

Date Created: Apr 23, 2008
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CSA 70 R-11 - Running Springs

 CSA 70 R-11 Boundary

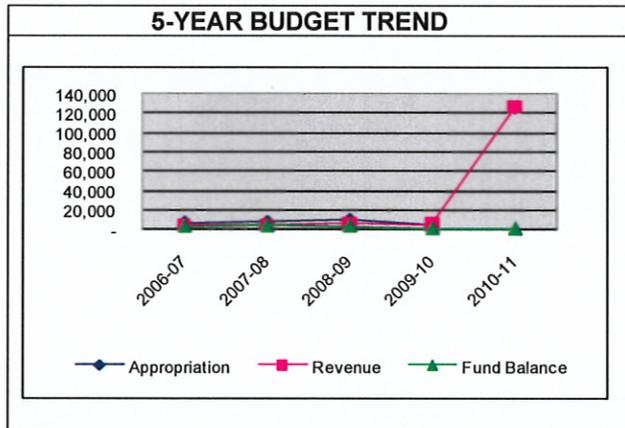


CSA 70 R-11 Running Springs

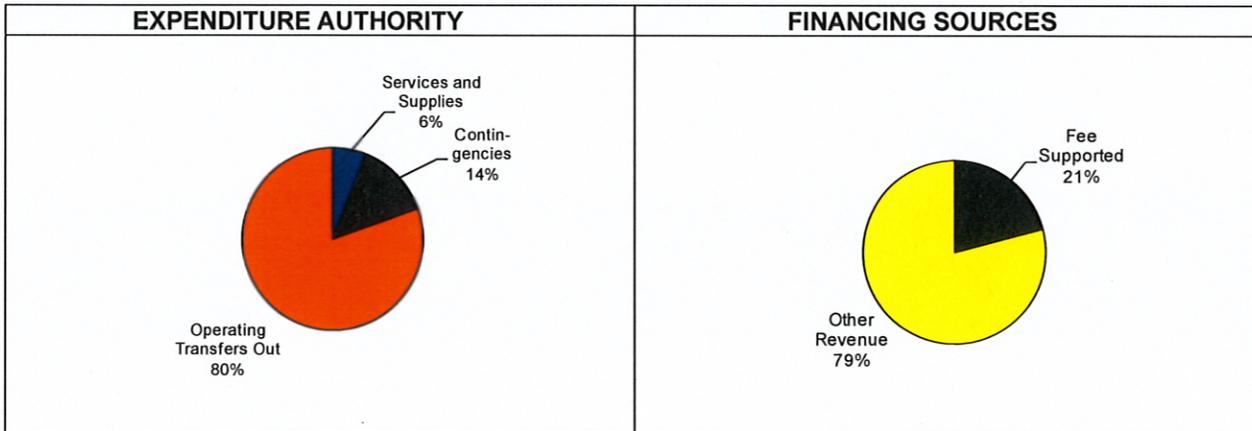
DESCRIPTION OF MAJOR SERVICES

County Service Area (CSA) 70, Improvement Zone R-11 was established by an act of the County of San Bernardino Board of Supervisors on July 9, 1984 to maintain 0.75 miles of paved road. This Road District receives a \$100 service charge on each of 44 parcels of land to fund road maintenance and snow removal services. This District does not utilize an Advisory Commission or Municipal Advisory Council. Meetings are held with residents as needed. A mailed ballot election is planned in 2010-11 seeking a \$500 dollar per parcel special tax.

BUDGET HISTORY



2010-11 BUDGET



SPECIAL DISTRICTS



ANALYSIS OF ADOPTED BUDGET

GROUP: Operations and Community Services
 DEPARTMENT: Special Districts
 FUND: CSA 70 R-11 Running Springs

BUDGET UNIT: SNY 265
 FUNCTION: Operating
 ACTIVITY: Road

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Actual	2009-10 Current Budget	2010-11 Adopted Budget	Change From 2009-10 Current Budget
Appropriation							
Services and Supplies	2,290	3,765	5,405	3,449	3,568	7,534	3,966
Transfers	2,655	2,936	1,596	1,633	1,633	1,984	351
Contingencies	-	-	-	-	-	17,258	17,258
Total Appropriation	4,945	6,701	7,001	5,082	5,201	26,776	21,575
Operating Transfers Out	-	-	-	-	-	100,000	100,000
Total Requirements	4,945	6,701	7,001	5,082	5,201	126,776	121,575
Departmental Revenue							
Use of Money and Prop	116	155	99	22	100	50	(50)
Current Services	5,565	6,293	4,347	4,728	4,498	26,468	21,970
Other Revenue	5	5	14	-	-	-	-
Other Financing Sources	-	-	-	-	-	100,000	100,000
Total Revenue	5,686	6,453	4,460	4,750	4,598	126,518	121,920
				Fund Balance	603	258	(345)

Services and supplies of \$7,534 represent road maintenance costs and auditing and are increasing by \$3,966 primarily due to anticipated increase in maintenance requirements.

Transfers of \$1,984 represents costs for salaries and benefits and services and supplies support from CSA 70 Countywide and is increasing by \$351.

Contingencies of \$17,258 are established based on departmental revenue available.

Operating transfers out represent \$100,000 transfer to Capital Improvement Project fund for road improvements.

Departmental revenue of \$126,518 represents service charges, interest, and anticipated proceeds planned from the CSA revolving fund loan. The increase of \$121,920 reflects the loan funding and anticipated new special tax revenue. However, the mailed ballot election held in August 2010, was unsuccessful and the improvement zone will be dissolved in 2010-11.



**COUNTY OF SAN BERNARDINO
SPECIAL DISTRICTS
COUNTY SERVICE AREA No. 70
ZONE R-11 - RUNNING SPRINGS/
PRESTON**

FINANCIAL STATEMENTS

JUNE 30, 2010

**County of San Bernardino Special Districts
County Service Area No. 70 - Zone R-11
Running Springs/Preston
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County of San Bernardino
County of San Bernardino Special
District County Service Area
No. 70 - Zone R-11 - Running Springs/Preston

ACCOUNTANT'S REVIEW REPORT

We have reviewed the accompanying financial statements of the governmental activities and the major fund of the County of San Bernardino Special District County Service Area No. 70 - Zone R-11 - Running Springs/Preston (CSA) as of and for the year ended June 30, 2010, which collectively comprise the CSA's basic financial statements as listed in the table of contents, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of the CSA.

A review consists principally of inquiries of CSA personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles.

The budgetary comparison information on page 16 is not a required part of the basic financial statements, but is supplementary information required by the Governmental Accounting Standards Board. Such information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but was compiled from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

The County of San Bernardino Special District County Service Area No. 70 - Zone R-11 - Running Springs/Preston has not presented the *Management's Discussion and Analysis* that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be a part of, the basic financial statements.

Rogers, Anderson, Malody & Scott, LLP

November 30, 2010

MEMBERS

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County of San Bernardino Special Districts
County Service Area No. 70 - Zone R-11 - Running Springs/Preston
Statement of Net Assets
June 30, 2010

ASSETS

Cash and cash equivalents	\$ 348
Special assessments receivable	<u>100</u>
Total Assets	<u>448</u>

LIABILITIES

Due to other governments	<u>190</u>
Total Liabilities	<u>190</u>

NET ASSETS

Unrestricted	<u>258</u>
Total Net Assets	<u><u>\$ 258</u></u>

The accompanying notes are an integral part of these financial statements.
See accompanying accountant's report.

County of San Bernardino Special Districts
County Service Area No. 70 - Zone R-11 - Running Springs/Preston
Statement of Activities
For the Year Ended June 30, 2010

EXPENSES	
Salaries and benefits	\$ 1,134
Services and supplies	3,948
Total Program Expenses	<u>5,082</u>
PROGRAM REVENUE	
Charges for services	<u>4,450</u>
Net Program Expense	<u>(632)</u>
GENERAL REVENUES	
Property taxes	278
Investment earnings	<u>9</u>
Total General Revenues	<u>287</u>
Change in Net Assets	(345)
Net Assets - beginning	<u>603</u>
Net Assets - ending	<u><u>\$ 258</u></u>

The accompanying notes are an integral part of these financial statements.
See accompanying accountant's report.

County of San Bernardino Special Districts
County Service Area No. 70 - Zone R-11 - Running Springs/Preston
Balance Sheet
Governmental Fund
June 30, 2010

	<u>SPECIAL REVENUE FUND</u> General (SNY)
ASSETS	
Cash and cash equivalents	\$ 348
Special assessments receivable	100
Total Assets	<u>\$ 448</u>
LIABILITIES AND FUND BALANCE	
Liabilities	
Due to other governments	\$ 190
Total Liabilities	<u>190</u>
Fund Balance:	
Unreserved:	
Undesignated	<u>258</u>
Total Fund Balance	<u>258</u>
Total Liabilities and Fund Balance	<u>\$ 448</u>
Total Fund Balance - Governmental Fund	\$ 258
Amounts reported for <i>governmental activities</i> in the statement of net assets (Exhibit A) are different because:	
None	<u>-</u>
Net Assets of Governmental Activities	<u>\$ 258</u>

The accompanying notes are an integral part of these financial statements.
 See accompanying accountant's report.

County of San Bernardino Special Districts
County Service Area No. 70 - Zone R-11 - Running Springs/Preston
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Fund
For the Year Ended June 30, 2010

	SPECIAL REVENUE FUND
	General (SNY)
REVENUES	
Property taxes	\$ 278
Special assessments	4,450
Investment earnings	9
	4,737
EXPENDITURES	
Salaries and benefits	1,134
Services and supplies	3,948
	5,082
Net Change in Fund Balance	(345)
Fund Balance - beginning	603
Fund Balance - ending	\$ 258

The accompanying notes are an integral part of these financial statements.
See accompanying accountant's report.

County of San Bernardino Special Districts
County Service Area No. 70 - Zone R-11 - Running Springs/Preston
Reconciliation of the Statement of Revenues, Expenditures and
Changes in Fund Balance of Governmental Fund to the
Statement of Activities
For the Year Ended June 30, 2010

Net Change in Fund Balance - Total Governmental Fund	\$	(345)
Amounts reported for governmental activities in the statement of activities are different because:		
None		-
Change in Net Assets of Governmental Activities	\$	(345)

The accompanying notes are an integral part of these financial statements.
 See accompanying accountant's report.

County of San Bernardino Special Districts
County Service Area No. 70 - Zone R-11 - Running Springs/Preston
Notes to Financial Statements
June 30, 2010

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting entity

The County Service Area (CSA) No. 70 Zone R-11 was established by an act of the Board of Supervisors of the County of San Bernardino (the County) on July 9, 1984 under Section 4700 of the State Health & Safety Code to maintain .75 miles of paved road.

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

The accompanying financial statements reflect only the accounts of the County Service Area No. 70 Zone R-11 of the County of San Bernardino 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 Comprehensive Annual Financial Report of the County as a "component unit" for the fiscal year ended June 30, 2010.

Government-wide and fund financial statements

The government-wide financial statements (e.g., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary 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 segment 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*.

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. Currently, the CSA does not have any proprietary or fiduciary fund types. Major individual governmental funds are reported as separate columns in the fund financial statements.

County of San Bernardino Special Districts
County Service Area No. 70 - Zone R-11 - Running Springs/Preston
Notes to Financial Statements
June 30, 2010

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 government reports the following major governmental fund:

The *special revenue fund* labeled "General" 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.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

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

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

County of San Bernardino Special Districts
County Service Area No. 70 - Zone R-11 - Running Springs/Preston
Notes to Financial Statements
June 30, 2010

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Deposits 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.

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). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances." Currently, the CSA does not have any business-type activities.

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 1st and become delinquent with penalties on August 31st.

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.

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 applicable governmental column 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 estimated fair market value at the date of donation.

**County of San Bernardino Special Districts
County Service Area No. 70 - Zone R-11 - Running Springs/Preston
Notes to Financial Statements
June 30, 2010**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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:

Assets	Years
Infrastructure	40 - 60
Structures and improvements	5 - 40
Equipment and vehicles	4 - 15

Currently, the CSA does not have any capital assets.

Fund equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

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

A. 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 fixed assets within each fund.

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

County of San Bernardino Special Districts
County Service Area No. 70 - Zone R-11 - Running Springs/Preston
Notes to Financial Statements
June 30, 2010

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Encumbrances

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitment will be reappropriated and honored during the subsequent year.

NOTE 2: CASH AND DEPOSITS

Cash and cash equivalents includes the cash balance 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 cash equivalents are shown at the fair value as of June 30, 2010.

See the County of San Bernardino's Comprehensive Annual Financial Report (CAFR) 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.

NOTE 3: RETIREMENT PLAN

Plan Description

The San Bernardino County Employees' Retirement Association (SBCERA) is a cost-sharing multiple-employer defined benefit pension plan (the Plan) operating under the California County Employees' Retirement Act of 1937 (1937 Act). It provides retirement, death and disability benefits to members. Although legally established as a single employer plan, the City of Big Bear Lake, California State Association of Counties, South Coast Air Quality Management District (SCAQMD), San Bernardino Associated Governments (SANBAG), Local Agency Formation Commission (LAFCO), San Bernardino County Law Library, Barstow Fire Protection District, Hesperia Recreation and Parks District, SBCERA, City of Chino Hills, Crest Forest Fire District, Mojave Desert Air Quality Management District (MDAQMD), California Electronic Recording Transaction Network Authority (CERTNA), Inland Valley Development Agency (IVDA), San Bernardino International Airport Authority (SBIAA), the San Bernardino County Superior Court Inland Library System (ILS) and Rim of the World Recreation and Parks District (RIM-REC) were later included, along with the County, and are collectively referred to as the "Participating Members." The plan is governed by the SBCERA Board of Retirement under the 1937 Act. Employees become eligible for membership on their first day of regular employment and become fully vested after 5 years. 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.

**County of San Bernardino Special Districts
County Service Area No. 70 - Zone R-11 - Running Springs/Preston
Notes to Financial Statements
June 30, 2010**

NOTE 3: RETIREMENT PLAN (continued)

Fiduciary Responsibility

SBCERA is controlled by its own board, the Retirement Board, which acts as a fiduciary agent for the accounting and control of member and employee contributions and investment income. SBCERA publishes its own Comprehensive Annual Financial Report and receives a separate independent audit. SBCERA is also a legally separate entity from the County and not a component unit. For these reasons, the County's Comprehensive Annual Financial Report excludes SBCERA pension trust fund as of June 30, 2010.

Funding Policy

Participating members are required by statute (Sections 31621.6 and 31639.25 of the California Government Code) to contribute a percentage of covered salary based on certain actuarial assumptions and their age at entry to the Plan. Employee contribution rates vary according to age and classification (general or safety). General members are required to contribute 7.42% - 12.96% and safety members 9.52% - 15.29% of their annual covered salaries, of which the County pays approximately 7%. County of San Bernardino employer contribution rates are as follows: County General 11.25%, County Safety 24.46%. All employers combined are required to contribute 13.95% of the current year covered payroll. For 2010, the County's annual pension cost of \$197,097,000 was equal to the County's required and actual contributions. Employee contribution rates are established and may be amended pursuant to Articles 6 and 6.8 of the 1937 Act. Employer rates are determined pursuant to Sections 31453 of the 1937 Act.

The County's annual pension cost and prepaid asset, computed in accordance with GASB 27, Accounting for Pensions by State and Local Governmental Employers, for the year ended June 30, 2010, were as follows (in thousands):

Annual Required Contribution (County fiscal year basis)	\$ 197,097
Interest on Pension Assets	(4,131)
Adjustment to the Annual Required Contribution	<u>32,488</u>
Annual Pension Cost	225,454
Annual Contributions Made	<u>197,097</u>
Increase/(Decrease) in Pension Assets	(28,357)
Pension Assets, Beginning of Year	<u>769,745</u>
Pension Assets, End of Year	<u><u>\$ 741,388</u></u>

County of San Bernardino Special Districts
County Service Area No. 70 - Zone R-11 - Running Springs/Preston
Notes to Financial Statements
June 30, 2010

NOTE 3: RETIREMENT PLAN (continued)

The following table shows the County's required contributions and percentage contributed for the current year and two preceding years:

Year Ended June 30,	Annual Contributions Made (in thousands)		Percentage Contributed
	SBCERA	County	
2008	\$ 241,721	\$ 203,712	100%
2009	246,232	200,300	100%
2010	243,773	197,097	100%

The County, along with the SCAQMD, issued Pension Refunding Bonds (the Bonds) in November 1995 with an aggregate amount of \$420,527,000. These Bonds were issued to allow the County and the SCAQMD to refinance each of their unfunded accrued actuarial liabilities with respect to retirement benefits for their respective employees. The Bonds are the obligations of the employers participating in the Plan and the assets of the Plan do not secure the Bonds. The County's portion of the bond issuance was \$386,266,000. The outstanding liability at June 30, 2010 is \$423,652,000.

On June 24, 2004, the County issued its County of San Bernardino Pension Obligation Bonds, Series 2004 A (Fixed Rate Bonds), its County of San Bernardino Pension Obligation Bonds, Series 2004 B (Auction Rate Bonds), and its County of San Bernardino Pension Obligation Bonds, Series 2004 C (Index Bonds) in respective aggregate principal amounts of \$189,070,000, \$149,825,000 and \$125,000,000. The Bonds were issued to finance the County's share of the unfunded accrued actuarial liability of the SBCERA. In April 2008, the County refunded all of the 2004 Series B. The outstanding liability at June 30, 2010 is \$294,515,000.

In April 2008, the County of San Bernardino issued its \$160,900,000 in Pension Obligation Refunding Bonds (POB), Series 2008 (the Series 2008 Bonds). The outstanding liability at June 30, 2010 is \$158,327,000.

NOTE 4: FEDERAL AND STATE GRANTS

From time to time the CSA may receive funds from various Federal and State agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantors cannot be determined at this time, although the CSA expects such amounts, if any, to be immaterial.

County of San Bernardino Special Districts
County Service Area No. 70 - Zone R-11 - Running Springs/Preston
Notes to Financial Statements
June 30, 2010

NOTE 5: RISK MANAGEMENT

The County has self-insurance programs for public liability, property damage, unemployment insurance, employee dental insurance, hospital and medical malpractice liability, and workers' compensation claims. Public liability claims are self-insured for up to \$2 million per occurrence. Excess insurance coverage over the Self-Insured Retention (SIR) up to \$50 million is provided through a combination of insurance policies as recommended by AON Risk Services, Broker of Record, as follows: Primary Liability coverage \$25 million excess of \$2.5 million SIR with CV Starr/Everest; Excess Liability coverage of \$10 million, excess of \$25 million with Allied World Insurance Company (AWAC); and Excess Liability coverage \$15 million, excess of \$35 million with Great American Insurance Company of New York. Workers' compensation claims are self-insured up to \$5 million per occurrence, and covered by Arch Ins. Co. for up to \$3 million for employer's liability, and up to statutory limits for workers' compensation per occurrence. Property damage claims are insured on an occurrence basis over a \$25 thousand deductible, and insured with several insurers like Lexington Ins. Co., Affiliated FM, and Lloyd's of London, among others.

The County supplements its self-insurance for medical malpractice claims with Steadfast Ins. Co., which provides annual coverage on a per claim basis with an SIR of \$2 million for each claim. Maximum coverage under the policy is \$25 million in limits per claim provided by Illinois Union Ins. Co.

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 Ins. Co. of Pittsburgh with a \$100 thousand deductible, and excess limits up to \$10 million per occurrence.

The activities related to such programs are accounted for in Risk Management except for unemployment insurance, and employee dental insurance, which are accounted for in the General Fund. The IBNR (Incurred But Not Reported) and IBNS (Incurred But Not Settled) liabilities stated on Risk Management's balance sheet are based upon the results of actuarial studies, and include amounts for allocated and unallocated loss adjustment expenses. The liabilities for these claims are reported using a discounted rate of 1.70%. It is Risk Management's practice to obtain actuarial studies on an annual basis.

The total claims liability of \$145.4 million reported at June 30, 2010 is based on the requirements of GASB Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements, and the amount of the loss can be reasonably estimated.

**County of San Bernardino Special Districts
County Service Area No. 70 - Zone R-11 - Running Springs/Preston
Notes to Financial Statements
June 30, 2010**

NOTE 5: RISK MANAGEMENT (continued)

Changes in the claims liability amount in fiscal years 2009 and 2010 were:

<u>Fiscal Year</u>	<u>Beginning of Fiscal Year Liability (in thousands)</u>	<u>Current Year Claims and Changes in Estimates (in thousands)</u>	<u>Claims Payments (in thousands)</u>	<u>End of Fiscal Year Liability (in thousands)</u>
2008-09	\$ 149,321	\$ 32,909	\$ (32,289)	\$ 149,941
2009-10	\$ 149,941	\$ 37,441	\$ (45,000)	\$ 142,382

NOTE 6: CONTINGENCIES

As of June 30, 2010, 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.

Required Supplementary Information
County of San Bernardino Special Districts
County Service Area No. 70 - Zone R-11 - Running Springs/Preston
Budgetary Comparison Schedule - Special Revenue Fund (General)
For the Year Ended June 30, 2010

	Special Revenue Fund			Variance with Final Budget Positive (Negative)
	General (SNY)			
	Original Budget	Final Budget	Actual	
REVENUES				
Property taxes	\$ 148	\$ 148	\$ 278	\$ 130
Special assessments	4,350	4,350	4,450	100
Investment earnings	100	100	9	(91)
Total Revenues	<u>4,598</u>	<u>4,598</u>	<u>4,737</u>	<u>139</u>
EXPENDITURES				
Salaries and benefits	1,534	1,134	1,134	-
Services and supplies	3,667	4,067	3,948	119
Total Expenditures	<u>5,201</u>	<u>5,201</u>	<u>5,082</u>	<u>119</u>
Net Change in Fund Balance	<u>\$ (603)</u>	<u>\$ (603)</u>	(345)	<u>\$ 258</u>
Fund Balance - beginning			<u>603</u>	
Fund Balance - ending			<u>\$ 258</u>	

RECEIVED
FEB 01 2011

REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS
OF SAN BERNARDINO COUNTY, CALIFORNIA
BOARD GOVERNED COUNTY SERVICE AREAS
AND RECORD OF ACTION

LAFCO
San Bernardino County

November 2, 2010

FROM: JEFFREY O. RIGNEY, Director
Special Districts Department

SUBJECT: CONDUCT A PUBLIC HEARING TO ADOPT RESOLUTION DISSOLVING
COUNTY SERVICE AREA 70, ZONE R-11 (RUNNING SPRINGS)

RECOMMENDATION(S)

Acting as the governing body of County Service Area 70, Zone R-11 (Running Springs) conduct a public hearing to adopt **Resolution No. 2010-251** dissolving County Service Area 70, Zone R-11 (Running Springs) in the unincorporated area of Running Springs within the County of San Bernardino.

(Affected Districts: Third)

Open/close hearing

(Presenter: Jeffrey O. Rigney, Director, 387-5967)

BACKGROUND INFORMATION

County Service Area 70, Zone R-11 (District) was formed in 1984. The purpose of the District was to provide road maintenance and snow removal services. At the time, the annual service charge was \$50 per parcel per year. In 1994, the \$50 service charge was increased to \$100 per parcel per year in order to continue to provide snow removal services. Currently, road maintenance for the District is still funded from the \$100 annual per parcel service charge for a total of \$4,400 per year in revenue for the approximately one mile of roadway. This is not sufficient revenue to cover the costs to provide the intended road maintenance and snow removal services.

In 2009-10, the District ran out of funds for snow removal. Additionally, there are numerous road repairs needed and no funds to finance these repairs. As a result, on April 10, 2010, staff met with the property owners and registered voters to discuss the road improvements required and the need for additional revenue. On June 22, 2010, a special tax election was conducted of the registered voters in the area. On the election date of July 27, 2010, the results indicated that 81% of the registered voters responded and 61% of those votes were against the special tax. Therefore, as a result of the election, there is not sufficient revenue to continue to provide road maintenance services and snow removal so the District must be dissolved.

cc: w/ resolution
SDD-Rigney
County Counsel-Messer
CAO-Brown
File - SDD/CSA 70 R-11
(Running Springs) w/ attach
jr 11/12/10
ITEM 77

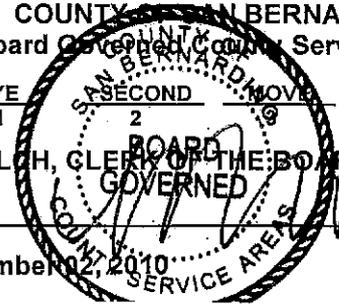
Record of Action of the Board of Supervisors

APPROVED
COUNTY OF SAN BERNARDINO
Board Governed County Service Areas

MOTION AYE AYE AYE
 1 2 4 5

LAURA H. WELCH, CLERK OF THE BOARD
BY _____

DATED: November 02, 2010



**BOARD OF SUPERVISORS
ADOPT RESOLUTION DISSOLVING COUNTY SERVICE AREA 70, ZONE
R-11 (RUNNING SPRINGS)
NOVEMBER 2, 2010
PAGE 2 OF 2**

On October 5, 2010, the Board of Supervisors adopted a Resolution of Intent to Dissolve the District. Additionally, the notice of hearing was published one time in a newspaper of general circulation pursuant to Government Code Section 6061; the notice of hearing was mailed to all property owners within the Zone at least 20 days prior to the public hearing; and the notice was posted in three places within the territory of the Zone pursuant to Government Code section 25217. **(Reference File Name: csa70r-11.kmz)**

Approval of this item will result in the Board adopting a Resolution to dissolve the District.

FINANCIAL IMPACT

There is no financial impact to the County General Fund.

REVIEW BY OTHERS

This action has been reviewed by County Counsel (Dawn M. Messer, Deputy, 387-4322) on October 12, 2010; and by the County Administrative Office (Jessica Brown, Administrative Analyst, 387-5510) on October 21, 2010.

RESOLUTION NO. 2010-251

**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN BERNARDINO,
STATE OF CALIFORNIA, ACTING AS THE GOVERNING BODY OF COUNTY SERVICE AREA 70,
ZONE R-11 (RUNNING SPRINGS), APPROVING THE DISSOLUTION OF COUNTY SERVICE
AREA 70, ZONE R-11 (RUNNING SPRINGS)**

On Tuesday November 2, 2010, on motion of Supervisor Derry, duly seconded by Supervisor Biane and carried, the following resolution is adopted by the Board of Supervisors of San Bernardino County, State of California.

SECTION 1. The Board of Supervisors of the County of San Bernardino, acting in its capacity as the governing body of County Service Area 70, Zone R-11 (CSA 70, R-11), hereby finds and determines:

(a) That CSA 70, R-11 was formed in 1984 to provide road maintenance and snow removal services.

(b) That the legal description and map of the exterior boundaries of said CSA 70, R-11 are on file with the Clerk of the Board of Supervisors.

(c) That CSA 70, R-11 does not have sufficient revenues to continue providing such road maintenance and snow removal services.

(d) That staff recommends to this Board that said CSA 70, R-11 be dissolved.

(e) That a public hearing was scheduled on this date at the Chambers of the Board of Supervisors, County Government Center, 385 North Arrowhead Avenue, First Floor, San Bernardino, California, to consider the dissolution of CSA 70, Zone R-11.

(f) That at said hearing, the testimony of all interested parties for or against the dissolution of CSA 70, R-11 were heard and there was no majority protest by more than 50 percent of the property owners who own more than 50 percent of the assessed value of all taxable property in CSA 70, Zone R-11.

SECTION 2. The Board of Supervisors of the County of San Bernardino, acting in its capacity as the governing body of CSA 70, R-11, therefore, hereby resolves and orders:

(a) That this Board hereby dissolves CSA 70, R-11, which is authorized to provide road maintenance and snow removal services.

(b) That the Clerk of the Board is hereby directed to certify the passage of the Resolution and forward a copy of same to each of the following public bodies and officers:

- (1) The Board of Equalization of the State of California;
- (2) The Assessor of the County of San Bernardino;
- (3) The Register of Voters of the County of San Bernardino;
- (4) The Surveyor of the County of San Bernardino.

PASSED AND ADOPTED by the Board of Supervisors of the County of San Bernardino, State of California, by the following vote:

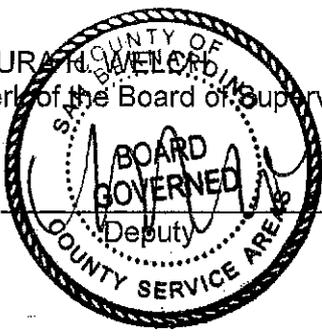
AYES: SUPERVISORS: Mitzelfelt, Biane, Derry, Ovitt, Gonzales

NOES: SUPERVISORS: None

ABSENT: SUPERVISORS: None

STATE OF CALIFORNIA)
) ss.
COUNTY OF SAN BERNARDINO)

I, **LAURA H. WELCH**, Clerk of the Board of Supervisors of the County of San Bernardino, State of California, hereby certify the foregoing to be a full, true and correct copy of the record of the action taken by the Board of Supervisors, by vote of the members present, as the same appears in the Official Minutes of said Board at its meeting of November 2, 2010. #77 jr

LAURA H. WELCH
Clerk of the Board of Supervisors
By 


Running Springs Road Districts (Snow Removal)
County Service Area 70, Zone R-11 - Running Springs (Preston)

Preston Drive	1994	519 A7
Loma Drive	336	519 A7
Canon Way	512	519 A7
Iris Way	30	520 A7
Peaceful Way	554	521 A7

RESOLUTION NO. 84-252

370
R-11

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA,
APPROVING FORMATION OF IMPROVEMENT ZONE
R-11 (RUNNING SPRINGS, PRESTON DRIVE) OF
COUNTY SERVICE AREA NO. 70

On Monday, July 9, 1984, on motion of Supervisor
Townsend, duly seconded by Supervisor Riordan, and carried, the
following resolution is adopted:

SECTION 1. The Board of Supervisors of the County of
San Bernardino, as the governing body of County Service Area
No. 70 hereby finds and determines:

(a) That County Service Area No. 70 is organized
and operated under the authority of Chapter 2.2 of Division 2,
Title 3 of the Government Code (commencing with Section 25210.1)
of the State of California, and is authorized to provide road
services, among other services;

(b) That proceedings for formation of certain
described territory into an Improvement Zone of County Service
Area No. 70, to be known as Improvement Zone R-11 were initiated
by this Board;

(c) That the exterior boundaries of the territory
proposed to be formed into the said Improvement Zone are as set
forth in Exhibit "A", attached hereto and incorporated herein by
reference;

(d) That the territory hereinabove described is in
need of road services and will benefit thereby, that said
services should be extended to such territory, and that said
services can most conveniently be provided to such territory by
formation of said Improvement Zone;

(e) That the County Surveyor and the County
Assessor have reviewed the proposed boundary description pursuant
to Chapter 3 of Division 2 of Title 6 of the Government Code,
(commencing with Section 58850) of the State of California.
Their report states that the boundaries are definite and certain
as described in the attached legal description; boundaries do not

1 split any lines of ownership as shown on the last equalized
2 assessment roll or by documents of record.

3 SECTION 2. The Board proceeded as follows:

4 (a) On June 11, 1984, the Board adopted a
5 resolution which called for a public hearing on the proposed
6 formation to be held on July 9, 1984, at 10:00 a.m. at the
7 Chambers of the Board of Supervisors, County Civic Building, 175
8 West Fifth Street, San Bernardino, California, and directed the
9 Clerk of the Board of Supervisors to give proper legal notice of
10 the hearing;

11 (b) That required notice was duly and properly
12 given; that said hearing was held before the Board of Supervisors
13 on July 9, 1984; that all persons desiring to be heard were
14 heard; and that testimony and evidence for and against the
15 proposed formation were duly considered.

16 (c) That the Environmental Hearing Officer of the
17 County of San Bernardino properly found and determined that the
18 proposed formation will not have a significant adverse effect on
19 the environment and the Negative Declaration issued by said
20 officer is hereby approved and adopted and the Clerk of the Board
21 of Supervisors is hereby directed to file a Notice of
22 Determination in connection herewith.

23 SECTION 3. The Board of Supervisors of the County of
24 San Bernardino, as the governing body of County Service Area No.
25 70 therefore hereby resolves and orders:

26 (a) That the territory hereinbefore described
27 should be, and it hereby is, ordered formed into Improvement Zone
28 "R-11" with the power to provide road services therein;

29 (b) The Clerk of the Board of Supervisors is
30 hereby ordered to certify to the passage of this resolution and
31 to file copies of this resolution and a map or plat indicating
32 the boundaries with the County Assessor and the State Board of
33 Equalization as required by Section 54902 of the Government Code;
34 to request the recordation of this resolution in the official
35 records of San Bernardino County; and to forward copies of this
36

1 resolution and a map or plat indicating the boundaries to the
2 following: Registrar of Voters, Surveyor, Auditor, and Special
3 Districts Department of the County of San Bernardino;

4 (c) There will be no exchange of property tax
5 revenue between the affected taxing agencies as a result of this
6 formation.

7 PASSED AND ADOPTED by the Board of Supervisors of San
8 Bernardino County, State of California, by the following vote:

9
10 AYES: Supervisors: Riordan, Townsend,
11 and Hammock

12 NOES: Supervisors: None

13 ABSENT: Supervisors: Joyner and McElwain

14 STATE OF CALIFORNIA)
15) ss.
16 COUNTY OF SAN BERNARDINO)

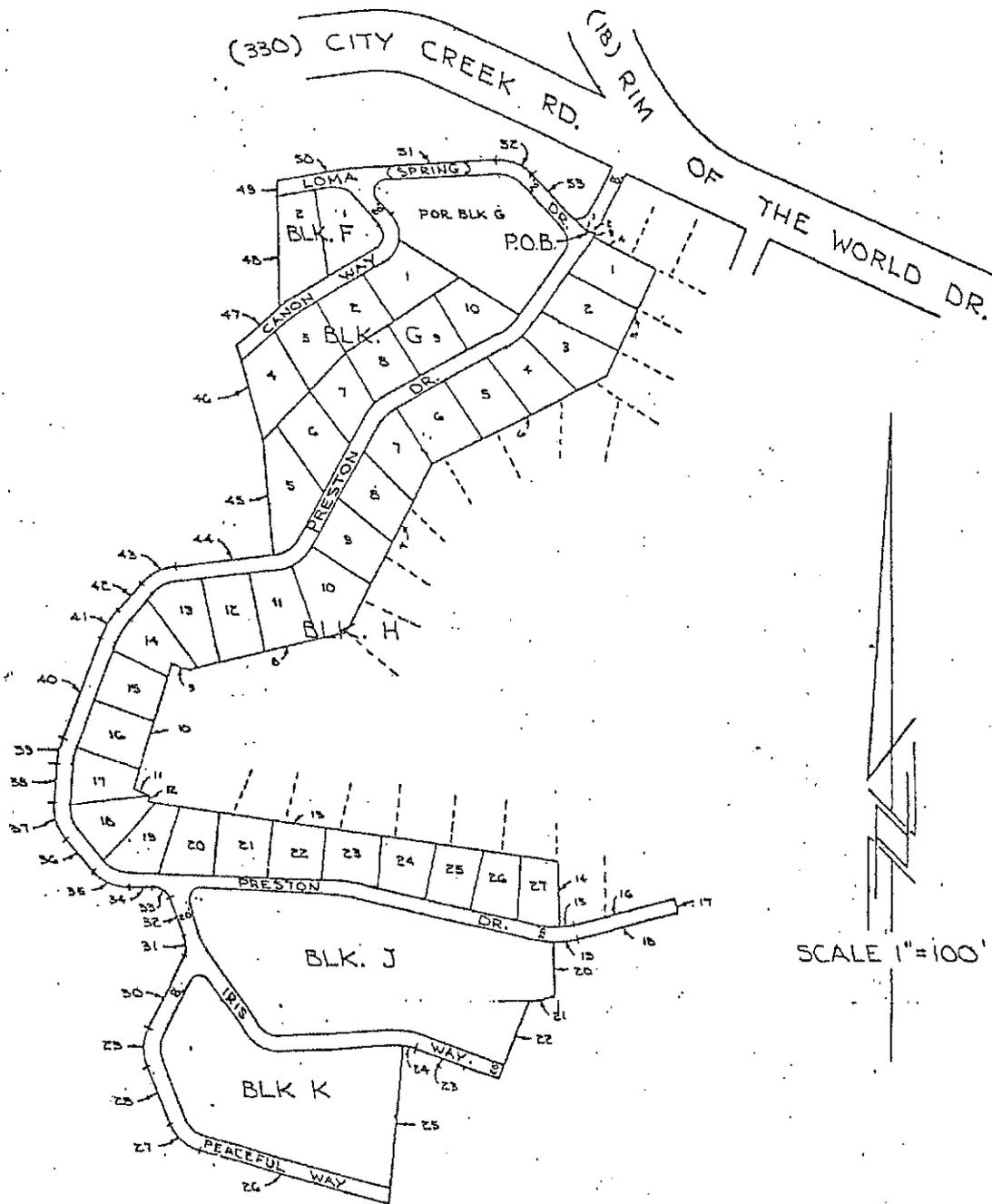
17 I, MARTHA M. SEKERAK, Clerk of the Board of Supervisors
18 of San Bernardino County, California, hereby certify the
19 foregoing to be a full, true and correct copy of the record of
20 the action as the same appears in the Official Minutes of said
21 Board at its meeting of July 9, 1984.

22 MARTHA M. SEKERAK, Clerk of the
23 Board of Supervisors of San
24 Bernardino County

25 By *Debbly Maloney*
26 Deputy
27
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36

COUNSEL
385 NORTH WHEAT AVENUE
SAN BERNARDINO, CA 92415-0140

FORMATION OF IMPROVEMENT ZONE "R-11"
TO
COUNTY SERVICE AREA 70



SAN BERNARDINO COUNTY SURVEYOR
1111 E. MILL ST., S.B. CALIF. 92415
GEN. LOCATION - RUNNING SPRINGS
N.E. 1/4 Section 5
T. 1N., R. 2W., S.B.M.

MINUTES OF THE BOARD OF SUPERVISORS
OF SAN BERNARDINO COUNTY, CALIFORNIA

June 11, 1984

Mobile # 2735 Rigney

70 R-11

FROM: VERNON G. KNOUREK, Assistant Administrative Officer
for SPECIAL DISTRICTS

SUBJECT: HEARING FOR PROPOSED FORMATION OF FOUR SEPARATE ROAD
MAINTENANCE IMPROVEMENT ZONES WITHIN COUNTY SERVICE
AREA 70 AND ESTABLISH SERVICE CHARGE

RECOMMENDATION:

1. Adopt a resolution setting a hearing date of July 9, 1984 at 10:00 a.m. to consider the proposed formation of improvement zones within County Service Area 70 for the purpose of providing road maintenance service:

DISTRICT	AREA
CSA 70 R-11	Running Springs, Preston Drive (Res. No. 84-202)
CSA 70 R-12	Baldwin Lake (Res. No. 84-203)
CSA 70 R-13	Lake Arrowhead-North Shore (Res. No. 84-204)
CSA 70 R-15	Landers (Res. No. 84-205)

2. Schedule July 9, 1984 to conduct public hearings to establish road maintenance service charges for the following named improvement zones and to conduct first reading of ordinances providing for their collection on the tax roll.

DISTRICT	PROPOSED CHARGE
CSA 59 Deer Lodge Park.....	\$ 30.00 per parcel
CSA 70-M Wonder Valley.....	\$ 10.00 per parcel
CSA 70 R-11 Running Springs, Preston Drive.....	\$ 50.00 per parcel
CSA 70 R-12 Baldwin Lake.....	\$1,812.50 per parcel
CSA 70 R-13 Lake Arrowhead, North Shore.....	\$ 950.00 per parcel
CSA 70 R-15 Landers.....	\$ 20.00 per parcel

Page 1

Resolutions (4) & Notices (2)

cc: Spec. Dists. w/res. & notices
County Co. w/res. & notices
Auditor
Tax Collector
Assessor
CSA 59 w/notice
CSA 70-M w/notice
File

Action of the Board of Supervisors
Res. Nos. 84-202, 84-203, 84-204, 84-205

APPROVED BOARD OF SUPERVISORS
COUNTY OF SAN BERNARDINO

MOTION	<u>S</u>	<u>X</u>	<u>X</u>	<u>M</u>	<u>Abs</u>
	1	2	3	4	5

MARTHA M. SEKERAK, CLERK OF THE BOARD

BY: *Wally Mabey*

DATED: JUN 11 1984

ITEM 71

Page 2

June 11, 1984

HEARING FOR PROPOSED FORMATION OF FOUR SEPARATE ROAD MAINTENANCE IMPROVEMENT ZONES WITHIN COUNTY SERVICE AREA 70 AND ESTABLISH SERVICE CHARGE

BACKGROUND:

County Service Area 70 Improvement Zone R-11 (Running Springs, Preston Drive).

The Special Districts Department has been petitioned by nineteen (19) property owners in the Running Springs area for the purpose of forming a road maintenance district to maintain approximately one mile of paved roadway.

On January 9, 1984 the Board of Supervisors authorized the Special Districts Department to conduct an Advisory Survey to determine if the property owners within the proposed boundaries of County Service Area 70 R-11 are in favor of forming a road district and levying an annual service charge. The results of the survey showed that ninety percent (90%) of the property owners that responded to the survey were in favor of this proposal.

The proposed \$50.00 annual service charge will generate approximately \$2,050.00; these funds would raise sufficient revenue to provide road maintenance and snow removal services.

BACKGROUND:

County Service Area 70 Improvement Zone R-12 (Baldwin Lake).

The Special Districts Department has been petitioned by twenty-six (26) property owners in the Baldwin Lake area for the purpose of forming a road maintenance district to maintain the roads within Tract 11798.

Currently, there are four (4) parcels within the proposed boundaries of County Service Area 70 Improvement Zone R-12, the signed petitions represent one hundred percent (100%) of the property owners who are in favor of this proposal. The proponents are aware the only way to finance the district would be through the levy of a service charge.

The proposed first year annual service charge will generate approximately \$7,000; these funds would raise sufficient revenue to provide road maintenance and snow removal.

BACKGROUND:

County Service Area 70 Improvement Zone R-13 (Lake Arrowhead-North Shore).

Page 3

June 11, 1984

HEARING FOR PROPOSED FORMATION OF FOUR SEPARATE ROAD MAINTENANCE IMPROVEMENT ZONES WITHIN COUNTY SERVICE AREA 70 AND ESTABLISH SERVICE CHARGE

The Special Districts Department has been petitioned by sixty-two (62) property owners in the Lake Arrowhead area for the purpose of forming a road maintenance district to maintain and re-pave the roads within the proposed boundaries.

On January 23, 1984 the Board of Supervisors authorized the Special Districts Department to conduct an Advisory Survey to determine if the property owners within the boundaries of County Service Area 70 Improvement Zone R-13 are in favor of forming a road district and levying an annual service charge. The results of the survey showed that eighty-one percent (81%) of the property owners that responded to the survey were in favor of this proposal.

The proposed first year \$950.00 annual service charge will generate approximately \$79,050; these funds would raise sufficient revenue to maintain and re-pave the existing roads.

It is proposed that the second and subsequent year service charge will be \$150 per parcel and will raise sufficient revenue to provide road maintenance and snow removal services.

BACKGROUND:

County Service Area 70 Improvement Zone R-15 (Landers).

The Special Districts Department has been petitioned by 192 property owners in the Landers area for the purpose of forming a road maintenance district to maintain approximately 280 miles of unimproved roads.

On April 30, 1984 the Board of Supervisors authorized the Special Districts Department to conduct an Advisory Survey to determine if the property owners within the boundaries of County Service Area 70 Improvement Zone R-15 are in favor of forming a road district and levying an annual service charge. The results of the survey showed that fifty-four percent (54%) of the property owners that responded to the survey were in favor of this proposal.

The proposed \$20.00 annual service charge will generate approximately \$80,140; these funds will raise sufficient revenue to provide road maintenance and annual grading.

Page 4

June 11, 1984

HEARING FOR PROPOSED FORMATION OF FOUR SEPARATE ROAD MAINTENANCE
IMPROVEMENT ZONES WITHIN COUNTY SERVICE AREA 70 AND ESTABLISH
SERVICE CHARGE

BACKGROUND:

County Service Area 59 (Deer Lodge Park).

On January 23, 1984 the Board of Supervisors authorized the Special Districts Department to conduct an Advisory Survey in CSA 59 to determine if they are in favor of levying a \$30.00 per parcel service charge for road repairs on five (5) miles of paved road.

The survey showed that fifty-seven percent (57%) of those property owners that responded to the survey were in favor of this proposal.

The \$30.00 service charge will generate approximately \$44,760; these funds will raise sufficient revenue to repair existing roads within the District.

BACKGROUND:

County Service Area 70-M (Wonder Valley).

On October 17, 1983 the Board of Supervisors authorized the Special Districts Department to conduct an Advisory Survey in CSA 70-M (Wonder Valley) to determine if the property owners are in favor of an annual \$10.00 per parcel service charge.

The results of that survey showed that fifty-four percent (54%) of those property owners that responded to the survey were in favor of this proposal.

The \$10.00 service charge will generate approximately \$34,390; these funds will raise sufficient revenue for emergency road repairs within the District.

REVIEW:

This item has been reviewed by Roger Kehew (Deputy County Counsel); Bert Rule (Chairman of the CSA 59 Advisory Commission); Vera Ciborowski (Chairman of the CSA 70-M Advisory Commission); Joseph and Dorothy Elsmor (proponents for CSA 70 R-11); Joe Felice (proponent for CSA 70 R-12); Fred Rosenthal (proponent for CSA 70 R-13); Doris Stasse (proponent for CSA 70 R-15).

RESOLUTION NO. 84-202

NOTICE OF HEARING OF PROPOSED FORMATION OF
IMPROVEMENT ZONE R-11 (RUNNING SPRINGS) TO
COUNTY SERVICE AREA NO. 70, OF IMPOSITION OF A
SERVICE CHARGE AND RESOLUTION OF THE BOARD OF
SUPERVISORS OF THE COUNTY OF SAN BERNARDINO,
STATE OF CALIFORNIA

On Monday, June 11, 1984, on motion of Supervisor
Townsend, duly seconded by Supervisor Joyner, and carried, the
following resolution is adopted:

SECTION 1. The Board of Supervisors of the County of San
Bernardino hereby finds and determines:

(a) That County Service Area No. 70 is organized
and operated under the authority of Chapter 2.2 of Division 2,
Title 3 of the Government Code of the State of California, and is
authorized to provide road services among other services;

(b) That proceedings for formation of certain
described territories into an Improvement Zone of County Service
Area No. 70, to be known as Improvement Zone R-11 were initiated
by this Board;

(c) That the exterior boundaries of the territory
proposed to be formed into the said Improvement Zone are as set
forth in Exhibit "A", attached hereto and incorporated herein by
reference;

(d) That the territory hereinabove described is in
need of road services and will benefit thereby, that said
services should be extended to such territory, and that said
services can most conveniently be provided to such territory by
formation of said Improvement Zone and imposition of a service
charge;

(e) That the County Surveyor and the County
Assessor have reviewed the proposed boundary description pursuant
to Chapter 3 of Division 2, Title 6 of the Government Code of the
State of California. Their report states that the boundaries are
definite and certain as described and do not split any lines of
ownership as shown on the last equalized assessment roll or by

1 documents of record.

2 SECTION 2. The Board of Supervisors therefore hereby
3 resolves and orders:

4 (a) That a public hearing shall be held on July 9,
5 1984, at 10:00 a.m., at the Chambers of the Board of Supervisors,
6 County Civic Building, 175 West Fifth Street, San Bernardino, CA
7 92415, to consider the proposed formation;

8 (b) That at the hearing protests will be
9 considered and that requests in writing for exclusion from or
10 inclusion of lands in the proposed formation or the amount of the
11 service charge will be heard and considered.

12 (c) That any interested person desiring to make
13 written protest against said formation, desiring to make written
14 request with respect to said formation, or protesting the service
15 charge shall do so by written communication filed with the Clerk
16 of the Board of Supervisors, County Civic Building, 175 West
17 Fifth Street, San Bernardino, CA 92415, not later than the hour
18 set for hearing. Any written protest or written request by a
19 landowner shall contain a description sufficient to identify the
20 land owned by him, which description shall include the Assessor's
21 Parcel Number for the land; a written protest by a voter shall
22 contain the residential address and the name and number of the
23 precinct for the voter. Voters are hereby notified that a post
24 office box number does not suffice as the residential address of
25 the voter.

26 SECTION 3. The Clerk of the Board of Supervisors is hereby
27 ordered to certify to the passage of this resolution and cause
28 the same to be published twice pursuant to Government Code
29 Section 6066 in the HILLTOP MESSENGER a newspaper of general
30 circulation in the District deemed most likely to give notice of
31 said action to the persons entitled to said notice.

32 PASSED AND ADOPTED by the Board of Supervisors of San
33 Bernardino County, State of California, by the following vote:

34
35 AYES: Supervisors: Joyner, Riordan, Townsend,
36 and McElwain

///

370 R-11

M file

MINUTES OF THE BOARD OF SUPERVISORS
OF SAN BERNARDINO COUNTY, CALIFORNIA

JULY 16, 1984

SPECIAL DISTRICTS: ORDINANCE SD 84-12: CSA 70, ZONE R-11:
COLLECTION OF CHARGES FOR ROAD IMPROVEMENTS THROUGH USE OF
TAX ROLLS: ADOPTED:

On motion of Supervisor Townsend, seconded by Supervisor Joyner and carried, the Board of Supervisors adopts Ordinance SD 84-12, the same as is set forth in Special Districts Ordinance Book No. 2 and is entitled:

"AN ORDINANCE OF THE COUNTY OF SAN BERNARDINO PROVIDING FOR THE COLLECTION OF CHARGES FOR ROAD IMPROVEMENTS IN COUNTY SERVICE AREA NO. 70, IMPROVEMENT ZONE R-11 (RUNNING SPRINGS, PRESTON DRIVE) THROUGH THE USE OF THE TAX ROLLS."

PASSED AND ADOPTED by the Board of Supervisors of the County of San Bernardino, State of California, by the following vote:

AYES: Joyner, Riordan, Townsend, Hammock, McElwain

NOES: None

ABSENT: None

* * * * *

STATE OF CALIFORNIA }
COUNTY OF SAN BERNARDINO } ss.

I, MARTHA M. SEKERAK, Clerk of the Board of Supervisors of San Bernardino County, California, hereby certify the foregoing to be a full, true and correct copy of the record of the action taken by said Board of Supervisors, by vote of the members present, as the same appears in the Official Minutes of said Board of its meeting of July 16, 1984

Dated: July 16, 1984 #47 dm
cc: Special Districts; File

MARTHA M. SEKERAK
Clerk of said Board

By *Shelley Mabrey*
Deputy

MINUTES OF THE BOARD OF SUPERVISORS
OF SAN BERNARDINO COUNTY, CALIFORNIA
JULY 9, 1984

SPECIAL DISTRICTS: CSA 70-R-11 FORMATION: RESOLUTION 84-252:
ESTABLISH ANNUAL SERVICE CHARGES: RESOLUTION 84-257: PROPOSED
ORDINANCE FOR COLLECTION OF CHARGES ON TAX ROLL:

The Board conducts a hearing to consider the formation of Improvement Zone R-11 for County Service Area 70, Running Springs, Preston Drive; establishing an annual service charge and adoption of an ordinance for collection of charges on the tax roll.

Notification as required has been made by publication in the Hilltop Messenger, a newspaper of general circulation.

Vern Knourek, Assistant Administrative Officer for Special Districts, states an advisory survey was conducted with 90% of the property owners responding to the survey in favor of forming a road district and levying of an annual service charge. He states the proposed \$50 annual service charge will generate approximately \$2,050; these funds would raise sufficient revenue to provide road maintenance and snow removal services.

On call of the Chairman, no opposition is presented either orally or in writing.

On motion by Supervisor Townsend, seconded by Supervisor Riordan and carried, the Board of Supervisors hereby:

- 1) Adopts the Negative Declaration and directs the Clerk to file the Notice of Determination.
- 2) Adopts the following resolution approving formation of County Service Area 70-R-11:

RESOLUTION NO. 84-252

- 3) Adopts the following resolution establishing a \$50 per parcel annual service charge:

RESOLUTION NO. 84-257

- 4) Directs the Clerk to read the title of the proposed ordinance; waives reading of the entire ordinance and continues to MONDAY, JULY 16, 1984 for adoption on the consent calendar.

PASSED AND ADOPTED by the Board of Supervisors of the County of San Bernardino, State of California, by the following vote:

AYES: Riordan, Townsend, Hammock
NOES: None
ABSENT: Joyner, McElwain