

**DAGGETT COMMUNITY SERVICES DISTRICT**  
**FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED**  
**JUNE 30, 2021**

**DAGGETT COMMUNITY SERVICES DISTRICT  
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## INDEPENDENT ACCOUNTANT'S AUDIT REPORT

To the Board of Directors  
Daggett Community Services District  
33703 2<sup>nd</sup> Street  
Daggett, CA 92327

### **Opinion**

We have audited the accompanying financial statements of Daggett Community Services District (the District), which comprise the statement of net assets as of June 30, 2021, and the related statements of revenues, expenses, and changes in net assets, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Daggett Community Services District as of June 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinion**

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

### **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 Daggett Community Services District's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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

Our 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 our opinion. 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, we:

- 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 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 our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Daggett Community Services District's ability to continue as a going concern for a reasonable period of time.

We are 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.

  
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Miers & Miers  
Certified Public Accountants, LLP  
Barstow, California

February 23, 2023



**DAGGETT COMMUNITY SERVICES DISTRICT  
STATEMENT OF NET ASSETS  
FOR THE YEAR ENDED  
JUNE 30, 2021**

	<b>2021</b>
<b><u>ASSETS</u></b>	
<b><u>Current Assets</u></b>	
Cash and Certificates of Deposit	\$ 324,098
Accounts Receivable	302
Commercial Water Sales	4,041
Prepaid Expenses	---
<b>Total Current Assets</b>	<b>328,441</b>
<b><u>Property, Plant and Equipment</u></b>	
Land	41,959
Buildings & Improvements	288,601
Construction in Progress	45,000
Equipment	1,330,686
Utility Plant	337,699
Intangible Utility Plant Costs	112,416
(Less) Accumulated Depreciation	(1,777,662)
<b>Total Property, Plant, and Equipment</b>	<b>378,699</b>
<b>TOTAL ASSETS</b>	<b>\$ 707,140</b>
 <b><u>LIABILITIES AND FUND EQUITY</u></b>	
<b><u>Current Liabilities</u></b>	
Accounts Payable	\$ 9,000
Accrued Expenses	59,080
Customer Deposits	1,472
Payroll Liabilities	1,031
<b>Total Current Liabilities</b>	<b>70,583</b>
<b><u>Fund Equity</u></b>	
Debt Service	---
Investments in Capital Assets, Net of Related Debt	378,699
Unrestricted	257,858
<b>Total Fund Equity</b>	<b>636,557</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 707,140</b>

The accompanying notes are an integral part of these financial statements.

**DAGGETT COMMUNITY SERVICES DISTRICT  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS  
FOR THE YEAR ENDED  
JUNE 30, 2021**

	<b>2021</b>
<b><u>REVENUES</u></b>	
Grants	\$ 300,000
Property Tax Assessments	104,550
Sales	207,407
Miscellaneous Income	9,088
	<b>621,045</b>
<b><u>EXPENSES</u></b>	
Audit Fees	9,000
Advertising	560
Assessment Fees	1,169
Bank Charges/Returned Check Fees	462
Board Stipend	12,100
Contributions	1,600
Depreciation	23,704
Dues/Subscriptions/Memberships	3,970
Equipment Rental	979
Extra Help	7,224
Fire Department	9,149
Inspection	550
Insurance	27,244
Job Supplies	559
Legal	5,309
Meals	311
Office Supplies and Expenses	5,802
Operating Supplies and Expenses	23,307
Payroll Processing Fees	16
Permits	2,919
Postage	1,076
Protection	315
Repairs and Maintenance	13,301
Salaries and Payroll Taxes	91,563
Subcontractors	25,430
Taxes	1,197
Transportation and Travel	63
Uniforms	1,124
Utilities	59,899
Vehicle Costs	13,074
Waste Removal	1,745
Water Testing	4,506
Website	399
	<b>349,626</b>
<b>Total Expenses</b>	<b>349,626</b>
<b>TOTAL INCOME/(LOSS)</b>	<b>271,419</b>
<b>NET ASSETS, BEGINNING OF YEAR</b>	<b>365,138</b>
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 636,557</b>

The accompanying notes are an integral part of these financial statements.

**DAGGETT COMMUNITY SERVICES DISTRICT  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED  
JUNE 30, 2021**

	<b>2021</b>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>	
Net Income from Operations	\$ 271,419
Adjustments to Reconcile Net Income to Net Cash Provided by/(Used in) Operating Activities:	
Depreciation	23,704
Decrease/(Increase) in Accounts Receivable	6,258
Increase/(Decrease) in Accounts Payable	(4,781)
Increase/(Decrease) in Other Current Liabilities	2,503
<b>Net Cash Provided By/ (Used For) Operating Activities</b>	<b>299,103</b>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>	
Purchase of Fixed Assets	(45,000)
<b>Net Cash Used in Investing Activities</b>	<b>(45,000)</b>
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>254,103</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>69,995</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>\$ 324,098</b>
<b>Cash Paid for Interest Expense</b>	<b>\$ ---</b>

**DAGGETT COMMUNITY SERVICES DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Reporting Entity**

Daggett Community Services District (the "District") is a special-purpose government district organized on March 25, 1957, providing water distribution, fire, park, and street lighting for consumers within its service area. The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to enterprise funds of government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District also follows the Uniform System of Accounts as prescribed by the Controller of the State of California.

The accompanying financial statements present the activities of the District and its component unit entities for which the District is financially accountable.

In evaluating how to define the District for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the District's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of a governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financial relationships, regardless of whether the District is able to exercise oversight responsibilities.

**Basis of Presentation**

**Fund Financial Statements:** The District solely operates as a special-purpose government, which means it is only engaged in business-type activities. As such, government-wide and fiduciary funds are not applicable and only proprietary (enterprise) funds are used.

**Proprietary Funds:** When the District charges for services it provides, these services are reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Assets and the Statement of Revenue, Expenses and Changes in Net Assets.

Proprietary fund operating revenues and expenses are related to providing services to the residents and businesses of the District. Revenues and expenses arising from capital and non-capital financial activities are presented as non-operating revenues and expenses.

**Capital Assets:** Capital assets acquired and/or constructed are capitalized at historical cost. District policy has set the capitalization threshold for reporting capital assets at \$1,000. Donated assets are recorded at their estimated fair market value at the date of donation and/or historical cost. Upon retirement or other disposition of capital assets, the cost and related accumulated depreciation are removed from the respective balances, and any gains or losses are recognized. Sewage capacity rights are recorded at cost and belong to the District indefinitely. Depreciation is recorded on a straight-line basis over the estimated useful lives ranging from five to fifty years.



**DAGGETT COMMUNITY SERVICES DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Basis of Accounting**

**Utility Plant:** Utility plant purchased or constructed is carried at cost. Constructed costs include labor, materials, and construction-period interest expense (net of interest income). Contributed assets are stated at estimated fair market value at the time received by the District. Cost related to maintenance contracts that restore and maintain assets at 100% are deducted from related assets' accumulated depreciation. Depreciation is calculated on the straight-line method over the estimated useful lives of the properties, ranging from five to forty years, as follows:

Equipment	5 to 10 years
Property – collector lines	20 to 40 years
Buildings and utility plant	40 years

**Accounts Receivable:** District receivables are stated at the amount management expects to collect from outstanding balances. An allowance for doubtful accounts is not maintained as management collects unpaid balances by reporting the amounts to the county tax assessor or filing liens against the respective properties.

**Cash Equivalents:** For purposes of the statement of cash flows, the District considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. Cash equivalents include both restricted and non-restricted balances.

**Use of Estimates:** The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Property Taxes and Assessments:** The San Bernardino County Assessor's Office assesses all real and personal property within the county each year. The San Bernardino County Tax Collector's Office bills and remits the District's share of property taxes and/or tax assessments. The San Bernardino County Treasurer's Office remits current and delinquent property tax collections to the District throughout the year. Property tax in California is levied in accordance with Article 13A of the State Constitution at one percent (1%) of countywide assessed valuations.

Property taxes and assessments receivable at year-end are related to property taxes and special assessments collected by San Bernardino County, which have not been credited to the District's cash balance as of June 30<sup>th</sup>. The property tax calendar is as follows:

Lien Date	January 1 <sup>st</sup>
Levy Date	July 1 <sup>st</sup> to June 30 <sup>th</sup>
Due Dates	November 1 <sup>st</sup> to March 1 <sup>st</sup>
Collection Dates	December 10 <sup>th</sup> and April 10 <sup>th</sup>

**Credit/Market Risk:** The District provides water services to local residential customers. As part of normal operating practices, credit is granted to local customers, on an unsecured basis.

**DAGGETT COMMUNITY SERVICES DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Net Position**

The government-wide financial statements utilize a net position presentation. Net position categories are as follows:

**Net Investment in Capital Assets:** Investment in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation and amortization, and reduced by outstanding balances of any debt or other long-term borrowings that are attributable to the acquisition, construction, or improvement of those assets.

**Restricted:** Restricted consists of assets that have restrictions placed upon their use by external constraints imposed either by creditors (debt covenants), grantors, contributors, or laws and regulations of other governments or constraints imposed by law through enabling legislation.

**Unrestricted:** Unrestricted consist of the net amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of the net investment in capital assets and/or restricted components of net position.

**NOTE 2: CASH AND INVESTMENTS**

Cash and equivalents consist of the following:

	<b>Business-Type Activities</b>
Petty Cash	\$ 35
Cash in County Treasury	985
Cash in Banks	323,078
<b>Total</b>	<b>\$ 324,098</b>

**Authorized Deposits and Investments:** Under provisions of the District's policy, and in accordance with Section 53601 of the California Government Code, the District may invest in certain types of investments as listed in Note 1 to the financial statements.

**Investment in San Bernardino County Treasurer Fund:** The San Bernardino County Pooled Investment Fund (RCPIF) is a pooled investment fund program governed by the County of San Bernardino Board of Supervisors and administered by the County of San Bernardino Treasurer and Tax Collector. Investments in RCPIF are highly liquid as deposits and withdrawals can be made at any time without penalty. RCPIF does not impose a maximum investment limit.

The County of San Bernardino's bank deposits are either federally insured or collateralized in accordance with the California Government Code.

**Custodial Credit Risk:** Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party.

**DAGGETT COMMUNITY SERVICES DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 2: CASH AND INVESTMENTS (Continued)**

The California Government Code and the District's investment policy does not contain legal or policy requirements that would limit the exposure of custodial credit risk for deposits, other than the following provision for deposits: the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal to at least 110% of the total amount deposited by public agencies. Of the District's bank balances, up to \$250,000 is federally insured and the remaining balance is collateralized in accordance with the California Government Code.

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of the investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy contain legal and policy requirements that would limit the exposure to custodial risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools.

**Interest Rate Risk:** Interest rate risk is the risk that change in market interest rates will adversely affect the fair market value of an investment. The longer the maturity an investment has, the greater its fair market value has sensitivity to changes in market interest rates. The District's investment policy follows the California Government Code as it relates to limits on investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

**Credit Risk:** Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

**Consideration of Credit Risk:** The District's investment policy contains no limitations on the amounts that can be invested in any one issuer as beyond that stipulated by the California Government Code. There were no investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of the District's total investments as of June 30, 2021.



**DAGGETT COMMUNITY SERVICES DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 3: PROPERTY, PLANT AND EQUIPMENT**

Property, plant, and equipment are comprised of the following:

	<u>Balance June 30, 2020</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30, 2021</u>
Land	\$ 41,959	\$ ---	\$ ---	\$ 41,959
Building and Improvements	288,601	---	---	288,601
Construction in Progress	---	45,000	---	45,000
Equipment	1,330,686	---	---	1,330,686
Utility Plant	337,699	---	---	337,699
Intangible Utility Plant Costs	112,416	---	---	112,416
<b>Total</b>	<b>2,111,361</b>	<b>---</b>	<b>---</b>	<b>2,156,361</b>
Less: accumulated depreciation	(1,753,958)	(23,704)	---	(1,777,662)
<b>Property, Plant and Equipment, Net</b>	<b>\$ 357,403</b>	<b>\$ 21,296</b>	<b>\$ ---</b>	<b>\$ 378,699</b>

Depreciation expense is an operating expense of \$23,704 for the year ending June 30, 2021.

**NOTE 4: RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District is a member of the Special District Risk Management Authority (SDRMA), and inter-governmental risk sharing joint powers authority created to provide self-insurance programs for California special districts. The purpose of SDRMA is to arrange and administer programs of self-insured losses and to purchase excess insurance coverage. At June 30, 2021, the District participated in the liability and property programs of the SDRMA as follows:

- General and auto liability, public officials and employees' errors and omissions: Total risk financing self-insurance limits of \$2,500,000, combined single limit \$2,500,000 per occurrence.
- The District purchased additional excess coverage layers: \$19,000,000 for general, auto, and public officials' liability, which increased the limits on the insurance coverage noted above.

In addition, the District also has the following insurance coverage:

- Employee dishonesty coverage up to \$1,000,000 per loss, includes public employee dishonesty, forgery alteration and theft, disappearance, and destruction coverages.
- Property loss is paid at the replacement cost of property on file, if replaced within two years after the loss, otherwise paid on an actual cash value basis, to a combined total of \$2,500,000 per occurrence, subject to a \$2,000 deductible per occurrence.
- Boiler and machinery coverage for the replacement cost up to \$100,000,000 per occurrence, subject to a \$1,000 deductible per occurrence.



**DAGGETT COMMUNITY SERVICES DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 4: RISK MANAGEMENT (Continued)**

- Public officials' personal liability up to \$500,000 each occurrence, with an annual aggregate of \$100,000 per each elected/appointed official to which coverage applies, subject to the terms, with a deductible of \$5000 per claim.
- Workers compensation insurance up to statutory limits.

Settled claims have not exceeded any of the coverage amounts in any of the last three fiscal years. There were no reductions in insurance coverage in the fiscal years ended June 30, 2021, 2020, and 2019. Liabilities are recorded when it is probable that a loss has been incurred and the amount of the loss can be reasonably estimated net of the respective insurance coverage. Liabilities include an amount for claims that have been incurred but not reported (IBNR). There were no IBNR claims payable as of June 30, 2021, 2020, and 2019.

**NOTE 5: CONTINGENCIES**

**Litigation:** In the ordinary course of operations, the District is subject to claims and litigation from, outside parties. After consultation with legal counsel, the District believes the ultimate outcome of such matters, if any, will not materially affect its financial condition.

**NOTE 6: SUBSEQUENT EVENTS**

Management has evaluated subsequent events through February 23, 2023, the date the financial statements were available to be issued.

**DAGGETT COMMUNITY SERVICES DISTRICT  
SCHEDULE OF FINDINGS AND RESPONSES  
JUNE 30, 2021**

**2020-001 Accounting and Financial Reporting (Quickbooks Online) – Material Weakness**

**Condition:** The District is not entering all transactions in District accounting software (Quickbooks Online). Instead, the District is using a separate file Quickbooks file for water billing and payments.

**Criteria:** All financial transactions should be recorded into Quickbooks Online on a timely basis.

**Cause:** The District has a very small accounting department and staff members are not fully able to be, and have not been, adequately trained to record all transactions into one Quickbooks Online file on a timely basis.

**Effect:** Failure to report all transactions into one Quickbooks Online file could result in a misstatement of income and expenses for the year.

**Recommendation:** We recommend the District provide training on Quickbooks Online to District staff and that the District continue to engage the services of a local bookkeeping firm to review the transactions on a monthly basis.

**Management's Response:** Management concurs with the recommendation. District accounting staff will receive additional training on Quickbooks Online and the District will continue to engage an outside bookkeeping firm to review transactions on a monthly basis.

**2020-002 Management Review of Bank Account Reconciliations – Significant Deficiency**

**Condition:** There was not evidence that the District's bank account reconciliations are being reviewed by management on a timely basis.

**Criteria:** All District bank account reconciliations should be reviewed by management on a timely basis.

**Cause:** District management was not aware that bank account reconciliations should be reviewed on a timely basis.

**Effect:** Failure to review all District bank account reconciliations on a timely basis could result in errors or irregularities going unnoticed.

**Recommendation:** We recommend the District appoint a Board member to review all bank reconciliations on a monthly basis.

**Management's Response:** Management concurs with the recommendation. The Board will appoint one member to review the District's bank account reconciliations on a monthly basis.

**DAGGETT COMMUNITY SERVICES DISTRICT  
SCHEDULE OF FINDINGS AND RESPONSES  
JUNE 30, 2021**

**2019-001: Accounting and Financial Reporting (Quickbooks) – Material Weakness**

**Finding:** The District is not entering all transactions in District accounting software (Quickbooks). Instead, the District is using Excel spreadsheets to record most transactions.

**Recommendation:** We recommend the District provide training on Quickbooks to District staff and that the District continue to engage the services of a local bookkeeping firm to review the transactions on a monthly basis.

**Current Status:** Partially implemented. See finding 2020-001.

**2019-002: Reconciling Bank Accounts Timely – Significant Deficiency**

**Finding:** The District is not always reconciling District bank accounts on a timely basis.

**Recommendation:** We recommend the District engage the services of a local bookkeeping firm to reconcile all bank accounts on a monthly basis.

**Current Status:** Implemented

