2,500.00	2,500.00	100.0 %
4002.33 Repairs		5,000.00	5,000.00	100.0 %
<b>Total for 4002.30 Engine 371 (KME)</b>	<b>\$1,000.58</b>	<b>\$8,500.00</b>	<b>\$7,499.42</b>	<b>88.23 %</b>
4002.40 Engine 372 (LaFrance)				
4002.42 Maintenance	1,815.22	1,500.00	-315.22	-21.01 %
4002.41 Fuel		1,000.00	1,000.00	100.0 %
4002.43 Repairs		5,000.00	5,000.00	100.0 %
<b>Total for 4002.40 Engine 372 (LaFrance)</b>	<b>\$1,815.22</b>	<b>\$7,500.00</b>	<b>\$5,684.78</b>	<b>75.8 %</b>
4002.50 Water Tender 372				
4002.51 Fuel		100.00	100.00	100.0 %
4002.52 Maintenance		0.00	0.00	
4002.53 Repairs		0.00	0.00	
<b>Total for 4002.50 Water Tender 372</b>		<b>\$100.00</b>	<b>\$100.00</b>	<b>100.0 %</b>
4002.60 Engine 372R (Reserve KME)				
4002.61 Fuel		300.00	300.00	100.0 %
4002.62 Maintenance		0.00	0.00	
4002.63 Repairs		1,000.00	1,000.00	100.0 %
<b>Total for 4002.60 Engine 372R (Reserve KME)</b>		<b>\$1,300.00</b>	<b>\$1,300.00</b>	<b>100.0 %</b>
<b>Total for 4002.00 Vehicle Expense</b>	<b>\$13,163.48</b>	<b>\$22,800.00</b>	<b>\$9,636.52</b>	<b>42.27 %</b>

**Budget vs. Actuals\_Budget\_FY26\_P&L\_Report**  
 July 1, 2025-June 30, 2026

DISTRIBUTION ACCOUNT	TOTAL			
	ACTUAL	BUDGET	MONEY REMAINING	PERCENT REMAINING
4004.00 Communications				
4004.01 Dispatch - CalFire	9,030.33	15,000.00	5,969.67	39.8 %
4004.03 Internet & Mobile Phones	1,267.13	1,440.00	172.87	12.0 %
4004.02 Dispatch - IAR		1,000.00	1,000.00	100.0 %
4004.10 Purchase		9,500.00	9,500.00	100.0 %
4004.11 Maintenance & Repair		875.00	875.00	100.0 %
4004.3 Other Expenses		0.00	0.00	
<b>Total for 4004.00 Communications</b>	<b>\$10,297.46</b>	<b>\$27,815.00</b>	<b>\$17,517.54</b>	<b>62.98 %</b>
4005.0 Personnel Expenses	\$707.81	\$0.00	-\$707.81	
4005.1 Training Expense	64.61	4,700.00	4,635.39	98.63 %
4005.3 Uniform Expense	1,014.28	600.00	-414.28	-69.05 %
4005.4 Stipends (FD)	15,465.60	66,000.00	50,534.40	76.57 %
4005.5 Workers' Comp. (FASIS)	6,273.83	10,800.00	4,526.17	41.91 %
4005.2 DOJ Live Scan		150.00	150.00	100.0 %
<b>Total for 4005.0 Personnel Expenses</b>	<b>\$23,526.13</b>	<b>\$82,250.00</b>	<b>\$58,723.87</b>	<b>71.4 %</b>
4000.03 Uncategorized Expense		0.00	0.00	
4000.50 Transfer to F.D. Reserve Fund		0.00	0.00	
4003.00 Equipment Expense				
4003.01 Fuel		75.00	75.00	100.0 %
4003.02 Maintenance		500.00	500.00	100.0 %
4003.03 Repairs		250.00	250.00	100.0 %
4003.04 Purchases		1,000.00	1,000.00	100.0 %
4003.05 Small Tool Purchase		1,000.00	1,000.00	100.0 %
4003.06 Rental		0.00	0.00	
4003.07 Safety Gear		3,800.00	3,800.00	100.0 %
<b>Total for 4003.00 Equipment Expense</b>		<b>\$6,625.00</b>	<b>\$6,625.00</b>	<b>100.0 %</b>
<b>Total for 4000.00 F.D. Expenses</b>	<b>\$64,042.45</b>	<b>\$163,040.00</b>	<b>\$98,997.55</b>	<b>60.72 %</b>
7000.00 Water Dept. Expenses	\$1,046.37		-\$1,046.37	
7000.05 Water Emergency	8,277.63	0.00	-8,277.63	

# Budget vs. Actuals\_Budget\_FY26\_P&L\_Report

July 1, 2025-June 30, 2026

DISTRIBUTION ACCOUNT	TOTAL			
	ACTUAL	BUDGET	MONEY REMAINING	PERCENT REMAINING
7001.00 Water Ops. & Admin.				
7001.01 Distb. Sys. - Maintenance & Repair (M&R)	3,092.58	4,000.00	907.42	22.69 %
7001.04 Well - Repair and Maintenance	170.00	5,000.00	4,830.00	96.6 %
7001.06 Water Production Fees (MWA)	1,217.45	1,200.00	-17.45	-1.45 %
7001.09 Dig Alert Fees	200.10	300.00	99.90	33.3 %
7001.10 Maintenance & Admin Phones	619.92	980.00	360.08	36.74 %
7001.11 Office Supplies & Postage	1,134.26	1,100.00	-34.26	-3.11 %
7001.12 Permits	2,070.00	2,070.00	0.00	0.0 %
7001.14 Copier Rental	1,018.21	164.36	-853.85	-519.5 %
7001.15 Copier Services	486.64	100.00	-386.64	-386.64 %
7001.20 Electric Bill - Wells & Boosters	26,089.51	40,000.00	13,910.49	34.78 %
7001.30 D1 Operator Services				
7001.31 D1 - Monthly Service	6,030.00	4,800.00	-1,230.00	-25.62 %
7001.32 D1 - Emergency & Additional Services		5,100.00	5,100.00	100.0 %
7001.33 D1 - Planning & Engineering		7,000.00	7,000.00	100.0 %
<b>Total for 7001.30 D1 Operator Services</b>	<b>\$6,030.00</b>	<b>\$16,900.00</b>	<b>\$10,870.00</b>	<b>64.32 %</b>
7001.40 Water Testing (Geo)				
7001.41 Monthly Testing	1,260.00	1,200.00	-60.00	-5.0 %
7001.42 Quarterly Testing	935.00	3,200.00	2,265.00	70.78 %
7001.43 Emerg. & Adhoc Testing	450.00	900.00	450.00	50.0 %
<b>Total for 7001.40 Water Testing (Geo)</b>	<b>\$2,645.00</b>	<b>\$5,300.00</b>	<b>\$2,655.00</b>	<b>50.09 %</b>
7001.50 Bank Fees	52.98		-52.98	
7001.60 Liability Ins. (SDRMA)	11,599.67	12,000.00	400.33	3.34 %
7001.02 Hydrant - Repair and Maintenance		39,000.00	39,000.00	100.0 %
7001.03 Hydrant - Testing		0.00	0.00	
7001.05 Booster Pumps - Repair and Maintenance		0.00	0.00	
7001.13 Credit Card Processing Fee		350.00	350.00	100.0 %
7001.51 Bank Charges		100.00	100.00	100.0 %
<b>Total for 7001.00 Water Ops. &amp; Admin.</b>	<b>\$56,426.32</b>	<b>\$128,564.36</b>	<b>\$72,138.04</b>	<b>56.11 %</b>
7002.00 Bottled Water Delivery		\$0.00	\$0.00	
7002.10 Delivery (Masters)	31,944.00	48,000.00	16,056.00	33.45 %
7002.30 Bottle Delivery Bridge Loan				
7002.32 Loan Interest Payment	23.96	300.00	276.04	92.01 %
7002.31 Loan Principal Payment		16,000.00	16,000.00	100.0 %
<b>Total for 7002.30 Bottle Delivery Bridge Loan</b>	<b>\$23.96</b>	<b>\$16,300.00</b>	<b>\$16,276.04</b>	<b>99.85 %</b>
7002.20 Delivery (Primo Balance Owed)		16,000.00	16,000.00	100.0 %
<b>Total for 7002.00 Bottled Water Delivery</b>	<b>\$31,967.96</b>	<b>\$80,300.00</b>	<b>\$48,332.04</b>	<b>60.19 %</b>

**Budget vs. Actuals\_Budget\_FY26\_P&L\_Report**  
 July 1, 2025-June 30, 2026

DISTRIBUTION ACCOUNT	TOTAL			
	ACTUAL	BUDGET	MONEY REMAINING	PERCENT REMAINING
7003.00 Personnel Expenses	\$600.00		-\$600.00	
7003.01 Salary-General Manager	7,437.76	14,500.00	7,062.24	48.71 %
7003.02 Salary-Office Assistant	7,947.72	24,000.00	16,052.28	66.88 %
7003.05 Salary-Maintenance Worker	5,730.05	28,200.00	22,469.95	79.68 %
7003.06 Salary-Maintenance On-Call Worker	7,195.01	12,870.00	5,674.99	44.09 %
7003.07 Vacation Withdrawal	680.00	3,140.00	2,460.00	78.34 %
7003.09 Staff Mileage	411.39	900.00	488.61	54.29 %
7003.10 Discretionary Appreciation	400.00		-400.00	
7003.11 Payroll Processing Fee	2,297.00	2,401.00	104.00	4.33 %
7003.13 Workers' Comp. (FASIS)	1,004.84	3,600.00	2,595.16	72.09 %
7003.14 Payroll Back Taxes	2,800.00	14,000.00	11,200.00	80.0 %
7003.15 Cal PERS	80.00		-80.00	
7003.04 Salary-Board Secretary		0.00	0.00	
7003.08 Payroll Tax Payment		185.00	185.00	100.0 %
<b>Total for 7003.00 Personnel Expenses</b>	<b>\$36,583.77</b>	<b>\$103,796.00</b>	<b>\$67,212.23</b>	<b>64.75 %</b>
7004.00 Work Truck				
7004.01 Fuel	726.24	1,000.00	273.76	27.38 %
7004.02 Maintenance	645.76	200.00	-445.76	-222.88 %
7004.03 Repairs		500.00	500.00	100.0 %
7004.04 Purchase		0.00	0.00	
<b>Total for 7004.00 Work Truck</b>	<b>\$1,372.00</b>	<b>\$1,700.00</b>	<b>\$328.00</b>	<b>19.29 %</b>
7005.00 Equipment Expense				
7005.02 Maintenance	101.25	500.00	398.75	79.75 %
7005.05 Small Tool Purchase	409.40	500.00	90.60	18.12 %
7005.07 Safety Gear	146.62	500.00	353.38	70.68 %
7005.01 Fuel		50.00	50.00	100.0 %
7005.03 Repairs		500.00	500.00	100.0 %
7005.04 Purchase		42,980.00	42,980.00	100.0 %
7005.06 Rental		0.00	0.00	
<b>Total for 7005.00 Equipment Expense</b>	<b>\$657.27</b>	<b>\$45,030.00</b>	<b>\$44,372.73</b>	<b>98.54 %</b>
7000.01 Capitol Improvements		3,500.00	3,500.00	100.0 %
7000.02 Camera Subscription		100.00	100.00	100.0 %
7000.03 Internet		1,200.00	1,200.00	100.0 %
7000.50 Transfer to Water Reserve Fund		0.00	0.00	
7600 Legal, Accounting. and Audits				
7600.01 Legal Services		839.64	839.64	100.0 %
7600.02 Auditor Split		4,950.00	4,950.00	100.0 %
<b>Total for 7600 Legal, Accounting. and Audits</b>		<b>\$5,789.64</b>	<b>\$5,789.64</b>	<b>100.0 %</b>

**Budget vs. Actuals\_Budget\_FY26\_P&L\_Report**  
 July 1, 2025-June 30, 2026

DISTRIBUTION ACCOUNT	TOTAL			
	ACTUAL	BUDGET	MONEY REMAINING	PERCENT REMAINING
7999.99 >>>>Water Budget Remaining<<<<		0.00	0.00	
<b>Total for 7000.00 Water Dept. Expenses</b>	<b>\$136,331.32</b>	<b>\$369,980.00</b>	<b>\$233,648.68</b>	<b>63.15 %</b>
<b>Total for Expenses</b>	<b>\$244,045.79</b>	<b>\$625,020.23</b>	<b>\$380,974.44</b>	<b>60.95 %</b>
<b>Net Operating Income</b>	<b>\$117,482.82</b>	<b>\$0.00</b>	<b>-\$117,482.82</b>	
Other Income				
Other Expenses				
<b>Net Other Income</b>				
<b>Net Income</b>	<b>\$117,482.82</b>	<b>\$0.00</b>	<b>-\$117,482.82</b>	











Daggett Community Services District  
33703 Second Street  
P.O. Box 308  
Daggett, CA 92327  
(760) 254-2415

Minutes from January 14, 2026

General Board Meeting

- A. CALL TO ORDER: Time 5:00 pm by President Robert Whipple  
PLEDGE OF ALLEGIANCE
- B. ROLL CALL – Director Vintus, Director Tucker, Director Robert Whipple and Director Staggs were present. Director Robertson was absent. Office Assistant Renee Beaty and Beckey Nash from Maintenance and Water were present.
- C. APPROVAL OF THE AGENDA: Director Staggs 1<sup>st</sup>, Director Vintus 2<sup>nd</sup> motioned to accept agenda. All in favor. Motion carried.
- D. PUBLIC COMMENTS: None
- E. AGENCY REPORTS
  - 1. Sheriff's Report –none
- F. Fire Department: Report given by BC Brian Vintus.
- G. ACTION ITEM, Financials: The board approved the General and Savings Accounts & Bills paid and presented for December 2025. All Accounts Approval: Motion: 1<sup>st</sup> Director Staggs 2<sup>nd</sup> Director Vintus. All in Favor; Motion carried.
- H. ACTION ITEM, Minutes: the board approved the minutes for the Regular General Meeting for December 10, 2025. Motion to approve 1<sup>st</sup> Director Staggs 2<sup>nd</sup> Director Vintus All in Favor; Motion carried.
- I. ACTION ITEM: cost increase for the use of the Community Center and a policy shall be written and brought back for full approval. Residential: Deposit to \$200 and Rental \$150. Non-residential: Deposit to \$250 and Rental \$200. On the application and agreement for use put lines to be initialed. This is tabled till next meeting. Motion to table 1<sup>st</sup> Director Staggs 2<sup>nd</sup> Director Vintus All in Favor; Motion carried
- J. Old Business: None
- K. New Business: Election of Board Officers. After a brief discussion. The Board has decided that the officers shall stay the same: President: Robert Whipple; Vice president: Lawrence Vintus; Board secretary: Trudie Tucker.

Daggett Community Services District  
33703 Second Street  
P.O. Box 308  
Daggett, CA 92327  
(760) 254-2415

L. INDIVIDUAL DIRECTOR REPORTS (3 Minutes)

1. President Whipple – Good job. We have a temporary Maintenance Worker: Andrew Atilano
2. Director Tucker: Would like tree trimming quotes; Director Vintus said he will get them.
3. Director Staggs: Yermo Gym should be completed by March or April. February 28<sup>th</sup> – Daggett Clean-up Day.
4. Director Robertson: Absent
5. Director Vintus: Everyone doing a great job.

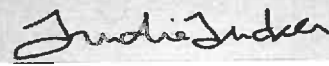
M. STAFF REPORTS:

1. District Operations Report –none
2. Maintenance - PG&E will be out to remove a tree behind the CSD that is getting into the gas line. Thank you to Lawrence and Brian for assistance on a water leak.

N. ANNOUNCEMENTS: Next General Board Meeting: Wednesday, March 11, 2026

O. ADJOURNMENT Director Tucker motioned to adjourn; Director Staggs seconded: all in favor.  
Motion carried. Time: 5:13 pm.

-----  
Minutes submitted 03/05/2026 by Director Trudie Tucker, Board Secretary.



-----  
Minutes Approved in its entirety on date: \_\_\_\_\_ 2026.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

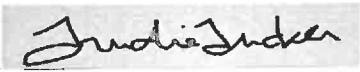
Daggett CSD Seal:

Daggett Community Services District  
33703 Second Street  
P.O. Box 308  
Daggett, CA 92327  
(760) 254-2415

Minutes from January 14, 2026

Water District Board Meeting

- A. CALL TO ORDER: Time 5:13 pm by President Whipple
- B. ROLL CALL – Director Whipple, Director Vintus, Director Tucker, and Director Staggs were present. Director Robertson was absent. Office Assistant Beaty and Beckay Nash from Water and Maintenance were present.
- C. APPROVAL OF THE AGENDA: Director Staggs 1<sup>st</sup>, Director Vintus 2<sup>nd</sup> motioned to accept agenda. All in Favor. Motion carried.
- D. PUBLIC COMMENTS: None
- E. ACTION ITEM, Financials: The board approved the Water Accounts and Bills Paid and Presented for December 2025. All Accounts Approval: Motion: 1<sup>st</sup> Director Tucker 2<sup>nd</sup> Director Staggs All in Favor; Motion carried.
- F. ACTION ITEM, Minutes: The board approved the Water Meeting Minutes for December 10, 2025. Approval: Motion: 1<sup>st</sup> Director Staggs 2<sup>nd</sup> Director Vintus All in Favor; Motion carried.
- G. Old Business:
  - 1. Hydrant update: Parts are being hard to find.
  - 2. OEM grant: ongoing
- H. New Business: Community Update from Provost & Pritchard Consulting Group on Quarter 1 2026. Their Agenda and Flyer were distributed. See attachments on the web.
- I. Director or Staff Water REPORTS or Updates: none
- J. ANNOUNCEMENTS: Next Water Board Meeting: Wednesday, March 11, 2026, following General Meeting.
- K. ADJOURNMENT Director Staggs motioned to adjourn; Director Vintus seconded: all in favor. Motion carried. Time: 5:43 pm.

-----  
Minutes submitted 03/05/2026 by Director Trudie Tucker, Board Secretary.  -----

Minutes Approved in its entirety on date: \_\_\_\_\_ 2026.

\_\_\_\_\_  
Signature \_\_\_\_\_ Title Daggett CSD Seal:



PO Box 80365  
 Bakersfield CA 93380  
 Phone # 661-333-2243  
 Fax # 661-587-0981  
 CA Lic #983846

# ESTIMATE

Date	Estimate Name
2/6/2026	Well6 Video

Our motto is  
 "Persistence Overrules Resistance"

Quoted To:
Dagget Community Services District 33703 2nd St. Daggett CA 92327

Information:
Well #6 34.872064, -116.891429 Dagget CSD Dagget - 316 miles RT Requested: Dagget CSD Quoted by Jesse

P.O. No.	Terms
	Net 30

Quantity	Description	Unit Cost	Total
1.00	<b>Prevailing Wage</b> Video Survey Run 1 (\$1.00 per foot additional over 1000') Estimating 7 hrs prevailing for 316 miles round trip travel, performing video and creating video report onsite and sending it out right after.	1,670.00	1,670.00
<hr/> Signature _____ Date _____			

	<b>Total</b>	<b>\$1,670.00</b>
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**DAGGETT  
COMMUNITY SERVICES DISTRICT  
FINANCIAL STATEMENTS  
(With Independent Auditor's Report Thereon)  
JUNE 30, 2023**



**DAGGETT  
COMMUNITY SERVICES DISTRICT  
FINANCIAL STATEMENTS  
(With Independent Auditor's Report Thereon)  
JUNE 30, 2023**

# DAGGETT COMMUNITY SERVICES DISTRICT

## TABLE OF CONTENTS FOR THE YEAR ENDED JUNE 30, 2023

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	Page(s)
INDEPENDENT AUDITOR'S REPORT.....	4 - 5
FINANCIAL STATEMENTS	
Balance Sheet / Statement of Net Position, Government Wide As of June 30, 2023.....	6
Statement of Revenues, Expenditures and Fund Balance, Government Wide For the Fiscal Year Ended June 30, 2023.....	7
Governmental Funds Combined Balance Sheet As of June 30, 2023.....	8
Governmental Funds Combined Statement of Revenues, Expenditures and Changes in Fund Balances As of June 30, 2023.....	9
Business-Type Balance Sheet Water Utility Fund For the Fiscal Year Ended June 30, 2023.....	10
Statement of Revenues, Expenditures and Change in Fund Equity, Water Utility Fund For the Fiscal Year Ended June 30, 2023.....	11
Statement of Cash Flows, Water Utility Fund For the Fiscal Year Ended June 30, 2023.....	12
Notes to the Financial Statements, For the Fiscal Year Ended June 30, 2023.....	13 - 16
REQUIRED SUPPLEMENTARY INFORMATION.....	18 - 21
SUPPLEMENTARY INFORMATION.....	23 - 24
SCHEDULE OF FINDINGS AND RESPONSES.....	25

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Daggett Community Services District

### Opinions

I have audited the accompanying financial statements of the governmental activities, the business-type activities, and the aggregate remaining fund information of the Daggett Community Services District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Daggett Community Services District's basic financial statements as listed in the table of contents.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and the aggregate remaining fund information of the Daggett Community Services District as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinions

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of the Daggett Community Services District, and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Daggett Community Services District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Daggett Community Services District's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Daggett Community Services District's ability to continue as a going concern for a reasonable period of time.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Management has elected to omit the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. My opinion on the basic financial statements is not affected by this missing information.

#### **Supplementary Information**

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Daggett Community Service District's basic financial statements. The combining and individual nonmajor fund financial statements are presented for the purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

#### **Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and my auditor's report thereon. My opinions on the basic financial statements do not cover the other information, and I do not express an opinion or any form of assurance thereon.

In connection with my audit of the basic financial statements, my responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, I conclude that an uncorrected material misstatement of the other information exists, I am required to describe it in my report.

Firm's signature

Menifee, California  
March 6, 2026

# DAGGETT COMMUNITY SERVICES DISTRICT

## BALANCE SHEET / STATEMENT OF NET POSITION

### GOVERNMENT WIDE

AS OF JUNE 30, 2023

	General Fund	Reconciling Items	Governmental Activities	Business-Type Activities	Statement of Net Position
<b>ASSETS</b>					
Cash and investments	\$ 81,600	\$ 37,759	\$ 119,359	\$ 12,734	\$ 132,093
Accounts receivable	-	-	-	15,467	15,467
Prepaid expenses	-	-	-	-	-
Land	-	31,679	31,679	10,280	41,959
Other capital assets, net of Accumulated depreciation (Note D)	-	1,148,792 (506,344)	1,148,792 (506,344)	1,505,025 (1,340,140)	2,653,817 (1,846,484)
<b>TOTAL ASSETS</b>	<b>81,600</b>	<b>711,886</b>	<b>793,486</b>	<b>203,366</b>	<b>996,852</b>
<b>DEFERRED OUTFLOW OF RESOURCES</b>					
	-	-	-	-	-
<b>TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES</b>	<b>81,600</b>	<b>711,886</b>	<b>793,486</b>	<b>203,366</b>	<b>996,852</b>
<b>LIABILITIES</b>					
Accounts payable	9,202	-	9,202	-	9,202
Meter deposits	-	-	-	1,322	1,322
Salaries and benefits payable	934	-	934	-	934
<b>TOTAL LIABILITIES</b>	<b>10,136</b>	<b>-</b>	<b>10,136</b>	<b>1,322</b>	<b>11,458</b>
<b>DEFERRED INFLOW OF RESOURCES</b>					
Unavailable Revenue	-	-	-	-	-
<b>FUND BALANCE / NET POSITION</b>					
<b>Fund Balance:</b>					
Unassigned	71,464	711,886			
<b>Total Fund Balance</b>	<b>71,464</b>	<b>711,886</b>			
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES</b>	<b>\$ 81,600</b>	<b>\$ 711,886</b>			
<b>Net Position</b>					
Invested in capital assets, net of related debt			674,127	175,165	849,292
Interfund transfers			256,294	(256,294)	-
Unassigned			(147,071)	283,173	136,102
<b>TOTAL NET POSITION</b>			<b>\$ 783,350</b>	<b>\$ 202,044</b>	<b>\$ 985,394</b>

**DAGGETT COMMUNITY SERVICES DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE**  
**GOVERNMENT WIDE**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	<u>Government Funds</u>	<u>Reconciling Items</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Statement of Activities</u>
<b>Revenues:</b>					
Property taxes	162,811	-	162,811	-	162,811
User charges / fees / other income	55,404	-	55,404	-	55,404
Interest income	222	-	222	-	222
Water Sales	-	-	-	322,571	322,571
<b>Total Revenues</b>	<u>218,437</u>	<u>-</u>	<u>218,437</u>	<u>322,571</u>	<u>541,008</u>
<b>Expenditures / Expenses</b>					
Personnel services	38,750	-	38,750	41,532	80,282
Public safety – Fire protection	80,506	-	80,506	-	80,506
Parks and recreation	2,735	-	2,735	-	2,735
Street lighting	474	-	474	-	474
Water services	-	-	-	13,421	13,421
Administration	128,435	-	128,435	3,856	132,291
Board stipend	9,619	-	9,619	-	9,619
Depreciation expense	-	24,822	24,822	16,175	40,997
Capital purchase	53,672	(53,672)	-	-	-
Interest and fees	44	-	44	721	765
<b>Total Expenditures / Expenses</b>	<u>314,235</u>	<u>(28,850)</u>	<u>285,385</u>	<u>75,705</u>	<u>361,090</u>
Excess (deficiency) of revenues over expenditures	(95,798)	28,850	-	246,866	246,866
Change in net assets	-	-	(66,948)	-	(66,948)
Beginning fund balance / net assets June 30, 2022, as originally stated	(133,795)	645,277	511,482	211,472	722,954
Net adjustment in beginning fund balance / net assets June 30, 2022	44,763	37,759	82,522	-	82,522
Beginning fund balance / net assets June 30, 2022, as adjusted	<u>(89,032)</u>	<u>683,036</u>	<u>594,004</u>	<u>211,472</u>	<u>805,476</u>
Interfund Transfers	256,294	-	256,294	(256,294)	-
<b>Fund Balance / Net Assets June 30, 2023</b>	<u><u>71,464</u></u>	<u><u>711,886</u></u>	<u><u>783,350</u></u>	<u><u>202,044</u></u>	<u><u>985,394</u></u>

# DAGGETT COMMUNITY SERVICES DISTRICT

## GOVERNMENT FUNDS COMBINED BALANCE SHEET AS OF JUNE 30, 2023

	General Fund	Reconciling Items	Governmental Activities
<b>ASSETS</b>			
Cash and Investments	\$ 81,600	\$ 37,759	\$ 119,359
Accounts Receivable	-	-	-
Land	-	31,679	31,679
Other Capital Assets, Net of Accumulated Depreciation (Note D)	-	642,448	642,448
<b>Total Assets</b>	<b>81,600</b>	<b>711,886</b>	<b>793,486</b>
<b>DEFERRED OUTFLOW OF RESOURCES</b>			
	-	-	-
<b>TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES</b>	<b>81,600</b>	<b>711,886</b>	<b>793,486</b>
<b>LIABILITIES</b>			
Accounts Payable	9,202	-	9,202
Salaries and Benefits Payable	934	-	934
<b>Total Liabilities</b>	<b>10,136</b>	<b>-</b>	<b>10,136</b>
<b>DEFERRED INFLOW OF RESOURCES</b>			
Unavailable Revenue	-	-	-
	-	-	-
<b>FUND BALANCE / NET POSITION</b>			
<b>Fund Balance:</b>			
Unassigned	71,464	711,886	
<b>Total Fund Balance</b>	<b>71,464</b>	<b>711,886</b>	
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES</b>			
	<b>\$ 81,600</b>		
<b>Net Position</b>			
Invested in capital assets, net of related debt			711,886
Interfund Transfers			256,294
Unassigned			(184,830)
<b>Total Net Position</b>			<b>\$ 783,350</b>

**DAGGETT COMMUNITY SERVICES DISTRICT**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	<u>Government Funds</u>	<u>Reconciling Items</u>	<u>Governmental Activities</u>
<b>Revenues:</b>			
Property Taxes	\$ 162,811	\$ -	\$ 162,811
User charges / fees / other income	55,404	-	55,404
Interest Income	222	-	222
<b>Total Revenues</b>	<b>218,437</b>	<b>-</b>	<b>218,437</b>
<b>Expenditures / Expenses</b>			
Personnel services	38,750	-	38,750
Public safety – Fire protection	80,506	-	80,506
Parks and recreation	2,735	-	2,735
Street lighting	474	-	474
Administration	128,435	-	128,435
Board stipend	9,619	-	9,619
Depreciation expense	-	24,822	24,822
Capital purchase	53,672	(53,672)	-
Interest and fees	44	-	44
<b>Total Expenditures / Expenses</b>	<b>314,235</b>	<b>(28,850)</b>	<b>285,385</b>
Excess (deficiency) of Revenues over Expenditures	(95,798)	28,850	
Change in Net Assets			(66,948)
Beginning fund balance / net assets June 30, 2022, as originally stated	(133,795)	645,277	511,482
Net adjustment in beginning fund balance / net assets June 30, 2022	44,763	37,759	82,522
Beginning fund balance / net assets June 30, 2022, as adjusted	(89,032)	683,036	594,004
Interfund Transfers Water Utility Fund	256,294	-	256,294
<b>Fund Balance / Net Assets June 30, 2023</b>	<b>71,464</b>	<b>711,886</b>	<b>783,350</b>

# DAGGETT COMMUNITY SERVICES DISTRICT

## BUSINESS-TYPE BALANCE SHEET

### WATER UTILITY FUND

AS OF JUNE 30, 2023

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	<u>Business-Type Activities</u>
<b>ASSETS</b>	
Cash and Investments	\$ 12,734
Accounts Receivable	15,467
Land	10,280
Other Capital Assets, Net of Accumulated Depreciation (Note D)	164,885
<b>Total Assets</b>	<u>203,366</u>
<b>LIABILITIES</b>	
Meter Deposits	1,322
<b>Total Liabilities</b>	<u>1,322</u>
<b>NET ASSETS</b>	
Invested in Capital Assets, net of related debt	175,165
Interfund Transfers	(256,294)
Unassigned	283,173
<b>Total Net Assets</b>	<u>202,044</u>
<b>Total Liabilities and Net Assets</b>	<u><u>\$ 203,366</u></u>

**DAGGETT COMMUNITY SERVICES DISTRICT**  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND EQUITY  
WATER UTILITY FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

---

<b>OPERATING REVENUES</b>	
Water Sales	322,571
	<hr/>
<b>Total Revenues</b>	<b>322,571</b>
 <b>OPERATING EXPENDITURES</b>	
Personnel services	41,532
Supplies	-
Water operations and administration	4,577
Water production fees	-
Water testing expenses	2,664
Work truck expenses	10,757
Depreciation expense	16,175
	<hr/>
<b>Total Operating Expenses</b>	<b>75,705</b>
 <b>Income/(Loss) from Operations</b>	 <b>246,866</b>
 <b>NET INCOME/(LOSS)</b>	 <b>246,866</b>
	<hr/> <hr/>
Beginning fund balance / net assets June 30, 2022	211,472
	<hr/>
Interfund Transfers	(256,294)
 Ending Net Assets June 30, 2023	 <b>202,044</b>
	<hr/>

# DAGGETT COMMUNITY SERVICES DISTRICT

## STATEMENT OF CASH FLOWS WATER UTILITY FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2023

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### Cash Flows from Operating Activities

Net Income/(Loss) from Operations 246,866

### Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities

Depreciation expense 16,175  
Change in accounts receivable 1,553  
Change in accounts payable (2,734)  
Change in meter deposits 1,322

---

**Net Cash Provided/(Used) by Operating Activities** 263,182

Cash transferred into the General Fund as  
reimbursement for administrative services provided. (256,294)

---

**Net Cash Provided/(Used) in Financing Activities** (256,294)

**Net Increase/(Decrease) in Cash** 6,888

**Cash at Beginning of Period** 5,846

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**Cash at End of Period** 12,734

### **Composition of Cash at Period End**

Cash on Hand and in Checking 12,734

Cash in Savings -

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12,734

# DAGGETT COMMUNITY SERVICES DISTRICT

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

## NOTE A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The District has two funds for recording monies. The General fund receives and disburses all monies for the regular business of the district which is fire, lighting and parks. A Debt Service Fund collects tax revenues and pays the interest and principal on the General Obligation Bonds.

The Water Utility Fund is a separately maintained proprietary account for receipts and disbursements of water delivery items, including Revenue Bonds.

### Measurement Focus / Basis of Accounting

The accounts of the District are organized on the basis of funds or groups of accounts, each of which is considered to be a separate accounting entity. The general fund summarizes all District financial activities. The current financial resources measurement focus and the modified accrual basis of accounting are followed for the general fund for financial reporting purposes. Under the modified accrual basis of accounting, expenditures are recorded when the liability is incurred and revenue is recorded when received in cash unless susceptible to accrual, i.e., measurable and available to finance the District's operations.

The District has implemented the financial reporting model, as required by the provisions of GASB Statement No. 34, "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments", as of July 1, 2003. The government wide financial statements are prepared using the flow of economic resources and the accrual basis of accounting. In the accrual basis of accounting, expenses and revenues are recorded in the period they occur when the amounts can be identified and measured. Depreciable capital assets are reported in the balance sheet net of accumulated depreciation.

The District has elected to combine its fund and government-wide financial statements.

### Cash

The District considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Cash equivalents are stated at cost, which approximates fair value.

Cash and investments held by the District at June 30, 2023, consisted of the following:

<b>Cash Note</b>	
Petty Cash	\$ 43
On Deposit	132,050
Total	<u>\$ 132,093</u>

The deposits of the District are entirely insured or collateralized with securities held by the District or held by its agent in the name of the District.

### Authorized Deposits/Investments

In accordance with Section 53601 of the California Government Code, the District may invest in the following types of investments:

- Securities of the U.S. Government, or its agencies
- Certificates of Deposit (or Time Deposits)
- Negotiable Certificates of Deposit
- Local Agency Investment Fund (State Pool) Demand Deposits
- Other investments that are, or may become, legal investments through the State of California Code and with prior approval.

The District is in compliance with the above requirements.

# DAGGETT COMMUNITY SERVICES DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

### Account Group

In The accounting and reporting treatment applied to the General Fixed Assets associated with a fund is determined by its measurement focus. All Governmental Funds are accounted for on a spending or "financial flow" measurement focus.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Long-term debt is recorded in the Debt Service account group.

### Property Taxes

Real property taxes are levied on October 15, against owners of record at March 1. The taxes are due in two installments, on November 1 and February 1, and become delinquent after December 10 and April 10, respectively. Tax liens attach annually as of 12:01am on the first day of March in the fiscal year for which the taxes are levied. Property tax revenue is recognized in the fiscal year for which the taxes have been levied, provided it is collected within 60 days of the end of the fiscal year.

### Accounting Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

### Risk Management

The District is exposed to various risks of loss related to torts; theft of or damage to, or destruction of assets; errors or omissions; injuries to employees and the public; or acts of God. For the year ended June 30, 2023, the District has provided for protection against possible losses with insurance.

### Accounts Receivable

Accounts receivable reflect monies due at the fiscal year end that were received and available for use within 60 days of that date. At June 30, 2023 there was \$15,467 due to the District regarding taxes receivable.

#### **Accounts Receivable Note**

	<u>General Fund</u>
County Tax Revenue	<u>\$ -</u>
	<u>Water Company</u>
Receivable from Customers	<u>\$ 15,467</u>

### **NOTE B: BUDGETARY PROCEDURE**

Prior to the beginning of each fiscal year, the Board of Directors adopts and files an itemized statement of estimated operating expenditures, reserve requirements and anticipated revenues, other than taxes with the San Bernardino Auditor-Controller. The source of financing for these costs and reserve requirements are (1) the available fund balance carried forward from the preceding years, (2) revenue other than property taxes, and (3) property taxes. Each year's appropriation lapses at year end.

### **NOTE C: MANAGEMENT SUBSEQUENT REVIEW**

Management has performed a subsequent review of events up until the date the financial statements were issued, March 6, 2026.

# DAGGETT COMMUNITY SERVICES DISTRICT

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

## **NOTE E: INTERFUND TRANSFERS AND ADMINISTRATIVE COST ALLOCATION**

During the fiscal year ended June 30, 2023, the Water Utility Fund transferred \$256,294 to the General Fund as reimbursement for administrative services provided by the General Fund. These services include administrative oversight, accounting, payroll processing, management services, and other general support activities necessary for the operation of the Water Utility Fund. The District allocates certain administrative costs incurred in the General Fund to the Water Utility Fund to reflect the cost of services provided. The allocation is intended to reimburse the General Fund for administrative expenses incurred on behalf of the Water Utility Fund.

Management determines the allocation based on estimates of time, effort, and resources used in supporting the operations of the Water Utility Fund. The transfer is recorded as an interfund transfer in the financial statements and is reflected in the Statement of Revenues, Expenditures, and Changes in Fund Balance and in the Statement of Cash Flows.

## **NOTE D: CAPITAL ASSETS**

Capital assets have been acquired for general governmental purposes. Assets purchased are recorded as expenditures in the general fund and in the government wide financial statements are capitalized at cost, or at estimated historical costs if original cost is not available, and contributions are recorded at fair value at the date received. Depreciation is provided on depreciable capital assets in the government wide financial statements over their estimated useful lives on the straight-line method. Depreciable assets include structures and improvements and equipment.

**A summary of changes in capital assets is as follows:**

	Beginning Balance	Additions	Retirements	Ending Balance
<b>Assets (at cost)</b>				
Land	\$ 31,679	\$ -	\$ -	\$ 31,679
Construction in Progress	-	53,672	-	53,672
Structures and Improvements	550,975	-	-	550,975
Equipment	544,145	-	-	544,145
<b>Total Assets (at cost)</b>	<b>\$ 1,126,799</b>	<b>\$ 53,672</b>	<b>\$ -</b>	<b>\$ 1,180,471</b>

A summary of changes in accumulated depreciation for capital assets is as follows:

	Beginning Balance	Additions	(Dispositions)	Ending Balance
<b>Allowance for Depreciation and Amortization</b>				
Structures and Improvements	218,795	17,568	-	236,363
Equipment	262,727	7,254	-	269,981
<b>Total Accumulated Depreciation and Amortization</b>	<b>\$ 481,522</b>	<b>\$ 24,822</b>	<b>\$ -</b>	<b>\$ 506,344</b>

Capital Assets net of Depreciation at June 30, 2023

	\$ 674,127
Non-Depreciable Assets - Land	31,679
Depreciable Assets - Net	642,448
<b>Total</b>	<b>\$ 674,127</b>

# DAGGETT COMMUNITY SERVICES DISTRICT

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

**NOTE D: CAPITAL ASSETS (Continued)**

<b>WATER FUND</b>				
	Beginning Balance	Additions	Retirements	Ending Balance
<b>Assets (at cost)</b>				
Land	\$ 10,280	\$ -	\$ -	\$ 10,280
Structures and Improvements	337,699	-	-	337,699
Equipment	1,043,967	-	-	1,043,967
Office Equipment	10,943	-	-	10,943
Water Rights	24,978	-	-	24,978
Intangible Plant Utility Cost	87,438	-	-	87,438
	<b>Total Assets (at cost)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,515,305</b>

A summary of changes in accumulated depreciation for capital assets is as follows:

	Beginning Balance	Additions	(Dispositions)	Ending Balance
<b>Allowance for Depreciation and Amortization</b>				
Structures and Improvements	288,919	6,958	-	295,877
Machinery and Equipment	936,665	9,217	-	945,882
Office Equipment	10,943	-	-	10,943
Intangible Cost	87,438	-	-	87,438
	<b>Total Accumulated Depreciation and Amortization</b>	<b>\$ 16,175</b>	<b>\$ -</b>	<b>\$ 1,340,140</b>

Capital Assets net of Depreciation at June 30, 2023 \$ 175,165

Non-Depreciable Assets - Land	10,280
Depreciable Assets - Net	164,885
Total	\$ 175,165

**REQUIRED SUPPLEMENTARY INFORMATION**

**DAGGETT COMMUNITY SERVICES DISTRICT**  
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGE IN FUND BALANCES  
 GENERAL FUND  
 FOR THE FISCAL YEARS ENDED JUNE 30, 2023 AND JUNE 30, 2022

	<u>General Fund 2023</u>	<u>General Fund 2022</u>	<u>Difference</u>
<b>Revenues:</b>			
Property Taxes	\$ 162,811	\$ 125,565	\$ (37,246)
Grant Revenue	55,404	151,710	96,306
Interest Income	222	3	(219)
<b>Total Revenues</b>	<u>218,437</u>	<u>277,278</u>	<u>58,841</u>
<b>Expenditures / Expenses</b>			
Personnel services	38,750	37,072	(1,678)
Public safety – Fire protection	80,506	91,136	10,630
Parks and recreation	2,735	180,671	177,936
Street lighting	474		
Administration	-		
Board stipend	128,435		
Depreciation expense	9,619	239,600	229,981
Capital purchase	-	12,000	12,000
Interest and fees	44	874	(874)
<b>Total Expenditures / Expenses</b>	<u>260,563</u>	<u>561,353</u>	<u>427,995</u>
Excess (deficiency) of Revenues over Expenditures	(42,126)	(284,075)	(369,154)
<b>Fund Balance / Net Position:</b>			
Beginning fund balance / net assets June 30, 2022, as originally stated	<u>(133,795)</u>	<u>(137,937)</u>	<u>(4,142)</u>
Net adjustment in beginning fund balance / net assets June 30, 2022	44,763	288,217	243,454
Beginning fund balance / net assets June 30, 2022, as adjusted	<u>(89,032)</u>	<u>150,280</u>	<u>239,312</u>
Interfund Transfers	256,294	-	-
<b>Fund Balance / Net Assets June 30, 2023</b>	<u>\$ 125,136</u>	<u>\$ (133,795)</u>	<u>\$ (129,842)</u>

# DAGGETT COMMUNITY SERVICES DISTRICT

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY, BUDGET AND ACTUAL GENERAL FUND FOR THE FISCAL YEAR END JUNE 30, 2023 and 2022

	<u>Budget 2023</u>	<u>Actual 2023</u>	<u>Over/(Under) Budget</u>
<b>Revenues:</b>			
Property Taxes	\$ 180,000	\$ 162,811	\$ (17,189)
User charges / fees / other income	4,100	55,404	51,304
Interest Income	-	222	222
<b>Total Revenues</b>	<u>184,100</u>	<u>218,437</u>	<u>34,337</u>
<b>Expenditures / Expenses</b>			
Personnel services	22,946	38,750	15,804
Public safety – Fire protection	50,562	80,506	29,944
Parks and recreation	6,500	2,735	(3,765)
Street lighting	-	474	474
Administration	78,520	128,435	49,915
Board stipend	18,000	9,619	(8,381)
Depreciation	-	-	-
Capital purchase	13,800	53,672	39,872
Interest and fees	100	44	(56)
<b>Total Expenditures / Expenses</b>	<u>190,428</u>	<u>314,235</u>	<u>123,807</u>
Excess (deficiency) of Revenues over Expenditures	(6,328)	(95,798)	(89,470)
Change in Net Assets			
<b>Fund Balance / Net Position:</b>			
Beginning of the year		(133,795)	
Prior Year Adjustment		44,763	
Interfund Transfers Water Utility Fund		256,294	
<b>End of the Year</b>		<u><u>71,464</u></u>	

**DAGGETT COMMUNITY SERVICES DISTRICT**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGE IN FUND EQUITY**  
**WATER UTILITY FUND**  
**FOR THE FISCAL YEARS ENDED JUNE 30, 2023 AND JUNE 30, 2022**

	<u>Actual 2023</u>	<u>Actual 2022</u>	<u>Difference</u>
<b>OPERATING REVENUES</b>			
Water Sales	322,571	174,415	148,156
<b>Total Revenues</b>	<u>322,571</u>	<u>174,415</u>	<u>148,156</u>
<b>OPERATING EXPENDITURES</b>			
Personnel services	41,532	16,364	25,168
Supplies	-	3,245	(3,245)
Water operations and administration	4,577	23,172	(18,595)
Water production fees	-	69,553	(69,553)
Water testing expenses	2,664	3,185	(521)
Work truck expenses	10,757	18,115	(7,358)
Depreciation expense	-	-	-
<b>Total Operating Expenditures</b>	<u>59,530</u>	<u>133,634</u>	<u>(74,104)</u>
<b>Income/(Loss) from Operations</b>	<u>263,041</u>	<u>40,781</u>	<u>222,260</u>
<b>NET INCOME/(LOSS)</b>	<u>263,041</u>	<u>40,781</u>	<u>222,260</u>
Beginning fund balance / net assets June 30, 2022	<u>211,472</u>	<u>170,691</u>	<u>40,781</u>
Interfund Transfers	<u>(256,294)</u>	<u>-</u>	<u>(256,294)</u>
Ending Net Assets June 30, 2023	<u>218,219</u>	<u>211,472</u>	<u>6,747</u>

**DAGGETT COMMUNITY SERVICES DISTRICT**STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGE IN FUND EQUITY, BUDGET AND ACTUAL  
WATER UTILITY FUND  
AS OF JUNE 30, 2023

	<u>Budget 2023</u>	<u>Actual 2023</u>	<u>Over/(Under) Budget</u>
<b>OPERATING REVENUES</b>			
Water Sales	140,000	322,571	(182,571)
<b>Total Revenues</b>	<b>140,000</b>	<b>322,571</b>	<b>(182,571)</b>
<b>OPERATING EXPENDITURES</b>			
Personnel services	43,950	41,532	2,418
Supplies	-	-	-
Water operations and administration	55,544	4,577	50,967
Water production fees	47,500	-	47,500
Water testing expenses	840	2,664	(1,824)
Work truck expenses	12,500	10,757	1,743
Depreciation expense	-	16,175	(16,175)
<b>Total Operating Expenditures</b>	<b>160,334</b>	<b>75,705</b>	<b>84,629</b>
<b>Income/(Loss) from Operations</b>	<b>(20,334)</b>	<b>246,866</b>	<b>(267,200)</b>
<b>NET INCOME/(LOSS)</b>	<b>(20,334)</b>	<b>246,866</b>	<b>(267,200)</b>
Beginning fund balance / net assets June 30, 2022		<b>211,472</b>	<b>(211,472)</b>
Interfund Transfers		(256,294)	<b>256,294</b>
Ending Net Assets June 30, 2023		<b>202,044</b>	<b>44,822</b>

# **SUPPLEMENTARY INFORMATION**

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See Independent Auditor's Report

# DAGGETT COMMUNITY SERVICES DISTRICT

GENERAL INFORMATION  
AS OF JUNE 30, 2023

Type of Governmental Unit	-	Special District
Date of Formation	-	January 3, 1955
Statutory Authority	-	California Government Code, Section 61000, et. seq., Title 6 Division 2, Part 5.
Audit Report Period	-	July 1, 2022 thru June 30, 2023
Formed in County of	-	San Bernardino, California
Governing Body	-	Board of Directors

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Kareen A. Golden	President	November 2026
Mark Staggs	Director	November 2026
Sally Vintus	Director	November 2024
Robert Whipple	Director	November 2026
Lee Hiatt	Director	November 2024

Other Officer	-	Crystal Romero - General Manager
Method of Accounting	-	Modified Accrual
District's Funds	-	General Fund - Government Fund Debt Service Fund - Government Fund Water Utility Fund - Business Fund
Location of Financial Records	-	33703 Second Street Daggett, California 92327

## Depositories

Chase Bank  
1291 East Main Street  
Barstow, California 92311

San Bernardino County Treasury  
County of San Bernardino  
San Bernardino, California

# DAGGETT COMMUNITY SERVICES DISTRICT

SUMMARY OF INSURANCE  
AS OF JUNE 30, 2023

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## Policy Period

July 1, 2022 though June 30, 2023

<u>Coverage Type</u>	<u>Limit</u>
Property (per occurrence)	\$ 1,000,000
Boiler & Machinery	\$ 100,000,000
Pollution Liability	\$ 2,000,000
Cyber Liability: Limits on file with SDRMA	
Catastrophic Loss	\$ 1,000,000,000
Mobile / Contractors Equipment	\$ 1,000,000
General Liability – Bodily Injury	\$ 10,000,000
General Liability – Property Damage	\$ 10,000,000
Public Officials Personal Liability	\$ 500,000
Employment Benefits Liability	\$ 10,000,000
Employment Practices Liability	\$ 10,000,000
Employee / Public Officials Dishonesty (Crime / Fidelity Bond)	\$ 1,000,000
Auto Liability – Bodily Injury	\$ 10,000,000
Auto Liability – Property Damage	\$ 10,000,000
Non-Owned Auto Bodily Injury	\$ 10,000,000
Non-Owned Auto Property Damage	\$ 10,000,000

Source: SDRMA Member Certificate of Coverage

# DAGGETT COMMUNITY SERVICES DISTRICT

## SCHEDULE OF FINDINGS AND RESPONSES

AS OF JUNE 30, 2023

### Section I – Current Year Findings

No findings were identified during the audit for the fiscal year ended June 30, 2023 that are required to be reported under Government Auditing Standards.

### Section II – Status of Prior Year Findings

Finding No.	Description	Status
2022-001	Accounting and Financial Reporting (QuickBooks Online) – Material Weakness	Implemented. The District consolidated accounting records and continues to utilize outside bookkeeping assistance for periodic review.
2022-002	Management Review of Bank Reconciliations – Significant Deficiency	Implemented. A member of the Board now reviews and signs monthly bank reconciliations.

**COPY THIS LETTER TO YOUR LETTERHEAD**

March 6, 2026

David A. Graves, CPA  
28869 Moonrise Way  
Menifee, CA 92584

This representation letter is provided in connection with your audit of the financial statements of Daggett Community Services District which comprise the governmental activities, the business-type activities, and the aggregate remaining fund information of the Daggett Community Services District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Daggett Community Services District's basic financial statements as listed in the table of contents for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States (GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of June 30, 2023 the following representations made to you during your audit.

**Financial Statements**

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 20, 2025 (and signed June 20, 2025), including our responsibility for the preparation and fair presentation of the financial statements.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- 8) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 9) Significant estimates and material concentrations have been properly disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the Organization is contingently liable, have been properly recorded or disclosed in accordance with U.S. GAAP.

**Information Provided**

- 11) We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the Organization from whom you determined it necessary to obtain audit evidence.
- 1) All material transactions have been recorded in the accounting records and are reflected in the financial statements.

- 1) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 1) We have no knowledge of any fraud or suspected fraud that affects the Organization and involves:
  - a) Management,
  - b) Employees who have significant roles in internal control, or
  - c) Others where the fraud could have a material effect on the financial statements.
- 1) We have no knowledge of any allegations of fraud or suspected fraud affecting the Organization's financial statements communicated by employees, former employees, analysts, regulators, or others.
- 1) We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
- 1) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 1) We have disclosed to you the identity of the Organization's related parties and all the related party relationships and transactions of which we are aware.
- 1) The Organization has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 2) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us.
- 3) Management has evaluated the financial condition of the Organization and there is no doubt that the Organization will be continuing in its operations a year from the issue date of the financial statements. (March 6, 2026)
- 4) We have discussed the following Accounting Firm Notes with you;
  - 1 – See Independent Auditor's Report and Notes to the Financial Statements
  - 2 – See Independent Auditor's ReportWe agree the accounting firm may use these notes on each appropriate page in our financial statement.
- 23) In regards to your assistance provided in preparation of the financial statements; we have:
  - Assumed all management responsibilities.
  - Overseen the services by designating an individual who possesses suitable skill, knowledge, and/or experience.
  - Evaluated the adequacy and results of the services performed.
  - Accepted responsibility for the results of the services.
  - Management has evaluated the interfund transfers between the water fund to the general fund and accepts responsibility for the reported transfers.
- 24) The accounting records and books are complete.

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

**Daggett Community Services District**

RESOLUTION NO. 3112026

March 11, 2026

A RESOLUTION AUTHORIZING ENTERING INTO A FUNDING AGREEMENT WITH THE STATE WATER RESOURCES CONTROL BOARD AND AUTHORIZING AND DESIGNATING **THE GENERAL MANAGER AND OFFICE ADMINISTRATOR** FOR THE **Daggett CSD Interim O&M Support for System Stabilization Project**.

Whereas, **Daggett Community Services District** has submitted an application to the State Water Resources Control Board for funding for the **Daggett CSD Interim O&M Support for System Stabilization Project** (Project); and

Whereas, prior to the State Water Resources Control Board's executing a funding agreement, **Daggett Community Services District** is required to adopt a resolution authorizing an agent, or representative, to sign the funding agreement, amendments, and requests for disbursement on behalf of **Daggett Community Services District** and to carry out other necessary Project-related activities;

Now, therefore, be it resolved and ordered, that **Daggett Community Services District** is hereby authorized to carry out the Project, enter into a funding agreement with the State Water Resources Control Board, and accept and expend State funds for the Project; and

Be it further resolved and ordered, that the **General Manager and Office Administrator**, or designee, is hereby authorized and designated to sign, for and on behalf of **Daggett Community Services District** the funding agreement for the Project and any amendments thereto; and

Be it further resolved and ordered, that the **General Manager and Office Administrator**, or designee, is hereby authorized and designated to represent the **Daggett Community Services District** in carrying out **Daggett Community Services District's** responsibilities under the funding agreement, including certifying invoices and disbursement requests for Project costs on behalf of **Daggett Community Services District** and compliance with applicable state and federal laws.

Be it further resolved and ordered, that any and all actions, whether previously or subsequently taken by **Daggett Community Services District**, which are consistent with the intent and purposes of the foregoing resolution, shall be, and hereby are, in all respects, ratified, approved and confirmed.

CERTIFICATION

I hereby certify that the foregoing is a full, true, and correct copy of a resolution duly and regularly adopted by the **Daggett Community Services District Board of Directors** at the meeting thereof held on **March 11, 2026**.

Ayes: \_\_\_\_\_  
Noes: \_\_\_\_\_  
Abstained: \_\_\_\_\_  
Absent: \_\_\_\_\_

Signature: \_\_\_\_\_  
Name and title of authorized record keeper of  
recipient's governing board or  
Seal of the Clerk