

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS - SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70

FINANCIAL STATEMENTS

JUNE 30, 2022

San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70

Basic Financial Statements
For the Year Ended June 30, 2022

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements	
Statement of Net Position	5
Statement of Activities	6
Fund Financial Statements	
Balance Sheet - Governmental Funds	7
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	8
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	9
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	10
Statement of Net Position - Proprietary Funds	11
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds	12
Statement of Cash Flows - Proprietary Funds	13
Statement of Fiduciary Net Position - Custodial Funds	14
Statement of Changes in Fiduciary Net Position - Custodial Funds	15
Notes to the Financial Statements	16
Required Supplementary Information	
Budgetary Comparison Schedule - General Fund	35
Budgetary Comparison Schedule - Special Revenue Funds	36
Supplementary Information - Combining and Individual Nonmajor Fund Financial Statements	
Combining Balance Sheet - Special Revenue Funds	37
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Special Revenue Funds	55
Combining Balance Sheet - Capital Project Funds	73
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Capital Project Funds	75
Combining Statement of Net Position - Water Funds	77
Combining Statement of Revenues, Expenses and Changes in Net Position - Water Funds	83
Combining Statement of Net Position - Sewer Funds	89
Combining Statement of Revenues, Expenses and Changes in Net Position - Sewer Funds	93
Combining Statement of Fiduciary Net Position - Custodial Funds	97
Combining Statement of Changes in Fiduciary Net Position - Custodial Funds	100



ROGERS, ANDERSON, MALODY & SCOTT, LLP
CERTIFIED PUBLIC ACCOUNTANTS, SINCE 1948

Independent Auditor's Report

735 E. Carnegie Dr. Suite 100
San Bernardino, CA 92408
909 889 0871 T
909 889 5361 F
ramscca.net

Board of Supervisors
San Bernardino County
Department of Public Works-Special Districts
County Service Area No. 70

PARTNERS

Terry P. Shea, CPA
Scott W. Manno, CPA, CGMA
Leena Shanbhag, CPA, MST, CGMA
Bradferd A. Welebir, CPA, MBA, CGMA
Jenny W. Liu, CPA, MST
Gardenya Duran, CPA, CGMA
Brianna Schultz, CPA, CGMA
Brenda L. Odle, CPA, MST (Partner Emeritus)

MANAGERS / STAFF

Seong-Hyea Lee, CPA, MBA
Evelyn Morentin-Barcena, CPA
Veronica Hernandez, CPA
Laura Arvizu, CPA
Xinlu Zoe Zhang, CPA, MSA
John Maldonado, CPA, MSA
Julia Rodriguez Fuentes, CPA, MSA
Demi Hite, CPA
Jeffrey McKennan, CPA

MEMBERS

American Institute of
Certified Public Accountants

*PCPS The AICPA Alliance
for CPA Firms*

*Governmental Audit
Quality Center*

California Society of
Certified Public Accountants



Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the San Bernardino County Department of Public Works - Special Districts County Service Area No. 70 (CSA), a component unit of the San Bernardino County, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the CSA's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the CSA, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America, as well as accounting systems prescribed by the State Controller's Office and state regulations governing special districts.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the State Controller's *Minimum Audit Requirements for California Special Districts*. 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 the CSA 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 opinions.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the CSA and do not purport to, and do not present fairly the financial position of San Bernardino County, as of June 30, 2022, the changes in its financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

The CSA's 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, 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 CSA'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

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 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 GAAS 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 GAAS, 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 the CSA'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 the CSA'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.

Required Supplementary Information

Management has omitted Management's Discussion and Analysis and the Schedules of Pension Plan Contribution and Proportionate Share of Net Pension Liability 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. Our opinions on the basic financial statements are not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information as listed in the table of contents 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. We 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 statement, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the CSA's basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 our opinion, the combining and individual nonmajor fund financial statements and the nonmajor fund budgetary comparison schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2023 on our consideration of the CSA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering San Bernardino County Department of Public Works - Special Districts County Service Area No. 70's internal control over financial reporting and compliance.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, California
March 31, 2023

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Statement of Net Position
June 30, 2022**

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	\$ 25,683,322	\$ 24,915,859	\$ 50,599,181
Receivables, net:			
Accounts	2,149	1,253,649	1,255,798
Taxes	133,839	23,567	157,406
Internal balances	920,911	(920,911)	-
Due from other governments	245,876	373,767	619,643
Due from County special districts	1,403,970	-	1,403,970
Capital assets, not depreciated	9,325,028	1,320,867	10,645,895
Capital assets, net of depreciation	8,273,981	29,765,773	38,039,754
Total assets	<u>45,989,076</u>	<u>56,732,571</u>	<u>102,721,647</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension	668,777	391,227	1,060,004
Total deferred outflows of resources	<u>668,777</u>	<u>391,227</u>	<u>1,060,004</u>
LIABILITIES			
Accounts payable	464,535	338,374	802,909
Retention payable	-	54,085	54,085
Salaries and benefits payable	328,869	-	328,869
Unearned revenue	18,338	-	18,338
Due to other governments	4,266	53,226	57,492
Due to County special districts	223,945	-	223,945
Noncurrent liabilities:			
Portion due within one year:			
Loans payable	-	76,810	76,810
Bonds payable, matured	-	5,000	5,000
Compensated absences payable	357,213	-	357,213
Portion due in more one year:			
Compensated absences payable	833,498	-	833,498
Accrued interest payable	-	259,310	259,310
Loan payable	-	1,018,900	1,018,900
Advances from the County	260,530	5,600,000	5,860,530
Net pension liability	725,983	424,691	1,150,674
Total liabilities	<u>3,217,177</u>	<u>7,830,396</u>	<u>11,047,573</u>
DEFERRED INFLOWS OF RESOURCES			
SB-90 tax revenue	68,567	-	68,567
Pension	1,229,815	719,430	1,949,245
Total deferred inflows of resources	<u>1,298,382</u>	<u>719,430</u>	<u>2,017,812</u>
NET POSITION			
Net investment in capital assets	17,338,479	24,385,930	41,724,409
Restricted for roads, parks, and television	25,655,741	-	25,655,741
Unrestricted	(851,926)	24,188,042	23,336,116
Total net position	<u>\$ 42,142,294</u>	<u>\$ 48,573,972</u>	<u>\$ 90,716,266</u>

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

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Statement of Activities
For the Year Ended June 30, 2022**

Functions/Programs	Program Revenues			Net Revenue (Expense) and Change in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Primary Government		Total
				Governmental Activities	Business-Type Activities	
Primary government						
Governmental activities:						
Public works	\$ 8,997,815	\$ 3,754,672	\$ 14,626	\$ (5,228,517)	\$ -	\$ (5,228,517)
Total governmental activities	8,997,815	3,754,672	14,626	(5,228,517)	-	(5,228,517)
Business-type activities:						
Water	4,995,703	4,739,119	261,497	-	4,913	4,913
Sewer	2,188,038	3,173,877	125,989	-	1,111,828	1,111,828
Refuse	114,484	-	-	-	(114,484)	(114,484)
Total business-type activities	7,298,225	7,912,996	387,486	-	1,002,257	1,002,257
Total primary government	\$ (1,699,590)	\$ 4,158,324	\$ 372,860	(5,228,517)	1,002,257	(4,226,260)
General revenues:						
Property taxes				1,126,636	88,357	1,214,993
Other taxes				-	254,111	254,111
Unrestricted investment earnings				(466,850)	(424,614)	(891,464)
Other revenues				1,107,530	48,778	1,156,308
Gain on sale of capital assets				6,352	135,000	141,352
Transfers from (to) County				5,948,417	240,249	6,188,666
Total general revenues				7,722,085	341,881	8,063,966
Change in net position				2,493,568	1,344,138	3,837,706
Net position, beginning, as restated				39,648,726	47,229,834	86,878,560
Net position, ending				\$ 42,142,294	\$ 48,573,972	\$ 90,716,266

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

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Balance Sheet
Governmental Funds
June 30, 2022**

	General Fund (105-1378)	Special Revenue Funds	Capital Project Funds	Total
ASSETS				
Cash and investments	\$ 101,244	\$ 22,331,195	\$ 3,250,883	\$ 25,683,322
Receivables:				
Accounts	2,149	-	-	2,149
Taxes	-	133,839	-	133,839
Due from other funds	988,263	-	-	988,263
Due from County special districts	1,170,796	15,030	218,144	1,403,970
Advances to other funds	-	250,000	-	250,000
Due from other governments	245,876	-	-	245,876
Total assets	<u>\$ 2,508,328</u>	<u>\$ 22,730,064</u>	<u>\$ 3,469,027</u>	<u>\$ 28,707,419</u>
LIABILITIES				
Accounts payable	\$ 248,711	\$ 64,439	\$ 151,385	\$ 464,535
Salaries and benefits payable	324,961	3,908	-	328,869
Unearned revenue	16,338	2,000	-	18,338
Due to other funds	-	279,279	38,073	317,352
Due to County special districts	223,945	-	-	223,945
Due to other governments	-	4,266	-	4,266
Total liabilities	<u>813,955</u>	<u>353,892</u>	<u>189,458</u>	<u>1,357,305</u>
DEFERRED INFLOWS OF RESOURCES				
SB-90 tax revenue	68,567	-	-	68,567
Total deferred inflows of resources	<u>68,567</u>	<u>-</u>	<u>-</u>	<u>68,567</u>
FUND BALANCES (DEFICITS)				
Restricted for:				
Roads, parks, and television		22,376,172	3,279,569	25,655,741
Unassigned	1,625,806	-	-	1,625,806
Total fund balances	<u>1,625,806</u>	<u>22,376,172</u>	<u>3,279,569</u>	<u>27,281,547</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,508,328</u>	<u>\$ 22,730,064</u>	<u>\$ 3,469,027</u>	<u>\$ 28,707,419</u>

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

*San Bernardino County
 Department of Public Works – Special Districts
 County Service Area No. 70*

**Reconciliation of the Balance Sheet of Governmental Funds to the
 Statement of Net Position
 June 30, 2022**

Total fund balances - governmental funds	\$ 27,281,547
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets net of accumulated depreciation have not been included as financial resources in governmental fund activity.	17,599,009
Deferred outflows related to change in assumptions, change in proportion and contributions made after the actuarial measurement date for the net pension liability.	668,777
Deferred inflows related to unrecognized actuarial gains and losses for the net pension liability.	(1,229,815)
Long-term liabilities applicable to the CSA's governmental activities are not due and payable in the current period and, accordingly, are not reported as governmental fund liabilities. All liabilities (both current and long-term) are reported in the Statement of Net Position.	
Proportionate share of net pension liability	(725,983)
Compensated absences payable	(1,190,711)
Advances from the County	(260,530)
Net position of governmental activities	<u>\$ 42,142,294</u>

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

San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2022

	General Fund 105-1378	Special Revenue Funds	Capital Projects Funds	Total
REVENUES				
Charges for services	\$ 1,212,924	\$ 2,376,757	\$ -	\$ 3,589,681
Property taxes	-	1,126,636	-	1,126,636
Investment earnings	(9,950)	(417,250)	(39,650)	(466,850)
Rents and concessions	-	147,014	-	147,014
Permit and inspection fees	6,860	9,719	1,398	17,977
Intergovernmental - Other assistance	3,219	11,407	-	14,626
Other	1,064,781	31,324	11,425	1,107,530
Total revenues	<u>2,277,834</u>	<u>3,285,607</u>	<u>(26,827)</u>	<u>5,536,614</u>
EXPENDITURES				
Current - public works:				
Salaries and benefits	4,842,210	471,983	103,797	5,417,990
Services and supplies	-	1,746,951	24,769	1,771,720
Professional fees	25,129	14,539	22,214	61,882
Utilities	3,531	1,637	-	5,168
Rents and leases	910	590	-	1,500
Capital outlay	947,000	123,841	2,429,111	3,499,952
Total expenditures	<u>5,818,780</u>	<u>2,359,541</u>	<u>2,579,891</u>	<u>10,758,212</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,540,946)</u>	<u>926,066</u>	<u>(2,606,718)</u>	<u>(5,221,598)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	-	6,500	-	6,500
Transfers in from County	2,412,281	-	3,536,136	5,948,417
Total other financing sources (uses)	<u>2,412,281</u>	<u>6,500</u>	<u>3,536,136</u>	<u>5,954,917</u>
Net change in fund balances	(1,128,665)	932,566	929,418	733,319
Fund balances, beginning, as restated	2,754,471	21,443,606	2,350,151	26,548,228
Fund balances, ending	<u>\$ 1,625,806</u>	<u>\$ 22,376,172</u>	<u>\$ 3,279,569</u>	<u>\$ 27,281,547</u>

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

*San Bernardino County
 Department of Public Works – Special Districts
 County Service Area No. 70*

**Reconciliation of the Statement of Revenues, Expenditures and Changes in
 Fund Balances of Governmental Funds to the Statement of Activities
 For the Year Ended June 30, 2022**

Net change in fund balances - total governmental funds \$ 733,319

Amounts reported for governmental activities in the Statement of Activities are different because:

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the Statement of Activities, the cost of those is allocated over their estimated useful lives and reported as depreciation expense. As a assets result, fund balance decreases by the amount of financial resources expended, whereas net position decreased by the amount of depreciation expense of disposals charged for the year, net of disposals.

Capital outlay, net of disposals	3,693,568
Depreciation expense	(865,346)

Pension obligation expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. The change in net position differs from the change in fund balance by the change of net pension liability.	(987,794)
--	-----------

Changes in compensated absences payable is an expenditure in the governmental funds, but the expenditure increases long-term liabilities in the statement of net position.	<u>(80,179)</u>
--	-----------------

Changes in net position of governmental activities	<u><u>\$ 2,493,568</u></u>
--	----------------------------

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

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Statement of Net Position
Proprietary Funds
June 30, 2022**

	Enterprise Funds			
	Water	Sewer	Refuse (487-4672)	Total
ASSETS				
Current assets:				
Cash and investments	\$ 16,113,190	\$ 8,652,572	\$ 150,097	\$ 24,915,859
Receivables:				
Accounts	678,203	575,446	-	1,253,649
Taxes	11,656	1,562	10,349	23,567
Due from other governments	373,767	-	-	373,767
Total current assets	<u>17,176,816</u>	<u>9,229,580</u>	<u>160,446</u>	<u>26,566,842</u>
Noncurrent assets:				
Capital assets:				
Land	332,603	21,626	-	354,229
Development in progress	322,660	643,978	-	966,638
Improvements to land	32,126,417	20,982,602	-	53,109,019
Structures and improvements	1,425,650	290,374	233,197	1,949,221
Utility plant in-service	-	3,394,459	-	3,394,459
Permanent water rights	1,261,207	-	-	1,261,207
Equipment and furniture	50,881	85,583	-	136,464
Vehicles	157,002	64,642	-	221,644
Accumulated depreciation	(15,812,113)	(14,340,979)	(153,149)	(30,306,241)
Total noncurrent assets	<u>19,864,307</u>	<u>11,142,285</u>	<u>80,048</u>	<u>31,086,640</u>
Total assets	<u>37,041,123</u>	<u>20,371,865</u>	<u>240,494</u>	<u>57,653,482</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension	204,050	187,177	-	391,227
Total deferred outflows of resources	<u>204,050</u>	<u>187,177</u>	<u>-</u>	<u>391,227</u>
LIABILITIES				
Current liabilities:				
Accounts payable	273,641	53,972	10,761	338,374
Retentions payable	54,085	-	-	54,085
Due to other funds	549,782	102,578	18,551	670,911
Due to other governments	10,200	43,026	-	53,226
Loans payable	76,810	-	-	76,810
Bonds payable, matured	5,000	-	-	5,000
Total current liabilities	<u>969,518</u>	<u>199,576</u>	<u>29,312</u>	<u>1,198,406</u>
Noncurrent liabilities:				
Accrued interest payable	259,310	-	-	259,310
Loans payable	1,018,900	-	-	1,018,900
Advances from other funds	250,000	-	-	250,000
Advances from County	5,600,000	-	-	5,600,000
Net pension liability	221,503	203,188	-	424,691
Total noncurrent liabilities	<u>7,349,713</u>	<u>203,188</u>	<u>-</u>	<u>7,552,901</u>
Total liabilities	<u>8,319,231</u>	<u>402,764</u>	<u>29,312</u>	<u>8,751,307</u>
DEFERRED INFLOWS OF RESOURCES				
Pension	375,228	344,202	-	719,430
Total deferred inflows of resources	<u>375,228</u>	<u>344,202</u>	<u>-</u>	<u>719,430</u>
NET POSITION				
Net investment in capital assets	13,163,597	11,142,285	80,048	24,385,930
Unrestricted	15,387,117	8,669,791	131,134	24,188,042
Total net position	<u>\$ 28,550,714</u>	<u>\$ 19,812,076</u>	<u>\$ 211,182</u>	<u>\$ 48,573,972</u>

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

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2022**

	Enterprise Funds			Total
	Water	Sewer	Refuse (487-4672)	
OPERATING REVENUES				
Sanitation services	\$ 1,207	\$ 3,131,756	\$ -	\$ 3,132,963
Water sales	4,108,065	5,251	-	4,113,316
Connection fees	329,797	-	-	329,797
Other services	236,335	1,609	-	237,944
Total revenues	<u>4,675,404</u>	<u>3,138,616</u>	<u>-</u>	<u>7,814,020</u>
OPERATING EXPENSES				
Professional services	20,235	-	-	20,235
Salaries and benefits	509,722	101,713	6,358	617,793
Services and supplies	1,868,229	738,407	100,908	2,707,544
Rents and leases	18,859	1,716	949	21,524
Utilities	1,392,424	362,229	-	1,754,653
Depreciation	1,105,193	983,973	6,269	2,095,435
Total operating expenses	<u>4,914,662</u>	<u>2,188,038</u>	<u>114,484</u>	<u>7,217,184</u>
Operating income (loss)	<u>(239,258)</u>	<u>950,578</u>	<u>(114,484)</u>	<u>596,836</u>
NON-OPERATING REVENUE (EXPENSES)				
Property taxes	75,341	6,831	6,185	88,357
Special assessments	133,260	23,339	97,512	254,111
Investment earnings	(270,520)	(152,710)	(1,384)	(424,614)
Interest expense	(81,041)	-	-	(81,041)
State assistance	261,497	125,989	-	387,486
Penalties	63,715	35,261	-	98,976
Gain on sale of capital assets	-	-	135,000	135,000
Other	(16,696)	65,474	-	48,778
Total nonoperating revenue	<u>165,556</u>	<u>104,184</u>	<u>237,313</u>	<u>507,053</u>
Income before transfers	<u>(73,702)</u>	<u>1,054,762</u>	<u>122,829</u>	<u>1,103,889</u>
TRANSFERS				
Transfers in from County	-	240,249	-	240,249
Total transfers	<u>-</u>	<u>240,249</u>	<u>-</u>	<u>240,249</u>
Change in net position	(73,702)	1,295,011	122,829	1,344,138
Net position, beginning	28,624,416	18,517,065	88,353	47,229,834
Net position, ending	<u>\$ 28,550,714</u>	<u>\$ 19,812,076</u>	<u>\$ 211,182</u>	<u>\$ 48,573,972</u>

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

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2022**

	Enterprise Funds			Total
	Water	Sewer	Refuse	
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 4,425,558	\$ 2,679,687	\$ -	\$ 7,105,245
Payments to suppliers	(2,908,572)	(1,101,108)	(102,055)	(4,111,735)
Payments to employees	(1,128,892)	(451,202)	(6,358)	(1,586,452)
Net cash provided by (used for) operating activities	<u>388,094</u>	<u>1,127,377</u>	<u>(108,413)</u>	<u>1,407,058</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Taxes	64,242	5,269	(999)	68,512
Special assessments	139,924	24,134	97,512	261,570
State assistance	261,497	125,989	-	387,486
Transfer from County	-	240,249	-	240,249
Penalties	63,715	35,261	-	98,976
Due to other funds/governments	151,601	1,206	19,777	172,584
Other nonoperating revenues (expenses)	(16,696)	65,474	-	48,778
Net cash provided by noncapital financing activities	<u>664,283</u>	<u>497,582</u>	<u>116,290</u>	<u>1,278,155</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchase and construction of capital assets	(230,733)	(497,732)	-	(728,465)
Proceeds from sale of asset	-	-	135,000	135,000
Interest paid	(35,010)	-	-	(35,010)
Principal paid on loans payable	(74,510)	-	-	(74,510)
Net cash provided by (used for) capital and related financing activities	<u>(340,253)</u>	<u>(497,732)</u>	<u>135,000</u>	<u>(702,985)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	(270,520)	(152,710)	(1,384)	(424,614)
Net cash used for investing activities	<u>(270,520)</u>	<u>(152,710)</u>	<u>(1,384)</u>	<u>(424,614)</u>
Net increase in cash and investments	441,604	974,517	141,493	1,557,614
Cash and investments, beginning	15,671,586	7,678,055	8,604	23,358,245
Cash and investments, ending	<u>\$ 16,113,190</u>	<u>\$ 8,652,572</u>	<u>\$ 150,097</u>	<u>\$ 24,915,859</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES:				
Operating income (loss)	\$ (239,258)	\$ 950,578	\$ (114,484)	\$ 596,836
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Depreciation expense	1,105,193	983,973	6,269	2,095,435
Development in progress expensed	244,189	866	-	245,055
Change in assets and liabilities:				
(Increase) decrease in accounts receivable, net	(207,141)	(458,929)	-	(666,070)
Increase (decrease) in accounts payable	145,386	378	(198)	145,566
Increase (decrease) in retentions payable	1,600	-	-	1,600
Increase (decrease) in unearned revenue	(42,705)	-	-	(42,705)
Increase (decrease) in net pension liability, net of deferred outflows and inflows	(619,170)	(349,489)	-	(968,659)
Net cash provided by (used for) operating activities	<u>\$ 388,094</u>	<u>\$ 1,127,377</u>	<u>\$ (108,413)</u>	<u>\$ 1,407,058</u>
Non-cash capital related financing and investing activities:	\$ 106,202	\$ -	\$ -	\$ 106,202

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

San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70

Statement of Fiduciary Net Position
Custodial Funds
June 30, 2022

	Custodial Funds
ASSETS	
Cash and investments	\$ 315,750
Due from governments	437
Total assets	<u>316,187</u>
NET POSITION	
Restricted for:	
Individuals, organizations, and other governments	316,187
Total net position	<u>\$ 316,187</u>

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

San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70

Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended June 30, 2022

	Custodial Funds
	<hr/>
ADDITIONS	
Charges for services	\$ 6,249,919
Property taxes	5,760
Investment earnings	(3,851)
Total additions	<hr/> 6,251,828 <hr/>
 DEDUCTIONS	
Administrative costs	
Services and supplies	9,085
Project improvements	6,234,681
Total deductions	<hr/> 6,243,766 <hr/>
 Change in net position	 <hr/> 8,062 <hr/>
 Net position, beginning	 <hr/> 308,125 <hr/>
Net position, ending	<hr/>\$ 316,187<hr/>

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

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Notes to Financial Statements
June 30, 2022**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the San Bernardino County Department of Public Works – Special Districts County Service Area (CSA) No. 70 (the District) conform to generally accepted accounting principles as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Reporting Entity

The District was established by an act of the Board of Supervisors of the San Bernardino County (the County) and consists of various special district entities.

The CSA is a component unit of the San Bernardino County and is governed by the actions of the County Board of Supervisors.

The accompanying financial statements reflect only the accounts of the District and are not intended to present the financial position of the County taken as a whole.

Because the CSA meets the reporting entity criteria established by the Governmental Accounting Standards Board (GASB), the CSA's financial statements have also been included in the Annual Comprehensive Financial Report of the County as a "component unit" for the fiscal year ended June 30, 2022.

Government-wide and Fund Financial Statements

The government-wide financial statements (e.g., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the reporting entity. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Notes to Financial Statements
June 30, 2022**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes are considered to be susceptible to accrual and have been recognized as revenues in the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The County has established a materiality level for recording year-end accruals. For CSAs with appropriations of less than \$500,000, individual items of less than \$1,000 are not accrued at year end. For CSAs with appropriations over \$500,000, individual items of less than \$5,000 are not accrued at year end.

The government reports the following major governmental funds:

The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Notes to Financial Statements
June 30, 2022**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**Measurement Focus, Basis of Accounting and Financial Statement Presentation
(Continued)**

The Special Revenue Fund is used to account for all financial resources to be used for parks, lights, translation, detention center and streets.

The Capital Projects Fund is used to account for financial resources to be used for the construction of projects.

The government reports the following major proprietary funds:

The enterprise fund labeled “Water” accounts for the activities of the government’s water services.

The enterprise fund labeled “Sewer” accounts for the activities of the government’s sewer services.

The enterprise fund labeled “Refuse” accounts for the activities of the government’s refuse services.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenue of the CSA’s enterprise fund is charges to customers for public works services. Operating expenses for enterprise funds include the cost of salaries and benefits, services and supplies, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting these definitions are reported as nonoperating revenues and expenses.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

Financial reporting is based upon all GASB pronouncements including the Codification of Accounting and Financial Reporting Guidelines.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes and special assessments.

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Notes to Financial Statements
June 30, 2022**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**Measurement Focus, Basis of Accounting and Financial Statement Presentation
(Continued)**

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, and then unrestricted resources as they are needed.

Cash and Investments

Cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

Interfund Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (e.g., the current portion of interfund loans) or "advances to/from other funds" (e.g., the non-current portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Property Taxes

Secured property taxes are levied in two equal installments, November 1 and February 1. They become delinquent with penalties on December 10 and April 10, respectively. The lien date is January 1 of each year. Unsecured property taxes are due on March 1 and become delinquent with penalties on August 31.

Accounts Receivable

Accounts receivable as of June 30, 2022 are presented net of allowance for uncollectibles in the amounts of:

Business-type Activities	Water Funds	Sewer Funds
<u>\$ (311,902)</u>	<u>\$ (154,557)</u>	<u>\$ (157,345)</u>

Inventories and Prepaid Items

Inventories, if any, are valued at cost using the first-in/first-out method. The costs of governmental fund- type inventories are recorded as expenditures when consumed rather than when purchased.

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Notes to Financial Statements
June 30, 2022**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Inventories and Prepaid Items (Continued)

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks and similar items), are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (for improvements to land and structures and equipment) and have an estimated useful life in excess of two years. Structures with an initial cost of \$100,000 are considered capital assets. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the government is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Infrastructure	40-60
Structure and improvements	5-40
Equipment and vehicles	4-15

Employee Compensated Absences

Accumulated vacation, holiday benefits, sick pay and compensatory time are recorded as an expense and liability as the benefits are earned. Compensated absence liabilities are recorded as a current liability. The CSA is not obligated to pay for unused sick leave if an employee terminates or retires.

Compensated absences activity for the year ended June 30, 2022 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year	LT Comp. Absences
Compensated absences	<u>\$ 1,110,532</u>	<u>\$ 779,055</u>	<u>\$ (698,876)</u>	<u>\$ 1,190,711</u>	<u>\$ 357,213</u>	<u>\$ 833,498</u>

San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70

Notes to Financial Statements
June 30, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Equity

The following fund equity classifications describe the relative strength of the spending constraints placed on the purposes for which the resources can be used:

- *Nonspendable Fund Balance*: Amounts cannot be spent because they are (a) not in spendable form or (b) legally or contractually required to be maintained intact. Due to the nature or form of the resources, they generally cannot be expected to be converted into cash or a spendable form.
- *Restricted Fund Balance*: Amounts are restricted by external parties, such as creditors, grantors, contributors, or laws/regulations of other governments or restricted by law through constitutional provisions or enabling legislation.
- *Committed Fund Balance*: Amounts can only be used for a specific purpose pursuant to constraints imposed by formal action of the government's highest level of decision making authority (the Board of Supervisors). The formal action must occur prior to the end of the reporting period, however, the amount may be determined in the subsequent period. These are self-imposed limitations on available resources. These committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same level of action it employed to previously commit those amounts. These committed amounts would be approved and adopted by formal action of the Board.
- *Assigned Fund Balance*: Amounts are constrained by the government's intent to be used for specific purposes that are neither restricted nor committed. The intent will be expressed by the body or official to which the governing body has delegated the authority, i.e. the County Administrative Office. The County Administrative Office will assign fund balance for specific departmental projects through the use of the respective department's general fund savings. Such projects would not normally be feasible for the department without reserving funding over a multiple year period.
- *Unassigned Fund Balance*: The General Fund, as the principal operating fund, often has net resources in excess of what can properly be classified in one of the four categories already described. Therefore, in order to calculate unassigned fund balance, total fund balance less nonspendable, restricted, committed, or assigned equals unassigned fund balance. This amount is available for any purpose and will be placed in either the General Purpose Reserve, General Fund - Mandatory Contingencies or the General Fund - Uncertainties Contingencies until allocated for a specific purpose by the Board, by a four-fifths vote.

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Notes to Financial Statements
June 30, 2022**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Equity (Continued)

When both restricted and unrestricted resources are available for use when an expenditure is incurred, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed. It is the County's policy to consider committed amounts as being reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

In the Government-wide Financial Statements, net position are classified in the following categories: net investment in capital assets consists of capital assets net of accumulated depreciation and reduced by outstanding debt that attributed to the acquisition, construction, or improvement of the assets. Restricted net position is restricted by external creditors, grantors, contributors, laws or regulations of other governments. Unrestricted net position is all net position that does not meet the definition of "net investment in capital assets" or "restricted net position."

Use of Estimates

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

Stewardship, Compliance and Accountability

Budgetary Information

In accordance with provisions of Section 29000 - 29143 of the Government code of the State of California, commonly known as the County Budget Act, the CSA prepares and adopts a budget on or before August 30 for each fiscal year.

Budgets are prepared on the modified accrual basis of accounting. The legal level of budgetary control is the object level and the sub-object level for capital assets within each fund.

Amendments or transfers of appropriations between funds or departments must be approved by the Board. Transfers at the sub-object level or cost center level may be done at the discretion of the Special District's Administration Department head. Any deficiency of budgeted revenues and other financing sources over expenditures and other financing uses is financed by beginning available fund balances as provided for in the County Budget Act.

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Notes to Financial Statements
June 30, 2022**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Encumbrances

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year end do not constitute expenditures or liabilities because the commitment will be re-appropriated and honored during the subsequent year.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow or resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Long-Term Debt and Interest Payable

In the Government-Wide Financial Statements, long-term debt and other long-term obligations are reported as liabilities in the appropriate activities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are immediately expensed in the Government-wide Financial Statements in addition to the Proprietary and Fiduciary Fund Statements in accordance with GASB No. 65. In the Governmental Fund Financial Statements, with the exception of advances from other funds, long-term liabilities are not presented. Consequently, long term debt is shown as a reconciling item in the Reconciliation of the Governmental Funds Balance Sheet to the Government-wide Statement of Net Position.

In the Government-wide Financial Statements, interest payable on long-term debt is recognized as the liability is incurred for governmental activities and business-type activities. In the Fund Financial Statements, only propriety fund types recognize the interest payable when the liability is incurred.

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Notes to Financial Statements
June 30, 2022**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Position Flow Assumption (Continued)

Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the CSA's plan and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported by San Bernardino County Employee's Retirement Association. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 2: CASH AND INVESTMENTS

Cash and investments include balances of monies deposited with the County Treasurer which are pooled and invested for the purpose of increasing earnings through investment activities. Interest earned on pooled investments is deposited to the CSA's account based upon the CSA's average daily deposit balance during the allocation period. Cash and investments are shown at the fair value as of June 30, 2022. Changes in fair value that occur during a fiscal year are recognized as investment earnings reported for that fiscal year. Investment earnings reports interest earnings, changes in fair value and any gains or losses realized upon the liquidation, maturity, or sale of investments. The County's practice is to hold investments until maturity.

See the San Bernardino County's Annual Comprehensive Financial Report (ACFR) for details of their investment policy and disclosures related to investment credit risk, concentration of credit risk, interest rate risk and custodial credit risk, as required by GASB Statement No. 40, and fair value hierarchy disclosures required by GASB Statement No. 72. The San Bernardino County's ACFR may be obtained from their website <https://www.sbcounty.gov/ATC/Services/Documents>.

*San Bernardino County
 Department of Public Works – Special Districts
 County Service Area No. 70*

**Notes to Financial Statements
 June 30, 2022**

NOTE 3: DUE TO/FROM AND ADVANCES FROM/TO OTHER FUNDS

Interfund balances at June 30, 2022 were as follows:

Receivable Fund	Payable Fund						Interfund Balance
	Special Revenue Funds	Capital Project Funds	Water Fund	Sewer Fund	Refuse Fund	Eliminations	
General Fund	\$ 279,279	\$ 38,073	\$ 549,782	\$ 102,578	\$ 18,551	\$ (317,352)	\$ 670,911
	\$ 279,279	\$ 38,073	\$ 549,782	\$ 102,578	\$ 18,551	\$ (317,352)	\$ 670,911

Advance From	Advance To
Special Revenue Funds	Water Funds
	\$ 250,000

NOTE 4: TRANSFERS

Interfund transfers are transactions used to close out a fund, reimburse an operating fund, and transfer cash between operating funds and capital projects funds. At June 30, 2022, the CSA 70 made the following interfund transfers in and out in its government funds:

Transfers Out	Transfers In			
	General Funds	Capital Project Funds	Sewer Funds	Total
County	\$ 2,412,281	\$ 3,536,136	\$ 240,249	\$ 6,188,666
	\$ 2,412,281	\$ 3,536,136	\$ 240,249	\$ 6,188,666

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Notes to Financial Statements
June 30, 2022**

NOTE 5: CAPITAL ASSETS

Capital asset activities for the year ended June 30, 2022 were as follows:

Governmental activities:

	Beginning Balance *	Additions	Deletions	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 1,588,601	\$ -	\$ -	\$ 1,588,601
Easements	2,000,000	-	-	2,000,000
Development in progress	2,226,214	3,525,223	(15,010)	5,736,427
Total capital assets, not being depreciated	<u>5,814,815</u>	<u>3,525,223</u>	<u>(15,010)</u>	<u>9,325,028</u>
Capital assets, being depreciated:				
Improvements to land	18,184,862	123,357	-	18,308,219
Structures and improvements	1,113,582	-	-	1,113,582
Infrastructure	8,374,529	-	-	8,374,529
Vehicles	5,258,759	38,090	(26,094)	5,270,755
Equipment	1,005,135	22,056	(188,294)	838,897
Software	363,928	-	-	363,928
Total capital assets, being depreciated	<u>34,300,795</u>	<u>183,503</u>	<u>(214,388)</u>	<u>34,269,910</u>
Less accumulated depreciation for:				
Improvements to land	(13,864,706)	(358,402)	-	(14,223,108)
Structures and improvements	(699,553)	(29,370)	-	(728,923)
Infrastructure	(5,268,247)	(205,290)	-	(5,473,537)
Vehicles	(4,630,073)	(199,407)	26,094	(4,803,386)
Equipment	(827,479)	(38,205)	188,146	(677,538)
Software	(54,765)	(34,672)	-	(89,437)
Total accumulated depreciation	<u>(25,344,823)</u>	<u>(865,346)</u>	<u>214,240</u>	<u>(25,995,929)</u>
Total capital assets, being depreciated, net	<u>8,955,972</u>	<u>(681,843)</u>	<u>(148)</u>	<u>8,273,981</u>
Total capital assets, net	<u>\$ 14,770,787</u>	<u>\$ 2,843,380</u>	<u>\$ (15,158)</u>	<u>\$ 17,599,009</u>

*Some beginning balances were reclassified between asset categories. Beginning capital assets as a whole was not affected by these classification changes.

Depreciation expense was charged to the functions/programs of the governmental activities of the primary government as follows:

Governmental activities:

Public works	<u>\$ 865,346</u>
Total depreciation expense - governmental activities	<u><u>\$ 865,346</u></u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Notes to Financial Statements
June 30, 2022**

NOTE 5: CAPITAL ASSETS (Continued)

Business-type activities:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 354,229	\$ -	\$ -	\$ 354,229
Development in progress	856,837	408,573	(298,772)	966,638
Total capital assets, not being depreciated	<u>1,211,066</u>	<u>408,573</u>	<u>(298,772)</u>	<u>1,320,867</u>
Capital assets, being depreciated:				
Improvements to land	52,682,925	426,094	-	53,109,019
Utility plant in-service	3,394,459	-	-	3,394,459
Structures and improvements	1,949,221	-	-	1,949,221
Permanent water rights	1,261,207	-	-	1,261,207
Vehicles	221,644	-	-	221,644
Equipment	136,464	-	-	136,464
Total capital assets, being depreciated	<u>59,645,920</u>	<u>426,094</u>	<u>-</u>	<u>60,072,014</u>
Less accumulated depreciation for:				
Improvements to land	(23,075,646)	(2,015,986)	-	(25,091,632)
Utility plant in-service	(3,095,748)	(54,831)	-	(3,150,579)
Structures and improvements	(736,063)	(19,269)	-	(755,332)
Permanent water rights	(1,003,600)	-	-	(1,003,600)
Vehicles	(221,644)	-	-	(221,644)
Equipment	(78,105)	(5,349)	-	(83,454)
Total accumulated depreciation	<u>(28,210,806)</u>	<u>(2,095,435)</u>	<u>-</u>	<u>(30,306,241)</u>
Total capital assets, being depreciated, net	<u>31,435,114</u>	<u>(1,669,341)</u>	<u>-</u>	<u>29,765,773</u>
Total capital assets, net	<u>\$ 32,646,180</u>	<u>\$ (1,260,768)</u>	<u>\$ (298,772)</u>	<u>\$ 31,086,640</u>

NOTE 6: ADVANCES FROM OTHER GOVERNMENTS/COUNTY

In June 2019, the County Revolving Fund entered into an agreement with CSA 70 W-4 Pioneertown under Government Code 26909 to provide funding for a pipeline project. The County Revolving Fund advanced the amount of \$5,600,000 to provide funding for the project until Proposition 84 Public Agency Grant reimbursement is received. The loan will be repaid within 3 to 18 months after completion of the project. The amount outstanding at June 30, 2022 is \$5,600,000.

In November 2019, the CSA County Revolving Fund entered into an agreement with CSA 70 R-49 Fawnskin to proceed with a capital improvement project. The County Revolving Fund advanced the amount of \$135,000 to be repaid within ten years through a portion of the service charges received annually. The amount outstanding at June 30, 2022 is \$135,000.

In November 2018, the CSA County Revolving Fund entered into an agreement with CSA 70 R-48 Erwin Lake West to proceed with a capital improvement project. The County Revolving Fund advanced the amount of \$125,530 to be repaid within ten years through a portion of the service charges received annually. The amount outstanding at June 30, 2022 is \$125,530.

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Notes to Financial Statements
June 30, 2022**

NOTE 7: SPECIAL ASSESSMENT BONDS

The CSA acts as an agent for the property owners benefited by the projects financed from special assessment bond proceeds, in collecting the assessments, forwarding the collections to bondholders and initiating foreclosure proceedings, if appropriate. These do not represent a liability of the CSA and, as such, do not appear in the accompanying basic financial statements.

NOTE 8: LONG-TERM DEBT

General Obligation Bond - Matured

In 1974, the Board of Supervisors approved the issuance of general obligation bonds to finance construction of a water facility. Bonds were issued under the authority provided under the County Service Area Law of the California Government Code. The matured portion of bonds payable amounts to \$5,000 at June 30, 2022.

Loan Payable

The CSA 70 Zone J entered into an Enterprise Fund Installment Agreement (the Agreement) dated November 25, 2003 with the California Infrastructure and Economic Development Bank (CIEDB) to fund water system improvements known as the County Service Area 70 - Zone J Water Transmission and Storage Project. According to the Agreement, the CIEDB will issue a total amount of \$2,400,000 in Infrastructure State Revolving Fund Program Revenue Bonds (the Bond) to the CSA on a reimbursement basis.

The CSA has agreed to make installment payments to the CIEDB on the Bond, secured by a pledge of a first lien on all pledged net system revenue and all amounts in the CSA. The term of the Agreement is thirty years from November 25, 2003 at an interest rate of 3.09%. Total amount reimbursed by the CIEDB from inception to June 30, 2022 was \$2,331,595 and principal payments on the Bond began August 1, 2005. The loan payable balance at June 30, 2022 is \$1,095,710.

Change in Long-term Liabilities

The following is a schedule of changes in long-term debt of the CSA for the fiscal year ended June 30, 2022.

	Beginning Balance	Additions	Deletions	Ending Balance	Amounts Due Within One Year
165-4674 CSA 70 J OAK HILLS WATER					
Enterprise Fund installment Sale Agreement	\$ 1,170,220	\$ -	\$ (74,510)	\$ 1,095,710	\$ 76,810

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Notes to Financial Statements
June 30, 2022**

NOTE 8: LONG-TERM DEBT (Continued)

Loan Payable (Continued)

Principal and interest payments due in the next five years and in five year increments thereafter are as follows:

165-4674 CSA 70 J OAK HILLS WATER		
<u>June 30,</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 76,810	\$ 35,009
2024	79,186	32,671
2025	81,632	30,261
2026	84,155	27,776
2027	92,507	24,999
2028-2032	368,917	73,840
2033-2034	312,503	25,850
	<u>\$ 1,095,710</u>	<u>\$ 250,406</u>

NOTE 9: RETIREMENT PLAN

Plan Description

Employees of the CSA participate in the San Bernardino County’s (County) cost-sharing multiple-employer defined benefit retirement plan (the Plan) administered by the San Bernardino County Employee’s Retirement Association (SBCERA). The Plan is governed by the San Bernardino Board of Retirement (Board) under the California County Employees’ Retirement Law of 1937 (CERL) and the California Public Employees’ Pension Reform Act of 2013 (PEPRA). The Plan’s authority to establish and amend the benefit terms are set by the CERL and PEPRA, and may be amended by the California state legislature and in some cases require approval by the San Bernardino County Board of Supervisors and/or the SBCERA Board. SBCERA issues a stand- alone financial report, which may be obtained by contacting the Board of Retirement, 348 W. Hospitality Lane, 3rd Floor, San Bernardino, California 92415-0014.

Benefits Provided

SBCERA provides retirement, disability, death and survivor benefits. SBCERA administers the Plan which provides benefits for two membership classifications, General and Safety and those benefits are tiered based upon date of SBCERA membership. Safety membership is extended to those involved in active law enforcement and fire suppression. All other members, including the CSA’s employees, are classified as General members. Generally, those who become members prior to January 1, 2013 are Tier 1 members. All other members are Tier 2. An employee who is appointed to a regular position, whose service is greater than fifty percent of the full standard of hours required are members of SBCERA, and are provided with pension benefits pursuant to Plan requirements.

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Notes to Financial Statements
June 30, 2022**

NOTE 9: RETIREMENT PLAN (Continued)

Benefits Provided (Continued)

The CERL and PEPRA establish benefit terms. Retirement benefits for the General Tier 1 and General Tier 2 Plans are calculated on the basis of age, average final compensation and service credit as follows:

	General - Tier 1	General - Tier 2
Final Average Compensation	Highest 12 consecutive months	Highest 36 consecutive months
Normal Retirement Age	Age 55	Age 55
Early Retirement: Years of service required and/or eligible for	Age 70 any years	Age 70 any years
	10 years age 50	5 years age 52
	30 years any age	N/A
Benefit percent per year of service for normal retirement age	2% per year of final average compensation for every year of service credit	At age 67, 2.5% per year of final average compensation for every year of service credit
Benefit Adjustments	Reduced before age 55, increased after 55 up to age 65	Reduced before age 67
Final Average Compensation Limitation	Internal Revenue Code Section 401(a)(17)	Government Code Section 7522.10

Contributions

Participating employers and active members, including the CSA and the CSA's employees, are required by statute to contribute a percentage of covered salary to the Plan. This requirement is pursuant to Government Code Sections 31453.5 and 31454, for participating employers and Government Code Sections 31621.6, 31639.25 and 7522.30 for active members. The contribution requirements are established and may be amended by the SBCERA Board pursuant to Article 1 of the CERL, which is consistent with the Plan's actuarial funding policy. The contribution rates are adopted yearly, based on an annual actuarial valuation, conducted by an independent actuary, that requires actuarial assumptions with regard to mortality, expected future service (including age at entry into the Plan, if applicable and tier), and compensation increases of the members and beneficiaries. The combined active member and employer contribution rates are expected to finance the costs of benefits for employees that are allocated during the year, with an additional amount to finance any unfunded accrued liability. Participating employers may pay a portion of the active members' contributions through negotiations and bargaining agreements.

*San Bernardino County
 Department of Public Works – Special Districts
 County Service Area No. 70*

**Notes to Financial Statements
 June 30, 2022**

NOTE 9: RETIREMENT PLAN (Continued)

Contributions (Continued)

Employee contribution rates for the fiscal year ended June 30, 2022 ranged between 9.51% and 15.15% for Tier 1 General members and was 9.04% for Tier 2 General members.

Employer contribution rates for fiscal year ended June 30, 2022 were 28.49% and 25.34% for Tier 1 and Tier 2, respectively.

Actuarial Assumptions and Discount Rates

See the San Bernardino County’s Annual Comprehensive Financial Report (ACFR) for details of actuarial assumptions and discount rates for the year ended June 30, 2022.

Sensitivity of the Proportionate Share of the Net Pension Liability/Asset to Changes in the Discount Rate

The following presents the CSA’s proportionate share of the net pension liability of the Plan as of the measurement date, calculated using the discount rate of 7.25 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.25 percent) or 1 percentage-point higher (8.25 percent) than the current rate:

1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
\$ 4,068,089	\$ 1,150,674	\$ (1,236,139)

Pension Liabilities, Pension Expense/Benefit and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2022, the CSA 70 reported a liability of \$1,150,674 which represents 48.17% of the San Bernardino County Special District’s proportionate share of the County’s net pension liability. The CSA’s proportion was allocated based on FY 2022 total salaries and benefits relative to the total salaries and benefits of the San Bernardino County as a whole.

The CSA’s proportionate share of the County’s net pension liability was based on its contributions to the pension plan relative to the County’s contributions for FY 2021 as a whole. The County’s net pension liability was allocated by SBCERA based on the actual employer contributions in each cost group.

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Notes to Financial Statements
June 30, 2022**

NOTE 9: RETIREMENT PLAN (Continued)

Pension Liabilities, Pension Expense/Benefit and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

The Plan’s net pension liability was measured as of June 30, 2021 based upon the results of an actuarial valuation as of the same date. Plan fiduciary net position and the total pension liability were valued as of the measurement dates.

Pension benefit recognized amounted to \$62,513 for the year ended June 30, 2022.

At June 30, 2022, the CSA reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Outflows of Resources*	Deferred Inflows of Resources**
<u>\$ 1,060,004</u>	<u>\$ 1,949,245</u>

* Total deferred outflows includes change in assumptions, change in proportion and differences between share of contributions, and contributions after measurement date.

** Total deferred inflows includes differences in expected and actual expense, and net difference between projected and actual earnings on pension plan investments.

The deferred outflows of resources related to pensions, resulting from the CSA’s contributions to the plan subsequent to the measurement date of \$661,837, will be recognized as a reduction of the net pension liability in the following year. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in future pension expense as follows:

Year Ended June 30,	Deferred Inflows/Outflows of Resources
2023	\$ (291,308)
2024	(313,039)
2025	(345,107)
2026	(538,505)
2027	(63,119)
Total	<u>\$ (1,551,078)</u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Notes to Financial Statements
June 30, 2022**

NOTE 10: RISK MANAGEMENT

The County has self-insurance programs for public liability, property damage, unemployment insurance, employee dental insurance, hospital and medical malpractice liability, environmental liability and workers' compensation claims. Public liability claims are self-insured for up to \$3.0 million per occurrence. Excess insurance coverage over the Self-Insured Retention (SIR) up to \$50 million is provided through a combination of insurance policies as recommended by Alliant Insurance Services Inc., Insurance Broker through CSAC-EIA (California State Association of Counties - Excess Insurance Authority), as follows: Primary liability coverage \$25 million excess of \$3 million self-insured retention with QBE Insurance, Munich Reinsurance America, Inc., Markel Corp., Great American Ins., Brit Global Specialty USA and Lloyd's of London ANNY syndicate. Excess liability coverage for \$10 million, excess of \$25 million with Brit Global Specialty USA and Great American Ins. Company. Allied World Assurance Co. (AWAC) provides excess liability coverage of \$15 million, excess of \$35 million. In addition, the actuary has recommended that the County maintains a \$24 million reserve to cover SIR exposure for auto and general liability programs. No settlements related to these programs have exceeded insurance coverage in the last three years.

The Workers' Compensation program continued under CSAC-EIA Excess Workers' Compensation Program with a policy of \$2 million SIR and statutory limits with Great American Insurance Co., ACE American Insurance Co. and Liberty Insurance Corporation. Property damage claims are insured on an occurrence basis over a \$25 thousand deductible, and insured through CSAC-EIA and reinsured with Lexington Insurance Co. and with several insurers/reinsurers like AWAC, Ironshore, Partner RE and Lloyd's of London, among others.

The County supplements its self-insurance for medical malpractice claims with a \$25 million policy (\$35 million aggregate) with BETA Risk Management Authority, which provides annual coverage on a claims made basis with a SIR of \$1 million for each claim.

Environmental claims are expected to occur infrequently, but have the potential to be expensive when they do occur. The County has experienced only two significant environmental liability claims since it began self-insuring this exposure in 1983. Given that environmental liability is an extremely volatile coverage, which is characterized by low frequency and high severity, the County has taken a conservative stance, as recommended by the actuary, by setting aside a minimum of \$10 million to cover future environmental liability claims.

All public officials and County employees are insured under a blanket Comprehensive Disappearance, Destruction and Dishonesty policy covering County monies and securities, with Berkley Regional Insurance Co. with a \$100 thousand deductible, and excess limits up to \$10 million per occurrence.

*San Bernardino County
 Department of Public Works – Special Districts
 County Service Area No. 70*

**Notes to Financial Statements
 June 30, 2022**

NOTE 10: RISK MANAGEMENT (Continued)

The activities related to such programs are accounted for in the Risk Management Department’s internal service funds (“Funds”), except for unemployment insurance, and employee dental insurance, which are accounted for in the General Fund. The liabilities recorded in these Funds are based on the results of actuarial studies and include amounts for allocated and unallocated loss adjustment expenses. The liabilities for these claims are reported using a discounted rate of 1.392% and an actuarially-determined 80% confidence level. It is the County’s practice to obtain actuarial studies on an annual basis.

See the San Bernardino County’s Annual Comprehensive Financial Report (ACFR) for details of their claims liability at June 30, 2022.

NOTE 11: CONTINGENCIES

As of June 30, 2022, in the opinion of the CSA Administration, there are no outstanding matters which would have a significant effect on the financial position of the CSA.

NOTE 12: PRIOR PERIOD RESTATEMENT

The following adjustment was made to the beginning fund balance of the Capital Projects Fund (Countywide (105-3604)) and the governmental activities beginning net position:

105-3604 COUNTYWIDE

Beginning fund balance, as previously reported	\$ 1,126,739
Restatement due to correction of an error	<u>(216,634)</u>
Beginning fund balance, as restated	<u><u>\$ 910,105</u></u>

GOVERNMENTAL ACTIVITIES

Beginning net position, as previously reported	\$ 39,865,360
Restatement due to correction of an error	<u>(216,634)</u>
Beginning net position, as restated	<u><u>\$ 39,648,726</u></u>

San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70

Required Supplementary Information
Budgetary Comparison Schedule – General Fund
For the Year Ended June 30, 2022

	General (105-1378)			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Charges for services	\$ 1,642,675	\$ 1,642,675	\$ 1,212,924	\$ (429,751)
Investment earnings	10,000	10,000	(9,950)	(19,950)
Permit and inspection fees	150,000	155,360	6,860	(148,500)
Intergovernmental - Other assistance	-	-	3,219	3,219
Other	-	76,822	1,064,781	987,959
Total revenues	<u>1,802,675</u>	<u>1,884,857</u>	<u>2,277,834</u>	<u>392,977</u>
EXPENDITURES				
Current - public works:				
Salaries and benefits	1,354,371	1,359,731	4,842,210	(3,482,479)
Services and supplies	771,617	660,617	-	660,617
Professional fees	51,500	51,500	25,129	26,371
Utilities	-	-	3,531	(3,531)
Rents and leases	-	-	910	(910)
Capital outlay	1,324,396	3,119,747	947,000	2,172,747
Total expenditures	<u>3,501,884</u>	<u>5,191,595</u>	<u>5,818,780</u>	<u>(627,185)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,699,209)</u>	<u>(3,306,738)</u>	<u>(3,540,946)</u>	<u>(234,208)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in from County	1,300,000	2,712,351	2,412,281	(300,070)
Total other financing sources (uses)	<u>1,300,000</u>	<u>2,712,351</u>	<u>2,412,281</u>	<u>(300,070)</u>
Net change in fund balance	<u>\$ (399,209)</u>	<u>\$ (594,387)</u>	<u>(1,128,665)</u>	<u>\$ (534,278)</u>
Fund balance, beginning			2,754,471	
Fund balance, ending			<u>\$ 1,625,806</u>	

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Required Supplementary Information
Budgetary Comparison Schedule – Special Revenue Funds
For the Year Ended June 30, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Charges for services	\$ 2,213,670	\$ 2,220,670	\$ 2,376,757	\$ 156,087
Property taxes	900,783	964,783	1,126,636	161,853
Investment earnings	255,940	255,940	(417,250)	(673,190)
Rents and concessions	161,850	161,850	147,014	(14,836)
Permit and inspection fees	2,500	2,500	9,719	7,219
Intergovernmental - Other assistance	9,555	9,555	11,407	1,852
Other	-	7,000	31,324	24,324
Total revenues	<u>3,544,298</u>	<u>3,622,298</u>	<u>3,285,607</u>	<u>(336,691)</u>
EXPENDITURES				
Current - public works:				
Salaries and benefits	447,469	526,569	471,983	54,586
Services and supplies	2,398,001	2,773,651	1,746,951	1,026,700
Professional fees	338,600	337,600	14,539	323,061
Utilities	4,200	5,200	1,637	3,563
Rents and leases	5,800	5,800	590	5,210
Capital outlay	877,258	847,258	123,841	723,417
Debt service:				
Principal	24,000	12,000	-	12,000
Interest	8,500	4,500	-	4,500
Total expenditures	<u>4,103,828</u>	<u>4,512,578</u>	<u>2,359,541</u>	<u>2,153,037</u>
Excess (deficiency) of revenues over (under) expenditures)	<u>(559,530)</u>	<u>(890,280)</u>	<u>926,066</u>	<u>1,816,346</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	-	-	6,500	6,500
Transfers in	17,786	17,786	-	(17,786)
Transfers out	(716,149)	(751,149)	-	751,149
Total other financing sources and (uses)	<u>(698,363)</u>	<u>(733,363)</u>	<u>6,500</u>	<u>739,863</u>
Net change in fund balance	<u>\$ (1,257,893)</u>	<u>\$ (1,623,643)</u>	<u>932,566</u>	<u>\$ 2,556,209</u>
Fund balance, beginning			<u>21,443,606</u>	
Fund balance, ending			<u><u>\$22,376,172</u></u>	

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Balance Sheet
Special Revenue Funds
June 30, 2022**

	EV-1 STREETLIGHT CITRUS			COUNTYWIDE	
	(103-1426)	(103-1432)	(103-9393)	(105-1380)	(105-1382)
ASSETS					
Cash and investments	\$ 202,383	\$ 196,115	\$ 257,797	\$ 1,386,150	\$ 1
Receivables:					
Taxes	-	-	-	-	-
Due from County special districts	-	-	-	-	-
Advances to other funds	-	-	-	250,000	-
Total assets	<u>\$ 202,383</u>	<u>\$ 196,115</u>	<u>\$ 257,797</u>	<u>\$ 1,636,150</u>	<u>\$ 1</u>
LIABILITIES					
Accounts payable	\$ -	\$ 2,866	\$ -	\$ -	\$ -
Salaries and benefits payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	100	3,888	-	-	-
Due to other governments	-	-	-	-	-
Total liabilities	<u>100</u>	<u>6,754</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)					
Restricted	<u>202,283</u>	<u>189,361</u>	<u>257,797</u>	<u>1,636,150</u>	<u>1</u>
Total fund balances	<u>202,283</u>	<u>189,361</u>	<u>257,797</u>	<u>1,636,150</u>	<u>1</u>
Total liabilities and fund balances	<u>\$ 202,383</u>	<u>\$ 196,115</u>	<u>\$ 257,797</u>	<u>\$ 1,636,150</u>	<u>\$ 1</u>

*San Bernardino County
 Department of Public Works – Special Districts
 County Service Area No. 70*

**Supplementary Information
 Combining Balance Sheet (Continued)
 Special Revenue Funds
 June 30, 2022**

	COUNTYWIDE				
	(105-1384)	(105-1386)	(105-7430)	(105-7514)	(105-7680)
ASSETS					
Cash and investments	\$ 2,610,259	\$ 3,984,631	\$ 38	\$ 2	\$ 623
Receivables:					
Taxes	-	-	-	-	-
Due from County special districts	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Total assets	<u>\$ 2,610,259</u>	<u>\$ 3,984,631</u>	<u>\$ 38</u>	<u>\$ 2</u>	<u>\$ 623</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and benefits payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)					
Restricted	2,610,259	3,984,631	38	2	623
Total fund balances	<u>2,610,259</u>	<u>3,984,631</u>	<u>38</u>	<u>2</u>	<u>623</u>
Total liabilities and fund balances	<u>\$ 2,610,259</u>	<u>\$ 3,984,631</u>	<u>\$ 38</u>	<u>\$ 2</u>	<u>\$ 623</u>

*San Bernardino County
 Department of Public Works – Special Districts
 County Service Area No. 70*

**Supplementary Information
 Combining Balance Sheet (Continued)
 Special Revenue Funds
 June 30, 2022**

	COUNTYWIDE				
	(105-9392)	(105-9394)	(105-9395)	(105-9396)	(105-9397)
ASSETS					
Cash and investments	\$ 11	\$ 20	\$ 4	\$ 44	\$ 8
Receivables:					
Taxes	-	-	-	-	-
Due from County special districts	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Total assets	<u>\$ 11</u>	<u>\$ 20</u>	<u>\$ 4</u>	<u>\$ 44</u>	<u>\$ 8</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and benefits payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)					
Restricted	11	20	4	44	8
Total fund balances	<u>11</u>	<u>20</u>	<u>4</u>	<u>44</u>	<u>8</u>
Total liabilities and fund balances	<u>\$ 11</u>	<u>\$ 20</u>	<u>\$ 4</u>	<u>\$ 44</u>	<u>\$ 8</u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Balance Sheet (Continued)
Special Revenue Funds
June 30, 2022**

	<u>COUNTYWIDE</u> <u>(105-9398)</u>	<u>LAKE ARROWHEAD DAM</u> <u>(130-1408)</u>	<u>DB-1 BLOOMINGTON</u> <u>(131-1414)</u>	<u>P-12 STREETLIGHT & PAVING</u> <u>(132-1504)</u>	<u>G WRIGHTWOOD</u> <u>(155-1438)</u>
ASSETS					
Cash and investments	\$ 60	\$ 3,083,068	\$ 251,399	\$ 123,227	\$ 577,910
Receivables:					
Taxes	-	19,600	350	-	7,785
Due from County special districts	-	12,888	-	-	-
Advances to other funds	-	-	-	-	-
Total assets	<u>\$ 60</u>	<u>\$ 3,115,556</u>	<u>\$ 251,749</u>	<u>\$ 123,227</u>	<u>\$ 585,695</u>
LIABILITIES					
Accounts payable	\$ -	\$ 6,013	\$ 1,634	\$ 1,980	\$ -
Salaries and benefits payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	-	53,828	387	325	365
Due to other governments	-	-	-	-	-
Total liabilities	<u>-</u>	<u>59,841</u>	<u>2,021</u>	<u>2,305</u>	<u>365</u>
FUND BALANCES (DEFICITS)					
Restricted	<u>60</u>	<u>3,055,715</u>	<u>249,728</u>	<u>120,922</u>	<u>585,330</u>
Total fund balances	<u>60</u>	<u>3,055,715</u>	<u>249,728</u>	<u>120,922</u>	<u>585,330</u>
Total liabilities and fund balances	<u>\$ 60</u>	<u>\$ 3,115,556</u>	<u>\$ 251,749</u>	<u>\$ 123,227</u>	<u>\$ 585,695</u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Balance Sheet (Continued)
Special Revenue Funds
June 30, 2022**

	<u>M WONDER VALLEY ROAD (180-1462)</u>	<u>SL-4 ZONE BLMGTN STRTLGH (202-1762)</u>	<u>P-13 EL RANCHO VRDE LNDSC (204-1510)</u>	<u>M WONDER VALLEY PARK (205-1464)</u>	<u>P-10 MENTONE (208-1498)</u>
ASSETS					
Cash and investments	\$ 274,581	\$ 41,559	\$ 227,905	\$ 79,621	\$ 100,423
Receivables:					
Taxes	13,968	-	2,237	3,170	1,001
Due from County special districts	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Total assets	<u>\$ 288,549</u>	<u>\$ 41,559</u>	<u>\$ 230,142</u>	<u>\$ 82,791</u>	<u>\$ 101,424</u>
LIABILITIES					
Accounts payable	\$ 180	\$ -	\$ 7,386	\$ 6,428	\$ 8,784
Salaries and benefits payable	3,375	-	-	533	-
Unearned revenue	-	-	-	-	-
Due to other funds	38,199	10	378	24,135	911
Due to other governments	-	-	-	-	-
Total liabilities	<u>41,754</u>	<u>10</u>	<u>7,764</u>	<u>31,096</u>	<u>9,695</u>
FUND BALANCES (DEFICITS)					
Restricted	<u>246,795</u>	<u>41,549</u>	<u>222,378</u>	<u>51,695</u>	<u>91,729</u>
Total fund balances	<u>246,795</u>	<u>41,549</u>	<u>222,378</u>	<u>51,695</u>	<u>91,729</u>
Total liabilities and fund balances	<u>\$ 288,549</u>	<u>\$ 41,559</u>	<u>\$ 230,142</u>	<u>\$ 82,791</u>	<u>\$ 101,424</u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Balance Sheet (Continued)
Special Revenue Funds
June 30, 2022**

	SL-5 STREETLIGHTS (210-1768)	P-6 EL MIRAGE PARK (212-1480)	P-8 FONTANA PARK (214-1492)	P-18 RANDALL CROSSING FONTANA (217-1534)
ASSETS				
Cash and investments	\$ 150,814	\$ 43	\$ 46,899	\$ 159
Receivables:				
Taxes	1,281	-	1,379	-
Due from County special districts	-	-	-	-
Advances to other funds	-	-	-	-
Total assets	<u>\$ 152,095</u>	<u>\$ 43</u>	<u>\$ 48,278</u>	<u>\$ 53,350</u>
LIABILITIES				
Accounts payable	\$ 2,567	\$ -	\$ 1,292	\$ -
Salaries and benefits payable	-	-	-	-
Unearned revenue	-	-	-	-
Due to other funds	791	-	834	596
Due to other governments	-	-	-	-
Total liabilities	<u>3,358</u>	<u>-</u>	<u>2,126</u>	<u>596</u>
FUND BALANCES (DEFICITS)				
Restricted	<u>148,737</u>	<u>43</u>	<u>46,152</u>	<u>159</u>
Total fund balances	<u>148,737</u>	<u>43</u>	<u>46,152</u>	<u>52,754</u>
Total liabilities and fund balances	<u>\$ 152,095</u>	<u>\$ 43</u>	<u>\$ 48,278</u>	<u>\$ 53,350</u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Balance Sheet (Continued)
Special Revenue Funds
June 30, 2022**

	P-19 GREGORY CROSSING BLOOMINGTON (218-1540)	P-20 MULBERRY HEIGHTS (219-1546)	R-2 TWIN PEAKS (225-1552)	R-3 ERWIN LAKE (230-1558)	R-4 CEDAR GLEN (235-1564)
ASSETS					
Cash and investments	\$ 82,781	\$ 99,951	\$ 341,069	\$ 207,712	\$ 3,444
Receivables:					
Taxes	-	-	6,608	2,761	150
Due from County special districts	-	-	-	-	34
Advances to other funds	-	-	-	-	-
Total assets	<u>\$ 82,781</u>	<u>\$ 99,951</u>	<u>\$ 347,677</u>	<u>\$ 210,473</u>	<u>\$ 3,628</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and benefits payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	-	183	3,564	683	2,280
Due to other governments	-	-	-	-	-
Total liabilities	<u>-</u>	<u>183</u>	<u>3,564</u>	<u>683</u>	<u>2,280</u>
FUND BALANCES (DEFICITS)					
Restricted	<u>82,781</u>	<u>99,768</u>	<u>344,113</u>	<u>209,790</u>	<u>1,348</u>
Total fund balances	<u>82,781</u>	<u>99,768</u>	<u>344,113</u>	<u>209,790</u>	<u>1,348</u>
Total liabilities and fund balances	<u>\$ 82,781</u>	<u>\$ 99,951</u>	<u>\$ 347,677</u>	<u>\$ 210,473</u>	<u>\$ 3,628</u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Balance Sheet (Continued)
Special Revenue Funds
June 30, 2022**

	R-5 SUGARLOAF (240-1570)	R-8 RIVERSIDE TERRACE (255-1582)	R-9 RIM FOREST (260-1588)	R-12 BALDWIN LAKE (270-1594)	R-13 LAKE ARROWHEAD (275-1600)
ASSETS					
Cash and investments	\$ 1,069,512	\$ 229,915	\$ 2,411	\$ 26,747	\$ 38,534
Receivables:					
Taxes	9,036	640	90	199	428
Due from County special districts	-	-	-	-	120
Advances to other funds	-	-	-	-	-
Total assets	<u>\$ 1,078,548</u>	<u>\$ 230,555</u>	<u>\$ 2,501</u>	<u>\$ 26,946</u>	<u>\$ 39,082</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and benefits payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	4,403	162	847	-	1,844
Due to other governments	-	-	-	-	-
Total liabilities	<u>4,403</u>	<u>162</u>	<u>847</u>	<u>-</u>	<u>1,844</u>
FUND BALANCES (DEFICITS)					
Restricted	1,074,145	230,393	1,654	26,946	37,238
Total fund balances	<u>1,074,145</u>	<u>230,393</u>	<u>1,654</u>	<u>26,946</u>	<u>37,238</u>
Total liabilities and fund balances	<u>\$ 1,078,548</u>	<u>\$ 230,555</u>	<u>\$ 2,501</u>	<u>\$ 26,946</u>	<u>\$ 39,082</u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Balance Sheet (Continued)
Special Revenue Funds
June 30, 2022**

	R-15 LANDERS (280-1606)	R-16 RUNNING SPRINGS (285-1612)	GH DETENTION CENTER (306-1450)	(306-1452)	TV2 MORONGO VALLEY TV (330-1774)
ASSETS					
Cash and investments	\$ 160,743	\$ 49,715	\$ 489,510	\$ 325,119	\$ 1,855,942
Receivables:					
Taxes	5,673	-	137	1,525	6,640
Due from County special districts	-	490	-	-	-
Advances to other funds	-	-	-	-	-
Total assets	<u>\$ 166,416</u>	<u>\$ 50,205</u>	<u>\$ 489,647</u>	<u>\$ 326,644</u>	<u>\$ 1,862,582</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ 7,789	\$ 2,248
Salaries and benefits payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	12,608	2,190	19,380	8,993	24,567
Due to other governments	-	-	-	-	-
Total liabilities	<u>12,608</u>	<u>2,190</u>	<u>19,380</u>	<u>16,782</u>	<u>26,815</u>
FUND BALANCES (DEFICITS)					
Restricted	153,808	48,015	470,267	309,862	1,835,767
Total fund balances	<u>153,808</u>	<u>48,015</u>	<u>470,267</u>	<u>309,862</u>	<u>1,835,767</u>
Total liabilities and fund balances	<u>\$ 166,416</u>	<u>\$ 50,205</u>	<u>\$ 489,647</u>	<u>\$ 326,644</u>	<u>\$ 1,862,582</u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Balance Sheet (Continued)
Special Revenue Funds
June 30, 2022**

	TV5 MESA TV TRANSLATOR (331-1786)	T4 WONDER VALLEY TV (332-1780)	W HINKLEY PARK (335-1792)	R-20 FLAMINGO HEIGHTS (410-1624)	R-7 LAKE ARROWHEAD (465-1576)
ASSETS					
Cash and investments	\$ 1,453,581	\$ 438,468	\$ 6,853	\$ 20,780	\$ 34,980
Receivables:					
Taxes	9,254	1,672	84	549	-
Due from County special districts	-	-	647	292	27
Advances to other funds	-	-	-	-	-
Total assets	<u>\$ 1,462,835</u>	<u>\$ 440,140</u>	<u>\$ 7,584</u>	<u>\$ 21,621</u>	<u>\$ 35,007</u>
LIABILITIES					
Accounts payable	\$ 1,981	\$ 1,854	\$ 1,855	\$ -	\$ -
Salaries and benefits payable	-	-	-	-	-
Unearned revenue	2,000	-	-	-	-
Due to other funds	1,016	1,960	3,215	4,923	2,097
Due to other governments	-	-	-	-	-
Total liabilities	<u>4,997</u>	<u>3,814</u>	<u>5,070</u>	<u>4,923</u>	<u>2,097</u>
FUND BALANCES (DEFICITS)					
Restricted	1,457,838	436,326	2,514	16,698	32,910
Total fund balances	<u>1,457,838</u>	<u>436,326</u>	<u>2,514</u>	<u>16,698</u>	<u>32,910</u>
Total liabilities and fund balances	<u>\$ 1,462,835</u>	<u>\$ 440,140</u>	<u>\$ 7,584</u>	<u>\$ 21,621</u>	<u>\$ 35,007</u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Balance Sheet (Continued)
Special Revenue Funds
June 30, 2022**

	R-19 COPPER MOUNTAIN (470-1618)	R-21 MTN VIEW (480-1630)	AD 2018-1 SNOWDROP RD (486-1812) (486-7390)		P-14 LANDSCAPE/ MAINT/STREET (497-1516)
ASSETS					
Cash and investments	\$ 57,012	\$ 2,456	\$ 24,643	\$ 2,067	\$ 162,063
Receivables:					
Taxes	2,979	-	-	23,120	198
Due from County special districts	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Total assets	<u>\$ 59,991</u>	<u>\$ 2,456</u>	<u>\$ 24,643</u>	<u>\$ 25,187</u>	<u>\$ 162,261</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 6,836
Salaries and benefits payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	135	138	-	-	12,681
Due to other governments	-	-	-	-	4,266
Total liabilities	<u>135</u>	<u>138</u>	<u>-</u>	<u>-</u>	<u>23,783</u>
FUND BALANCES (DEFICITS)					
Restricted	<u>59,856</u>	<u>2,318</u>	<u>24,643</u>	<u>25,187</u>	<u>138,478</u>
Total fund balances	<u>59,856</u>	<u>2,318</u>	<u>24,643</u>	<u>25,187</u>	<u>138,478</u>
Total liabilities and fund balances	<u>\$ 59,991</u>	<u>\$ 2,456</u>	<u>\$ 24,643</u>	<u>\$ 25,187</u>	<u>\$ 162,261</u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Balance Sheet (Continued)
Special Revenue Funds
June 30, 2022**

	R-39 HIGHLAND EST-PHELAN (527-1702)	R-23 MILE HIGH PARK (531-1642)	R-29 YUCCA MESA ROAD (532-1660)	R-30 VERDEMONT (533-1666)	R-31 LYTLE CREEK (534-1672)
ASSETS					
Cash and investments	\$ 211,803	\$ 45,093	\$ 12,894	\$ 4,119	\$ 4,838
Receivables:					
Taxes	2,080	-	277	-	45
Due from County special districts	-	-	100	-	-
Advances to other funds	-	-	-	-	-
Total assets	<u>\$ 213,883</u>	<u>\$ 45,093</u>	<u>\$ 13,271</u>	<u>\$ 4,119</u>	<u>\$ 4,883</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and benefits payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	15,015	135	135	410	-
Due to other governments	-	-	-	-	-
Total liabilities	<u>15,015</u>	<u>135</u>	<u>135</u>	<u>410</u>	<u>-</u>
FUND BALANCES (DEFICITS)					
Restricted	198,868	44,958	13,136	3,709	4,883
Total fund balances	<u>198,868</u>	<u>44,958</u>	<u>13,136</u>	<u>3,709</u>	<u>4,883</u>
Total liabilities and fund balances	<u>\$ 213,883</u>	<u>\$ 45,093</u>	<u>\$ 13,271</u>	<u>\$ 4,119</u>	<u>\$ 4,883</u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Balance Sheet (Continued)
Special Revenue Funds
June 30, 2022**

	R-33 FAIRWAY BIG BEAR (537-1678)	R-34 BIG BEAR (538-1684)	R-35 CEDAR GLEN (539-1690)	R-36 PAN SPRINGS ROAD (541-1696)	R-26 YUCCA MESA (542-1654)
ASSETS					
Cash and investments	\$ 40,276	\$ 1,468	\$ 2,074	\$ 34,174	\$ 13,026
Receivables:					
Taxes	201	50	-	635	177
Due from County special districts	93	-	-	292	-
Advances to other funds	-	-	-	-	-
Total assets	<u>\$ 40,570</u>	<u>\$ 1,518</u>	<u>\$ 2,074</u>	<u>\$ 35,101</u>	<u>\$ 13,203</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and benefits payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	-	860	1,931	245	811
Due to other governments	-	-	-	-	-
Total liabilities	<u>-</u>	<u>860</u>	<u>1,931</u>	<u>245</u>	<u>811</u>
FUND BALANCES (DEFICITS)					
Restricted	40,570	658	143	34,856	12,392
Total fund balances	<u>40,570</u>	<u>658</u>	<u>143</u>	<u>34,856</u>	<u>12,392</u>
Total liabilities and fund balances	<u>\$ 40,570</u>	<u>\$ 1,518</u>	<u>\$ 2,074</u>	<u>\$ 35,101</u>	<u>\$ 13,203</u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Balance Sheet (Continued)
Special Revenue Funds
June 30, 2022**

	R-22 TWIN PEAKS (543-1636)	R-28 LUCERNE VALLEY (544-1648)	SL-8 SAN BERNARDINO (548-1769)	SL-9 MENTONE (549-1770)	SL-10 SAN BERNARDINO (550-1771)
ASSETS					
Cash and investments	\$ 8,800	\$ 1,567	\$ 5,179	\$ 6,184	\$ 4,058
Receivables:					
Taxes	602	30	-	-	-
Due from County special districts	47	-	-	-	-
Advances to other funds	-	-	-	-	-
Total assets	<u>\$ 9,449</u>	<u>\$ 1,597</u>	<u>\$ 5,179</u>	<u>\$ 6,184</u>	<u>\$ 4,058</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and benefits payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)					
Restricted	9,449	1,597	5,179	6,184	4,058
Total fund balances	<u>9,449</u>	<u>1,597</u>	<u>5,179</u>	<u>6,184</u>	<u>4,058</u>
Total liabilities and fund balances	<u>\$ 9,449</u>	<u>\$ 1,597</u>	<u>\$ 5,179</u>	<u>\$ 6,184</u>	<u>\$ 4,058</u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Balance Sheet (Continued)
Special Revenue Funds
June 30, 2022**

	DB-3 MILL POND (552-1421)	R-40 UPPER NO. BAY LAKE (553-1708)	SL-6 AGUA MANSA (554-1766)	SL-7 MENTONE (555-1767)	R-41 QUAIL SUMMIT (557-1714)
ASSETS					
Cash and investments	\$ 35,991	\$ 149,600	\$ 9,712	\$ 6,372	\$ 32,422
Receivables:					
Taxes	3,587	1,001	-	-	-
Due from County special districts	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Total assets	<u>\$ 39,578</u>	<u>\$ 150,601</u>	<u>\$ 9,712</u>	<u>\$ 6,372</u>	<u>\$ 32,422</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and benefits payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	-	1,969	-	-	36
Due to other governments	-	-	-	-	-
Total liabilities	<u>-</u>	<u>1,969</u>	<u>-</u>	<u>-</u>	<u>36</u>
FUND BALANCES (DEFICITS)					
Restricted	39,578	148,632	9,712	6,372	32,386
Total fund balances	<u>39,578</u>	<u>148,632</u>	<u>9,712</u>	<u>6,372</u>	<u>32,386</u>
Total liabilities and fund balances	<u>\$ 39,578</u>	<u>\$ 150,601</u>	<u>\$ 9,712</u>	<u>\$ 6,372</u>	<u>\$ 32,422</u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Balance Sheet (Continued)
Special Revenue Funds
June 30, 2022**

	R-42 WINDY PASS (559-1720)	R-44 SAW PIT CANYON (562-1726)	R-45 ERWIN LAKE SOUTH (564-1732)	P-16 EC LANDSCAPE MAINT (565-1522)	R-46 SOUTH FAIRWAY DR IV (566-1738)
ASSETS					
Cash and investments	\$ 242,995	\$ 29,082	\$ 58,361	\$ 81,257	\$ 24,156
Receivables:					
Taxes	1,125	-	308	-	-
Due from County special districts	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Total assets	<u>\$ 244,120</u>	<u>\$ 29,082</u>	<u>\$ 58,669</u>	<u>\$ 81,257</u>	<u>\$ 24,156</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ 2,746	\$ -
Salaries and benefits payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	270	5,007	135	2,878	-
Due to other governments	-	-	-	-	-
Total liabilities	<u>270</u>	<u>5,007</u>	<u>135</u>	<u>5,624</u>	<u>-</u>
FUND BALANCES (DEFICITS)					
Restricted	<u>243,850</u>	<u>24,075</u>	<u>58,534</u>	<u>75,633</u>	<u>24,156</u>
Total fund balances	<u>243,850</u>	<u>24,075</u>	<u>58,534</u>	<u>75,633</u>	<u>24,156</u>
Total liabilities and fund balances	<u>\$ 244,120</u>	<u>\$ 29,082</u>	<u>\$ 58,669</u>	<u>\$ 81,257</u>	<u>\$ 24,156</u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Balance Sheet (Continued)
Special Revenue Funds
June 30, 2022**

	R-47 ROCKY POINT (567-1744)	R48 ERWIN LAKE WEST (568-1733)	R-49 FAWNSKIN (569-1735)	DB-2 BIG BEAR (570-1420)	SPECIAL ASSESSMENTS (573-7703)
ASSETS					
Cash and investments	\$ 111,859	\$ 71,945	\$ 18,548	\$ 180,017	\$ 24,828
Receivables:					
Taxes	435	-	591	157	-
Due from County special districts	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Total assets	<u>\$ 112,294</u>	<u>\$ 71,945</u>	<u>\$ 19,139</u>	<u>\$ 180,174</u>	<u>\$ 24,828</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and benefits payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	135	135	16,518	-	-
Due to other governments	-	-	-	-	-
Total liabilities	<u>135</u>	<u>135</u>	<u>16,518</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)					
Restricted	112,159	71,810	2,621	180,174	24,828
Total fund balances	<u>112,159</u>	<u>71,810</u>	<u>2,621</u>	<u>180,174</u>	<u>24,828</u>
Total liabilities and fund balances	<u>\$ 112,294</u>	<u>\$ 71,945</u>	<u>\$ 19,139</u>	<u>\$ 180,174</u>	<u>\$ 24,828</u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Balance Sheet (Continued)
Special Revenue Funds
June 30, 2022**

	SPECIAL ASSESSMENTS (573-7704)	SL-2 CHINO STREETLIGHTS (577-1750)	SL-3 MENTONE STRT LIGHT (578-1756)	SL-11 (551-1772)	TOTAL
ASSETS					
Cash and investments	\$ 9,977	\$ 6,551	\$ 3,783	\$ 3,074	\$ 22,331,195
Receivables:					
Taxes	-	-	24	-	133,839
Due from County special districts	-	-	-	-	15,030
Advances to other funds	-	-	-	-	250,000
Total assets	<u>\$ 9,977</u>	<u>\$ 6,551</u>	<u>\$ 3,807</u>	<u>\$ 3,074</u>	<u>\$ 22,730,064</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 64,439
Salaries and benefits payable	-	-	-	-	3,908
Unearned revenue	-	-	-	-	2,000
Due to other funds	-	15	23	-	279,279
Due to other governments	-	-	-	-	4,266
Total liabilities	<u>-</u>	<u>15</u>	<u>23</u>	<u>-</u>	<u>353,892</u>
FUND BALANCES (DEFICITS)					
Restricted	<u>9,977</u>	<u>6,536</u>	<u>3,784</u>	<u>3,074</u>	<u>22,376,172</u>
Total fund balances	<u>9,977</u>	<u>6,536</u>	<u>3,784</u>	<u>3,074</u>	<u>22,376,172</u>
Total liabilities and fund balances	<u>\$ 9,977</u>	<u>\$ 6,551</u>	<u>\$ 3,807</u>	<u>\$ 3,074</u>	<u>\$ 22,730,064</u>

San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70

Supplementary Information
Combining Statement of Revenues, Expenditures and Changes in
Fund Balances
Special Revenue Funds
For the Year Ended June 30, 2022

	EV-1 STREETLIGHT CITRUS			COUNTYWIDE	
	(103-1426)	(103-1432)	(103-9393)	(105-1380)	(105-1382)
REVENUES					
Charges for services	\$ -	\$ 61,844	\$ -	\$ -	\$ -
Property taxes	-	-	-	-	-
Investment earnings	(4,125)	(3,513)	-	(28,119)	-
Rents and concessions	-	-	-	-	-
Permit and inspection fees	-	-	-	-	-
Intergovernmental - Other assistance	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>(4,125)</u>	<u>58,331</u>	<u>-</u>	<u>(28,119)</u>	<u>-</u>
EXPENDITURES					
Current - public works:					
Salaries and benefits	59	5,243	3,447	-	-
Services and supplies	1,012	40,062	1,893	-	-
Professional fees	-	-	-	-	-
Utilities	-	-	-	-	-
Rents and leases	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>1,071</u>	<u>45,305</u>	<u>5,340</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,196)</u>	<u>13,026</u>	<u>(5,340)</u>	<u>(28,119)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(5,196)	13,026	(5,340)	(28,119)	-
Fund balances (deficit), beginning	207,479	176,335	263,137	1,664,269	1
Fund balances (deficit), ending	<u>\$ 202,283</u>	<u>\$ 189,361</u>	<u>\$ 257,797</u>	<u>\$ 1,636,150</u>	<u>\$ 1</u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Continued)
Special Revenue Funds
For the Year Ended June 30, 2022**

	COUNTYWIDE				
	(105-1384)	(105-1386)	(105-7430)	(105-7514)	(105-7680)
REVENUES					
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -
Property taxes	-	-	-	-	-
Investment earnings	(53,776)	(80,845)	(1)	-	(12)
Rents and concessions	-	-	-	-	-
Permit and inspection fees	-	-	-	-	-
Intergovernmental - Other assistance	-	-	-	-	-
Other	-	-	19,471	-	-
Total revenues	<u>(53,776)</u>	<u>(80,845)</u>	<u>19,470</u>	<u>-</u>	<u>(12)</u>
EXPENDITURES					
Current - public works:					
Salaries and benefits	-	-	-	-	-
Services and supplies	-	-	-	-	-
Professional fees	-	-	-	-	-
Utilities	-	-	-	-	-
Rents and leases	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(53,776)</u>	<u>(80,845)</u>	<u>19,470</u>	<u>-</u>	<u>(12)</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(53,776)	(80,845)	19,470	-	(12)
Fund balances (deficit), beginning	2,664,035	4,065,476	(19,432)	2	635
Fund balances (deficit), ending	<u>\$ 2,610,259</u>	<u>\$ 3,984,631</u>	<u>\$ 38</u>	<u>\$ 2</u>	<u>\$ 623</u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Continued)
Special Revenue Funds
For the Year Ended June 30, 2022**

	COUNTYWIDE				
	(105-9392)	(105-9394)	(105-9395)	(105-9396)	(105-9397)
REVENUES					
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -
Property taxes	-	-	-	-	-
Investment earnings	-	-	-	-	-
Rents and concessions	-	-	-	-	-
Permit and inspection fees	-	-	-	-	-
Intergovernmental - Other assistance	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES					
Current - public works:					
Salaries and benefits	-	-	-	-	-
Services and supplies	-	-	-	-	-
Professional fees	-	-	-	-	-
Utilities	-	-	-	-	-
Rents and leases	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-	-
Fund balances (deficit), beginning	11	20	4	44	8
Fund balances (deficit), ending	<u>\$ 11</u>	<u>\$ 20</u>	<u>\$ 4</u>	<u>\$ 44</u>	<u>\$ 8</u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Continued)
Special Revenue Funds
For the Year Ended June 30, 2022**

	COUNTYWIDE	LAKE ARROWHEAD DAM	DB-1 BLOOMINGTON	P-12 STREETLIGHT & PAVING	G WRIGHTWOOD
	(105-9398)	(130-1408)	(131-1414)	(132-1504)	(155-1438)
REVENUES					
Charges for services	\$ -	\$ 175	\$ 51,006	\$ 28,745	\$ 205,941
Property taxes	-	664,700	78	-	58,391
Investment earnings	-	(54,492)	(4,488)	(2,303)	(11,091)
Rents and concessions	-	96,745	-	-	-
Permit and inspection fees	-	-	-	-	-
Intergovernmental - Other assistance	-	9,067	-	-	151
Other	-	-	-	-	2,783
Total revenues	-	716,195	46,596	26,442	256,175
EXPENDITURES					
Current - public works:					
Salaries and benefits	-	78,333	5,171	1,296	20,579
Services and supplies	-	243,347	21,982	20,615	249,538
Professional fees	-	-	-	-	-
Utilities	-	-	-	-	-
Rents and leases	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	-	321,680	27,153	21,911	270,117
Excess (deficiency) of revenues over (under) expenditures	-	394,515	19,443	4,531	(13,942)
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	-	394,515	19,443	4,531	(13,942)
Fund balances (deficit), beginning	60	2,661,200	230,285	116,391	599,272
Fund balances (deficit), ending	\$ 60	\$ 3,055,715	\$ 249,728	\$ 120,922	\$ 585,330

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Continued)
Special Revenue Funds
For the Year Ended June 30, 2022**

	M WONDER VALLEY ROAD (180-1462)	SL-4 ZONE BLMGTN STRTLGH (202-1762)	P-13 EL RANCHO VRDE LNDSC (204-1510)	M WONDER VALLEY PARK (205-1464)	P-10 MENTONE (208-1498)
REVENUES					
Charges for services	\$ 213,831	\$ 3,595	\$ 82,401	\$ 49,096	\$ 64,000
Property taxes	27,926	-	655	7,244	-
Investment earnings	(4,428)	(766)	(3,934)	(1,519)	(1,899)
Rents and concessions	-	-	-	13,527	-
Permit and inspection fees	182	-	-	-	-
Intergovernmental - Other assistance	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>237,511</u>	<u>2,829</u>	<u>79,122</u>	<u>68,348</u>	<u>62,101</u>
EXPENDITURES					
Current - public works:					
Salaries and benefits	91,517	-	2,526	51,050	2,337
Services and supplies	120,996	854	55,177	37,752	63,195
Professional fees	-	-	-	-	-
Utilities	-	-	-	1,162	-
Rents and leases	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>212,513</u>	<u>854</u>	<u>57,703</u>	<u>89,964</u>	<u>65,532</u>
Excess (deficiency) of revenues over (under) expenditures	<u>24,998</u>	<u>1,975</u>	<u>21,419</u>	<u>(21,616)</u>	<u>(3,431)</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	24,998	1,975	21,419	(21,616)	(3,431)
Fund balances (deficit), beginning	221,797	39,574	200,959	73,311	95,160
Fund balances (deficit), ending	<u>\$ 246,795</u>	<u>\$ 41,549</u>	<u>\$ 222,378</u>	<u>\$ 51,695</u>	<u>\$ 91,729</u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Continued)
Special Revenue Funds
For the Year Ended June 30, 2022**

	SL-5 STREETLIGHTS (210-1768)	P-6 EL MIRAGE PARK (212-1480)	P-6 EL MIRAGE PARK (212-1486)	P-8 FONTANA PARK (214-1492)	P-18 RANDALL CROSSING FONTANA (217-1534)
REVENUES					
Charges for services	\$ 48,145	\$ -	\$ 32,188	\$ -	\$ 14,621
Property taxes	828	-	2,799	-	-
Investment earnings	(2,738)	(4)	(634)	(2)	(947)
Rents and concessions	-	-	160	-	-
Permit and inspection fees	-	-	-	-	-
Intergovernmental - Other assistance	-	-	-	-	-
Other	-	-	1,349	-	-
Total revenues	<u>46,235</u>	<u>(4)</u>	<u>35,862</u>	<u>(2)</u>	<u>13,674</u>
EXPENDITURES					
Current - public works:					
Salaries and benefits	474	-	6,381	-	1,901
Services and supplies	35,508	-	15,545	-	8,148
Professional fees	-	-	-	-	-
Utilities	-	-	-	-	-
Rents and leases	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>35,982</u>	<u>-</u>	<u>21,926</u>	<u>-</u>	<u>10,049</u>
Excess (deficiency) of revenues over (under) expenditures	<u>10,253</u>	<u>(4)</u>	<u>13,936</u>	<u>(2)</u>	<u>3,625</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	10,253	(4)	13,936	(2)	3,625
Fund balances (deficit), beginning	138,484	47	32,216	161	49,129
Fund balances (deficit), ending	<u>\$ 148,737</u>	<u>\$ 43</u>	<u>\$ 46,152</u>	<u>\$ 159</u>	<u>\$ 52,754</u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Continued)
Special Revenue Funds
For the Year Ended June 30, 2022**

	P-19 GREGORY CROSSING BLOOMINGTON (218-1540)	P-20 MULBERRY HEIGHTS (219-1546)	R-2 TWIN PEAKS (225-1552)	R-3 ERWIN LAKE (230-1558)	R-4 CEDAR GLEN (235-1564)
REVENUES					
Charges for services	\$ 22,962	\$ 24,353	\$ 87,341	\$ 12,936	\$ 2,600
Property taxes	-	-	22,903	78,862	13
Investment earnings	(1,375)	(1,712)	(5,390)	(3,116)	(53)
Rents and concessions	-	-	-	-	-
Permit and inspection fees	-	-	-	1,049	209
Intergovernmental - Other assistance	-	-	88	538	-
Other	-	-	-	-	-
Total revenues	<u>21,587</u>	<u>22,641</u>	<u>104,942</u>	<u>90,269</u>	<u>2,769</u>
EXPENDITURES					
Current - public works:					
Salaries and benefits	1,326	1,326	11,945	7,400	2,373
Services and supplies	10,093	10,812	19,316	35,990	862
Professional fees	-	-	-	-	-
Utilities	-	-	-	-	-
Rents and leases	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>11,419</u>	<u>12,138</u>	<u>31,261</u>	<u>43,390</u>	<u>3,235</u>
Excess (deficiency) of revenues over (under) expenditures	<u>10,168</u>	<u>10,503</u>	<u>73,681</u>	<u>46,879</u>	<u>(466)</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	10,168	10,503	73,681	46,879	(466)
Fund balances (deficit), beginning	72,613	89,265	270,432	162,911	1,814
Fund balances (deficit), ending	<u>\$ 82,781</u>	<u>\$ 99,768</u>	<u>\$ 344,113</u>	<u>\$ 209,790</u>	<u>\$ 1,348</u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Continued)
Special Revenue Funds
For the Year Ended June 30, 2022**

	R-5 SUGARLOAF (240-1570)	R-8 RIVERSIDE TERRACE (255-1582)	R-9 RIM FOREST (260-1588)	R-12 BALDWIN LAKE (270-1594)	R-13 LAKE ARROWHEAD (275-1600)
REVENUES					
Charges for services	\$ 300,920	\$ 25,803	\$ 8,067	\$ 13,101	\$ 8,941
Property taxes	5,594	-	18	608	-
Investment earnings	(17,508)	(4,730)	(66)	(322)	(698)
Rents and concessions	-	-	-	-	-
Permit and inspection fees	7,517	-	173	-	-
Intergovernmental - Other assistance	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>296,523</u>	<u>21,073</u>	<u>8,192</u>	<u>13,387</u>	<u>8,243</u>
EXPENDITURES					
Current - public works:					
Salaries and benefits	26,794	1,259	1,857	535	3,016
Services and supplies	80,844	9,018	7,194	162	1,953
Professional fees	-	-	-	-	-
Utilities	(250)	-	-	-	-
Rents and leases	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>107,388</u>	<u>10,277</u>	<u>9,051</u>	<u>697</u>	<u>4,969</u>
Excess (deficiency) of revenues over (under) expenditures	<u>189,135</u>	<u>10,796</u>	<u>(859)</u>	<u>12,690</u>	<u>3,274</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	189,135	10,796	(859)	12,690	3,274
Fund balances (deficit), beginning	885,010	219,597	2,513	14,256	33,964
Fund balances (deficit), ending	<u>\$ 1,074,145</u>	<u>\$ 230,393</u>	<u>\$ 1,654</u>	<u>\$ 26,946</u>	<u>\$ 37,238</u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Continued)
Special Revenue Funds
For the Year Ended June 30, 2022**

	R-15 LANDERS (280-1606)	R-16 RUNNING SPRINGS (285-1612)	GH DETENTION CENTER (306-1450)	(306-1452)	TV2 MORONGO VALLEY TV (330-1774)
REVENUES					
Charges for services	\$ 77,813	\$ 12,300	\$ 17,512	\$ 139,437	\$ -
Property taxes	-	62	8	308	228,465
Investment earnings	(2,988)	(907)	(9,944)	(5,685)	(34,115)
Rents and concessions	-	-	-	-	1,200
Permit and inspection fees	-	-	-	-	-
Intergovernmental - Other assistance	-	-	-	-	1,540
Other	-	-	-	7,721	-
Total revenues	<u>74,825</u>	<u>11,455</u>	<u>7,576</u>	<u>141,781</u>	<u>197,090</u>
EXPENDITURES					
Current - public works:					
Salaries and benefits	28,828	613	7,348	-	25,123
Services and supplies	51,829	7,630	30,008	115,784	69,607
Professional fees	-	-	-	-	9,419
Utilities	-	-	-	-	-
Rents and leases	-	-	-	-	-
Capital outlay	-	-	-	-	126
Total expenditures	<u>80,657</u>	<u>8,243</u>	<u>37,356</u>	<u>115,784</u>	<u>104,275</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,832)</u>	<u>3,212</u>	<u>(29,780)</u>	<u>25,997</u>	<u>92,815</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(5,832)	3,212	(29,780)	25,997	92,815
Fund balances (deficit), beginning	159,640	44,803	500,047	283,865	1,742,952
Fund balances (deficit), ending	<u>\$ 153,808</u>	<u>\$ 48,015</u>	<u>\$ 470,267</u>	<u>\$ 309,862</u>	<u>\$ 1,835,767</u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Continued)
Special Revenue Funds
For the Year Ended June 30, 2022**

	TV5 MESA TV TRANSLATOR (331-1786)	T4 WONDER VALLEY TV (332-1780)	W HINKLEY PARK (335-1792)	R-20 FLAMINGO HEIGHTS (410-1624)	R-7 LAKE ARROWHEAD (465-1576)
REVENUES					
Charges for services	\$ 172,476	\$ 25,652	\$ -	\$ 11,943	\$ 6,300
Property taxes	9,748	3,748	4,914	724	-
Investment earnings	(26,621)	(8,524)	(23)	(295)	(617)
Rents and concessions	10,134	10,134	15,114	-	-
Permit and inspection fees	-	-	-	-	209
Intergovernmental - Other assistance	-	-	23	-	-
Other	-	-	-	-	-
Total revenues	<u>165,737</u>	<u>31,010</u>	<u>20,028</u>	<u>12,372</u>	<u>5,892</u>
EXPENDITURES					
Current - public works:					
Salaries and benefits	6,380	5,282	5,332	5,003	2,381
Services and supplies	47,648	15,103	3,583	8,645	2,740
Professional fees	1,248	3,872	-	-	-
Utilities	-	-	725	-	-
Rents and leases	295	295	-	-	-
Capital outlay	22,056	-	-	-	-
Total expenditures	<u>77,627</u>	<u>24,552</u>	<u>9,640</u>	<u>13,648</u>	<u>5,121</u>
Excess (deficiency) of revenues over (under) expenditures	<u>88,110</u>	<u>6,458</u>	<u>10,388</u>	<u>(1,276)</u>	<u>771</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	6,500	-	-	-	-
Total other financing sources (uses)	<u>6,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	94,610	6,458	10,388	(1,276)	771
Fund balances (deficit), beginning	1,363,228	429,868	(7,874)	17,974	32,139
Fund balances (deficit), ending	<u><u>\$ 1,457,838</u></u>	<u><u>\$ 436,326</u></u>	<u><u>\$ 2,514</u></u>	<u><u>\$ 16,698</u></u>	<u><u>\$ 32,910</u></u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Continued)
Special Revenue Funds
For the Year Ended June 30, 2022**

	R-19 COPPER MOUNTAIN (470-1618)	R-21 MTN VIEW (480-1630)	AD 2018-1 SNOWDROP RD (486-1812) (486-7390)		P-14 LANDSCAPE/ MAINT/STREET (497-1516)
REVENUES					
Charges for services	\$ 43,295	\$ 2,476	\$ 24,698	\$ 23,120	\$ 42,766
Property taxes	5,097	139	-	-	-
Investment earnings	(895)	(25)	(55)	(2,684)	(3,277)
Rents and concessions	-	-	-	-	-
Permit and inspection fees	-	-	-	-	-
Intergovernmental - Other assistance	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>47,497</u>	<u>2,590</u>	<u>24,643</u>	<u>20,436</u>	<u>39,489</u>
EXPENDITURES					
Current - public works:					
Salaries and benefits	6,825	469	-	-	1,786
Services and supplies	34,041	893	-	-	63,867
Professional fees	-	-	-	-	-
Utilities	-	-	-	-	-
Rents and leases	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>40,866</u>	<u>1,362</u>	<u>-</u>	<u>-</u>	<u>65,653</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,631</u>	<u>1,228</u>	<u>24,643</u>	<u>20,436</u>	<u>(26,164)</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	6,631	1,228	24,643	20,436	(26,164)
Fund balances (deficit), beginning	53,225	1,090	-	4,751	164,642
Fund balances (deficit), ending	<u>\$ 59,856</u>	<u>\$ 2,318</u>	<u>\$ 24,643</u>	<u>\$ 25,187</u>	<u>\$ 138,478</u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Continued)
Special Revenue Funds
For the Year Ended June 30, 2022**

	R-39 HIGHLAND EST-PHELAN (527-1702)	R-23 MILE HIGH PARK (531-1642)	R-29 YUCCA MESA ROAD (532-1660)	R-30 VERDEMONT (533-1666)	R-31 LYTLE CREEK (534-1672)
REVENUES					
Charges for services	\$ 68,850	\$ 16,799	\$ 7,198	\$ 2,300	\$ 2,864
Property taxes	326	17	136	-	14
Investment earnings	(4,874)	(879)	(169)	(59)	(75)
Rents and concessions	-	-	-	-	-
Permit and inspection fees	-	-	-	-	-
Intergovernmental - Other assistance	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>64,302</u>	<u>15,937</u>	<u>7,165</u>	<u>2,241</u>	<u>2,803</u>
EXPENDITURES					
Current - public works:					
Salaries and benefits	5,383	1,567	695	703	1,185
Services and supplies	116,183	13,235	3,777	398	345
Professional fees	-	-	-	-	-
Utilities	-	-	-	-	-
Rents and leases	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>121,566</u>	<u>14,802</u>	<u>4,472</u>	<u>1,101</u>	<u>1,530</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(57,264)</u>	<u>1,135</u>	<u>2,693</u>	<u>1,140</u>	<u>1,273</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(57,264)	1,135	2,693	1,140	1,273
Fund balances (deficit), beginning	256,132	43,823	10,443	2,569	3,610
Fund balances (deficit), ending	<u>\$ 198,868</u>	<u>\$ 44,958</u>	<u>\$ 13,136</u>	<u>\$ 3,709</u>	<u>\$ 4,883</u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Continued)
Special Revenue Funds
For the Year Ended June 30, 2022**

	R-33 FAIRWAY BIG BEAR (537-1678)	R-34 BIG BEAR (538-1684)	R-35 CEDAR GLEN (539-1690)	R-36 PAN SPRINGS ROAD (541-1696)	R-26 YUCCA MESA (542-1654)
REVENUES					
Charges for services	\$ 9,198	\$ 2,500	\$ 2,099	\$ 9,150	\$ 6,599
Property taxes	280	12	-	193	88
Investment earnings	(706)	(25)	(34)	(616)	(185)
Rents and concessions	-	-	-	-	-
Permit and inspection fees	-	-	-	-	-
Intergovernmental - Other assistance	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>8,772</u>	<u>2,487</u>	<u>2,065</u>	<u>8,727</u>	<u>6,502</u>
EXPENDITURES					
Current - public works:					
Salaries and benefits	270	546	2,482	490	1,299
Services and supplies	3,316	2,692	864	4,694	4,029
Professional fees	-	-	-	-	-
Utilities	-	-	-	-	-
Rents and leases	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>3,586</u>	<u>3,238</u>	<u>3,346</u>	<u>5,184</u>	<u>5,328</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,186</u>	<u>(751)</u>	<u>(1,281)</u>	<u>3,543</u>	<u>1,174</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	5,186	(751)	(1,281)	3,543	1,174
Fund balances (deficit), beginning	35,384	1,409	1,424	31,313	11,218
Fund balances (deficit), ending	<u>\$ 40,570</u>	<u>\$ 658</u>	<u>\$ 143</u>	<u>\$ 34,856</u>	<u>\$ 12,392</u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Continued)
Special Revenue Funds
For the Year Ended June 30, 2022**

	R-22 TWIN PEAKS (543-1636)	R-28 LUCERNE VALLEY (544-1648)	SL-8 SAN BERNARDINO (548-1769)	SL-9 MENTONE (549-1770)	SL-10 SAN BERNARDINO (550-1771)
REVENUES					
Charges for services	\$ 18,700	\$ 899	\$ 2,657	\$ 3,120	\$ 872
Property taxes	104	-	-	-	-
Investment earnings	(188)	(18)	(40)	(49)	(44)
Rents and concessions	-	-	-	-	-
Permit and inspection fees	175	-	-	-	-
Intergovernmental - Other assistance	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>18,791</u>	<u>881</u>	<u>2,617</u>	<u>3,071</u>	<u>828</u>
EXPENDITURES					
Current - public works:					
Salaries and benefits	1,349	-	-	-	-
Services and supplies	7,791	-	-	-	133
Professional fees	-	-	-	-	-
Utilities	-	-	-	-	-
Rents and leases	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>9,140</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>133</u>
Excess (deficiency) of revenues over (under) expenditures	<u>9,651</u>	<u>881</u>	<u>2,617</u>	<u>3,071</u>	<u>695</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	9,651	881	2,617	3,071	695
Fund balances (deficit), beginning	(202)	716	2,562	3,113	3,363
Fund balances (deficit), ending	<u>\$ 9,449</u>	<u>\$ 1,597</u>	<u>\$ 5,179</u>	<u>\$ 6,184</u>	<u>\$ 4,058</u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Continued)
Special Revenue Funds
For the Year Ended June 30, 2022**

	DB-3 MILL POND (552-1421)	R-40 UPPER NO. BAY LAKE (553-1708)	SL-6 AGUA MANSA (554-1766)	SL-7 MENTONE (555-1767)	R-41 QUAIL SUMMIT (557-1714)
REVENUES					
Charges for services	\$ 23,287	\$ 17,750	\$ 4,950	\$ 3,293	\$ 10,456
Property taxes	646	220	-	3	294
Investment earnings	(306)	(2,684)	(77)	(50)	(503)
Rents and concessions	-	-	-	-	-
Permit and inspection fees	-	-	-	-	-
Intergovernmental - Other assistance	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>23,627</u>	<u>15,286</u>	<u>4,873</u>	<u>3,246</u>	<u>10,247</u>
EXPENDITURES					
Current - public works:					
Salaries and benefits	2,167	2,306	-	-	229
Services and supplies	642	1,277	-	-	5,442
Professional fees	-	-	-	-	-
Utilities	-	-	-	-	-
Rents and leases	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>2,809</u>	<u>3,583</u>	<u>-</u>	<u>-</u>	<u>5,671</u>
Excess (deficiency) of revenues over (under) expenditures	<u>20,818</u>	<u>11,703</u>	<u>4,873</u>	<u>3,246</u>	<u>4,576</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	20,818	11,703	4,873	3,246	4,576
Fund balances (deficit), beginning	18,760	136,929	4,839	3,126	27,810
Fund balances (deficit), ending	<u>\$ 39,578</u>	<u>\$ 148,632</u>	<u>\$ 9,712</u>	<u>\$ 6,372</u>	<u>\$ 32,386</u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Continued)
Special Revenue Funds
For the Year Ended June 30, 2022**

	R-42 WINDY PASS (559-1720)	R-44 SAW PIT CANYON (562-1726)	R-45 ERWIN LAKE SOUTH (564-1732)	P-16 EC LANDSCAPE MAINT (565-1522)	R-46 SOUTH FAIRWAY DR IV (566-1738)
REVENUES					
Charges for services	\$ 54,374	\$ 11,000	\$ 11,359	\$ 20,801	\$ 7,093
Property taxes	188	-	56	-	63
Investment earnings	(4,004)	(415)	(1,007)	(1,507)	(366)
Rents and concessions	-	-	-	-	-
Permit and inspection fees	205	-	-	-	-
Intergovernmental - Other assistance	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>50,763</u>	<u>10,585</u>	<u>10,408</u>	<u>19,294</u>	<u>6,790</u>
EXPENDITURES					
Current - public works:					
Salaries and benefits	1,701	4,862	466	1,900	704
Services and supplies	533	2,464	1,357	19,789	1,167
Professional fees	-	-	-	-	-
Utilities	-	-	-	-	-
Rents and leases	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>2,234</u>	<u>7,326</u>	<u>1,823</u>	<u>21,689</u>	<u>1,871</u>
Excess (deficiency) of revenues over (under) expenditures	<u>48,529</u>	<u>3,259</u>	<u>8,585</u>	<u>(2,395)</u>	<u>4,919</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	48,529	3,259	8,585	(2,395)	4,919
Fund balances (deficit), beginning	195,321	20,816	49,949	78,028	19,237
Fund balances (deficit), ending	<u>\$ 243,850</u>	<u>\$ 24,075</u>	<u>\$ 58,534</u>	<u>\$ 75,633</u>	<u>\$ 24,156</u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Continued)
Special Revenue Funds
For the Year Ended June 30, 2022**

	R-47 ROCKY POINT (567-1744)	R48 ERWIN LAKE WEST (568-1733)	R-49 FAWNSKIN (569-1735)	DB-2 BIG BEAR (570-1420)	SPECIAL ASSESSMENTS (573-7703)
REVENUES					
Charges for services	\$ 25,634	\$ 20,928	\$ 21,257	\$ 18,561	\$ -
Property taxes	164	-	-	-	-
Investment earnings	(2,072)	(1,013)	(644)	(3,233)	-
Rents and concessions	-	-	-	-	-
Permit and inspection fees	-	-	-	-	-
Intergovernmental - Other assistance	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>23,726</u>	<u>19,915</u>	<u>20,613</u>	<u>15,328</u>	<u>-</u>
EXPENDITURES					
Current - public works:					
Salaries and benefits	1,844	572	14,710	1,038	-
Services and supplies	1,051	1,613	7,279	215	-
Professional fees	-	-	-	-	-
Utilities	-	-	-	-	-
Rents and leases	-	-	-	-	-
Capital outlay	-	-	101,659	-	-
Total expenditures	<u>2,895</u>	<u>2,185</u>	<u>123,648</u>	<u>1,253</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>20,831</u>	<u>17,730</u>	<u>(103,035)</u>	<u>14,075</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	20,831	17,730	(103,035)	14,075	-
Fund balances (deficit), beginning	91,328	54,080	105,656	166,099	24,828
Fund balances (deficit), ending	<u>\$ 112,159</u>	<u>\$ 71,810</u>	<u>\$ 2,621</u>	<u>\$ 180,174</u>	<u>\$ 24,828</u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Continued)
Special Revenue Funds
For the Year Ended June 30, 2022**

	SPECIAL ASSESSMENTS (573-7704)	SL-2 CHINO STREETLIGHTS (577-1750)	SL-3 MENTONE STRT LIGHT (578-1756)	SL-11 (551-1772)	TOTAL
REVENUES					
Charges for services	\$ -	\$ 3,468	\$ 3,253	\$ 3,088	\$ 2,376,757
Property taxes	-	-	-	-	1,126,636
Investment earnings	-	(86)	(47)	(14)	(417,250)
Rents and concessions	-	-	-	-	147,014
Permit and inspection fees	-	-	-	-	9,719
Intergovernmental - Other assistance	-	-	-	-	11,407
Other	-	-	-	-	31,324
Total revenues	-	3,382	3,206	3,074	3,285,607
EXPENDITURES					
Current - public works:					
Salaries and benefits	-	-	-	-	471,983
Services and supplies	-	1,361	2,058	-	1,746,951
Professional fees	-	-	-	-	14,539
Utilities	-	-	-	-	1,637
Rents and leases	-	-	-	-	590
Capital outlay	-	-	-	-	123,841
Total expenditures	-	1,361	2,058	-	2,359,541
Excess (deficiency) of revenues over (under) expenditures	-	2,021	1,148	3,074	926,066
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	-	-	-	-	6,500
Total other financing sources (uses)	-	-	-	-	6,500
Net change in fund balances	-	2,021	1,148	3,074	932,566
Fund balances (deficit), beginning	9,977	4,515	2,636	-	21,443,606
Fund balances (deficit), ending	\$ 9,977	\$ 6,536	\$ 3,784	\$ 3,074	\$ 22,376,172

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Balance Sheet
Capital Project Funds
June 30, 2022**

	COUNTYWIDE		LAKE ARROWHEAD DAM	P13 EL RANCHO VERDE	R-2 TWIN PEAKS
	(105-3600)	(105-3604)	(130-3620)	(204-3602)	(225-3636)
ASSETS					
Cash and investments	\$ 1,783,271	\$ 939,082	\$ 479,391	\$ 7,459	\$ 21,367
Due from County special districts	-	-	218,144	-	-
Total assets	<u>\$ 1,783,271</u>	<u>\$ 939,082</u>	<u>\$ 697,535</u>	<u>\$ 7,459</u>	<u>\$ 21,367</u>
LIABILITIES					
Accounts payable	\$ 114,286	\$ 37,099	\$ -	\$ -	\$ -
Due to other funds	22,743	5,381	9,949	-	-
Total liabilities	<u>137,029</u>	<u>42,480</u>	<u>9,949</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Restricted	<u>1,646,242</u>	<u>896,602</u>	<u>687,586</u>	<u>7,459</u>	<u>21,367</u>
Total fund balances	<u>1,646,242</u>	<u>896,602</u>	<u>687,586</u>	<u>7,459</u>	<u>21,367</u>
Total liabilities and fund balances	<u>\$ 1,783,271</u>	<u>\$ 939,082</u>	<u>\$ 697,535</u>	<u>\$ 7,459</u>	<u>\$ 21,367</u>

*San Bernardino County
 Department of Public Works – Special Districts
 County Service Area No. 70*

**Supplementary Information
 Combining Balance Sheet (Continued)
 Capital Project Funds
 June 30, 2022**

	<u>R-15 LANDERS</u> <u>(280-3650)</u>	<u>GH DETENTION</u> <u>CENTER</u> <u>(306-3634)</u>	<u>TV4 WONDER</u> <u>VALLEY TV</u> <u>(332-3700)</u>	<u>TOTAL</u>
ASSETS				
Cash and investments	\$ 5,489	\$ 13,855	\$ 969	\$ 3,250,883
Due from County special districts	-	-	-	218,144
Total assets	<u>\$ 5,489</u>	<u>\$ 13,855</u>	<u>\$ 969</u>	<u>\$ 3,469,027</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ 151,385
Due to other funds	-	-	-	38,073
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>189,458</u>
FUND BALANCES (DEFICITS)				
Restricted	<u>5,489</u>	<u>13,855</u>	<u>969</u>	<u>3,279,569</u>
Total fund balances	<u>5,489</u>	<u>13,855</u>	<u>969</u>	<u>3,279,569</u>
Total liabilities and fund balances	<u>\$ 5,489</u>	<u>\$ 13,855</u>	<u>\$ 969</u>	<u>\$ 3,469,027</u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Statement of Revenues, Expenditures and Changes in
Fund Balances
Capital Project Funds
For the Year Ended June 30, 2022**

	COUNTYWIDE		LAKE ARROWHEAD DAM	P13 EL RANCHO VERDE	R-2 TWIN PEAKS
	(105-3600)	(105-3604)	(130-3620)	(204-3602)	(225-3636)
REVENUES					
Investment earnings	\$ (10,264)	\$ (19,119)	\$ (9,285)	\$ (156)	\$ (417)
Permit and inspection fees	526	-	-	-	872
Other	-	11,425	-	-	-
Total revenues	<u>(9,738)</u>	<u>(7,694)</u>	<u>(9,285)</u>	<u>(156)</u>	<u>455</u>
EXPENDITURES					
Current - public works:					
Salaries and benefits	89,091	4,167	10,539	-	-
Services and supplies	23,023	1,642	104	-	-
Professional fees	22,214	-	-	-	-
Capital outlay	2,422,611	-	6,500	-	-
Total expenditures	<u>2,556,939</u>	<u>5,809</u>	<u>17,143</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,566,677)</u>	<u>(13,503)</u>	<u>(26,428)</u>	<u>(156)</u>	<u>455</u>
OTHER FINANCING SOURCES (USES)					
Transfers in from County	3,317,992	-	218,144	-	-
Total other financing sources (uses)	<u>3,317,992</u>	<u>-</u>	<u>218,144</u>	<u>-</u>	<u>-</u>
Net change in fund balances	751,315	(13,503)	191,716	(156)	455
Fund balances, beginning, as restated	894,927	910,105	495,870	7,615	20,912
Fund balances, ending	<u>\$ 1,646,242</u>	<u>\$ 896,602</u>	<u>\$ 687,586</u>	<u>\$ 7,459</u>	<u>\$ 21,367</u>

*San Bernardino County
Department of Public Works - Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Continued)
Capital Project Funds
For the Year Ended June 30, 2022**

	<u>R-15 LANDERS</u> <u>(280-3650)</u>	<u>GH DETENTION</u> <u>CENTER</u> <u>(306-3634)</u>	<u>TV4 WONDER</u> <u>VALLEY TV</u> <u>(332-3700)</u>	<u>TOTAL</u>
REVENUES				
Investment earnings	\$ (108)	\$ (282)	\$ (19)	\$ (39,650)
Permit and inspection fees	-	-	-	1,398
Other	-	-	-	11,425
Total revenues	<u>(108)</u>	<u>(282)</u>	<u>(19)</u>	<u>(26,827)</u>
EXPENDITURES				
Current - public works:				
Salaries and benefits	-	-	-	103,797
Services and supplies	-	-	-	24,769
Professional fees	-	-	-	22,214
Capital outlay	-	-	-	2,429,111
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,579,891</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(108)</u>	<u>(282)</u>	<u>(19)</u>	<u>(2,606,718)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in from County	-	-	-	3,536,136
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,536,136</u>
Net change in fund balances	(108)	(282)	(19)	929,418
Fund balances, beginning, as restated	5,597	14,137	988	2,350,151
Fund balances, ending	<u>\$ 5,489</u>	<u>\$ 13,855</u>	<u>\$ 969</u>	<u>\$ 3,279,569</u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Statement of Net Position
Water Funds
June 30, 2022**

	F MORONGO VALLEY WATER				J OAK HILLS WATER
	(135-4632)	(135-4634)	(135-4636)	(135-4638)	(165-4674)
ASSETS					
Current assets:					
Cash and investments	\$ 162,278	\$ 84,568	\$ 22,160	\$ 20,448	\$ 3,026,037
Receivables:					
Accounts	-	15,641	-	-	512,350
Taxes	-	1,058	-	-	4,701
Due from other governments	-	-	-	-	-
Total current assets	<u>162,278</u>	<u>101,267</u>	<u>22,160</u>	<u>20,448</u>	<u>3,543,088</u>
Noncurrent assets:					
Capital assets:					
Land	-	4,311	-	-	81,301
Development in progress	-	-	-	-	-
Improvements to land	-	326,195	-	-	15,809,820
Structures and improvements	-	151,790	-	-	162,039
Permanent water rights	-	-	-	-	1,003,600
Equipment and furniture	-	-	-	-	50,881
Vehicles	-	-	-	-	116,442
Accumulated depreciation	-	(280,810)	-	-	(11,969,386)
Total noncurrent assets	<u>-</u>	<u>201,486</u>	<u>-</u>	<u>-</u>	<u>5,254,697</u>
Total assets	<u>162,278</u>	<u>302,753</u>	<u>22,160</u>	<u>20,448</u>	<u>8,797,785</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension	-	4,119	-	-	169,165
Total deferred outflows of resources	<u>-</u>	<u>4,119</u>	<u>-</u>	<u>-</u>	<u>169,165</u>
LIABILITIES					
Current liabilities:					
Accounts payable	-	5,371	-	-	244,653
Retentions payable	-	-	-	-	45,318
Due to other funds	-	49,639	-	32	315,031
Due to other governments	-	-	-	-	-
Loans payable	-	-	-	-	76,810
Bonds payable, matured	-	-	-	-	-
Total current liabilities	<u>-</u>	<u>55,010</u>	<u>-</u>	<u>32</u>	<u>681,812</u>
Noncurrent liabilities:					
Accrued interest payable	-	-	-	-	18,624
Loans payable	-	-	-	-	1,018,900
Advances from other funds	-	-	-	-	-
Advances from County	-	-	-	-	-
Net pension liability	-	4,471	-	-	183,634
Total noncurrent liabilities	<u>-</u>	<u>4,471</u>	<u>-</u>	<u>-</u>	<u>1,221,158</u>
Total liabilities	<u>-</u>	<u>59,481</u>	<u>-</u>	<u>32</u>	<u>1,902,970</u>
DEFERRED INFLOWS OF RESOURCES					
Pension	-	7,574	-	-	311,077
Total deferred inflows of resources	<u>-</u>	<u>7,574</u>	<u>-</u>	<u>-</u>	<u>311,077</u>
NET POSITION					
Net investment in capital assets	-	201,486	-	-	4,158,987
Unrestricted	162,278	38,331	22,160	20,416	2,593,916
Total net position	<u>\$ 162,278</u>	<u>\$ 239,817</u>	<u>\$ 22,160</u>	<u>\$ 20,416</u>	<u>\$ 6,752,903</u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Statement of Net Position (Continued)
Water Funds
June 30, 2022**

	J OAK HILLS WATER				
	(165-4676)	(165-4678)	(165-4680)	(165-4682)	(165-4684)
ASSETS					
Current assets:					
Cash and investments	\$ 5,367	\$ 2,357,095	\$ 1,743,374	\$ 491,649	\$ 1,807,047
Receivables:					
Accounts	-	-	-	-	-
Taxes	-	-	-	-	-
Due from other governments	-	-	-	-	-
Total current assets	<u>5,367</u>	<u>2,357,095</u>	<u>1,743,374</u>	<u>491,649</u>	<u>1,807,047</u>
Noncurrent assets:					
Capital assets:					
Land	-	-	-	-	-
Development in progress	-	-	-	-	322,462
Improvements to land	-	-	-	-	-
Structures and improvements	-	-	-	-	-
Permanent water rights	-	-	-	-	-
Equipment and furniture	-	-	-	-	-
Vehicles	-	-	-	-	-
Accumulated depreciation	-	-	-	-	-
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>322,462</u>
Total assets	<u>5,367</u>	<u>2,357,095</u>	<u>1,743,374</u>	<u>491,649</u>	<u>2,129,509</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension					
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
LIABILITIES					
Current liabilities:					
Accounts payable	-	-	-	-	-
Retentions payable	-	-	-	-	-
Due to other funds	-	-	-	-	33,856
Due to other governments	-	-	-	-	-
Loans payable	-	-	-	-	-
Bonds payable, matured	5,000	-	-	-	-
Total current liabilities	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,856</u>
Noncurrent liabilities:					
Accrued interest payable	-	-	-	-	-
Loans payable	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Advances from County	-	-	-	-	-
Net pension liability	-	-	-	-	-
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,856</u>
DEFERRED INFLOWS OF RESOURCES					
Pension					
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION					
Net investment in capital assets	(5,000)	-	-	-	322,462
Unrestricted	5,367	2,357,095	1,743,374	491,649	1,773,191
Total net position	<u>\$ 367</u>	<u>\$ 2,357,095</u>	<u>\$ 1,743,374</u>	<u>\$ 491,649</u>	<u>\$ 2,095,653</u>

*San Bernardino County
Department of Public Works - Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Statement of Net Position (Continued)
Water Funds
June 30, 2022**

	J OAK		GLEN HELEN		ZONE L	
	HILLS WATER (165-4690)	(165-7376)	(165-7382)	(170-7360)	(170-7364)	
ASSETS						
Current assets:						
Cash and investments	\$ 86,437	\$ 58	\$ 190	\$ 326	\$ 123	
Receivables:						
Accounts	-	-	-	-	-	-
Taxes	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-
Total current assets	<u>86,437</u>	<u>58</u>	<u>190</u>	<u>326</u>	<u>123</u>	
Noncurrent assets:						
Capital assets:						
Land	-	-	-	-	-	-
Development in progress	-	-	-	-	-	-
Improvements to land	-	-	-	-	-	-
Structures and improvements	-	-	-	-	-	-
Permanent water rights	-	-	-	-	-	-
Equipment and furniture	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-
Accumulated depreciation	-	-	-	-	-	-
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>86,437</u>	<u>58</u>	<u>190</u>	<u>326</u>	<u>123</u>	
DEFERRED OUTFLOWS OF RESOURCES						
Pension						
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
LIABILITIES						
Current liabilities:						
Accounts payable	-	-	-	-	-	-
Retentions payable	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-
Loans payable	-	-	-	-	-	-
Bonds payable, matured	-	-	-	-	-	-
Total current liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Noncurrent liabilities:						
Accrued interest payable	-	-	-	-	-	-
Loans payable	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-
Advances from County	-	-	-	-	-	-
Net pension liability	-	-	-	-	-	-
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES						
Pension						
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION						
Net investment in capital assets	-	-	-	-	-	-
Unrestricted	86,437	58	190	326	123	
Total net position	<u>\$ 86,437</u>	<u>\$ 58</u>	<u>\$ 190</u>	<u>\$ 326</u>	<u>\$ 123</u>	

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Statement of Net Position (Continued)
Water Funds
June 30, 2022**

	ZONE L		AD 82-4	W-3 HACIENDA WATER	
	(170-7368)	(170-7373)	(175-7356)	(350-4804)	(350-4806)
ASSETS					
Current assets:					
Cash and investments	\$ 2,622	\$ 226	\$ 9	\$ 636	\$ 122,121
Receivables:					
Accounts	-	-	-	-	37,111
Taxes	-	-	-	-	2,247
Due from other governments	-	-	-	-	-
Total current assets	<u>2,622</u>	<u>226</u>	<u>9</u>	<u>636</u>	<u>161,479</u>
Noncurrent assets:					
Capital assets:					
Land	-	-	-	-	34,551
Development in progress	-	-	-	-	-
Improvements to land	-	-	-	-	564,705
Structures and improvements	-	-	-	-	254,244
Permanent water rights	-	-	-	-	-
Equipment and furniture	-	-	-	-	-
Vehicles	-	-	-	-	-
Accumulated depreciation	-	-	-	-	(451,469)
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>402,031</u>
Total assets	<u>2,622</u>	<u>226</u>	<u>9</u>	<u>636</u>	<u>563,510</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension					
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,188</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,188</u>
LIABILITIES					
Current liabilities:					
Accounts payable	-	-	-	-	17,007
Retentions payable	-	-	-	-	-
Due to other funds	-	-	-	-	103,502
Due to other governments	-	-	-	-	-
Loans payable	-	-	-	-	-
Bonds payable, matured	-	-	-	-	-
Total current liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>120,509</u>
Noncurrent liabilities:					
Accrued interest payable	-	-	-	-	-
Loans payable	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Advances from County	-	-	-	-	-
Net pension liability	-	-	-	-	8,888
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,888</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>129,397</u>
DEFERRED INFLOWS OF RESOURCES					
Pension					
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,057</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,057</u>
NET POSITION					
Net investment in capital assets	-	-	-	-	402,031
Unrestricted	2,622	226	9	636	25,213
Total net position	<u>\$ 2,622</u>	<u>\$ 226</u>	<u>\$ 9</u>	<u>\$ 636</u>	<u>\$ 427,244</u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Statement of Net Position (Continued)
Water Funds
June 30, 2022**

	W-3 HACIENDA WATER		W-4 PIONEERTOWN WATER		
	(350-4808)	(350-4810)	(360-4824)	(360-4826)	(360-4828)
ASSETS					
Current assets:					
Cash and investments	\$ 29,770	\$ 407	\$ 54,457	\$ 46,925	\$ 5,482,451
Receivables:					
Accounts	-	-	-	29,665	-
Taxes	-	-	-	919	-
Due from other governments	-	-	-	-	373,767
Total current assets	<u>29,770</u>	<u>407</u>	<u>54,457</u>	<u>77,509</u>	<u>5,856,218</u>
Noncurrent assets:					
Capital assets:					
Land	-	-	-	23,290	-
Development in progress	-	-	-	-	-
Improvements to land	-	-	-	6,869,560	-
Structures and improvements	-	-	-	-	-
Permanent water rights	-	-	-	-	-
Equipment and furniture	-	-	-	-	-
Vehicles	-	-	-	-	-
Accumulated depreciation	-	-	-	(1,263,457)	-
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,629,393</u>	<u>-</u>
Total assets	<u>29,770</u>	<u>407</u>	<u>54,457</u>	<u>5,706,902</u>	<u>5,856,218</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension					
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,054</u>	<u>-</u>
LIABILITIES					
Current liabilities:					
Accounts payable	-	-	-	3,709	-
Retentions payable	-	-	-	4,800	-
Due to other funds	3,115	-	-	20,242	-
Due to other governments	-	-	-	-	-
Loans payable	-	-	-	-	-
Bonds payable, matured	-	-	-	-	-
Total current liabilities	<u>3,115</u>	<u>-</u>	<u>-</u>	<u>28,751</u>	<u>-</u>
Noncurrent liabilities:					
Accrued interest payable	-	-	-	-	240,686
Loans payable	-	-	-	-	-
Advances from other funds	-	-	-	-	250,000
Advances from County	-	-	-	-	5,600,000
Net pension liability	-	-	-	6,572	-
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,572</u>	<u>6,090,686</u>
Total liabilities	<u>3,115</u>	<u>-</u>	<u>-</u>	<u>35,323</u>	<u>6,090,686</u>
DEFERRED INFLOWS OF RESOURCES					
Pension					
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,133</u>	<u>-</u>
NET POSITION					
Net investment in capital assets	-	-	-	5,629,393	(5,600,000)
Unrestricted	26,655	407	54,457	37,107	5,365,532
Total net position	<u>\$ 26,655</u>	<u>\$ 407</u>	<u>\$ 54,457</u>	<u>\$ 5,666,500</u>	<u>\$ (234,468)</u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Statement of Net Position (Continued)
Water Funds
June 30, 2022**

	CG CEDAR GLEN WATER SYS				TOTAL
	(563-4612)	(563-4614)	(563-4616)	(563-4618)	
ASSETS					
Current assets:					
Cash and investments	\$ 23,596	\$ 20,995	\$ 28,262	\$ 493,556	\$ 16,113,190
Receivables:					
Accounts	83,436	-	-	-	678,203
Taxes	2,731	-	-	-	11,656
Due from other governments	-	-	-	-	373,767
Total current assets	<u>109,763</u>	<u>20,995</u>	<u>28,262</u>	<u>493,556</u>	<u>17,176,816</u>
Noncurrent assets:					
Capital assets:					
Land	189,150	-	-	-	332,603
Development in progress	-	-	-	198	322,660
Improvements to land	8,556,137	-	-	-	32,126,417
Structures and improvements	857,577	-	-	-	1,425,650
Permanent water rights	257,607	-	-	-	1,261,207
Equipment and furniture	-	-	-	-	50,881
Vehicles	40,560	-	-	-	157,002
Accumulated depreciation	(1,846,991)	-	-	-	(15,812,113)
Total noncurrent assets	<u>8,054,040</u>	<u>-</u>	<u>-</u>	<u>198</u>	<u>19,864,307</u>
Total assets	<u>8,163,803</u>	<u>20,995</u>	<u>28,262</u>	<u>493,754</u>	<u>37,041,123</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension	16,524	-	-	-	204,050
Total deferred outflows of resources	<u>16,524</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>204,050</u>
LIABILITIES					
Current liabilities:					
Accounts payable	2,901	-	-	-	273,641
Retentions payable	3,967	-	-	-	54,085
Due to other funds	24,365	-	-	-	549,782
Due to other governments	10,200	-	-	-	10,200
Loans payable	-	-	-	-	76,810
Bonds payable, matured	-	-	-	-	5,000
Total current liabilities	<u>41,433</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>969,518</u>
Noncurrent liabilities:					
Accrued interest payable	-	-	-	-	259,310
Loans payable	-	-	-	-	1,018,900
Advances from other funds	-	-	-	-	250,000
Advances from County	-	-	-	-	5,600,000
Net pension liability	17,938	-	-	-	221,503
Total noncurrent liabilities	<u>17,938</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,349,713</u>
Total liabilities	<u>59,371</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,319,231</u>
DEFERRED INFLOWS OF RESOURCES					
Pension	30,387	-	-	-	375,228
Total deferred inflows of resources	<u>30,387</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>375,228</u>
NET POSITION					
Net investment in capital assets	8,054,040	-	-	198	13,163,597
Unrestricted	36,529	20,995	28,262	493,556	15,387,117
Total net position	<u>\$ 8,090,569</u>	<u>\$ 20,995</u>	<u>\$ 28,262</u>	<u>\$ 493,754</u>	<u>\$ 28,550,714</u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Statement of Revenues, Expenses and Changes in Net Position
Water Funds
For the Year Ended June 30, 2022**

	F MORONGO VALLEY WATER				J OAK HILLS WATER
	(135-4632)	(135-4634)	(135-4636)	(135-4638)	(165-4674)
OPERATING REVENUES					
Sanitation services	\$ -	\$ -	\$ -	\$ -	\$ -
Water sales	-	108,182	-	-	3,272,337
Connection fees	-	-	-	-	315,112
Other services	-	306	-	-	222,074
Total operating revenue	-	108,488	-	-	3,809,523
OPERATING EXPENSES					
Professional services	-	7,135	-	-	13,100
Salaries and benefits	-	33,073	-	32	292,238
Services and supplies	-	109,707	-	8,589	1,319,755
Rents and leases	-	-	-	-	1,485
Utilities	-	11,860	-	-	1,237,929
Depreciation	-	9,124	-	-	407,609
Total operating expenses	-	170,899	-	8,621	3,272,116
Operating income (loss)	-	(62,411)	-	(8,621)	537,407
NON-OPERATING REVENUE (EXPENSES)					
Property taxes	-	19,380	-	-	5,341
Special assessments	-	5,294	-	-	70,587
Investment earnings	(3,293)	(1,290)	(450)	(422)	(45,267)
Interest expense	-	-	-	-	(35,009)
State assistance	-	44,021	-	-	114,688
Penalties	-	1,504	-	-	53,738
Other	-	1,268	-	(64,249)	50,748
Total nonoperating revenue	(3,293)	70,177	(450)	(64,671)	214,826
Income before transfers	(3,293)	7,766	(450)	(73,292)	752,233
TRANSFERS					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total transfers	-	-	-	-	-
Change in net position	(3,293)	7,766	(450)	(73,292)	752,233
Net position, beginning	165,571	232,051	22,610	93,708	6,000,670
Net position, ending	\$ 162,278	\$ 239,817	\$ 22,160	\$ 20,416	\$ 6,752,903

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Statement of Revenues, Expenses and Changes in Net Position (Continued)
Water Funds
For the Year Ended June 30, 2022**

	J OAK HILLS WATER				
	(165-4676)	(165-4678)	(165-4680)	(165-4682)	(165-4684)
OPERATING REVENUES					
Sanitation services	\$ -	\$ -	\$ -	\$ -	\$ -
Water sales	-	-	-	-	-
Connection fees	-	-	-	-	-
Other services	-	-	-	-	-
Total operating revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OPERATING EXPENSES					
Professional services	-	-	-	-	-
Salaries and benefits	-	-	-	-	40,500
Services and supplies	-	-	-	-	3,804
Rents and leases	-	-	-	-	-
Utilities	-	-	-	-	-
Depreciation	-	-	-	-	-
Total operating expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>44,304</u>
Operating income (loss)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(44,304)</u>
NON-OPERATING REVENUE (EXPENSES)					
Property taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Investment earnings	-	(47,824)	(35,374)	(9,978)	(39,248)
Interest expense	-	-	-	-	-
State assistance	-	-	-	-	-
Penalties	-	-	-	-	-
Other	-	-	-	(1,600)	43,702
Total nonoperating revenue	<u>-</u>	<u>(47,824)</u>	<u>(35,374)</u>	<u>(11,578)</u>	<u>4,454</u>
Income before transfers	<u>-</u>	<u>(47,824)</u>	<u>(35,374)</u>	<u>(11,578)</u>	<u>(39,850)</u>
TRANSFERS					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	-	(47,824)	(35,374)	(11,578)	(39,850)
Net position, beginning	367	2,404,919	1,778,748	503,227	2,135,503
Net position, ending	<u>\$ 367</u>	<u>\$ 2,357,095</u>	<u>\$ 1,743,374</u>	<u>\$ 491,649</u>	<u>\$ 2,095,653</u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Statement of Revenues, Expenses and Changes in Net Position (Continued)
Water Funds
For the Year Ended June 30, 2022**

	J OAK		GLEN HELEN		ZONE L	
	HILLS WATER (165-4690)	(165-7376)	(165-7382)	(170-7360)	(170-7364)	
OPERATING REVENUES						
Sanitation services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water sales	-	-	-	-	-	-
Connection fees	-	-	-	-	-	-
Other services	-	-	-	-	-	-
Total operating revenue	-	-	-	-	-	-
OPERATING EXPENSES						
Professional services	-	-	-	-	-	-
Salaries and benefits	-	-	-	-	-	-
Services and supplies	-	-	-	-	-	-
Rents and leases	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Total operating expenses	-	-	-	-	-	-
Operating income (loss)	-	-	-	-	-	-
NON-OPERATING REVENUE (EXPENSES)						
Property taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Investment earnings	(1,753)	-	(4)	(7)	(2)	(2)
Interest expense	-	-	-	-	-	-
State assistance	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total nonoperating revenue	(1,753)	-	(4)	(7)	(2)	(2)
Income before transfers	(1,753)	-	(4)	(7)	(2)	(2)
TRANSFERS						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total transfers	-	-	-	-	-	-
Change in net position	(1,753)	-	(4)	(7)	(2)	(2)
Net position, beginning	88,190	58	194	333	125	125
Net position, ending	\$ 86,437	\$ 58	\$ 190	\$ 326	\$ 123	\$ 123

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Statement of Revenues, Expenses and Changes in Net Position (Continued)
Water Funds
For the Year Ended June 30, 2022**

	ZONE L		AD 82-4	W-3 HACIENDA WATER	
	(170-7368)	(170-7373)	(175-7356)	(350-4804)	(350-4806)
OPERATING REVENUES					
Sanitation services	\$ -	\$ -	\$ -	\$ -	\$ -
Water sales	-	-	-	-	215,048
Connection fees	-	-	-	-	-
Other services	-	-	-	-	399
Total operating revenue	-	-	-	-	215,447
OPERATING EXPENSES					
Professional services	-	-	-	-	-
Salaries and benefits	-	-	-	-	69,528
Services and supplies	-	-	-	-	201,202
Rents and leases	-	-	-	-	-
Utilities	-	-	-	-	26,958
Depreciation	-	-	-	-	22,255
Total operating expenses	-	-	-	-	319,943
Operating income (loss)	-	-	-	-	(104,496)
NON-OPERATING REVENUE (EXPENSES)					
Property taxes	-	-	-	-	31,156
Special assessments	-	-	-	-	8,202
Investment earnings	(54)	(6)	-	(203)	(3,560)
Interest expense	-	-	-	-	-
State assistance	-	-	-	-	82,059
Penalties	-	-	-	-	1,590
Other	-	-	-	-	85,795
Total nonoperating revenue	(54)	(6)	-	(203)	205,242
Income before transfers	(54)	(6)	-	(203)	100,746
TRANSFERS					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total transfers	-	-	-	-	-
Change in net position	(54)	(6)	-	(203)	100,746
Net position, beginning	2,676	232	9	839	326,498
Net position, ending	\$ 2,622	\$ 226	\$ 9	\$ 636	\$ 427,244

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Statement of Revenues, Expenses and Changes in Net Position (Continued)
Water Funds
For the Year Ended June 30, 2022**

	W-3 HACIENDA WATER		W-4 PIONEERTOWN WATER		
	(350-4808)	(350-4810)	(360-4824)	(360-4826)	(360-4828)
OPERATING REVENUES					
Sanitation services	\$ -	\$ -	\$ -	\$ -	\$ -
Water sales	-	-	-	159,774	-
Connection fees	-	-	-	-	-
Other services	-	-	-	2,757	-
Total operating revenue	-	-	-	162,531	-
OPERATING EXPENSES					
Professional services	-	-	-	-	-
Salaries and benefits	3,115	-	-	79,717	-
Services and supplies	88,715	-	-	67,532	-
Rents and leases	-	-	-	1,000	-
Utilities	-	-	-	26,755	-
Depreciation	-	-	-	316,627	-
Total operating expenses	91,830	-	-	491,631	-
Operating income (loss)	(91,830)	-	-	(329,100)	-
NON-OPERATING REVENUE (EXPENSES)					
Property taxes	-	-	-	262	-
Special assessments	-	-	-	10,062	-
Investment earnings	-	(102)	(1,105)	(1,129)	(66,599)
Interest expense	-	-	-	-	(46,032)
State assistance	-	-	-	7,123	-
Penalties	-	-	-	1,478	-
Other	(146,398)	-	-	7,446	-
Total nonoperating revenue	(146,398)	(102)	(1,105)	25,242	(112,631)
Income before transfers	(238,228)	(102)	(1,105)	(303,858)	(112,631)
TRANSFERS					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total transfers	-	-	-	-	-
Change in net position	(238,228)	(102)	(1,105)	(303,858)	(112,631)
Net position, beginning	264,883	509	55,562	5,970,358	(121,837)
Net position, ending	\$ 26,655	\$ 407	\$ 54,457	\$ 5,666,500	\$ (234,468)

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Statement of Revenues, Expenses and Changes in Net Position (Continued)
Water Funds
For the Year Ended June 30, 2022**

	CG CEDAR GLEN WATER SYS				TOTAL
	(563-4612)	(563-4614)	(563-4616)	(563-4618)	
OPERATING REVENUES					
Sanitation services	\$ 1,207	\$ -	\$ -	\$ -	\$ 1,207
Water sales	352,724	-	-	-	4,108,065
Connection fees	14,685	-	-	-	329,797
Other services	10,799	-	-	-	236,335
Total operating revenue	<u>379,415</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,675,404</u>
OPERATING EXPENSES					
Professional services	-	-	-	-	20,235
Salaries and benefits	(8,481)	-	-	-	509,722
Services and supplies	68,925	-	-	-	1,868,229
Rents and leases	16,374	-	-	-	18,859
Utilities	88,922	-	-	-	1,392,424
Depreciation	349,578	-	-	-	1,105,193
Total operating expenses	<u>515,318</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,914,662</u>
Operating income (loss)	<u>(135,903)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(239,258)</u>
NON-OPERATING REVENUE (EXPENSES)					
Property taxes	19,202	-	-	-	75,341
Special assessments	39,115	-	-	-	133,260
Investment earnings	(770)	(426)	(569)	(11,085)	(270,520)
Interest expense	-	-	-	-	(81,041)
State assistance	13,606	-	-	-	261,497
Penalties	5,405	-	-	-	63,715
Other	864,284	-	-	(857,692)	(16,696)
Total nonoperating revenue	<u>940,842</u>	<u>(426)</u>	<u>(569)</u>	<u>(868,777)</u>	<u>165,556</u>
Income before transfers	<u>804,939</u>	<u>(426)</u>	<u>(569)</u>	<u>(868,777)</u>	<u>(73,702)</u>
TRANSFERS					
Transfers in	-	-	-	857,577	857,577
Transfers out	<u>(857,577)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(857,577)</u>
Total transfers	<u>(857,577)</u>	<u>-</u>	<u>-</u>	<u>857,577</u>	<u>-</u>
Change in net position	(52,638)	(426)	(569)	(11,200)	(73,702)
Net position, beginning	8,143,207	21,421	28,831	504,954	28,624,416
Net position, ending	<u>\$ 8,090,569</u>	<u>\$ 20,995</u>	<u>\$ 28,262</u>	<u>\$ 493,754</u>	<u>\$ 28,550,714</u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Statement of Net Position
Sewer Funds
June 30, 2022**

	S-3 LYTLTLE CREEK-SEWER				
	(305-4724)	(305-4726)	(305-4728)	(305-4730)	(305-7352)
ASSETS					
Current assets:					
Cash and investments	\$ 406,554	\$ 1,761,885	\$ 254,348	\$ 128,625	\$ 3,158
Receivables:					
Accounts	-	112,525	-	-	-
Taxes	-	1,406	-	-	-
Total current assets	<u>406,554</u>	<u>1,875,816</u>	<u>254,348</u>	<u>128,625</u>	<u>3,158</u>
Noncurrent assets:					
Capital assets:					
Land	-	-	-	-	-
Development in progress	-	-	-	-	-
Improvements to land	-	612,366	-	-	-
Structures and improvements	-	290,374	-	-	-
Utility plant in-service	-	3,394,459	-	-	-
Equipment and furniture	-	28,972	-	-	-
Vehicles	-	64,642	-	-	-
Accumulated depreciation	-	(3,612,832)	-	-	-
Total noncurrent assets	<u>-</u>	<u>777,981</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>406,554</u>	<u>2,653,797</u>	<u>254,348</u>	<u>128,625</u>	<u>3,158</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension	-	39,946	-	-	-
Total deferred outflows of resources	<u>-</u>	<u>39,946</u>	<u>-</u>	<u>-</u>	<u>-</u>
LIABILITIES					
Current liabilities:					
Accounts payable	-	2,100	-	-	-
Due to other funds	-	8,069	-	16,721	-
Due to other governments	-	-	-	-	-
Total current liabilities	<u>-</u>	<u>10,169</u>	<u>-</u>	<u>16,721</u>	<u>-</u>
Noncurrent liabilities:					
Net pension liability	-	43,363	-	-	-
Total noncurrent liabilities	<u>-</u>	<u>43,363</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>53,532</u>	<u>-</u>	<u>16,721</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Pension	-	73,458	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>73,458</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION					
Net investment in capital assets	-	777,981	-	-	-
Unrestricted	406,554	1,788,772	254,348	111,904	3,158
Total net position	<u>\$ 406,554</u>	<u>\$ 2,566,753</u>	<u>\$ 254,348</u>	<u>\$ 111,904</u>	<u>\$ 3,158</u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Statement of Net Position (Continued)
Sewer Funds
June 30, 2022**

	GH DETENTION CENTER			ZONE S-7 LENWOOD SEWER	
	(306-4652)	(306-4654)	(306-4656)	(315-4764)	(315-4766)
ASSETS					
Current assets:					
Cash and investments	\$ 1,532,599	\$ 35,907	\$ 898,151	\$ 62,213	\$ 122,119
Receivables:					
Accounts	379,610	-	-	-	-
Taxes	156	-	-	-	-
Total current assets	<u>1,912,365</u>	<u>35,907</u>	<u>898,151</u>	<u>62,213</u>	<u>122,119</u>
Noncurrent assets:					
Capital assets:					
Land	21,626	-	-	-	-
Development in progress	-	-	606,178	37,800	-
Improvements to land	4,263,288	-	-	13,704,739	-
Structures and improvements	-	-	-	-	-
Utility plant in-service	-	-	-	-	-
Equipment and furniture	56,611	-	-	-	-
Vehicles	-	-	-	-	-
Accumulated depreciation	(1,741,449)	-	-	(8,282,050)	-
Total noncurrent assets	<u>2,600,076</u>	<u>-</u>	<u>606,178</u>	<u>5,460,489</u>	<u>-</u>
Total assets	<u>4,512,441</u>	<u>35,907</u>	<u>1,504,329</u>	<u>5,522,702</u>	<u>122,119</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension	121,576	-	-	-	-
Total deferred outflows of resources	<u>121,576</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
LIABILITIES					
Current liabilities:					
Accounts payable	26,860	-	25,000	12	-
Due to other funds	33,541	-	28,348	6,917	-
Due to other governments	-	-	-	-	-
Total current liabilities	<u>60,401</u>	<u>-</u>	<u>53,348</u>	<u>6,929</u>	<u>-</u>
Noncurrent liabilities:					
Net pension liability	131,975	-	-	-	-
Total noncurrent liabilities	<u>131,975</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>192,376</u>	<u>-</u>	<u>53,348</u>	<u>6,929</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Pension	223,567	-	-	-	-
Total deferred inflows of resources	<u>223,567</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION					
Net investment in capital assets	2,600,076	-	606,178	5,460,489	-
Unrestricted	1,617,998	35,907	844,803	55,284	122,119
Total net position	<u>\$ 4,218,074</u>	<u>\$ 35,907</u>	<u>\$ 1,450,981</u>	<u>\$ 5,515,773</u>	<u>\$ 122,119</u>

*San Bernardino County
Department of Public Works - Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Statement of Net Position (Continued)
Sewer Funds
June 30, 2022**

	ZONE S-7 LENWOOD SEWER		BL BLOOMINGTON SEWER	SP-2 HIGH COUNTRY SEWER	
	(315-4768)	(315-7383)	(333-4610)	(490-4744)	(490-4746)
ASSETS					
Current assets:					
Cash and investments	\$ 444,061	\$ 31	\$ 1,444,548	\$ 500,582	\$ 710,578
Receivables:					
Accounts	-	-	2,963	80,348	-
Taxes	-	-	-	-	-
Total current assets	<u>444,061</u>	<u>31</u>	<u>1,447,511</u>	<u>580,930</u>	<u>710,578</u>
Noncurrent assets:					
Capital assets:					
Land	-	-	-	-	-
Development in progress	-	-	-	-	-
Improvements to land	-	-	2,402,209	-	-
Structures and improvements	-	-	-	-	-
Utility plant in-service	-	-	-	-	-
Equipment and furniture	-	-	-	-	-
Vehicles	-	-	-	-	-
Accumulated depreciation	-	-	(704,648)	-	-
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>1,697,561</u>	<u>-</u>	<u>-</u>
Total assets	<u>444,061</u>	<u>31</u>	<u>3,145,072</u>	<u>580,930</u>	<u>710,578</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension	-	-	-	25,655	-
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,655</u>	<u>-</u>
LIABILITIES					
Current liabilities:					
Accounts payable	-	-	-	-	-
Due to other funds	-	-	4,612	4,370	-
Due to other governments	-	-	36,754	6,272	-
Total current liabilities	<u>-</u>	<u>-</u>	<u>41,366</u>	<u>10,642</u>	<u>-</u>
Noncurrent liabilities:					
Net pension liability	-	-	-	27,850	-
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,850</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>41,366</u>	<u>38,492</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Pension	-	-	-	47,177	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,177</u>	<u>-</u>
NET POSITION					
Net investment in capital assets	-	-	1,697,561	-	-
Unrestricted	444,061	31	1,406,145	520,916	710,578
Total net position	<u>\$ 444,061</u>	<u>\$ 31</u>	<u>\$ 3,103,706</u>	<u>\$ 520,916</u>	<u>\$ 710,578</u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Statement of Net Position (Continued)
Sewer Funds
June 30, 2022**

	SP-2 HIGH COUNTRY SEWER (490-4748)	TOTAL
ASSETS		
Current assets:		
Cash and investments	\$ 347,213	\$ 8,652,572
Receivables:		
Accounts	-	575,446
Taxes	-	1,562
Total current assets	<u>347,213</u>	<u>9,229,580</u>
Noncurrent assets:		
Capital assets:		
Land	-	21,626
Development in progress	-	643,978
Improvements to land	-	20,982,602
Structures and improvements	-	290,374
Utility plant in-service	-	3,394,459
Equipment and furniture	-	85,583
Vehicles	-	64,642
Accumulated depreciation	-	(14,340,979)
Total noncurrent assets	<u>-</u>	<u>11,142,285</u>
Total assets	<u>347,213</u>	<u>20,371,865</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension	-	187,177
Total deferred outflows of resources	<u>-</u>	<u>187,177</u>
LIABILITIES		
Current liabilities:		
Accounts payable	-	53,972
Due to other funds	-	102,578
Due to other governments	-	43,026
Total current liabilities	<u>-</u>	<u>199,576</u>
Noncurrent liabilities:		
Net pension liability	-	203,188
Total noncurrent liabilities	<u>-</u>	<u>203,188</u>
Total liabilities	<u>-</u>	<u>402,764</u>
DEFERRED INFLOWS OF RESOURCES		
Pension	-	344,202
Total deferred inflows of resources	<u>-</u>	<u>344,202</u>
NET POSITION		
Net investment in capital assets	-	11,142,285
Unrestricted	347,213	8,669,791
Total net position	<u>\$ 347,213</u>	<u>\$ 19,812,076</u>

San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70

Supplementary Information
Combining Statement of Revenues, Expenses and Changes in Net Position
Sewer Funds
For the Year Ended June 30, 2022

	S-3 LYTTLE CREEK-SEWER				
	(305-4724)	(305-4726)	(305-4728)	(305-4730)	(305-7352)
OPERATING REVENUES					
Sanitation services	\$ -	\$ 657,026	\$ -	\$ -	\$ -
Water sales	-	5,271	-	-	-
Other services	-	78	-	-	-
Total operating revenue	<u>-</u>	<u>662,375</u>	<u>-</u>	<u>-</u>	<u>-</u>
OPERATING EXPENSES					
Salaries and benefits	-	27,942	-	16,721	-
Services and supplies	-	131,808	-	-	-
Rents and leases	-	-	-	-	-
Utilities	-	21,589	-	-	-
Depreciation	-	84,565	-	-	-
Total operating expenses	<u>-</u>	<u>265,904</u>	<u>-</u>	<u>16,721</u>	<u>-</u>
Operating income (loss)	<u>-</u>	<u>396,471</u>	<u>-</u>	<u>(16,721)</u>	<u>-</u>
NON-OPERATING REVENUE (EXPENSES)					
Property taxes	144	6,646	-	-	-
Special assessments	23	21,849	-	-	-
Investment earnings	(8,245)	(19,625)	(5,114)	(15,711)	(64)
State assistance	-	38,884	-	-	-
Penalties	-	2,516	-	-	-
Other	-	55,923	-	(37,978)	-
Total nonoperating revenue	<u>(8,078)</u>	<u>106,193</u>	<u>(5,114)</u>	<u>(53,689)</u>	<u>(64)</u>
Income before transfers	<u>(8,078)</u>	<u>502,664</u>	<u>(5,114)</u>	<u>(70,410)</u>	<u>(64)</u>
TRANSFERS					
Transfers in from County	-	-	-	-	-
Transfers in	-	684,721	-	-	-
Transfers out	-	-	-	(684,721)	-
Total transfers	<u>-</u>	<u>684,721</u>	<u>-</u>	<u>(684,721)</u>	<u>-</u>
Change in net position	(8,078)	1,187,385	(5,114)	(755,131)	(64)
Net position, beginning	414,632	1,379,368	259,462	867,035	3,222
Net position, ending	<u>\$ 406,554</u>	<u>\$ 2,566,753</u>	<u>\$ 254,348</u>	<u>\$ 111,904</u>	<u>\$ 3,158</u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Statement of Revenues, Expenses and Changes in Net Position (Continued)
Sewer Funds
For the Year Ended June 30, 2022**

	GH DETENTION CENTER			ZONE S-7 LENWOOD SEWER	
	(306-4652)	(306-4654)	(306-4656)	(315-4764)	(315-4766)
OPERATING REVENUES					
Sanitation services	\$ 1,847,827	\$ -	\$ -	\$ 23,325	\$ -
Water sales	-	-	-	-	-
Other services	-	-	-	-	-
Total operating revenue	<u>1,847,827</u>	<u>-</u>	<u>-</u>	<u>23,325</u>	<u>-</u>
OPERATING EXPENSES					
Salaries and benefits	21,463	-	29,270	5,673	-
Services and supplies	507,476	-	312	10,867	-
Rents and leases	1,716	-	-	-	-
Utilities	118,551	-	-	234	-
Depreciation	177,625	-	-	625,695	-
Total operating expenses	<u>826,831</u>	<u>-</u>	<u>29,582</u>	<u>642,469</u>	<u>-</u>
Operating income (loss)	<u>1,020,996</u>	<u>-</u>	<u>(29,582)</u>	<u>(619,144)</u>	<u>-</u>
NON-OPERATING REVENUE (EXPENSES)					
Property taxes	41	-	-	-	-
Special assessments	1,467	-	-	-	-
Investment earnings	(18,118)	(9,035)	(8,597)	(2,812)	-
State assistance	84,116	-	-	-	-
Penalties	21,745	-	-	-	-
Other	13,122	-	29,420	(50)	-
Total nonoperating revenue	<u>102,373</u>	<u>(9,035)</u>	<u>20,823</u>	<u>(2,862)</u>	<u>-</u>
Income before transfers	<u>1,123,369</u>	<u>(9,035)</u>	<u>(8,759)</u>	<u>(622,006)</u>	<u>-</u>
TRANSFERS					
Transfers in from County	-	-	240,249	-	-
Transfers in	-	-	410,600	80,000	-
Transfers out	-	(410,600)	-	-	-
Total transfers	<u>-</u>	<u>(410,600)</u>	<u>650,849</u>	<u>80,000</u>	<u>-</u>
Change in net position	1,123,369	(419,635)	642,090	(542,006)	-
Net position, beginning	3,094,705	455,542	808,891	6,057,779	122,119
Net position, ending	<u>\$ 4,218,074</u>	<u>\$ 35,907</u>	<u>\$ 1,450,981</u>	<u>\$ 5,515,773</u>	<u>\$ 122,119</u>

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Statement of Revenues, Expenses and Changes in Net Position (Continued)
Sewer Funds
For the Year Ended June 30, 2022**

	ZONE S-7 LENWOOD SEWER		BL BLOOMINGTON SEWER	SP-2 HIGH COUNTRY SEWER	
	(315-4768)	(315-7383)	(333-4610)	(490-4744)	(490-4746)
OPERATING REVENUES					
Sanitation services	\$ -	\$ -	\$ 279,148	\$ 324,430	\$ -
Water sales	-	(20)	-	-	-
Other services	-	-	1,516	15	-
Total operating revenue	-	(20)	280,664	324,445	-
OPERATING EXPENSES					
Salaries and benefits	-	-	8,874	(8,230)	-
Services and supplies	-	-	43,368	44,576	-
Rents and leases	-	-	-	-	-
Utilities	-	-	147,018	74,837	-
Depreciation	-	-	96,088	-	-
Total operating expenses	-	-	295,348	111,183	-
Operating income (loss)	-	(20)	(14,684)	213,262	-
NON-OPERATING REVENUE (EXPENSES)					
Property taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Investment earnings	(10,459)	(3)	(26,910)	(6,554)	(14,418)
State assistance	-	-	-	2,989	-
Penalties	-	-	7,216	3,784	-
Other	-	39	4,398	600	-
Total nonoperating revenue	(10,459)	36	(15,296)	819	(14,418)
Income before transfers	(10,459)	16	(29,980)	214,081	(14,418)
TRANSFERS					
Transfers in from County	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	(80,000)	-	-	-	-
Total transfers	(80,000)	-	-	-	-
Change in net position	(90,459)	16	(29,980)	214,081	(14,418)
Net position, beginning	534,520	15	3,133,686	306,835	724,996
Net position, ending	\$ 444,061	\$ 31	\$ 3,103,706	\$ 520,916	\$ 710,578

*San Bernardino County
Department of Public Works – Special Districts
County Service Area No. 70*

**Supplementary Information
Combining Statement of Revenues, Expenses and Changes in Net Position (Continued)
Sewer Funds
For the Year Ended June 30, 2022**

	SP-2 HIGH COUNTRY SEWER <u>(490-4748)</u>	<u>TOTAL</u>
OPERATING REVENUES		
Sanitation services	\$ -	\$ 3,131,756
Water sales	-	5,251
Other services	-	1,609
Total operating revenue	<u>-</u>	<u>3,138,616</u>
OPERATING EXPENSES		
Salaries and benefits	-	101,713
Services and supplies	-	738,407
Rents and leases	-	1,716
Utilities	-	362,229
Depreciation	-	983,973
Total operating expenses	<u>-</u>	<u>2,188,038</u>
Operating income (loss)	<u>-</u>	<u>950,578</u>
NON-OPERATING REVENUE (EXPENSES)		
Property taxes	-	6,831
Special assessments	-	23,339
Investment earnings	(7,045)	(152,710)
State assistance	-	125,989
Penalties	-	35,261
Other	-	65,474
Total nonoperating revenue	<u>(7,045)</u>	<u>104,184</u>
Income before transfers	<u>(7,045)</u>	<u>1,054,762</u>
TRANSFERS		
Transfers in from County	-	240,249
Transfers in	-	1,175,321
Transfers out	-	(1,175,321)
Total transfers	<u>-</u>	<u>240,249</u>
Change in net position	(7,045)	1,295,011
Net position, beginning	354,258	18,517,065
Net position, ending	<u>\$ 347,213</u>	<u>\$ 19,812,076</u>

*San Bernardino County
 Department of Public Works - Special Districts
 County Service Area No. 70*

**Supplementary Information
 Combining Statement of Fiduciary Net Position
 Custodial Funds
 June 30, 2022**

	COUNTYWIDE			
	(105-7515)	(105-7516)	(105-7517)	(105-7518)
ASSETS				
Cash and investments	\$ 1,038	\$ 689	\$ -	\$ 148
Due from other governments	7	7	-	4
Total assets	<u>1,045</u>	<u>696</u>	<u>-</u>	<u>152</u>
NET POSITION				
Restricted for:				
Individuals, organizations and other governments	1,045	696	-	152
Total net position	<u>\$ 1,045</u>	<u>\$ 696</u>	<u>\$ -</u>	<u>\$ 152</u>

*San Bernardino County
 Department of Public Works - Special Districts
 County Service Area No. 70*

**Supplementary Information
 Combining Statement of Fiduciary Net Position (Continued)
 Custodial Funds
 June 30, 2022**

	COUNTYWIDE			
	(105-7676)	(105-7677)	(105-7678)	(105-9165)
ASSETS				
Cash and investments	\$ -	\$ 253	\$ -	\$ 2,512
Due from other governments	-	4	-	16
Total assets	<u>-</u>	<u>257</u>	<u>-</u>	<u>2,528</u>
NET POSITION				
Restricted for:				
Individuals, organizations and other governments	-	257	-	2,528
Total net position	<u>\$ -</u>	<u>\$ 257</u>	<u>\$ -</u>	<u>\$ 2,528</u>

San Bernardino County
Department of Public Works - Special Districts
County Service Area No. 70

Supplementary Information
Combining Statement of Fiduciary Net Position (Continued)
Custodial Funds
June 30, 2022

	<u>LENWOOD</u>	<u>SPECIAL</u> <u>ASSESSMENTS</u>	<u>AMIGA</u>	<u>TOTAL</u>
	<u>(315-7388)</u>	<u>(573-8953)</u>	<u>(864-5017)</u>	
ASSETS				
Cash and investments	\$ 205,293	\$ 105,817	\$ -	\$ 315,750
Due from other governments	399	-	-	437
Total assets	<u>205,692</u>	<u>105,817</u>	<u>-</u>	<u>316,187</u>
NET POSITION				
Restricted for:				
Individuals, organizations and other governments	205,692	105,817	-	316,187
Total net position	<u>\$ 205,692</u>	<u>\$ 105,817</u>	<u>\$ -</u>	<u>\$ 316,187</u>

San Bernardino County
Department of Public Works - Special Districts
County Service Area No. 70

Supplementary Information
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended June 30, 2022

	COUNTYWIDE			
	(105-7515)	(105-7516)	(105-7517)	(105-7518)
ADDITIONS				
Charges for services	\$ 497,786	\$ 602,492	\$ 518,301	\$ 382,394
Property taxes	312	392	-	80
Investment earnings	(121)	(138)	-	(81)
Total revenues	<u>497,977</u>	<u>602,746</u>	<u>518,301</u>	<u>382,393</u>
DEDUCTIONS				
Administrative costs	-	-	-	-
Services and supplies	-	-	-	-
Project improvements	498,098	602,884	518,301	382,474
Total deductions	<u>498,098</u>	<u>602,884</u>	<u>518,301</u>	<u>382,474</u>
Change in net position	(121)	(138)	-	(81)
Net position, beginning	1,166	834	-	233
Net position, ending	<u>\$ 1,045</u>	<u>\$ 696</u>	<u>\$ -</u>	<u>\$ 152</u>

San Bernardino County
Department of Public Works - Special Districts
County Service Area No. 70

Supplementary Information
Combining Statement of Changes in Fiduciary Net Position (Continued)
Custodial Funds
For the Year Ended June 30, 2022

	COUNTYWIDE			
	(105-7676)	(105-7677)	(105-7678)	(105-9165)
ADDITIONS				
Charges for services	\$ 1,646,857	\$ 410,399	\$ 945,757	\$ 1,124,998
Property taxes	-	-	710	99
Investment earnings	-	(85)	-	(275)
Total additions	<u>1,646,857</u>	<u>410,314</u>	<u>946,467</u>	<u>1,124,822</u>
DEDUCTIONS				
Administrative costs	-	-	-	-
Services and supplies	-	-	-	-
Project improvements	1,646,857	410,399	946,467	1,125,097
Total deductions	<u>1,646,857</u>	<u>410,399</u>	<u>946,467</u>	<u>1,125,097</u>
Change in net position	-	(85)	-	(275)
Net position, beginning	-	342	-	2,803
Net position, ending	<u>\$ -</u>	<u>\$ 257</u>	<u>\$ -</u>	<u>\$ 2,528</u>

San Bernardino County
Department of Public Works - Special Districts
County Service Area No. 70

Supplementary Information
Combining Statement of Changes in Fiduciary Net Position (Continued)
Custodial Funds
For the Year Ended June 30, 2022

	LENWOOD	SPECIAL	AMIGA	TOTAL
	(315-7388)	ASSESSMENTS	(864-5017)	
	(573-8953)	(864-5017)		
ADDITIONS				
Charges for services	\$ 120,935	\$ -	\$ -	\$ 6,249,919
Property taxes	4,167	-	-	5,760
Investment earnings	(3,151)	-	-	(3,851)
Total revenues	<u>121,951</u>	<u>-</u>	<u>-</u>	<u>6,251,828</u>
DEDUCTIONS				
Administrative costs				
Services and supplies	-	9,085	-	9,085
Project improvements	104,104	-	-	6,234,681
Total deductions	<u>104,104</u>	<u>9,085</u>	<u>-</u>	<u>6,243,766</u>
Change in net position	17,847	(9,085)	-	8,062
Net position, beginning	187,845	114,902	-	308,125
Net position, ending	<u>\$ 205,692</u>	<u>\$ 105,817</u>	<u>\$ -</u>	<u>\$ 316,187</u>