

**COUNTY OF SAN BERNARDINO
SPECIAL DISTRICT
COUNTY SERVICE AREA NO. 70
FINANCIAL STATEMENTS
JUNE 30, 2020**

**County of San Bernardino Special District
County Service Area No. 70
June 30, 2020**

Table of Contents

	<u>Page</u>
INDEPENDENT AUDITOR’S REPORT	1
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements	
Statement of Net Position	4
Statement of Activities	6
Fund Financial Statements	
Balance Sheet - Governmental Funds	8
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	10
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	11
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Fund to the Statement of Activities	13
Statement of Net Position - Proprietary Funds	14
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds	16
Statement of Cash Flows - Proprietary Funds	18
Statement of Fiduciary Assets and Liabilities - Agency Funds	20
Notes to the Financial Statements	21
Required Supplementary Information	
Budgetary Comparison Schedule - General Fund	41

Budgetary Comparison Schedule - Special Revenue Funds	42
Supplementary Information - Combining and Individual Nonmajor Fund Financial Statements	
Combining Balance Sheet - Special Revenue Funds	43
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Funds	56
Combining Balance Sheet - Capital Project Funds	69
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Capital Project Funds	71
Combining Statement of Net Position - Water Funds	73
Combining Statement of Revenues, Expenditures, and Changes in Net Position - Water Funds	77
Combining Statement of Net Position - Sewer Funds	81
Combining Statement of Revenues, Expenditures, and Changes in Net Position - Sewer Funds	84
Combining Statement of Assets and Liabilities - Agency Funds	87

Board of Supervisors
County of San Bernardino
County of San Bernardino Special
District County Service Area
No. 70

Independent Auditor's Report

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the County of San Bernardino Special District County Service Area No. 70 (CSA), a component unit of the County of San Bernardino, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the CSA's basic financial statements as listed in the table of contents.

Management's Responsibility 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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the minimum audit requirements and reporting guidelines for California Special Districts required by the Office of the State Controller. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



EADIE + PAYNE

*Celebrating a Century
of Quality Service*

Eadie + Payne, LLP

3880 Lemon St., Ste. 300
Riverside, CA 92501

P.O. Box 1529
Riverside, CA 92502-1529

Office: 951-241-7800

www.eadielaynellp.com

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the County of San Bernardino Special District County Service Area No. 70 as of June 30, 2020, and the respective changes in financial position, and where applicable, cash flows thereof for the 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.

Other Matters

Prior-Year Comparative Information

We have previously audited the CSA's 2019 financial statements, and we expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, and each major fund in our report dated November 22, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2019, is consistent, in all material respects, with the audited financial statements from which it has been derived.

The financial statements include summarized prior-year comparative information. Such information does not include all of the information required to constitute a presentation in accordance with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the government's financial statements for the year ended June 30, 2019, from which such summarized information was derived.

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 opinion on the basic financial statements is 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 statements, 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.

Other information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of San Bernardino Special District County Service Area No. 70 basic financial statements. The combining and individual fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements 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 fund financial statements 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 December 30, 2020, 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 solely 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 the effectiveness of the CSA's 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 the CSA's internal control over financial reporting and compliance.



December 30, 2020
Riverside, California

COUNTY OF SAN BERNARDINO SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Statement of Net Position
June 30, 2020

	2020		
	Governmental Activities	Business-Type Activities	Total
Assets			
Current assets			
Cash and investments	\$ 21,548,645	\$ 17,208,399	\$ 38,757,044
Receivables			
Accounts	1,500	619,377	620,877
Taxes	36,362	4,333	40,695
Special assessments	72,578	15,552	88,130
Due from other funds	931,688	-	931,688
Due from other governments	3,084,742	5,400,000	8,484,742
Noncurrent assets			
Advances to other funds	250,000	-	250,000
Advances to other governments	1,500,000	-	1,500,000
Capital assets, not being depreciated	5,467,336	10,995,299	16,462,635
Capital assets, net of accumulated depreciation	9,402,184	23,730,585	33,132,769
Total assets	<u>42,295,035</u>	<u>57,973,545</u>	<u>100,268,580</u>
Deferred outflows of resources			
Pensions	268,560	624,791	893,351
Total deferred outflows of resources	<u>268,560</u>	<u>624,791</u>	<u>893,351</u>
Liabilities			
Current Liabilities			
Accounts payable	337,694	231,280	568,974
Retention payable	-	283,383	283,383
Salaries and benefits payable	581,551	-	581,551
Due to other funds	-	931,688	931,688
Due to other governments	799,757	26,737	826,494
Unearned revenue	-	21,993	21,993
Loans payable	-	72,276	72,276
Bonds payable, matured	-	5,000	5,000
Noncurrent Liabilities			
Accrued interest payable	-	159,358	159,358
Loan payable	-	1,170,220	1,170,220
Advances from other funds	-	250,000	250,000
Advances from other governments/County	3,135,000	5,600,000	8,735,000
Net pension liability	714,053	1,661,204	2,375,257
Compensated absences payable	1,076,315	-	1,076,315
Total liabilities	<u>6,644,370</u>	<u>10,413,139</u>	<u>17,057,509</u>
Deferred inflows of resources			
SB-90 tax revenue	68,567	-	68,567
Pensions	84,274	196,058	280,332
Total deferred inflows of resources	<u>152,841</u>	<u>196,058</u>	<u>348,899</u>
Net position			
Net investment in capital assets	11,734,520	33,483,388	45,217,908
Restricted	21,403,620	-	21,403,620
Unrestricted	2,628,244	14,505,751	17,133,995
Total net position	<u>\$ 35,766,384</u>	<u>\$ 47,989,139</u>	<u>\$ 83,755,523</u>

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

COUNTY OF SAN BERNARDINO SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Statement of Net Position (Continued)
June 30, 2020

For Comparative Purposes Only

	2019		
	Governmental Activities	Business-Type Activities	Total
Assets			
Current assets			
Cash and investments	\$ 24,234,011	\$ 17,835,074	\$ 42,069,085
Receivables			
Accounts	-	783,500	783,500
Taxes	20,971	985	21,956
Special assessments	65,609	21,048	86,657
Due from other funds	591,072	900	591,972
Due from other governments	1,001,538	3,659,833	4,661,371
Noncurrent assets			
Advances to other funds	250,000	-	250,000
Advances to other governments	1,500,000	-	1,500,000
Capital assets, not being depreciated	21,690,388	8,246,635	29,937,023
Capital assets, net of accumulated depreciation	10,320,110	25,395,984	35,716,094
Total assets	<u>59,673,699</u>	<u>55,943,959</u>	<u>115,617,658</u>
Deferred outflows of resources			
Pensions	287,813	634,668	922,481
Total deferred outflows of resources	<u>287,813</u>	<u>634,668</u>	<u>922,481</u>
Liabilities			
Current Liabilities			
Accounts payable	1,408,514	1,060,585	2,469,099
Retention payable	654,198	154,601	808,799
Salaries and benefits payable	463,491	-	463,491
Due to other funds	360,321	231,651	591,972
Due to other governments	878,545	148,405	1,026,950
Unearned revenue	-	25,192	25,192
Loans payable	-	70,109	70,109
Bonds payable, matured	-	5,000	5,000
Noncurrent Liabilities			
Accrued interest payable	-	52,587	52,587
Loan payable	-	1,242,497	1,242,497
Advances from other funds	-	250,000	250,000
Advances from other governments	3,135,000	5,600,000	8,735,000
Net pension liability	648,442	1,429,908	2,078,350
Compensated absences payable	952,484	-	952,484
Total liabilities	<u>8,500,995</u>	<u>10,270,535</u>	<u>18,771,530</u>
Deferred inflows of resources			
SB-90 tax revenue	68,567	-	68,567
Pensions	141,927	312,972	454,899
Total deferred inflows of resources	<u>210,494</u>	<u>312,972</u>	<u>523,466</u>
Net position			
Net investment in capital assets	28,875,498	33,333,613	62,209,111
Restricted	10,428,962	224,130	10,653,092
Unrestricted	11,945,563	12,437,377	24,382,940
Total net position	<u>\$ 51,250,023</u>	<u>\$ 45,995,120</u>	<u>\$ 97,245,143</u>

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

COUNTY OF SAN BERNARDINO SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Statement of Activities
For the Year Ended June 30, 2020

	2020		
	Governmental Activities	Business-Type Activities	Total
Expenses			
General government:			
Salaries and benefits	\$ 2,474,389	\$ 2,453,803	\$ 4,928,192
Professional fees	141,990	45,225	187,215
Depreciation	940,799	1,665,395	2,606,194
Services and supplies	3,650,953	2,181,587	5,832,540
Rents and leases	84,442	527	84,969
Utilities	-	872,880	872,880
Interest	-	-	-
Total expenses - general government	<u>7,292,573</u>	<u>7,219,417</u>	<u>14,511,990</u>
Program revenues			
Charges for services	4,153,879	7,141,316	11,295,195
Operating grants and contributions	754,168	1,847,794	2,601,962
Total program revenues	<u>4,908,047</u>	<u>8,989,110</u>	<u>13,897,157</u>
Net program revenue (expense)	<u>(2,384,526)</u>	<u>1,769,693</u>	<u>(614,833)</u>
General revenues			
Investment earnings	729,154	570,441	1,299,595
Property tax	927,691	65,034	992,725
Other taxes	3,249	-	3,249
Rents and concessions	155,004	-	155,004
Permit and inspection fees	33,745	-	33,745
Penalties	19	96,591	96,610
Gain on sale of capital assets	22,207	-	22,207
Other revenue (expense)	15,364	(507,740)	(492,376)
Total general revenues	<u>1,886,433</u>	<u>224,326</u>	<u>2,110,759</u>
Other financing sources (uses)			
Transfers in from County	1,791,058	-	1,791,058
Transfers out to County	(16,783,929)	-	(16,783,929)
Total other financing sources (uses)	<u>(14,992,871)</u>	<u>-</u>	<u>(14,992,871)</u>
Change in net position	(15,490,964)	1,994,019	(13,496,945)
Net position at beginning of year, as restated	51,257,348	45,995,120	97,252,468
Net position at ending of year	<u>\$ 35,766,384</u>	<u>\$ 47,989,139</u>	<u>\$ 83,755,523</u>

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

COUNTY OF SAN BERNARDINO SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Statement of Activities (Continued)
For the Year Ended June 30, 2020

For Comparative Purposes Only

Expenses	2019		
	Governmental Activities	Business-Type Activities	Total
General government:			
Salaries and benefits	\$ 2,713,377	\$ 2,334,949	\$ 5,048,326
Professional fees	549,274	491,002	1,040,276
Depreciation	965,247	1,818,408	2,783,655
Services and supplies	2,287,708	1,860,246	4,147,954
Rents and leases	-	20,522	20,522
Utilities	-	1,101,720	1,101,720
Interest	378	-	378
Total expenses - general government	<u>6,515,984</u>	<u>7,626,847</u>	<u>14,142,831</u>
Program revenues			
Charges for services	4,583,192	6,395,099	10,978,291
Operating grants and contributions	7,616	3,735,319	3,742,935
Total program revenues	<u>4,590,808</u>	<u>10,130,418</u>	<u>14,721,226</u>
Net program revenue (expense)	<u>(1,925,176)</u>	<u>2,503,571</u>	<u>578,395</u>
General revenues			
Investment earnings	776,147	513,432	1,289,579
Property tax	918,831	75,528	994,359
Other taxes	2,495	-	2,495
Rents and concessions	193,897	-	193,897
Permit and inspection fees	8,390	-	8,390
Penalties	40	121,036	121,076
Gain on sale of capital assets	14,450	-	14,450
Other revenue (expense)	55,267	(566,767)	(511,500)
Total general revenues	<u>1,969,517</u>	<u>143,229</u>	<u>2,112,746</u>
Other financing sources (uses)			
Transfers in from County	7,759,486	-	7,759,486
Transfers out to County	-	-	-
Total other financing sources (uses)	<u>7,759,486</u>	<u>-</u>	<u>7,759,486</u>
Change in net position	7,803,827	2,646,800	10,450,627
Net position at beginning of year, as previously reported	43,446,196	44,354,869	87,801,065
Prior-Period Adjustment	-	(1,006,549)	(1,006,549)
Net position at beginning of year, as restated	<u>43,446,196</u>	<u>43,348,320</u>	<u>86,794,516</u>
Net position at ending of year	<u>\$ 51,250,023</u>	<u>\$ 45,995,120</u>	<u>\$ 97,245,143</u>

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

COUNTY OF SAN BERNARDINO SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Balance Sheet
Governmental Funds
June 30, 2020

	2020			
	General Fund 105-1378	Special Revenue Funds	Capital Project Funds	Totals
Assets				
Current Assets				
Cash and investments	\$ 303,218	\$ 19,708,284	\$ 1,537,143	\$ 21,548,645
Receivables				
Accounts	-	1,500	-	1,500
Taxes	-	36,362	-	36,362
Special assessments	-	72,578	-	72,578
Due from other funds	1,143,970	1,938	-	1,145,908
Due from other governments	2,868,108	-	216,634	3,084,742
Total Current Assets	<u>\$ 4,315,296</u>	<u>\$ 19,820,662</u>	<u>\$ 1,753,777</u>	<u>\$ 25,889,735</u>
Noncurrent Assets:				
Advances to other funds	-	250,000	-	250,000
Total Noncurrent Assets	<u>-</u>	<u>250,000</u>	<u>-</u>	<u>250,000</u>
Total Assets	<u>\$ 4,315,296</u>	<u>\$ 20,070,662</u>	<u>\$ 1,753,777</u>	<u>\$ 26,139,735</u>
Liabilities				
Current Liabilities				
Accounts payable	\$ 164,880	\$ 118,726	\$ 54,090	\$ 337,696
Retentions payable	-	-	-	-
Salaries and benefits payable	573,794	7,757	-	581,551
Due to other funds	40,319	208,644	380,509	629,472
Due to other governments	345,417	35,311	3,777	384,505
Total Current Liabilities	<u>1,124,410</u>	<u>370,438</u>	<u>438,376</u>	<u>1,933,224</u>
Total Liabilities	<u>1,124,410</u>	<u>370,438</u>	<u>438,376</u>	<u>1,933,224</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				
Restricted	-	19,715,334	1,688,286	21,403,620
Assigned	4,030,028	-	-	4,030,028
Unassigned	(907,709)	(15,110)	(372,885)	(1,295,704)
Total fund balances	<u>3,122,319</u>	<u>19,700,224</u>	<u>1,315,401</u>	<u>24,137,944</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 4,315,296</u>	<u>\$ 20,070,662</u>	<u>\$ 1,753,777</u>	<u>\$ 26,139,735</u>

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

COUNTY OF SAN BERNARDINO SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Balance Sheet (Continued)
Governmental Funds
June 30, 2020

For Comparative Purposes Only
2019

	General Fund 105-1378	Special Revenue Funds	Capital Funds	Project	Totals
Assets					
Current Assets					
Cash and investments	\$ 3,094,709	\$ 17,932,348	\$ 3,206,954		\$ 24,234,011
Receivables					
Accounts	-	-	-		-
Taxes	-	20,971	-		20,971
Special assessments	-	65,609	-		65,609
Due from other funds	591,072	-	-		591,072
Due from other governments	1,000,436	1,102	-		1,001,538
	<u>\$ 4,686,217</u>	<u>\$ 18,020,030</u>	<u>\$ 3,206,954</u>		<u>\$ 25,913,201</u>
Noncurrent Assets:					
Advances to other funds	-	250,000	-		250,000
Total Noncurrent Assets	-	250,000	-		250,000
Total Assets	<u>\$ 4,686,217</u>	<u>\$ 18,270,030</u>	<u>\$ 3,206,954</u>		<u>\$ 26,163,201</u>
Liabilities					
Current Liabilities					
Accounts payable	\$ 332,389	\$ 42,807	\$ 1,033,318		\$ 1,408,514
Retentions payable	-	-	654,198		654,198
Salaries and benefits payable	460,966	2,525	-		463,491
Due to other funds	103,145	45,670	211,506		360,321
Due to other governments	1,087,223	7,956	(216,634)		878,545
Total Current Liabilities	<u>1,983,723</u>	<u>98,958</u>	<u>1,682,388</u>		<u>3,765,069</u>
Total Liabilities	<u>1,983,723</u>	<u>98,958</u>	<u>1,682,388</u>		<u>3,765,069</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					
Restricted	-	9,968,779	460,183		10,428,962
Assigned	4,030,028	8,204,484	-		12,234,512
Unassigned	(1,396,101)	(2,191)	1,064,383		(333,909)
Total fund balances	<u>2,633,927</u>	<u>18,171,072</u>	<u>1,524,566</u>		<u>22,329,565</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 4,686,217</u>	<u>\$ 18,270,030</u>	<u>\$ 3,206,954</u>		<u>\$ 26,163,201</u>

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

COUNTY OF SAN BERNARDINO SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
June 30, 2020

	2020	For Comparative Purposes Only 2019
Fund balances of governmental funds	\$ 24,137,944	\$ 22,329,565
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.		
Capital assets, net of capital outlay expensed	14,869,522	32,010,498
Long-term receivables applicable to the CSA's governmental activities are not receivable in the current period, and accordingly are not reported in the governmental fund balance sheet.	1,500,000	1,500,000
Deferred outflows related to change in assumptions, change in proportion and contributions made after the actuarial measurement date for the net pension liability.	268,560	287,813
Deferred inflows related to unrecognized actuarial gains and losses for the net pension liability.	(84,274)	(141,927)
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	(714,053)	(648,442)
Compensated absences	(1,076,315)	(952,484)
Advance from/to County - Line of Credit	(3,135,000)	(3,135,000)
Net position of governmental activities	\$ 35,766,384	\$ 51,250,023

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

COUNTY OF SAN BERNARDINO SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2020

	2020			
	General Fund 105-1378	Special Revenue Funds	Capital Project Funds	Totals
Revenues:				
Charges for services	\$ 2,036,276	\$ 2,117,603	\$ -	\$ 4,153,879
Property taxes	-	927,691	-	927,691
Other taxes	-	3,249	-	3,249
Investment earnings	34,095	643,680	51,379	729,154
Rents and concessions	12,832	142,172	-	155,004
Permit and inspection fees	2,476	25,783	5,486	33,745
Penalties	-	19	-	19
Operating grants and contributions	666,112	88,056	-	754,168
Other	14,693	671	-	15,364
Total revenues	<u>2,766,484</u>	<u>3,948,924</u>	<u>56,865</u>	<u>6,772,273</u>
Expenditures:				
Current-general government:				
Salaries and Benefits	1,786,424	536,923	-	2,323,347
Services and supplies	1,821,842	1,776,689	26,578	3,625,109
Professional fees	93,781	25,120	23,089	141,990
Rents and leases	84,442	-	-	84,442
Capital outlay	<u>256,029</u>	<u>42,040</u>	<u>311,527</u>	<u>609,596</u>
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>4,042,518</u>	<u>2,380,772</u>	<u>361,194</u>	<u>6,784,484</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,276,034)</u>	<u>1,568,152</u>	<u>(304,329)</u>	<u>(12,211)</u>
Other financing sources (uses):				
Proceeds from sale of capital assets	11,207	11,000	-	22,207
Proceeds of line of credit	-	-	-	-
Transfers in from County	1,753,219	-	37,839	1,791,058
Transfers in	-	4,198	50,000	54,198
Transfers out	<u>-</u>	<u>(54,198)</u>	<u>-</u>	<u>(54,198)</u>
Total other financing sources and (uses)	<u>1,764,426</u>	<u>(39,000)</u>	<u>87,839</u>	<u>1,813,265</u>
Net change in fund balances	488,392	1,529,152	(216,490)	1,801,054
Fund balances, beginning of year, as restated	<u>2,633,927</u>	<u>18,171,072</u>	<u>1,531,891</u>	<u>22,336,890</u>
Fund balances, end of year	<u>\$ 3,122,319</u>	<u>\$ 19,700,224</u>	<u>\$ 1,315,401</u>	<u>\$ 24,137,944</u>

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

COUNTY OF SAN BERNARDINO SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds (Continued)
For the Year Ended June 30, 2020

	For Comparative Purposes Only			Totals
	General Fund 105-1378	Special Revenue Funds	Capital Project Funds	
Revenues:				
Charges for services	\$ 2,467,830	\$ 2,115,360	\$ -	\$ 4,583,190
Property taxes	-	918,831	-	918,831
Other taxes	-	2,495	-	2,495
Investment earnings	77,089	545,100	153,958	776,147
Rents and concessions	-	193,897	-	193,897
Permit and inspection fees	-	8,390	-	8,390
Penalties	-	40	-	40
Operating grants and contributions	-	7,615	-	7,615
Other	37,749	10,862	6,658	55,269
Total revenues	<u>2,582,668</u>	<u>3,802,590</u>	<u>160,616</u>	<u>6,545,874</u>
Expenditures:				
Current-general government:				
Salaries and Benefits	2,634,482	458,277	-	3,092,759
Services and supplies	784,323	1,804,385	75,239	2,663,947
Professional fees	471,772	10,034	67,468	549,274
Rents and leases	-	-	-	-
Capital outlay	778,210	131,964	10,632,422	11,542,596
Debt service:				
Principal	-	33,857	-	33,857
Interest	-	378	-	378
Total expenditures	<u>4,668,787</u>	<u>2,438,895</u>	<u>10,775,129</u>	<u>17,882,811</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,086,119)</u>	<u>1,363,695</u>	<u>(10,614,513)</u>	<u>(11,336,937)</u>
Other financing sources (uses):				
Proceeds from sale of capital assets	14,450	-	-	14,450
Proceeds of line of credit	-	135,000	-	135,000
Transfers in from County	1,057,760	-	6,701,726	7,759,486
Transfers in	-	182,702	1,041,150	1,223,852
Transfers out	(366,275)	(477,709)	(379,868)	(1,223,852)
Total other financing sources and (uses)	<u>705,935</u>	<u>(160,007)</u>	<u>7,363,008</u>	<u>7,908,936</u>
Net change in fund balances	(1,380,184)	1,203,688	(3,251,505)	(3,428,001)
Fund balances, beginning of year, as previously stated	5,514,111	16,967,384	1,776,071	24,257,566
Prior-period adjustments	<u>(1,500,000)</u>	<u>-</u>	<u>3,000,000</u>	<u>1,500,000</u>
Fund balances, beginning of year, as restated	<u>4,014,111</u>	<u>16,967,384</u>	<u>4,776,071</u>	<u>25,757,566</u>
Fund balances, end of year	<u>\$ 2,633,927</u>	<u>\$ 18,171,072</u>	<u>\$ 1,524,566</u>	<u>\$ 22,329,565</u>

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

COUNTY OF SAN BERNARDINO 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, 2020

	2020	For Comparative Purposes Only 2019
Net change in fund balances - total governmental funds	\$ 1,801,054	\$ (3,428,001)
Amounts reported for governmental activities in the Statement of Activities are different because:		
<p>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 assets is allocated over their estimated useful lives and reported as depreciation expense. As a result, fund balance decreases by the amount of financial resources expended, whereas net position decreased by the amount of depreciation expense charged for the year, net of disposals.</p>		
Capital outlay, net of disposals	583,752	11,918,839
Depreciation expense	(940,799)	(965,247)
Transfer of capital assets/DIP to County	(16,783,929)	-
<p>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.</p>		
	(27,211)	82,589
<p>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.</p>		
Debt service principal payments	-	33,857
Proceeds from line of credit	-	(135,000)
<p>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.</p>		
	(123,831)	296,790
Changes in net position of governmental activities	\$ (15,490,964)	\$ 7,803,827

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

COUNTY OF SAN BERNARDINO SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Statement of Net Position
Proprietary Funds
June 30, 2020

	2020			
	Enterprise Funds			
	Water	Sewer	Refuse 487-4672	Totals
Assets				
Current Assets:				
Cash and investments	\$ 10,255,445	\$ 6,909,718	\$ 43,236	\$ 17,208,399
Receivables:				
Accounts	515,101	104,276	-	619,377
Taxes	3,266	1,006	61	4,333
Special assessments	11,042	2,228	2,282	15,552
Due from other funds	-	-	-	-
Due from other governments	5,400,000	-	-	5,400,000
Total Current Assets	<u>16,184,854</u>	<u>7,017,228</u>	<u>45,579</u>	<u>23,247,661</u>
Noncurrent Assets:				
Capital assets				
Land	332,603	21,626	-	354,229
Improvements to land	23,142,345	20,641,090	-	43,783,435
Structures and improvements	568,073	290,374	233,197	1,091,644
Construction in progress	10,208,859	432,211	-	10,641,070
Permanent water rights	1,261,207	-	-	1,261,207
Equipment	50,881	3,440,934	-	3,491,815
Vehicles	157,002	64,642	-	221,644
Accumulated depreciation	(13,600,433)	(12,378,116)	(140,611)	(26,119,160)
Total Noncurrent Assets	<u>22,120,537</u>	<u>12,512,761</u>	<u>92,586</u>	<u>34,725,884</u>
Total Assets	<u>\$ 38,305,391</u>	<u>\$ 19,529,989</u>	<u>\$ 138,165</u>	<u>\$ 57,973,545</u>
Deferred outflows of resources:				
Pension	316,473	308,318	-	624,791
Total Deferred Outflows of Resources	<u>\$ 316,473</u>	<u>\$ 308,318</u>	<u>\$ -</u>	<u>\$ 624,791</u>
Liabilities				
Current Liabilities:				
Accounts payable	\$ 174,502	\$ 56,778	\$ -	\$ 231,280
Retentions Payable	283,383	-	-	283,383
Due to other funds	545,036	364,935	21,717	931,688
Due to other governments	4,847	18,637	3,253	26,737
Unearned revenue	26,460	(4,467)	-	21,993
Loans payable	72,276	-	-	72,276
Bonds payable, matured	5,000	-	-	5,000
Total Current Liabilities	<u>1,111,504</u>	<u>435,883</u>	<u>24,970</u>	<u>1,572,357</u>
Noncurrent Liabilities				
Accrued interest payable	159,358	-	-	159,358
Loans payable	1,170,220	-	-	1,170,220
Advances from other funds	250,000	-	-	250,000
Advances from other governments	5,600,000	-	-	5,600,000
Net pension liability	841,444	819,760	-	1,661,204
Total Noncurrent Liabilities	<u>8,021,022</u>	<u>819,760</u>	<u>-</u>	<u>8,840,782</u>
Total Liabilities	<u>\$ 9,132,526</u>	<u>\$ 1,255,643</u>	<u>\$ 24,970</u>	<u>\$ 10,413,139</u>
Deferred inflows of resources:				
Pensions	99,309	96,749	-	196,058
Total Deferred Inflows of Resources	<u>\$ 99,309</u>	<u>\$ 96,749</u>	<u>\$ -</u>	<u>\$ 196,058</u>
Net position				
Net investment in capital assets	\$ 20,878,041	\$ 12,512,761	\$ 92,586	\$ 33,483,388
Restricted	-	-	-	-
Unassigned	8,511,988	5,973,154	20,609	14,505,751
Total Net Position	<u>\$ 29,390,029</u>	<u>\$ 18,485,915</u>	<u>\$ 113,195</u>	<u>\$ 47,989,139</u>

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

COUNTY OF SAN BERNARDINO SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Statement of Net Position
Proprietary Funds (Continued)
June 30, 2020

	For Comparative Purposes Only 2019			
	Enterprise Funds			
	Water	Sewer	Refuse 487-4672	Totals
Assets				
Current Assets:				
Cash and investments	\$ 12,771,103	\$ 5,014,258	\$ 49,713	\$ 17,835,074
Receivables:				
Accounts	397,903	385,597	-	783,500
Taxes	985	-	-	985
Special assessments	16,638	2,563	1,847	21,048
Due from other funds	900	-	-	900
Due from other governments	3,657,436	2,397	-	3,659,833
Total Current Assets	<u>16,844,965</u>	<u>5,404,815</u>	<u>51,560</u>	<u>22,301,340</u>
Noncurrent Assets:				
Capital assets				
Land	332,603	21,626	-	354,229
Improvements to land	23,142,345	20,641,091	-	43,783,436
Structures and improvements	568,073	290,374	233,197	1,091,644
Construction in progress	7,207,543	684,864	-	7,892,407
Permanent water rights	1,261,207	-	-	1,261,207
Equipment	50,881	3,440,933	-	3,491,814
Vehicles	157,002	64,642	-	221,644
Accumulated depreciation	(12,919,794)	(11,399,626)	(134,342)	(24,453,762)
Total Noncurrent Assets	<u>19,799,860</u>	<u>13,743,904</u>	<u>98,855</u>	<u>33,642,619</u>
Total Assets	<u>\$ 36,644,825</u>	<u>\$ 19,148,719</u>	<u>\$ 150,415</u>	<u>\$ 55,943,959</u>
Deferred outflows of resources:				
Pension	375,085	259,583	-	634,668
Total Deferred Outflows of Resources	<u>\$ 375,085</u>	<u>\$ 259,583</u>	<u>\$ -</u>	<u>\$ 634,668</u>
Liabilities				
Current Liabilities:				
Accounts payable	\$ 983,379	\$ 77,206	\$ -	\$ 1,060,585
Retentions Payable	154,601	-	-	154,601
Due to other funds	212,628	2,934	16,089	231,651
Due to other governments	13,601	133,026	1,778	148,405
Unearned revenue	28,059	(2,867)	-	25,192
Loans payable	70,109	-	-	70,109
Bonds payable, matured	5,000	-	-	5,000
Total Current Liabilities	<u>1,467,377</u>	<u>210,299</u>	<u>17,867</u>	<u>1,695,543</u>
Noncurrent Liabilities				
Accrued interest payable	52,587	-	-	52,587
Loans payable	1,242,497	-	-	1,242,497
Advances from other funds	250,000	-	-	250,000
Advances from other governments	5,600,000	-	-	5,600,000
Net pension liability	845,068	584,840	-	1,429,908
Total Noncurrent Liabilities	<u>7,990,152</u>	<u>584,840</u>	<u>-</u>	<u>8,574,992</u>
Total Liabilities	<u>\$ 9,457,529</u>	<u>\$ 795,139</u>	<u>\$ 17,867</u>	<u>\$ 10,270,535</u>
Deferred inflows of resources:				
Pensions	184,963	128,009	-	312,972
Total Deferred Inflows of Resources	<u>\$ 184,963</u>	<u>\$ 128,009</u>	<u>\$ -</u>	<u>\$ 312,972</u>
Net position				
Net investment in capital assets	\$ 19,490,854	\$ 13,743,904	\$ 98,855	\$ 33,333,613
Restricted	224,130	-	-	224,130
Unassigned	7,662,434	4,741,250	33,693	12,437,377
Total Net Position	<u>\$ 27,377,418</u>	<u>\$ 18,485,154</u>	<u>\$ 132,548</u>	<u>\$ 45,995,120</u>

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

COUNTY OF SAN BERNARDINO SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2020

	2020			
	Enterprise Funds			
	Water	Sewer	Refuse 487-4672	Total
Operating Revenue				
Sanitation services	\$ 990	\$ 3,219,907	\$ -	\$ 3,220,897
Water sales	3,375,327	(1,470)	-	3,373,857
Connection fees	170,807	-	-	170,807
Special assessments	135,600	93,828	70,768	300,196
Other services	76,295	(736)	-	75,559
Total operating revenue	<u>3,759,019</u>	<u>3,311,529</u>	<u>70,768</u>	<u>7,141,316</u>
Operating Expenses				
Professional services	45,225	-	-	45,225
Salaries and benefits	1,305,824	1,138,564	9,415	2,453,803
Services and supplies	1,023,662	1,080,708	77,221	2,181,591
Rents and leases	427	-	100	527
Utilities	540,565	332,315	-	872,880
Depreciation	680,621	978,501	6,269	1,665,391
Total operating expenses	<u>3,596,324</u>	<u>3,530,088</u>	<u>93,005</u>	<u>7,219,417</u>
Operating income (loss)	<u>162,695</u>	<u>(218,559)</u>	<u>(22,237)</u>	<u>(78,101)</u>
Non-Operating Revenues (Expenses)				
Investment earnings	382,273	186,645	1,523	570,441
Interest expense	(146,248)	-	-	(146,248)
Property taxes	57,802	5,871	1,361	65,034
State assistance	1,847,794	-	-	1,847,794
Contributions from private sources	43,751	-	-	43,751
Penalties	40,212	56,379	-	96,591
Other	(375,668)	(29,575)	-	(405,243)
Total non operating revenue	<u>1,849,916</u>	<u>219,320</u>	<u>2,884</u>	<u>2,072,120</u>
Change in net position	2,012,611	761	(19,353)	1,994,019
Net position at beginning of year, as restated	<u>27,377,418</u>	<u>18,485,154</u>	<u>132,548</u>	<u>45,995,120</u>
Net Position at end of year	<u>\$ 29,390,029</u>	<u>\$ 18,485,915</u>	<u>\$ 113,195</u>	<u>\$ 47,989,139</u>

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

COUNTY OF SAN BERNARDINO SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds (Continued)
For the Year Ended June 30, 2020

	For Comparative Purposes Only 2019			
	Enterprise Funds			
	Water	Sewer	Refuse 487-4672	Total
Operating Revenue				
Sanitation services	\$ -	\$ 2,141,144	\$ -	\$ 2,141,144
Water sales	3,354,096	149	-	3,354,245
Connection fees	227,330	11,175	-	238,505
Special assessments	330,394	74,666	73,820	478,880
Other services	177,105	5,220	-	182,325
Total operating revenue	4,088,925	2,232,354	73,820	6,395,099
Operating Expenses				
Professional services	491,002	-	-	491,002
Salaries and benefits	1,297,859	1,032,508	4,582	2,334,949
Services and supplies	1,013,180	765,687	81,379	1,860,246
Rents and leases	12,383	-	8,139	20,522
Utilities	519,792	581,928	-	1,101,720
Depreciation	833,188	978,951	6,269	1,818,408
Total operating expenses	4,167,404	3,359,074	100,369	7,626,847
Operating income (loss)	(78,479)	(1,126,720)	(26,549)	(1,231,748)
Non-Operating Revenues (Expenses)				
Investment earnings	339,144	172,568	1,720	513,432
Interest expense	(60,759)	-	-	(60,759)
Property taxes	70,805	998	3,725	75,528
State assistance	3,735,319	-	-	3,735,319
Contributions from private sources	-	6,260	-	6,260
Penalties	62,238	58,798	-	121,036
Other	(527,383)	15,115	-	(512,268)
Total non operating revenue	3,619,364	253,739	5,445	3,878,548
Change in net position	3,540,885	(872,981)	(21,104)	2,646,800
Net position at beginning of year, as previously reported	24,843,082	19,358,135	153,652	44,354,869
Prior-Period Adjustment	(1,006,549)	-	-	(1,006,549)
Net position at beginning of year, as restated	23,836,533	19,358,135	153,652	43,348,320
Net Position at end of year	\$ 27,377,418	\$ 18,485,154	\$ 132,548	\$ 45,995,120

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

COUNTY OF SAN BERNARDINO SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2020

	2020			
	ENTERPRISE FUNDS			
	Water	Sewer	Refuse	Total
Cash flows from operating activities				
Receipts from customers	\$ 3,640,222	\$ 3,591,250	\$ 70,768	\$ 7,302,240
Payments to suppliers	(2,289,974)	(1,180,808)	(77,320)	(3,548,102)
Payments to employees	(1,336,490)	(983,639)	(9,415)	(2,329,544)
Payments to/receipts from other sources	(1,418,010)	250,009	7,103	(1,160,898)
Net Cash Provided by (Used for) Operating Activities	<u>(1,404,252)</u>	<u>1,676,812</u>	<u>(8,864)</u>	<u>263,696</u>
Cash flows from noncapital financing activities				
Taxes	55,521	4,865	864	61,250
State assistance	1,853,390	335	-	1,853,725
Contributions from private sources	43,751	-	-	43,751
Penalties	40,212	56,379	-	96,591
Other non-operating revenues (expenses)	(375,668)	(29,575)	-	(405,243)
Net Cash Provided by Noncapital Financing Activities	<u>1,617,206</u>	<u>32,004</u>	<u>864</u>	<u>1,650,074</u>
Cash flows from capital and related financing activities				
Purchase and construction of capital assets	(3,001,298)	-	-	(3,001,298)
Interest expense	(39,477)	-	-	(39,477)
Loans payable	(70,110)	-	-	(70,110)
Advances from other governments	-	-	-	-
Net Cash Used for Capital and Related Financing Activities	<u>(3,110,885)</u>	<u>-</u>	<u>-</u>	<u>(3,110,885)</u>
Cash flows from investing activities				
Investment earnings	382,273	186,644	1,523	570,440
Net Cash provided by investing activities	<u>382,273</u>	<u>186,644</u>	<u>1,523</u>	<u>570,440</u>
Net Increase (Decrease) in Cash and Investments	(2,515,658)	1,895,460	(6,477)	(626,675)
Cash and investments - beginning of the year	<u>12,771,103</u>	<u>5,014,258</u>	<u>49,713</u>	<u>17,835,074</u>
Cash and investments - end of the year	<u>\$ 10,255,445</u>	<u>\$ 6,909,718</u>	<u>\$ 43,236</u>	<u>\$ 17,208,399</u>
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities				
Operating income (loss)	\$ 162,695	\$ (218,559)	\$ (22,237)	\$ (78,101)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation expense	680,621	978,501	6,269	1,665,391
Development in progress expensed	-	252,642	-	252,642
Change in assets and liabilities:				
(Increase) Decrease in accounts receivable, net	(117,198)	281,321	-	164,123
(Increase) Decrease in due from other funds	900	-	-	900
(Increase) Decrease in due from other governments	(1,742,564)	2,397	-	(1,740,167)
Increase (Decrease) in account payable	(808,877)	(20,427)	-	(829,304)
Increase (Decrease) in retentions payable	128,782	-	-	128,782
Increase (Decrease) in due to other funds	332,408	362,001	3,850	698,259
Increase (Decrease) in due to other governments	(8,754)	(114,389)	3,254	(119,889)
Increase (Decrease) in unearned revenue	(1,599)	(1,600)	-	(3,199)
Increase (Decrease) in other liabilities	-	-	-	-
Increase (Decrease) in net pension liability (deferred inflows and outflows of resources)	(30,666)	154,925	-	124,259
Net Cash Provided by (Used for) Operating Activities	<u>\$ (1,404,252)</u>	<u>\$ 1,676,812</u>	<u>\$ (8,864)</u>	<u>\$ 263,696</u>

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

COUNTY OF SAN BERNARDINO SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended June 30, 2020

	For Comparative Purposes Only 2019			
	ENTERPRISE FUNDS			
	Water	Sewer	Refuse	Total
Cash flows from operating activities				
Receipts from customers	\$ 4,134,832	\$ 2,289,481	\$ 73,820	\$ 6,498,133
Payments to suppliers	(769,215)	(1,317,510)	(91,093)	(2,177,818)
Payments to employees	(1,296,725)	(1,000,476)	(4,582)	(2,301,783)
Payments to/receipts from other sources	(3,947,475)	82,907	14,730	(3,849,838)
Net Cash Provided by Operating Activities	<u>(1,878,583)</u>	<u>54,402</u>	<u>(7,125)</u>	<u>(1,831,306)</u>
Cash flows from noncapital financing activities				
Taxes	77,694	(1,564)	5,055	81,185
State assistance	3,735,319	-	-	3,735,319
Contributions from private sources	-	6,260	-	6,260
Penalties	62,238	58,798	-	121,036
Other non-operating revenues (expenses)	(527,383)	15,115	-	(512,268)
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>3,347,868</u>	<u>78,609</u>	<u>5,055</u>	<u>3,431,532</u>
Cash flows from capital and related financing activities				
Purchase and construction of capital assets	(4,600,782)	(288,787)	-	(4,889,569)
Interest expense	(42,854)	-	-	(42,854)
Loans payable	(179,436)	-	-	(179,436)
Advances from other governments	5,600,000	-	-	5,600,000
Net Cash Used for Capital and Related Financing Activities	<u>776,928</u>	<u>(288,787)</u>	<u>-</u>	<u>488,141</u>
Cash flows from investing activities				
Investment earnings	339,144	172,568	1,720	513,432
Net Cash provided by investing activities	<u>339,144</u>	<u>172,568</u>	<u>1,720</u>	<u>513,432</u>
Net Increase (Decrease) in Cash and Investments	2,585,357	16,792	(350)	2,601,799
Cash and investments - beginning of the year	<u>10,185,746</u>	<u>4,997,466</u>	<u>50,063</u>	<u>15,233,275</u>
Cash and investments - end of the year	<u>\$ 12,771,103</u>	<u>\$ 5,014,258</u>	<u>\$ 49,713</u>	<u>\$ 17,835,074</u>
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities				
Operating income (loss)	\$ (78,479)	\$ (1,126,720)	\$ (26,549)	\$ (1,231,748)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation expense	833,188	978,951	6,269	1,818,408
Development in progress expense	-	-	-	-
Change in assets and liabilities:				
(Increase) Decrease in accounts receivable, net	61,834	55,675	-	117,509
(Increase) Decrease in due from other funds	(900)	2,700	-	1,800
(Increase) Decrease in due from other governments	(3,638,942)	9,588	-	(3,629,354)
Increase (Decrease) in account payable	621,539	30,105	(1,575)	650,069
Increase (Decrease) in retentions payable	154,601	-	-	154,601
Increase (Decrease) in due to other funds	182,469	(40,866)	14,730	156,333
Increase (Decrease) in due to other governments	-	114,185	-	114,185
Increase (Decrease) in unearned revenue	6,682	-	-	6,682
Increase (Decrease) in deposit and deferred revenue	(21,709)	(1,248)	-	(22,957)
Increase (Decrease) in net pension liability (deferred inflows and outflows of resources)	1,134	32,032	-	33,166
Net Cash Provided by Operating Activities	<u>\$ (1,878,583)</u>	<u>\$ 54,402</u>	<u>\$ (7,125)</u>	<u>\$ (1,831,306)</u>

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

COUNTY OF SAN BERNARDINO SPECIAL DISTRICTS
 COUNTY SERVICE AREA NO. 70
 Statement of Fiduciary Assets and Liabilities
 Agency Funds
 June 30, 2020

	2020	2019
	Agency Funds	Agency Funds
Assets		
Current Assets:		
Cash and investments	\$ 1,017,230	\$ 1,197,346
Total Current Assets	1,017,230	1,197,346
Total Assets	1,017,230	1,197,346
Liabilities		
Current Liabilities:		
Due to other governments	1,017,230	1,197,346
Total Current Liabilities	1,017,230	1,197,346
Total Liabilities	\$ 1,017,230	\$ 1,197,346

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

County of San Bernardino Special District
County Service Area No. 70
Notes to Financial Statements
JUNE 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of County Service Area (CSA) No. 70 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 County Service Area (CSA) No. 70 was established by an act of the Board of Supervisors of the County of San Bernardino (the County) and consists of various special district entities.

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 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, 2020.

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*.

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.

County of San Bernardino Special District
County Service Area No. 70
Notes to Financial Statements
JUNE 30, 2020

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

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.

**County of San Bernardino Special District
County Service Area No. 70
Notes to Financial Statements
JUNE 30, 2020**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement focus, basis of accounting, and financial statement presentation (continued)

The government reports the following major proprietary funds:

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

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

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

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

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

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

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

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

Cash and investments

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

**County of San Bernardino Special District
County Service Area No. 70
Notes to Financial Statements
JUNE 30, 2020**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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, 2020 are presented net of allowance for uncollectibles in the amounts of:

Business-type		
<u>Activities</u>	<u>Water Funds</u>	<u>Sewer Funds</u>
\$ (168,363)	\$ (35,403)	\$ (132,960)

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 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

**County of San Bernardino Special District
County Service Area No. 70
Notes to Financial Statements
JUNE 30, 2020**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital assets (continued)

estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation in accordance with GASB Statement No. 72.

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
Structure and improvements	5-40
Equipment and vehicles	4-15

Fund equity

The CSA implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which the resources can be used:

- *Non-spendable 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, i.e., 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.

County of San Bernardino Special District
County Service Area No. 70
Notes to Financial Statements
JUNE 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund equity (continued)

- *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.

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

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.

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.

County of San Bernardino Special District
County Service Area No. 70
Notes to Financial Statements
JUNE 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Stewardship, compliance and accountability (continued)

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

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

B. Encumbrances

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

Deferred Outflows/Inflows of Resources

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

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

Long-Term Debt and Interest Payable

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

**County of San Bernardino Special District
County Service Area No. 70
Notes to Financial Statements
JUNE 30, 2020**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Long-Term Debt and Interest Payable (continued)

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.

Net Position Flow Assumption

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.

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.”

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, 2020 was as follows:

	Beginning balance	Additions	Deletions	Ending balance	Due within one year	LT Comp. Absences
Compensated Absences	952,484	685,408	(561,577)	1,076,315	-	1,076,315

County of San Bernardino Special District
County Service Area No. 70
Notes to Financial Statements
JUNE 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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, 2020. 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 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, and fair value hierarchy disclosures required by GASB Statement No. 72. The County of San Bernardino's CAFR may be obtained from their website <https://www.sbcounty.gov/ATC/Services/Documents>.

**County of San Bernardino Special District
County Service Area No. 70
Notes to Financial Statements
JUNE 30, 2020**

NOTE 3: DUE TO/FROM OTHER FUNDS

Interfund balances at June 30, 2020 were as follows:

Receivable Fund	Payable Fund						Eliminations	Interfund Balance
	General Fund	Special Revenue Funds	Capital Project Funds	Water Funds	Sewer Funds	Refuse Fund		
General Fund	\$ 40,319	\$ 206,706	\$ 379,407	\$ 545,036	\$ 364,935	\$ 21,717	\$ (626,432)	\$ 931,688
Special Revenue Funds	-	1,938	-	-	-	-	(1,938)	-
	<u>\$ 40,319</u>	<u>\$ 208,644</u>	<u>\$ 379,407</u>	<u>\$ 545,036</u>	<u>\$ 364,935</u>	<u>\$ 21,717</u>	<u>\$ (628,370)</u>	<u>\$ 931,688</u>

NOTE 4: TRANSFERS IN/OUT

Interfund transfers are transactions needed to close out a fund, reimburse an operating fund, and transfer cash between operating funds and capital projects funds. At June 30, 2020, the CSA 70 made the following interfund transfers in and out:

Transfers Out	Transfers In					Total
	Governmental		Business-Type		Eliminations	
	Special Revenue Funds	Capital Project Funds	Water Funds	Sewer Funds		
Special Revenue Funds	\$ 4,198	\$ 50,000	\$ -	\$ -	\$ (54,198)	\$ -
Water Funds	-	-	942,316	-	(942,316)	-
Sewer Funds	-	-	-	335,325	(335,325)	-
	<u>\$ 4,198</u>	<u>\$ 50,000</u>	<u>\$ 942,316</u>	<u>\$ 335,325</u>	<u>\$ (1,331,839)</u>	<u>\$ -</u>

**County of San Bernardino Special District
County Service Area No. 70
Notes to Financial Statements
JUNE 30, 2020**

NOTE 5: CAPITAL ASSETS

Capital asset activities for the year ended June 30, 2020 were as follows:

Governmental activities:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 1,456,637	\$ 131,962	\$ -	\$ 1,588,599
Easements	2,000,000	-	-	2,000,000
Development in progress*	<u>18,233,750</u>	<u>459,086</u>	<u>(16,814,099)</u>	<u>1,878,737</u>
Total capital assets, not being depreciated	<u>21,690,387</u>	<u>591,048</u>	<u>(16,814,099)</u>	<u>5,467,336</u>
Capital assets, being depreciated:				
Improvements to land	17,994,080	190,782	-	18,184,862
Infrastructure	8,102,621	-	-	8,102,621
Structures and improvements	1,385,490	-	-	1,385,490
Vehicles	5,094,881	-	(240,413)	4,854,468
Equipment**	1,139,235	22,876	(190,782)	971,329
Heavy Equipment	318,904	-	-	318,904
Capitalized software	<u>51,876</u>	<u>-</u>	<u>-</u>	<u>51,876</u>
Total capital assets, being depreciated	<u>34,087,087</u>	<u>213,658</u>	<u>(431,195)</u>	<u>33,869,550</u>
Less accumulated depreciation for:				
Improvements to land	(13,130,926)	(354,331)	-	(13,485,257)
Infrastructure	(4,688,453)	(198,832)	-	(4,887,285)
Structures and improvements	(809,690)	(36,168)	-	(845,858)
Vehicles	(4,221,829)	(266,157)	240,413	(4,247,573)
Equipment	(740,324)	(59,633)	-	(799,957)
Heavy Equipment	(128,300)	(21,260)	-	(149,560)
Capitalized software	<u>(47,458)</u>	<u>(4,418)</u>	<u>-</u>	<u>(51,876)</u>
Total accumulated depreciation	<u>(23,766,980)</u>	<u>(940,799)</u>	<u>240,413</u>	<u>(24,467,366)</u>
Total capital assets, being depreciated, net	<u>10,320,107</u>	<u>(727,141)</u>	<u>(190,782)</u>	<u>9,402,184</u>
Total capital assets, net	<u>\$ 32,010,494</u>	<u>\$ (136,093)</u>	<u>\$ (17,004,881)</u>	<u>\$ 14,869,520</u>

**County of San Bernardino Special District
County Service Area No. 70
Notes to Financial Statements
JUNE 30, 2020**

NOTE 5: CAPITAL ASSETS (CONTINUED)

Business-type activities:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 354,229	\$ -	\$ -	\$ 354,229
Development in progress	7,892,407	3,001,305	(252,642)	10,641,070
Total capital assets, not being depreciated	<u>8,246,636</u>	<u>3,001,305</u>	<u>(252,642)</u>	<u>10,995,299</u>
Capital assets, being depreciated:				
Improvements to land	43,783,435	-	-	43,783,435
Utility plant in-service	3,394,459	-	-	3,394,459
Structures and improvements	1,091,644	-	-	1,091,644
Permanent water rights	1,261,207	-	-	1,261,207
Vehicles	221,644	-	-	221,644
Equipment	97,356	-	-	97,356
Total capital assets, being depreciated	<u>49,849,745</u>	<u>-</u>	<u>-</u>	<u>49,849,745</u>
Less accumulated depreciation for:				
Improvements to land	(19,488,002)	(1,581,300)	-	(21,069,302)
Utility plant in-service	(2,986,086)	(54,831)	-	(3,040,917)
Structures and improvements	(692,762)	(20,857)	-	(713,619)
Permanent water rights	(1,003,600)	-	-	(1,003,600)
Vehicles	(213,163)	(4,241)	-	(217,404)
Equipment	(70,152)	(4,166)	-	(74,318)
Total accumulated depreciation	<u>(24,453,765)</u>	<u>(1,665,395)</u>	<u>-</u>	<u>(26,119,160)</u>
Total capital assets, being depreciated, net	<u>25,395,980</u>	<u>(1,665,395)</u>	<u>-</u>	<u>23,730,585</u>
Total capital assets, net	<u>\$ 33,642,616</u>	<u>\$ 1,335,910</u>	<u>\$ (252,642)</u>	<u>\$ 34,725,884</u>

NOTE 6: ADVANCES

The CSA's County Revolving Fund entered into an agreement with CSA 70 W-4 Pioneertown under government code 26909 to provide funding for a pipeline project. The County Revolving Fund advanced the amount of \$5,600,000 to provide funding for the project until Proposition 84 Public Agency Grant reimbursement is received. The loan will be repaid within 3 to 18 months after completion of the project. The amount outstanding at June 30, 2020, is \$5,600,000.

County of San Bernardino Special District
County Service Area No. 70
Notes to Financial Statements
JUNE 30, 2020

NOTE 6: ADVANCES (CONTINUED)

The CSA's 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 receive annually. The amount outstanding at June 30, 2020 is \$135,000.

The CSA has entered into an agreement with CSA 70 Lake Gregory Dam Rehabilitation to proceed with a capital improvement project. The CSA advanced the amount of \$3,000,000 and is funded by a grant from the California Office of Emergency Services (Cal OES) Hazard Mitigation Grant Program. The amount outstanding at June 30, 2020 is \$3,000,000.

NOTE 7: REFUNDING OF 1915 ACT BOND

On June 30, 1994, the County's Assessment District No. 94-2 issued a Limited Obligation Refunding Bond (the Assessment Bond) under the provisions of the Refunding Act of 1984 for 1915 Improvement Act Bonds for the purpose of refunding eleven prior series of assessment district bonds of the County. The prior series assessment bonds of Assessment District No. 82- 1, amounting to \$345,000, were refunded. The Assessment Bond is payable from reassessment payments, collected on assessed parcels within Assessment District No. 94-2, of which Assessment District No. 82-1 is a subarea. The fiduciary fund statement shows the cash and cash equivalents in Assessment District No. 82-1 reserve funds at June 30, 2020.

The CSA has no obligation to advance funds to pay debt service on the Assessment Bond in the event collections are insufficient. However, the CSA may, at its option and in its sole discretion, elect to advance available surplus funds of the CSA in the amount of any delinquent payments to pay debt service on the Assessment Bond.

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, 2020.

**County of San Bernardino Special District
County Service Area No. 70
Notes to Financial Statements
JUNE 30, 2020**

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, 2020 was \$2,331,595 and principal payments on the Bond began August 1, 2005. The loan payable balance at June 30, 2020 is \$1,242,496.

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, 2020.

	Principal Balance 7/1/2019	Additions	Retirements	Principal Balance 6/30/2020	Amounts Due Within One Year
165-4674 CSA 70 J OAK HILLS WATER					
Enterprise Fund Installment Sale Agreement	\$ 1,312,606	\$ -	\$ (70,110)	\$ 1,242,496	\$ 72,276

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

165 CSA 70 J OAK HILLS WATER		
June 30,	Principal	Interest
2021	\$ 72,276	\$ 37,277
2022	74,510	35,009
2023	76,812	32,671
2024	79,186	30,261
2025	81,632	27,776
2026-2030	447,593	98,839
2031-2034	410,487	25,850
	\$ 1,242,496	\$ 287,683

**County of San Bernardino Special District
County Service Area No. 70
Notes to Financial Statements
JUNE 30, 2020**

NOTE 9: RETIREMENT PLAN

Plan Description. Employees of the CSA participate in the County of San Bernardino’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 County of San Bernardino 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 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 months	Highest 36 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; or 30 years any age	Age 70 any years; 5 years age 52; or 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	Final average compensation; multiplied by years of service credit; multiplied by age factor
Benefit Adjustments	Reduced before age 55, increased after 55 up to age 65	Reduced before age 67
Final Average Compensation Limitation	Government Code Section 31676.15	Government Code Section 7522.20(a)

County of San Bernardino Special District
County Service Area No. 70
Notes to Financial Statements
JUNE 30, 2020

NOTE 9: RETIREMENT PLAN (CONTINUED)

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.

Employee contribution rates for the fiscal year ended June 30, 2020 ranged between 8.62% and 14.65% for Tier 1 General members and was 9.10% for Tier 2 General members.

Employer contribution rates for fiscal year ended June 30, 2020 were 25.39% and 22.86% for Tier 1 and Tier 2, respectively.

Actuarial Assumptions and Discount Rates

See the County of San Bernardino's Comprehensive Annual Financial Report (CAFR) for details of actuarial assumptions and discount rates for the year ended June 30, 2020.

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

At June 30, 2020, the CSA 70 reported a liability of \$2,375,257 which represents 34.55% of the County of San Bernardino Special District's proportionate share of the County's net pension liability. The CSA's proportion was allocated based on FY 2020 total salaries and benefits relative to the total salaries and benefits of the County of San Bernardino Special Districts as a whole.

The County of San Bernardino Special District'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 2019 as a whole. The County's net pension liability was allocated by SBCERA based on the actual employer contributions in each cost group.

The Plan's net pension liability was measured as of June 30, 2019 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.

**County of San Bernardino Special District
County Service Area No. 70
Notes to Financial Statements
JUNE 30, 2020**

NOTE 9: RETIREMENT PLAN (CONTINUED)

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:

Combined CSA 70		
Current		
1% Decrease (6.25%)	Discount Rate (7.25%)	1% Increase (8.25%)
\$ 4,330,352	\$ 2,375,257	\$ 772,392

Pension expense recognized amounted to \$151,470 for the year ended June 30, 2020.

At June 30, 2020, 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**
\$ 893,351	\$ 280,332

* 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 \$424,062, 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,	
2021	\$ 84,401
2022	(17,226)
2023	72,920
2024	44,111
2025	4,502
Thereafter	250
Total	<u>\$ 188,957</u>

County of San Bernardino Special District
County Service Area No. 70
Notes to Financial Statements
JUNE 30, 2020

NOTE 10: RISK MANAGEMENT

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

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

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

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

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

**County of San Bernardino Special District
County Service Area No. 70
Notes to Financial Statements
JUNE 30, 2020**

NOTE 10: RISK MANAGEMENT (CONTINUED)

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

See the County of San Bernardino’s Comprehensive Annual Financial Report (CAFR) for details of their claims liability in accordance with GASB Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, at June 30, 2020.

NOTE 11: CONTINGENCIES

As of June 30, 2020, in the opinion of the CSA Administration, there are no outstanding matters which would have a significant effect on the financial position of the CSA.

NOTE 12: PRIOR-PERIOD ADJUSTMENT

The CSA made the following restatement to the fund balances to correct an error effective July 1, 2018:

Business-type Activities	
Net position - beginning, as previously reported	\$ 44,354,869
To accrue for interest payable	(2,949)
To account for accumulated depreciation for temporary land rights that has not been reported before.	<u>(1,003,600)</u>
Net position - beginning, as restated	<u>\$ 43,348,320</u>
 General Fund (105-1378)	
Fund balance - beginning, as previously reported	\$ 5,514,111
To adjust advance to a related government during FY 2017-2018. The CSA deems the transaction to be a transfer to the related government for purposes of the fund financial statements	<u>(1,500,000)</u>
Fund balance - beginning, as restated	<u>\$ 4,014,111</u>

**County of San Bernardino Special District
County Service Area No. 70
Notes to Financial Statements
JUNE 30, 2020**

NOTE 12: PRIOR-PERIOD ADJUSTMENT (CONTINUED)

Countywide Capital Project Fund (105-3604)	
Fund balance - beginning, as previously reported	\$ (1,751,697)
To adjust advance from County received during FY 2017-2018. The County deems the transaction to be a transfer to the fund for purposes of the fund financial statements	<u>3,000,000</u>
Fund balance - beginning, as restated	<u>\$ 1,248,303</u>
 J Oak Hills Water Fund (165-4674)	
Fund balance - beginning, as previously reported	\$ 6,363,667
To accrue for interest payable	(2,949)
To account for accumulated depreciation for temporary land rights that has not been reported before.	<u>(1,003,600)</u>
Fund balance - beginning, as restated	<u>\$ 5,357,118</u>

NOTE 13: SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 30, 2020, which is the date the financial statements were available to be issued. During March 2020, a global pandemic was declared by the World Health Organization related to the rapidly growing outbreak of a novel strain of coronavirus (COVID-19). The pandemic has significantly impacted the economic conditions in the U.S., accelerating through the rest of 2020, as federal, state, and local government react to the public health crisis, creating significant uncertainties in the U.S. economy. These uncertainties could negatively impact the CSA's operations and financial results.

**County of San Bernardino Special District
County Service Area No. 70
Required Supplementary Information
JUNE 30, 2020**

COUNTY OF SAN BERNARDINO SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Budgetary Comparison Schedule - General Fund
For the Year Ended June 30, 2020

Budgetary Comparison Schedule - General Fund

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive/(Negative)</u>
Revenues:				
Charges for services	\$ 3,016,584	\$ 3,016,584	\$ 2,036,276	\$ (980,308)
Investment earnings	-	-	34,095	34,095
Rents and concessions	-	-	12,832	12,832
Permit and inspection fees	-	-	2,476	2,476
Operating grants and contributions	-	624,000	666,112	42,112
Other	153,213	153,213	14,693	(138,520)
Total revenues	<u>3,169,797</u>	<u>3,793,797</u>	<u>2,766,484</u>	<u>(1,027,313)</u>
Expenditures:				
Current-general government:				
Salaries and Benefits	2,136,057	1,898,442	1,786,424	112,018
Services and supplies	1,788,719	2,845,719	1,821,842	1,023,877
Professional fees	18,000	18,000	93,781	(75,781)
Rents and leases	82,248	82,248	84,442	(2,194)
Capital outlay	<u>2,037,029</u>	<u>1,854,029</u>	<u>256,029</u>	<u>1,598,000</u>
Total expenditures	<u>6,062,053</u>	<u>6,698,438</u>	<u>4,042,518</u>	<u>2,655,920</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,892,256)</u>	<u>(2,904,641)</u>	<u>(1,276,034)</u>	<u>1,628,607</u>
Other financing sources (uses):				
Proceeds from sale of capital assets	-	-	11,207	11,207
Transfers in from County	2,088,687	2,088,687	1,753,219	(335,468)
Transfers in/(out) other CSAs	<u>(119,782)</u>	<u>(709,782)</u>	<u>-</u>	<u>709,782</u>
Total other financing sources and (uses)	<u>1,968,905</u>	<u>1,378,905</u>	<u>1,764,426</u>	<u>385,521</u>
Net change in fund balances	<u>\$ (923,351)</u>	<u>\$ (1,525,736)</u>	488,392	<u>\$ 2,014,128</u>
Fund balances, beginning of year			<u>2,633,927</u>	
Fund balances, end of year			<u>\$ 3,122,319</u>	

**County of San Bernardino Special District
County Service Area No. 70
Required Supplementary Information
JUNE 30, 2020**

Budgetary Comparison Schedule - Special Revenue Funds

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive/(Negative)
Revenues:				
Charges for services	\$ 1,557,510	\$ 2,357,532	\$ 2,117,603	\$ (239,929)
Property taxes	921,753	929,185	927,691	(1,494)
Other taxes	-	-	3,249	3,249
Investment earnings	296,446	340,112	643,680	303,568
Rents and concessions	57,867	57,867	142,172	84,305
Permit and inspection fees	15,914	19,730	25,783	6,053
Penalties	(39)	39	19	(20)
Operating grants and contributions	8,009	8,009	88,056	80,047
Other	12,694	12,694	671	(12,023)
Total revenues	<u>2,870,154</u>	<u>3,725,168</u>	<u>3,948,924</u>	<u>223,756</u>
Expenditures:				
Current-general government:				
Salaries and Benefits	564,574	562,298	536,923	25,375
Services and supplies	2,414,301	2,465,541	1,776,689	688,852
Professional fees	115,500	114,500	25,120	89,380
Capital outlay	75,000	95,000	42,040	52,960
Total expenditures	<u>3,169,375</u>	<u>3,237,339</u>	<u>2,380,772</u>	<u>856,567</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(299,221)</u>	<u>487,829</u>	<u>1,568,152</u>	<u>1,080,323</u>
Other financing sources (uses):				
Proceeds from line of credit	250,000	250,000	11,000	(239,000)
Transfers in	(6,779)	6,779	4,198	(2,581)
Transfers out	(54,301)	(45,699)	(54,198)	(8,499)
Total other financing sources and (uses)	<u>188,920</u>	<u>211,080</u>	<u>(39,000)</u>	<u>(250,080)</u>
Net change in fund balances	<u>\$ (110,301)</u>	<u>\$ 698,909</u>	1,529,152	<u>\$ 830,243</u>
Fund balances, beginning of year			<u>18,171,072</u>	
Fund balances, end of year			<u>\$ 19,700,224</u>	

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Balance Sheet
Special Revenue Funds**

	EV-1 STREETLIGHT CITRUS		COUNTYWIDE				LAKE ARROWHEAD DAM
	103-1426	103-1432	105-1380	105-1382	105-1384	105-1386	130-1408
Assets							
Current Assets:							
Cash and investments	\$ 208,416	\$ 165,673	\$ 1,414,930	\$ 1	\$ 2,745,841	\$ 4,070,981	\$ 2,507,532
Receivables:							
Accounts	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	17,119
Special assessments	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Total Current Assets	<u>208,416</u>	<u>165,673</u>	<u>1,414,930</u>	<u>1</u>	<u>2,745,841</u>	<u>4,070,981</u>	<u>2,524,651</u>
Noncurrent Assets:							
Advances to other funds	-	-	250,000	-	-	-	-
Total Noncurrent Assets	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 208,416</u>	<u>\$ 165,673</u>	<u>\$ 1,664,930</u>	<u>\$ 1</u>	<u>\$ 2,745,841</u>	<u>\$ 4,070,981</u>	<u>\$ 2,524,651</u>
Liabilities							
Current Liabilities:							
Accounts payable	\$ -	\$ 2,881	\$ -	\$ -	\$ -	\$ -	\$ 7,011
Salaries and benefits payable	-	-	-	-	-	-	-
Due to other funds	547	5,975	-	-	-	-	29,220
Due to other governments	-	-	-	-	-	-	14,136
Total Current Liabilities	<u>547</u>	<u>8,856</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,367</u>
Total Liabilities	<u>\$ 547</u>	<u>\$ 8,856</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,367</u>
Fund balances							
Restricted	\$ 207,869	\$ 156,817	\$ 1,664,930	\$ 1	\$ 2,745,841	\$ 4,070,981	\$ 2,474,284
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	<u>207,869</u>	<u>156,817</u>	<u>1,664,930</u>	<u>1</u>	<u>2,745,841</u>	<u>4,070,981</u>	<u>2,474,284</u>
Total liabilities and fund balances	<u>\$ 208,416</u>	<u>\$ 165,673</u>	<u>\$ 1,664,930</u>	<u>\$ 1</u>	<u>\$ 2,745,841</u>	<u>\$ 4,070,981</u>	<u>\$ 2,524,651</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Balance Sheet
Special Revenue Funds(continued)**

	DB-1 BLOOMINGTON 131-1414	P-12 STREETLIGHT & PAVING 132-1504	G WRIGHTWOOD 155-1438	M WONDER VALLEY ROAD 180-1462	ZONE SL-4 BLMGTN STRTLGH 202-1762
Assets					
Current Assets:					
Cash and investments	\$ 211,807	\$ 111,994	\$ 467,239	\$ 175,433	\$ 35,596
Receivables:					
Accounts	-	-	-	-	-
Taxes	-	-	1,107	1,426	-
Special assessments	333	754	8,256	11,004	-
Due from other funds	-	-	-	-	-
Total Current Assets	<u>212,140</u>	<u>112,748</u>	<u>476,602</u>	<u>187,863</u>	<u>35,596</u>
Noncurrent Assets:					
Advances to other funds	-	-	-	-	-
Total Noncurrent Assets	-	-	-	-	-
Total Assets	<u>\$ 212,140</u>	<u>\$ 112,748</u>	<u>\$ 476,602</u>	<u>\$ 187,863</u>	<u>\$ 35,596</u>
Liabilities					
Current Liabilities:					
Accounts payable	\$ -	\$ 1,017	\$ -	\$ -	\$ -
Salaries and benefits payable	-	-	-	7,578	-
Due to other funds	1,869	2,311	4,528	13,969	738
Due to other governments	-	-	150	205	-
Total Current Liabilities	<u>1,869</u>	<u>3,328</u>	<u>4,678</u>	<u>21,752</u>	<u>738</u>
Total Liabilities	<u>\$ 1,869</u>	<u>\$ 3,328</u>	<u>\$ 4,678</u>	<u>\$ 21,752</u>	<u>\$ 738</u>
Fund balances					
Restricted	\$ 210,271	\$ 109,420	\$ 471,924	\$ 166,111	\$ 34,858
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>210,271</u>	<u>109,420</u>	<u>471,924</u>	<u>166,111</u>	<u>34,858</u>
Total liabilities and fund balances	<u>\$ 212,140</u>	<u>\$ 112,748</u>	<u>\$ 476,602</u>	<u>\$ 187,863</u>	<u>\$ 35,596</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Balance Sheet
Special Revenue Funds(continued)**

	P-13 EL RANCHO VRDE LNDSC 204-1510	M WONDER VALLEY PARK 205-1464	P-10 MENTONE 208-1498	SL-5 STREETLIGHTS 210-1768	P-6 EL MIRAGE PARK 212-1480 212-1486	
Assets						
Current Assets:						
Cash and investments	\$ 178,517	\$ 68,901	\$ 101,348	\$ 126,937	\$ 102	\$ 17,953
Receivables:						
Accounts	-	-	-	-	-	1,500
Taxes	-	379	-	100	-	252
Special assessments	1,077	2,637	-	1,322	-	1,600
Due from other funds	-	-	-	-	-	-
Total Current Assets	<u>179,594</u>	<u>71,917</u>	<u>101,348</u>	<u>128,359</u>	<u>102</u>	<u>21,305</u>
Noncurrent Assets:						
Advances to other funds	-	-	-	-	-	-
Total Noncurrent Assets	-	-	-	-	-	-
Total Assets	<u>\$ 179,594</u>	<u>\$ 71,917</u>	<u>\$ 101,348</u>	<u>\$ 128,359</u>	<u>\$ 102</u>	<u>\$ 21,305</u>
Liabilities						
Current Liabilities:						
Accounts payable	\$ 4,851	\$ 37	\$ 4,651	\$ 2,527	\$ -	\$ -
Salaries and benefits payable	-	179	-	-	-	-
Due to other funds	3,167	17,907	4,856	2,468	-	7,123
Due to other governments	-	-	4,496	-	-	1,075
Total Current Liabilities	<u>8,018</u>	<u>18,123</u>	<u>14,003</u>	<u>4,995</u>	<u>-</u>	<u>8,198</u>
Total Liabilities	<u>\$ 8,018</u>	<u>\$ 18,123</u>	<u>\$ 14,003</u>	<u>\$ 4,995</u>	<u>\$ -</u>	<u>\$ 8,198</u>
Fund balances						
Restricted	\$ 171,576	\$ 53,794	\$ 87,345	\$ 123,364	\$ 102	\$ 13,107
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	<u>171,576</u>	<u>53,794</u>	<u>87,345</u>	<u>123,364</u>	<u>102</u>	<u>13,107</u>
Total liabilities and fund balances	<u>\$ 179,594</u>	<u>\$ 71,917</u>	<u>\$ 101,348</u>	<u>\$ 128,359</u>	<u>\$ 102</u>	<u>\$ 21,305</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Balance Sheet
Special Revenue Funds(continued)**

	P-8 FONTANA PARK 214-1492	P-18 RANDALL CROSSING FONTANA 217-1534	P-19 GREGORY CROSSING BLOOMINGTON 218-1540	P-20 MULBERRY HEIGHTS 219-1546	R-2 TWIN PEAKS 225-1552
Assets					
Current Assets:					
Cash and investments	\$ 161	\$ 44,951	\$ 60,013	\$ 77,334	\$ 213,137
Receivables:					
Accounts	-	-	-	-	-
Taxes	-	-	-	-	355
Special assessments	-	348	729	-	3,247
Due from other funds	-	-	-	-	-
Total Current Assets	<u>161</u>	<u>45,299</u>	<u>60,742</u>	<u>77,334</u>	<u>216,739</u>
Noncurrent Assets:					
Advances to other funds	-	-	-	-	-
Total Noncurrent Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 161</u>	<u>\$ 45,299</u>	<u>\$ 60,742</u>	<u>\$ 77,334</u>	<u>\$ 216,739</u>
Liabilities					
Current Liabilities:					
Accounts payable	\$ -	\$ -	\$ 1,388	\$ -	\$ -
Salaries and benefits payable	-	-	-	-	-
Due to other funds	-	916	1,229	1,180	4,002
Due to other governments	-	-	-	-	86
Total Current Liabilities	<u>-</u>	<u>916</u>	<u>2,617</u>	<u>1,180</u>	<u>4,088</u>
Total Liabilities	<u>\$ -</u>	<u>\$ 916</u>	<u>\$ 2,617</u>	<u>\$ 1,180</u>	<u>\$ 4,088</u>
Fund balances					
Restricted	\$ 161	\$ 44,383	\$ 58,125	\$ 76,154	\$ 212,651
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>161</u>	<u>44,383</u>	<u>58,125</u>	<u>76,154</u>	<u>212,651</u>
Total liabilities and fund balances	<u>\$ 161</u>	<u>\$ 45,299</u>	<u>\$ 60,742</u>	<u>\$ 77,334</u>	<u>\$ 216,739</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Balance Sheet
Special Revenue Funds(continued)**

	R-3 ERWIN LAKE 230-1558	R-4 CEDAR GLEN 235-1564	R-5 SUGARLOAF 240-1570	R-8 RIVERSIDE TERRACE 255-1582	R-9 RIM FOREST 260-1588
Assets					
Current Assets:					
Cash and investments	\$ 132,762	\$ 2,024	\$ 747,527	\$ 263,286	\$ 2,393
Receivables:					
Accounts	-	-	-	-	-
Taxes	1,969	-	214	-	-
Special assessments	412	-	5,564	203	271
Due from other funds	-	-	-	-	-
Total Current Assets	<u>135,143</u>	<u>2,024</u>	<u>753,305</u>	<u>263,489</u>	<u>2,664</u>
Noncurrent Assets:					
Advances to other funds	-	-	-	-	-
Total Noncurrent Assets	-	-	-	-	-
Total Assets	<u>\$ 135,143</u>	<u>\$ 2,024</u>	<u>\$ 753,305</u>	<u>\$ 263,489</u>	<u>\$ 2,664</u>
Liabilities					
Current Liabilities:					
Accounts payable	\$ -	\$ -	\$ 1,188	\$ -	\$ -
Salaries and benefits payable	-	-	-	-	-
Due to other funds	4,700	602	6,722	1,214	1,392
Due to other governments	532	-	-	-	-
Total Current Liabilities	<u>5,232</u>	<u>602</u>	<u>7,910</u>	<u>1,214</u>	<u>1,392</u>
Total Liabilities	<u>\$ 5,232</u>	<u>\$ 602</u>	<u>\$ 7,910</u>	<u>\$ 1,214</u>	<u>\$ 1,392</u>
Fund balances					
Restricted	\$ 129,911	\$ 1,422	\$ 745,395	\$ 262,275	\$ 1,272
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>129,911</u>	<u>1,422</u>	<u>745,395</u>	<u>262,275</u>	<u>1,272</u>
Total liabilities and fund balances	<u>\$ 135,143</u>	<u>\$ 2,024</u>	<u>\$ 753,305</u>	<u>\$ 263,489</u>	<u>\$ 2,664</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Balance Sheet
Special Revenue Funds(continued)**

	R-12 BALDWIN LAKE 270-1594	R-13 LAKE ARROWHEAD 275-1600	R-15 LANDERS 280-1606	R-16 RUNNING SPRINGS 285-1612	GH DETENTION CENTER 306-1450	306-1452
Assets						
Current Assets:						
Cash and investments	\$ 9,111	\$ 32,830	\$ 123,018	\$ 43,494	\$ 496,622	\$ 276,117
Receivables:						
Accounts	-	-	-	-	-	-
Taxes	-	-	863	-	10	41
Special assessments	756	201	5,228	300	213	831
Due from other funds	-	-	-	-	-	-
Total Current Assets	<u>9,867</u>	<u>33,031</u>	<u>129,109</u>	<u>43,794</u>	<u>496,845</u>	<u>276,989</u>
Noncurrent Assets:						
Advances to other funds	-	-	-	-	-	-
Total Noncurrent Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 9,867</u>	<u>\$ 33,031</u>	<u>\$ 129,109</u>	<u>\$ 43,794</u>	<u>\$ 496,845</u>	<u>\$ 276,989</u>
Liabilities						
Current Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,774
Salaries and benefits payable	-	-	-	-	-	-
Due to other funds	948	977	5,685	877	1,365	22,361
Due to other governments	-	-	-	-	-	-
Total Current Liabilities	<u>948</u>	<u>977</u>	<u>5,685</u>	<u>877</u>	<u>1,365</u>	<u>30,135</u>
Total Liabilities	<u>\$ 948</u>	<u>\$ 977</u>	<u>\$ 5,685</u>	<u>\$ 877</u>	<u>\$ 1,365</u>	<u>\$ 30,135</u>
Fund balances						
Restricted	\$ 8,919	\$ 32,054	\$ 123,424	\$ 42,917	\$ 495,480	\$ 246,854
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	<u>8,919</u>	<u>32,054</u>	<u>123,424</u>	<u>42,917</u>	<u>495,480</u>	<u>246,854</u>
Total liabilities and fund balances	<u>\$ 9,867</u>	<u>\$ 33,031</u>	<u>\$ 129,109</u>	<u>\$ 43,794</u>	<u>\$ 496,845</u>	<u>\$ 276,989</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Balance Sheet
Special Revenue Funds(continued)**

	TV2 MORONGO VALLEY TV 330-1774	TV5 MESA TV TRANSLATOR 331-1786	TV4 WONDER VALLEY TV 332-1780	W HINKLEY PARK 335-1792	R-20 FLAMINGO HEIGHTS 410-1624
Assets					
Current Assets:					
Cash and investments	\$ 1,592,181	\$ 1,243,163	\$ 414,002	\$ 552	\$ 6,010
Receivables:					
Accounts	-	-	-	-	-
Taxes	5,387	1,103	220	499	86
Special assessments	-	9,310	1,428	-	757
Due from other funds	-	-	-	1,938	-
Total Current Assets	<u>1,597,568</u>	<u>1,253,576</u>	<u>415,650</u>	<u>2,989</u>	<u>6,853</u>
Noncurrent Assets:					
Advances to other funds	-	-	-	-	-
Total Noncurrent Assets	-	-	-	-	-
Total Assets	<u>\$ 1,597,568</u>	<u>\$ 1,253,576</u>	<u>\$ 415,650</u>	<u>\$ 2,989</u>	<u>\$ 6,853</u>
Liabilities					
Current Liabilities:					
Accounts payable	\$ -	\$ 2,000	\$ -	\$ 1,905	\$ -
Salaries and benefits payable	-	-	-	-	-
Due to other funds	3,434	6,544	1,636	4,269	4,211
Due to other governments	1,501	2,662	114	9,708	-
Total Current Liabilities	<u>4,935</u>	<u>11,206</u>	<u>1,750</u>	<u>15,882</u>	<u>4,211</u>
Total Liabilities	<u>\$ 4,935</u>	<u>\$ 11,206</u>	<u>\$ 1,750</u>	<u>\$ 15,882</u>	<u>\$ 4,211</u>
Fund balances					
Restricted	\$ 1,592,633	\$ 1,242,370	\$ 413,900	\$ -	\$ 2,642
Assigned	-	-	-	-	-
Unassigned	-	-	-	(12,893)	-
Total fund balances	<u>1,592,633</u>	<u>1,242,370</u>	<u>413,900</u>	<u>(12,893)</u>	<u>2,642</u>
Total liabilities and fund balances	<u>\$ 1,597,568</u>	<u>\$ 1,253,576</u>	<u>\$ 415,650</u>	<u>\$ 2,989</u>	<u>\$ 6,853</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Balance Sheet
Special Revenue Funds(continued)**

	R-7 LAKE ARROWHEAD 465-1576	R-19 COPPER MOUNTAIN 470-1618	R-21 MTN VIEW 480-1630	P-14 LNDSCP/MNTNNC/STR 497-1516	R-39 HIGHLND EST-PHELAN 527-1702
Assets					
Current Assets:					
Cash and investments	\$ 27,964	\$ 24,517	\$ 737	\$ 179,596	\$ 202,199
Receivables:					
Accounts	-	-	-	-	-
Taxes	-	610	-	-	361
Special assessments	-	3,042	-	-	2,432
Due from other funds	-	-	-	-	-
Total Current Assets	<u>27,964</u>	<u>28,169</u>	<u>737</u>	<u>179,596</u>	<u>204,992</u>
Noncurrent Assets:					
Advances to other funds	-	-	-	-	-
Total Noncurrent Assets	-	-	-	-	-
Total Assets	<u>\$ 27,964</u>	<u>\$ 28,169</u>	<u>\$ 737</u>	<u>\$ 179,596</u>	<u>\$ 204,992</u>
Liabilities					
Current Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ 6,510	\$ -
Salaries and benefits payable	-	-	-	-	-
Due to other funds	419	2,464	-	3,937	3,907
Due to other governments	-	-	-	-	-
Total Current Liabilities	<u>419</u>	<u>2,464</u>	<u>-</u>	<u>10,447</u>	<u>3,907</u>
Total Liabilities	<u>\$ 419</u>	<u>\$ 2,464</u>	<u>\$ -</u>	<u>\$ 10,447</u>	<u>\$ 3,907</u>
Fund balances					
Restricted	\$ 27,545	\$ 25,705	\$ 737	\$ 169,149	\$ 201,085
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>27,545</u>	<u>25,705</u>	<u>737</u>	<u>169,149</u>	<u>201,085</u>
Total liabilities and fund balances	<u>\$ 27,964</u>	<u>\$ 28,169</u>	<u>\$ 737</u>	<u>\$ 179,596</u>	<u>\$ 204,992</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Balance Sheet
Special Revenue Funds(continued)**

	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	R-33 FAIRWAY - BIG BEAR 537-1678
Assets					
Current Assets:					
Cash and investments	\$ 39,635	\$ 3,634	\$ 1,124	\$ 2,812	\$ 31,700
Receivables:					
Accounts	-	-	-	-	-
Taxes	-	-	-	-	209
Special assessments	421	258	-	15	1,003
Due from other funds	-	-	-	-	-
Total Current Assets	<u>40,056</u>	<u>3,892</u>	<u>1,124</u>	<u>2,827</u>	<u>32,912</u>
Noncurrent Assets:					
Advances to other funds	-	-	-	-	-
Total Noncurrent Assets	-	-	-	-	-
Total Assets	<u>\$ 40,056</u>	<u>\$ 3,892</u>	<u>\$ 1,124</u>	<u>\$ 2,827</u>	<u>\$ 32,912</u>
Liabilities					
Current Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and benefits payable	-	-	-	-	-
Due to other funds	840	1,095	632	659	911
Due to other governments	-	-	-	-	-
Total Current Liabilities	<u>840</u>	<u>1,095</u>	<u>632</u>	<u>659</u>	<u>911</u>
Total Liabilities	<u>\$ 840</u>	<u>\$ 1,095</u>	<u>\$ 632</u>	<u>\$ 659</u>	<u>\$ 911</u>
Fund balances					
Restricted	\$ 39,216	\$ 2,797	\$ 492	\$ 2,168	\$ 32,001
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>39,216</u>	<u>2,797</u>	<u>492</u>	<u>2,168</u>	<u>32,001</u>
Total liabilities and fund balances	<u>\$ 40,056</u>	<u>\$ 3,892</u>	<u>\$ 1,124</u>	<u>\$ 2,827</u>	<u>\$ 32,912</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Balance Sheet
Special Revenue Funds(continued)**

	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	R-22 TWIN PEAKS 543-1636
Assets					
Current Assets:					
Cash and investments	\$ 885	\$ 1,549	\$ 29,201	\$ 5,612	\$ 5,555
Receivables:					
Accounts	-	-	-	-	-
Taxes	-	-	-	-	-
Special assessments	50	-	201	212	351
Due from other funds	-	-	-	-	-
Total Current Assets	<u>935</u>	<u>1,549</u>	<u>29,402</u>	<u>5,824</u>	<u>5,906</u>
Noncurrent Assets:					
Advances to other funds	-	-	-	-	-
Total Noncurrent Assets	-	-	-	-	-
Total Assets	<u>\$ 935</u>	<u>\$ 1,549</u>	<u>\$ 29,402</u>	<u>\$ 5,824</u>	<u>\$ 5,906</u>
Liabilities					
Current Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 3,770
Salaries and benefits payable	-	-	-	-	-
Due to other funds	-	683	2,355	1,014	3,035
Due to other governments	-	-	1	-	-
Total Current Liabilities	<u>-</u>	<u>683</u>	<u>2,356</u>	<u>1,014</u>	<u>6,805</u>
Total Liabilities	<u>\$ -</u>	<u>\$ 683</u>	<u>\$ 2,356</u>	<u>\$ 1,014</u>	<u>\$ 6,805</u>
Fund balances					
Restricted	\$ 935	\$ 866	\$ 27,046	\$ 4,810	\$ -
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	(899)
Total fund balances	<u>935</u>	<u>866</u>	<u>27,046</u>	<u>4,810</u>	<u>(899)</u>
Total liabilities and fund balances	<u>\$ 935</u>	<u>\$ 1,549</u>	<u>\$ 29,402</u>	<u>\$ 5,824</u>	<u>\$ 5,906</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Balance Sheet
Special Revenue Funds(continued)**

	R-25 LUCERNE VALLEY 544-1648	R-40 UPPER NO. BAY LAKE 553-1708	R-41 QUAIL SUMMIT 557-1714	R-42 WINDY PASS 559-1720	R-44 SAW PIT CANYON 562-1726
Assets					
Current Assets:					
Cash and investments	\$ 618	\$ 122,240	\$ 18,273	\$ 147,710	\$ 13,349
Receivables:					
Accounts	-	-	-	-	-
Taxes	-	-	-	3,271	-
Special assessments	121	750	202	4,502	-
Due from other funds	-	-	-	-	-
Total Current Assets	<u>739</u>	<u>122,990</u>	<u>18,475</u>	<u>155,483</u>	<u>13,349</u>
Noncurrent Assets:					
Advances to other funds	-	-	-	-	-
Total Noncurrent Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 739</u>	<u>\$ 122,990</u>	<u>\$ 18,475</u>	<u>\$ 155,483</u>	<u>\$ 13,349</u>
Liabilities					
Current Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ 6,654	\$ -
Salaries and benefits payable	-	-	-	-	-
Due to other funds	2,057	570	1,729	1,529	988
Due to other governments	-	-	-	-	-
Total Current Liabilities	<u>2,057</u>	<u>570</u>	<u>1,729</u>	<u>8,183</u>	<u>988</u>
Total Liabilities	<u>\$ 2,057</u>	<u>\$ 570</u>	<u>\$ 1,729</u>	<u>\$ 8,183</u>	<u>\$ 988</u>
Fund balances					
Restricted	\$ -	\$ 122,420	\$ 16,746	\$ 147,300	\$ 12,361
Assigned	-	-	-	-	-
Unassigned	(1,318)	-	-	-	-
Total fund balances	<u>(1,318)</u>	<u>122,420</u>	<u>16,746</u>	<u>147,300</u>	<u>12,361</u>
Total liabilities and fund balances	<u>\$ 739</u>	<u>\$ 122,990</u>	<u>\$ 18,475</u>	<u>\$ 155,483</u>	<u>\$ 13,349</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Balance Sheet
Special Revenue Funds(continued)**

	R-45 ERWIN LAKE SOUTH 564-1732	P-16 EC LANDSCAP70E MAINT 565-1522	R-46 SOUTH FAIRWAY DR IV 566-1738	R-47 ROCKY POINT 567-1744	R-48 ERWIN LAKE WEST 568-1733
Assets					
Current Assets:					
Cash and investments	\$ 42,759	\$ 76,302	\$ 14,752	\$ 137,564	\$ 35,101
Receivables:					
Accounts	-	-	-	-	-
Taxes	781	-	-	-	-
Special assessments	1,475	-	-	276	486
Due from other funds	-	-	-	-	-
Total Current Assets	<u>45,015</u>	<u>76,302</u>	<u>14,752</u>	<u>137,840</u>	<u>35,587</u>
Noncurrent Assets:					
Advances to other funds	-	-	-	-	-
Total Noncurrent Assets	-	-	-	-	-
Total Assets	<u>\$ 45,015</u>	<u>\$ 76,302</u>	<u>\$ 14,752</u>	<u>\$ 137,840</u>	<u>\$ 35,587</u>
Liabilities					
Current Liabilities:					
Accounts payable	\$ -	\$ 1,368	\$ -	\$ 63,194	\$ -
Salaries and benefits payable	-	-	-	-	-
Due to other funds	1,002	2,112	1,371	3,630	-
Due to other governments	-	-	-	645	-
Total Current Liabilities	<u>1,002</u>	<u>3,480</u>	<u>1,371</u>	<u>67,469</u>	<u>-</u>
Total Liabilities	<u>\$ 1,002</u>	<u>\$ 3,480</u>	<u>\$ 1,371</u>	<u>\$ 67,469</u>	<u>\$ -</u>
Fund balances					
Restricted	\$ 44,013	\$ 72,822	\$ 13,381	\$ 70,371	\$ 35,587
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>44,013</u>	<u>72,822</u>	<u>13,381</u>	<u>70,371</u>	<u>35,587</u>
Total liabilities and fund balances	<u>\$ 45,015</u>	<u>\$ 76,302</u>	<u>\$ 14,752</u>	<u>\$ 137,840</u>	<u>\$ 35,587</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Balance Sheet
Special Revenue Funds(continued)**

	DB-2 BIG BEAR 570-1420	SL-2 CHINO STREETLIGHTS 577-1750	SL-3 MENTONE STRT LIGHT 578-1756	TOTAL
Assets				
Current Assets:				
Cash and investments	\$ 148,040	\$ 3,419	\$ 1,548	\$ 19,708,284
Receivables:				
Accounts	-	-	-	1,500
Taxes	-	-	-	36,362
Special assessments	-	-	-	72,578
Due from other funds	-	-	-	1,938
Total Current Assets	<u>148,040</u>	<u>3,419</u>	<u>1,548</u>	<u>19,820,662</u>
Noncurrent Assets:				
Advances to other funds	-	-	-	250,000
Total Noncurrent Assets	-	-	-	250,000
Total Assets	<u>\$ 148,040</u>	<u>\$ 3,419</u>	<u>\$ 1,548</u>	<u>\$ 20,070,662</u>
Liabilities				
Current Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 118,726
Salaries and benefits payable	-	-	-	7,757
Due to other funds	426	799	1,538	208,644
Due to other governments	-	-	-	35,311
Total Current Liabilities	<u>426</u>	<u>799</u>	<u>1,538</u>	<u>370,438</u>
Total Liabilities	<u>\$ 426</u>	<u>\$ 799</u>	<u>\$ 1,538</u>	<u>\$ 370,438</u>
Fund balances				
Restricted	\$ 147,614	\$ 2,620	\$ 10	\$ 19,715,334
Assigned	-	-	-	-
Unassigned	-	-	-	(15,110)
Total fund balances	<u>147,614</u>	<u>2,620</u>	<u>10</u>	<u>19,700,224</u>
Total liabilities and fund balances	<u>\$ 148,040</u>	<u>\$ 3,419</u>	<u>\$ 1,548</u>	<u>\$ 20,070,662</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Special Revenue Funds**

	EV-1 STREETLIGHT CITRUS		COUNTYWIDE				LAKE ARROWHEAD DAM
	103-1426	103-1432	105-1380	105-1382	105-1384	105-1386	130-1408
Revenues:							
Charges for services	\$ -	\$ 57,904	\$ -	\$ -	\$ -	\$ -	\$ -
Property taxes	-	-	-	-	-	-	592,806
Other taxes	-	-	-	-	-	-	3,070
Investment earnings	7,074	4,978	46,787	-	92,838	137,644	78,942
Rents and concessions	-	-	-	-	-	-	81,117
Permit and inspection fees	-	-	-	-	-	-	1,311
Penalties	-	-	-	-	-	-	-
Operating grants and contributions	-	-	-	-	-	-	4,849
Other	-	-	-	-	-	-	(3,811)
Total revenues	<u>7,074</u>	<u>62,882</u>	<u>46,787</u>	<u>-</u>	<u>92,838</u>	<u>137,644</u>	<u>758,284</u>
Expenditures:							
Current-general government:							
Salaries and benefits	1,594	8,276	-	-	-	-	68,971
Services and supplies	591	36,988	-	-	-	-	315,937
Professional fees	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	14,430
Total expenditures	<u>2,185</u>	<u>45,264</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>399,338</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,889</u>	<u>17,618</u>	<u>46,787</u>	<u>-</u>	<u>92,838</u>	<u>137,644</u>	<u>358,946</u>
Other financing sources (uses):							
Borrowing from line of credit	-	-	-	-	-	-	11,000
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(50,000)
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(39,000)</u>
Net change in fund balances	<u>4,889</u>	<u>17,618</u>	<u>46,787</u>	<u>-</u>	<u>92,838</u>	<u>137,644</u>	<u>319,946</u>
Fund balances, beginning of year	<u>202,980</u>	<u>139,199</u>	<u>1,618,143</u>	<u>1</u>	<u>2,653,003</u>	<u>3,933,337</u>	<u>2,154,338</u>
Fund balances, end of year	<u>\$ 207,869</u>	<u>\$ 156,817</u>	<u>\$ 1,664,930</u>	<u>\$ 1</u>	<u>\$ 2,745,841</u>	<u>\$ 4,070,981</u>	<u>\$ 2,474,284</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Special Revenue Funds (continued)**

	DB-1 BLOOMINGTON 131-1414	P-12 STREETLIGHT & PAVING 132-1504	G WRIGHTWOOD 155-1438	M WONDER VALLEY ROAD 180-1462	ZONE SL-4 BLMGTN STRTLGH 202-1762
Revenues:					
Charges for services	\$ 48,898	\$ 27,901	\$ 150,049	\$ 189,660	\$ 3,422
Property taxes	-	-	20,938	10,599	-
Other taxes	140	-	-	-	-
Investment earnings	6,552	3,743	14,512	6,033	1,183
Rents and concessions	-	-	-	-	-
Permit and inspection fees	-	-	-	1,228	-
Penalties	-	-	-	-	-
Operating grants and contributions	-	-	156	-	-
Other	-	-	(124)	-	-
Total revenues	<u>55,590</u>	<u>31,644</u>	<u>185,531</u>	<u>207,520</u>	<u>4,605</u>
Expenditures:					
Current-general government:					
Salaries and benefits	5,455	6,743	13,359	103,927	2,345
Services and supplies	18,539	22,224	60,927	76,029	1,399
Professional fees	-	-	-	14,347	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>23,994</u>	<u>28,967</u>	<u>74,286</u>	<u>194,303</u>	<u>3,744</u>
Excess (deficiency) of revenues over (under) expenditures	<u>31,596</u>	<u>2,677</u>	<u>111,245</u>	<u>13,217</u>	<u>861</u>
Other financing sources (uses):					
Borrowing from line of credit	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	31,596	2,677	111,245	13,217	861
Fund balances, beginning of year	<u>178,675</u>	<u>106,743</u>	<u>360,679</u>	<u>152,894</u>	<u>33,997</u>
Fund balances, end of year	<u>\$ 210,271</u>	<u>\$ 109,420</u>	<u>\$ 471,924</u>	<u>\$ 166,111</u>	<u>\$ 34,858</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Special Revenue Funds (continued)**

	P-13 EL RANCHO VRDE LNDSC 204-1510	M WONDER VALLEY PARK 205-1464	P-10 MENTONE 208-1498	SL-5 STREETLIGHTS 210-1768	P-6 EL MIRAGE PARK 212-1480	212-1486
Revenues:						
Charges for services	\$ 77,346	\$ 45,061	\$ 63,750	\$ 44,811	\$ -	\$ 30,347
Property taxes	141	3,313	33	443	-	1,172
Other taxes	-	-	-	-	-	-
Investment earnings	5,602	2,590	3,174	4,050	142	570
Rents and concessions	-	12,708	-	-	-	55
Permit and inspection fees	1,041	-	-	-	-	-
Penalties	-	-	-	-	-	-
Operating grants and contributions	-	-	-	-	-	1,500
Other	-	-	-	-	-	20
Total revenues	<u>84,130</u>	<u>63,672</u>	<u>66,957</u>	<u>49,304</u>	<u>142</u>	<u>33,664</u>
Expenditures:						
Current-general government:						
Salaries and benefits	8,460	47,764	14,171	7,844	-	16,003
Services and supplies	49,253	30,630	59,926	31,789	-	23,783
Professional fees	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>57,713</u>	<u>78,394</u>	<u>74,097</u>	<u>39,633</u>	<u>-</u>	<u>39,786</u>
Excess (deficiency) of revenues over (under) expenditures	<u>26,417</u>	<u>(14,722)</u>	<u>(7,140)</u>	<u>9,671</u>	<u>142</u>	<u>(6,122)</u>
Other financing sources (uses):						
Borrowing from line of credit	-	-	-	-	-	-
Transfers in	-	-	-	-	-	4,198
Transfers out	-	-	-	-	(4,198)	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,198)</u>	<u>4,198</u>
Net change in fund balances	26,417	(14,722)	(7,140)	9,671	(4,056)	(1,924)
Fund balances, beginning of year	<u>145,159</u>	<u>68,516</u>	<u>94,485</u>	<u>113,693</u>	<u>4,158</u>	<u>15,031</u>
Fund balances, end of year	<u>\$ 171,576</u>	<u>\$ 53,794</u>	<u>\$ 87,345</u>	<u>\$ 123,364</u>	<u>\$ 102</u>	<u>\$ 13,107</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Special Revenue Funds (continued)**

	P-8 FONTANA PARK 214-1492	P-18 RANDALL CROSSING FONTANA 217-1534	P-19 GREGORY CROSSING BLOOMINGTON 218-1540	P-20 MULBERRY HEIGHTS 219-1546	P-2 TWIN PEAKS 225-1552
Revenues:					
Charges for services	\$ -	\$ 14,256	\$ 21,856	\$ 23,181	\$ 70,071
Property taxes	-	-	-	-	12,861
Other taxes	-	39	-	-	-
Investment earnings	(14)	1,380	1,765	2,303	6,441
Rents and concessions	-	-	-	-	-
Permit and inspection fees	-	-	-	-	-
Penalties	-	-	-	(13)	-
Operating grants and contributions	-	-	-	-	89
Other	-	-	-	-	(71)
Total revenues	<u>(14)</u>	<u>15,675</u>	<u>23,621</u>	<u>25,471</u>	<u>89,391</u>
Expenditures:					
Current-general government:					
Salaries and benefits	-	2,797	3,749	3,600	11,566
Services and supplies	-	7,518	9,848	8,585	26,783
Professional fees	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>-</u>	<u>10,315</u>	<u>13,597</u>	<u>12,185</u>	<u>38,349</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(14)</u>	<u>5,360</u>	<u>10,024</u>	<u>13,286</u>	<u>51,042</u>
Other financing sources (uses):					
Borrowing from line of credit	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(14)	5,360	10,024	13,286	51,042
Fund balances, beginning of year	<u>175</u>	<u>39,023</u>	<u>48,101</u>	<u>62,868</u>	<u>161,609</u>
Fund balances, end of year	<u>\$ 161</u>	<u>\$ 44,383</u>	<u>\$ 58,125</u>	<u>\$ 76,154</u>	<u>\$ 212,651</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Special Revenue Funds (continued)**

	R-3 ERWIN LAKE 230-1558	R-4 CEDAR GLEN 235-1564	R-5 SUGARLOAF 240-1570	R-8 RIVERSIDE TERRACE 255-1582	R-9 RIM FOREST 260-1588
Revenues:					
Charges for services	\$ 12,934	\$ 2,349	\$ 286,243	\$ 26,212	\$ 9,156
Property taxes	67,507	6	4,303	-	560
Other taxes	-	-	-	-	-
Investment earnings	4,152	90	23,360	8,481	145
Rents and concessions	-	-	-	-	-
Permit and inspection fees	178	-	2,311	-	571
Penalties	-	-	-	-	-
Operating grants and contributions	549	-	-	-	-
Other	(441)	-	-	-	-
Total revenues	<u>84,879</u>	<u>2,445</u>	<u>316,217</u>	<u>34,693</u>	<u>10,432</u>
Expenditures:					
Current-general government:					
Salaries and benefits	13,676	1,813	17,780	3,335	2,726
Services and supplies	55,976	1,531	191,893	4,933	7,352
Professional fees	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>69,652</u>	<u>3,344</u>	<u>209,673</u>	<u>8,268</u>	<u>10,078</u>
Excess (deficiency) of revenues over (under) expenditures	<u>15,227</u>	<u>(899)</u>	<u>106,544</u>	<u>26,425</u>	<u>354</u>
Other financing sources (uses):					
Borrowing from line of credit	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	15,227	(899)	106,544	26,425	354
Fund balances, beginning of year	<u>114,684</u>	<u>2,321</u>	<u>638,851</u>	<u>235,850</u>	<u>918</u>
Fund balances, end of year	<u>\$ 129,911</u>	<u>\$ 1,422</u>	<u>\$ 745,395</u>	<u>\$ 262,275</u>	<u>\$ 1,272</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Special Revenue Funds (continued)**

	R-12 BALDWIN LAKE 270-1594	R-13 LAKE ARROWHEAD 275-1600	R-15 LANDERS 280-1606	R-16 RUNNING SPRINGS 285-1612	GH DETENTION CENTER 306-1450 306-1452	
Revenues:						
Charges for services	\$ 11,713	\$ 8,656	\$ 82,895	\$ 13,800	\$ 31,504	\$ 128,742
Property taxes	-	-	-	-	64	228
Other taxes	-	-	-	-	-	-
Investment earnings	374	1,116	1,625	1,385	16,532	7,970
Rents and concessions	-	-	-	-	-	-
Permit and inspection fees	-	-	15,391	-	-	-
Penalties	-	-	-	-	-	-
Operating grants and contributions	-	-	79,382	-	-	-
Other	-	-	-	-	-	4,369
Total revenues	<u>12,087</u>	<u>9,772</u>	<u>179,293</u>	<u>15,185</u>	<u>48,100</u>	<u>141,309</u>
Expenditures:						
Current-general government:						
Salaries and benefits	2,859	2,947	12,666	2,641	3,978	13,918
Services and supplies	13,107	6,909	47,777	7,832	14,310	89,341
Professional fees	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>15,966</u>	<u>9,856</u>	<u>60,443</u>	<u>10,473</u>	<u>18,288</u>	<u>103,259</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,879)</u>	<u>(84)</u>	<u>118,850</u>	<u>4,712</u>	<u>29,812</u>	<u>38,050</u>
Other financing sources (uses):						
Borrowing from line of credit	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(3,879)</u>	<u>(84)</u>	<u>118,850</u>	<u>4,712</u>	<u>29,812</u>	<u>38,050</u>
Fund balances, beginning of year	<u>12,798</u>	<u>32,138</u>	<u>4,574</u>	<u>38,205</u>	<u>465,668</u>	<u>208,804</u>
Fund balances, end of year	<u>\$ 8,919</u>	<u>\$ 32,054</u>	<u>\$ 123,424</u>	<u>\$ 42,917</u>	<u>\$ 495,480</u>	<u>\$ 246,854</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Special Revenue Funds (continued)**

	TV2 MORONGO VALLEY TV 330-1774	TV5 MESA TV TRANSLATOR 331-1786	TV4 WONDER VALLEY TV 332-1780	W HINKLEY PARK 335-1792	R-20 FLAMINGO HEIGHTS 410-1624
Revenues:					
Charges for services	\$ -	\$ 173,853	\$ 23,606	\$ -	\$ 11,338
Property taxes	190,937	8,594	1,762	1,848	363
Other taxes	-	-	-	-	-
Investment earnings	51,317	39,368	13,601	228	116
Rents and concessions	600	18,892	18,892	9,699	-
Permit and inspection fees	-	-	-	-	-
Penalties	-	-	-	-	-
Operating grants and contributions	1,526	-	-	5	-
Other	(1,248)	-	-	1,977	-
Total revenues	<u>243,132</u>	<u>240,707</u>	<u>57,861</u>	<u>13,757</u>	<u>11,817</u>
Expenditures:					
Current-general government:					
Salaries and benefits	9,797	20,285	4,684	4,930	5,063
Services and supplies	22,330	50,817	6,304	32,826	3,838
Professional fees	4,856	4,187	670	-	-
Capital outlay	<u>27,610</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>64,593</u>	<u>75,289</u>	<u>11,658</u>	<u>37,756</u>	<u>8,901</u>
Excess (deficiency) of revenues over (under) expenditures	<u>178,539</u>	<u>165,418</u>	<u>46,203</u>	<u>(23,999)</u>	<u>2,916</u>
Other financing sources (uses):					
Borrowing from line of credit	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	178,539	165,418	46,203	(23,999)	2,916
Fund balances, beginning of year	<u>1,414,094</u>	<u>1,076,952</u>	<u>367,697</u>	<u>11,106</u>	<u>(274)</u>
Fund balances, end of year	<u>\$ 1,592,633</u>	<u>\$ 1,242,370</u>	<u>\$ 413,900</u>	<u>\$ (12,893)</u>	<u>\$ 2,642</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Special Revenue Funds (continued)**

	R-7 LAKE ARROWHEAD 465-1576	R-19 COPPER MOUNTAIN 470-1618	R-21 MTN VIEW 480-1630	P-14 LNDSCP/MNTNNC/ST R 497-1516	R-39 HIGHLND EST- PHELAN 527-1702
Revenues:					
Charges for services	\$ 6,300	\$ 40,568	\$ 2,160	\$ 40,706	\$ 68,041
Property taxes	-	2,502	19	-	810
Other taxes	-	-	-	-	-
Investment earnings	877	895	28	6,014	5,511
Rents and concessions	-	-	-	-	-
Permit and inspection fees	-	3,752	-	-	-
Penalties	-	-	-	-	-
Operating grants and contributions	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>7,177</u>	<u>47,717</u>	<u>2,207</u>	<u>46,720</u>	<u>74,362</u>
Expenditures:					
Current-general government:					
Salaries and benefits	1,263	6,451	423	11,488	9,824
Services and supplies	3,323	39,323	1,637	45,432	8,278
Professional fees	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>4,586</u>	<u>45,774</u>	<u>2,060</u>	<u>56,920</u>	<u>18,102</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,591</u>	<u>1,943</u>	<u>147</u>	<u>(10,200)</u>	<u>56,260</u>
Other financing sources (uses):					
Borrowing from line of credit	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	2,591	1,943	147	(10,200)	56,260
Fund balances, beginning of year	<u>24,954</u>	<u>23,762</u>	<u>590</u>	<u>179,349</u>	<u>144,825</u>
Fund balances, end of year	<u>\$ 27,545</u>	<u>\$ 25,705</u>	<u>\$ 737</u>	<u>\$ 169,149</u>	<u>\$ 201,085</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Special Revenue Funds (continued)**

	R-23 MILE HIGH PARK 531-1642	R-29 YUCCA MESA ROAD 532-1660	R-30 VERDEMONT 533-1666	R-31 LYTTLE CREEK 534-1672	R-33 FAIRWAY - BIG BEAR 537-1678
Revenues:					
Charges for services	\$ 17,040	\$ 6,821	\$ 2,250	\$ 2,775	\$ 10,301
Property taxes	62	35	-	14	623
Other taxes	-	-	-	-	-
Investment earnings	1,177	104	35	81	1,136
Rents and concessions	-	-	-	-	-
Permit and inspection fees	-	-	-	-	-
Penalties	-	-	-	-	-
Operating grants and contributions	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>18,279</u>	<u>6,960</u>	<u>2,285</u>	<u>2,870</u>	<u>12,060</u>
Expenditures:					
Current-general government:					
Salaries and benefits	2,529	3,305	1,087	1,982	2,748
Services and supplies	11,056	4,037	1,069	706	10,138
Professional fees	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>13,585</u>	<u>7,342</u>	<u>2,156</u>	<u>2,688</u>	<u>12,886</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,694</u>	<u>(382)</u>	<u>129</u>	<u>182</u>	<u>(826)</u>
Other financing sources (uses):					
Borrowing from line of credit	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	4,694	(382)	129	182	(826)
Fund balances, beginning of year	<u>34,522</u>	<u>3,179</u>	<u>363</u>	<u>1,986</u>	<u>32,827</u>
Fund balances, end of year	<u>\$ 39,216</u>	<u>\$ 2,797</u>	<u>\$ 492</u>	<u>\$ 2,168</u>	<u>\$ 32,001</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Special Revenue Funds (continued)**

	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	R-22 TWIN PEAKS 543-1636
Revenues:					
Charges for services	\$ 2,399	\$ 2,550	\$ 8,749	\$ 6,617	\$ 18,650
Property taxes	7	-	17	188	246
Other taxes	-	-	-	-	-
Investment earnings	30	39	1,051	179	187
Rents and concessions	-	-	-	-	209
Permit and inspection fees	-	-	-	-	-
Penalties	-	-	-	-	-
Operating grants and contributions	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>2,436</u>	<u>2,589</u>	<u>9,817</u>	<u>6,984</u>	<u>19,292</u>
Expenditures:					
Current-general government:					
Salaries and benefits	1,040	1,175	2,370	3,059	5,071
Services and supplies	1,363	713	12,301	3,457	21,768
Professional fees	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>2,403</u>	<u>1,888</u>	<u>14,671</u>	<u>6,516</u>	<u>26,839</u>
Excess (deficiency) of revenues over (under) expenditures	<u>33</u>	<u>701</u>	<u>(4,854)</u>	<u>468</u>	<u>(7,547)</u>
Other financing sources (uses):					
Borrowing from line of credit	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	33	701	(4,854)	468	(7,547)
Fund balances, beginning of year	<u>902</u>	<u>165</u>	<u>31,900</u>	<u>4,342</u>	<u>6,648</u>
Fund balances, end of year	<u>\$ 935</u>	<u>\$ 866</u>	<u>\$ 27,046</u>	<u>\$ 4,810</u>	<u>\$ (899)</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Special Revenue Funds (continued)**

	R-25 LUCERNE VALLEY 544-1648	R-40 UPPER NO. BAY LAKE 553-1708	R-41 QUAIL SUMMIT 557-1714	R-42 WINDY PASS 559-1720	R-44 SAW PIT CANYON 562-1726
Revenues:					
Charges for services	\$ 991	\$ 17,249	\$ 10,150	\$ 46,501	\$ 10,000
Property taxes	-	36	314	3,315	-
Other taxes	-	-	-	-	-
Investment earnings	22	3,854	538	8,860	655
Rents and concessions	-	-	-	-	-
Permit and inspection fees	-	-	-	-	-
Penalties	32	-	-	-	-
Operating grants and contributions	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>1,045</u>	<u>21,139</u>	<u>11,002</u>	<u>58,676</u>	<u>10,655</u>
Expenditures:					
Current-general government:					
Salaries and benefits	453	1,716	4,066	3,296	2,977
Services and supplies	(7)	852	5,372	148,158	11,438
Professional fees	-	1,060	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>446</u>	<u>3,628</u>	<u>9,438</u>	<u>151,454</u>	<u>14,415</u>
Excess (deficiency) of revenues over (under) expenditures	<u>599</u>	<u>17,511</u>	<u>1,564</u>	<u>(92,778)</u>	<u>(3,760)</u>
Other financing sources (uses):					
Borrowing from line of credit	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	599	17,511	1,564	(92,778)	(3,760)
Fund balances, beginning of year	<u>(1,917)</u>	<u>104,909</u>	<u>15,182</u>	<u>240,078</u>	<u>16,121</u>
Fund balances, end of year	<u>\$ (1,318)</u>	<u>\$ 122,420</u>	<u>\$ 16,746</u>	<u>\$ 147,300</u>	<u>\$ 12,361</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Special Revenue Funds (continued)**

	R-45 ERWIN LAKE SOUTH 564-1732	P-16 EC LANDSCAP70E MAINT 565-1522	R-46 SOUTH FAIRWAY DR IV 566-1738	R-47 ROCKY POINT 567-1744
Revenues:				
Charges for services	\$ 12,175	\$ 19,799	\$ 5,794	\$ 22,762
Property taxes	914	-	-	20
Other taxes	-	-	-	-
Investment earnings	1,451	2,481	502	4,312
Rents and concessions	-	-	-	-
Permit and inspection fees	-	-	-	-
Penalties	-	-	-	-
Operating grants and contributions	-	-	-	-
Other	-	-	-	-
Total revenues	<u>14,540</u>	<u>22,280</u>	<u>6,296</u>	<u>27,094</u>
Expenditures:				
Current-general government:				
Salaries and benefits	2,365	6,163	4,132	1,717
Services and supplies	9,117	16,168	4,010	71,648
Professional fees	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>11,482</u>	<u>22,331</u>	<u>8,142</u>	<u>73,365</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,058</u>	<u>(51)</u>	<u>(1,846)</u>	<u>(46,271)</u>
Other financing sources (uses):				
Borrowing from line of credit	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	3,058	(51)	(1,846)	(46,271)
Fund balances, beginning of year	<u>40,955</u>	<u>72,873</u>	<u>15,227</u>	<u>116,642</u>
Fund balances, end of year	<u>\$ 44,013</u>	<u>\$ 72,822</u>	<u>\$ 13,381</u>	<u>\$ 70,371</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Special Revenue Funds (continued)**

	R-48 ERWIN LAKE WEST 568-1733	DB-2 BIG BEAR 570-1420	SL-2 CHINO STREETLIGHTS 577-1750	SL-3 MENTONE STRT LIGHT 578-1756	TOTAL
Revenues:					
Charges for services	\$ 20,405	\$ 17,813	\$ 3,367	\$ 3,156	\$ 2,117,603
Property taxes	-	91	-	-	927,691
Other taxes	-	-	-	-	3,249
Investment earnings	675	4,648	123	66	643,680
Rents and concessions	-	-	-	-	142,172
Permit and inspection fees	-	-	-	-	25,783
Penalties	-	-	-	-	19
Operating grants and contributions	-	-	-	-	88,056
Other	-	-	-	-	671
Total revenues	<u>21,080</u>	<u>22,552</u>	<u>3,490</u>	<u>3,222</u>	<u>3,948,924</u>
Expenditures:					
Current-general government:					
Salaries and benefits	-	1,238	2,540	2,723	536,923
Services and supplies	2,058	1,071	1,869	2,509	1,776,689
Professional fees	-	-	-	-	25,120
Capital outlay	-	-	-	-	42,040
Total expenditures	<u>2,058</u>	<u>2,309</u>	<u>4,409</u>	<u>5,232</u>	<u>2,380,772</u>
Excess (deficiency) of revenues over (under) expenditures	<u>19,022</u>	<u>20,243</u>	<u>(919)</u>	<u>(2,010)</u>	<u>1,568,152</u>
Other financing sources (uses):					
Borrowing from line of credit	-	-	-	-	11,000
Transfers in	-	-	-	-	4,198
Transfers out	-	-	-	-	(54,198)
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(39,000)</u>
Net change in fund balances	19,022	20,243	(919)	(2,010)	1,529,152
Fund balances, beginning of year	<u>16,565</u>	<u>127,371</u>	<u>3,539</u>	<u>2,020</u>	<u>18,171,072</u>
Fund balances, end of year	<u>\$ 35,587</u>	<u>\$ 147,614</u>	<u>\$ 2,620</u>	<u>\$ 10</u>	<u>\$ 19,700,224</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Balance Sheet
Capital Project Funds**

	COUNTYWIDE		LAKE ARROWHEAD DAM	P13 EL RANCHO VERDE	R-2 TWIN PEAKS	R-15 LANDERS
	105-3600	105-3604	130-3620	204-3602	225-3636	280-3650
Assets						
Current Assets:						
Cash and investments	\$ 34,174	\$ 990,914	\$ 461,515	\$ 8,698	\$ 20,897	\$ 5,498
Due from other governments	-	216,634	-	-	-	-
Total Current Assets	34,174	1,207,548	461,515	8,698	20,897	5,498
Total Assets	\$ 34,174	\$ 1,207,548	\$ 461,515	\$ 8,698	\$ 20,897	\$ 5,498
Liabilities						
Current Liabilities:						
Accounts payable	\$ 16,989	\$ 37,101	\$ -	\$ -	\$ -	\$ -
Due to other funds	378,666	741	-	1,102	-	-
Due to other governments	3,777	-	-	-	-	-
Total Current Liabilities	399,432	37,842	-	1,102	-	-
Total Liabilities	\$ 399,432	\$ 37,842	\$ -	\$ 1,102	\$ -	\$ -
Fund balances						
Restricted	\$ 7,627	\$ 1,169,706	\$ 461,515	\$ 7,596	\$ 20,897	\$ 5,498
Assigned	-	-	-	-	-	-
Unassigned	(372,885)	-	-	-	-	-
Total fund balances	(365,258)	1,169,706	461,515	7,596	20,897	5,498
Total liabilities and fund balances	\$ 34,174	\$ 1,207,548	\$ 461,515	\$ 8,698	\$ 20,897	\$ 5,498

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Balance Sheet
Capital Project Funds (Continued)**

	GH DETENTION CENTER <u>306-3634</u>	TV4 WONDER VALLEY TV <u>332-3700</u>	<u>TOTAL</u>
Assets			
Current Assets:			
Cash and investments	\$ 14,156	\$ 1,291	\$ 1,537,143
Due from other governments	-	-	216,634
Total Current Assets	<u>14,156</u>	<u>1,291</u>	<u>1,753,777</u>
Total Assets	<u>\$ 14,156</u>	<u>\$ 1,291</u>	<u>\$ 1,753,777</u>
Liabilities			
Current Liabilities:			
Accounts payable	\$ -	\$ -	\$ 54,090
Due to other funds	-	-	380,509
Due to other governments	-	-	3,777
Total Current Liabilities	<u>-</u>	<u>-</u>	<u>438,376</u>
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 438,376</u>
Fund balances			
Restricted	\$ 14,156	\$ 1,291	\$ 1,688,286
Assigned	-	-	-
Unassigned	-	-	(372,885)
Total fund balances	<u>14,156</u>	<u>1,291</u>	<u>1,315,401</u>
Total liabilities and fund balances	<u>\$ 14,156</u>	<u>\$ 1,291</u>	<u>\$ 1,753,777</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Capital Project Funds**

	COUNTYWIDE		LAKE	P13 EL RANCHO	R-2 TWIN PEAKS	R-15 LANDERS
	105-3600	105-3604	ARROWHEAD DAM 130-3620	VERDE 204-3602	225-3636	280-3650
Revenues:						
Investment earnings	\$ 894	\$ 34,418	\$ 15,676	\$ 271	\$ (137)	\$ 12
Permit and inspection fees	-	-	-	-	-	5,486
Total revenues	<u>894</u>	<u>34,418</u>	<u>15,676</u>	<u>271</u>	<u>(137)</u>	<u>5,498</u>
Expenditures:						
Current-general government:						
Services and supplies	24,098	2,480	-	-	-	-
Professional fees	500	22,589	-	-	-	-
Capital outlay	<u>151,757</u>	<u>125,785</u>	<u>33,985</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>176,355</u>	<u>150,854</u>	<u>33,985</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(175,461)</u>	<u>(116,436)</u>	<u>(18,309)</u>	<u>271</u>	<u>(137)</u>	<u>5,498</u>
Other financing sources (uses):						
Transfers in from County	-	37,839	-	-	-	-
Transfers in	-	-	50,000	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources and (uses)	<u>-</u>	<u>37,839</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(175,461)</u>	<u>(78,597)</u>	<u>31,691</u>	<u>271</u>	<u>(137)</u>	<u>5,498</u>
Fund balances, beginning of year	<u>(189,797)</u>	<u>1,248,303</u>	<u>429,824</u>	<u>7,325</u>	<u>21,034</u>	<u>-</u>
Fund balances, end of year	<u>\$ (365,258)</u>	<u>\$ 1,169,706</u>	<u>\$ 461,515</u>	<u>\$ 7,596</u>	<u>\$ 20,897</u>	<u>\$ 5,498</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Capital Project Funds (Continued)**

	GH DETENTION CENTER 306-3634	TV4 WONDER VALLEY TV 332-3700	TOTAL
Revenues:			
Investment earnings	\$ 479	\$ (234)	\$ 51,379
Permit and inspection fees	-	-	5,486
Total revenues	<u>479</u>	<u>(234)</u>	<u>56,865</u>
Expenditures:			
Current-general government:			
Services and supplies	-	-	26,578
Professional fees	-	-	23,089
Capital outlay	-	-	311,527
Total expenditures	<u>-</u>	<u>-</u>	<u>361,194</u>
Excess (deficiency) of revenues over (under) expenditures	<u>479</u>	<u>(234)</u>	<u>(304,329)</u>
Other financing sources (uses):			
Transfers in from County	-	-	37,839
Transfers in	-	-	50,000
Transfers out	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>87,839</u>
Net change in fund balances	479	(234)	(216,490)
Fund balances, beginning of year	13,677	1,525	1,531,891
Fund balances, end of year	<u>\$ 14,156</u>	<u>\$ 1,291</u>	<u>\$ 1,315,401</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Statement of Net Position
Water Funds**

	F MORONGO VALLEY WATER			
	135-4632	135-4634	135-4636	135-4638
Assets				
Current Assets:				
Cash and investments	\$ 165,795	\$ 87,866	\$ 22,639	\$ 21,288
Receivables:				
Accounts	-	16,216	-	-
Taxes	-	424	-	-
Special assessments	-	729	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Total Current Assets	<u>165,795</u>	<u>105,235</u>	<u>22,639</u>	<u>21,288</u>
Noncurrent Assets:				
Capital assets				
Land	-	4,311	-	-
Improvements to land	-	326,195	-	-
Structures and improvements	-	151,790	-	-
Construction in progress	-	-	-	72,839
Permanent water rights	-	-	-	-
Equipment and furniture	-	-	-	-
Vehicles	-	-	-	-
Accumulated depreciation	-	(261,623)	-	-
Total Noncurrent Assets	<u>-</u>	<u>220,673</u>	<u>-</u>	<u>72,839</u>
Total Assets	<u>165,795</u>	<u>325,908</u>	<u>22,639</u>	<u>94,127</u>
Deferred outflows of resources:				
Pension	-	10,952	-	-
Total deferred outflows of resources	<u>-</u>	<u>10,952</u>	<u>-</u>	<u>-</u>
Liabilities				
Current Liabilities:				
Accounts payable	\$ -	\$ 22,564	\$ -	\$ -
Retentions Payable	-	-	-	-
Due to other funds	-	29,690	-	378
Due to other governments	-	1,051	-	-
Unearned revenue	-	-	-	-
Loans payable	-	-	-	-
Bonds payable, matured	-	-	-	-
Total Current Liabilities	<u>-</u>	<u>53,305</u>	<u>-</u>	<u>378</u>
Noncurrent Liabilities				
Accrued interest payable	-	-	-	-
Loans payable	-	-	-	-
Advances from other funds	-	-	-	-
Advance from other governments	-	-	-	-
Net pension liability	-	29,119	-	-
Total Noncurrent Liabilities	<u>-</u>	<u>29,119</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>82,424</u>	<u>-</u>	<u>378</u>
Deferred inflows of resources:				
Pensions	-	3,437	-	-
Total deferred inflows of resources	<u>-</u>	<u>3,437</u>	<u>-</u>	<u>-</u>
Net Position				
Net investment in capital assets	\$ -	\$ 220,673	\$ -	\$ 72,839
Restricted	-	-	-	-
Unassigned	165,795	30,326	22,639	20,910
Total Net Position	<u>\$ 165,795</u>	<u>\$ 250,999</u>	<u>\$ 22,639</u>	<u>\$ 93,749</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Statement of Net Position
Water Funds (continued)**

	J OAK HILLS WATER						
	165-4674	165-4676	165-4678	165-4680	165-4682	165-4684	165-4690
Assets							
Current Assets:							
Cash and investments	\$ 1,231,654	\$ 5,367	\$ 2,408,819	\$ 1,776,254	\$ 503,503	\$ 2,005,363	\$ 88,310
Receivables:							
Accounts	467,786	-	-	-	-	-	-
Taxes	431	-	-	-	-	-	-
Special assessments	5,072	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Total Current Assets	<u>1,704,943</u>	<u>5,367</u>	<u>2,408,819</u>	<u>1,776,254</u>	<u>503,503</u>	<u>2,005,363</u>	<u>88,310</u>
Noncurrent Assets:							
Capital assets							
Land	81,301	-	-	-	-	-	-
Improvements to land	15,809,820	-	-	-	-	-	-
Structures and improvements	162,039	-	-	-	-	-	-
Construction in progress	-	-	-	-	-	214,787	-
Permanent water rights	1,003,600	-	-	-	-	-	-
Equipment and furniture	50,881	-	-	-	-	-	-
Vehicles	116,442	-	-	-	-	-	-
Accumulated depreciation	(11,154,168)	-	-	-	-	-	-
Total Noncurrent Assets	<u>6,069,915</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>214,787</u>	<u>-</u>
Total Assets	<u>7,774,858</u>	<u>5,367</u>	<u>2,408,819</u>	<u>1,776,254</u>	<u>503,503</u>	<u>2,220,150</u>	<u>88,310</u>
Deferred outflows of resources:							
Pension	241,022	-	-	-	-	-	-
Total deferred outflows of resources	<u>241,022</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Liabilities							
Current Liabilities:							
Accounts payable	\$ 97,338	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retentions Payable	-	-	-	-	-	-	-
Due to other funds	294,831	-	-	-	-	13,271	-
Due to other governments	114	-	-	-	-	3,481	-
Unearned revenue	24,093	-	-	-	-	-	-
Loans payable	72,276	-	-	-	-	-	-
Bonds payable, matured	-	5,000	-	-	-	-	-
Total Current Liabilities	<u>488,652</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,752</u>	<u>-</u>
Noncurrent Liabilities							
Accrued interest payable	21,572	-	-	-	-	-	-
Loans payable	1,170,220	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-
Advance from other governments	-	-	-	-	-	-	-
Net pension liability	640,834	-	-	-	-	-	-
Total Noncurrent Liabilities	<u>1,832,626</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>2,321,278</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,752</u>	<u>-</u>
Deferred inflows of resources:							
Pensions	75,632	-	-	-	-	-	-
Total deferred inflows of resources	<u>75,632</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Position							
Net investment in capital assets	\$ 4,827,419	\$ -	\$ -	\$ -	\$ -	\$ 214,787	\$ -
Restricted	-	-	-	-	-	-	-
Unassigned	791,551	367	2,408,819	1,776,254	503,503	1,988,611	88,310
Total Net Position	<u>\$ 5,618,970</u>	<u>\$ 367</u>	<u>\$ 2,408,819</u>	<u>\$ 1,776,254</u>	<u>\$ 503,503</u>	<u>\$ 2,203,398</u>	<u>\$ 88,310</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Statement of Net Position
Water Funds (continued)**

	W-3 HACIENDA WATER				W-4 PIONEERTOWN WATER		
	350-4804	350-4806	350-4808	350-4810	360-4824	360-4826	360-4828
Assets							
Current Assets:							
Cash and investments	\$ 18,864	\$ 134,908	\$ 92,549	\$ 10,262	\$ 55,637	\$ 64,065	\$ 788,810
Receivables:							
Accounts	-	2,890	-	-	-	18,054	-
Taxes	-	724	-	-	-	-	-
Special assessments	-	256	-	-	-	241	-
Due from other funds	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	5,400,000
Total Current Assets	<u>18,864</u>	<u>138,778</u>	<u>92,549</u>	<u>10,262</u>	<u>55,637</u>	<u>82,360</u>	<u>6,188,810</u>
Noncurrent Assets:							
Capital assets							
Land	-	34,551	-	-	-	23,290	-
Improvements to land	-	480,123	-	-	-	868,515	-
Structures and improvements	-	254,244	-	-	-	-	-
Construction in progress	-	-	150,531	-	-	-	5,998,990
Permanent water rights	-	-	-	-	-	-	-
Equipment and furniture	-	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-	-
Accumulated depreciation	-	(409,780)	-	-	-	(630,203)	-
Total Noncurrent Assets	<u>-</u>	<u>359,138</u>	<u>150,531</u>	<u>-</u>	<u>-</u>	<u>261,602</u>	<u>5,998,990</u>
Total Assets	<u>18,864</u>	<u>497,916</u>	<u>243,080</u>	<u>10,262</u>	<u>55,637</u>	<u>343,962</u>	<u>12,187,800</u>
Deferred outflows of resources:							
Pension	-	19,046	-	-	-	13,141	-
Total deferred outflows of resources	<u>-</u>	<u>19,046</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,141</u>	<u>-</u>
Liabilities							
Current Liabilities:							
Accounts payable	\$ -	\$ 26,530	\$ -	\$ -	\$ -	\$ 17,247	\$ -
Retentions Payable	-	-	-	-	-	-	244,392
Due to other funds	-	47,486	283	-	-	72,443	3,450
Due to other governments	-	201	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-
Loans payable	-	-	-	-	-	-	-
Bonds payable, matured	-	-	-	-	-	-	-
Total Current Liabilities	<u>-</u>	<u>74,217</u>	<u>283</u>	<u>-</u>	<u>-</u>	<u>89,690</u>	<u>247,842</u>
Noncurrent Liabilities							
Accrued interest payable	-	-	-	-	-	-	137,445
Loans payable	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	250,000
Advance from other governments	-	-	-	-	-	-	5,600,000
Net pension liability	-	50,640	-	-	-	34,939	-
Total Noncurrent Liabilities	<u>-</u>	<u>50,640</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,939</u>	<u>5,987,445</u>
Total Liabilities	<u>-</u>	<u>124,857</u>	<u>283</u>	<u>-</u>	<u>-</u>	<u>124,629</u>	<u>6,235,287</u>
Deferred inflows of resources:							
Pensions	-	5,977	-	-	-	4,124	-
Total deferred inflows of resources	<u>-</u>	<u>5,977</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,124</u>	<u>-</u>
Net Position							
Net investment in capital assets	\$ -	\$ 359,138	\$ 150,531	\$ -	\$ -	\$ 261,602	\$ 5,998,990
Restricted	-	-	-	-	-	-	-
Unassigned	18,864	26,990	92,266	10,262	55,637	(33,252)	(46,477)
Total Net Position	<u>\$ 18,864</u>	<u>\$ 386,128</u>	<u>\$ 242,797</u>	<u>\$ 10,262</u>	<u>\$ 55,637</u>	<u>\$ 228,350</u>	<u>\$ 5,952,513</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Statement of Net Position
Water Funds (continued)**

	CG CEDAR GLEN WATER SYS				TOTAL
	563-4612	563-4614	563-4616	563-4618	
Assets					
Current Assets:					
Cash and investments	\$ 92,163	\$ 21,450	\$ 37,864	\$ 622,015	\$ 10,255,445
Receivables:					
Accounts	10,155	-	-	-	515,101
Taxes	1,687	-	-	-	3,266
Special assessments	4,744	-	-	-	11,042
Due from other funds	-	-	-	-	-
Due from other governments	-	-	-	-	5,400,000
Total Current Assets	<u>108,749</u>	<u>21,450</u>	<u>37,864</u>	<u>622,015</u>	<u>16,184,854</u>
Noncurrent Assets:					
Capital assets					
Land	189,150	-	-	-	332,603
Improvements to land	5,657,692	-	-	-	23,142,345
Structures and improvements	-	-	-	-	568,073
Construction in progress	-	-	-	3,771,712	10,208,859
Permanent water rights	257,607	-	-	-	1,261,207
Equipment and furniture	-	-	-	-	50,881
Vehicles	40,560	-	-	-	157,002
Accumulated depreciation	(1,144,659)	-	-	-	(13,600,433)
Total Noncurrent Assets	<u>5,000,350</u>	<u>-</u>	<u>-</u>	<u>3,771,712</u>	<u>22,120,537</u>
Total Assets	<u>5,109,099</u>	<u>21,450</u>	<u>37,864</u>	<u>4,393,727</u>	<u>38,305,391</u>
Deferred outflows of resources:					
Pension	32,312	-	-	-	316,473
Total deferred outflows of resources	<u>32,312</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>316,473</u>
Liabilities					
Current Liabilities:					
Accounts payable	\$ 10,823	\$ -	\$ -	\$ -	\$ 174,502
Retentions Payable	-	-	-	38,991	283,383
Due to other funds	67,149	-	-	16,055	545,036
Due to other governments	-	-	-	-	4,847
Unearned revenue	2,367	-	-	-	26,460
Loans payable	-	-	-	-	72,276
Bonds payable, matured	-	-	-	0	5,000
Total Current Liabilities	<u>80,339</u>	<u>-</u>	<u>-</u>	<u>55,046</u>	<u>1,111,504</u>
Noncurrent Liabilities					
Accrued interest payable	341	-	-	-	159,358
Loans payable	-	-	-	-	1,170,220
Advances from other funds	-	-	-	-	250,000
Advance from other governments	-	-	-	-	5,600,000
Net pension liability	85,912	-	-	-	841,444
Total Noncurrent Liabilities	<u>86,253</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,021,022</u>
Total Liabilities	<u>166,592</u>	<u>-</u>	<u>-</u>	<u>55,046</u>	<u>9,132,526</u>
Deferred inflows of resources:					
Pensions	10,139	-	-	-	99,309
Total deferred inflows of resources	<u>10,139</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>99,309</u>
Net Position					
Net investment in capital assets	\$ 5,000,350	\$ -	\$ -	\$ 3,771,712	\$ 20,878,041
Restricted	-	-	-	-	-
Unassigned	(35,670)	21,450	37,864	566,969	8,511,988
Total Net Position	<u>\$ 4,964,680</u>	<u>\$ 21,450</u>	<u>\$ 37,864</u>	<u>\$ 4,338,681</u>	<u>\$ 29,390,029</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Statement of Revenues, Expenses and Changes in Net Position
Water Funds**

	F MORONGO VALLEY WATER			
	135-4632	135-4634	135-4636	135-4638
Operating Revenue				
Sanitation services	\$ -	\$ 497	\$ -	\$ -
Water sales	-	103,273	-	-
Connection fees	-	-	-	-
Special assessments	-	4,045	-	-
Other services	-	403	-	-
Total operating revenue	<u>-</u>	<u>108,218</u>	<u>-</u>	<u>-</u>
Operating Expenses				
Professional services	-	44,102	-	-
Salaries and benefits	-	84,356	-	-
Services and supplies	-	71,049	-	967
Rents and leases	-	-	-	-
Utilities	-	9,120	-	-
Depreciation	-	10,063	-	-
Total operating expenses	<u>-</u>	<u>218,690</u>	<u>-</u>	<u>967</u>
Operating income (loss)	<u>-</u>	<u>(110,472)</u>	<u>-</u>	<u>(967)</u>
Non-Operating Revenues (Expenses)				
Investment earnings	5,614	3,079	765	630
Interest expense	-	-	-	-
Property taxes	-	15,070	-	-
State assistance	-	25,900	-	-
Contributions from private sources	-	-	-	-
Penalties	-	1,176	-	-
Other	-	764	-	-
Total non-operating revenue	<u>5,614</u>	<u>45,989</u>	<u>765</u>	<u>630</u>
Income before transfers	<u>5,614</u>	<u>(64,483)</u>	<u>765</u>	<u>(337)</u>
Transfers				
Transfers in	-	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	5,614	(64,483)	765	(337)
Net position at beginning of year, as restated	<u>160,181</u>	<u>315,482</u>	<u>21,874</u>	<u>94,086</u>
Net position at end of year	<u>\$ 165,795</u>	<u>\$ 250,999</u>	<u>\$ 22,639</u>	<u>\$ 93,749</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Statement of Revenues, Expenses and Changes in Net Position
Water Funds (continued)**

	J OAK HILLS WATER						
	165-4674	165-4676	165-4678	165-4680	165-4682	165-4684	165-4690
Operating Revenue							
Sanitation services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water sales	2,804,201	-	-	-	-	-	-
Connection fees	119,346	-	46,566	-	-	-	-
Special assessments	73,409	-	-	-	-	-	-
Other services	63,833	-	8,456	-	-	-	-
Total operating revenue	<u>3,060,789</u>	<u>-</u>	<u>55,022</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating Expenses							
Professional services	-	-	-	-	-	-	-
Salaries and benefits	925,518	-	-	-	-	-	-
Services and supplies	512,798	-	-	-	-	13,908	55,231
Rents and leases	427	-	-	-	-	-	-
Utilities	395,294	-	-	-	-	-	-
Depreciation	430,140	-	-	-	-	-	-
Total operating expenses	<u>2,264,177</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,908</u>	<u>55,231</u>
Operating income (loss)	<u>796,612</u>	<u>-</u>	<u>55,022</u>	<u>-</u>	<u>-</u>	<u>(13,908)</u>	<u>(55,231)</u>
Non-Operating Revenues (Expenses)							
Investment earnings	28,667	-	80,449	55,085	17,023	69,780	2,931
Interest expense	(18,623)	-	-	-	-	-	-
Property taxes	3,456	-	-	-	-	-	-
State assistance	6	-	-	-	-	-	-
Contributions from private sources	-	-	-	-	-	-	-
Penalties	32,085	-	-	-	-	-	-
Other	(380,351)	-	-	-	-	-	-
Total non-operating revenue	<u>(334,760)</u>	<u>-</u>	<u>80,449</u>	<u>55,085</u>	<u>17,023</u>	<u>69,780</u>	<u>2,931</u>
Income before transfers	<u>461,852</u>	<u>-</u>	<u>135,471</u>	<u>55,085</u>	<u>17,023</u>	<u>55,872</u>	<u>(52,300)</u>
Transfers							
Transfers in	-	-	-	200,000	-	-	-
Transfers out	(200,000)	-	-	-	-	-	-
Total transfers	<u>(200,000)</u>	<u>-</u>	<u>-</u>	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	261,852	-	135,471	255,085	17,023	55,872	(52,300)
Net position at beginning of year, as restated	<u>5,357,118</u>	<u>367</u>	<u>2,273,348</u>	<u>1,521,169</u>	<u>486,480</u>	<u>2,147,526</u>	<u>140,610</u>
Net position at end of year	<u>\$ 5,618,970</u>	<u>\$ 367</u>	<u>\$ 2,408,819</u>	<u>\$ 1,776,254</u>	<u>\$ 503,503</u>	<u>\$ 2,203,398</u>	<u>\$ 88,310</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Statement of Revenues, Expenses and Changes in Net Position
Water Funds (continued)**

	W-3 HACIENDA WATER				W-4 PIONEERTOWN WATER		
	350-4804	350-4806	350-4808	350-4810	360-4824	360-4826	360-4828
Operating Revenue							
Sanitation services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 493	\$ -
Water sales	-	132,662	-	-	-	127,756	-
Connection fees	-	-	-	-	-	-	-
Special assessments	-	6,101	-	-	-	10,441	-
Other services	-	100	-	-	-	2,823	-
Total operating revenue	<u>-</u>	<u>138,863</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>141,513</u>	<u>-</u>
Operating Expenses							
Professional services	-	-	-	-	-	-	-
Salaries and benefits	-	36,605	-	-	-	44,517	-
Services and supplies	-	137,144	309	-	-	82,079	72
Rents and leases	-	-	-	-	-	-	-
Utilities	-	17,203	-	-	-	18,690	-
Depreciation	-	19,435	-	-	-	16,574	-
Total operating expenses	<u>-</u>	<u>210,387</u>	<u>309</u>	<u>-</u>	<u>-</u>	<u>161,860</u>	<u>72</u>
Operating income (loss)	<u>-</u>	<u>(71,524)</u>	<u>(309)</u>	<u>-</u>	<u>-</u>	<u>(20,347)</u>	<u>(72)</u>
Non-Operating Revenues (Expenses)							
Investment earnings	638	5,806	-	1,489	1,840	1,322	58,777
Interest expense	-	-	-	-	-	-	(127,625)
Property taxes	-	25,642	-	-	-	253	-
State assistance	-	48,590	-	-	-	4,957	1,768,341
Contributions from private sources	-	-	-	-	-	-	43,751
Penalties	-	2,174	-	-	-	855	-
Other	-	(700)	-	-	-	998	-
Total non-operating revenue	<u>638</u>	<u>81,512</u>	<u>-</u>	<u>1,489</u>	<u>1,840</u>	<u>8,385</u>	<u>1,743,244</u>
Income before transfers	<u>638</u>	<u>9,988</u>	<u>(309)</u>	<u>1,489</u>	<u>1,840</u>	<u>(11,962)</u>	<u>1,743,172</u>
Transfers							
Transfers in	-	-	40,000	-	-	-	-
Transfers out	-	-	-	(40,000)	-	-	-
Total transfers	<u>-</u>	<u>-</u>	<u>40,000</u>	<u>(40,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	638	9,988	39,691	(38,511)	1,840	(11,962)	1,743,172
Net position at beginning of year, as restated	<u>18,226</u>	<u>376,140</u>	<u>203,106</u>	<u>48,773</u>	<u>53,797</u>	<u>240,312</u>	<u>4,209,341</u>
Net position at end of year	<u>\$ 18,864</u>	<u>\$ 386,128</u>	<u>\$ 242,797</u>	<u>\$ 10,262</u>	<u>\$ 55,637</u>	<u>\$ 228,350</u>	<u>\$ 5,952,513</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Statement of Revenues, Expenses and Changes in Net Position
Water Funds (continued)**

	CG CEDAR GLEN WATER SYS				TOTAL
	563-4612	563-4614	563-4616	563-4618	
Operating Revenue					
Sanitation services	\$ -	\$ -	\$ -	\$ -	\$ 990
Water sales	207,435	-	-	-	3,375,327
Connection fees	4,895	-	-	-	170,807
Special assessments	41,604	-	-	-	135,600
Other services	680	-	-	-	76,295
Total operating revenue	<u>254,614</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,759,019</u>
Operating Expenses					
Professional services	1,123	-	-	-	45,225
Salaries and benefits	214,828	-	-	-	1,305,824
Services and supplies	94,175	-	-	55,930	1,023,662
Rents and leases	-	-	-	-	427
Utilities	100,258	-	-	-	540,565
Depreciation	204,409	-	-	-	680,621
Total operating expenses	<u>614,793</u>	<u>-</u>	<u>-</u>	<u>55,930</u>	<u>3,596,324</u>
Operating income (loss)	<u>(360,179)</u>	<u>-</u>	<u>-</u>	<u>(55,930)</u>	<u>162,695</u>
Non-Operating Revenues (Expenses)					
Investment earnings	6,895	726	15,634	25,123	382,273
Interest expense	-	-	-	-	(146,248)
Property taxes	13,381	-	-	-	57,802
State assistance	-	-	-	-	1,847,794
Contributions from private sources	-	-	-	-	43,751
Penalties	3,922	-	-	-	40,212
Other	3,621	-	-	-	(375,668)
Total non-operating revenue	<u>27,819</u>	<u>726</u>	<u>15,634</u>	<u>25,123</u>	<u>1,849,916</u>
Income before transfers	<u>(332,360)</u>	<u>726</u>	<u>15,634</u>	<u>(30,807)</u>	<u>2,012,611</u>
Transfers					
Transfers in	-	-	102,316	600,000	942,316
Transfers out	(102,316)	-	(600,000)	-	(942,316)
Total transfers	<u>(102,316)</u>	<u>-</u>	<u>(497,684)</u>	<u>600,000</u>	<u>-</u>
Change in net position	(434,676)	726	(482,050)	569,193	2,012,611
Net position at beginning of year, as restated	<u>5,399,356</u>	<u>20,724</u>	<u>519,914</u>	<u>3,769,488</u>	<u>27,377,418</u>
Net position at end of year	<u>\$ 4,964,680</u>	<u>\$ 21,450</u>	<u>\$ 37,864</u>	<u>\$ 4,338,681</u>	<u>\$ 29,390,029</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Statement of Net Position
Sewer Funds**

	S-3 LYTTLE CREEK-SEWER			
	305-4724	305-4726	305-4728	305-4730
Assets				
Current Assets:				
Cash and investments	\$ 416,666	\$ 684,282	\$ 251,243	\$ 818,860
Receivables:				
Accounts	-	9,974	-	-
Taxes	-	1,006	-	-
Special assessments	-	2,228	-	-
Total Current Assets	<u>416,666</u>	<u>697,490</u>	<u>251,243</u>	<u>818,860</u>
Noncurrent Assets:				
Capital assets				
Land	-	-	-	-
Improvements to land	-	270,854	-	-
Structures and improvements	-	290,374	-	-
Construction in progress	-	-	-	47,932
Equipment	-	3,423,431	-	-
Vehicles	-	64,642	-	-
Accumulated depreciation	-	(3,447,051)	-	-
Total Noncurrent Assets	<u>-</u>	<u>602,250</u>	<u>-</u>	<u>47,932</u>
Total Assets	<u>416,666</u>	<u>1,299,740</u>	<u>251,243</u>	<u>866,792</u>
Deferred outflows of resources:				
Pension	-	58,202	-	-
Total deferred outflows of resources	<u>\$ -</u>	<u>\$ 58,202</u>	<u>\$ -</u>	<u>\$ -</u>
Liabilities				
Current Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	57,013	-	1,985
Due to other governments	-	114	-	-
Unearned revenue	-	-	-	-
Total Current Liabilities	<u>-</u>	<u>57,127</u>	<u>-</u>	<u>1,985</u>
Noncurrent Liabilities				
Net pension liability	-	154,748	-	-
Total Noncurrent Liabilities	<u>-</u>	<u>154,748</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>211,875</u>	<u>-</u>	<u>1,985</u>
Deferred inflows of resources:				
Pensions	-	18,264	-	-
Total deferred inflows of resources	<u>\$ -</u>	<u>\$ 18,264</u>	<u>\$ -</u>	<u>\$ -</u>
Net position				
Net investment in capital assets	\$ -	\$ 602,250	\$ -	\$ 47,932
Unassigned	416,666	525,553	251,243	816,875
Total net position	<u>\$ 416,666</u>	<u>\$ 1,127,803</u>	<u>\$ 251,243</u>	<u>\$ 864,807</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Statement of Net Position
Sewer Funds (continued)**

	GH DETENTION CENTER			ZONE S-7 LENWOOD SEWER		
	306-4652	306-4654	306-4656	315-4764	315-4766	315-4768
Assets						
Current Assets:						
Cash and investments	\$ 584,436	\$ 456,159	\$ 446,090	\$ 18,747	\$ 122,119	\$ 535,244
Receivables:						
Accounts	36,500	-	-	-	-	-
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Total Current Assets	<u>620,936</u>	<u>456,159</u>	<u>446,090</u>	<u>18,747</u>	<u>122,119</u>	<u>535,244</u>
Noncurrent Assets:						
Capital assets						
Land	21,626	-	-	-	-	-
Improvements to land	4,263,288	-	-	13,704,739	-	-
Structures and improvements	-	-	-	-	-	-
Construction in progress	-	-	384,279	-	-	-
Equipment	17,503	-	-	-	-	-
Vehicles	-	-	-	-	-	-
Accumulated depreciation	(1,387,934)	-	-	(7,030,660)	-	-
Total Noncurrent Assets	<u>2,914,483</u>	<u>-</u>	<u>384,279</u>	<u>6,674,079</u>	<u>-</u>	<u>-</u>
Total Assets	<u>3,535,419</u>	<u>456,159</u>	<u>830,369</u>	<u>6,692,826</u>	<u>122,119</u>	<u>535,244</u>
Deferred outflows of resources:						
Pension	150,996	-	-	63,934	-	-
Total deferred outflows of resources	<u>\$ 150,996</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 63,934</u>	<u>\$ -</u>	<u>\$ -</u>
Liabilities						
Current Liabilities:						
Accounts payable	\$ 56,778	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	218,748	-	13,011	40,520	-	-
Due to other governments	-	-	-	-	-	-
Unearned revenue	(4,467)	-	-	-	-	-
Total Current Liabilities	<u>271,059</u>	<u>-</u>	<u>13,011</u>	<u>40,520</u>	<u>-</u>	<u>-</u>
Noncurrent Liabilities						
Net pension liability	401,470	-	-	169,989	-	-
Total Noncurrent Liabilities	<u>401,470</u>	<u>-</u>	<u>-</u>	<u>169,989</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>672,529</u>	<u>-</u>	<u>13,011</u>	<u>210,509</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:						
Pensions	47,382	-	-	20,062	-	-
Total deferred inflows of resources	<u>\$ 47,382</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,062</u>	<u>\$ -</u>	<u>\$ -</u>
Net position						
Net investment in capital assets	\$ 2,914,483	\$ -	\$ 384,279	\$ 6,674,079	\$ -	\$ -
Unassigned	52,021	456,159	433,079	(147,890)	122,119	535,244
Total net position	<u>\$ 2,966,504</u>	<u>\$ 456,159</u>	<u>\$ 817,358</u>	<u>\$ 6,526,189</u>	<u>\$ 122,119</u>	<u>\$ 535,244</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Statement of Net Position
Sewer Funds (continued)**

	BL BLOOMINGTON SEWER 333-4610	SP-2 HIGH COUNTRY SEWER			TOTAL
		490-4744	490-4746	490-4748	
Assets					
Current Assets:					
Cash and investments	\$ 1,317,623	\$ 178,144	\$ 725,367	\$ 354,738	\$ 6,909,718
Receivables:					
Accounts	600	57,202	-	-	104,276
Taxes	-	-	-	-	1,006
Special assessments	-	-	-	-	2,228
Total Current Assets	<u>1,318,223</u>	<u>235,346</u>	<u>725,367</u>	<u>354,738</u>	<u>7,017,228</u>
Noncurrent Assets:					
Capital assets					
Land	-	-	-	-	21,626
Improvements to land	2,402,209	-	-	-	20,641,090
Structures and improvements	-	-	-	-	290,374
Construction in progress	-	-	-	-	432,211
Equipment	-	-	-	-	3,440,934
Vehicles	-	-	-	-	64,642
Accumulated depreciation	(512,471)	-	-	-	(12,378,116)
Total Noncurrent Assets	<u>1,889,738</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,512,761</u>
Total Assets	<u>3,207,961</u>	<u>235,346</u>	<u>725,367</u>	<u>354,738</u>	<u>19,529,989</u>
Deferred outflows of resources:					
Pension	-	35,186	-	-	308,318
Total deferred outflows of resources	<u>\$ -</u>	<u>\$ 35,186</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 308,318</u>
Liabilities					
Current Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	56,778
Due to other funds	6,135	27,523	-	-	364,935
Due to other governments	12,251	6,272	-	-	18,637
Unearned revenue	-	-	-	-	(4,467)
Total Current Liabilities	<u>18,386</u>	<u>33,795</u>	<u>-</u>	<u>-</u>	<u>435,883</u>
Noncurrent Liabilities					
Net pension liability	-	93,553	-	-	819,760
Total Noncurrent Liabilities	<u>-</u>	<u>93,553</u>	<u>-</u>	<u>-</u>	<u>819,760</u>
Total Liabilities	<u>18,386</u>	<u>127,348</u>	<u>-</u>	<u>-</u>	<u>1,255,643</u>
Deferred inflows of resources:					
Pensions	-	11,041	-	-	96,749
Total deferred inflows of resources	<u>\$ -</u>	<u>\$ 11,041</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 96,749</u>
Net position					
Net investment in capital assets	\$ 1,889,738	\$ -	\$ -	\$ -	\$ 12,512,761
Unassigned	1,299,837	132,143	725,367	354,738	5,973,154
Total net position	<u>\$ 3,189,575</u>	<u>\$ 132,143</u>	<u>\$ 725,367</u>	<u>\$ 354,738</u>	<u>\$ 18,485,915</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Statement of Revenues, Expenses and Changes in Net Position
Sewer Funds**

	S-3 LYTLE CREEK-SEWER			
	305-4724	305-4726	305-4728	305-4730
Operating Revenue				
Sanitation services	\$ -	\$ 508,240	\$ 238	\$ -
Water sales	-	-	-	-
Connection fees	-	-	-	-
Special assessments	-	46,922	-	-
Other services	-	78	-	-
Total operating revenue	<u>-</u>	<u>555,240</u>	<u>238</u>	<u>-</u>
Operating Expenses				
Salaries and benefits	-	159,294	-	-
Services and supplies	-	201,775	-	41,540
Utilities	-	24,085	-	-
Depreciation	-	81,700	-	-
Total operating expenses	<u>-</u>	<u>466,854</u>	<u>-</u>	<u>41,540</u>
Operating income (loss)	<u>-</u>	<u>88,386</u>	<u>238</u>	<u>(41,540)</u>
Non -Operating Revenues (Expenses)				
Investment earnings	17,064	21,360	8,526	22,081
Property taxes	-	5,871	-	-
Penalties	-	(16,075)	-	-
Other	-	116	-	-
Total non operating revenue	<u>17,064</u>	<u>11,272</u>	<u>8,526</u>	<u>22,081</u>
Income before transfers	<u>17,064</u>	<u>99,658</u>	<u>8,764</u>	<u>(19,459)</u>
Transfers				
Transfers in	106,073	-	-	200,000
Transfers out	<u>(200,000)</u>	<u>(106,073)</u>	<u>-</u>	<u>-</u>
Total transfers	<u>(93,927)</u>	<u>(106,073)</u>	<u>-</u>	<u>200,000</u>
Change in net position	(76,863)	(6,415)	8,764	180,541
Net position at beginning of year	<u>493,529</u>	<u>1,134,218</u>	<u>242,479</u>	<u>684,266</u>
Net position at end of year	<u>\$ 416,666</u>	<u>\$ 1,127,803</u>	<u>\$ 251,243</u>	<u>\$ 864,807</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Statement of Revenues, Expenses and Changes in Net Position
Sewer Funds (continued)**

	GH DETENTION CENTER			ZONE S-7 LENWOOD SEWER		
	306-4652	306-4654	306-4656	315-4764	315-4766	315-4768
Operating Revenue						
Sanitation services	\$ 1,139,118	\$ -	\$ -	\$ 4,603	\$ -	\$ -
Water sales	(843)	-	-	-	-	-
Connection fees	-	-	-	-	-	-
Special assessments	46,789	-	-	-	-	-
Other services	963	-	-	(2,319)	-	-
Total operating revenue	<u>1,186,027</u>	<u>-</u>	<u>-</u>	<u>2,284</u>	<u>-</u>	<u>-</u>
Operating Expenses						
Salaries and benefits	751,623	-	-	150,502	-	-
Services and supplies	464,448	-	297,149	22,573	-	-
Utilities	85,605	-	-	338	-	-
Depreciation	175,018	-	-	625,695	-	-
Total operating expenses	<u>1,476,694</u>	<u>-</u>	<u>297,149</u>	<u>799,108</u>	<u>-</u>	<u>-</u>
Operating income (loss)	<u>(290,667)</u>	<u>-</u>	<u>(297,149)</u>	<u>(796,824)</u>	<u>-</u>	<u>-</u>
Non -Operating Revenues (Expenses)						
Investment earnings	13,593	15,422	16,230	4,773	-	18,097
Property taxes	-	-	-	-	-	-
Penalties	8,391	-	-	-	-	-
Other	(31,659)	-	-	-	-	-
Total non operating revenue	<u>(9,675)</u>	<u>15,422</u>	<u>16,230</u>	<u>4,773</u>	<u>-</u>	<u>18,097</u>
Income before transfers	<u>(300,342)</u>	<u>15,422</u>	<u>(280,919)</u>	<u>(792,051)</u>	<u>-</u>	<u>18,097</u>
Transfers						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	(300,342)	15,422	(280,919)	(792,051)	-	18,097
Net position at beginning of year	<u>3,266,846</u>	<u>440,737</u>	<u>1,098,277</u>	<u>7,318,240</u>	<u>122,119</u>	<u>517,147</u>
Net position at end of year	<u>\$ 2,966,504</u>	<u>\$ 456,159</u>	<u>\$ 817,358</u>	<u>\$ 6,526,189</u>	<u>\$ 122,119</u>	<u>\$ 535,244</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Statement of Revenues, Expenses and Changes in Net Position
Sewer Funds (continued)**

	BL BLOOMINGTON			TOTAL	
	SEWER 333-4610	SP-2 HIGH COUNTRY SEWER			
		490-4744	490-4746	490-4748	
Operating Revenue					
Sanitation services	\$ 1,273,705	\$ 294,003	\$ -	\$ -	\$ 3,219,907
Water sales	-	(627)	-	-	(1,470)
Connection fees	-	-	-	-	-
Special assessments	-	117	-	-	93,828
Other services	235	307	-	-	(736)
Total operating revenue	<u>1,273,940</u>	<u>293,800</u>	<u>-</u>	<u>-</u>	<u>3,311,529</u>
Operating Expenses					
Salaries and benefits	14,786	62,359	-	-	1,138,564
Services and supplies	11,275	41,948	-	-	1,080,708
Utilities	147,017	75,270	-	-	332,315
Depreciation	96,088	-	-	-	978,501
Total operating expenses	<u>269,166</u>	<u>179,577</u>	<u>-</u>	<u>-</u>	<u>3,530,088</u>
Operating income (loss)	<u>1,004,774</u>	<u>114,223</u>	<u>-</u>	<u>-</u>	<u>(218,559)</u>
Non -Operating Revenues (Expenses)					
Investment earnings	9,245	4,431	23,829	11,994	186,645
Property taxes	-	-	-	-	5,871
Penalties	62,769	1,294	-	-	56,379
Other	-	1,968	-	-	(29,575)
Total non operating revenue	<u>72,014</u>	<u>7,693</u>	<u>23,829</u>	<u>11,994</u>	<u>219,320</u>
Income before transfers	<u>1,076,788</u>	<u>121,916</u>	<u>23,829</u>	<u>11,994</u>	<u>761</u>
Transfers					
Transfers in	-	-	29,252	-	335,325
Transfers out	-	(29,252)	-	-	(335,325)
Total transfers	<u>-</u>	<u>(29,252)</u>	<u>29,252</u>	<u>-</u>	<u>-</u>
Change in net position	1,076,788	92,664	53,081	11,994	761
Net position at beginning of year	<u>2,112,787</u>	<u>39,479</u>	<u>672,286</u>	<u>342,744</u>	<u>18,485,154</u>
Net position at end of year	<u>\$ 3,189,575</u>	<u>\$ 132,143</u>	<u>\$ 725,367</u>	<u>\$ 354,738</u>	<u>\$ 18,485,915</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Statement of Assets and Liabilities
Agency Funds**

	EV-1 STREETLIGHT CITRUS	COUNTYWIDE					
	103-9393	105-7430	105-7514	105-7515	105-7516	105-7518	105-7677
Assets							
Current Assets:							
Cash and investments	\$ 265,577	\$ 37	\$ 2	\$ 1,041	\$ 695	\$ 150	\$ 253
Total Current Assets	<u>265,577</u>	<u>37</u>	<u>2</u>	<u>1,041</u>	<u>695</u>	<u>150</u>	<u>253</u>
Total Assets	<u>265,577</u>	<u>37</u>	<u>2</u>	<u>1,041</u>	<u>695</u>	<u>150</u>	<u>253</u>
Liabilities							
Current Liabilities:							
Due to other governments	265,577	37	2	1,041	695	150	253
Total Current Liabilities	<u>265,577</u>	<u>37</u>	<u>2</u>	<u>1,041</u>	<u>695</u>	<u>150</u>	<u>253</u>
Total Liabilities	<u>\$ 265,577</u>	<u>\$ 37</u>	<u>\$ 2</u>	<u>\$ 1,041</u>	<u>\$ 695</u>	<u>\$ 150</u>	<u>\$ 253</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Statement of Assets and Liabilities
Agency Funds (continued)**

	COUNTYWIDE							
	105-7680	105-9165	105-9392	105-9394	105-9395	105-9396	105-9397	105-9398
Assets								
Current Assets:								
Cash and investments	\$ 621	\$ 2,517	\$ 11	\$ 19	\$ 4	\$ 44	\$ 8	\$ 60
Total Current Assets	<u>621</u>	<u>2,517</u>	<u>11</u>	<u>19</u>	<u>4</u>	<u>44</u>	<u>8</u>	<u>60</u>
Total Assets	<u>621</u>	<u>2,517</u>	<u>11</u>	<u>19</u>	<u>4</u>	<u>44</u>	<u>8</u>	<u>60</u>
Liabilities								
Current Liabilities:								
Due to other governments	621	2,517	11	19	4	44	8	60
Total Current Liabilities	<u>621</u>	<u>2,517</u>	<u>11</u>	<u>19</u>	<u>4</u>	<u>44</u>	<u>8</u>	<u>60</u>
Total Liabilities	<u>\$ 621</u>	<u>\$ 2,517</u>	<u>\$ 11</u>	<u>\$ 19</u>	<u>\$ 4</u>	<u>\$ 44</u>	<u>\$ 8</u>	<u>\$ 60</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Statement of Assets and Liabilities
Agency Funds (continued)**

	J OAK HILLS		AD 8402	AD 94-2	AD 94-2	AD 94-2	CSA 70 L182- 4 1915 ACT	S-3 LYTLE CREEK-
	WATER		SA 82-6	SA 84-2	SA 84-4	SA 87-3	BON	SEWER
	165-7376	165-7382	170-7360	170-7364	170-7368	170-7373	175-7356	305-7352
Assets								
Current Assets:								
Cash and investments	\$ 57	\$ 189	\$ 325	\$ 123	\$ 2,611	\$ 226	\$ 9	\$ 3,145
Total Current Assets	<u>57</u>	<u>189</u>	<u>325</u>	<u>123</u>	<u>2,611</u>	<u>226</u>	<u>9</u>	<u>3,145</u>
Total Assets	<u>57</u>	<u>189</u>	<u>325</u>	<u>123</u>	<u>2,611</u>	<u>226</u>	<u>9</u>	<u>3,145</u>
Liabilities								
Current Liabilities:								
Due to other governments	<u>57</u>	<u>189</u>	<u>325</u>	<u>123</u>	<u>2,611</u>	<u>226</u>	<u>9</u>	<u>3,145</u>
Total Current Liabilities	<u>57</u>	<u>189</u>	<u>325</u>	<u>123</u>	<u>2,611</u>	<u>226</u>	<u>9</u>	<u>3,145</u>
Total Liabilities	<u>\$ 57</u>	<u>\$ 189</u>	<u>\$ 325</u>	<u>\$ 123</u>	<u>\$ 2,611</u>	<u>\$ 226</u>	<u>\$ 9</u>	<u>\$ 3,145</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2020**

**Combining Statement of Assets and Liabilities
Agency Funds (continued)**

	ZONE S-7 LENWOOD SEWER		AD-2018-1 Snowdrop Road	ECO/COM- CRSTLNE SANITATIO N	ECO/CO M CSA 70 WT/SW	SPD Delinquent Assessments	TOTAL
	315-7383	315-7388	486-7390	573-7703	573-7704	573-8953	
Assets							
Current Assets:							
Cash and investments	\$ 15	\$ 152,647	\$ 436,332	\$ 24,828	\$ 9,977	\$ 115,707	\$ 1,017,230
Total Current Assets	15	152,647	436,332	24,828	9,977	115,707	1,017,230
Total Assets	15	152,647	436,332	24,828	9,977	115,707	1,017,230
Liabilities							
Current Liabilities:							
Due to other governments	15	152,647	436,332	24,828	9,977	115,707	1,017,230
Total Current Liabilities	15	152,647	436,332	24,828	9,977	115,707	1,017,230
Total Liabilities	\$ 15	\$ 152,647	\$ 436,332	\$ 24,828	\$ 9,977	\$ 115,707	\$ 1,017,230