

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

FINANCIAL STATEMENTS

JUNE 30, 2023

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

Basic Financial Statements
For the Year Ended June 30, 2023

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	37
Budgetary Comparison Schedule - Special Revenue Funds	38
Supplementary Information - Combining and Individual Nonmajor Fund Financial Statements	
Combining Balance Sheet - Special Revenue Funds	39
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Special Revenue Funds	57
Combining Balance Sheet - Capital Projects Funds	75
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Capital Projects Funds	77
Combining Statement of Net Position - Water Funds	79
Combining Statement of Revenues, Expenses and Changes in Net Position - Water Funds	85
Combining Statement of Net Position - Sewer Funds	91
Combining Statement of Revenues, Expenses and Changes in Net Position - Sewer Funds	95
Combining Statement of Fiduciary Net Position - Custodial Funds	99
Combining Statement of Changes in Fiduciary Net Position - Custodial Funds	102



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

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

PARTNERS

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)
Terry P. Shea, CPA (Partner Emeritus)

MANAGERS / STAFF

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



Proud Member of
AlicottGlobalAlliance™

Independent Auditor's Report

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

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, 2023, 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, 2023, 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, 2023, 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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 April 10, 2024 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
April 10, 2024

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

**Statement of Net Position
June 30, 2023**

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	\$ 28,466,900	\$ 18,908,755	\$ 47,375,655
Receivables, net:			
Accounts	5,802	1,221,602	1,227,404
Taxes and special assessments	95,623	25,524	121,147
Internal balances	1,141,502	(1,141,502)	-
Due from County	280,000	-	280,000
Due from County special districts	1,188,070	30,718	1,218,788
Due from other governments	245,876	-	245,876
Capital assets, not depreciated	12,266,411	2,461,135	14,727,546
Capital assets, net of depreciation	7,921,161	27,815,332	35,736,493
Total assets	<u>51,611,345</u>	<u>49,321,564</u>	<u>100,932,909</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension	833,562	473,211	1,306,773
Total deferred outflows of resources	<u>833,562</u>	<u>473,211</u>	<u>1,306,773</u>
LIABILITIES			
Current liabilities:			
Accounts payable	885,016	393,954	1,278,970
Retention payable	-	127,773	127,773
Salaries and benefits payable	375,166	-	375,166
Unearned revenue	9,347	-	9,347
Due to County special districts	464,948	-	464,948
Noncurrent liabilities:			
Portion due within one year:			
Loans payable	-	79,186	79,186
Bonds payable, matured	-	5,000	5,000
Compensated absences payable	341,529	-	341,529
Portion due in more one year:			
Compensated absences payable	796,902	-	796,902
Accrued interest payable	-	49,301	49,301
Loan payable	-	939,712	939,712
Advances from County	522,530	-	522,530
Net pension liability	1,520,027	862,919	2,382,946
Total liabilities	<u>4,915,465</u>	<u>2,457,845</u>	<u>7,373,310</u>
DEFERRED INFLOWS OF RESOURCES			
SB-90 tax revenue	68,567	-	68,567
Pension	388,776	220,708	609,484
Total deferred inflows of resources	<u>457,343</u>	<u>220,708</u>	<u>678,051</u>
NET POSITION			
Net investment in capital assets	19,665,042	29,124,796	48,789,838
Restricted for roads, parks, and television	23,923,963	-	23,923,963
Unrestricted	3,483,094	17,991,426	21,474,520
Total net position	<u>\$ 47,072,099</u>	<u>\$ 47,116,222</u>	<u>\$ 94,188,321</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, 2023**

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	\$ 8,144,021	\$ 4,757,319	\$ 1,625,237	\$ (1,761,465)	\$ -	\$ (1,761,465)
Interest on long-term debt	13,220	-	-	(13,220)	-	(13,220)
Total governmental activities	<u>8,157,241</u>	<u>4,757,319</u>	<u>1,625,237</u>	<u>(1,774,685)</u>	<u>-</u>	<u>(1,774,685)</u>
Business-type activities:						
Water	6,367,468	3,909,356	779,498	-	(1,678,614)	(1,678,614)
Sewer	3,419,176	2,773,994	-	-	(645,182)	(645,182)
Refuse	107,785	-	-	-	(107,785)	(107,785)
Total business-type activities	<u>9,894,429</u>	<u>6,683,350</u>	<u>779,498</u>	<u>-</u>	<u>(2,431,581)</u>	<u>(2,431,581)</u>
Total primary government	<u>\$ 18,051,670</u>	<u>\$ 11,440,669</u>	<u>\$ 2,404,735</u>	<u>(1,774,685)</u>	<u>(2,431,581)</u>	<u>(4,206,266)</u>
General revenues:						
Property taxes				1,156,458	71,232	1,227,690
Other taxes				-	360,044	360,044
Unrestricted investment earnings				458,722	452,737	911,459
Other revenues				337,670	96,461	434,131
Gain on sale of capital assets				33,700	-	33,700
Transfers in (out)				30,000	(30,000)	-
Transfers from County				4,687,940	23,357	4,711,297
Total general revenues				<u>6,704,490</u>	<u>973,831</u>	<u>7,678,321</u>
Change in net position				4,929,805	(1,457,750)	3,472,055
Net position, beginning				42,142,294	48,573,972	90,716,266
Net position, ending				<u>\$ 47,072,099</u>	<u>\$ 47,116,222</u>	<u>\$ 94,188,321</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*

**Balance Sheet
Governmental Funds
June 30, 2023**

	General Fund (105-1378)	Special Revenue Funds	Capital Projects Funds	Total
ASSETS				
Cash and investments	\$ 4,419,273	\$ 21,347,334	\$ 2,700,293	\$ 28,466,900
Receivables:				
Accounts	678	5,118	6	5,802
Taxes and special assessments	-	95,623	-	95,623
Due from County	-	280,000	-	280,000
Due from other funds	1,259,712	-	-	1,259,712
Due from County special districts	1,107,037	34,243	46,790	1,188,070
Advances to other funds	-	814,032	-	814,032
Due from other governments	245,876	-	-	245,876
Total assets	<u>\$ 7,032,576</u>	<u>\$ 22,576,350</u>	<u>\$ 2,747,089</u>	<u>\$ 32,356,015</u>
LIABILITIES				
Accounts payable	\$ 424,227	\$ 406,737	\$ 54,052	\$ 885,016
Salaries and benefits payable	370,721	4,445	-	375,166
Unearned revenue	7,347	2,000	-	9,347
Due to other funds	-	200,641	167,569	368,210
Due to County special districts	464,948	-	-	464,948
Advances from other funds	-	-	564,032	564,032
Total liabilities	<u>1,267,243</u>	<u>613,823</u>	<u>785,653</u>	<u>2,666,719</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	-	21,962,527	1,961,436	23,923,963
Unassigned	5,696,766	-	-	5,696,766
Total fund balances	<u>5,696,766</u>	<u>21,962,527</u>	<u>1,961,436</u>	<u>29,620,729</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 7,032,576</u>	<u>\$ 22,576,350</u>	<u>\$ 2,747,089</u>	<u>\$ 32,356,015</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, 2023**

Total fund balances - governmental funds	\$ 29,620,729
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.	20,187,572
Deferred outflows related to change in assumptions, change in proportion and contributions made after the actuarial measurement date for the net pension liability.	833,562
Deferred inflows related to unrecognized actuarial gains and losses for the net pension liability.	(388,776)
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	(1,520,027)
Compensated absences payable	(1,138,431)
Advances from the County	<u>(522,530)</u>
Net position of governmental activities	<u><u>\$ 47,072,099</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 Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2023

	General Fund	Special Revenue	Capital Projects	Total
	105-1378	Funds	Funds	Governmental
				Funds
REVENUES				
Charges for services	\$ 2,353,753	\$ 2,213,653	\$ -	\$ 4,567,406
Property taxes	-	1,156,458	-	1,156,458
Investment earnings	9,091	405,861	43,770	458,722
Rents and concessions	-	178,743	-	178,743
Permit and inspection fees	3,949	7,221	-	11,170
Intergovernmental - Federal assistance	1,578,645	19,878	14,605	1,613,128
Intergovernmental - State assistance	-	12,109	-	12,109
Other	337,670	-	-	337,670
Total revenues	<u>4,283,108</u>	<u>3,993,923</u>	<u>58,375</u>	<u>8,335,406</u>
EXPENDITURES				
Current - public works:				
Salaries and benefits	4,341,158	490,841	143,840	4,975,839
Services and supplies	429,071	1,937,113	78,331	2,444,515
Professional fees	19,125	202,155	6,660	227,940
Utilities	3,744	1,995	-	5,739
Rents and leases	455	-	-	455
Debt service:				
Principal	-	18,000	-	18,000
Interest	-	13,220	-	13,220
Capital outlay	1,534,746	94,367	1,713,043	3,342,156
Total expenditures	<u>6,328,299</u>	<u>2,757,691</u>	<u>1,941,874</u>	<u>11,027,864</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,045,191)</u>	<u>1,236,232</u>	<u>(1,883,499)</u>	<u>(2,692,458)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	33,700	-	-	33,700
Proceeds of long-term debt	-	280,000	-	280,000
Transfers in (out) from/to County	4,158,210	(35,636)	565,366	4,687,940
Transfers in	1,924,241	-	-	1,924,241
Transfers out	-	(1,894,241)	-	(1,894,241)
Total other financing sources (uses)	<u>6,116,151</u>	<u>(1,649,877)</u>	<u>565,366</u>	<u>5,031,640</u>
Net change in fund balances	4,070,960	(413,645)	(1,318,133)	2,339,182
Fund balances, beginning	1,625,806	22,376,172	3,279,569	27,281,547
Fund balances, ending	<u>\$ 5,696,766</u>	<u>\$ 21,962,527</u>	<u>\$ 1,961,436</u>	<u>\$ 29,620,729</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, 2023**

Net change in fund balances - total governmental funds \$ 2,339,182

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	3,424,672
Depreciation expense	(836,109)

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.

211,780

In the statement of activities, only long term-debt payable is reported. However, in the governmental funds, principal payments decrease financial resources. Thus the change in net position differs from the change in fund balance by the principal payments, as well as, issuance of debt.

Payment on debt	18,000
Issuance of debt	(280,000)

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.

52,280

Changes in net position of governmental activities	<u><u>\$ 4,929,805</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, 2023**

	Enterprise Funds			Total
	Water	Sewer	Refuse (487-4672)	
ASSETS				
Current assets:				
Cash and investments	\$ 10,482,389	\$ 8,283,535	\$ 142,831	\$ 18,908,755
Receivables:				
Accounts	704,516	517,086	-	1,221,602
Taxes and special assessments	11,575	2,330	11,619	25,524
Due from County Special Districts	30,000	718	-	30,718
Total current assets	<u>11,228,480</u>	<u>8,803,669</u>	<u>154,450</u>	<u>20,186,599</u>
Noncurrent assets:				
Capital assets:				
Land	332,603	21,626	-	354,229
Development in progress	443,261	1,663,645	-	2,106,906
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	130,268	172,183	-	302,451
Vehicles	157,002	64,642	-	221,644
Accumulated depreciation	(16,933,969)	(15,329,282)	(159,418)	(32,422,669)
Total noncurrent assets	<u>18,942,439</u>	<u>11,260,249</u>	<u>73,779</u>	<u>30,276,467</u>
Total assets	<u>30,170,919</u>	<u>20,063,918</u>	<u>228,229</u>	<u>50,463,066</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension	248,015	225,196	-	473,211
Total deferred outflows of resources	<u>248,015</u>	<u>225,196</u>	<u>-</u>	<u>473,211</u>
LIABILITIES				
Current liabilities:				
Accounts payable	202,069	178,137	13,748	393,954
Retentions payable	73,285	54,488	-	127,773
Due to other funds	659,497	229,942	2,063	891,502
Loans payable	79,186	-	-	79,186
Bonds payable, matured	5,000	-	-	5,000
Total current liabilities	<u>1,019,037</u>	<u>462,567</u>	<u>15,811</u>	<u>1,497,415</u>
Noncurrent liabilities:				
Accrued interest payable	49,301	-	-	49,301
Loans payable	939,712	-	-	939,712
Advances from other funds	250,000	-	-	250,000
Net pension liability	452,265	410,654	-	862,919
Total noncurrent liabilities	<u>1,691,278</u>	<u>410,654</u>	<u>-</u>	<u>2,101,932</u>
Total liabilities	<u>2,710,315</u>	<u>873,221</u>	<u>15,811</u>	<u>3,599,347</u>
DEFERRED INFLOWS OF RESOURCES				
Pension	115,675	105,033	-	220,708
Total deferred inflows of resources	<u>115,675</u>	<u>105,033</u>	<u>-</u>	<u>220,708</u>
NET POSITION				
Net investment in capital assets	17,845,256	11,205,761	73,779	29,124,796
Unrestricted	9,747,688	8,105,099	138,639	17,991,426
Total net position	<u>\$ 27,592,944</u>	<u>\$ 19,310,860</u>	<u>\$ 212,418</u>	<u>\$ 47,116,222</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, 2023

	Enterprise Funds			
	Water	Sewer	Refuse (487-4672)	Total
OPERATING REVENUES				
Sanitation services	\$ -	\$ 2,568,299	\$ -	\$ 2,568,299
Water sales	3,422,712	167,227	-	3,589,939
Connection fees	232,719	-	-	232,719
Other services	146,179	422	-	146,601
Total revenues	<u>3,801,610</u>	<u>2,735,948</u>	<u>-</u>	<u>6,537,558</u>
OPERATING EXPENSES				
Professional services	22,987	-	-	22,987
Salaries and benefits	1,339,630	618,329	5,373	1,963,332
Services and supplies	2,257,079	1,262,843	87,603	3,607,525
Rents and leases	2,403	840	8,540	11,783
Utilities	1,507,778	548,861	-	2,056,639
Depreciation	1,121,856	988,303	6,269	2,116,428
Total operating expenses	<u>6,251,733</u>	<u>3,419,176</u>	<u>107,785</u>	<u>9,778,694</u>
Operating income (loss)	<u>(2,450,123)</u>	<u>(683,228)</u>	<u>(107,785)</u>	<u>(3,241,136)</u>
NON-OPERATING REVENUE (EXPENSES)				
Property taxes	68,530	626	2,076	71,232
Special assessments	156,311	98,515	105,218	360,044
Investment earnings	297,632	153,378	1,727	452,737
Interest expense	(115,735)	-	-	(115,735)
Intergovernmental - Federal assistance	600,000	-	-	600,000
Intergovernmental - State assistance	179,498	-	-	179,498
Penalties	107,746	38,046	-	145,792
Other	201,769	(105,308)	-	96,461
Total nonoperating revenue	<u>1,495,751</u>	<u>185,257</u>	<u>109,021</u>	<u>1,790,029</u>
Income (loss) before transfers	<u>(954,372)</u>	<u>(497,971)</u>	<u>1,236</u>	<u>(1,451,107)</u>
TRANSFERS				
Transfers in from County	150,255	-	-	150,255
Transfers out to County	(123,653)	(3,245)	-	(126,898)
Transfers out	(30,000)	-	-	(30,000)
Total transfers	<u>(3,398)</u>	<u>(3,245)</u>	<u>-</u>	<u>(6,643)</u>
Change in net position	(957,770)	(501,216)	1,236	(1,457,750)
Net position, beginning	28,550,714	19,812,076	211,182	48,573,972
Net position, ending	<u>\$ 27,592,944</u>	<u>\$ 19,310,860</u>	<u>\$ 212,418</u>	<u>\$ 47,116,222</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, 2023**

	Enterprise Funds			Total
	Water	Sewer	Refuse	
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 3,775,297	\$ 2,794,308	\$ -	\$ 6,569,605
Payments to suppliers	(3,842,619)	(1,633,891)	(93,156)	(5,569,666)
Payments to employees	(1,412,386)	(688,051)	(5,373)	(2,105,810)
Net cash provided by (used for) operating activities	<u>(1,479,708)</u>	<u>472,366</u>	<u>(98,529)</u>	<u>(1,105,871)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Taxes	68,611	626	806	70,043
Special assessments	156,311	97,747	105,218	359,276
Federal assistance	600,000	-	-	600,000
State assistance	179,498	-	-	179,498
Transfer (to) from County	(3,398)	(3,245)	-	(6,643)
Penalties	107,746	38,046	-	145,792
Due to other funds/governments	443,282	83,620	(16,488)	510,414
Other nonoperating revenues (expenses)	201,769	(105,308)	-	96,461
Net cash provided by noncapital financing activities	<u>1,753,819</u>	<u>111,486</u>	<u>89,536</u>	<u>1,954,841</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchase and construction of capital assets	(199,988)	(1,106,267)	-	(1,306,255)
Interest paid	(325,744)	-	-	(325,744)
Principal paid on advances from County	(5,600,000)	-	-	(5,600,000)
Principal paid on loans payable	(76,812)	-	-	(76,812)
Net cash used for capital and related financing activities	<u>(6,202,544)</u>	<u>(1,106,267)</u>	<u>-</u>	<u>(7,308,811)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	297,632	153,378	1,727	452,737
Net cash provided by investing activities	<u>297,632</u>	<u>153,378</u>	<u>1,727</u>	<u>452,737</u>
Net increase in cash and investments	(5,630,801)	(369,037)	(7,266)	(6,007,104)
Cash and investments, beginning	16,113,190	8,652,572	150,097	24,915,859
Cash and investments, ending	<u>\$ 10,482,389</u>	<u>\$ 8,283,535</u>	<u>\$ 142,831</u>	<u>\$ 18,908,755</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES:				
Operating income (loss)	\$ (2,450,123)	\$ (683,228)	\$ (107,785)	\$ (3,241,136)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Depreciation expense	1,121,856	988,303	6,269	2,116,428
Change in assets and liabilities:				
(Increase) decrease in accounts receivable, net	(26,313)	58,360	-	32,047
Increase (decrease) in accounts payable	(71,572)	124,165	2,987	55,580
Increase (decrease) in retentions payable	19,200	54,488	-	73,688
Increase (decrease) in net pension liability, net of deferred outflows and inflows	(72,756)	(69,722)	-	(142,478)
Net cash provided by (used for) operating activities	<u>\$ (1,479,708)</u>	<u>\$ 472,366</u>	<u>\$ (98,529)</u>	<u>\$ (1,105,871)</u>
Non-cash capital related financing and investing activities:	\$ (165,987)	\$ -	\$ -	\$ (165,987)

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, 2023

	Custodial Funds
ASSETS	
Cash and investments	\$ 333,392
Due from governments	1,739
Total assets	<u>335,131</u>
NET POSITION	
Restricted for:	
Individuals, organizations, and other governments	335,131
Total net position	<u>\$ 335,131</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, 2023**

	Custodial Funds
ADDITIONS	
Charges for services	\$ 6,249,577
Property taxes	7,195
Investment earnings	3,928
Total additions	<u>6,260,700</u>
DEDUCTIONS	
Administrative costs	
Services and supplies	345
Project improvements	6,241,411
Total deductions	<u>6,241,756</u>
Change in net position	<u>18,944</u>
Net position, beginning	<u>316,187</u>
Net position, ending	<u><u>\$ 335,131</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*

**Notes to Financial Statements
June 30, 2023**

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 CSA 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, 2023.

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, 2023**

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, 2023**

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.

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.

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

**Notes to Financial Statements
 June 30, 2023**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, 2023 are presented net of allowance for uncollectibles in the amounts of:

Business-type Activities	Water Funds	Sewer Funds
<u>\$ (332,084)</u>	<u>\$ (121,491)</u>	<u>\$ (210,593)</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, 2023**

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, 2023 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year	LT Comp. Absences
Compensated absences	<u>\$ 1,190,711</u>	<u>\$ 859,222</u>	<u>\$ (911,502)</u>	<u>\$ 1,138,431</u>	<u>\$ 341,529</u>	<u>\$ 796,902</u>

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

**Notes to Financial Statements
June 30, 2023**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Equity Classifications

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, 2023**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Equity Classifications (Continued)

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.”

Net Position/Fund Balance Flow Assumption

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 been 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.

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the Government-wide and Proprietary Fund Financial Statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government’s policy to consider restricted net position to have been depleted before unrestricted net position is applied.

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.

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

**Notes to Financial Statements
June 30, 2023**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Stewardship, Compliance and Accountability (Continued)

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.

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 assets 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 assets 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, 2023

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, 2023. 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.sbcountyatc.gov/Services/Documents>.

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

**Notes to Financial Statements
June 30, 2023**

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

Interfund balances at June 30, 2023 were as follows:

Due to/From Other Funds

Receivable Fund	Payable Fund					Eliminations	Interfund Balance
	Special Revenue Funds	Capital Projects Funds	Water Fund	Sewer Fund	Refuse Fund		
General Fund	\$ 200,641	\$ 167,569	\$ 659,497	\$ 229,942	\$ 2,063	\$ (368,210)	\$ 891,502

Advance from/to Other Funds

Advance From	Advance To			Interfund Balance
	Water Funds	Capital Projects Funds	Eliminations	
Special Revenue Funds	\$ 250,000	\$ 564,032	\$ (564,032)	\$ 250,000

In November 2012, the CSA County Revolving Fund entered into an agreement with CSA 70 Zone W-4 Pioneertown to implement capital improvement projects that will be reimbursed by grant revenues once the project is completed. The County Revolving Fund advanced the amount of \$250,000 to be repaid, including any accrued interest within three to eighteen months after the completion of the project. The amount outstanding at June 30, 2023 was \$250,000.

In July 2022, the CSA County Revolving Fund entered into an agreement with CSA 70 R-3A Erwin Lake 5th Lane to proceed with a capital improvement project. The County Revolving Fund advanced the amount of \$153,843 to be repaid within ten years through a portion of the service charges received annually. The amount outstanding at June 30, 2023 was \$153,843.

In July 2022, the CSA County Revolving Fund entered into an agreement with CSA 70 R-50 Mercury Way to proceed with a capital improvement project. The County Revolving Fund advanced the amount of \$151,435 to be repaid within ten years through a portion of the service charges received annually. The amount outstanding at June 30, 2023 was \$151,435.

In July 2022, the CSA County Revolving Fund entered into an agreement with CSA 70 R-51 Old Toll Access Roads to proceed with a capital improvement project. The County Revolving Fund advanced the amount of \$258,754 to be repaid within ten years through a portion of the service charges received annually. The amount outstanding at June 30, 2023 was \$258,754.

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

**Notes to Financial Statements
June 30, 2023**

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, 2023, the CSA 70 made the following interfund transfers in and out in its government funds:

Transfers Out	Transfers In	
	General Funds	Total
Special Revenue Funds	\$ 1,924,241	\$ 1,924,241
Water Fund	30,000	30,000
	<u>\$ 1,954,241</u>	<u>\$ 1,954,241</u>

NOTE 5: CAPITAL ASSETS

Capital asset activities for the year ended June 30, 2023 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	5,736,427	2,941,383	-	8,677,810
Total capital assets, not being depreciated	<u>9,325,028</u>	<u>2,941,383</u>	<u>-</u>	<u>12,266,411</u>
Capital assets, being depreciated:				
Improvements to land	18,308,219	-	-	18,308,219
Structures and improvements	1,113,582	-	-	1,113,582
Infrastructure	8,374,529	-	-	8,374,529
Vehicles	5,270,755	380,011	(194,439)	5,456,327
Equipment	838,897	92,181	(6,562)	924,516
Software	363,928	11,097	-	375,025
Total capital assets, being depreciated	<u>34,269,910</u>	<u>483,289</u>	<u>(201,001)</u>	<u>34,552,198</u>
Less accumulated depreciation for:				
Improvements to land	(14,223,108)	(359,241)	-	(14,582,349)
Structures and improvements	(728,923)	(29,371)	-	(758,294)
Infrastructure	(5,473,537)	(203,210)	-	(5,676,747)
Vehicles	(4,803,386)	(185,256)	194,439	(4,794,203)
Equipment	(677,538)	(22,509)	6,562	(693,485)
Software	(89,437)	(36,522)	-	(125,959)
Total accumulated depreciation	<u>(25,995,929)</u>	<u>(836,109)</u>	<u>201,001</u>	<u>(26,631,037)</u>
Total capital assets, being depreciated, net	<u>8,273,981</u>	<u>(352,820)</u>	<u>-</u>	<u>7,921,161</u>
Total capital assets, net	<u>\$ 17,599,009</u>	<u>\$ 2,588,563</u>	<u>\$ -</u>	<u>\$ 20,187,572</u>

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

**Notes to Financial Statements
June 30, 2023**

NOTE 5: CAPITAL ASSETS (Continued)

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

Governmental activities:

Public works	\$ 836,109
Total depreciation expense - governmental activities	<u>\$ 836,109</u>

Business-type activities:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 354,229	\$ -	\$ -	\$ 354,229
Development in progress	966,638	1,140,268	-	2,106,906
Total capital assets, not being depreciated	<u>1,320,867</u>	<u>1,140,268</u>	<u>-</u>	<u>2,461,135</u>
Capital assets, being depreciated:				
Improvements to land	53,109,019	-	-	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	165,987	-	302,451
Total capital assets, being depreciated	<u>60,072,014</u>	<u>165,987</u>	<u>-</u>	<u>60,238,001</u>
Less accumulated depreciation for:				
Improvements to land	(24,834,025)	(2,013,862)	-	(26,847,887)
Utility plant in-service	(3,150,579)	(54,831)	-	(3,205,410)
Structures and improvements	(755,332)	(20,857)	-	(776,189)
Permanent water rights	(1,261,207)	-	-	(1,261,207)
Vehicles	(221,644)	-	-	(221,644)
Equipment	(83,454)	(26,878)	-	(110,332)
Total accumulated depreciation	<u>(30,306,241)</u>	<u>(2,116,428)</u>	<u>-</u>	<u>(32,422,669)</u>
Total capital assets, being depreciated, net	<u>29,765,773</u>	<u>(1,950,441)</u>	<u>-</u>	<u>27,815,332</u>
Total capital assets, net	<u>\$ 31,086,640</u>	<u>\$ (810,173)</u>	<u>\$ -</u>	<u>\$ 30,276,467</u>

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

Business-type activities:

Water	\$ 1,121,856
Sewer	988,303
Refuse	6,269
Total depreciation expense - business-type activities	<u>\$ 2,116,428</u>

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

**Notes to Financial Statements
June 30, 2023**

NOTE 6: ADVANCES FROM COUNTY

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 \$135,000 to be repaid within ten years through a portion of the service charges received annually. The amount outstanding at June 30, 2023 was \$129,000.

In June 2019, the CSA 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. At June 30, 2023 the advance had been paid-in-full.

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 \$125,530 to be repaid within ten years through a portion of the service charges received annually. The amount outstanding at June 30, 2023 was \$113,530.

In October 2022, the CSA County Revolving Fund entered into an agreement with M Wonder Valley Road to for the purchase of a motor grader. The County Revolving Fund advanced the amount of \$280,000 to be repaid within ten years through a portion of the special assessment taxes received annually. The amount outstanding at June 30, 2023 is \$280,000.

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, 2023.

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

**Notes to Financial Statements
June 30, 2023**

NOTE 8: LONG-TERM DEBT (Continued)

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, 2023 was \$2,331,595 and principal payments on the Bond began August 1, 2005. The loan payable balance at June 30, 2023 is \$1,018,898.

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, 2023.

	Beginning Balance	Additions	Deletions	Ending Balance	Amounts Due Within One Year
165-4674 CSA 70 J OAK HILLS WATER					
Enterprise Fund installment Sale Agreement	\$ 1,095,710	\$ -	\$ (76,812)	\$ 1,018,898	\$ 79,186

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		
June 30,	Principal	Interest
2024	\$ 79,186	\$ 30,261
2025	81,632	27,776
2026	84,155	24,999
2027	86,755	22,574
2028	89,436	19,852
2029-2033	490,382	55,390
2034	107,352	1,659
	<u>\$ 1,018,898</u>	<u>\$ 182,511</u>

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

**Notes to Financial Statements
June 30, 2023**

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.

(The remainder of this page has been left blank intentionally.)

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

**Notes to Financial Statements
June 30, 2023**

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 10 years age 50 30 years any age	Age 70 any years 5 years age 52 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, 2023**

NOTE 9: RETIREMENT PLAN (Continued)

Contributions (Continued)

Employee contribution rates for the fiscal year ended June 30, 2023 ranged between 9.54% and 15.19% for Tier 1 General members and was 9.08% for Tier 2 General members.

Employer contribution rates for fiscal year ended June 30, 2023 were 27.17% and 24.03% 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, 2023.

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%)
\$ 5,112,583	\$ 2,382,946	\$ 150,316

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

At June 30, 2023, the CSA 70 reported a liability of \$2,382,946 which represents 46.06% 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 2023 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 2022 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, 2023**

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, 2022 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 \$367,331 for the year ended June 30, 2023.

At June 30, 2023, 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>\$ 1,306,773</u>	<u>\$ 609,484</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 \$632,462, 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
2024	\$ 20,384
2025	(23,005)
2026	(250,623)
2027	292,802
2028	25,269

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

**Notes to Financial Statements
June 30, 2023**

NOTE 10: RISK MANAGEMENT

The County has self-insurance programs for public liability, unemployment insurance, employee dental insurance, property damage, workers' compensation claims, hospital and medical malpractice liability, environmental liability, and cyber security.

Public liability claims are self-insured for up to \$3 million per occurrence with a one-time corridor retention of \$2 million. 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 PRISM (Public Risk Innovation, Solutions, and Management) as follows:

Primary Liability Coverage:

- \$7 million excess of \$3 million self-insured retention with PRISM; QBE Insurance; and reinsurance provided by ACE American Insurance Company.
- \$5 million, excess of \$10 million with PRISM with quota share reinsurance provided by Great American Insurance Company, Everest Reinsurance Company, Arcadian Risk Capital LRD, and Greenlight Reinsurance LTD.
- \$10 million in excess of \$15 million provided by PRISM with reinsurance provided by Safety National Casualty Corporations.

Secondary Liability Coverage:

- \$10 million in excess of \$25 million with Allied World National Assurance Co.
- \$5 million in excess of \$35 million with Great American Excess & Surplus Co.
- \$10 million in excess of \$40 million with PRISM, reinsured with Munich Reinsurance America, Inc.

The County has excess liability coverage for specified Human Services departments with \$2.5 million coverage in excess of \$500,000 self-insured retention provided by PRISM.

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 Worker's Compensation program continued under the Prism 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 Corp.

The County Supplements its self-insurance for medical malpractice claims with a \$25 million per claim 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.

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

**Notes to Financial Statements
June 30, 2023**

NOTE 10: RISK MANAGEMENT (Continued)

Environmental claims are expected to occur infrequently but have the potential to be expensive when they do occur. Environmental claims are self-insured up to \$1 million per occurrence, with excess coverage provided through a combination of policies as follows:

- \$10 million per pollution condition and aggregate limits provided by Illinois Union Insurance Company.
- \$15 million for each claim and aggregate limits in excess of \$10 million provided by Tokio Marine Specialty Insurance Company.
- \$25 million for each claim and aggregate limits in excess of \$25 million provided by Fireman's Fund Indemnity Corporation (Allianz).

The County extends environmental coverage to County contractors with a \$25 million per incident and \$25 million aggregate in excess of \$100,000 self-insurance retention.

Coverage for data breaches and cyber security breaches are self-insured for \$1.5 million per occurrence with excess coverage provided as follows:

- \$5 million per claim and \$5 million aggregate in excess of \$1.5 million SIR provided by Indian Harbor Insurance Company.
- \$5 million per claim in excess of \$5 million provided by Starr Surplus Lines Insurance.
- \$5 million per claim in excess of \$10 million provided by Liberty Surplus Insurance Corporation.
- \$5 million per claim in excess of \$15 million provided by Berkley Assurance Company.
- \$10 million per claim in excess of \$20 million provided by Lloyd's of London Syndicate.

Property damage claims are insured on an occurrence basis over a \$100,000 deductible through PRISM and reinsured with Fidelis Insurance and several other insurers/reinsurers including Westchester Fire Insurance Company, Aspen Specialty Insurance Company, Ironshore Indemnity Inc., Munich Reinsurance America, Inc., and several other insurance companies.

All public officials and County employees are insured under a blanket Comprehensive Disappearance, Destruction, and Dishonesty policy covering County monies and securities, with National Union Fire Insurance Company or Pittsburgh, PA with a \$100 thousand deductible and excess limits up to \$5 million per occurrence.

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

Notes to Financial Statements
June 30, 2023

NOTE 10: RISK MANAGEMENT (Continued)

The claims related to the above referenced programs are accounted for in the Department of Risk Management’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 adjustments expenses. The liabilities for these claims are reported using a discounted rate of 0.79% 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, 2023.

NOTE 11: CONTINGENCIES

As of June 30, 2023, 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.

*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, 2023**

	General (105-1378)			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Charges for services	\$ 1,556,992	\$ 1,556,992	\$ 2,353,753	\$ 796,761
Investment earnings	2,000	2,000	9,091	7,091
Permit and inspection fees	-	-	3,949	3,949
Intergovernmental - Federal assistance	-	3,468,395	1,578,645	(1,889,750)
Other	5,312,794	4,240,509	337,670	(3,902,839)
Total revenues	<u>6,871,786</u>	<u>9,267,896</u>	<u>4,283,108</u>	<u>(4,984,788)</u>
EXPENDITURES				
Current - public works:				
Salaries and benefits	6,469,807	6,103,307	4,341,158	1,762,149
Services and supplies	-	552,715	429,071	123,644
Professional fees	2,200	2,200	19,125	(16,925)
Utilities	3,800	3,800	3,744	56
Rents and leases	-	-	455	(455)
Capital outlay	5,725,372	9,941,267	1,534,746	8,406,521
Total expenditures	<u>12,201,179</u>	<u>16,603,289</u>	<u>6,328,299</u>	<u>10,274,990</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,329,393)</u>	<u>(7,335,393)</u>	<u>(2,045,191)</u>	<u>5,290,202</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	-	-	33,700	33,700
Transfer in from County special districts	4,316,759	4,316,759	-	(4,316,759)
Transfers in	1,924,241	1,924,241	1,924,241	-
Transfers out	(50,000)	(50,000)	-	50,000
Total other financing sources (uses)	<u>6,191,000</u>	<u>6,191,000</u>	<u>1,957,941</u>	<u>(4,233,059)</u>
Net change in fund balance	<u>\$ 861,607</u>	<u>\$ (1,144,393)</u>	<u>(87,250)</u>	<u>\$ 1,057,143</u>
Fund balance, beginning			1,625,806	
Fund balance, ending			<u>\$ 1,538,556</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, 2023**

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Charges for services	\$ 2,224,302	\$ 2,233,506	\$ 2,213,653	\$ (19,853)
Property taxes	921,715	921,715	1,156,458	234,743
Investment earnings	164,210	170,923	405,861	234,938
Rents and concessions	157,900	157,900	178,743	20,843
Permit and inspection fees	10,350	10,350	7,221	(3,129)
Intergovernmental - Federal assistance	-	326,000	19,878	(306,122)
Intergovernmental - State assistance	11,705	11,705	12,109	404
Other	3,000	3,000	-	(3,000)
Total revenues	<u>3,493,182</u>	<u>3,835,099</u>	<u>3,993,923</u>	<u>158,824</u>
EXPENDITURES				
Current - public works:				
Salaries and benefits	494,088	544,418	490,841	53,577
Services and supplies	2,986,173	3,051,139	1,937,113	1,114,026
Professional fees	345,000	377,100	202,155	174,945
Utilities	5,300	5,300	1,995	3,305
Rents and leases	6,095	6,095	-	6,095
Capital outlay	569,200	1,344,200	94,367	1,249,833
Debt service:				
Principal	24,000	24,000	18,000	6,000
Interest	8,500	8,500	13,220	(4,720)
Total expenditures	<u>4,438,356</u>	<u>5,360,752</u>	<u>2,757,691</u>	<u>2,603,061</u>
Excess (deficiency) of revenues over (under) expenditures)	<u>(945,174)</u>	<u>(1,525,653)</u>	<u>1,236,232</u>	<u>2,761,885</u>
OTHER FINANCING SOURCES (USES)				
Proceeds of long-term debt	-	280,000	280,000	-
Transfers out to County	-	-	(35,636)	(35,636)
Transfers out to County special districts	-	(506,000)	-	506,000
Transfers out	(450,000)	(1,996,790)	(1,894,241)	102,549
Total other financing sources and (uses)	<u>(450,000)</u>	<u>(2,222,790)</u>	<u>(1,649,877)</u>	<u>572,913</u>
Net change in fund balance	<u>\$ (1,395,174)</u>	<u>\$ (3,748,443)</u>	<u>(413,645)</u>	<u>\$ 3,334,798</u>
Fund balance, beginning			22,376,172	
Fund balance, ending			<u>\$ 21,962,527</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, 2023**

	EV-1 Streetlight Citrus			Countywide	
	(103-1426)	(103-1432)	(103-9393)	(105-1380)	(105-1382)
ASSETS					
Cash and investments	\$ 200,820	\$ 213,821	\$ 256,927	\$ 568,910	\$ 1
Receivables:					
Accounts	-	-	-	-	-
Taxes and special assessments	-	-	-	-	-
Due from County	-	-	-	280,000	-
Due from County special districts	-	-	-	-	-
Advances to other funds	-	-	-	814,032	-
Total assets	<u>\$ 200,820</u>	<u>\$ 213,821</u>	<u>\$ 256,927</u>	<u>\$ 1,662,942</u>	<u>\$ 1</u>
LIABILITIES					
Accounts payable	\$ -	\$ 3,130	\$ -	\$ -	\$ -
Salaries and benefits payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	252	311	-	-	-
Total liabilities	<u>252</u>	<u>3,441</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)					
Restricted	200,568	210,380	256,927	1,662,942	1
Total fund balances	<u>200,568</u>	<u>210,380</u>	<u>256,927</u>	<u>1,662,942</u>	<u>1</u>
Total liabilities and fund balances	<u>\$ 200,820</u>	<u>\$ 213,821</u>	<u>\$ 256,927</u>	<u>\$ 1,662,942</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, 2023

	Countywide				
	(105-1384)	(105-1386)	(105-7430)	(105-7514)	(105-7680)
ASSETS					
Cash and investments	\$ 813,606	\$ 4,061,639	\$ -	\$ -	\$ -
Receivables:					
Accounts	-	-	-	-	-
Taxes and special assessments	-	-	-	-	-
Due from County	-	-	-	-	-
Due from County special districts	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Total assets	<u>\$ 813,606</u>	<u>\$ 4,061,639</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and benefits payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)					
Restricted	813,606	4,061,639	-	-	-
Total fund balances	<u>813,606</u>	<u>4,061,639</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 813,606</u>	<u>\$ 4,061,639</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2023**

	Countywide				
	(105-9392)	(105-9394)	(105-9395)	(105-9396)	(105-9397)
ASSETS					
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -
Receivables:					
Accounts	-	-	-	-	-
Taxes and special assessments	-	-	-	-	-
Due from County	-	-	-	-	-
Due from County special districts	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Total assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and benefits payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)					
Restricted	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2023**

	<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	\$ -	\$ 3,546,475	\$ 283,014	\$ 130,558	\$ 657,989
Receivables:					
Accounts	-	5,118	-	-	-
Taxes and special assessments	-	19,336	-	389	7,855
Due from County	-	-	-	-	-
Due from County special districts	-	15,384	-	70	3,216
Advances to other funds	-	-	-	-	-
Total assets	<u>\$ -</u>	<u>\$ 3,586,313</u>	<u>\$ 283,014</u>	<u>\$ 131,017</u>	<u>\$ 669,060</u>
LIABILITIES					
Accounts payable	\$ -	\$ 28,505	\$ 2,525	\$ 2,136	\$ 4,953
Salaries and benefits payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	-	52,042	131	-	-
Total liabilities	<u>-</u>	<u>80,547</u>	<u>2,656</u>	<u>2,136</u>	<u>4,953</u>
FUND BALANCES (DEFICITS)					
Restricted	-	3,505,766	280,358	128,881	664,107
Total fund balances	<u>-</u>	<u>3,505,766</u>	<u>280,358</u>	<u>128,881</u>	<u>664,107</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 3,586,313</u>	<u>\$ 283,014</u>	<u>\$ 131,017</u>	<u>\$ 669,060</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, 2023**

	M Wonder Valley Road (180-1462)	SL-4 Zone Blmgt Strtlgh (202-1762)	P-13 El Rancho Vrde Lndsc (204-1510)	M Wonder Valley Park (205-1464)	P-10 Mentone (208-1498)
ASSETS					
Cash and investments	\$ 498,075	\$ 44,145	\$ 260,726	\$ 64,947	\$ 109,412
Receivables:					
Accounts	-	-	-	-	-
Taxes and special assessments	9,437	-	647	2,124	250
Due from County	-	-	-	-	-
Due from County special districts	1,082	-	423	321	147
Advances to other funds	-	-	-	-	-
Total assets	<u>\$ 508,594</u>	<u>\$ 44,145</u>	<u>\$ 261,796</u>	<u>\$ 67,392</u>	<u>\$ 109,809</u>
LIABILITIES					
Accounts payable	\$ 49	\$ -	\$ 5,982	\$ 5,324	\$ 13,021
Salaries and benefits payable	4,126	-	-	319	-
Unearned revenue	-	-	-	-	-
Due to other funds	1,309	220	108	4,598	108
Total liabilities	<u>5,484</u>	<u>220</u>	<u>6,090</u>	<u>10,241</u>	<u>13,129</u>
FUND BALANCES (DEFICITS)					
Restricted	<u>503,110</u>	<u>43,925</u>	<u>255,706</u>	<u>57,151</u>	<u>96,680</u>
Total fund balances	<u>503,110</u>	<u>43,925</u>	<u>255,706</u>	<u>57,151</u>	<u>96,680</u>
Total liabilities and fund balances	<u>\$ 508,594</u>	<u>\$ 44,145</u>	<u>\$ 261,796</u>	<u>\$ 67,392</u>	<u>\$ 109,809</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, 2023**

	SL-5 Streetlights (210-1768)	P-6 El Mirage Park (212-1480)	P-8 Fontana Park (212-1486)	P-8 Fontana Park (214-1492)	P-18 Randall Crossing Fontana (217-1534)
ASSETS					
Cash and investments	\$ 164,394	\$ 44	\$ 57,907	\$ 162	\$ 59,192
Receivables:					
Accounts	-	-	-	-	-
Taxes and special assessments	1,006	-	1,479	-	366
Due from County	-	-	-	-	-
Due from County special districts	-	-	-	-	91
Advances to other funds	-	-	-	-	-
Total assets	<u>\$ 165,400</u>	<u>\$ 44</u>	<u>\$ 59,386</u>	<u>\$ 162</u>	<u>\$ 59,649</u>
LIABILITIES					
Accounts payable	\$ 2,739	\$ -	\$ 218	\$ -	\$ -
Salaries and benefits payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	253	-	330	-	108
Total liabilities	<u>2,992</u>	<u>-</u>	<u>548</u>	<u>-</u>	<u>108</u>
FUND BALANCES (DEFICITS)					
Restricted	162,408	44	58,838	162	59,541
Total fund balances	<u>162,408</u>	<u>44</u>	<u>58,838</u>	<u>162</u>	<u>59,541</u>
Total liabilities and fund balances	<u>\$ 165,400</u>	<u>\$ 44</u>	<u>\$ 59,386</u>	<u>\$ 162</u>	<u>\$ 59,649</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, 2023**

	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	\$ 95,668	\$ 113,558	\$ 326,505	\$ 242,338	\$ 2,299
Receivables:					
Accounts	-	-	-	-	-
Taxes and special assessments	-	-	3,380	2,777	1,041
Due from County	-	-	-	-	-
Due from County special districts	164	178	-	-	-
Advances to other funds	-	-	-	-	-
Total assets	<u>\$ 95,832</u>	<u>\$ 113,736</u>	<u>\$ 329,885</u>	<u>\$ 245,115</u>	<u>\$ 3,340</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ 126,251	\$ -	\$ -
Salaries and benefits payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	-	108	11,722	4,101	256
Total liabilities	<u>-</u>	<u>108</u>	<u>137,973</u>	<u>4,101</u>	<u>256</u>
FUND BALANCES (DEFICITS)					
Restricted	95,832	113,628	191,912	241,014	3,084
Total fund balances	<u>95,832</u>	<u>113,628</u>	<u>191,912</u>	<u>241,014</u>	<u>3,084</u>
Total liabilities and fund balances	<u>\$ 95,832</u>	<u>\$ 113,736</u>	<u>\$ 329,885</u>	<u>\$ 245,115</u>	<u>\$ 3,340</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, 2023**

	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	\$ 1,107,756	\$ 256,392	\$ 3,840	\$ 36,392	\$ 36,969
Receivables:					
Accounts	-	-	-	-	-
Taxes and special assessments	6,376	219	121	407	201
Due from County	-	-	-	-	-
Due from County special districts	-	258	-	-	-
Advances to other funds	-	-	-	-	-
Total assets	<u>\$ 1,114,132</u>	<u>\$ 256,869</u>	<u>\$ 3,961</u>	<u>\$ 36,799</u>	<u>\$ 37,170</u>
LIABILITIES					
Accounts payable	\$ 326	\$ -	\$ 55	\$ -	\$ -
Salaries and benefits payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	18,677	108	483	-	700
Total liabilities	<u>19,003</u>	<u>108</u>	<u>538</u>	<u>-</u>	<u>700</u>
FUND BALANCES (DEFICITS)					
Restricted	1,095,129	256,761	3,423	36,799	36,470
Total fund balances	<u>1,095,129</u>	<u>256,761</u>	<u>3,423</u>	<u>36,799</u>	<u>36,470</u>
Total liabilities and fund balances	<u>\$ 1,114,132</u>	<u>\$ 256,869</u>	<u>\$ 3,961</u>	<u>\$ 36,799</u>	<u>\$ 37,170</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, 2023**

	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	\$ 138,321	\$ 56,088	\$ 495,927	\$ 345,747	\$ 2,073,717
Receivables:					
Accounts	-	-	-	-	-
Taxes and special assessments	3,803	-	85	536	6,840
Due from County	-	-	-	-	-
Due from County special districts	2,045	256	1,109	-	2,143
Advances to other funds	-	-	-	-	-
Total assets	<u>\$ 144,169</u>	<u>\$ 56,344</u>	<u>\$ 497,121</u>	<u>\$ 346,283</u>	<u>\$ 2,082,700</u>
LIABILITIES					
Accounts payable	\$ 23,301	\$ -	\$ -	\$ 8,825	\$ 2,287
Salaries and benefits payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	-	187	216	1,518	3,523
Total liabilities	<u>23,301</u>	<u>187</u>	<u>216</u>	<u>10,343</u>	<u>5,810</u>
FUND BALANCES (DEFICITS)					
Restricted	120,868	56,157	496,905	335,940	2,076,890
Total fund balances	<u>120,868</u>	<u>56,157</u>	<u>496,905</u>	<u>335,940</u>	<u>2,076,890</u>
Total liabilities and fund balances	<u>\$ 144,169</u>	<u>\$ 56,344</u>	<u>\$ 497,121</u>	<u>\$ 346,283</u>	<u>\$ 2,082,700</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, 2023**

	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	\$ 1,586,427	\$ 463,381	\$ 1,301	\$ 22,017	\$ 38,598
Receivables:					
Accounts	-	-	-	-	-
Taxes and special assessments	7,875	1,195	158	560	350
Due from County	-	-	-	-	-
Due from County special districts	-	-	-	257	-
Advances to other funds	-	-	-	-	-
Total assets	<u>\$ 1,594,302</u>	<u>\$ 464,576</u>	<u>\$ 1,459</u>	<u>\$ 22,834</u>	<u>\$ 38,948</u>
LIABILITIES					
Accounts payable	\$ 17,228	\$ 34,408	\$ 189	\$ -	\$ -
Salaries and benefits payable	-	-	-	-	-
Unearned revenue	2,000	-	-	-	-
Due to other funds	4,673	25,151	1,496	-	662
Total liabilities	<u>23,901</u>	<u>59,559</u>	<u>1,685</u>	<u>-</u>	<u>662</u>
FUND BALANCES (DEFICITS)					
Restricted	1,570,401	405,017	(226)	22,834	38,286
Total fund balances	<u>1,570,401</u>	<u>405,017</u>	<u>(226)</u>	<u>22,834</u>	<u>38,286</u>
Total liabilities and fund balances	<u>\$ 1,594,302</u>	<u>\$ 464,576</u>	<u>\$ 1,459</u>	<u>\$ 22,834</u>	<u>\$ 38,948</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, 2023**

	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	\$ 52,538	\$ 2,083	\$ 38,561	\$ 2,328	\$ 137,461
Receivables:					
Accounts	-	-	-	-	-
Taxes and special assessments	2,419	45	-	1,760	-
Due from County	-	-	-	-	-
Due from County special districts	1,209	-	-	-	73
Advances to other funds	-	-	-	-	-
Total assets	<u>\$ 56,166</u>	<u>\$ 2,128</u>	<u>\$ 38,561</u>	<u>\$ 4,088</u>	<u>\$ 137,534</u>
LIABILITIES					
Accounts payable	\$ 12,563	\$ -	\$ 16,500	\$ -	\$ 8,961
Salaries and benefits payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	1,189	-	-	-	4,826
Total liabilities	<u>13,752</u>	<u>-</u>	<u>16,500</u>	<u>-</u>	<u>13,787</u>
FUND BALANCES (DEFICITS)					
Restricted	42,414	2,128	22,061	4,088	123,747
Total fund balances	<u>42,414</u>	<u>2,128</u>	<u>22,061</u>	<u>4,088</u>	<u>123,747</u>
Total liabilities and fund balances	<u>\$ 56,166</u>	<u>\$ 2,128</u>	<u>\$ 38,561</u>	<u>\$ 4,088</u>	<u>\$ 137,534</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, 2023**

	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	\$ 234,539	\$ 55,426	\$ 12,784	\$ 5,367	\$ 5,338
Receivables:					
Accounts		-	-	-	-
Taxes and special assessments	2,634	785	489	-	121
Due from County	-	-	-	-	-
Due from County special districts	4,775	533	-	-	-
Advances to other funds	-	-	-	-	-
Total assets	<u>\$ 241,948</u>	<u>\$ 56,744</u>	<u>\$ 13,273</u>	<u>\$ 5,367</u>	<u>\$ 5,459</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and benefits payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	108	-	3,534	97	3,231
Total liabilities	<u>108</u>	<u>-</u>	<u>3,534</u>	<u>97</u>	<u>3,231</u>
FUND BALANCES (DEFICITS)					
Restricted	241,840	56,744	9,739	5,270	2,228
Total fund balances	<u>241,840</u>	<u>56,744</u>	<u>9,739</u>	<u>5,270</u>	<u>2,228</u>
Total liabilities and fund balances	<u>\$ 241,948</u>	<u>\$ 56,744</u>	<u>\$ 13,273</u>	<u>\$ 5,367</u>	<u>\$ 5,459</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, 2023**

	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	\$ 40,516	\$ 1,304	\$ 676	\$ 34,613	\$ 10,331
Receivables:					
Accounts	-	-	-	-	-
Taxes and special assessments	1,036	-	-	150	318
Due from County	-	-	-	-	-
Due from County special districts	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Total assets	<u>\$ 41,552</u>	<u>\$ 1,304</u>	<u>\$ 676</u>	<u>\$ 34,763</u>	<u>\$ 10,649</u>
LIABILITIES					
Accounts payable	\$ 905	\$ -	\$ -	\$ -	\$ -
Salaries and benefits payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	793	208	591	-	-
Total liabilities	<u>1,698</u>	<u>208</u>	<u>591</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)					
Restricted	39,854	1,096	85	34,763	10,649
Total fund balances	<u>39,854</u>	<u>1,096</u>	<u>85</u>	<u>34,763</u>	<u>10,649</u>
Total liabilities and fund balances	<u>\$ 41,552</u>	<u>\$ 1,304</u>	<u>\$ 676</u>	<u>\$ 34,763</u>	<u>\$ 10,649</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, 2023**

	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	\$ 14,383	\$ 2,385	\$ 8,002	\$ 9,689	\$ 5,031
Receivables:					
Accounts	-	-	-	-	-
Taxes and special assessments	201	-	-	-	-
Due from County	-	-	-	-	-
Due from County special districts	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Total assets	<u>\$ 14,584</u>	<u>\$ 2,385</u>	<u>\$ 8,002</u>	<u>\$ 9,689</u>	<u>\$ 5,031</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and benefits payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	1,073	-	-	-	-
Total liabilities	<u>1,073</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)					
Restricted	13,511	2,385	8,002	9,689	5,031
Total fund balances	<u>13,511</u>	<u>2,385</u>	<u>8,002</u>	<u>9,689</u>	<u>5,031</u>
Total liabilities and fund balances	<u>\$ 14,584</u>	<u>\$ 2,385</u>	<u>\$ 8,002</u>	<u>\$ 9,689</u>	<u>\$ 5,031</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, 2023**

	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	\$ 64,677	\$ 142,821	\$ 14,902	\$ 9,843	\$ 36,172
Receivables:					
Accounts	-	-	-	-	-
Taxes and special assessments	1,999	500	-	-	316
Due from County	-	-	-	-	-
Due from County special districts	-	-	-	-	104
Advances to other funds	-	-	-	-	-
Total assets	<u>\$ 66,676</u>	<u>\$ 143,321</u>	<u>\$ 14,902</u>	<u>\$ 9,843</u>	<u>\$ 36,592</u>
LIABILITIES					
Accounts payable	\$ -	\$ 80,193	\$ -	\$ -	\$ -
Salaries and benefits payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	-	1,306	-	-	-
Total liabilities	<u>-</u>	<u>81,499</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)					
Restricted	<u>66,676</u>	<u>61,822</u>	<u>14,902</u>	<u>9,843</u>	<u>36,592</u>
Total fund balances	<u>66,676</u>	<u>61,822</u>	<u>14,902</u>	<u>9,843</u>	<u>36,592</u>
Total liabilities and fund balances	<u>\$ 66,676</u>	<u>\$ 143,321</u>	<u>\$ 14,902</u>	<u>\$ 9,843</u>	<u>\$ 36,592</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, 2023**

	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	\$ 297,506	\$ 28,718	\$ 67,884	\$ 83,617	\$ 26,539
Receivables:					
Accounts	-	-	-	-	-
Taxes and special assessments	1,501	-	526	473	208
Due from County	-	-	-	-	-
Due from County special districts	-	-	-	405	-
Advances to other funds	-	-	-	-	-
Total assets	<u>\$ 299,007</u>	<u>\$ 28,718</u>	<u>\$ 68,410</u>	<u>\$ 84,495</u>	<u>\$ 26,747</u>
LIABILITIES					
Accounts payable	\$ 11	\$ 3,281	\$ 1,485	\$ 1,386	\$ -
Salaries and benefits payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	262	2,098	229	108	237
Total liabilities	<u>273</u>	<u>5,379</u>	<u>1,714</u>	<u>1,494</u>	<u>237</u>
FUND BALANCES (DEFICITS)					
Restricted	298,734	23,339	66,696	83,001	26,510
Total fund balances	<u>298,734</u>	<u>23,339</u>	<u>66,696</u>	<u>83,001</u>	<u>26,510</u>
Total liabilities and fund balances	<u>\$ 299,007</u>	<u>\$ 28,718</u>	<u>\$ 68,410</u>	<u>\$ 84,495</u>	<u>\$ 26,747</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, 2023**

	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	\$ 129,094	\$ 75,040	\$ 6,508	\$ 200,451	\$ 24,828
Receivables:					
Accounts	-	-	-	-	-
Taxes and special assessments	595	262	-	472	-
Due from County	-	-	-	-	-
Due from County special districts	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Total assets	<u>\$ 129,689</u>	<u>\$ 75,302</u>	<u>\$ 6,508</u>	<u>\$ 200,923</u>	<u>\$ 24,828</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and benefits payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	2,253	385	1,045	8,695	24,828
Total liabilities	<u>2,253</u>	<u>385</u>	<u>1,045</u>	<u>8,695</u>	<u>24,828</u>
FUND BALANCES (DEFICITS)					
Restricted	127,436	74,917	5,463	192,228	-
Total fund balances	<u>127,436</u>	<u>74,917</u>	<u>5,463</u>	<u>192,228</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 129,689</u>	<u>\$ 75,302</u>	<u>\$ 6,508</u>	<u>\$ 200,923</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, 2023**

	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	\$ 8,172	\$ 5,041	\$ 6,184	\$ 21,347,334
Receivables:					
Accounts	-	-	-	-	5,118
Taxes and special assessments	-	-	-	-	95,623
Due from County	-	-	-	-	280,000
Due from County special districts	-	-	-	-	34,243
Advances to other funds	-	-	-	-	814,032
Total assets	<u>\$ 9,977</u>	<u>\$ 8,172</u>	<u>\$ 5,041</u>	<u>\$ 6,184</u>	<u>\$ 22,576,350</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 406,737
Salaries and benefits payable	-	-	-	-	4,445
Unearned revenue	-	-	-	-	2,000
Due to other funds	9,977	141	76	-	200,641
Total liabilities	<u>9,977</u>	<u>141</u>	<u>76</u>	<u>-</u>	<u>613,823</u>
FUND BALANCES (DEFICITS)					
Restricted	-	8,031	4,965	6,184	21,962,527
Total fund balances	<u>-</u>	<u>8,031</u>	<u>4,965</u>	<u>6,184</u>	<u>21,962,527</u>
Total liabilities and fund balances	<u>\$ 9,977</u>	<u>\$ 8,172</u>	<u>\$ 5,041</u>	<u>\$ 6,184</u>	<u>\$ 22,576,350</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, 2023

	EV-1 Streetlight Citrus			Countywide	
	(103-1426)	(103-1432)	(103-9393)	(105-1380)	(105-1382)
REVENUES					
Charges for services	\$ -	\$ 62,900	\$ -	\$ -	\$ -
Property taxes	-	269	-	-	-
Investment earnings	3,927	3,453	-	26,792	-
Rents and concessions	-	-	-	-	-
Permit and inspection fees	-	-	-	-	-
Intergovernmental - Federal assistance	-	-	-	-	-
Intergovernmental - State assistance	-	-	-	-	-
Total revenues	<u>3,927</u>	<u>66,622</u>	<u>-</u>	<u>26,792</u>	<u>-</u>
EXPENDITURES					
Current - public works:					
Salaries and benefits	1,404	2,744	870	-	-
Services and supplies	4,238	42,859	-	-	-
Professional fees	-	-	-	-	-
Utilities	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>5,642</u>	<u>45,603</u>	<u>870</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,715)</u>	<u>21,019</u>	<u>(870)</u>	<u>26,792</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Proceeds of long-term debt	-	-	-	-	-
Transfers out to County	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(1,715)	21,019	(870)	26,792	-
Fund balances (deficit), beginning	202,283	189,361	257,797	1,636,150	1
Fund balances (deficit), ending	<u>\$ 200,568</u>	<u>\$ 210,380</u>	<u>\$ 256,927</u>	<u>\$ 1,662,942</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, 2023**

	Countywide				
	(105-1384)	(105-1386)	(105-7430)	(105-7514)	(105-7680)
REVENUES					
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -
Property taxes	-	-	-	-	-
Investment earnings	50,798	77,008	1	(2)	18
Rents and concessions	-	-	-	-	-
Permit and inspection fees	-	-	-	-	-
Intergovernmental - Federal assistance	-	-	-	-	-
Intergovernmental - State assistance	-	-	-	-	-
Total revenues	<u>50,798</u>	<u>77,008</u>	<u>1</u>	<u>(2)</u>	<u>18</u>
EXPENDITURES					
Current - public works:					
Salaries and benefits	-	-	-	-	-
Services and supplies	-	-	-	-	-
Professional fees	-	-	-	-	-
Utilities	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>50,798</u>	<u>77,008</u>	<u>1</u>	<u>(2)</u>	<u>18</u>
OTHER FINANCING SOURCES (USES)					
Proceeds of long-term debt	-	-	-	-	-
Transfers out to County	-	-	(39)	-	(641)
Transfers out	(1,847,451)	-	-	-	-
Total other financing sources (uses)	<u>(1,847,451)</u>	<u>-</u>	<u>(39)</u>	<u>-</u>	<u>(641)</u>
Net change in fund balances	(1,796,653)	77,008	(38)	(2)	(623)
Fund balances (deficit), beginning	2,610,259	3,984,631	38	2	623
Fund balances (deficit), ending	<u>\$ 813,606</u>	<u>\$ 4,061,639</u>	<u>\$ -</u>	<u>\$ -</u>	<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, 2023**

	Countywide				
	(105-9392)	(105-9394)	(105-9395)	(105-9396)	(105-9397)
REVENUES					
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -
Property taxes	-	-	-	-	-
Investment earnings	-	1	-	1	-
Rents and concessions	-	-	-	-	-
Permit and inspection fees	-	-	-	-	-
Intergovernmental - Federal assistance	-	-	-	-	-
Intergovernmental - State assistance	-	-	-	-	-
Total revenues	-	1	-	1	-
EXPENDITURES					
Current - public works:					
Salaries and benefits	-	-	-	-	-
Services and supplies	-	-	-	-	-
Professional fees	-	-	-	-	-
Utilities	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	1	-	1	-
OTHER FINANCING SOURCES (USES)					
Proceeds of long-term debt	-	-	-	-	-
Transfers out to County	(11)	(21)	(4)	(45)	(8)
Transfers out	-	-	-	-	-
Total other financing sources (uses)	(11)	(21)	(4)	(45)	(8)
Net change in fund balances	(11)	(20)	(4)	(44)	(8)
Fund balances (deficit), beginning	11	20	4	44	8
Fund balances (deficit), ending	\$ -	\$ -	\$ -	\$ -	\$ -

*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, 2023**

	Countywide (105-9398)	Lake Arrowhead Dam (130-1408)	DB-1 Bloomington (131-1414)	P-12 Streetlight & Paving (132-1504)	G Wrightwood (155-1438)
REVENUES					
Charges for services	\$ -	\$ -	\$ 49,974	\$ 28,745	\$ 157,441
Property taxes	-	717,217	-	-	34,329
Investment earnings	2	53,761	4,444	2,250	11,362
Rents and concessions	-	96,862	-	-	-
Permit and inspection fees	-	-	-	-	209
Intergovernmental - Federal assistance	-	-	-	-	-
Intergovernmental - State assistance	-	9,797	-	-	143
Total revenues	<u>2</u>	<u>877,637</u>	<u>54,418</u>	<u>30,995</u>	<u>203,484</u>
EXPENDITURES					
Current - public works:					
Salaries and benefits	-	73,040	1,660	435	5,013
Services and supplies	-	215,575	22,128	22,601	119,694
Professional fees	-	-	-	-	-
Utilities	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	-	92,181	-	-	-
Total expenditures	<u>-</u>	<u>380,796</u>	<u>23,788</u>	<u>23,036</u>	<u>124,707</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2</u>	<u>496,841</u>	<u>30,630</u>	<u>7,959</u>	<u>78,777</u>
OTHER FINANCING SOURCES (USES)					
Proceeds of long-term debt	-	-	-	-	-
Transfers out to County	(62)	-	-	-	-
Transfers out	-	(46,790)	-	-	-
Total other financing sources (uses)	<u>(62)</u>	<u>(46,790)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(60)	450,051	30,630	7,959	78,777
Fund balances (deficit), beginning	60	3,055,715	249,728	120,922	585,330
Fund balances (deficit), ending	<u>\$ -</u>	<u>\$ 3,505,766</u>	<u>\$ 280,358</u>	<u>\$ 128,881</u>	<u>\$ 664,107</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, 2023**

	M Wonder Valley Road (180-1462)	SL-4 Zone Blmgt 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	\$ 194,811	\$ 3,537	\$ 81,471	\$ 43,606	\$ 64,000
Property taxes	11,437	-	488	2,599	-
Investment earnings	4,672	761	3,962	1,533	1,824
Rents and concessions	-	-	-	27,682	-
Permit and inspection fees	-	-	-	-	-
Intergovernmental - Federal assistance	2,000	-	-	17,878	-
Intergovernmental - State assistance	-	-	-	-	-
Total revenues	<u>212,920</u>	<u>4,298</u>	<u>85,921</u>	<u>93,298</u>	<u>65,824</u>
EXPENDITURES					
Current - public works:					
Salaries and benefits	103,404	1,020	1,621	51,044	1,304
Services and supplies	133,201	902	50,972	33,486	59,569
Professional fees	-	-	-	-	-
Utilities	-	-	-	1,126	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	-	-	-	2,186	-
Total expenditures	<u>236,605</u>	<u>1,922</u>	<u>52,593</u>	<u>87,842</u>	<u>60,873</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(23,685)</u>	<u>2,376</u>	<u>33,328</u>	<u>5,456</u>	<u>4,951</u>
OTHER FINANCING SOURCES (USES)					
Proceeds of long-term debt	280,000	-	-	-	-
Transfers out to County	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>280,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	256,315	2,376	33,328	5,456	4,951
Fund balances (deficit), beginning	246,795	41,549	222,378	51,695	91,729
Fund balances (deficit), ending	<u>\$ 503,110</u>	<u>\$ 43,925</u>	<u>\$ 255,706</u>	<u>\$ 57,151</u>	<u>\$ 96,680</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, 2023**

	SL-5 Streetlights (210-1768)	P-6 El Mirage Park (212-1480) (212-1486)		P-8 Fontana Park (214-1492)	P-18 Randall Crossing Fontana (217-1534)
REVENUES					
Charges for services	\$ 47,725	\$ -	\$ 29,774	\$ -	\$ 14,621
Property taxes	837	-	1,074	-	-
Investment earnings	2,709	1	737	3	946
Rents and concessions	-	-	250	-	-
Permit and inspection fees	-	-	-	-	-
Intergovernmental - Federal assistance	-	-	-	-	-
Intergovernmental - State assistance	-	-	-	-	-
Total revenues	<u>51,271</u>	<u>1</u>	<u>31,835</u>	<u>3</u>	<u>15,567</u>
EXPENDITURES					
Current - public works:					
Salaries and benefits	-	-	5,639	-	838
Services and supplies	37,600	-	13,510	-	7,942
Professional fees	-	-	-	-	-
Utilities	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>37,600</u>	<u>-</u>	<u>19,149</u>	<u>-</u>	<u>8,780</u>
Excess (deficiency) of revenues over (under) expenditures	<u>13,671</u>	<u>1</u>	<u>12,686</u>	<u>3</u>	<u>6,787</u>
OTHER FINANCING SOURCES (USES)					
Proceeds of long-term debt	-	-	-	-	-
Transfers out to County	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	13,671	1	12,686	3	6,787
Fund balances (deficit), beginning	148,737	43	46,152	159	52,754
Fund balances (deficit), ending	<u>\$ 162,408</u>	<u>\$ 44</u>	<u>\$ 58,838</u>	<u>\$ 162</u>	<u>\$ 59,541</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, 2023**

	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	\$ 76,165	\$ 12,459	\$ 3,101
Property taxes	-	-	15,926	88,792	439
Investment earnings	1,420	1,738	5,677	3,251	57
Rents and concessions	-	-	-	-	-
Permit and inspection fees	-	-	209	2,179	173
Intergovernmental - Federal assistance	-	-	-	-	-
Intergovernmental - State assistance	-	-	85	534	-
Total revenues	<u>24,382</u>	<u>26,091</u>	<u>98,062</u>	<u>107,215</u>	<u>3,770</u>
EXPENDITURES					
Current - public works:					
Salaries and benefits	751	838	24,690	6,369	1,416
Services and supplies	10,580	11,393	103,322	69,622	618
Professional fees	-	-	122,251	-	-
Utilities	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>11,331</u>	<u>12,231</u>	<u>250,263</u>	<u>75,991</u>	<u>2,034</u>
Excess (deficiency) of revenues over (under) expenditures	<u>13,051</u>	<u>13,860</u>	<u>(152,201)</u>	<u>31,224</u>	<u>1,736</u>
OTHER FINANCING SOURCES (USES)					
Proceeds of long-term debt	-	-	-	-	-
Transfers out to County	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	13,051	13,860	(152,201)	31,224	1,736
Fund balances (deficit), beginning	82,781	99,768	344,113	209,790	1,348
Fund balances (deficit), ending	<u>\$ 95,832</u>	<u>\$ 113,628</u>	<u>\$ 191,912</u>	<u>\$ 241,014</u>	<u>\$ 3,084</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, 2023

	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	\$ 303,829	\$ 26,731	\$ 8,399	\$ 12,818	\$ 8,811
Property taxes	2,936	-	178	-	-
Investment earnings	17,887	4,297	63	366	682
Rents and concessions	-	-	-	-	-
Permit and inspection fees	3,368	-	-	-	-
Intergovernmental - Federal assistance	-	-	-	-	-
Intergovernmental - State assistance	-	-	-	-	-
Total revenues	<u>328,020</u>	<u>31,028</u>	<u>8,640</u>	<u>13,184</u>	<u>9,493</u>
EXPENDITURES					
Current - public works:					
Salaries and benefits	26,993	1,711	2,499	545	4,452
Services and supplies	280,043	2,949	4,372	2,786	5,809
Professional fees	-	-	-	-	-
Utilities	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>307,036</u>	<u>4,660</u>	<u>6,871</u>	<u>3,331</u>	<u>10,261</u>
Excess (deficiency) of revenues over (under) expenditures	<u>20,984</u>	<u>26,368</u>	<u>1,769</u>	<u>9,853</u>	<u>(768)</u>
OTHER FINANCING SOURCES (USES)					
Proceeds of long-term debt	-	-	-	-	-
Transfers out to County	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	20,984	26,368	1,769	9,853	(768)
Fund balances (deficit), beginning	1,074,145	230,393	1,654	26,946	37,238
Fund balances (deficit), ending	<u>\$ 1,095,129</u>	<u>\$ 256,761</u>	<u>\$ 3,423</u>	<u>\$ 36,799</u>	<u>\$ 36,470</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, 2023**

	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	\$ 73,068	\$ 12,900	\$ 22,726	\$ 139,587	\$ -
Property taxes	-	171	167	1,001	255,578
Investment earnings	3,019	901	9,508	5,533	33,626
Rents and concessions	-	-	-	-	1,500
Permit and inspection fees	-	-	-	-	-
Intergovernmental - Federal assistance	-	-	-	-	-
Intergovernmental - State assistance	-	-	-	-	1,514
Total revenues	<u>76,087</u>	<u>13,972</u>	<u>32,401</u>	<u>146,121</u>	<u>292,218</u>
EXPENDITURES					
Current - public works:					
Salaries and benefits	27,963	599	3,042	-	27,311
Services and supplies	81,064	5,231	2,721	120,043	23,165
Professional fees	-	-	-	-	619
Utilities	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>109,027</u>	<u>5,830</u>	<u>5,763</u>	<u>120,043</u>	<u>51,095</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(32,940)</u>	<u>8,142</u>	<u>26,638</u>	<u>26,078</u>	<u>241,123</u>
OTHER FINANCING SOURCES (USES)					
Proceeds of long-term debt	-	-	-	-	-
Transfers out to County	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(32,940)	8,142	26,638	26,078	241,123
Fund balances (deficit), beginning	153,808	48,015	470,267	309,862	1,835,767
Fund balances (deficit), ending	<u>\$ 120,868</u>	<u>\$ 56,157</u>	<u>\$ 496,905</u>	<u>\$ 335,940</u>	<u>\$ 2,076,890</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, 2023

	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	\$ 169,534	\$ 22,656	\$ -	\$ 11,017	\$ 6,300
Property taxes	5,632	1,395	7,492	225	-
Investment earnings	26,329	8,257	24	364	620
Rents and concessions	20,591	20,591	11,267	-	-
Permit and inspection fees	-	-	-	-	-
Intergovernmental - Federal assistance	-	-	-	-	-
Intergovernmental - State assistance	-	-	36	-	-
Total revenues	<u>222,086</u>	<u>52,899</u>	<u>18,819</u>	<u>11,606</u>	<u>6,920</u>
EXPENDITURES					
Current - public works:					
Salaries and benefits	6,816	28,114	1,843	813	995
Services and supplies	102,648	55,761	18,847	4,657	549
Professional fees	59	333	-	-	-
Utilities	-	-	869	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>109,523</u>	<u>84,208</u>	<u>21,559</u>	<u>5,470</u>	<u>1,544</u>
Excess (deficiency) of revenues over (under) expenditures	<u>112,563</u>	<u>(31,309)</u>	<u>(2,740)</u>	<u>6,136</u>	<u>5,376</u>
OTHER FINANCING SOURCES (USES)					
Proceeds of long-term debt	-	-	-	-	-
Transfers out to County	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	112,563	(31,309)	(2,740)	6,136	5,376
Fund balances (deficit), beginning	1,457,838	436,326	2,514	16,698	32,910
Fund balances (deficit), ending	<u>\$ 1,570,401</u>	<u>\$ 405,017</u>	<u>\$ (226)</u>	<u>\$ 22,834</u>	<u>\$ 38,286</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, 2023**

	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	\$ 40,139	\$ 2,070	\$ 17,117	\$ (23,052)	\$ 42,370
Property taxes	2,286	-	-	1,691	-
Investment earnings	1,013	28	84	262	3,050
Rents and concessions	-	-	-	-	-
Permit and inspection fees	-	176	-	-	-
Intergovernmental - Federal assistance	-	-	-	-	-
Intergovernmental - State assistance	-	-	-	-	-
Total revenues	<u>43,438</u>	<u>2,274</u>	<u>17,201</u>	<u>(21,099)</u>	<u>45,420</u>
EXPENDITURES					
Current - public works:					
Salaries and benefits	9,893	469	-	-	812
Services and supplies	50,987	1,995	19,783	-	59,339
Professional fees	-	-	-	-	-
Utilities	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>60,880</u>	<u>2,464</u>	<u>19,783</u>	<u>-</u>	<u>60,151</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(17,442)</u>	<u>(190)</u>	<u>(2,582)</u>	<u>(21,099)</u>	<u>(14,731)</u>
OTHER FINANCING SOURCES (USES)					
Proceeds of long-term debt	-	-	-	-	-
Transfers out to County	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(17,442)	(190)	(2,582)	(21,099)	(14,731)
Fund balances (deficit), beginning	59,856	2,318	24,643	25,187	138,478
Fund balances (deficit), ending	<u>\$ 42,414</u>	<u>\$ 2,128</u>	<u>\$ 22,061</u>	<u>\$ 4,088</u>	<u>\$ 123,747</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, 2023**

	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	\$ 49,612	\$ 16,920	\$ 7,395	\$ 2,300	\$ 2,773
Property taxes	100	64	218	-	15
Investment earnings	5,081	867	211	70	86
Rents and concessions	-	-	-	-	-
Permit and inspection fees	-	-	-	-	-
Intergovernmental - Federal assistance	-	-	-	-	-
Intergovernmental - State assistance	-	-	-	-	-
Total revenues	<u>54,793</u>	<u>17,851</u>	<u>7,824</u>	<u>2,370</u>	<u>2,874</u>
EXPENDITURES					
Current - public works:					
Salaries and benefits	1,823	933	2,186	55	909
Services and supplies	9,998	5,132	9,035	754	4,620
Professional fees	-	-	-	-	-
Utilities	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>11,821</u>	<u>6,065</u>	<u>11,221</u>	<u>809</u>	<u>5,529</u>
Excess (deficiency) of revenues over (under) expenditures	<u>42,972</u>	<u>11,786</u>	<u>(3,397)</u>	<u>1,561</u>	<u>(2,655)</u>
OTHER FINANCING SOURCES (USES)					
Proceeds of long-term debt	-	-	-	-	-
Transfers out to County	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	42,972	11,786	(3,397)	1,561	(2,655)
Fund balances (deficit), beginning	198,868	44,958	13,136	3,709	4,883
Fund balances (deficit), ending	<u>\$ 241,840</u>	<u>\$ 56,744</u>	<u>\$ 9,739</u>	<u>\$ 5,270</u>	<u>\$ 2,228</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, 2023**

	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	\$ 9,599	\$ 2,600	\$ 1,949	\$ 8,599	\$ 6,246
Property taxes	277	13	-	-	23
Investment earnings	706	27	38	603	216
Rents and concessions	-	-	-	-	-
Permit and inspection fees	345	-	-	-	-
Intergovernmental - Federal assistance	-	-	-	-	-
Intergovernmental - State assistance	-	-	-	-	-
Total revenues	<u>10,927</u>	<u>2,640</u>	<u>1,987</u>	<u>9,202</u>	<u>6,485</u>
EXPENDITURES					
Current - public works:					
Salaries and benefits	1,328	87	1,822	532	1,295
Services and supplies	10,315	2,115	223	8,763	6,933
Professional fees	-	-	-	-	-
Utilities	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>11,643</u>	<u>2,202</u>	<u>2,045</u>	<u>9,295</u>	<u>8,228</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(716)</u>	<u>438</u>	<u>(58)</u>	<u>(93)</u>	<u>(1,743)</u>
OTHER FINANCING SOURCES (USES)					
Proceeds of long-term debt	-	-	-	-	-
Transfers out to County	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(716)	438	(58)	(93)	(1,743)
Fund balances (deficit), beginning	40,570	658	143	34,856	12,392
Fund balances (deficit), ending	<u>\$ 39,854</u>	<u>\$ 1,096</u>	<u>\$ 85</u>	<u>\$ 34,763</u>	<u>\$ 10,649</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, 2023**

	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	\$ 869	\$ 2,764	\$ 3,409	\$ 907
Property taxes	540	19	-	24	-
Investment earnings	225	18	59	72	66
Rents and concessions	-	-	-	-	-
Permit and inspection fees	562	-	-	-	-
Intergovernmental - Federal assistance	-	-	-	-	-
Intergovernmental - State assistance	-	-	-	-	-
Total revenues	<u>20,027</u>	<u>906</u>	<u>2,823</u>	<u>3,505</u>	<u>973</u>
EXPENDITURES					
Current - public works:					
Salaries and benefits	4,175	118	-	-	-
Services and supplies	11,790	-	-	-	-
Professional fees	-	-	-	-	-
Utilities	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>15,965</u>	<u>118</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,062</u>	<u>788</u>	<u>2,823</u>	<u>3,505</u>	<u>973</u>
OTHER FINANCING SOURCES (USES)					
Proceeds of long-term debt	-	-	-	-	-
Transfers out to County	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	4,062	788	2,823	3,505	973
Fund balances (deficit), beginning	9,449	1,597	5,179	6,184	4,058
Fund balances (deficit), ending	<u>\$ 13,511</u>	<u>\$ 2,385</u>	<u>\$ 8,002</u>	<u>\$ 9,689</u>	<u>\$ 5,031</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, 2023**

	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	\$ 27,138	\$ 15,999	\$ 5,074	\$ 3,398	\$ 10,001
Property taxes	914	29	-	-	52
Investment earnings	447	2,681	116	73	550
Rents and concessions	-	-	-	-	-
Permit and inspection fees	-	-	-	-	-
Intergovernmental - Federal assistance	-	-	-	-	-
Intergovernmental - State assistance	-	-	-	-	-
Total revenues	<u>28,499</u>	<u>18,709</u>	<u>5,190</u>	<u>3,471</u>	<u>10,603</u>
EXPENDITURES					
Current - public works:					
Salaries and benefits	1,131	17,722	-	-	348
Services and supplies	270	8,904	-	-	6,049
Professional fees	-	78,893	-	-	-
Utilities	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>1,401</u>	<u>105,519</u>	<u>-</u>	<u>-</u>	<u>6,397</u>
Excess (deficiency) of revenues over (under) expenditures	<u>27,098</u>	<u>(86,810)</u>	<u>5,190</u>	<u>3,471</u>	<u>4,206</u>
OTHER FINANCING SOURCES (USES)					
Proceeds of long-term debt	-	-	-	-	-
Transfers out to County	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	27,098	(86,810)	5,190	3,471	4,206
Fund balances (deficit), beginning	39,578	148,632	9,712	6,372	32,386
Fund balances (deficit), ending	<u>\$ 66,676</u>	<u>\$ 61,822</u>	<u>\$ 14,902</u>	<u>\$ 9,843</u>	<u>\$ 36,592</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, 2023**

	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	\$ 53,624	\$ 10,500	\$ 11,435	\$ 20,801	\$ 6,854
Property taxes	1,735	-	45	-	77
Investment earnings	3,945	449	1,013	1,460	389
Rents and concessions	-	-	-	-	-
Permit and inspection fees	-	-	-	-	-
Intergovernmental - Federal assistance	-	-	-	-	-
Intergovernmental - State assistance	-	-	-	-	-
Total revenues	<u>59,304</u>	<u>10,949</u>	<u>12,493</u>	<u>22,261</u>	<u>7,320</u>
EXPENDITURES					
Current - public works:					
Salaries and benefits	2,456	3,453	1,109	988	1,658
Services and supplies	1,964	8,232	3,222	13,905	3,308
Professional fees	-	-	-	-	-
Utilities	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>4,420</u>	<u>11,685</u>	<u>4,331</u>	<u>14,893</u>	<u>4,966</u>
Excess (deficiency) of revenues over (under) expenditures	<u>54,884</u>	<u>(736)</u>	<u>8,162</u>	<u>7,368</u>	<u>2,354</u>
OTHER FINANCING SOURCES (USES)					
Proceeds of long-term debt	-	-	-	-	-
Transfers out to County	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	54,884	(736)	8,162	7,368	2,354
Fund balances (deficit), beginning	243,850	24,075	58,534	75,633	24,156
Fund balances (deficit), ending	<u>\$ 298,734</u>	<u>\$ 23,339</u>	<u>\$ 66,696</u>	<u>\$ 83,001</u>	<u>\$ 26,510</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, 2023**

	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	\$ 25,557	\$ 20,404	\$ 25,090	\$ 18,561	\$ -
Property taxes	-	-	154	-	-
Investment earnings	1,851	1,120	1,001	3,231	-
Rents and concessions	-	-	-	-	-
Permit and inspection fees	-	-	-	-	-
Intergovernmental - Federal assistance	-	-	-	-	-
Intergovernmental - State assistance	-	-	-	-	-
Total revenues	<u>27,408</u>	<u>21,524</u>	<u>26,245</u>	<u>21,792</u>	<u>-</u>
EXPENDITURES					
Current - public works:					
Salaries and benefits	5,563	733	1,983	9,464	-
Services and supplies	6,568	2,124	5,760	274	-
Professional fees	-	-	-	-	-
Utilities	-	-	-	-	-
Debt service:					
Principal	-	6,000	12,000	-	-
Interest	-	9,560	3,660	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>12,131</u>	<u>18,417</u>	<u>23,403</u>	<u>9,738</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>15,277</u>	<u>3,107</u>	<u>2,842</u>	<u>12,054</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Proceeds of long-term debt	-	-	-	-	-
Transfers out to County	-	-	-	-	(24,828)
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(24,828)</u>
Net change in fund balances	15,277	3,107	2,842	12,054	(24,828)
Fund balances (deficit), beginning	112,159	71,810	2,621	180,174	24,828
Fund balances (deficit), ending	<u>\$ 127,436</u>	<u>\$ 74,917</u>	<u>\$ 5,463</u>	<u>\$ 192,228</u>	<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, 2023**

	Special Assessments (573-7704)	SL-2 Chino Streetlights (577-1750)	SL-3 Menton Strt Light (578-1756)	SL-11 (551-1772)	Total
REVENUES					
Charges for services	\$ -	\$ 3,520	\$ 3,302	\$ 3,088	\$ 2,213,653
Property taxes	-	-	-	-	1,156,458
Investment earnings	-	95	53	22	405,861
Rents and concessions	-	-	-	-	178,743
Permit and inspection fees	-	-	-	-	7,221
Intergovernmental - Federal assistance	-	-	-	-	19,878
Intergovernmental - State assistance	-	-	-	-	12,109
Total revenues	-	3,615	3,355	3,110	3,993,923
EXPENDITURES					
Current - public works:					
Salaries and benefits	-	-	-	-	490,841
Services and supplies	-	2,120	2,174	-	1,937,113
Professional fees	-	-	-	-	202,155
Utilities	-	-	-	-	1,995
Debt service:					
Principal	-	-	-	-	18,000
Interest	-	-	-	-	13,220
Capital outlay	-	-	-	-	94,367
Total expenditures	-	2,120	2,174	-	2,757,691
Excess (deficiency) of revenues over (under) expenditures	-	1,495	1,181	3,110	1,236,232
OTHER FINANCING SOURCES (USES)					
Proceeds of long-term debt	-	-	-	-	280,000
Transfers out to County	(9,977)	-	-	-	(35,636)
Transfers out	-	-	-	-	(1,894,241)
Total other financing sources (uses)	(9,977)	-	-	-	(1,649,877)
Net change in fund balances	(9,977)	1,495	1,181	3,110	(413,645)
Fund balances (deficit), beginning	9,977	6,536	3,784	3,074	22,376,172
Fund balances (deficit), ending	\$ -	\$ 8,031	\$ 4,965	\$ 6,184	\$ 21,962,527

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

**Supplementary Information
Combining Balance Sheet
Capital Projects Funds
June 30, 2023**

	Countywide		Lake Arrowhead Dam	P13 EI Rancho Verde	R-2 Twin Peaks
	(105-3600)	(105-3604)	(130-3620)	(204-3602)	(225-3636)
ASSETS					
Cash and investments	\$ 128,459	\$ 1,515,626	\$ 501,264	\$ 7,603	\$ 21,764
Receivables:					
Accounts	-	-	-	-	-
Due from County special districts	-	-	46,790	-	-
Total assets	<u>\$ 128,459</u>	<u>\$ 1,515,626</u>	<u>\$ 548,054</u>	<u>\$ 7,603</u>	<u>\$ 21,764</u>
LIABILITIES					
Accounts payable	\$ 119	\$ 37,099	\$ 11,860	\$ -	\$ -
Due to other funds	48,542	1,128	42,599	-	-
Advances from other funds	-	564,032	-	-	-
Total liabilities	<u>48,661</u>	<u>602,259</u>	<u>54,459</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Restricted	<u>79,798</u>	<u>913,367</u>	<u>493,595</u>	<u>7,603</u>	<u>21,764</u>
Total fund balances	<u>79,798</u>	<u>913,367</u>	<u>493,595</u>	<u>7,603</u>	<u>21,764</u>
Total liabilities and fund balances	<u>\$ 128,459</u>	<u>\$ 1,515,626</u>	<u>\$ 548,054</u>	<u>\$ 7,603</u>	<u>\$ 21,764</u>

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

**Supplementary Information
Combining Balance Sheet (Continued)
Capital Projects Funds
June 30, 2023**

	R-15 Landers (280-3650)	GH Detention Center (306-3634)	TV4 Wonder Valley TV (332-3700)	ARPA Projects (105-3509)	Total
ASSETS					
Cash and investments	\$ 5,595	\$ 14,123	\$ 987	\$ 504,872	\$ 2,700,293
Receivables:					
Accounts	-	-	-	6	6
Due from County special districts	-	-	-	-	46,790
Total assets	<u>\$ 5,595</u>	<u>\$ 14,123</u>	<u>\$ 987</u>	<u>\$ 504,878</u>	<u>\$ 2,747,089</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ 4,974	\$ 54,052
Due to other funds	-	-	-	75,300	167,569
Advances from other funds	-	-	-	-	564,032
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>80,274</u>	<u>785,653</u>
FUND BALANCES (DEFICITS)					
Restricted	5,595	14,123	987	424,604	1,961,436
Total fund balances	<u>5,595</u>	<u>14,123</u>	<u>987</u>	<u>424,604</u>	<u>1,961,436</u>
Total liabilities and fund balances	<u>\$ 5,595</u>	<u>\$ 14,123</u>	<u>\$ 987</u>	<u>\$ 504,878</u>	<u>\$ 2,747,089</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 Projects Funds
For the Year Ended June 30, 2023**

	Countywide		Lake Arrowhead Dam	P13 EI Rancho Verde	R-2 Twin Peaks
	(105-3600)	(105-3604)	(130-3620)	(204-3602)	(225-3636)
REVENUES					
Investment earnings	\$ 15,847	\$ 18,030	\$ 8,974	\$ 144	\$ 397
Intergovernmental - Federal assistance	-	-	-	-	-
Total revenues	<u>15,847</u>	<u>18,030</u>	<u>8,974</u>	<u>144</u>	<u>397</u>
EXPENDITURES					
Current - public works:					
Salaries and benefits	39,894	1,115	41,913	-	-
Services and supplies	77,173	-	686	-	-
Professional fees	6,660	-	-	-	-
Capital outlay	1,458,564	150	207,156	-	-
Total expenditures	<u>1,582,291</u>	<u>1,265</u>	<u>249,755</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,566,444)</u>	<u>16,765</u>	<u>(240,781)</u>	<u>144</u>	<u>397</u>
OTHER FINANCING SOURCES (USES)					
Transfers in from County	-	-	46,790	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>46,790</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(1,566,444)	16,765	(193,991)	144	397
Fund balances, beginning, as restated	1,646,242	896,602	687,586	7,459	21,367
Fund balances, ending	<u>\$ 79,798</u>	<u>\$ 913,367</u>	<u>\$ 493,595</u>	<u>\$ 7,603</u>	<u>\$ 21,764</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 Projects Funds
For the Year Ended June 30, 2023**

	<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>ARPA Projects</u> <u>(105-3509)</u>	<u>Total</u>
REVENUES					
Investment earnings	\$ 106	\$ 268	\$ 18	\$ (14)	\$ 43,770
Intergovernmental - Other assistance	-	-	-	14,605	14,605
Total revenues	<u>106</u>	<u>268</u>	<u>18</u>	<u>14,591</u>	<u>58,375</u>
EXPENDITURES					
Current - public works:					
Salaries and benefits	-	-	-	60,918	143,840
Services and supplies	-	-	-	472	78,331
Professional fees	-	-	-	-	6,660
Capital outlay	-	-	-	47,173	1,713,043
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>108,563</u>	<u>1,941,874</u>
Excess (deficiency) of revenues over (under) expenditures	<u>106</u>	<u>268</u>	<u>18</u>	<u>(93,972)</u>	<u>(1,883,499)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in from County	-	-	-	518,576	565,366
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>518,576</u>	<u>565,366</u>
Net change in fund balances	106	268	18	424,604	(1,318,133)
Fund balances, beginning, as restated	5,489	13,855	969	-	3,279,569
Fund balances, ending	<u>\$ 5,595</u>	<u>\$ 14,123</u>	<u>\$ 987</u>	<u>\$ 424,604</u>	<u>\$ 1,961,436</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, 2023**

	F Morongo Valley Water				J Oak Hills Water
	(135-4632)	(135-4634)	(135-4636)	(135-4638)	(165-4674)
ASSETS					
Current assets:					
Cash and investments	\$ 165,414	\$ 11,870	\$ 22,588	\$ 619,320	\$ 2,385,983
Receivables:					
Accounts	-	67,493	-	-	417,128
Taxes and special assessments	-	508	-	-	6,903
Due from County Special Districts	-	30,000	-	-	-
Total current assets	<u>165,414</u>	<u>109,871</u>	<u>22,588</u>	<u>619,320</u>	<u>2,810,014</u>
Noncurrent assets:					
Capital assets:					
Land	-	4,311	-	-	81,301
Development in progress	-	-	-	4,162	-
Improvements to land	-	326,195	-	-	15,809,820
Structures and improvements	-	151,790	-	-	162,039
Permanent water rights	-	-	-	-	1,003,600
Equipment and furniture	-	-	-	-	130,268
Vehicles	-	-	-	-	116,442
Accumulated depreciation	-	(289,935)	-	-	(12,394,195)
Total noncurrent assets	<u>-</u>	<u>192,361</u>	<u>-</u>	<u>4,162</u>	<u>4,909,275</u>
Total assets	<u>165,414</u>	<u>302,232</u>	<u>22,588</u>	<u>623,482</u>	<u>7,719,289</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension	-	5,018	-	-	205,843
Total deferred outflows of resources	<u>-</u>	<u>5,018</u>	<u>-</u>	<u>-</u>	<u>205,843</u>
LIABILITIES					
Current liabilities:					
Accounts payable	-	31,791	-	-	104,383
Retentions payable	-	-	-	-	62,918
Due to other funds	-	60,732	10,000	22,672	234,625
Loans payable	-	-	-	-	79,186
Bonds payable, matured	-	-	-	-	-
Total current liabilities	<u>-</u>	<u>92,523</u>	<u>10,000</u>	<u>22,672</u>	<u>481,112</u>
Noncurrent liabilities:					
Accrued interest payable	-	-	-	-	18,624
Loans payable	-	-	-	-	939,712
Advances from other funds	-	-	-	-	-
Net pension liability	-	9,150	-	-	375,362
Total noncurrent liabilities	<u>-</u>	<u>9,150</u>	<u>-</u>	<u>-</u>	<u>1,333,698</u>
Total liabilities	<u>-</u>	<u>101,673</u>	<u>10,000</u>	<u>22,672</u>	<u>1,814,810</u>
DEFERRED INFLOWS OF RESOURCES					
Pension	-	2,340	-	-	96,006
Total deferred inflows of resources	<u>-</u>	<u>2,340</u>	<u>-</u>	<u>-</u>	<u>96,006</u>
NET POSITION					
Net investment in capital assets	-	192,361	-	4,162	3,827,459
Unrestricted	165,414	10,876	12,588	596,648	2,186,857
Total net position	<u>\$ 165,414</u>	<u>\$ 203,237</u>	<u>\$ 12,588</u>	<u>\$ 600,810</u>	<u>\$ 6,014,316</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, 2023**

	J Oak Hills Water				
	(165-4676)	(165-4678)	(165-4680)	(165-4682)	(165-4684)
ASSETS					
Current assets:					
Cash and investments	\$ 5,367	\$ 2,402,649	\$ 1,777,067	\$ 501,150	\$ 1,796,141
Receivables:					
Accounts	-	-	-	-	-
Taxes and special assessments	-	-	-	-	-
Due from County Special Districts	-	-	-	-	-
Total current assets	<u>5,367</u>	<u>2,402,649</u>	<u>1,777,067</u>	<u>501,150</u>	<u>1,796,141</u>
Noncurrent assets:					
Capital assets:					
Land	-	-	-	-	-
Development in progress	-	-	-	-	439,099
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>439,099</u>
Total assets	<u>5,367</u>	<u>2,402,649</u>	<u>1,777,067</u>	<u>501,150</u>	<u>2,235,240</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	-	-	-	-	102,549
Loans payable	-	-	-	-	-
Bonds payable, matured	5,000	-	-	-	-
Total current liabilities	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>102,549</u>
Noncurrent liabilities:					
Accrued interest payable	-	-	-	-	-
Loans payable	-	-	-	-	-
Advances from other funds	-	-	-	-	-
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>102,549</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)	-	-	-	439,099
Unrestricted	5,367	2,402,649	1,777,067	501,150	1,693,592
Total net position	<u>\$ 367</u>	<u>\$ 2,402,649</u>	<u>\$ 1,777,067</u>	<u>\$ 501,150</u>	<u>\$ 2,132,691</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, 2023**

	J Oak Hills Water (165-4690)	Glen Helen (165-7376) (165-7382)		Zone L (170-7360) (170-7364)	
ASSETS					
Current assets:					
Cash and investments	\$ 88,107	\$ -	\$ -	\$ -	\$ -
Receivables:					
Accounts	-	-	-	-	-
Taxes and special assessments	-	-	-	-	-
Due from County Special Districts	-	-	-	-	-
Total current assets	<u>88,107</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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>
Total assets	<u>88,107</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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	-	-	-	-	-
Loans payable	-	-	-	-	-
Bonds payable, matured	-	-	-	-	-
Total current liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Noncurrent liabilities:					
Accrued interest payable	-	-	-	-	-
Loans payable	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Net pension liability	-	-	-	-	-
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<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>
NET POSITION					
Net investment in capital assets	-	-	-	-	-
Unrestricted	88,107	-	-	-	-
Total net position	<u>\$ 88,107</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2023**

	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	\$ -	\$ -	\$ -	\$ 717	\$ 9,822
Receivables:					
Accounts	-	-	-	-	157,153
Taxes and special assessments	-	-	-	-	899
Due from County Special Districts	-	-	-	-	-
Total current assets	-	-	-	717	167,874
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	-	-	-	-	(471,599)
Total noncurrent assets	-	-	-	-	381,901
Total assets	-	-	-	717	549,775
DEFERRED OUTFLOWS OF RESOURCES					
Pension					
Total deferred outflows of resources	-	-	-	-	9,856
	-	-	-	-	9,856
LIABILITIES					
Current liabilities:					
Accounts payable	-	-	-	-	29,743
Retentions payable	-	-	-	-	-
Due to other funds	-	-	-	-	171,330
Loans payable	-	-	-	-	-
Bonds payable, matured	-	-	-	-	-
Total current liabilities	-	-	-	-	201,073
Noncurrent liabilities:					
Accrued interest payable	-	-	-	-	-
Loans payable	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Net pension liability	-	-	-	-	17,973
Total noncurrent liabilities	-	-	-	-	17,973
Total liabilities	-	-	-	-	219,046
DEFERRED INFLOWS OF RESOURCES					
Pension					
Total deferred inflows of resources	-	-	-	-	4,597
	-	-	-	-	4,597
NET POSITION					
Net investment in capital assets	-	-	-	-	381,901
Unrestricted	-	-	-	717	(45,913)
Total net position	\$ -	\$ -	\$ -	\$ 717	\$ 335,988

*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, 2023**

	W-3 Hacienda Water		W-4 Pioneertown Water		
	(350-4808)	(350-4810)	(360-4824)	(360-4826)	(360-4828)
ASSETS					
Current assets:					
Cash and investments	\$ 26,655	\$ 448	\$ 54,379	\$ 46,727	\$ 39,862
Receivables:					
Accounts	-	-	-	12,839	-
Taxes and special assessments	-	-	-	621	-
Due from County Special Districts	-	-	-	-	-
Total current assets	<u>26,655</u>	<u>448</u>	<u>54,379</u>	<u>60,187</u>	<u>39,862</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	-	-	-	(1,580,083)	-
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,312,767</u>	<u>-</u>
Total assets	<u>26,655</u>	<u>448</u>	<u>54,379</u>	<u>5,372,954</u>	<u>39,862</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension					
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,347</u>	<u>-</u>
LIABILITIES					
Current liabilities:					
Accounts payable	-	-	-	4,185	-
Retentions payable	-	-	-	4,800	-
Due to other funds	-	-	52	25,283	-
Loans payable	-	-	-	-	-
Bonds payable, matured	-	-	-	-	-
Total current liabilities	<u>-</u>	<u>-</u>	<u>52</u>	<u>34,268</u>	<u>-</u>
Noncurrent liabilities:					
Accrued interest payable	-	-	-	-	30,677
Loans payable	-	-	-	-	-
Advances from other funds	-	-	-	-	250,000
Net pension liability	-	-	-	13,398	-
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,398</u>	<u>280,677</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>52</u>	<u>47,666</u>	<u>280,677</u>
DEFERRED INFLOWS OF RESOURCES					
Pension					
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,427</u>	<u>-</u>
NET POSITION					
Net investment in capital assets	-	-	-	5,307,967	-
Unrestricted	26,655	448	54,327	21,241	(240,815)
Total net position	<u>\$ 26,655</u>	<u>\$ 448</u>	<u>\$ 54,327</u>	<u>\$ 5,329,208</u>	<u>\$ (240,815)</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, 2023**

	CG Cedar Glen Water Sys				Total
	(563-4612)	(563-4614)	(563-4616)	(563-4618)	
ASSETS					
Current assets:					
Cash and investments	\$ 76,322	\$ 21,400	\$ 28,808	\$ 401,593	\$ 10,482,389
Receivables:					
Accounts	49,903	-	-	-	704,516
Taxes and special assessments	2,644	-	-	-	11,575
Due from County Special Districts	-	-	-	-	30,000
Total current assets	<u>128,869</u>	<u>21,400</u>	<u>28,808</u>	<u>401,593</u>	<u>11,228,480</u>
Noncurrent assets:					
Capital assets:					
Land	189,150	-	-	-	332,603
Development in progress	-	-	-	-	443,261
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	-	-	-	-	130,268
Vehicles	40,560	-	-	-	157,002
Accumulated depreciation	(2,198,157)	-	-	-	(16,933,969)
Total noncurrent assets	<u>7,702,874</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,942,439</u>
Total assets	<u>7,831,743</u>	<u>21,400</u>	<u>28,808</u>	<u>401,593</u>	<u>30,170,919</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension	19,951	-	-	-	248,015
Total deferred outflows of resources	<u>19,951</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>248,015</u>
LIABILITIES					
Current liabilities:					
Accounts payable	31,967	-	-	-	202,069
Retentions payable	5,567	-	-	-	73,285
Due to other funds	32,042	-	-	212	659,497
Loans payable	-	-	-	-	79,186
Bonds payable, matured	-	-	-	-	5,000
Total current liabilities	<u>69,576</u>	<u>-</u>	<u>-</u>	<u>212</u>	<u>1,019,037</u>
Noncurrent liabilities:					
Accrued interest payable	-	-	-	-	49,301
Loans payable	-	-	-	-	939,712
Advances from other funds	-	-	-	-	250,000
Net pension liability	36,382	-	-	-	452,265
Total noncurrent liabilities	<u>36,382</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,691,278</u>
Total liabilities	<u>105,958</u>	<u>-</u>	<u>-</u>	<u>212</u>	<u>2,710,315</u>
DEFERRED INFLOWS OF RESOURCES					
Pension	9,305	-	-	-	115,675
Total deferred inflows of resources	<u>9,305</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>115,675</u>
NET POSITION					
Net investment in capital assets	7,697,307	-	-	-	17,845,256
Unrestricted	39,124	21,400	28,808	401,381	9,747,688
Total net position	<u>\$ 7,736,431</u>	<u>\$ 21,400</u>	<u>\$ 28,808</u>	<u>\$ 401,381</u>	<u>\$ 27,592,944</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, 2023**

	F Morongo Valley Water				J Oak Hills Water
	(135-4632)	(135-4634)	(135-4636)	(135-4638)	(165-4674)
OPERATING REVENUES					
Water sales	\$ -	\$ 102,203	\$ -	\$ -	\$ 2,821,446
Connection fees	-	-	-	-	225,904
Other services	-	716	-	-	134,664
Total operating revenue	-	102,919	-	-	3,182,014
OPERATING EXPENSES					
Professional services	-	22,987	-	-	-
Salaries and benefits	-	70,031	-	2,954	906,044
Services and supplies	-	133,406	-	-	1,637,195
Rents and leases	-	-	-	-	1,403
Utilities	-	11,373	-	-	1,252,077
Depreciation	-	9,124	-	-	424,809
Total operating expenses	-	246,921	-	2,954	4,221,528
Operating income (loss)	-	(144,002)	-	(2,954)	(1,039,514)
NON-OPERATING REVENUE (EXPENSES)					
Property taxes	-	19,406	-	-	4,605
Special assessments	-	3,460	-	-	107,693
Investment earnings	3,136	1,096	428	394	51,956
Interest expense	-	-	-	-	(32,671)
Intergovernmental - Federal assistance	-	-	-	600,000	-
Intergovernmental - State assistance	-	52,754	-	-	-
Penalties	-	2,038	-	-	93,193
Other	-	(1,332)	-	2,954	75,896
Total nonoperating revenue	3,136	77,422	428	603,348	300,672
Income before transfers	3,136	(66,580)	428	600,394	(738,842)
TRANSFERS					
Transfers in from County	-	30,000	-	-	255
Transfers out to County	-	-	-	-	-
Transfers out	-	-	(10,000)	(20,000)	-
Total transfers	-	30,000	(10,000)	(20,000)	255
Change in net position	3,136	(36,580)	(9,572)	580,394	(738,587)
Net position, beginning	162,278	239,817	22,160	20,416	6,752,903
Net position, ending	\$ 165,414	\$ 203,237	\$ 12,588	\$ 600,810	\$ 6,014,316

*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, 2023**

	J Oak Hills Water				
	(165-4676)	(165-4678)	(165-4680)	(165-4682)	(165-4684)
OPERATING REVENUES					
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	-	-	-	-	87,671
Services and supplies	-	-	-	-	21,359
Rents and leases	-	-	-	-	-
Utilities	-	-	-	-	-
Depreciation	-	-	-	-	-
Total operating expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>109,030</u>
Operating income (loss)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(109,030)</u>
NON-OPERATING REVENUE (EXPENSES)					
Property taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Investment earnings	-	45,554	33,693	9,501	37,037
Interest expense	-	-	-	-	-
Intergovernmental - Federal assistance	-	-	-	-	-
Intergovernmental - State assistance	-	-	-	-	-
Penalties	-	-	-	-	-
Other	-	-	-	-	109,031
Total nonoperating revenue	<u>-</u>	<u>45,554</u>	<u>33,693</u>	<u>9,501</u>	<u>146,068</u>
Income before transfers	<u>-</u>	<u>45,554</u>	<u>33,693</u>	<u>9,501</u>	<u>37,038</u>
TRANSFERS					
Transfers in from County	-	-	-	-	-
Transfers out to County	-	-	-	-	-
Transfers out	-	-	-	-	-
Total transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	<u>-</u>	<u>45,554</u>	<u>33,693</u>	<u>9,501</u>	<u>37,038</u>
Net position, beginning	367	2,357,095	1,743,374	491,649	2,095,653
Net position, ending	<u>\$ 367</u>	<u>\$ 2,402,649</u>	<u>\$ 1,777,067</u>	<u>\$ 501,150</u>	<u>\$ 2,132,691</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, 2023**

	J Oak Hills Water (165-4690)	Glen Helen (165-7376) (165-7382)		Zone L (170-7360) (170-7364)	
OPERATING REVENUES					
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	-	-	-	-	-
Services and supplies	-	-	-	-	-
Rents and leases	-	-	-	-	-
Utilities	-	-	-	-	-
Depreciation	-	-	-	-	-
Total operating expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating income (loss)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NON-OPERATING REVENUE (EXPENSES)					
Property taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Investment earnings	1,670	1	6	9	3
Interest expense	-	-	-	-	-
Intergovernmental - Federal assistance	-	-	-	-	-
Intergovernmental - State assistance	-	-	-	-	-
Penalties	-	-	-	-	-
Other	-	-	-	-	-
Total nonoperating revenue	<u>1,670</u>	<u>1</u>	<u>6</u>	<u>9</u>	<u>3</u>
Income before transfers	<u>1,670</u>	<u>1</u>	<u>6</u>	<u>9</u>	<u>3</u>
TRANSFERS					
Transfers in from County	-	-	-	-	-
Transfers out to County	-	(59)	(196)	(335)	(126)
Transfers out	-	-	-	-	-
Total transfers	<u>-</u>	<u>(59)</u>	<u>(196)</u>	<u>(335)</u>	<u>(126)</u>
Change in net position	1,670	(58)	(190)	(326)	(123)
Net position, beginning	86,437	58	190	326	123
Net position, ending	<u>\$ 88,107</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2023**

	Zone L		AD 82-4	W-3 Hacienda Water	
	(170-7368)	(170-7373)	(175-7356)	(350-4804)	(350-4806)
OPERATING REVENUES					
Water sales	\$ -	\$ -	\$ -	\$ -	\$ 167,289
Connection fees	-	-	-	-	-
Other services	-	-	-	-	394
Total operating revenue	-	-	-	-	167,683
OPERATING EXPENSES					
Professional services	-	-	-	-	-
Salaries and benefits	-	-	-	-	132,860
Services and supplies	-	-	-	-	249,953
Rents and leases	-	-	-	-	-
Utilities	-	-	-	-	31,094
Depreciation	-	-	-	-	20,129
Total operating expenses	-	-	-	-	434,036
Operating income (loss)	-	-	-	-	(266,353)
NON-OPERATING REVENUE (EXPENSES)					
Property taxes	-	-	-	-	31,830
Special assessments	-	-	-	-	7,239
Investment earnings	73	7	-	81	3,000
Interest expense	-	-	-	-	-
Intergovernmental - Federal assistance	-	-	-	-	-
Intergovernmental - State assistance	-	-	-	-	126,744
Penalties	-	-	-	-	5,420
Other	-	-	-	-	864
Total nonoperating revenue	73	7	-	81	175,097
Income before transfers	73	7	-	81	(91,256)
TRANSFERS					
Transfers in from County	-	-	-	-	-
Transfers out to County	(2,695)	(233)	(9)	-	-
Transfers out	-	-	-	-	-
Total transfers	(2,695)	(233)	(9)	-	-
Change in net position	(2,622)	(226)	(9)	81	(91,256)
Net position, beginning	2,622	226	9	636	427,244
Net position, ending	\$ -	\$ -	\$ -	\$ 717	\$ 335,988

*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, 2023**

	W-3 Hacienda Water		W-4 Pioneertown Water		
	(350-4808)	(350-4810)	(360-4824)	(360-4826)	(360-4828)
OPERATING REVENUES					
Water sales	\$ -	\$ -	\$ -	\$ 98,938	\$ -
Connection fees	-	-	(1,130)	7,945	-
Other services	-	-	-	7,553	-
Total operating revenue	-	-	(1,130)	114,436	-
OPERATING EXPENSES					
Professional services	-	-	-	-	-
Salaries and benefits	-	-	-	77,139	-
Services and supplies	-	-	53	77,547	-
Rents and leases	-	-	-	1,000	-
Utilities	-	-	-	26,919	-
Depreciation	-	-	-	316,628	-
Total operating expenses	-	-	53	499,233	-
Operating income (loss)	-	-	(1,183)	(384,797)	-
NON-OPERATING REVENUE (EXPENSES)					
Property taxes	-	-	-	192	-
Special assessments	-	-	-	9,931	-
Investment earnings	-	41	1,053	1,004	96,717
Interest expense	-	-	-	-	(83,064)
Intergovernmental - Federal assistance	-	-	-	-	-
Intergovernmental - State assistance	-	-	-	-	-
Penalties	-	-	-	1,202	-
Other	-	-	-	15,176	-
Total nonoperating revenue	-	41	1,053	27,505	13,653
Income before transfers	-	41	(130)	(357,292)	13,653
TRANSFERS					
Transfers in from County	-	-	-	20,000	-
Transfers out to County	-	-	-	-	(20,000)
Transfers out	-	-	-	-	-
Total transfers	-	-	-	20,000	(20,000)
Change in net position	-	41	(130)	(337,292)	(6,347)
Net position, beginning	26,655	407	54,457	5,666,500	(234,468)
Net position, ending	\$ 26,655	\$ 448	\$ 54,327	\$ 5,329,208	\$ (240,815)

*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, 2023**

	CG Cedar Glen Water Sys				Total
	(563-4612)	(563-4614)	(563-4616)	(563-4618)	
OPERATING REVENUES					
Water sales	\$ 232,836	\$ -	\$ -	\$ -	\$ 3,422,712
Connection fees	-	-	-	-	232,719
Other services	2,852	-	-	-	146,179
Total operating revenue	235,688	-	-	-	3,801,610
OPERATING EXPENSES					
Professional services	-	-	-	-	22,987
Salaries and benefits	62,718	-	-	213	1,339,630
Services and supplies	137,566	-	-	-	2,257,079
Rents and leases	-	-	-	-	2,403
Utilities	186,315	-	-	-	1,507,778
Depreciation	351,166	-	-	-	1,121,856
Total operating expenses	737,765	-	-	213	6,251,733
Operating income (loss)	(502,077)	-	-	(213)	(2,450,123)
NON-OPERATING REVENUE (EXPENSES)					
Property taxes	12,497	-	-	-	68,530
Special assessments	27,988	-	-	-	156,311
Investment earnings	573	405	546	9,648	297,632
Interest expense	-	-	-	-	(115,735)
Intergovernmental - Federal assistance	-	-	-	-	600,000
Intergovernmental - State assistance	-	-	-	-	179,498
Penalties	5,893	-	-	-	107,746
Other	988	-	-	(1,808)	201,769
Total nonoperating revenue	47,939	405	546	7,840	1,495,751
Income before transfers	(454,138)	405	546	7,627	(954,372)
TRANSFERS					
Transfers in from County	100,000	-	-	-	150,255
Transfers out to County	-	-	-	(100,000)	(123,653)
Transfers out	-	-	-	-	(30,000)
Total transfers	100,000	-	-	(100,000)	(3,398)
Change in net position	(354,138)	405	546	(92,373)	(957,770)
Net position, beginning	8,090,569	20,995	28,262	493,754	28,550,714
Net position, ending	\$ 7,736,431	\$ 21,400	\$ 28,808	\$ 401,381	\$ 27,592,944

*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, 2023**

	S-3 Lytle Creek-Sewer				
	(305-4724)	(305-4726)	(305-4728)	(305-4730)	(305-7352)
ASSETS					
Current assets:					
Cash and investments	\$ 414,410	\$ 1,962,825	\$ 259,264	\$ 126,558	\$ -
Receivables:					
Accounts	-	100,981	-	-	-
Taxes and special assessments	-	1,716	-	-	-
Due from County Special Districts	-	-	-	-	-
Total current assets	<u>414,410</u>	<u>2,065,522</u>	<u>259,264</u>	<u>126,558</u>	<u>-</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	-	(3,697,397)	-	-	-
Total noncurrent assets	<u>-</u>	<u>693,416</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>414,410</u>	<u>2,758,938</u>	<u>259,264</u>	<u>126,558</u>	<u>-</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension	-	48,026	-	-	-
Total deferred outflows of resources	<u>-</u>	<u>48,026</u>	<u>-</u>	<u>-</u>	<u>-</u>
LIABILITIES					
Current liabilities:					
Accounts payable	-	58,146	-	-	-
Retentions payable	-	-	-	-	-
Due to other funds	-	37,498	-	-	-
Total current liabilities	<u>-</u>	<u>95,644</u>	<u>-</u>	<u>-</u>	<u>-</u>
Noncurrent liabilities:					
Loans payable	-	-	-	-	-
Net pension liability	-	87,577	-	-	-
Total noncurrent liabilities	<u>-</u>	<u>87,577</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>183,221</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Pension	-	22,400	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>22,400</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION					
Net investment in capital assets	-	693,416	-	-	-
Unrestricted	414,410	1,907,927	259,264	126,558	-
Total net position	<u>\$ 414,410</u>	<u>\$ 2,601,343</u>	<u>\$ 259,264</u>	<u>\$ 126,558</u>	<u>\$ -</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, 2023**

	GH Detention Center			Zone S-7 Lenwood Sewer	
	(306-4652)	(306-4654)	(306-4656)	(315-4764)	(315-4766)
ASSETS					
Current assets:					
Cash and investments	\$ 1,813,062	\$ 44,560	\$ -	\$ 52,569	\$ 122,119
Receivables:					
Accounts	285,028	-	-	-	-
Taxes and special assessments	614	-	-	-	-
Due from County Special Districts	-	-	-	718	-
Total current assets	<u>2,098,704</u>	<u>44,560</u>	<u>-</u>	<u>53,287</u>	<u>122,119</u>
Noncurrent assets:					
Capital assets:					
Land	21,626	-	-	-	-
Development in progress	-	-	1,625,845	37,800	-
Improvements to land	4,263,288	-	-	13,704,739	-
Structures and improvements	-	-	-	-	-
Utility plant in-service	-	-	-	-	-
Equipment and furniture	143,211	-	-	-	-
Vehicles	-	-	-	-	-
Accumulated depreciation	(1,923,404)	-	-	(8,907,745)	-
Total noncurrent assets	<u>2,504,721</u>	<u>-</u>	<u>1,625,845</u>	<u>4,834,794</u>	<u>-</u>
Total assets	<u>4,603,425</u>	<u>44,560</u>	<u>1,625,845</u>	<u>4,888,081</u>	<u>122,119</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension	146,288	-	-	-	-
Total deferred outflows of resources	<u>146,288</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
LIABILITIES					
Current liabilities:					
Accounts payable	63,514	-	11,744	23	-
Retentions payable	3,200	-	51,288	-	-
Due to other funds	32,474	-	103,847	-	-
Total current liabilities	<u>99,188</u>	<u>-</u>	<u>166,879</u>	<u>23</u>	<u>-</u>
Noncurrent liabilities:					
Loans payable	-	-	-	-	-
Net pension liability	266,762	-	-	-	-
Total noncurrent liabilities	<u>266,762</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>365,950</u>	<u>-</u>	<u>166,879</u>	<u>23</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Pension	68,229	-	-	-	-
Total deferred inflows of resources	<u>68,229</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION					
Net investment in capital assets	2,501,521	-	1,574,557	4,834,794	-
Unrestricted	1,814,013	44,560	(115,591)	53,264	122,119
Total net position	<u>\$ 4,315,534</u>	<u>\$ 44,560</u>	<u>\$ 1,458,966</u>	<u>\$ 4,888,058</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, 2023**

	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	\$ 453,923	\$ 69	\$ 1,272,974	\$ 682,967	\$ 724,311
Receivables:					
Accounts	-	-	66,523	64,554	-
Taxes and special assessments	-	-	-	-	-
Due from County Special Districts	-	-	-	-	-
Total current assets	<u>453,923</u>	<u>69</u>	<u>1,339,497</u>	<u>747,521</u>	<u>724,311</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	-	-	(800,736)	-	-
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>1,601,473</u>	<u>-</u>	<u>-</u>
Total assets	<u>453,923</u>	<u>69</u>	<u>2,940,970</u>	<u>747,521</u>	<u>724,311</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension	-	-	-	30,882	-
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,882</u>	<u>-</u>
LIABILITIES					
Current liabilities:					
Accounts payable	-	-	38,438	6,272	-
Retentions payable	-	-	-	-	-
Due to other funds	-	-	55,959	164	-
Total current liabilities	<u>-</u>	<u>-</u>	<u>94,397</u>	<u>6,436</u>	<u>-</u>
Noncurrent liabilities:					
Loans payable	-	-	-	-	-
Net pension liability	-	-	-	56,315	-
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>56,315</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>94,397</u>	<u>62,751</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Pension	-	-	-	14,404	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,404</u>	<u>-</u>
NET POSITION					
Net investment in capital assets	-	-	1,601,473	-	-
Unrestricted	453,923	69	1,245,100	701,248	724,311
Total net position	<u>\$ 453,923</u>	<u>\$ 69</u>	<u>\$ 2,846,573</u>	<u>\$ 701,248</u>	<u>\$ 724,311</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, 2023**

	SP-2 High Country Sewer <u>(490-4748)</u>	<u>Total</u>
ASSETS		
Current assets:		
Cash and investments	\$ 353,924	\$ 8,283,535
Receivables:		
Accounts	-	517,086
Taxes and special assessments	-	2,330
Due from County Special Districts	-	718
Total current assets	<u>353,924</u>	<u>8,803,669</u>
Noncurrent assets:		
Capital assets:		
Land	-	21,626
Development in progress	-	1,663,645
Improvements to land	-	20,982,602
Structures and improvements	-	290,374
Utility plant in-service	-	3,394,459
Equipment and furniture	-	172,183
Vehicles	-	64,642
Accumulated depreciation	-	(15,329,282)
Total noncurrent assets	<u>-</u>	<u>11,260,249</u>
Total assets	<u>353,924</u>	<u>20,063,918</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension	-	225,196
Total deferred outflows of resources	<u>-</u>	<u>225,196</u>
LIABILITIES		
Current liabilities:		
Accounts payable	-	178,137
Retentions payable	-	54,488
Due to other funds	-	229,942
Total current liabilities	<u>-</u>	<u>462,567</u>
Noncurrent liabilities:		
Loans payable	-	-
Net pension liability	-	410,654
Total noncurrent liabilities	<u>-</u>	<u>410,654</u>
Total liabilities	<u>-</u>	<u>873,221</u>
DEFERRED INFLOWS OF RESOURCES		
Pension	-	105,033
Total deferred inflows of resources	<u>-</u>	<u>105,033</u>
NET POSITION		
Net investment in capital assets	-	11,205,761
Unrestricted	353,924	8,105,099
Total net position	<u>\$ 353,924</u>	<u>\$ 19,310,860</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, 2023**

	S-3 Lytle Creek-Sewer				
	(305-4724)	(305-4726)	(305-4728)	(305-4730)	(305-7352)
OPERATING REVENUES					
Sanitation services	\$ -	\$ 531,904	\$ -	\$ -	\$ -
Water sales	-	-	-	-	-
Other services	-	266	-	-	-
Total operating revenue	<u>-</u>	<u>532,170</u>	<u>-</u>	<u>-</u>	<u>-</u>
OPERATING EXPENSES					
Salaries and benefits	-	117,758	-	-	-
Services and supplies	-	300,340	-	-	-
Rents and leases	-	-	-	-	-
Utilities	-	47,185	-	-	-
Depreciation	-	84,565	-	-	-
Total operating expenses	<u>-</u>	<u>549,848</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating income (loss)	<u>-</u>	<u>(17,678)</u>	<u>-</u>	<u>-</u>	<u>-</u>
NON-OPERATING REVENUE (EXPENSES)					
Property taxes	-	101	-	-	-
Special assessments	-	23,485	-	-	-
Investment earnings	7,856	21,569	4,916	14,654	87
Penalties	-	6,056	-	-	-
Other	-	1,057	-	-	-
Total nonoperating revenue	<u>7,856</u>	<u>52,268</u>	<u>4,916</u>	<u>14,654</u>	<u>87</u>
Income before transfers	<u>7,856</u>	<u>34,590</u>	<u>4,916</u>	<u>14,654</u>	<u>87</u>
TRANSFERS					
Transfers out to County	-	-	-	-	(3,245)
Total transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,245)</u>
Change in net position	7,856	34,590	4,916	14,654	(3,158)
Net position, beginning	406,554	2,566,753	254,348	111,904	3,158
Net position, ending	<u>\$ 414,410</u>	<u>\$ 2,601,343</u>	<u>\$ 259,264</u>	<u>\$ 126,558</u>	<u>\$ -</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, 2023**

	GH Detention Center			Zone S-7 Lenwood Sewer	
	(306-4652)	(306-4654)	(306-4656)	(315-4764)	(315-4766)
OPERATING REVENUES					
Sanitation services	\$ 1,406,901	\$ -	\$ -	\$ 4,716	\$ -
Water sales	-	-	-	-	-
Other services	-	-	-	-	-
Total operating revenue	1,406,901	-	-	4,716	-
OPERATING EXPENSES					
Salaries and benefits	375,765	-	86,894	3,253	-
Services and supplies	762,157	-	14,629	5,967	-
Rents and leases	840	-	-	-	-
Utilities	136,521	-	-	204	-
Depreciation	181,955	-	-	625,695	-
Total operating expenses	1,457,238	-	101,523	635,119	-
Operating income (loss)	(50,337)	-	(101,523)	(630,403)	-
NON-OPERATING REVENUE (EXPENSES)					
Property taxes	525	-	-	-	-
Special assessments	71,410	-	-	-	-
Investment earnings	21,076	8,653	7,985	2,688	-
Penalties	28,980	-	-	-	-
Other	25,806	-	101,523	-	-
Total nonoperating revenue	147,797	8,653	109,508	2,688	-
Income before transfers	97,460	8,653	7,985	(627,715)	-
TRANSFERS					
Transfers out to County	-	-	-	-	-
Total transfers	-	-	-	-	-
Change in net position	97,460	8,653	7,985	(627,715)	-
Net position, beginning	4,218,074	35,907	1,450,981	5,515,773	122,119
Net position, ending	\$ 4,315,534	\$ 44,560	\$ 1,458,966	\$ 4,888,058	\$ 122,119

*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, 2023**

	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	\$ -	\$ -	\$ 341,830	\$ 282,948	\$ -
Water sales	-	-	167,227	-	-
Other services	-	-	131	25	-
Total operating revenue	-	-	509,188	282,973	-
OPERATING EXPENSES					
Salaries and benefits	-	-	34,659	-	-
Services and supplies	-	-	144,150	35,600	-
Rents and leases	-	-	-	-	-
Utilities	-	-	289,681	75,270	-
Depreciation	-	-	96,088	-	-
Total operating expenses	-	-	564,578	110,870	-
Operating income (loss)	-	-	(55,390)	172,103	-
NON-OPERATING REVENUE (EXPENSES)					
Property taxes	-	-	-	-	-
Special assessments	-	-	3,620	-	-
Investment earnings	9,862	4	25,907	7,677	13,733
Penalties	-	-	2,830	180	-
Other	-	34	(234,100)	372	-
Total nonoperating revenue	9,862	38	(201,743)	8,229	13,733
Income before transfers	9,862	38	(257,133)	180,332	13,733
TRANSFERS					
Transfers out to County	-	-	-	-	-
Total transfers	-	-	-	-	-
Change in net position	9,862	38	(257,133)	180,332	13,733
Net position, beginning	444,061	31	3,103,706	520,916	710,578
Net position, ending	\$ 453,923	\$ 69	\$ 2,846,573	\$ 701,248	\$ 724,311

*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, 2023**

	SP-2 High Country Sewer <u>(490-4748)</u>	<u>Total</u>
OPERATING REVENUES		
Sanitation services	\$ -	\$ 2,568,299
Water sales	-	167,227
Other services	-	422
Total operating revenue	<u>-</u>	<u>2,735,948</u>
OPERATING EXPENSES		
Salaries and benefits	-	618,329
Services and supplies	-	1,262,843
Rents and leases	-	840
Utilities	-	548,861
Depreciation	-	988,303
Total operating expenses	<u>-</u>	<u>3,419,176</u>
Operating income (loss)	<u>-</u>	<u>(683,228)</u>
NON-OPERATING REVENUE (EXPENSES)		
Property taxes	-	626
Special assessments	-	98,515
Investment earnings	6,711	153,378
Penalties	-	38,046
Other	-	(105,308)
Total nonoperating revenue	<u>6,711</u>	<u>185,257</u>
Income before transfers	<u>6,711</u>	<u>(497,971)</u>
TRANSFERS		
Transfers out to County	-	(3,245)
Total transfers	<u>-</u>	<u>(3,245)</u>
Change in net position	6,711	(501,216)
Net position, beginning	347,213	19,812,076
Net position, ending	<u>\$ 353,924</u>	<u>\$ 19,310,860</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, 2023

	Countywide			
	<u>(105-7515)</u>	<u>(105-7516)</u>	<u>(105-7517)</u>	<u>(105-7518)</u>
ASSETS				
Cash and investments	\$ 1,138	\$ 806	\$ -	\$ 217
Due from other governments	26	27	-	15
Total assets	<u>1,164</u>	<u>833</u>	<u>-</u>	<u>232</u>
NET POSITION				
Restricted for:				
Individuals, organizations and other governments	1,164	833	-	232
Total net position	<u>\$ 1,164</u>	<u>\$ 833</u>	<u>\$ -</u>	<u>\$ 232</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, 2023

	Countywide			
	(105-7676)	(105-7677)	(105-7678)	(105-9165)
ASSETS				
Cash and investments	\$ -	\$ 323	\$ -	\$ 2,737
Due from other governments	-	16	-	61
Total assets	<u>-</u>	<u>339</u>	<u>-</u>	<u>2,798</u>
NET POSITION				
Restricted for:				
Individuals, organizations and other governments	-	339	-	2,798
Total net position	<u>\$ -</u>	<u>\$ 339</u>	<u>\$ -</u>	<u>\$ 2,798</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, 2023

	<u>Lenwood</u>	<u>Special</u>	<u>Amiga</u>	<u>Total</u>
	<u>(315-7388)</u>	<u>Assessments</u>	<u>(864-5017)</u>	
		<u>(573-8953)</u>		
ASSETS				
Cash and investments	\$ 222,699	\$ 105,472	\$ -	\$ 333,392
Due from other governments	1,594	-	-	1,739
Total assets	<u>224,293</u>	<u>105,472</u>	<u>-</u>	<u>335,131</u>
NET POSITION				
Restricted for:				
Individuals, organizations and other governments	224,293	105,472	-	335,131
Total net position	<u>\$ 224,293</u>	<u>\$ 105,472</u>	<u>\$ -</u>	<u>\$ 335,131</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, 2023

	Countywide			
	(105-7515)	(105-7516)	(105-7517)	(105-7518)
ADDITIONS				
Charges for services	\$ 489,106	\$ 601,139	\$ 519,683	\$ 382,601
Property taxes	-	880	3,057	-
Investment earnings	119	138	-	80
Total revenues	<u>489,225</u>	<u>602,157</u>	<u>522,740</u>	<u>382,681</u>
DEDUCTIONS				
Administrative costs	-	-	-	-
Services and supplies	-	-	-	-
Project improvements	489,106	602,020	522,740	382,601
Total deductions	<u>489,106</u>	<u>602,020</u>	<u>522,740</u>	<u>382,601</u>
Change in net position	119	137	-	80
Net position, beginning	1,045	696	-	152
Net position, ending	<u>\$ 1,164</u>	<u>\$ 833</u>	<u>\$ -</u>	<u>\$ 232</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, 2023

	Countywide			
	(105-7676)	(105-7677)	(105-7678)	(105-9165)
ADDITIONS				
Charges for services	\$ 1,683,390	\$ 412,049	\$ 922,782	\$ 1,121,722
Property taxes	-	-	377	361
Investment earnings	-	82	-	270
Total additions	<u>1,683,390</u>	<u>412,131</u>	<u>923,159</u>	<u>1,122,353</u>
DEDUCTIONS				
Administrative costs	-	-	-	-
Services and supplies	-	-	-	-
Project improvements	1,683,390	412,049	923,159	1,122,083
Total deductions	<u>1,683,390</u>	<u>412,049</u>	<u>923,159</u>	<u>1,122,083</u>
Change in net position	-	82	-	270
Net position, beginning	-	257	-	2,528
Net position, ending	<u>\$ -</u>	<u>\$ 339</u>	<u>\$ -</u>	<u>\$ 2,798</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, 2023

	<u>Lenwood</u>	<u>Special</u>	<u>Amiga</u>	<u>Total</u>
	<u>(315-7388)</u>	<u>Assessments</u>	<u>(864-5017)</u>	
		<u>(573-8953)</u>		
ADDITIONS				
Charges for services	\$ 117,105	\$ -	\$ -	\$ 6,249,577
Property taxes	2,520	-	-	7,195
Investment earnings	3,239	-	-	3,928
Total revenues	<u>122,864</u>	<u>-</u>	<u>-</u>	<u>6,260,700</u>
DEDUCTIONS				
Administrative costs				
Services and supplies	-	345	-	345
Project improvements	104,263	-	-	6,241,411
Total deductions	<u>104,263</u>	<u>345</u>	<u>-</u>	<u>6,241,756</u>
Change in net position	18,601	(345)	-	18,944
Net position, beginning	205,692	105,817	-	316,187
Net position, ending	<u>\$ 224,293</u>	<u>\$ 105,472</u>	<u>\$ -</u>	<u>\$ 335,131</u>