

**NEWBERRY
COMMUNITY SERVICES DISTRICT**

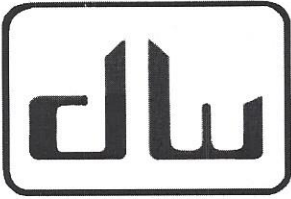
**FINANCIAL STATEMENTS
(With Independent Auditor's Report Thereon)**

JUNE 30, 2013

NEWBERRY COMMUNITY SERVICES DISTRICT
JUNE 30, 2013

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David B Whitford, Jr.
CERTIFIED PUBLIC ACCOUNTANT

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

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

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Newberry Community Services District

I have audited the accompanying financial statements of the governmental activities and the major fund of the Newberry Community Services District as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the major fund of the Newberry Community Services District as of June 30, 2013 for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the budgetary comparison information on page 13 be presented to supplement the basic financial statements. Such 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. The District has not presented the management's discussion and analysis. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

A handwritten signature in blue ink, appearing to read "David B. Whitford". The signature is stylized with a large, sweeping flourish at the end.

August 11, 2014

NEWBERRY COMMUNITY SERVICES DISTRICT
Governmental Funds Balance Sheet/Statement of Net Position
June 30, 2013

	General Fund	Reconciling Items	Net Position
ASSETS			
Cash and investments	\$ 375,644		\$ 375,644
Taxes Receivable	10,777		10,777
Accounts Receivable	305		305
Land		\$ 6,204	6,204
Other capital assets, net of accumulated depreciation (Note B)		213,458	213,458
Total Assets	386,726	219,662	606,388
DEFERRED OUTFLOWS OF RESOURCES			
Prepaid Insurance	6,831		6,831
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES			
	\$ 393,557	\$ 219,662	\$ 613,219
LIABILITIES			
Accounts Payable	\$ 14,307		\$ 14,307
Salaries and benefits payable	2,313		2,313
Contracts payable:			
Due within one year	-	\$ 21,525	21,525
Due after one year	-	70,961	70,961
Total Liabilities	16,620	92,486	109,106
DEFERRED INFLOW OF RESOURCES			
Unearned Revenue	10,777	(10,777)	
FUND BALANCE / NET POSITION			
Fund Balance:			
Reserved for Prepays	6,831		
Unassigned	359,329		
Total fund balance	366,160	(366,160)	
Total Liabilities , Deferred Inflow of Resources and Fund Balances	\$ 393,557		
Net Position:			
Invested in capital assets, net of related debt		219,662	219,662
Unrestricted		284,451	284,451
Total Net Position		\$ -	\$ 504,113

NEWBERRY COMMUNITY SERVICES DISTRICT
Statement of Governmental Fund Revenues, Expenditures,
And Changes in Fund Balances / Statement of Activities
For the Year Ended June 30, 2013

	<u>General Fund</u>	<u>Reconciling Items</u>	<u>Statement of Activities</u>
Revenues:			
Property Taxes	\$ 209,084	\$ 10,777	\$ 219,861
Interest	876		876
Donations	395		395
Emergency Response	10		10
Grants	1,042		1,042
Other	15,518		15,518
Fire Department	2,676		2,676
	<u>229,601</u>	<u>10,777</u>	<u>240,378</u>
Expenditures / Expenses			
Current:			
Fire Protection	67,550		67,550
Parks and recreation	35,035		35,035
Administration costs	52,750		52,750
Municipal Services - Street Lighting	4,607		4,607
Depreciation	-	48,319	48,319
Capital Outlay:	18,702	(18,702)	-
Debt Service:			
Principal	20,541	(20,541)	-
Interest	5,414		5,414
	<u>204,599</u>	<u>9,076</u>	<u>213,675</u>
Total expenditures / expenses			
Excess (deficiency) of			
revenues over expenditures	<u>25,002</u>	<u>(25,002)</u>	
Change in Net Position		26,703	26,703
Fund Balance / Net Position:			
Beginning of the year	341,158		488,066
Prior year correction	-		(10,656)
Beginning of the year - as corrected	<u>341,158</u>		<u>477,410</u>
End of the year	<u>\$ 366,160</u>	<u>\$ -</u>	<u>\$ 504,113</u>

NEWBERRY COMMUNITY SERVICE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Newberry Community Services District (the District) was formed in 1958 for the purpose of providing services to the local Newberry Springs area residents. The District was initially authorized to provide water services, sewage and waste treatment services, collection and disposal of garbage, fire protection, parks and recreation services, street lighting and maintenance of a police department. The present day services provided include parks and recreation, fire protection and street lighting.

The accounting policies of the Newberry Community Services District conform to generally accepted accounting principles as applicable to government units. The following is a summary of the significant accounting policies.

Measurement Focus / Basis of Accounting

The accounts of the District are organized on the basis of funds, each fund 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.

The district's highest level of decision-making authority for committed fund balances is the board of directors. The formal action that is required to be taken to establish (or modify or rescind) a fund balance commitment is approval of the board of directors.

The length of time used to define available for purposes of revenue recognition in the governmental fund financial statements is sixty days.

The district is not obligated in any manner for special assessment debt as there is none.

The District does not provide employees a compensated absence benefit. There is therefore no liability to pay for sick or vacation days.

NEWBERRY COMMUNITY SERVICE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NET POSITIONS FLOW ASSUMPTION

Net position is required to be classified into three components – invested in capital assets, net of related debt, restricted and unrestricted. These classifications are defined as follows:

- a. Net invested in capital assets – This component of net position consists of capital assets, net of accumulated depreciation, and unamortized bond issuance cost reduced by the outstanding balances of any bond, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvements of these assets. If there are significant unspent related debt proceeds at year-end, the portion of debt attributable to unspent proceeds is not included in the calculation in capital assets, net of related debt.
- b. Restricted – This component of net position consists of restrictions placed on net position use through external constraints imposed by creditors (such as debt covenants), contributors, or law or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.
- c. Unrestricted – This component of net position that does not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

Sometimes the District will fund outlays for particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District’s policy to use restricted resources first, the unrestricted resources as they are needed.

FUND BALANCE FLOW ASSUMPTIONS

Governmental fund equity is reported as fund balance within each respective fund. For governmental funds, the fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

- a. Non-spendable – Amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually to be maintained intact.
- b. Restricted – Amounts that can be spent only for specific purposes because of the District’s Policy, state or federal laws or externally imposed conditions by grantors or creditors.

NEWBERRY COMMUNITY SERVICE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

- c. Committed – Amounts that can be used only for specific purposes determined by a formal action by the District’s Board of Directors through an ordinance or resolution.
- d. Assigned – Amounts that are designated by the Board of Directors for a special purpose, but are not spendable until a budget is passed by the Board.
- e. Unassigned – All amounts not included in other spendable classifications.

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned and unassigned fund balance). In order to calculate the amount to report for each category of fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the District’s policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by the assigned fund balance. Unassigned fund balance is applied last.

DEFERRED OUTFLOWS / INFLOWS OF RESOURCES

In addition to assets, the statement of net position and balance sheet will sometimes report a separate section for deferred outflows of resources. This represents a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expenditure) until that period. The District has one item that qualified for reporting in this category: Expenditures paid in advance of use. This item is reported as deferred outflows on the governmental fund balance sheet and will be recognized as expenditure next year.

In addition to liabilities, the statement of net position and balance sheet will sometimes report a separate section for deferred inflows of resources. This represents an acquisition of net position/fund balance that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that period. The District has one item that qualified for reporting in this category: Unavailable revenue received after the availability period. This is reported as deferred inflows on the governmental fund balance sheet and will be recognized as revenue next year.

NEWBERRY COMMUNITY SERVICE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

DEPOSITS

Deposit risk includes:

- Custodial Credit Risk – for deposits, custodial credit risk is the risk that in the event of the failure of a bank or other counterparty, the District will not be able to recover the value of its deposits or collateral securities in the possession of a third party.
- Credit Risk – for deposit, credit risk is the risk that a bank or other counterparty defaults on its principal and/or interest payments owed to the District.
- Interest Rate Risk – for deposits, interest rate risk is the risk that the value of deposits will decrease as a result of a rise in interest rates.

The District has not adopted a specific risk management policy for deposits, but does require all deposits and investments be in compliance of State statutes. Statutes authorize the District to invest in time deposits at banks selected as depositories of District funds, direct debt securities of the United States Government, and certain government agency bonds.

Cash and Investments held by the District at June 30, 2013, consisted of the following:

Petty cash	\$ 353
On deposit	346,818
Monies deposited at L.A.I.F.	<u>28,473</u>
Total	<u>\$ 375,644</u>

Cash is at cost, which approximates fair value. The District's cash deposits, including demand deposits and certificates of deposit are insured by the Federal Deposit Insurance Corporation (FDIC) and securities held in safekeeping pledged to the entity where the security is held. At June 30, 2013, the District's deposits at banks were \$375,291; all of the District's deposits were fully-insured or collateralized.

The District has adopted an investment policy in accordance with Section 53601 of the California Government Code. The District may invest in the following investment types:

- 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.

NEWBERRY COMMUNITY SERVICE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

CHANGE IN ACCOUNTING PRINCIPLE:

During the year ended June 30, 2013, the District implemented several Governmental Accounting Standards Board (GASB) statements. Below is detailed information of those standards that has a direct impact on the District's current financial statements.

Statement No. 61 amends Statement No. 14 and No. 34 and modifies certain requirements for inclusion of component units in the financial reporting entity to ensure that the reporting entity includes only organization for which the elected officials are financially accountable or that are determined by the government to be misleading to exclude. Statement No. 61 also clarifies the criteria for blending component units and presenting business-type component units. The District has no component units and therefore is not impacted by this statement.

Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. GASB Statement No. 62 improves financial reporting by contributing to the GASB's efforts to codify all sources of generally accepted accounting principles for state and local governments so that they derive from a single source. This requirement will bring the authoritative accounting and financial reporting literature together in one place. Therefore, the portion to use subsequent FASB guidance has been removed.

Statement No. 63, *reporting Deferred Outflows, Deferred Inflows and Net Position*. GASB Statement No. 63 provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources that were introduced and defined by Concepts Statement No. 4, Elements of Financial Statements. Previous financial reporting standard did not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities. In addition, the previous Statement of Net Assets was renamed to a Statement of Financial Position.

The District implemented Statement 65. Items Previously Reported as Assets and Liabilities, which has an effective date of June 30, 2014. GASB Statement No. 65 establishes accounting and financial reporting standard that reclassifies, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities.

Prior Year Corrections

The prior year correction noted on page four is an adjustment for capital asset depreciation not properly reported in a previous year.

NEWBERRY COMMUNITY SERVICES DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

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 on the accrual basis of accounting used in the government-wide financial statements and in the general fund on the modified accrual basis of accounting, 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 Assumptions affect 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, 2013, the District has provided for protection against possible losses with insurance.

Taxes Receivable

Taxes receivable reflect monies due to the District at the fiscal year end that have been levied and an enforceable legal claim exists. Unearned revenue represents the portion of the levied tax revenue that is not expected to be received and available for use within 60 days of the fiscal year end.

NEWBERRY COMMUNITY SERVICES DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE B: 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.

A summary of changes in capital assets is as follows:

	Balance July 1, 2012	Additions	Adjustments	(Dispositions)	Balance June 30, 2013
Land	\$ 6,204	\$ -	\$ -	\$ -	\$ 6,204
Structures and improvements	236,055	-	1	-	236,056
Equipment	962,106	18,702	(460)	-	980,348
Totals	<u>\$ 1,204,365</u>	<u>\$ 18,702</u>	<u>\$ (459)</u>	<u>\$ -</u>	<u>\$ 1,222,608</u>

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

	Balance July 1, 2012	Additions	Adjustments	(Dispositions)	Balance June 30, 2013
Structures and improvements	\$ 185,289	\$ 3,075	\$ -	\$ -	\$ 188,364
Equipment	769,336	45,246	-	-	814,582
Totals	<u>\$ 954,625</u>	<u>\$ 48,321</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,002,946</u>

Capital Assets net of Depreciation at June 30, 2013

Non-Depreciable Assets - Land	\$ 6,204
Depreciable Assets - Net	213,458
Total	<u>\$ 219,662</u>

NEWBERRY COMMUNITY SERVICES DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2013

NOTE C: LONG-TERM OBLIGATIONS:

Contract payable to Kansas State Bank of Manhattan, due
 In seven (7) annual installments of \$25,955 each Payable in
 December of each year including interest at 4.790%, from
 December 4, 2009 to final payment December 4, 2016

Contract balance at June 30, 2013	\$	92,486
Less current portion	\$	<u>21,525</u>
Total long term obligation	\$	<u>70,961</u>

Maturities of long-term obligations are as follows:

<u>June 30, XXXX</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	21,525	4,430	25,955
2014	22,556	3,399	25,955
2015	23,636	2,319	25,955
2016	24,769	1,186	25,955
<u>Total</u>	<u>\$ 92,486</u>	<u>\$ 11,334</u>	<u>\$ 103,820</u>

NEWBERRY COMMUNITY SERVICES DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE D: SUBSEQUENT EVENTS

On May 22, 2013 Letter of intent to purchase was signed between CSD and Fire Trucks Plus in the amount of \$150,000.00 to sell the District water tender being purchased through Kansas State Bank.

In October of 2013 Fire Trucks Plus sold the truck and would not respond to questions about where the money was.

In December 2013 the attorney for the District and Fire Trucks Plus attorney corresponded. The fire truck had been sold and was in Colorado in possession of Deer Trail Fire Protection. Fire Trucks Plus during this time filed Bankruptcy. The District was told that the District along with all others would need to file a lawsuit to try to recoup money with no promises of any remuneration being available.

December 19, 2013 the District received a settlement agreement that \$96,000.00 was owed to Kansa State Bank. Deer Trail Fire paid the balance owed and the District signed all Transfer documentation and Deer Trail Fire Protection now owns the truck. No money was received in the transaction.

Deer Trail purchased the truck for \$165,000.00 and paid Fire Truck Plus. Fire Trucks Plus never forwarded the money to the District and Fire Truck Plus filed bankruptcy. Deer Trail paid for the remaining balance that was owed.

NEWBERRY COMMUNITY SERVICES DISTRICT
 Budgetary Comparison Schedules
 For the Year Ended June 30, 2013

REQUIRED SUPPLEMENTARY INFORMATION

	Original and Final Budgeted Amounts	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
Resources (inflows)			
Property Taxes	\$ 215,000	\$ 209,084	\$ (5,916)
Investment Earnings	500	876	376
Charges for Services	6,119	18,204	12,085
Donations	1,200	395	(805)
Keiwick Allocation	-	-	-
Fire Department Grant	9,550	1,042	(8,508)
Sale of Assets	-	-	-
Amounts available for appropriation	232,369	229,601	(2,768)
Charges to appropriations (Outflows)			
General Government			
Personal services	40,670	31,529	9,141
Utilities	-	69	(69)
Communications	2,860	1,887	973
District Special expenditures	100	-	100
Materials and services	22,233	19,265	2,968
Capital outlay	-	-	-
Fire Protection			
Personal services	7,200	9,491	(2,291)
Materials and services	64,400	42,675	21,725
Fire vehicle maintenance and repair	7,500	13,980	(6,480)
Communications	1,200	1,404	(204)
Debt service	25,955	25,955	-
Capital outlay	17,000	18,702	(1,702)
Municipal Services			
Street Lighting	5,000	4,607	393
Park and Recreation			
Personal services	-	-	-
Materials and services	37,251	35,035	2,216
Capital outlay	1,000	-	1,000
Total charges to appropriations	232,369	204,599	27,770
Excess (Deficiency) of Resources Over Charges to Appropriations	\$ -	\$ 25,002	\$ 25,002

NEWBERRY COMMUNITY SERVICES DISTRICT
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULES
 JUNE 30, 2013

NOTE A: BUDGETS AND BUDGETARY ACCOUNTING

Prior to the beginning of each fiscal year, the Board of Directors adopts and prepares an itemized statement of estimated operating expenditures, reserve requirements and anticipated revenues, other than taxes. 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. The District's policy is to prepare its budget on the cash basis, which recognizes revenues when they are received and expenditures when they are paid. Interfund transfers are not budgeted.

NOTE B: BUDGET-TO ACTUAL COMPARISON

As described in Note A, the District prepares its budget on the cash basis of accounting. The following adjustments have been made to bring the actual amounts of the statement of revenues and expenditures budget-to-actual into conformity with this basis of accounting:

Total revenues-financial accounting basis	\$	240,378
Accrual adjustments		(10,777)
		229,601
Total revenues-budgetary basis	\$	229,601
Total expenditures-financial accounting basis	\$	213,675
Accrual adjustments		
Capital outlay		18,702
Debt service - Principal		20,541
Depreciation		(48,319)
		204,599
Total expenditures--budgetary basis	\$	204,599

NEWBERRY COMMUNITY SERVICES DISTRICT
 COUNTY OF SAN BERNARDINO
 JUNE 30, 2013

GENERAL INFORMATION

Type of District - Community Services
 Date of Formation - December 15, 1958
 Statutory Authority - California Government Code
 Section 61000, et seq.,
 Division 2, Title 6
 Audit period - July 1, 2012 thru June 30, 2013

Name	Title	Term Expires
Robert Royalty	President	December 2015
Kathleen Ridler	Director	December 2013
Diana Williams	Director	December 2013
Calvin Owens	Director	December 2015
Wayne Snively	Director	December 2013

General Manager - Vacant as of May 22, 2013

Custodian of Financial Records - Jodi Howard
 Secretary

Location of Financial Records - District Office
 30884 Newberry Road
 Newberry Springs, CA 92365

Depository

Desert Community Bank
 945 East Armory Road
 Barstow, CA 92311