

**SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
FINANCIAL STATEMENTS
JUNE 30, 2021**

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
June 30, 2021

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Board of Supervisors
San Bernardino County
Department of Public Works-Special Districts
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 San Bernardino County-Department of Public Works-Special Districts County Service Area No. 70 (CSA), a component unit of the San Bernardino County, as of and for the year ended June 30, 2021, 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.



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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 San Bernardino County-Department of Public Works-Special Districts County Service Area No. 70 as of June 30, 2021, 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 2020 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 December 30, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived, restated for prior period adjustments noted in Note 12.

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, 2020, 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 San Bernardino County-Department of Public Works-Special Districts 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 31, 2021, 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.

Eddie and Payne HP

December 31, 2021
Riverside, California

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Statement of Net Position
June 30, 2021

	2021		Total
	Governmental Activities	Business-Type Activities	
Assets			
Current assets			
Cash and investments	\$ 25,397,844	\$ 23,358,245	\$ 48,756,089
Receivables			
Accounts	-	587,579	587,579
Taxes	11,896	557	12,453
Special assessments	68,196	10,624	78,820
Due from other funds	552,472	1,226	553,698
Due from other governments	2,014,938	373,767	2,388,705
Noncurrent assets			
Advances to other funds	250,000	-	250,000
Advances to other governments	-	-	-
Capital assets, not being depreciated	5,814,815	1,211,066	7,025,881
Capital assets, net of accumulated depreciation	8,955,972	31,435,114	40,391,086
Total assets	<u>43,066,133</u>	<u>56,978,178</u>	<u>100,044,311</u>
Deferred outflows of resources			
Pensions	266,069	1,530,780	1,796,849
Total deferred outflows of resources	<u>266,069</u>	<u>1,530,780</u>	<u>1,796,849</u>
Liabilities			
Current Liabilities			
Accounts payable	629,697	192,808	822,505
Retention payable	10,095	-	10,095
Salaries and benefits payable	279,135	-	279,135
Due to other funds	1,226	552,472	553,698
Due to other governments	541,764	307	542,071
Unearned revenue	-	42,705	42,705
Loans payable	-	74,510	74,510
Bonds payable, matured	-	5,000	5,000
Noncurrent Liabilities			
Accrued interest payable	-	213,279	213,279
Loan payable	-	1,095,710	1,095,710
Advances from other funds	-	250,000	250,000
Advances from other governments/County	260,530	5,600,000	5,860,530
Net pension liability	540,294	3,108,487	3,648,781
Compensated absences payable	1,110,532	-	1,110,532
Total liabilities	<u>3,373,273</u>	<u>11,135,278</u>	<u>14,508,551</u>
Deferred inflows of resources			
SB-90 tax revenue	68,567	-	68,567
Pensions	25,002	143,846	168,848
Total deferred inflows of resources	<u>93,569</u>	<u>143,846</u>	<u>237,415</u>
Net position			
Net investment in capital assets	14,510,257	31,475,960	45,986,217
Restricted	24,037,898	-	24,037,898
Unrestricted	1,317,205	15,753,874	17,071,079
Total net position	<u>\$ 39,865,360</u>	<u>\$ 47,229,834</u>	<u>\$ 87,095,194</u>

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

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Statement of Net Position (Continued)
June 30, 2021

	For Comparative Purposes Only 2020		
	Governmental Activities	Business-Type Activities	Total
Assets			
Current assets			
Cash and investments	\$ 22,286,165	\$ 17,215,096	\$ 39,501,261
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	3,498,894	5,400,000	8,898,894
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>43,446,707</u>	<u>57,980,242</u>	<u>101,426,949</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	819,228	26,737	845,965
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	135,000	5,600,000	5,735,000
Net pension liability	714,053	1,661,204	2,375,257
Compensated absences payable	1,076,315	-	1,076,315
Total liabilities	<u>3,663,841</u>	<u>10,413,139</u>	<u>14,076,980</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	14,734,520	33,483,388	48,217,908
Restricted	21,403,620	-	21,403,620
Unrestricted	3,760,445	14,512,448	18,272,893
Total net position	<u>\$ 39,898,585</u>	<u>\$ 47,995,836</u>	<u>\$ 87,894,421</u>

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

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Statement of Activities
For the Year Ended June 30, 2021

	2021		
	Governmental Activities	Business-Type Activities	Total
Expenses			
General government			
Salaries and benefits	\$ 5,109,035	\$ 1,978,658	\$ 7,087,693
Professional fees	58,097	4,806	62,903
Depreciation	897,412	2,091,646	2,989,058
Services and supplies	1,693,999	2,456,322	4,150,321
Rents and leases	36,101	7,584	43,685
Utilities	6,381	1,052,309	1,058,690
Total expenses - general government	<u>7,801,025</u>	<u>7,591,325</u>	<u>15,392,350</u>
Program revenues			
Charges for services	3,580,800	6,738,484	10,319,284
Operating grants and contributions	35,195	99,365	134,560
Total program revenues	<u>3,615,995</u>	<u>6,837,849</u>	<u>10,453,844</u>
Net program revenue (expense)	<u>(4,185,030)</u>	<u>(753,476)</u>	<u>(4,938,506)</u>
General revenues			
Investment earnings	32,860	(8,221)	24,639
Property tax	961,709	87,822	1,049,531
Other taxes	4,883	-	4,883
Rents and concessions	142,772	-	142,772
Permit and inspection fees	17,443	-	17,443
Penalties	14	8,774	8,788
Gain on sale of capital assets	7,631	-	7,631
Interest expense	-	(91,196)	(91,196)
Other revenue (expense)	247,842	(9,705)	238,137
Total general revenues	<u>1,415,154</u>	<u>(12,526)</u>	<u>1,402,628</u>
Other financing sources (uses)			
Transfers in from County	2,736,651	-	2,736,651
Transfers out to County	-	-	-
Total other financing sources (uses)	<u>2,736,651</u>	<u>-</u>	<u>2,736,651</u>
Change in net position	(33,225)	(766,002)	(799,227)
Net position at beginning of year	39,898,585	47,995,836	87,894,421
Net position at ending of year	<u>\$ 39,865,360</u>	<u>\$ 47,229,834</u>	<u>\$ 87,095,194</u>

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

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Statement of Activities (Continued)
For the Year Ended June 30, 2021

For Comparative Purposes Only

Expenses	2020		
	Governmental Activities	Business-Type Activities	Total
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	1,665,391	2,606,190
Services and supplies	3,670,424	2,181,591	5,852,015
Rents and leases	84,442	527	84,969
Utilities	-	872,880	872,880
Total expenses - general government	7,312,044	7,219,417	14,531,461
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	4,908,047	8,989,110	13,897,157
Net program revenue (expense)	(2,403,997)	1,769,693	(634,304)
General revenues			
Investment earnings	738,476	570,575	1,309,051
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
Interest expense	-	(146,248)	(146,248)
Other revenue (expense)	9,749	(361,492)	(351,743)
Total general revenues	1,890,140	224,460	2,114,600
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)	(14,992,871)	-	(14,992,871)
Change in net position	(15,506,728)	1,994,153	(13,512,575)
Net position at beginning of year, as previously reported	51,257,348	45,995,120	97,252,468
Prior-period adjustment	4,147,965	6,563	4,154,528
Net position at beginning of year, as restated	55,405,313	46,001,683	101,406,996
Net position at ending of year	\$ 39,898,585	\$ 47,995,836	\$ 87,894,421

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

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Balance Sheet
Governmental Funds
June 30, 2021

	2021			Totals
	General Fund 105-1378	Special Revenue Funds	Capital Project Funds	
Assets				
Current Assets				
Cash and investments	\$ 1,124,815	\$ 21,371,932	\$ 2,901,097	\$ 25,397,844
Receivables				
Accounts	-	-	-	-
Taxes	-	11,896	-	11,896
Special assessments	-	68,196	-	68,196
Due from other funds	1,061,355	6,491	-	1,067,846
Due from other governments	1,798,304	-	216,634	2,014,938
Total Current Assets	<u>\$ 3,984,474</u>	<u>\$ 21,458,515</u>	<u>\$ 3,117,731</u>	<u>\$ 28,560,720</u>
Noncurrent Assets:				
Advances to other funds	-	250,000	-	250,000
Total Noncurrent Assets	-	250,000	-	250,000
Total Assets	<u>\$ 3,984,474</u>	<u>\$ 21,708,515</u>	<u>\$ 3,117,731</u>	<u>\$ 28,810,720</u>
Liabilities				
Current Liabilities				
Accounts payable	\$ 277,997	\$ 97,554	\$ 254,146	\$ 629,697
Retentions payable	-	-	10,095	10,095
Salaries and benefits payable	276,742	2,393	-	279,135
Due to other funds	107,629	122,266	286,705	516,600
Due to other governments	499,068	42,696	-	541,764
Total Current Liabilities	<u>1,161,436</u>	<u>264,909</u>	<u>550,946</u>	<u>1,977,291</u>
Total Liabilities	<u>1,161,436</u>	<u>264,909</u>	<u>550,946</u>	<u>1,977,291</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	-	21,471,113	2,566,785	24,037,898
Assigned	-	-	-	-
Unassigned	2,754,471	(27,507)	-	2,726,964
Total fund balances	<u>2,754,471</u>	<u>21,443,606</u>	<u>2,566,785</u>	<u>26,764,862</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 3,984,474</u>	<u>\$ 21,708,515</u>	<u>\$ 3,117,731</u>	<u>\$ 28,810,720</u>

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

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Balance Sheet (Continued)
Governmental Funds
June 30, 2021

	For Comparative Purposes Only			
	2020			
	General Fund 105-1378	Special Revenue Funds	Capital Funds	Project Funds
Assets				
Current Assets				
Cash and investments	\$ 303,218	\$ 20,445,804	\$ 1,537,143	\$ 22,286,165
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	3,282,260	-	216,634	3,498,894
	<u>\$ 4,729,448</u>	<u>\$ 20,558,182</u>	<u>\$ 1,753,777</u>	<u>\$ 27,041,407</u>
Noncurrent Assets:				
Advances to other funds	1,500,000	250,000	-	1,750,000
Total Noncurrent Assets	<u>1,500,000</u>	<u>250,000</u>	<u>-</u>	<u>1,750,000</u>
Total Assets	<u>\$ 6,229,448</u>	<u>\$ 20,808,182</u>	<u>\$ 1,753,777</u>	<u>\$ 28,791,407</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	54,782	3,777	403,976
Total Current Liabilities	<u>1,124,410</u>	<u>389,909</u>	<u>438,376</u>	<u>1,952,695</u>
Total Liabilities	<u>1,124,410</u>	<u>389,909</u>	<u>438,376</u>	<u>1,952,695</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	1,006,443	702,939	(372,885)	1,336,497
Total fund balances	<u>5,036,471</u>	<u>20,418,273</u>	<u>1,315,401</u>	<u>26,770,145</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 6,229,448</u>	<u>\$ 20,808,182</u>	<u>\$ 1,753,777</u>	<u>\$ 28,791,407</u>

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

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
June 30, 2021

	2021	For Comparative Purposes Only 2020
Fund balances of governmental funds	\$ 26,764,862	\$ 26,770,145
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p>		
Capital assets net of accumulated depreciation have not been included as financial resources in governmental fund activity.	14,770,787	14,869,522
Deferred outflows related to change in assumptions, change in proportion and contributions made after the actuarial measurement date for the net pension liability.	266,069	268,560
Deferred inflows related to unrecognized actuarial gains and losses for the net pension liability.	(25,002)	(84,274)
<p>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.</p>		
Proportionate share of net pension liability	(540,294)	(714,053)
Compensated absences	(1,110,532)	(1,076,315)
Advance from the County	(260,530)	(135,000)
Net position of governmental activities	\$ 39,865,360	\$ 39,898,585

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

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2021

	2021			
	General Fund 105-1378	Special Revenue Funds	Capital Project Funds	Totals
Revenues:				
Charges for services	\$ 1,383,648	\$ 2,197,152	\$ -	\$ 3,580,800
Property taxes	-	961,709	-	961,709
Other taxes	-	4,883	-	4,883
Investment earnings	43,531	3,680	(14,349)	32,862
Rents and concessions	-	142,772	-	142,772
Permit and inspection fees	1,583	15,860	-	17,443
Penalties	-	14	-	14
Operating grants and contributions	28,335	6,860	-	35,195
Other	685,242	2,413	(140)	687,515
Total revenues	<u>2,142,339</u>	<u>3,335,343</u>	<u>(14,489)</u>	<u>5,463,193</u>
Expenditures:				
Current-general government:				
Salaries and benefits	4,886,577	324,355	94,426	5,305,358
Services and supplies	269,064	1,418,445	5,379	1,692,888
Professional fees	47,157	7,966	2,974	58,097
Utilities	2,884	3,497	-	6,381
Rents and leases	35,687	442,887	-	478,574
Capital outlay	268,690	45,302	482,998	796,990
Total expenditures	<u>5,510,059</u>	<u>2,242,452</u>	<u>585,777</u>	<u>8,338,288</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,367,720)</u>	<u>1,092,891</u>	<u>(600,266)</u>	<u>(2,875,095)</u>
Other financing sources (uses):				
Proceeds from sale of capital assets	7,631	-	-	7,631
Proceeds of long-term debt	-	125,530	-	125,530
Transfers in from/(out to) County	1,078,089	(78,088)	1,736,650	2,736,651
Transfers in	-	-	115,000	115,000
Transfers out	-	(115,000)	-	(115,000)
Total other financing sources and (uses)	<u>1,085,720</u>	<u>(67,558)</u>	<u>1,851,650</u>	<u>2,869,812</u>
Net change in fund balances	<u>(2,282,000)</u>	<u>1,025,333</u>	<u>1,251,384</u>	<u>(5,283)</u>
Fund balances, beginning of year	<u>5,036,471</u>	<u>20,418,273</u>	<u>1,315,401</u>	<u>26,770,145</u>
Fund balances, end of year	<u>\$ 2,754,471</u>	<u>\$ 21,443,606</u>	<u>\$ 2,566,785</u>	<u>\$ 26,764,862</u>

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

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds (Continued)
For the Year Ended June 30, 2021

	For Comparative Purposes Only			Totals
	General Fund 105-1378	Special Revenue Funds	Capital Project Funds	
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	653,002	51,379	738,476
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	(4,944)	-	9,749
Total revenues	<u>2,766,484</u>	<u>3,952,631</u>	<u>56,865</u>	<u>6,775,980</u>
Expenditures:				
Current-general government:				
Salaries and benefits	1,786,424	536,923	-	2,323,347
Services and supplies	1,821,842	1,796,160	26,578	3,644,580
Professional fees	93,781	25,120	23,089	141,990
Utilities	-	-	-	-
Rents and leases	84,442	-	-	84,442
Capital outlay	256,029	42,040	311,527	609,596
Total expenditures	<u>4,042,518</u>	<u>2,400,243</u>	<u>361,194</u>	<u>6,803,955</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,276,034)</u>	<u>1,552,388</u>	<u>(304,329)</u>	<u>(27,975)</u>
Other financing sources (uses):				
Proceeds from sale of capital assets	11,207	11,000	-	22,207
Proceeds of long-term debt	-	-	-	-
Transfers in from/(out to) County	1,753,219	-	37,839	1,791,058
Transfers in	-	4,198	50,000	54,198
Transfers out	-	(54,198)	-	(54,198)
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	1,513,388	(216,490)	1,785,290
Fund balances, beginning of year, as previously stated	2,633,927	18,171,072	1,531,891	22,336,890
Prior-period adjustments	1,914,152	733,813	-	2,647,965
Fund balances, beginning of year, as restated	<u>4,548,079</u>	<u>18,904,885</u>	<u>1,531,891</u>	<u>24,984,855</u>
Fund balances, end of year	<u>\$ 5,036,471</u>	<u>\$ 20,418,273</u>	<u>\$ 1,315,401</u>	<u>\$ 26,770,145</u>

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

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Reconciliation of the Statement of Revenues, Expenditures and Changes in
Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2021

	2021	For Comparative Purposes Only 2020
Net change in fund balances - total governmental funds	\$ (5,283)	\$ 1,785,290
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	798,680	583,752
Depreciation expense	(897,412)	(940,799)
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>		
	230,537	(27,211)
<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>		
Proceeds from line of credit	(125,530)	-
<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>		
	(34,217)	(123,831)
Changes in net position of governmental activities	\$ (33,225)	\$ (15,506,728)

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

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Statement of Net Position
Proprietary Funds
June 30, 2021

	2021			
	Enterprise Funds			
	Water	Sewer	Refuse 487-4672	Totals
Assets				
Current Assets:				
Cash and investments	\$ 15,671,586	\$ 7,678,055	\$ 8,604	\$ 23,358,245
Receivables:				
Accounts	471,062	116,517	-	587,579
Taxes	557	-	-	557
Special assessments	6,664	795	3,165	10,624
Due from other funds	-	-	1,226	1,226
Due from other governments	373,767	-	-	373,767
Total Current Assets	<u>16,523,636</u>	<u>7,795,367</u>	<u>12,995</u>	<u>24,331,998</u>
Noncurrent Assets:				
Capital assets				
Land	332,603	21,626	-	354,229
Improvements to land	32,041,835	20,641,090	-	52,682,925
Structures and improvements	1,425,650	290,374	233,197	1,949,221
Development in progress	368,213	488,624	-	856,837
Permanent water rights	1,261,207	-	-	1,261,207
Equipment	50,881	3,480,042	-	3,530,923
Vehicles	157,002	64,642	-	221,644
Accumulated depreciation	(14,706,920)	(13,357,006)	(146,880)	(28,210,806)
Total Noncurrent Assets	<u>20,930,471</u>	<u>11,629,392</u>	<u>86,317</u>	<u>32,646,180</u>
Total Assets	<u>\$ 37,454,107</u>	<u>\$ 19,424,759</u>	<u>\$ 99,312</u>	<u>\$ 56,978,178</u>
Deferred outflows of resources:				
Pension	899,723	631,057	-	1,530,780
Total Deferred Outflows of Resources	<u>\$ 899,723</u>	<u>\$ 631,057</u>	<u>\$ -</u>	<u>\$ 1,530,780</u>
Liabilities				
Current Liabilities:				
Accounts payable	\$ 128,255	\$ 53,594	\$ 10,959	\$ 192,808
Retentions payable	-	-	-	-
Due to other funds	408,074	144,398	-	552,472
Due to other governments	307	-	-	307
Unearned revenue	42,705	-	-	42,705
Loans payable	74,510	-	-	74,510
Bonds payable, matured	5,000	-	-	5,000
Total Current Liabilities	<u>658,851</u>	<u>197,992</u>	<u>10,959</u>	<u>867,802</u>
Noncurrent Liabilities				
Accrued interest payable	213,279	-	-	213,279
Loans payable	1,095,710	-	-	1,095,710
Advances from other funds	250,000	-	-	250,000
Advances from other governments	5,600,000	-	-	5,600,000
Net pension liability	1,827,028	1,281,459	-	3,108,487
Total Noncurrent Liabilities	<u>8,986,017</u>	<u>1,281,459</u>	<u>-</u>	<u>10,267,476</u>
Total Liabilities	<u>\$ 9,644,868</u>	<u>\$ 1,479,451</u>	<u>\$ 10,959</u>	<u>\$ 11,135,278</u>
Deferred inflows of resources:				
Pensions	84,546	59,300	-	143,846
Total Deferred Inflows of Resources	<u>\$ 84,546</u>	<u>\$ 59,300</u>	<u>\$ -</u>	<u>\$ 143,846</u>
Net position				
Net investment in capital assets	\$ 19,760,251	\$ 11,629,392	\$ 86,317	\$ 31,475,960
Unrestricted	8,864,165	6,887,673	2,036	15,753,874
Total Net Position	<u>\$ 28,624,416</u>	<u>\$ 18,517,065</u>	<u>\$ 88,353</u>	<u>\$ 47,229,834</u>

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

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Statement of Net Position
Proprietary Funds (Continued)
June 30, 2021

	For Comparative Purposes Only 2020			
	Enterprise Funds			
	Water	Sewer	Refuse 487-4672	Totals
Assets				
Current Assets:				
Cash and investments	\$ 10,258,982	\$ 6,912,878	\$ 43,236	\$ 17,215,096
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>16,188,391</u>	<u>7,020,388</u>	<u>45,579</u>	<u>23,254,358</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
Development in progress	10,208,859	432,211	-	10,641,070
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	(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>\$ 38,308,928</u>	<u>\$ 19,533,149</u>	<u>\$ 138,165</u>	<u>\$ 57,980,242</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
Unrestricted	8,515,525	5,976,314	20,609	14,512,448
Total Net Position	<u>\$ 29,393,566</u>	<u>\$ 18,489,075</u>	<u>\$ 113,195</u>	<u>\$ 47,995,836</u>

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

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2021

	2021			
	Enterprise Funds			
	Water	Sewer	Refuse 487-4672	Total
Operating Revenue				
Sanitation services	\$ -	\$ 2,396,714	\$ -	\$ 2,396,714
Water sales	3,555,924	-	-	3,555,924
Connection fees	318,293	8,479	-	326,772
Special assessments	120,883	98,711	74,756	294,350
Other services	146,161	18,563	-	164,724
Total operating revenue	<u>4,141,261</u>	<u>2,522,467</u>	<u>74,756</u>	<u>6,738,484</u>
Operating Expenses				
Professional services	4,806	-	-	4,806
Salaries and benefits	1,427,130	542,922	8,606	1,978,658
Services and supplies	1,739,867	636,237	80,218	2,456,322
Rents and leases	679	-	6,905	7,584
Utilities	687,178	365,131	-	1,052,309
Depreciation	1,106,487	978,890	6,269	2,091,646
Total operating expenses	<u>4,966,147</u>	<u>2,523,180</u>	<u>101,998</u>	<u>7,591,325</u>
Operating income (loss)	<u>(824,886)</u>	<u>(713)</u>	<u>(27,242)</u>	<u>(852,841)</u>
Non-Operating Revenues (Expenses)				
Investment earnings	(29,820)	21,849	(250)	(8,221)
Interest expense	(91,196)	-	-	(91,196)
Property taxes	55,569	29,603	2,650	87,822
State assistance	99,365	-	-	99,365
Contributions from private sources	-	-	-	-
Penalties	790	7,984	-	8,774
Other	21,028	(30,733)	-	(9,705)
Total non operating revenue	<u>55,736</u>	<u>28,703</u>	<u>2,400</u>	<u>86,839</u>
Change in net position	(769,150)	27,990	(24,842)	(766,002)
Net position at beginning of year	29,393,566	18,489,075	113,195	47,995,836
Net Position at end of year	<u>\$ 28,624,416</u>	<u>\$ 18,517,065</u>	<u>\$ 88,353</u>	<u>\$ 47,229,834</u>

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

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds (Continued)
For the Year Ended June 30, 2021

	For Comparative Purposes Only 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	1,318,564	9,415	2,633,803
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>7,399,417</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	382,343	186,709	1,523	570,575
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>1,849,986</u>	<u>219,384</u>	<u>2,884</u>	<u>2,072,254</u>
Change in net position	2,012,681	825	(19,353)	1,994,153
Net position at beginning of year, as previously reported	27,377,418	18,485,154	132,548	45,995,120
Prior-period adjustment	3,467	3,096	-	6,563
Net position at beginning of year, as restated	<u>27,380,885</u>	<u>18,488,250</u>	<u>132,548</u>	<u>46,001,683</u>
Net Position at end of year	<u>\$ 29,393,566</u>	<u>\$ 18,489,075</u>	<u>\$ 113,195</u>	<u>\$ 47,995,836</u>

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

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2021

	2021			
	ENTERPRISE FUNDS			
	Water	Sewer	Refuse	Total
Cash flows from operating activities				
Receipts from customers	\$ 4,201,545	\$ 2,514,693	\$ 74,756	\$ 6,790,994
Payments to suppliers	(2,762,160)	(1,004,552)	(76,164)	(3,842,876)
Payments to employees	(1,039,559)	(441,411)	(8,606)	(1,489,576)
Payments to/receipts from other sources	4,884,731	(239,174)	(26,196)	4,619,361
Net Cash Provided by (Used for) Operating Activities	<u>5,284,557</u>	<u>829,556</u>	<u>(36,210)</u>	<u>6,077,903</u>
Cash flows from noncapital financing activities				
Taxes	58,278	30,609	1,828	90,715
State assistance	103,743	1,433	-	105,176
Contributions from private sources	-	-	-	-
Penalties	790	7,984	-	8,774
Other non-operating revenues (expenses)	17,561	(30,733)	-	(13,172)
Net Cash Provided by Noncapital Financing Activities	<u>180,372</u>	<u>9,293</u>	<u>1,828</u>	<u>191,493</u>
Cash flows from capital and related financing activities				
Purchase and construction of capital assets	-	(95,521)	-	(95,521)
Development in progress expensed	83,579	-	-	83,579
Interest expense	(37,275)	-	-	(37,275)
Principal paid on loans payable	(72,276)	-	-	(72,276)
Net Cash Used for Capital and Related Financing Activities	<u>(25,972)</u>	<u>(95,521)</u>	<u>-</u>	<u>(121,493)</u>
Cash flows from investing activities				
Investment earnings	(26,353)	21,849	(250)	(4,754)
Net Cash provided by investing activities	<u>(26,353)</u>	<u>21,849</u>	<u>(250)</u>	<u>(4,754)</u>
Net Increase (Decrease) in Cash and Investments	5,412,604	765,177	(34,632)	6,143,149
Cash and investments - beginning of the year	<u>10,258,982</u>	<u>6,912,878</u>	<u>43,236</u>	<u>17,215,096</u>
Cash and investments - end of the year	<u>\$ 15,671,586</u>	<u>\$ 7,678,055</u>	<u>\$ 8,604</u>	<u>\$ 23,358,245</u>
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities				
Operating income (loss)	\$ (824,886)	\$ (713)	\$ (27,242)	\$ (852,841)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation expense	1,106,487	978,890	6,269	2,091,646
Development in progress expensed	-	-	-	-
Change in assets and liabilities:				
(Increase) Decrease in accounts receivable, net	44,039	(12,241)	-	31,798
(Increase) Decrease in due from other funds	-	-	(1,226)	(1,226)
(Increase) Decrease in due from other governments	5,026,233	-	-	5,026,233
Increase (Decrease) in account payable	(46,247)	(3,184)	10,959	(38,472)
Increase (Decrease) in retentions payable	(283,383)	-	-	(283,383)
Increase (Decrease) in due to other funds	(136,962)	(220,537)	(21,717)	(379,216)
Increase (Decrease) in due to other governments	(4,540)	(18,637)	(3,253)	(26,430)
Increase (Decrease) in unearned revenue	16,245	4,467	-	20,712
Increase (Decrease) in net pension liability (deferred inflows and outflows of resources)	387,571	101,511	-	489,082
Net Cash Provided by (Used for) Operating Activities	<u>\$ 5,284,557</u>	<u>\$ 829,556</u>	<u>\$ (36,210)</u>	<u>\$ 6,077,903</u>

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

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended June 30, 2021

	For Comparative Purposes Only 2020			
	ENTERPRISE FUNDS			Total
	Water	Sewer	Refuse	
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 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 (Used for) 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)
Development in progress expensed	-	-	-	-
Interest expense	(39,477)	-	-	(39,477)
Principal paid on loans payable	(70,110)	-	-	(70,110)
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>12,774,640</u>	<u>5,017,418</u>	<u>49,713</u>	<u>17,841,771</u>
Cash and investments - end of the year	<u>\$ 10,258,982</u>	<u>\$ 6,912,878</u>	<u>\$ 43,236</u>	<u>\$ 17,215,096</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 expense	-	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	-	694,409
Increase (Decrease) in due to other governments	(8,754)	(114,389)	3,850	(119,293)
Increase (Decrease) in unearned revenue	(1,599)	(1,600)	3,254	55
Increase (Decrease) in net pension liability (deferred inflows and outflows of resources)	(30,666)	154,925	-	124,259
Net Cash Provided by 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.

SAN BERNARDINO COUNTY
 DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
 COUNTY SERVICE AREA NO. 70
 Statement of Fiduciary Net Position
 Custodial Funds
 June 30, 2021

	2021 Custodial Funds	2020 Custodial Funds
Assets		
Cash and investments	\$ 307,722	\$ 273,010
Due from governments	403	-
Total Assets	308,125	273,010
Net position		
Restricted for:		
Individuals, organizations, and other governments	308,125	273,010
Total Net Position	\$ 308,125	\$ 273,010

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

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Statement of Changes in Fiduciary Net Position
Custodial Funds
June 30, 2021

	2021	2020
	Custodial Funds	Custodial Funds
Additions		
Taxes	\$ 7,853	\$ 4,632
Special assessments	6,423,108	6,204,882
Penalties	5,678	4,520
Net investment earnings	4,051	5,174
Total Additions	6,440,690	6,219,208
 Deductions		
Administrative costs		
Services and supplies	805	3,143
Professional services	-	249
Project improvements	6,404,770	6,399,387
Total Deductions	6,405,575	6,402,779
Change in net position	35,115	(183,571)
Net position at beginning of year	273,010	-
Prior-period adjustments	-	456,581
Net position at beginning of year, as restated	273,010	456,581
Net position at end of year	\$ 308,125	\$ 273,010

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

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Notes to Financial Statements
June 30, 2021

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 San Bernardino County (the County) and consists of various special district entities.

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

The accompanying financial statements reflect only the accounts of the County Service Area No. 70 of the San Bernardino County and are not intended to present the financial position of the County taken as a whole.

Because the CSA meets the reporting entity criteria established by the Governmental Accounting Standards Board (GASB), the CSA's financial statements have also been included in the Annual Comprehensive Financial Report of the County as a "component unit" for the fiscal year ended June 30, 2021.

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.

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Notes to Financial Statements
June 30, 2021

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 CSAs with appropriations of less than \$500,000, individual items of less than \$1,000 are not accrued at year end. For CSAs with appropriations over \$500,000, individual items of less than \$5,000 are not accrued at year end.

The government reports the following major governmental funds:

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

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.

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Notes to Financial Statements
June 30, 2021

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.

**SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Notes to Financial Statements
June 30, 2021**

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, 2021 are presented net of allowance for uncollectibles in the amounts of:

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

Inventories and prepaid items

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

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

**SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Notes to Financial Statements
June 30, 2021**

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:

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

Fund equity

The CSA follows the provisions of 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:

- *Nonspendable Fund Balance*: Amounts cannot be spent because they are: (a) not in spendable form or (b) legally or contractually required to be maintained intact. Due to the nature or form of the resources, they generally cannot be expected to be converted into cash or a spendable form.
- *Restricted Fund Balance*: Amounts are restricted by external parties, 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.

**SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Notes to Financial Statements
June 30, 2021**

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.

**SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Notes to Financial Statements
June 30, 2021**

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.

**SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Notes to Financial Statements
June 30, 2021**

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, 2021 was as follows:

	Beginning balance	Additions	Deletions	Ending balance	Due within one year	LT Comp. Absences
Compensated Absences	1,076,315	728,646	(694,429)	1,110,532	-	1,110,532

**SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Notes to Financial Statements
June 30, 2021**

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, 2021. Changes in fair value that occur during a fiscal year are recognized as investment *earnings* reported for that fiscal year. *Investment earnings* reports interest earnings, changes in fair value, and any gains or losses realized upon the liquidation, maturity, or sale of investments. The County's practice is to hold investments until maturity.

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

**SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Notes to Financial Statements
June 30, 2021**

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

Interfund balances at June 30, 2021 were as follows:

Receivable Fund	Payable Fund						Interfund Balance
	General Fund	Special Revenue Funds	Capital Project Funds	Water Funds	Sewer Funds	Eliminations	
General Fund	\$ 99,912	\$ 122,266	\$ 286,705	\$ 408,074	\$ 144,398	\$ (508,883)	\$ 552,472
Special Revenue Funds	6,491	-	-	-	-	(6,491)	-
Refuse Funds	1,226	-	-	-	-	-	1,226
	<u>\$ 107,629</u>	<u>\$ 122,266</u>	<u>\$ 286,705</u>	<u>\$ 408,074</u>	<u>\$ 144,398</u>	<u>\$ (515,374)</u>	<u>\$ 553,698</u>

Advance From	Advance To Water Funds
Special Revenue Funds	<u>\$ 250,000</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, 2021, the CSA 70 made the following interfund transfers in and out in its government funds:

Transfers Out	Transfers In		
	Capital Project Funds	Eliminations	Total
Special Revenue Funds	\$ 115,000	\$ (115,000)	\$ -
	<u>\$ 115,000</u>	<u>\$ (115,000)</u>	<u>\$ -</u>

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Notes to Financial Statements
June 30, 2021

NOTE 5: CAPITAL ASSETS

Capital asset activities for the year ended June 30, 2021 were as follows:

Governmental activities:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 1,588,599	\$ 2	\$ -	\$ 1,588,601
Easements	2,000,000	-	-	2,000,000
Development in progress	1,878,737	730,912	(383,435)	2,226,214
Total capital assets, not being depreciated	<u>5,467,336</u>	<u>730,914</u>	<u>(383,435)</u>	<u>5,814,815</u>
Capital assets, being depreciated:				
Improvements to land	18,184,862	-	-	18,184,862
Infrastructure	8,102,621	-	-	8,102,621
Structures and improvements	1,385,490	-	-	1,385,490
Vehicles	4,854,468	108,226	(22,839)	4,939,855
Equipment	971,329	33,806	-	1,005,135
Heavy Equipment	318,904	-	-	318,904
Capitalized software	51,876	312,052	-	363,928
Total capital assets, being depreciated	<u>33,869,550</u>	<u>454,084</u>	<u>(22,839)</u>	<u>34,300,795</u>
Less accumulated depreciation for:				
Improvements to land	(13,485,257)	(379,449)	-	(13,864,706)
Infrastructure	(4,887,285)	(198,829)	-	(5,086,114)
Structures and improvements	(845,858)	(35,828)	-	(881,686)
Vehicles	(4,247,573)	(234,519)	22,839	(4,459,253)
Equipment	(799,957)	(27,522)	-	(827,479)
Heavy Equipment	(149,560)	(21,260)	-	(170,820)
Capitalized software	(51,876)	(2,889)	-	(54,765)
Total accumulated depreciation	<u>(24,467,366)</u>	<u>(900,296)</u>	<u>22,839</u>	<u>(25,344,823)</u>
Total capital assets, being depreciated, net	<u>9,402,184</u>	<u>(446,212)</u>	<u>-</u>	<u>8,955,972</u>
Total capital assets, net	<u>\$ 14,869,520</u>	<u>\$ 284,702</u>	<u>\$ (383,435)</u>	<u>\$ 14,770,787</u>

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Notes to Financial Statements
June 30, 2021

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	10,641,070	366,239	(10,150,472)	856,837
Total capital assets, not being depreciated	<u>10,995,299</u>	<u>366,239</u>	<u>(10,150,472)</u>	<u>1,211,066</u>
Capital assets, being depreciated:				
Improvements to land	43,783,435	8,899,490	-	52,682,925
Utility plant in-service	3,394,459	-	-	3,394,459
Structures and improvements	1,091,644	857,577	-	1,949,221
Permanent water rights	1,261,207	-	-	1,261,207
Vehicles	221,644	-	-	221,644
Equipment	97,356	39,108	-	136,464
Total capital assets, being depreciated	<u>49,849,745</u>	<u>9,796,175</u>	<u>-</u>	<u>59,645,920</u>
Less accumulated depreciation for:				
Improvements to land	(21,069,302)	(2,006,344)	-	(23,075,646)
Utility plant in-service	(3,040,917)	(54,831)	-	(3,095,748)
Structures and improvements	(713,619)	(22,444)	-	(736,063)
Permanent water rights	(1,003,600)	-	-	(1,003,600)
Vehicles	(217,404)	(4,240)	-	(221,644)
Equipment	(74,318)	(3,787)	-	(78,105)
Total accumulated depreciation	<u>(26,119,160)</u>	<u>(2,091,646)</u>	<u>-</u>	<u>(28,210,806)</u>
Total capital assets, being depreciated, net	<u>23,730,585</u>	<u>7,704,529</u>	<u>-</u>	<u>31,435,114</u>
Total capital assets, net	<u>\$ 34,725,884</u>	<u>\$ 8,070,768</u>	<u>\$ (10,150,472)</u>	<u>\$ 32,646,180</u>

NOTE 6: ADVANCES FROM OTHER GOVERNMENTS/COUNTY

In June 2019, the County Revolving Fund entered into an agreement with CSA 70 W-4 Pioneertown under Government Code 26909 to provide funding for a pipeline project. The County Revolving Fund advanced the amount of \$5,600,000 to provide funding for the project until Proposition 84 Public Agency Grant reimbursement is received. The loan will be repaid within 3 to 18 months after completion of the project. The amount outstanding at June 30, 2021 is \$5,600,000.

SAN BERNARDINO COUNTY
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Notes to Financial Statements
June 30, 2021

NOTE 6: ADVANCES FROM OTHER GOVERNMENTS/COUNTY (CONTINUED)

In November 2019, the CSA County Revolving Fund entered into an agreement with CSA 70 R-49 Fawnskin to proceed with a capital improvement project. The County Revolving Fund advanced the amount of \$135,000 to be repaid within ten years through a portion of the service charges received annually. The amount outstanding at June 30, 2021 is \$135,000.

In November 2018, the CSA County Revolving Fund entered into an agreement with CSA 70 R-48 Erwin Lake West to proceed with a capital improvement project. The County Revolving Fund advanced the amount of \$125,530 to be repaid within ten years through a portion of the service charges received annually. The amount outstanding at June 30, 2021 is \$125,530.

NOTE 7: SPECIAL ASSESSMENT BONDS

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

NOTE 8: LONG-TERM DEBT

General obligation bond - matured

In 1974, the Board of Supervisors approved the issuance of general obligation bonds to finance construction of a water facility. Bonds were issued under the authority provided under the County Service Area Law of the California Government Code. The matured portion of bonds payable amounts to \$5,000 at June 30, 2021.

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, 2021 was \$2,331,595 and principal payments on the Bond began August 1, 2005. The loan payable balance at June 30, 2021 is \$1,170,220.

**SAN BERNARDINO COUNTY
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NOTE 8: LONG-TERM DEBT (CONTINUED)

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, 2021.

	<u>Principal Balance 7/1/2020</u>	<u>Additions</u>	<u>Retirements</u>	<u>Principal Balance 6/30/2021</u>	<u>Amounts Due Within One Year</u>
165-4674 CSA 70 J OAK HILLS WATER					
Enterprise Fund Installment Sale Agreement	\$ 1,242,496	\$ -	\$ (72,276)	\$ 1,170,220	\$ 74,510

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		
<u>June 30,</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 74,510	\$ 37,277
2023	76,812	35,009
2024	79,186	32,671
2025	81,632	30,261
2026	84,155	27,776
2027-2031	461,424	98,839
2032-2034	312,501	25,850
	<u>\$ 1,170,220</u>	<u>\$ 287,683</u>

**SAN BERNARDINO COUNTY
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COUNTY SERVICE AREA NO. 70
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NOTE 9: RETIREMENT PLAN

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

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

The 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)

SAN BERNARDINO COUNTY
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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, 2021 ranged between 9.50% and 15.77% for Tier 1 General members and was 9.09% for Tier 2 General members.

Employer contribution rates for fiscal year ended June 30, 2021 were 25.84% and 23.32% for Tier 1 and Tier 2, respectively.

Actuarial Assumptions and Discount Rates

See the San Bernardino County's Annual Comprehensive Financial Report (ACFR) for details of actuarial assumptions and discount rates for the year ended June 30, 2021.

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

At June 30, 2021, the CSA 70 reported a liability of \$3,648,781 which represents 35.24% of the San Bernardino County's proportionate share of the County's net pension liability. The CSA's proportion was allocated based on FY 2021 total salaries and benefits relative to the total salaries and benefits of the San Bernardino County as a whole.

The CSA's proportionate share of the County's net pension liability was based on its contributions to the pension plan relative to the County's contributions for FY 2020 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, 2020 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.

**SAN BERNARDINO COUNTY
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Notes to Financial Statements
June 30, 2021**

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:

1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
\$ 5,648,715	\$ 3,648,781	\$ 2,011,164

Pension expense recognized amounted to \$258,542 for the year ended June 30, 2021.

At June 30, 2021, 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**
\$ 1,796,849	\$ 168,848

* 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 \$466,913, 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:

<u>Year Ended June 30,</u>	
2022	\$ 232,331
2023	\$ 326,302
2024	\$ 296,020
2025	\$ 254,464
2026	\$ 51,971
Total	\$ 1,161,088

SAN BERNARDINO COUNTY
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June 30, 2021

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.

**SAN BERNARDINO COUNTY
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Notes to Financial Statements
June 30, 2021**

NOTE 10: RISK MANAGEMENT (CONTINUED)

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

See the San Bernardino County’s Annual Comprehensive Financial Report (ACFR) for details of their claims liability in accordance with GASB Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, at June 30, 2021.

NOTE 11: CONTINGENCIES

As of June 30, 2021, 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 restated the following net position and fund balances to correct certain errors and to implement GASB 84 Fiduciary Activities as of July 1, 2019:

Governmental Activities	
Net position - beginning, as previously reported	\$ 51,257,348
To remove long-term advances from other governments for grant funding that was subsequently denied	3,000,000
To reverse an entry to accrue expenses in FY 2018-19	414,152
To implement GASB 84	733,813
Net position - beginning, as restated	<u>\$ 55,405,313</u>
 Business-type Activities	
Net position - beginning, as previously reported	45,995,120
To implement GASB 84	6,563
Net position - beginning, as restated	<u>\$ 46,001,683</u>

**SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Notes to Financial Statements
June 30, 2021**

NOTE 12: PRIOR PERIOD ADJUSTMENT (CONTINUED)

General Fund (105-1378)

Net position - beginning, as previously reported	\$ 2,633,927
To reverse prior period adjustment against advance to a related government during FY 2017-2018	1,500,000
To reverse an entry to accrue expenses in FY 2018-19	<u>414,152</u>
Net position - beginning, as restated	<u>\$ 4,548,079</u>

Special Revenue Funds

Fund balance - beginning, as previously reported	\$ 18,171,072
To implement GASB 84	<u>733,813</u>
Fund balance - beginning, as restated	<u>\$ 18,904,885</u>

Water Funds

Fund balance - beginning, as previously reported	\$ 27,377,418
To implement GASB 84	<u>3,467</u>
Fund balance - beginning, as restated	<u>\$ 27,380,885</u>

Sewer Funds

Fund balance - beginning, as previously reported	\$ 18,485,154
To implement GASB 84	<u>3,096</u>
Fund balance - beginning, as restated	<u>\$ 18,488,250</u>

The CSA previously reported the activities of the following agency funds as a fiduciary fund. Beginning FY2019-2020, such activity has been more appropriately reported in a special revenue fund, water fund, or sewer fund. Accordingly, the newly established special revenue, water, and sewer funds report a restated beginning balance of \$733,813, \$3,467, and \$3,096, respectively, which is equal to the restatement of net current assets and current liabilities previously reported in the agency fund.

**SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Notes to Financial Statements
June 30, 2021**

NOTE 12: PRIOR PERIOD ADJUSTMENT (CONTINUED)

Department	
COUNTYWIDE (103-9393)	\$ 265,577
COUNTYWIDE (105-7430)	193
COUNTYWIDE (105-7514)	2
COUNTYWIDE (105-7680)	608
COUNTYWIDE (105-9392)	11
COUNTYWIDE (105-9394)	19
COUNTYWIDE (105-9395)	4
COUNTYWIDE (105-9396)	43
COUNTYWIDE (105-9397)	8
COUNTYWIDE (105-9398)	59
AD 2018-1 SNOWDROP RD (486-7390)	427,034
SPECIAL ASSESSMENTS (573-7703)	24,828
SPECIAL ASSESSMENTS (573-7704)	15,427
Special Revenue Funds	<u>733,813</u>
GLEN HELEN (165-7376)	56
GLEN HELEN (165-7382)	185
ZONE L (170-7360)	318
ZONE L (170-7364)	120
ZONE L (170-7368)	2,558
ZONE L (170-7373)	221
AD 82-4 (175-7356)	9
Water Funds	<u>3,467</u>
S-3 LYTTLE CREEK-SEWER (305-7352)	3,081
S-3 LYTTLE CREEK-SEWER (305-7383)	15
Sewer Funds	<u>3,096</u>
Total prior period adjustments to implement GASB 84	<u><u>\$ 740,376</u></u>

NOTE 13: RISKS AND UNCERTAINTIES

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 and 2021, 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.

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Notes to Financial Statements
June 30, 2021

NOTE 14: SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 31, 2021, which is the date the financial statements were available to be issued. No events occurred through this date requiring disclosure.

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Required Supplementary Information
Budgetary Comparison Schedule - General Fund
June 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive/(Negative)</u>
Revenues:				
Charges for services	\$ 1,818,874	\$ 1,818,874	\$ 1,383,648	\$ (435,226)
Investment earnings	-	-	43,531	43,531
Rents and concessions	15,000	15,000	-	(15,000)
Permit and inspection fees	-	-	1,583	1,583
Operating grants and contributions	-	-	28,335	28,335
Other	<u>59,620</u>	<u>59,620</u>	<u>685,242</u>	<u>625,622</u>
Total revenues	<u>1,893,494</u>	<u>1,893,494</u>	<u>2,142,339</u>	<u>248,845</u>
Expenditures:				
Current-general government:				
Salaries and Benefits	1,459,099	1,023,499	4,886,577	(3,863,078)
Services and supplies	1,365,716	1,904,916	269,064	1,635,852
Professional fees	61,500	61,500	47,157	14,343
Utilities	-	-	2,884	(2,884)
Other	253	253	-	253
Rents and leases	84,000	84,000	35,687	48,313
Capital outlay	<u>898,807</u>	<u>835,207</u>	<u>268,690</u>	<u>566,517</u>
Total expenditures	<u>3,869,375</u>	<u>3,909,375</u>	<u>5,510,059</u>	<u>(1,600,684)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,975,881)</u>	<u>(2,015,881)</u>	<u>(3,367,720)</u>	<u>(1,351,839)</u>
Other financing sources (uses):				
Proceeds from sale of capital assets	-	-	7,631	7,631
Transfers in from County	<u>1,277,074</u>	<u>1,277,074</u>	<u>1,078,089</u>	<u>(198,985)</u>
Total other financing sources and (uses)	<u>1,277,074</u>	<u>1,277,074</u>	<u>1,085,720</u>	<u>(191,354)</u>
Net change in fund balances	<u>\$ (698,807)</u>	<u>\$ (738,807)</u>	(2,282,000)	<u>\$ (1,543,193)</u>
Fund balances, beginning of year			<u>5,036,471</u>	
Fund balances, end of year			<u>\$ 2,754,471</u>	

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Required Supplementary Information
Budgetary Comparison Schedule - Special Revenue Funds
June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive/(Negative)
Revenues:				
Charges for services	\$ 2,162,300	\$ 2,163,740	\$ 2,197,152	\$ 33,412
Property taxes	919,015	937,375	961,709	24,334
Other taxes	2,400	2,400	4,883	2,483
Investment earnings	245,862	275,446	3,680	(271,766)
Rents and concessions	130,706	130,706	142,772	12,066
Permit and inspection fees	-	-	15,860	15,860
Penalties	53	53	14	(39)
Operating grants and contributions	7,460	7,460	6,860	(600)
Other	<u>15,000</u>	<u>15,000</u>	<u>2,413</u>	<u>(12,587)</u>
Total revenues	<u>3,482,796</u>	<u>3,532,180</u>	<u>3,335,343</u>	<u>(196,837)</u>
Expenditures:				
Current-general government:				
Salaries and Benefits	559,331	593,823	324,355	269,468
Services and supplies	2,187,034	2,299,115	1,418,445	880,670
Professional fees	262,500	262,500	7,966	254,534
Utilities	1,000	1,000	3,497	(2,497)
Rents and leases	-	-	442,887	(442,887)
Capital outlay	<u>245,529</u>	<u>252,529</u>	<u>45,302</u>	<u>207,227</u>
Total expenditures	<u>3,255,394</u>	<u>3,408,967</u>	<u>2,242,452</u>	<u>1,166,515</u>
Excess (deficiency) of revenues over (under) expenditures	<u>227,402</u>	<u>123,213</u>	<u>1,092,891</u>	<u>969,678</u>
Other financing sources (uses):				
Proceeds from line of credit	250,000	250,000	125,530	(124,470)
Transfers out to County	-	-	(78,088)	(78,088)
Transfers in	23,400	23,400	-	(23,400)
Transfers out	<u>(462,000)</u>	<u>(577,000)</u>	<u>(115,000)</u>	<u>462,000</u>
Total other financing sources and (uses)	<u>(188,600)</u>	<u>(303,600)</u>	<u>(67,558)</u>	<u>236,042</u>
Net change in fund balances	<u>\$ 38,802</u>	<u>\$ (180,387)</u>	1,025,333	<u>\$ 1,205,720</u>
Fund balances, beginning of year			<u>20,418,273</u>	
Fund balances, end of year			<u>\$ 21,443,606</u>	

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Supplementary Information
June 30, 2021

Combining Balance Sheet
Special Revenue Funds

	EV-1 STREETLIGHT CITRUS			COUNTYWIDE				
	103-1426	103-1432	103-9393	105-1380	105-1382	105-1384	105-1386	105-7430
Current Assets:								
Cash and investments	\$ 207,470	\$ 183,559	\$ 263,137	\$ 1,414,269	\$ 1	\$ 2,664,035	\$ 4,065,476	\$ 39
Receivables:								
Taxes	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-
Due from other funds	9	-	-	-	-	-	-	-
Total Current Assets	<u>207,479</u>	<u>183,559</u>	<u>263,137</u>	<u>1,414,269</u>	<u>1</u>	<u>2,664,035</u>	<u>4,065,476</u>	<u>39</u>
Noncurrent Assets:								
Advances to other funds	-	-	-	250,000	-	-	-	-
Total Noncurrent Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 207,479</u>	<u>\$ 183,559</u>	<u>\$ 263,137</u>	<u>\$ 1,664,269</u>	<u>\$ 1</u>	<u>\$ 2,664,035</u>	<u>\$ 4,065,476</u>	<u>\$ 39</u>
Current Liabilities:								
Accounts payable	\$ -	\$ 2,849	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and benefits payable	-	-	-	-	-	-	-	-
Due to other funds	-	4,375	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-	19,471
Total Current Liabilities	<u>-</u>	<u>7,224</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,471</u>
Total Liabilities	<u>-</u>	<u>7,224</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,471</u>
Fund balances								
Restricted	207,479	176,335	263,137	1,664,269	1	2,664,035	4,065,476	-
Unassigned	-	-	-	-	-	-	-	(19,432)
Total fund balances	<u>207,479</u>	<u>176,335</u>	<u>263,137</u>	<u>1,664,269</u>	<u>1</u>	<u>2,664,035</u>	<u>4,065,476</u>	<u>(19,432)</u>
Total liabilities and fund balances	<u>\$ 207,479</u>	<u>\$ 183,559</u>	<u>\$ 263,137</u>	<u>\$ 1,664,269</u>	<u>\$ 1</u>	<u>\$ 2,664,035</u>	<u>\$ 4,065,476</u>	<u>\$ 39</u>

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
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Combining Balance Sheet
Special Revenue Funds (continued)

	COUNTYWIDE							
	105-7514	105-7680	105-9392	105-9394	105-9395	105-9396	105-9397	105-9398
Current Assets:								
Cash and investments	\$ 2	\$ 635	\$ 11	\$ 19	\$ 4	\$ 44	\$ 8	\$ 62
Receivables:								
Taxes	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Total Current Assets	2	635	11	19	4	44	8	62
Noncurrent Assets:								
Advances to other funds	-	-	-	-	-	-	-	-
Total Noncurrent Assets	-	-	-	-	-	-	-	-
Total Assets	\$ 2	\$ 635	\$ 11	\$ 19	\$ 4	\$ 44	\$ 8	\$ 62
Current Liabilities:								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and benefits payable	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-	-
Total Current Liabilities	-	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-	-	-
Fund balances								
Restricted	2	635	11	19	4	44	8	62
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	2	635	11	19	4	44	8	62
Total liabilities and fund balances	\$ 2	\$ 635	\$ 11	\$ 19	\$ 4	\$ 44	\$ 8	\$ 62

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Supplementary Information
June 30, 2021

Combining Balance Sheet
Special Revenue Funds (continued)

	LAKE ARROWHEAD DAM 130-1408	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
Current Assets:						
Cash and investments	\$ 2,742,179	\$ 231,666	\$ 118,246	\$ 594,385	\$ 215,401	\$ 39,583
Receivables:						
Taxes	7,995	-	-	267	-	-
Special assessments	-	-	383	8,257	11,608	-
Due from other funds	1,139	-	-	-	724	-
Total Current Assets	<u>2,751,313</u>	<u>231,666</u>	<u>118,629</u>	<u>602,909</u>	<u>227,733</u>	<u>39,583</u>
Noncurrent Assets:						
Advances to other funds	-	-	-	-	-	-
Total Noncurrent Assets	-	-	-	-	-	-
Total Assets	<u>\$ 2,751,313</u>	<u>\$ 231,666</u>	<u>\$ 118,629</u>	<u>\$ 602,909</u>	<u>\$ 227,733</u>	<u>\$ 39,583</u>
Current Liabilities:						
Accounts payable	\$ 42,160	\$ -	\$ 1,922	\$ -	\$ 548	\$ -
Salaries and benefits payable	-	-	-	-	2,353	-
Due to other funds	31,571	1,381	316	3,493	3,035	9
Due to other governments	16,382	-	-	144	-	-
Total Current Liabilities	<u>90,113</u>	<u>1,381</u>	<u>2,238</u>	<u>3,637</u>	<u>5,936</u>	<u>9</u>
Total Liabilities	<u>90,113</u>	<u>1,381</u>	<u>2,238</u>	<u>3,637</u>	<u>5,936</u>	<u>9</u>
Fund balances						
Restricted	2,661,200	230,285	116,391	599,272	221,797	39,574
Unassigned	-	-	-	-	-	-
Total fund balances	<u>2,661,200</u>	<u>230,285</u>	<u>116,391</u>	<u>599,272</u>	<u>221,797</u>	<u>39,574</u>
Total liabilities and fund balances	<u>\$ 2,751,313</u>	<u>\$ 231,666</u>	<u>\$ 118,629</u>	<u>\$ 602,909</u>	<u>\$ 227,733</u>	<u>\$ 39,583</u>

**SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Supplementary Information
June 30, 2021**

**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	
Current Assets:						
Cash and investments	\$ 208,387	\$ 80,503	\$ 98,700	\$ 140,999	\$ 47	\$ 34,843
Receivables:						
Taxes	-	-	-	-	-	-
Special assessments	710	2,637	250	821	-	1,349
Due from other funds	-	84	-	-	-	52
Total Current Assets	<u>209,097</u>	<u>83,224</u>	<u>98,950</u>	<u>141,820</u>	<u>47</u>	<u>36,244</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>\$ 209,097</u>	<u>\$ 83,224</u>	<u>\$ 98,950</u>	<u>\$ 141,820</u>	<u>\$ 47</u>	<u>\$ 36,244</u>
Current Liabilities:						
Accounts payable	\$ 7,322	\$ 1,810	\$ 3,382	\$ 2,551	\$ -	\$ 460
Salaries and benefits payable	-	40	-	-	-	-
Due to other funds	816	6,411	408	785	-	3,568
Due to other governments	-	1,652	-	-	-	-
Total Current Liabilities	<u>8,138</u>	<u>9,913</u>	<u>3,790</u>	<u>3,336</u>	<u>-</u>	<u>4,028</u>
Total Liabilities	<u>8,138</u>	<u>9,913</u>	<u>3,790</u>	<u>3,336</u>	<u>-</u>	<u>4,028</u>
Fund balances						
Restricted	200,959	73,311	95,160	138,484	47	32,216
Unassigned	-	-	-	-	-	-
Total fund balances	<u>200,959</u>	<u>73,311</u>	<u>95,160</u>	<u>138,484</u>	<u>47</u>	<u>32,216</u>
Total liabilities and fund balances	<u>\$ 209,097</u>	<u>\$ 83,224</u>	<u>\$ 98,950</u>	<u>\$ 141,820</u>	<u>\$ 47</u>	<u>\$ 36,244</u>

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Supplementary Information
June 30, 2021

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
Current Assets:					
Cash and investments	\$ 161	\$ 49,333	\$ 72,826	\$ 89,381	\$ 269,520
Receivables:					
Taxes	-	-	-	-	151
Special assessments	-	-	-	-	3,029
Due from other funds	-	103	94	77	-
Total Current Assets	<u>161</u>	<u>49,436</u>	<u>72,920</u>	<u>89,458</u>	<u>272,700</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>\$ 49,436</u>	<u>\$ 72,920</u>	<u>\$ 89,458</u>	<u>\$ 272,700</u>
Current Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and benefits payable	-	-	-	-	-
Due to other funds	-	307	307	193	2,186
Due to other governments	-	-	-	-	82
Total Current Liabilities	<u>-</u>	<u>307</u>	<u>307</u>	<u>193</u>	<u>2,268</u>
Total Liabilities	<u>-</u>	<u>307</u>	<u>307</u>	<u>193</u>	<u>2,268</u>
Fund balances					
Restricted	161	49,129	72,613	89,265	270,432
Unassigned	-	-	-	-	-
Total fund balances	<u>161</u>	<u>49,129</u>	<u>72,613</u>	<u>89,265</u>	<u>270,432</u>
Total liabilities and fund balances	<u>\$ 161</u>	<u>\$ 49,436</u>	<u>\$ 72,920</u>	<u>\$ 89,458</u>	<u>\$ 272,700</u>

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
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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
Current Assets:					
Cash and investments	\$ 162,880	\$ 2,998	\$ 896,620	\$ 225,761	\$ 3,546
Receivables:					
Taxes	924	-	-	-	-
Special assessments	535	50	6,389	1,249	121
Due from other funds	-	-	2,348	-	-
Total Current Assets	<u>164,339</u>	<u>3,048</u>	<u>905,357</u>	<u>227,010</u>	<u>3,667</u>
Noncurrent Assets:					
Advances to other funds	-	-	-	-	-
Total Noncurrent Assets	-	-	-	-	-
Total Assets	<u>\$ 164,339</u>	<u>\$ 3,048</u>	<u>\$ 905,357</u>	<u>\$ 227,010</u>	<u>\$ 3,667</u>
Current Liabilities:					
Accounts payable	\$ -	\$ -	\$ 13,222	\$ -	\$ -
Salaries and benefits payable	-	-	-	-	-
Due to other funds	925	1,234	7,125	7,413	1,154
Due to other governments	503	-	-	-	-
Total Current Liabilities	<u>1,428</u>	<u>1,234</u>	<u>20,347</u>	<u>7,413</u>	<u>1,154</u>
Total Liabilities	<u>1,428</u>	<u>1,234</u>	<u>20,347</u>	<u>7,413</u>	<u>1,154</u>
Fund balances					
Restricted	162,911	1,814	885,010	219,597	2,513
Unassigned	-	-	-	-	-
Total fund balances	<u>162,911</u>	<u>1,814</u>	<u>885,010</u>	<u>219,597</u>	<u>2,513</u>
Total liabilities and fund balances	<u>\$ 164,339</u>	<u>\$ 3,048</u>	<u>\$ 905,357</u>	<u>\$ 227,010</u>	<u>\$ 3,667</u>

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
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Supplementary Information
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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	
Current Assets:						
Cash and investments	\$ 13,552	\$ 33,532	\$ 156,702	\$ 47,403	\$ 500,125	\$ 291,222
Receivables:						
Taxes	-	-	-	-	-	-
Special assessments	2,058	351	5,095	-	129	1,098
Due from other funds	-	81	-	-	-	-
Total Current Assets	<u>15,610</u>	<u>33,964</u>	<u>161,797</u>	<u>47,403</u>	<u>500,254</u>	<u>292,320</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>\$ 15,610</u>	<u>\$ 33,964</u>	<u>\$ 161,797</u>	<u>\$ 47,403</u>	<u>\$ 500,254</u>	<u>\$ 292,320</u>
Current Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,721
Salaries and benefits payable	-	-	-	-	-	-
Due to other funds	1,354	-	2,157	2,600	208	734
Due to other governments	-	-	-	-	-	-
Total Current Liabilities	<u>1,354</u>	<u>-</u>	<u>2,157</u>	<u>2,600</u>	<u>208</u>	<u>8,455</u>
Total Liabilities	<u>1,354</u>	<u>-</u>	<u>2,157</u>	<u>2,600</u>	<u>208</u>	<u>8,455</u>
Fund balances						
Restricted	14,256	33,964	159,640	44,803	500,046	283,865
Unassigned	-	-	-	-	-	-
Total fund balances	<u>14,256</u>	<u>33,964</u>	<u>159,640</u>	<u>44,803</u>	<u>500,046</u>	<u>283,865</u>
Total liabilities and fund balances	<u>\$ 15,610</u>	<u>\$ 33,964</u>	<u>\$ 161,797</u>	<u>\$ 47,403</u>	<u>\$ 500,254</u>	<u>\$ 292,320</u>

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Supplementary Information
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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
Current Assets:					
Cash and investments	\$ 1,747,398	\$ 1,364,947	\$ 432,390	\$ 388	\$ 17,354
Receivables:					
Taxes	2,554	-	-	5	-
Special assessments	-	8,488	1,407	-	620
Due from other funds	-	-	-	-	-
Total Current Assets	<u>1,749,952</u>	<u>1,373,435</u>	<u>433,797</u>	<u>393</u>	<u>17,974</u>
Noncurrent Assets:					
Advances to other funds	-	-	-	-	-
Total Noncurrent Assets	-	-	-	-	-
Total Assets	<u>\$ 1,749,952</u>	<u>\$ 1,373,435</u>	<u>\$ 433,797</u>	<u>\$ 393</u>	<u>\$ 17,974</u>
Current Liabilities:					
Accounts payable	\$ 2,667	\$ 4,254	\$ 1,983	\$ 3,314	\$ -
Salaries and benefits payable	-	-	-	-	-
Due to other funds	2,925	5,953	1,946	4,349	-
Due to other governments	1,408	-	-	604	-
Total Current Liabilities	<u>7,000</u>	<u>10,207</u>	<u>3,929</u>	<u>8,267</u>	<u>-</u>
Total Liabilities	<u>7,000</u>	<u>10,207</u>	<u>3,929</u>	<u>8,267</u>	<u>-</u>
Fund balances					
Restricted	1,742,952	1,363,228	429,868	-	17,974
Unassigned	-	-	-	(7,874)	-
Total fund balances	<u>1,742,952</u>	<u>1,363,228</u>	<u>429,868</u>	<u>(7,874)</u>	<u>17,974</u>
Total liabilities and fund balances	<u>\$ 1,749,952</u>	<u>\$ 1,373,435</u>	<u>\$ 433,797</u>	<u>\$ 393</u>	<u>\$ 17,974</u>

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Supplementary Information
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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	AD 2018-1 SNOWDROP RD 486-7390	P-14 LANDSCAPE/ MAINTENANCE/STREET 497-1516	R-39 HIGHLND EST- PHELAN 527-1702
Current Assets:						
Cash and investments	\$ 32,186	\$ 50,501	\$ 991	\$ 4,751	\$ 168,496	\$ 256,942
Receivables:						
Taxes	-	-	-	-	-	-
Special assessments	-	3,075	45	-	193	608
Due from other funds	-	-	54	-	297	177
Total Current Assets	<u>32,186</u>	<u>53,576</u>	<u>1,090</u>	<u>4,751</u>	<u>168,986</u>	<u>257,727</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>\$ 32,186</u>	<u>\$ 53,576</u>	<u>\$ 1,090</u>	<u>\$ 4,751</u>	<u>\$ 168,986</u>	<u>\$ 257,727</u>
Current Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 1,347	\$ -
Salaries and benefits payable	-	-	-	-	-	-
Due to other funds	47	351	-	-	2,997	1,595
Due to other governments	-	-	-	-	-	-
Total Current Liabilities	<u>47</u>	<u>351</u>	<u>-</u>	<u>-</u>	<u>4,344</u>	<u>1,595</u>
Total Liabilities	<u>47</u>	<u>351</u>	<u>-</u>	<u>-</u>	<u>4,344</u>	<u>1,595</u>
Fund balances						
Restricted	32,139	53,225	1,090	4,751	164,642	256,132
Unassigned	-	-	-	-	-	-
Total fund balances	<u>32,139</u>	<u>53,225</u>	<u>1,090</u>	<u>4,751</u>	<u>164,642</u>	<u>256,132</u>
Total liabilities and fund balances	<u>\$ 32,186</u>	<u>\$ 53,576</u>	<u>\$ 1,090</u>	<u>\$ 4,751</u>	<u>\$ 168,986</u>	<u>\$ 257,727</u>

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Supplementary Information
June 30, 2021

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 LYTTLE CREEK 534-1672	R-33 FAIRWAY - BIG BEAR 537-1678
Current Assets:					
Cash and investments	\$ 43,655	\$ 10,110	\$ 2,611	\$ 4,359	\$ 34,772
Receivables:					
Taxes	-	-	-	-	-
Special assessments	60	333	-	15	451
Due from other funds	108	-	-	-	161
Total Current Assets	<u>43,823</u>	<u>10,443</u>	<u>2,611</u>	<u>4,374</u>	<u>35,384</u>
Noncurrent Assets:					
Advances to other funds	-	-	-	-	-
Total Noncurrent Assets	-	-	-	-	-
Total Assets	<u>\$ 43,823</u>	<u>\$ 10,443</u>	<u>\$ 2,611</u>	<u>\$ 4,374</u>	<u>\$ 35,384</u>
Current Liabilities:					
Accounts payable	\$ -	\$ -	\$ 42	\$ -	\$ -
Salaries and benefits payable	-	-	-	-	-
Due to other funds	-	-	-	764	-
Due to other governments	-	-	-	-	-
Total Current Liabilities	<u>-</u>	<u>-</u>	<u>42</u>	<u>764</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>42</u>	<u>764</u>	<u>-</u>
Fund balances					
Restricted	43,823	10,443	2,569	3,610	35,384
Unassigned	-	-	-	-	-
Total fund balances	<u>43,823</u>	<u>10,443</u>	<u>2,569</u>	<u>3,610</u>	<u>35,384</u>
Total liabilities and fund balances	<u>\$ 43,823</u>	<u>\$ 10,443</u>	<u>\$ 2,611</u>	<u>\$ 4,374</u>	<u>\$ 35,384</u>

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Supplementary Information
June 30, 2021

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
Current Assets:					
Cash and investments	\$ 1,615	\$ 2,215	\$ 31,361	\$ 11,094	\$ 10,859
Receivables:					
Taxes	-	-	-	-	-
Special assessments	-	150	-	124	502
Due from other funds	-	-	349	-	-
Total Current Assets	<u>1,615</u>	<u>2,365</u>	<u>31,710</u>	<u>11,218</u>	<u>11,361</u>
Noncurrent Assets:					
Advances to other funds	-	-	-	-	-
Total Noncurrent Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 1,615</u>	<u>\$ 2,365</u>	<u>\$ 31,710</u>	<u>\$ 11,218</u>	<u>\$ 11,361</u>
Current Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and benefits payable	-	-	-	-	-
Due to other funds	206	941	397	-	11,563
Due to other governments	-	-	-	-	-
Total Current Liabilities	<u>206</u>	<u>941</u>	<u>397</u>	<u>-</u>	<u>11,563</u>
Total Liabilities	<u>206</u>	<u>941</u>	<u>397</u>	<u>-</u>	<u>11,563</u>
Fund balances					
Restricted	1,409	1,424	31,313	11,218	-
Unassigned	-	-	-	-	(202)
Total fund balances	<u>1,409</u>	<u>1,424</u>	<u>31,313</u>	<u>11,218</u>	<u>(202)</u>
Total liabilities and fund balances	<u>\$ 1,615</u>	<u>\$ 2,365</u>	<u>\$ 31,710</u>	<u>\$ 11,218</u>	<u>\$ 11,361</u>

SAN BERNARDINO COUNTY
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COUNTY SERVICE AREA NO. 70
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Combining Balance Sheet
Special Revenue Funds (continued)

	R-25 LUCERNE VALLEY 544-1648	SL-8 SAN BERNARDINO 548-1769	SL-9 MENTONE 549-1770	SL-10 SAN BERNARDINO 550-1771	DB-3 MILL POND 552-1421
Current Assets:					
Cash and investments	\$ 530	\$ 2,562	\$ 3,113	\$ 3,363	\$ 17,321
Receivables:					
Taxes	-	-	-	-	-
Special assessments	60	-	-	-	1,553
Due from other funds	126	-	-	-	-
Total Current Assets	<u>716</u>	<u>2,562</u>	<u>3,113</u>	<u>3,363</u>	<u>18,874</u>
Noncurrent Assets:					
Advances to other funds	-	-	-	-	-
Total Noncurrent Assets	-	-	-	-	-
Total Assets	<u>\$ 716</u>	<u>\$ 2,562</u>	<u>\$ 3,113</u>	<u>\$ 3,363</u>	<u>\$ 18,874</u>
Current Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and benefits payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	114
Total Current Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>114</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>114</u>
Fund balances					
Restricted	716	2,562	3,113	3,363	18,760
Unassigned	-	-	-	-	-
Total fund balances	<u>716</u>	<u>2,562</u>	<u>3,113</u>	<u>3,363</u>	<u>18,760</u>
Total liabilities and fund balances	<u>\$ 716</u>	<u>\$ 2,562</u>	<u>\$ 3,113</u>	<u>\$ 3,363</u>	<u>\$ 18,874</u>

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Combining Balance Sheet
Special Revenue Funds (continued)

	R-40 UPPER NO. BAY LAKE 553-1708	SL-6 AGUA MANSA 554-1766	SL-7 MENTONE 555-1767	R-41 QUAIL SUMMIT 557-1714	R-42 WINDY PASS 559-1720
Current Assets:					
Cash and investments	\$ 136,793	\$ 4,839	\$ 3,126	\$ 28,751	\$ 195,233
Receivables:					
Taxes	-	-	-	-	-
Special assessments	250	-	-	102	750
Due from other funds	-	-	-	-	-
Total Current Assets	<u>137,043</u>	<u>4,839</u>	<u>3,126</u>	<u>28,853</u>	<u>195,983</u>
Noncurrent Assets:					
Advances to other funds	-	-	-	-	-
Total Noncurrent Assets	-	-	-	-	-
Total Assets	<u>\$ 137,043</u>	<u>\$ 4,839</u>	<u>\$ 3,126</u>	<u>\$ 28,853</u>	<u>\$ 195,983</u>
Current Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and benefits payable	-	-	-	-	-
Due to other funds	114	-	-	1,043	662
Due to other governments	-	-	-	-	-
Total Current Liabilities	<u>114</u>	<u>-</u>	<u>-</u>	<u>1,043</u>	<u>662</u>
Total Liabilities	<u>114</u>	<u>-</u>	<u>-</u>	<u>1,043</u>	<u>662</u>
Fund balances					
Restricted	136,929	4,839	3,126	27,810	195,321
Unassigned	-	-	-	-	-
Total fund balances	<u>136,929</u>	<u>4,839</u>	<u>3,126</u>	<u>27,810</u>	<u>195,321</u>
Total liabilities and fund balances	<u>\$ 137,043</u>	<u>\$ 4,839</u>	<u>\$ 3,126</u>	<u>\$ 28,853</u>	<u>\$ 195,983</u>

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Combining Balance Sheet
Special Revenue Funds (continued)

	R-44 SAW PIT CANYON 562-1726	R-45 ERWIN LAKE SOUTH 564-1732	P-16 EC LANDSCAPE MAINT 565-1522	R-46 SOUTH FAIRWAY DR IV 566-1738	R-47 ROCKY POINT 567-1744
Current Assets:					
Cash and investments	\$ 18,815	\$ 50,619	\$ 78,654	\$ 18,841	\$ 91,127
Receivables:					
Taxes	-	-	-	-	-
Special assessments	2,001	-	-	396	283
Due from other funds	-	-	22	-	486
Total Current Assets	<u>20,816</u>	<u>50,619</u>	<u>78,676</u>	<u>19,237</u>	<u>91,896</u>
Noncurrent Assets:					
Advances to other funds	-	-	-	-	-
Total Noncurrent Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 20,816</u>	<u>\$ 50,619</u>	<u>\$ 78,676</u>	<u>\$ 19,237</u>	<u>\$ 91,896</u>
Current Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and benefits payable	-	-	-	-	-
Due to other funds	-	670	648	-	568
Due to other governments	-	-	-	-	-
Total Current Liabilities	<u>-</u>	<u>670</u>	<u>648</u>	<u>-</u>	<u>568</u>
Total Liabilities	<u>-</u>	<u>670</u>	<u>648</u>	<u>-</u>	<u>568</u>
Fund balances					
Restricted	20,816	49,949	78,028	19,237	91,328
Unassigned	-	-	-	-	-
Total fund balances	<u>20,816</u>	<u>49,949</u>	<u>78,028</u>	<u>19,237</u>	<u>91,328</u>
Total liabilities and fund balances	<u>\$ 20,816</u>	<u>\$ 50,619</u>	<u>\$ 78,676</u>	<u>\$ 19,237</u>	<u>\$ 91,896</u>

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Combining Balance Sheet
Special Revenue Funds (continued)

	R-48 ERWIN LAKE		R-49 FAWNSKIN 569-1735	DB-2 BIG BEAR 570-1420	SPECIAL ASSESSMENTS	
	WEST 568-1733				573-7703	573-7704
Current Assets:						
Cash and investments	\$ 53,892	\$ 107,992	\$ 166,213	\$ 24,828	\$ 9,977	
Receivables:						
Taxes	-	-	-	-	-	-
Special assessments	498	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Total Current Assets	<u>54,390</u>	<u>107,992</u>	<u>166,213</u>	<u>24,828</u>	<u>9,977</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>\$ 54,390</u>	<u>\$ 107,992</u>	<u>\$ 166,213</u>	<u>\$ 24,828</u>	<u>\$ 9,977</u>	
Current Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and benefits payable	-	-	-	-	-	-
Due to other funds	310	-	114	-	-	-
Due to other governments	-	2,336	-	-	-	-
Total Current Liabilities	<u>310</u>	<u>2,336</u>	<u>114</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>310</u>	<u>2,336</u>	<u>114</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances						
Restricted	54,080	105,656	166,099	24,828	9,977	
Unassigned	-	-	-	-	-	-
Total fund balances	<u>54,080</u>	<u>105,656</u>	<u>166,099</u>	<u>24,828</u>	<u>9,977</u>	
Total liabilities and fund balances	<u>\$ 54,390</u>	<u>\$ 107,992</u>	<u>\$ 166,213</u>	<u>\$ 24,828</u>	<u>\$ 9,977</u>	

**SAN BERNARDINO COUNTY
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**Combining Balance Sheet
Special Revenue Funds (continued)**

	SL-2 CHINO STREETLIGHTS 577-1750	SL-3 MENTONE STRT LIGHT 578-1756	TOTAL
Current Assets:			
Cash and investments	\$ 4,464	\$ 2,612	\$ 21,371,932
Receivables:			
Taxes	-	-	11,896
Special assessments	66	47	68,196
Due from other funds	-	-	6,491
Total Current Assets	<u>4,530</u>	<u>2,659</u>	<u>21,458,515</u>
Noncurrent Assets:			
Advances to other funds	-	-	250,000
Total Noncurrent Assets	<u>-</u>	<u>-</u>	<u>250,000</u>
Total Assets	<u>\$ 4,530</u>	<u>\$ 2,659</u>	<u>\$ 21,708,515</u>
Current Liabilities:			
Accounts payable	\$ -	\$ -	\$ 97,554
Salaries and benefits payable	-	-	2,393
Due to other funds	15	23	122,266
Due to other governments	-	-	42,696
Total Current Liabilities	<u>15</u>	<u>23</u>	<u>264,909</u>
Total Liabilities	<u>15</u>	<u>23</u>	<u>264,909</u>
Fund balances			
Restricted	4,515	2,636	21,471,113
Unassigned	-	-	(27,507)
Total fund balances	<u>4,515</u>	<u>2,636</u>	<u>21,443,606</u>
Total liabilities and fund balances	<u>\$ 4,530</u>	<u>\$ 2,659</u>	<u>\$ 21,708,515</u>

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

	EV-1 STREETLIGHT CITRUS			COUNTYWIDE				
	103-1426	103-1432	103-9393	105-1380	105-1382	105-1384	105-1386	105-7430
Revenues:								
Charges for services	\$ -	\$ 59,739	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property taxes	-	-	-	-	-	-	-	-
Other taxes	-	-	-	-	-	-	-	-
Investment earnings	(323)	251	-	(1,763)	-	(3,718)	(5,505)	2
Rents and concessions	-	-	-	-	-	-	-	-
Permit and inspection fees	-	630	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Operating grants and contributions	-	-	-	-	-	-	-	-
Other	-	-	-	1,102	-	-	-	-
Total revenues	<u>(323)</u>	<u>60,620</u>	<u>-</u>	<u>(661)</u>	<u>-</u>	<u>(3,718)</u>	<u>(5,505)</u>	<u>2</u>
Expenditures:								
Current-general government:								
Salaries and benefits	-	3,755	2,087	-	-	-	-	-
Services and supplies	67	37,347	353	-	-	-	-	-
Professional fees	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	<u>67</u>	<u>41,102</u>	<u>2,440</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(390)</u>	<u>19,518</u>	<u>(2,440)</u>	<u>(661)</u>	<u>-</u>	<u>(3,718)</u>	<u>(5,505)</u>	<u>2</u>
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in from (out to) County	-	-	-	-	-	(78,088)	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(78,088)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(390)	19,518	(2,440)	(661)	-	(81,806)	(5,505)	2
Fund balances, beginning of year	207,869	156,817	265,577	1,664,930	1	2,745,841	4,070,981	(19,434)
Fund balances, end of year	<u>\$ 207,479</u>	<u>\$ 176,335</u>	<u>\$ 263,137</u>	<u>\$ 1,664,269</u>	<u>\$ 1</u>	<u>\$ 2,664,035</u>	<u>\$ 4,065,476</u>	<u>\$ (19,432)</u>

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Special Revenue Funds (continued)

	COUNTYWIDE							
	105-7514	105-7680	105-9392	105-9394	105-9395	105-9396	105-9397	105-9398
Revenues:								
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property taxes	-	-	-	-	-	-	-	-
Other taxes	-	-	-	-	-	-	-	-
Investment earnings	-	14	-	-	-	-	-	2
Rents and concessions	-	-	-	-	-	-	-	-
Permit and inspection fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Operating grants and contributions	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total revenues	<u>-</u>	<u>14</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2</u>
Expenditures:								
Current-general government:								
Salaries and benefits	-	-	-	-	-	-	-	-
Services and supplies	-	-	-	-	-	-	-	-
Professional fees	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>14</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2</u>
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in from (out to) County	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>14</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2</u>
Fund balances, beginning of year	<u>2</u>	<u>621</u>	<u>11</u>	<u>19</u>	<u>4</u>	<u>44</u>	<u>8</u>	<u>60</u>
Fund balances, end of year	<u>\$ 2</u>	<u>\$ 635</u>	<u>\$ 11</u>	<u>\$ 19</u>	<u>\$ 4</u>	<u>\$ 44</u>	<u>\$ 8</u>	<u>\$ 62</u>

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

	LAKE ARROWHEAD DAM 130-1408	DB-1 BLOOMINGTON 131-1414	P-12 STREETLIGHT & PAVING 132-1504	G WRIGHT WOOD 155-1438	M WONDER VALLEY ROAD 180-1462	ZONE SL-4 BLMGTN STRTLGH 202-1762
Revenues:						
Charges for services	\$ -	\$ 48,414	\$ 28,320	\$ 149,258	\$ 200,147	\$ 5,553
Property taxes	611,879	-	(37)	25,699	13,049	-
Other taxes	3,547	-	-	-	-	-
Investment earnings	1,565	178	(149)	1,028	(3)	(28)
Rents and concessions	82,076	-	-	-	-	-
Permit and inspection fees	-	-	-	179	178	-
Penalties	-	-	-	-	-	-
Operating grants and contributions	4,607	-	-	153	-	-
Other	-	-	-	103	-	-
Total revenues	<u>703,674</u>	<u>48,592</u>	<u>28,134</u>	<u>176,420</u>	<u>213,371</u>	<u>5,525</u>
Expenditures:						
Current-general government:						
Salaries and benefits	91,369	4,720	389	12,494	72,068	-
Services and supplies	301,051	23,858	20,774	36,578	85,617	809
Professional fees	-	-	-	-	-	-
Utilities	38	-	-	-	-	-
Other	-	-	-	-	-	-
Capital outlay	9,300	-	-	-	-	-
Total expenditures	<u>401,758</u>	<u>28,578</u>	<u>21,163</u>	<u>49,072</u>	<u>157,685</u>	<u>809</u>
Excess (deficiency) of revenues over (under) expenditures	<u>301,916</u>	<u>20,014</u>	<u>6,971</u>	<u>127,348</u>	<u>55,686</u>	<u>4,716</u>
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	-
Transfers in from (out to) County	-	-	-	-	-	-
Transfers out	(115,000)	-	-	-	-	-
Total other financing sources and (uses)	<u>(115,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	186,916	20,014	6,971	127,348	55,686	4,716
Fund balances, beginning of year	2,474,284	210,271	109,420	471,924	166,111	34,858
Fund balances, end of year	<u>\$ 2,661,200</u>	<u>\$ 230,285</u>	<u>\$ 116,391</u>	<u>\$ 599,272</u>	<u>\$ 221,797</u>	<u>\$ 39,574</u>

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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	\$ 80,643	\$ 46,299	\$ 64,500	\$ 47,941	\$ -	\$ 31,173
Property taxes	515	3,541	58	847	-	1,432
Other taxes	-	-	-	-	-	-
Investment earnings	65	(285)	(115)	67	(55)	10
Rents and concessions	-	12,832	-	-	-	990
Permit and inspection fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Operating grants and contributions	-	-	-	-	-	-
Other	-	-	-	-	-	3
Total revenues	<u>81,223</u>	<u>62,387</u>	<u>64,443</u>	<u>48,855</u>	<u>(55)</u>	<u>33,608</u>
Expenditures:						
Current-general government:						
Salaries and benefits	465	12,166	1,791	-	-	4,532
Services and supplies	50,322	29,591	54,837	33,735	-	9,940
Professional fees	-	-	-	-	-	-
Utilities	1,053	1,113	-	-	-	27
Other	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>51,840</u>	<u>42,870</u>	<u>56,628</u>	<u>33,735</u>	<u>-</u>	<u>14,499</u>
Excess (deficiency) of revenues over (under) expenditures	<u>29,383</u>	<u>19,517</u>	<u>7,815</u>	<u>15,120</u>	<u>(55)</u>	<u>19,109</u>
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	-
Transfers in from (out to) County	-	-	-	-	-	-
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	29,383	19,517	7,815	15,120	(55)	19,109
Fund balances, beginning 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>
Fund balances, end of year	<u>\$ 200,959</u>	<u>\$ 73,311</u>	<u>\$ 95,160</u>	<u>\$ 138,484</u>	<u>\$ 47</u>	<u>\$ 32,216</u>

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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	\$ -	\$ 14,264	\$ 22,402	\$ 23,760	\$ 70,924
Property taxes	-	-	-	-	12,586
Other taxes	-	-	-	-	-
Investment earnings	-	20	121	128	628
Rents and concessions	-	-	-	-	-
Permit and inspection fees	-	-	-	-	2,301
Penalties	-	-	-	-	-
Operating grants and contributions	-	-	-	-	87
Other	-	-	-	-	-
Total revenues	<u>-</u>	<u>14,284</u>	<u>22,523</u>	<u>23,888</u>	<u>86,526</u>
Expenditures:					
Current-general government:					
Salaries and benefits	-	996	1,089	996	3,393
Services and supplies	-	8,542	6,946	9,781	25,352
Professional fees	-	-	-	-	-
Utilities	-	-	-	-	-
Other	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>-</u>	<u>9,538</u>	<u>8,035</u>	<u>10,777</u>	<u>28,745</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>4,746</u>	<u>14,488</u>	<u>13,111</u>	<u>57,781</u>
Other financing sources (uses):					
Proceeds of long-term debt	-	-	-	-	-
Transfers in from (out to) County	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>4,746</u>	<u>14,488</u>	<u>13,111</u>	<u>57,781</u>
Fund balances, beginning of year	161	44,383	58,125	76,154	212,651
Fund balances, end of year	<u>\$ 161</u>	<u>\$ 49,129</u>	<u>\$ 72,613</u>	<u>\$ 89,265</u>	<u>\$ 270,432</u>

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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	\$ 13,119	\$ 2,499	\$ 293,370	\$ 27,568	\$ 8,790
Property taxes	71,126	18	4,020	-	165
Other taxes	-	-	-	-	-
Investment earnings	88	(3)	1,095	(205)	(7)
Rents and concessions	-	-	-	-	-
Permit and inspection fees	174	-	4,110	-	-
Penalties	-	-	-	-	-
Operating grants and contributions	535	-	-	-	-
Other	-	-	1,205	-	-
Total revenues	<u>85,042</u>	<u>2,514</u>	<u>303,800</u>	<u>27,363</u>	<u>8,948</u>
Expenditures:					
Current-general government:					
Salaries and benefits	3,588	1,599	17,654	6,838	1,219
Services and supplies	48,454	523	146,281	63,203	6,488
Professional fees	-	-	-	-	-
Utilities	-	-	250	-	-
Other	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>52,042</u>	<u>2,122</u>	<u>164,185</u>	<u>70,041</u>	<u>7,707</u>
Excess (deficiency) of revenues over (under) expenditures	<u>33,000</u>	<u>392</u>	<u>139,615</u>	<u>(42,678)</u>	<u>1,241</u>
Other financing sources (uses):					
Proceeds of long-term debt	-	-	-	-	-
Transfers in from (out to) County	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	33,000	392	139,615	(42,678)	1,241
Fund balances, beginning of year	129,911	1,422	745,395	262,275	1,272
Fund balances, end of year	<u>\$ 162,911</u>	<u>\$ 1,814</u>	<u>\$ 885,010</u>	<u>\$ 219,597</u>	<u>\$ 2,513</u>

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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	\$ 14,618	\$ 8,811	\$ 76,341	\$ 17,400	\$ 15,294	\$ 132,119
Property taxes	169	-	-	-	67	559
Other taxes	-	-	-	600	-	-
Investment earnings	(1)	(37)	1,626	(23)	(424)	644
Rents and concessions	-	-	-	-	-	-
Permit and inspection fees	-	-	2,168	-	-	-
Penalties	-	-	-	-	-	-
Operating grants and contributions	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	<u>14,786</u>	<u>8,774</u>	<u>80,135</u>	<u>17,977</u>	<u>14,937</u>	<u>133,322</u>
Expenditures:						
Current-general government:						
Salaries and benefits	1,122	3,327	12,792	387	4,793	-
Services and supplies	8,327	3,537	30,710	15,704	5,578	96,311
Professional fees	-	-	-	-	-	-
Utilities	-	-	33	-	-	-
Other	-	-	384	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>9,449</u>	<u>6,864</u>	<u>43,919</u>	<u>16,091</u>	<u>10,371</u>	<u>96,311</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,337</u>	<u>1,910</u>	<u>36,216</u>	<u>1,886</u>	<u>4,566</u>	<u>37,011</u>
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	-
Transfers in from (out to) County	-	-	-	-	-	-
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	5,337	1,910	36,216	1,886	4,566	37,011
Fund balances, beginning of year	8,919	32,054	123,424	42,917	495,480	246,854
Fund balances, end of year	<u>\$ 14,256</u>	<u>\$ 33,964</u>	<u>\$ 159,640</u>	<u>\$ 44,803</u>	<u>\$ 500,046</u>	<u>\$ 283,865</u>

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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	\$ -	\$ 177,873	\$ 24,258	\$ -	\$ 11,660
Property taxes	199,328	7,943	1,851	1,350	610
Other taxes	-	-	-	-	-
Investment earnings	577	769	334	(141)	117
Rents and concessions	-	29,314	9,761	7,799	-
Permit and inspection fees	-	-	-	-	-
Penalties	-	-	-	-	-
Operating grants and contributions	1,476	-	-	2	-
Other	-	-	-	-	-
Total revenues	201,381	215,899	36,204	9,010	12,387
Expenditures:					
Current-general government:					
Salaries and benefits	13,298	13,152	5,504	1,274	(3,100)
Services and supplies	22,904	68,715	13,581	1,931	155
Professional fees	3,983	2,999	984	-	-
Utilities	27	33	137	786	-
Other	-	-	30	-	-
Capital outlay	10,850	10,142	-	-	-
Total expenditures	51,062	95,041	20,236	3,991	(2,945)
Excess (deficiency) of revenues over (under) expenditures	150,319	120,858	15,968	5,019	15,332
Other financing sources (uses):					
Proceeds of long-term debt	-	-	-	-	-
Transfers in from (out to) County	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources and (uses)	-	-	-	-	-
Net change in fund balances	150,319	120,858	15,968	5,019	15,332
Fund balances, beginning of year	1,592,633	1,242,370	413,900	(12,893)	2,642
Fund balances, end of year	\$ 1,742,952	\$ 1,363,228	\$ 429,868	\$ (7,874)	\$ 17,974

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Special Revenue Funds (continued)

	R-7 LAKE ARROWHEAD 465-1576	R-19 COPPER MOUNTAIN 470-1618	R-21 MTN VIEW 480-1630	AD 2018-1 SNOWDROP RD 486-7390	P-14 LANDSCAPE/MAINTEN ANCE/STREET 497-1516	R-39 HIGHLND EST- PHELAN 527-1702
Revenues:						
Charges for services	\$ 6,300	\$ 41,854	\$ 1,979	\$ -	\$ 41,724	\$ 68,039
Property taxes	-	2,319	-	-	-	174
Other taxes	-	-	-	-	-	-
Investment earnings	18	39	5	8,092	(429)	806
Rents and concessions	-	-	-	-	-	-
Permit and inspection fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Operating grants and contributions	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	<u>6,318</u>	<u>44,212</u>	<u>1,984</u>	<u>8,092</u>	<u>41,295</u>	<u>69,019</u>
Expenditures:						
Current-general government:						
Salaries and benefits	39	5,755	4	-	1,299	3,412
Services and supplies	1,685	10,937	1,627	-	44,503	10,560
Professional fees	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Other	-	-	-	439,673	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>1,724</u>	<u>16,692</u>	<u>1,631</u>	<u>439,673</u>	<u>45,802</u>	<u>13,972</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,594</u>	<u>27,520</u>	<u>353</u>	<u>(431,581)</u>	<u>(4,507)</u>	<u>55,047</u>
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	-
Transfers in from (out to) County	-	-	-	-	-	-
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	4,594	27,520	353	(431,581)	(4,507)	55,047
Fund balances, beginning of year	<u>27,545</u>	<u>25,705</u>	<u>737</u>	<u>436,332</u>	<u>169,149</u>	<u>201,085</u>
Fund balances, end of year	<u>\$ 32,139</u>	<u>\$ 53,225</u>	<u>\$ 1,090</u>	<u>\$ 4,751</u>	<u>\$ 164,642</u>	<u>\$ 256,132</u>

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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	\$ 17,100	\$ 7,743	\$ 2,350	\$ 3,153	\$ 9,950
Property taxes	-	264	-	245	84
Other taxes	-	-	-	-	-
Investment earnings	51	39	19	16	(65)
Rents and concessions	-	-	-	-	-
Permit and inspection fees	-	-	-	-	-
Penalties	-	-	8	-	-
Operating grants and contributions	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>17,151</u>	<u>8,046</u>	<u>2,377</u>	<u>3,414</u>	<u>9,969</u>
Expenditures:					
Current-general government:					
Salaries and benefits	1,588	349	17	1,803	252
Services and supplies	10,956	51	283	169	6,334
Professional fees	-	-	-	-	-
Utilities	-	-	-	-	-
Other	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>12,544</u>	<u>400</u>	<u>300</u>	<u>1,972</u>	<u>6,586</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,607</u>	<u>7,646</u>	<u>2,077</u>	<u>1,442</u>	<u>3,383</u>
Other financing sources (uses):					
Proceeds of long-term debt	-	-	-	-	-
Transfers in from (out to) County	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	4,607	7,646	2,077	1,442	3,383
Fund balances, beginning of year	39,216	2,797	492	2,168	32,001
Fund balances, end of year	<u>\$ 43,823</u>	<u>\$ 10,443</u>	<u>\$ 2,569</u>	<u>\$ 3,610</u>	<u>\$ 35,384</u>

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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	\$ 2,800	\$ 2,550	\$ 9,351	\$ 6,493	\$ 19,251
Property taxes	100	-	116	148	244
Other taxes	-	-	-	-	-
Investment earnings	(1)	11	(78)	34	(28)
Rents and concessions	-	-	-	-	-
Permit and inspection fees	-	-	-	-	173
Penalties	-	-	-	-	-
Operating grants and contributions	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>2,899</u>	<u>2,561</u>	<u>9,389</u>	<u>6,675</u>	<u>19,640</u>
Expenditures:					
Current-general government:					
Salaries and benefits	214	1,413	422	217	1,237
Services and supplies	2,211	590	4,700	50	17,706
Professional fees	-	-	-	-	-
Utilities	-	-	-	-	-
Other	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>2,425</u>	<u>2,003</u>	<u>5,122</u>	<u>267</u>	<u>18,943</u>
Excess (deficiency) of revenues over (under) expenditures	<u>474</u>	<u>558</u>	<u>4,267</u>	<u>6,408</u>	<u>697</u>
Other financing sources (uses):					
Proceeds of long-term debt	-	-	-	-	-
Transfers in from (out to) County	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	474	558	4,267	6,408	697
Fund balances, beginning of year	935	866	27,046	4,810	(899)
Fund balances, end of year	<u>\$ 1,409</u>	<u>\$ 1,424</u>	<u>\$ 31,313</u>	<u>\$ 11,218</u>	<u>\$ (202)</u>

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Special Revenue Funds (continued)

	R-25 LUCERNE VALLEY 544-1648	SL-8 SAN BERNARDINO 548-1769	SL-9 MENTONE 549-1770	SL-10 SAN BERNARDINO 550-1771	DB-3 MILL POND 552-1421
Revenues:					
Charges for services	\$ 900	\$ 2,555	\$ 3,104	\$ 3,354	\$ 18,812
Property taxes	-	-	-	-	-
Other taxes	-	-	-	-	-
Investment earnings	5	7	9	9	62
Rents and concessions	-	-	-	-	-
Permit and inspection fees	-	-	-	-	-
Penalties	6	-	-	-	-
Operating grants and contributions	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>911</u>	<u>2,562</u>	<u>3,113</u>	<u>3,363</u>	<u>18,874</u>
Expenditures:					
Current-general government:					
Salaries and benefits	(653)	-	-	-	93
Services and supplies	(470)	-	-	-	21
Professional fees	-	-	-	-	-
Utilities	-	-	-	-	-
Other	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>(1,123)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>114</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,034</u>	<u>2,562</u>	<u>3,113</u>	<u>3,363</u>	<u>18,760</u>
Other financing sources (uses):					
Proceeds of long-term debt	-	-	-	-	-
Transfers in from (out to) County	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	2,034	2,562	3,113	3,363	18,760
Fund balances, beginning of year	(1,318)	-	-	-	-
Fund balances, end of year	<u>\$ 716</u>	<u>\$ 2,562</u>	<u>\$ 3,113</u>	<u>\$ 3,363</u>	<u>\$ 18,760</u>

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Special Revenue Funds (continued)

	R-40 UPPER NO. BAY		R-41 QUAIL		R-42 WINDY PASS
	LAKE 553-1708	SL-6 AGUA MANSA 554-1766	SL-7 MENTONE 555-1767	SUMMIT 557-1714	
Revenues:					
Charges for services	\$ 16,499	\$ 4,829	\$ 3,117	\$ 10,595	\$ 51,373
Property taxes	61	-	-	433	49
Other taxes	-	-	-	-	-
Investment earnings	117	10	9	57	(1,617)
Rents and concessions	-	-	-	-	-
Permit and inspection fees	-	-	-	5,774	-
Penalties	-	-	-	-	-
Operating grants and contributions	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>16,677</u>	<u>4,839</u>	<u>3,126</u>	<u>16,859</u>	<u>49,805</u>
Expenditures:					
Current-general government:					
Salaries and benefits	1,635	-	-	1,219	1,169
Services and supplies	533	-	-	4,576	615
Professional fees	-	-	-	-	-
Utilities	-	-	-	-	-
Other	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>2,168</u>	<u>-</u>	<u>-</u>	<u>5,795</u>	<u>1,784</u>
Excess (deficiency) of revenues over (under) expenditures	<u>14,509</u>	<u>4,839</u>	<u>3,126</u>	<u>11,064</u>	<u>48,021</u>
Other financing sources (uses):					
Proceeds of long-term debt	-	-	-	-	-
Transfers in from (out to) County	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>14,509</u>	<u>4,839</u>	<u>3,126</u>	<u>11,064</u>	<u>48,021</u>
Fund balances, beginning of year	122,420	-	-	16,746	147,300
Fund balances, end of year	<u>\$ 136,929</u>	<u>\$ 4,839</u>	<u>\$ 3,126</u>	<u>\$ 27,810</u>	<u>\$ 195,321</u>

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Special Revenue Funds (continued)

	R-44 SAW PIT CANYON 562-1726	R-45 ERWIN LAKE SOUTH 564-1732	P-16 EC LANDSCAPE MAINT 565-1522	R-46 SOUTH FAIRWAY DR IV 566-1738	R-47 ROCKY POINT 567-1744
Revenues:					
Charges for services	\$ 13,001	\$ 12,145	\$ 20,294	\$ 7,505	\$ 24,446
Property taxes	-	323	-	135	169
Other taxes	680	-	-	-	-
Investment earnings	(90)	10	(90)	(14)	(390)
Rents and concessions	-	-	-	-	-
Permit and inspection fees	-	-	-	-	173
Penalties	-	-	-	-	-
Operating grants and contributions	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>13,591</u>	<u>12,478</u>	<u>20,204</u>	<u>7,626</u>	<u>24,398</u>
Expenditures:					
Current-general government:					
Salaries and benefits	1,410	496	1,261	663	2,174
Services and supplies	3,726	6,046	13,737	1,107	1,267
Professional fees	-	-	-	-	-
Utilities	-	-	-	-	-
Other	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>5,136</u>	<u>6,542</u>	<u>14,998</u>	<u>1,770</u>	<u>3,441</u>
Excess (deficiency) of revenues over (under) expenditures	<u>8,455</u>	<u>5,936</u>	<u>5,206</u>	<u>5,856</u>	<u>20,957</u>
Other financing sources (uses):					
Proceeds of long-term debt	-	-	-	-	-
Transfers in from (out to) County	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	8,455	5,936	5,206	5,856	20,957
Fund balances, beginning of year	<u>12,361</u>	<u>44,013</u>	<u>72,822</u>	<u>13,381</u>	<u>70,371</u>
Fund balances, end of year	<u>\$ 20,816</u>	<u>\$ 49,949</u>	<u>\$ 78,028</u>	<u>\$ 19,237</u>	<u>\$ 91,328</u>

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Special Revenue Funds (continued)

	R-48 ERWIN LAKE WEST 568-1733	R-49 FAWNSKIN 569-1735	DB-2 BIG BEAR 570-1420	SPECIAL ASSESSMENTS 573-7703 573-7704	
Revenues:					
Charges for services	\$ 21,900	\$ -	\$ 18,408	\$ -	\$ -
Property taxes	-	-	70	-	-
Other taxes	56	-	-	-	-
Investment earnings	324	57	125	-	-
Rents and concessions	-	-	-	-	-
Permit and inspection fees	-	-	-	-	-
Penalties	-	-	-	-	-
Operating grants and contributions	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>22,280</u>	<u>57</u>	<u>18,603</u>	<u>-</u>	<u>-</u>
Expenditures:					
Current-general government:					
Salaries and benefits	519	1,690	97	-	-
Services and supplies	3,268	431	21	-	-
Professional fees	-	-	-	-	-
Utilities	-	-	-	-	-
Other	-	2,800	-	-	-
Capital outlay	-	15,010	-	-	-
Total expenditures	<u>3,787</u>	<u>19,931</u>	<u>118</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>18,493</u>	<u>(19,874)</u>	<u>18,485</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):					
Proceeds of long-term debt	-	125,530	-	-	-
Transfers in from (out to) County	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>125,530</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	18,493	105,656	18,485	-	-
Fund balances, beginning of year	35,587	-	147,614	24,828	9,977
Fund balances, end of year	<u>\$ 54,080</u>	<u>\$ 105,656</u>	<u>\$ 166,099</u>	<u>\$ 24,828</u>	<u>\$ 9,977</u>

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
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Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Special Revenue Funds (continued)

	SL-2 CHINO STREETLIGHTS 577-1750	SL-3 MENTONE STRT LIGHT 578-1756	TOTAL
Revenues:			
Charges for services	\$ 3,417	\$ 3,204	\$ 2,197,152
Property taxes	-	-	961,709
Other taxes	-	-	4,883
Investment earnings	7	-	3,680
Rents and concessions	-	-	142,772
Permit and inspection fees	-	-	15,860
Penalties	-	-	14
Operating grants and contributions	-	-	6,860
Other	-	-	2,413
Total revenues	3,424	3,204	3,335,343
Expenditures:			
Current-general government:			
Salaries and benefits	166	(1,362)	324,355
Services and supplies	1,363	1,940	1,418,445
Professional fees	-	-	7,966
Utilities	-	-	3,497
Other	-	-	442,887
Capital outlay	-	-	45,302
Total expenditures	1,529	578	2,242,452
Excess (deficiency) of revenues over (under) expenditures	1,895	2,626	1,092,891
Other financing sources (uses):			
Proceeds of long-term debt	-	-	125,530
Transfers in from (out to) County	-	-	(78,088)
Transfers out	-	-	(115,000)
Total other financing sources and (uses)	-	-	(67,558)
Net change in fund balances	1,895	2,626	1,025,333
Fund balances, beginning of year	2,620	10	20,418,273
Fund balances, end of year	\$ 4,515	\$ 2,636	\$ 21,443,606

SAN BERNARDINO COUNTY
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Combining Balance Sheet
Capital Project Funds

	COUNTYWIDE		LAKE ARROWHEAD DAM	P13 EL RANCHO VERDE	R-2 TWIN PEAKS
	105-3600	105-3604	130-3620	204-3602	225-3636
Assets					
Current Assets:					
Cash and investments	\$ 1,405,007	\$ 950,440	\$ 496,401	\$ 7,615	\$ 20,912
Due from other governments	-	216,634	-	-	-
Total Current Assets	<u>1,405,007</u>	<u>1,167,074</u>	<u>496,401</u>	<u>7,615</u>	<u>20,912</u>
Total Assets	<u>\$ 1,405,007</u>	<u>\$ 1,167,074</u>	<u>\$ 496,401</u>	<u>\$ 7,615</u>	<u>\$ 20,912</u>
Liabilities					
Current Liabilities:					
Accounts payable	\$ 217,047	\$ 37,099	\$ -	\$ -	\$ -
Retentions payable	10,095	-	-	-	-
Due to other funds	282,938	3,236	531	-	-
Total Current Liabilities	<u>510,080</u>	<u>40,335</u>	<u>531</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>510,080</u>	<u>40,335</u>	<u>531</u>	<u>-</u>	<u>-</u>
Fund balances					
Restricted	<u>894,927</u>	<u>1,126,739</u>	<u>495,870</u>	<u>7,615</u>	<u>20,912</u>
Total fund balances	<u>894,927</u>	<u>1,126,739</u>	<u>495,870</u>	<u>7,615</u>	<u>20,912</u>
Total liabilities and fund balances	<u>\$ 1,405,007</u>	<u>\$ 1,167,074</u>	<u>\$ 496,401</u>	<u>\$ 7,615</u>	<u>\$ 20,912</u>

**SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Supplementary Information
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**Combining Balance Sheet
Capital Project Funds (Continued)**

	R-15 LANDERS 280-3650	GH DETENTION CENTER 306-3634	TV4 WONDER VALLEY TV 332-3700	TOTAL
Assets				
Current Assets:				
Cash and investments	\$ 5,597	\$ 14,137	\$ 988	\$ 2,901,097
Due from other governments	-	-	-	216,634
Total Current Assets	<u>5,597</u>	<u>14,137</u>	<u>988</u>	<u>3,117,731</u>
Total Assets	<u>\$ 5,597</u>	<u>\$ 14,137</u>	<u>\$ 988</u>	<u>\$ 3,117,731</u>
Liabilities				
Current Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 254,146
Retentions payable	-	-	-	10,095
Due to other funds	-	-	-	286,705
Total Current Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>550,946</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>550,946</u>
Fund balances				
Restricted	<u>5,597</u>	<u>14,137</u>	<u>988</u>	<u>2,566,785</u>
Total fund balances	<u>5,597</u>	<u>14,137</u>	<u>988</u>	<u>2,566,785</u>
Total liabilities and fund balances	<u>\$ 5,597</u>	<u>\$ 14,137</u>	<u>\$ 988</u>	<u>\$ 3,117,731</u>

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Supplementary Information
June 30, 2021

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

	COUNTYWIDE		LAKE ARROWHEAD	P13 EL RANCHO	R-2 TWIN PEAKS
	105-3600	105-3604	DAM 130-3620	VERDE 204-3602	225-3636
Revenues:					
Investment earnings	\$ 366	\$ (15,066)	\$ 540	\$ 19	\$ 15
Other	(140)	-	-	-	-
Total revenues	<u>226</u>	<u>(15,066)</u>	<u>540</u>	<u>19</u>	<u>15</u>
Expenditures:					
Current-general government:					
Salaries and Benefits	88,762	5,571	93	-	-
Services and supplies	2,858	1,989	532	-	-
Professional fees	2,974	-	-	-	-
Capital outlay	<u>382,097</u>	<u>20,341</u>	<u>80,560</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>476,691</u>	<u>27,901</u>	<u>81,185</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(476,465)</u>	<u>(42,967)</u>	<u>(80,645)</u>	<u>19</u>	<u>15</u>
Other financing sources (uses):					
Transfers in from County	1,736,650	-	-	-	-
Transfers in	-	-	115,000	-	-
Transfers out	-	-	-	-	-
Total other financing sources and (uses)	<u>1,736,650</u>	<u>-</u>	<u>115,000</u>	<u>-</u>	<u>-</u>
Net change in fund balances	1,260,185	(42,967)	34,355	19	15
Fund balances, beginning of year	(365,258)	1,169,706	461,515	7,596	20,897
Fund balances, end of year	<u>\$ 894,927</u>	<u>\$ 1,126,739</u>	<u>\$ 495,870</u>	<u>\$ 7,615</u>	<u>\$ 20,912</u>

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
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Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Capital Project Funds (Continued)

	R-15 LANDERS 280-3650	GH DETENTION CENTER 306-3634	TV4 WONDER VALLEY TV 332-3700	TOTAL
Revenues:				
Investment earnings	\$ 99	\$ (19)	\$ (303)	\$ (14,349)
Other	-	-	-	(140)
Total revenues	<u>99</u>	<u>(19)</u>	<u>(303)</u>	<u>(14,489)</u>
Expenditures:				
Current-general government:				
Salaries and Benefits	-	-	-	94,426
Services and supplies	-	-	-	5,379
Professional fees	-	-	-	2,974
Capital outlay	-	-	-	482,998
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>585,777</u>
Excess (deficiency) of revenues over (under) expenditures	<u>99</u>	<u>(19)</u>	<u>(303)</u>	<u>(600,266)</u>
Other financing sources (uses):				
Transfers in from County	-	-	-	1,736,650
Transfers in	-	-	-	115,000
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,851,650</u>
Net change in fund balances	99	(19)	(303)	1,251,384
Fund balances, beginning of year	5,498	14,156	1,291	1,315,401
Fund balances, end of year	<u>\$ 5,597</u>	<u>\$ 14,137</u>	<u>\$ 988</u>	<u>\$ 2,566,785</u>

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
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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	\$ 165,571	\$ 61,695	\$ 22,610	\$ 21,247
Receivables:				
Accounts	-	17,381	-	-
Taxes	-	200	-	-
Special assessments	-	119	-	-
Due from other governments	-	-	-	-
Total Current Assets	<u>165,571</u>	<u>79,395</u>	<u>22,610</u>	<u>21,247</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	-	(271,685)	-	-
Total Noncurrent Assets	<u>-</u>	<u>210,611</u>	<u>-</u>	<u>72,839</u>
Total Assets	<u>165,571</u>	<u>290,006</u>	<u>22,610</u>	<u>94,086</u>
Deferred outflows of resources:				
Pension	-	30,858	-	-
Total deferred outflows of resources	<u>-</u>	<u>30,858</u>	<u>-</u>	<u>-</u>
Liabilities				
Current Liabilities:				
Accounts payable	-	5,513	-	-
Due to other funds	-	17,628	-	378
Due to other governments	-	110	-	-
Unearned revenue	-	-	-	-
Loans payable	-	-	-	-
Bonds payable, matured	-	-	-	-
Total Current Liabilities	<u>-</u>	<u>23,251</u>	<u>-</u>	<u>378</u>
Noncurrent Liabilities				
Accrued interest payable	-	-	-	-
Loans payable	-	-	-	-
Advances from other funds	-	-	-	-
Advance from other governments	-	-	-	-
Net pension liability	-	62,662	-	-
Total Noncurrent Liabilities	<u>-</u>	<u>62,662</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>85,913</u>	<u>-</u>	<u>378</u>
Deferred inflows of resources:				
Pensions	-	2,900	-	-
Total deferred inflows of resources	<u>-</u>	<u>2,900</u>	<u>-</u>	<u>-</u>
Net Position				
Net investment in capital assets	-	210,611	-	72,839
Unrestricted	165,571	21,440	22,610	20,869
Total Net Position	<u>\$ 165,571</u>	<u>\$ 232,051</u>	<u>\$ 22,610</u>	<u>\$ 93,708</u>

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Supplementary Information
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Combining Statement of Net Position
Water Funds (continued)

	J OAK HILLS WATER							GLEN HELEN	
	165-4674	165-4676	165-4678	165-4680	165-4682	165-4684	165-4690	165-7376	165-7382
Assets									
Current Assets:									
Cash and investments	\$ 2,141,219	\$ 5,367	\$ 2,404,919	\$ 1,778,748	\$ 501,627	\$ 2,029,312	\$ 88,190	\$ 58	\$ 194
Receivables:									
Accounts	425,386	-	-	-	-	-	-	-	-
Taxes	10	-	-	-	-	-	-	-	-
Special assessments	2,643	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-	-	-
Total Current Assets	<u>2,569,258</u>	<u>5,367</u>	<u>2,404,919</u>	<u>1,778,748</u>	<u>501,627</u>	<u>2,029,312</u>	<u>88,190</u>	<u>58</u>	<u>194</u>
Noncurrent Assets:									
Capital assets									
Land	81,301	-	-	-	-	-	-	-	-
Improvements to land	15,809,820	-	-	-	-	-	-	-	-
Structures and improvements	162,039	-	-	-	-	-	-	-	-
Construction in progress	-	-	-	-	-	123,827	-	-	-
Permanent water rights	1,003,600	-	-	-	-	-	-	-	-
Equipment and furniture	50,881	-	-	-	-	-	-	-	-
Vehicles	116,442	-	-	-	-	-	-	-	-
Accumulated depreciation	(11,561,777)	-	-	-	-	-	-	-	-
Total Noncurrent Assets	<u>5,662,306</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>123,827</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>8,231,564</u>	<u>5,367</u>	<u>2,404,919</u>	<u>1,778,748</u>	<u>501,627</u>	<u>2,153,139</u>	<u>88,190</u>	<u>58</u>	<u>194</u>
Deferred outflows of resources:									
Pension	682,629	-	-	-	-	-	-	-	-
Total deferred outflows of resources	<u>682,629</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Liabilities									
Current Liabilities:									
Accounts payable	71,078	-	-	-	-	2,936	-	-	-
Due to other funds	164,528	-	-	-	-	14,700	-	-	-
Due to other governments	5	-	-	-	-	-	-	-	-
Unearned revenue	38,738	-	-	-	(1,600)	-	-	-	-
Loans payable	74,510	-	-	-	-	-	-	-	-
Bonds payable, matured	-	5,000	-	-	-	-	-	-	-
Total Current Liabilities	<u>348,859</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>(1,600)</u>	<u>17,636</u>	<u>-</u>	<u>-</u>	<u>-</u>
Noncurrent Liabilities									
Accrued interest payable	18,624	-	-	-	-	-	-	-	-
Loans payable	1,095,710	-	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-	-	-
Advance from other governments	-	-	-	-	-	-	-	-	-
Net pension liability	1,386,184	-	-	-	-	-	-	-	-
Total Noncurrent Liabilities	<u>2,500,518</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>2,849,377</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>(1,600)</u>	<u>17,636</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:									
Pensions	64,146	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>64,146</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Position									
Net investment in capital assets	4,492,086	-	-	-	-	123,827	-	-	-
Unrestricted	1,508,584	367	2,404,919	1,778,748	503,227	2,011,676	88,190	58	194
Total Net Position	<u>\$ 6,000,670</u>	<u>\$ 367</u>	<u>\$ 2,404,919</u>	<u>\$ 1,778,748</u>	<u>\$ 503,227</u>	<u>\$ 2,135,503</u>	<u>\$ 88,190</u>	<u>\$ 58</u>	<u>\$ 194</u>

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
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Combining Statement of Net Position
Water Funds (continued)

	ZONE L				AD 82-4
	170-7360	170-7364	170-7368	170-7373	175-7356
Assets					
Current Assets:					
Cash and investments	\$ 333	\$ 125	\$ 2,676	\$ 232	\$ 9
Receivables:					
Accounts	-	-	-	-	-
Taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Due from other governments	-	-	-	-	-
Total Current Assets	<u>333</u>	<u>125</u>	<u>2,676</u>	<u>232</u>	<u>9</u>
Noncurrent Assets:					
Capital assets					
Land	-	-	-	-	-
Improvements to land	-	-	-	-	-
Structures and improvements	-	-	-	-	-
Construction in progress	-	-	-	-	-
Permanent water rights	-	-	-	-	-
Equipment and furniture	-	-	-	-	-
Vehicles	-	-	-	-	-
Accumulated depreciation	-	-	-	-	-
Total Noncurrent Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>333</u>	<u>125</u>	<u>2,676</u>	<u>232</u>	<u>9</u>
Deferred outflows of resources:					
Pension	-	-	-	-	-
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Liabilities					
Current Liabilities:					
Accounts payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Loans payable	-	-	-	-	-
Bonds payable, matured	-	-	-	-	-
Total Current Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Noncurrent Liabilities					
Accrued interest payable	-	-	-	-	-
Loans payable	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Advance from other governments	-	-	-	-	-
Net pension liability	-	-	-	-	-
Total Noncurrent Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:					
Pensions	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Position					
Net investment in capital assets	-	-	-	-	-
Unrestricted	333	125	2,676	232	9
Total Net Position	<u>\$ 333</u>	<u>\$ 125</u>	<u>\$ 2,676</u>	<u>\$ 232</u>	<u>\$ 9</u>

SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Supplementary Information
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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	\$ 839	\$ 107,905	\$ 94,462	\$ 509	\$ 55,562	\$ 48,867	\$ 5,552,556
Receivables:							
Accounts	-	4,950	-	-	-	16,067	-
Taxes	-	347	-	-	-	-	-
Special assessments	-	136	-	-	-	648	-
Due from other governments	-	-	-	-	-	-	373,767
Total Current Assets	<u>839</u>	<u>113,338</u>	<u>94,462</u>	<u>509</u>	<u>55,562</u>	<u>65,582</u>	<u>5,926,323</u>
Noncurrent Assets:							
Capital assets							
Land	-	34,551	-	-	-	23,290	-
Improvements to land	-	480,123	-	-	-	6,869,560	-
Structures and improvements	-	254,244	-	-	-	-	-
Construction in progress	-	-	171,350	-	-	-	-
Permanent water rights	-	-	-	-	-	-	-
Equipment and furniture	-	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-	-
Accumulated depreciation	-	(429,215)	-	-	-	(946,830)	-
Total Noncurrent Assets	<u>-</u>	<u>339,703</u>	<u>171,350</u>	<u>-</u>	<u>-</u>	<u>5,946,020</u>	<u>-</u>
Total Assets	<u>839</u>	<u>453,041</u>	<u>265,812</u>	<u>509</u>	<u>55,562</u>	<u>6,011,602</u>	<u>5,926,323</u>
Deferred outflows of resources:							
Pension	-	62,672	-	-	-	18,805	-
Total deferred outflows of resources	<u>-</u>	<u>62,672</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,805</u>	<u>-</u>
Liabilities							
Current Liabilities:							
Accounts payable	-	18,199	-	-	-	2,071	-
Due to other funds	-	37,669	929	-	-	14,824	3,505
Due to other governments	-	192	-	-	-	-	-
Unearned revenue	-	-	-	-	-	3,200	-
Loans payable	-	-	-	-	-	-	-
Bonds payable, matured	-	-	-	-	-	-	-
Total Current Liabilities	<u>-</u>	<u>56,060</u>	<u>929</u>	<u>-</u>	<u>-</u>	<u>20,095</u>	<u>3,505</u>
Noncurrent Liabilities							
Accrued interest payable	-	-	-	-	-	-	194,655
Loans payable	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	250,000
Advance from other governments	-	-	-	-	-	-	5,600,000
Net pension liability	-	127,266	-	-	-	38,187	-
Total Noncurrent Liabilities	<u>-</u>	<u>127,266</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>38,187</u>	<u>6,044,655</u>
Total Liabilities	<u>-</u>	<u>183,326</u>	<u>929</u>	<u>-</u>	<u>-</u>	<u>58,282</u>	<u>6,048,160</u>
Deferred inflows of resources:							
Pensions	-	5,889	-	-	-	1,767	-
Total deferred inflows of resources	<u>-</u>	<u>5,889</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,767</u>	<u>-</u>
Net Position							
Net investment in capital assets	-	339,703	171,350	-	-	5,946,020	-
Unrestricted	839	(13,205)	93,533	509	55,562	24,338	(121,837)
Total Net Position	<u>\$ 839</u>	<u>\$ 326,498</u>	<u>\$ 264,883</u>	<u>\$ 509</u>	<u>\$ 55,562</u>	<u>\$ 5,970,358</u>	<u>\$ (121,837)</u>

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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	\$ 15,690	\$ 21,421	\$ 28,831	\$ 520,812	\$ 15,671,586
Receivables:					
Accounts	7,278	-	-	-	471,062
Taxes	-	-	-	-	557
Special assessments	3,118	-	-	-	6,664
Due from other governments	-	-	-	-	373,767
Total Current Assets	26,086	21,421	28,831	520,812	16,523,636
Noncurrent Assets:					
Capital assets					
Land	189,150	-	-	-	332,603
Improvements to land	8,556,137	-	-	-	32,041,835
Structures and improvements	857,577	-	-	-	1,425,650
Construction in progress	-	-	-	197	368,213
Permanent water rights	257,607	-	-	-	1,261,207
Equipment and furniture	-	-	-	-	50,881
Vehicles	40,560	-	-	-	157,002
Accumulated depreciation	(1,497,413)	-	-	-	(14,706,920)
Total Noncurrent Assets	8,403,618	-	-	197	20,930,471
Total Assets	8,429,704	21,421	28,831	521,009	37,454,107
Deferred outflows of resources:					
Pension	104,759	-	-	-	899,723
Total deferred outflows of resources	104,759	-	-	-	899,723
Liabilities					
Current Liabilities:					
Accounts payable	28,458	-	-	-	128,255
Due to other funds	137,858	-	-	16,055	408,074
Due to other governments	-	-	-	-	307
Unearned revenue	2,367	-	-	-	42,705
Loans payable	-	-	-	-	74,510
Bonds payable, matured	-	-	-	-	5,000
Total Current Liabilities	168,683	-	-	16,055	658,851
Noncurrent Liabilities					
Accrued interest payable	-	-	-	-	213,279
Loans payable	-	-	-	-	1,095,710
Advances from other funds	-	-	-	-	250,000
Advance from other governments	-	-	-	-	5,600,000
Net pension liability	212,729	-	-	-	1,827,028
Total Noncurrent Liabilities	212,729	-	-	-	8,986,017
Total Liabilities	381,412	-	-	16,055	9,644,868
Deferred inflows of resources:					
Pensions	9,844	-	-	-	84,546
Total deferred inflows of resources	9,844	-	-	-	84,546
Net Position					
Net investment in capital assets	8,403,618	-	-	197	19,760,251
Unassigned	(260,411)	21,421	28,831	504,757	8,864,165
Total Net Position	\$ 8,143,207	\$ 21,421	\$ 28,831	\$ 504,954	\$ 28,624,416

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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				
Water sales	\$ -	\$ 104,873	\$ -	\$ -
Connection fees	-	-	-	-
Special assessments	-	4,475	-	-
Other services	-	61	-	-
Total operating revenue	<u>-</u>	<u>109,409</u>	<u>-</u>	<u>-</u>
Operating Expenses				
Professional services	-	4,806	-	-
Salaries and benefits	-	63,125	-	-
Services and supplies	-	87,313	-	-
Rents and leases	-	-	-	-
Utilities	-	12,154	-	-
Depreciation	-	10,063	-	-
Total operating expenses	<u>-</u>	<u>177,461</u>	<u>-</u>	<u>-</u>
Operating income (loss)	<u>-</u>	<u>(68,052)</u>	<u>-</u>	<u>-</u>
Non-Operating Revenues (Expenses)				
Investment earnings	(224)	(554)	(29)	(41)
Interest expense	-	-	-	-
Property taxes	-	15,675	-	-
State assistance	-	32,209	-	-
Penalties	-	153	-	-
Other	-	1,621	-	-
Total non-operating revenue	<u>(224)</u>	<u>49,104</u>	<u>(29)</u>	<u>(41)</u>
Income before transfers	<u>(224)</u>	<u>(18,948)</u>	<u>(29)</u>	<u>(41)</u>
Transfers				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	(224)	(18,948)	(29)	(41)
Net position at beginning of year	<u>165,795</u>	<u>250,999</u>	<u>22,639</u>	<u>93,749</u>
Net position at end of year	<u>\$ 165,571</u>	<u>\$ 232,051</u>	<u>\$ 22,610</u>	<u>\$ 93,708</u>

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Water Funds (continued)

	J OAK HILLS WATER							GLEN HELEN	
	165-4674	165-4676	165-4678	165-4680	165-4682	165-4684	165-4690	165-7376	165-7382
Operating Revenue									
Water sales	\$ 2,906,410	\$ -	\$ -	\$ -	\$ 419	\$ -	\$ -	\$ -	\$ -
Connection fees	313,398	-	-	-	-	-	-	-	-
Special assessments	79,017	-	-	-	-	-	-	-	-
Other services	142,018	-	-	-	-	-	-	-	-
Total operating revenue	<u>3,440,843</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>419</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating Expenses									
Professional services	-	-	-	-	-	-	-	-	-
Salaries and benefits	999,508	-	-	-	-	9,230	-	-	-
Services and supplies	1,110,811	-	-	-	-	116,406	-	-	-
Rents and leases	679	-	-	-	-	-	-	-	-
Utilities	493,769	-	-	-	-	-	-	-	-
Depreciation	407,609	-	-	-	-	-	-	-	-
Total operating expenses	<u>3,012,376</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>125,636</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating income (loss)	<u>428,467</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>419</u>	<u>(125,636)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Non-Operating Revenues (Expenses)									
Investment earnings	12,004	-	(3,900)	2,494	(695)	(2,259)	(120)	1	5
Interest expense	(34,327)	-	-	-	-	-	-	-	-
Property taxes	2,259	-	-	-	-	-	-	-	-
State assistance	6	-	-	-	-	-	-	-	-
Penalties	40	-	-	-	-	-	-	-	-
Other	33,251	-	-	-	-	-	-	-	-
Total non-operating revenue	<u>13,233</u>	<u>-</u>	<u>(3,900)</u>	<u>2,494</u>	<u>(695)</u>	<u>(2,259)</u>	<u>(120)</u>	<u>1</u>	<u>5</u>
Income before transfers	<u>441,700</u>	<u>-</u>	<u>(3,900)</u>	<u>2,494</u>	<u>(276)</u>	<u>(127,895)</u>	<u>(120)</u>	<u>1</u>	<u>5</u>
Transfers									
Transfers in	-	-	-	-	-	60,000	-	-	-
Transfers out	(60,000)	-	-	-	-	-	-	-	-
Total transfers	<u>(60,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	381,700	-	(3,900)	2,494	(276)	(67,895)	(120)	1	5
Net position at beginning 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>	<u>57</u>	<u>189</u>
Net position at end of year	<u>\$ 6,000,670</u>	<u>\$ 367</u>	<u>\$ 2,404,919</u>	<u>\$ 1,778,748</u>	<u>\$ 503,227</u>	<u>\$ 2,135,503</u>	<u>\$ 88,190</u>	<u>\$ 58</u>	<u>\$ 194</u>

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Water Funds (continued)

	ZONE L				AD 82-4
	170-7360	170-7364	170-7368	170-7373	175-7356
Operating Revenue					
Water sales	\$ -	\$ -	\$ -	\$ -	\$ -
Connection fees	-	-	-	-	-
Special assessments	-	-	-	-	-
Other services	-	-	-	-	-
Total operating revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating Expenses					
Professional services	-	-	-	-	-
Salaries and benefits	-	-	-	-	-
Services and supplies	-	-	-	-	-
Rents and leases	-	-	-	-	-
Utilities	-	-	-	-	-
Depreciation	-	-	-	-	-
Total operating expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating income (loss)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Non-Operating Revenues (Expenses)					
Investment earnings	9	3	65	7	-
Interest expense	-	-	-	-	-
Property taxes	-	-	-	-	-
State assistance	-	-	-	-	-
Penalties	-	-	-	-	-
Other	-	-	-	-	-
Total non-operating revenue	<u>9</u>	<u>3</u>	<u>65</u>	<u>7</u>	<u>-</u>
Income before transfers	<u>9</u>	<u>3</u>	<u>65</u>	<u>7</u>	<u>-</u>
Transfers					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	9	3	65	7	-
Net position at beginning of year	<u>324</u>	<u>122</u>	<u>2,611</u>	<u>225</u>	<u>9</u>
Net position at end of year	<u>\$ 333</u>	<u>\$ 125</u>	<u>\$ 2,676</u>	<u>\$ 232</u>	<u>\$ 9</u>

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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							
Water sales	\$ -	\$ 167,606	\$ -	\$ -	\$ -	\$ 125,666	\$ -
Connection fees	-	-	-	-	-	-	-
Special assessments	-	7,118	-	-	-	9,985	-
Other services	-	196	-	-	-	927	-
Total operating revenue	<u>-</u>	<u>174,920</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>136,578</u>	<u>-</u>
Operating Expenses							
Professional services	-	-	-	-	-	-	-
Salaries and benefits	-	130,548	4,864	-	-	8,654	(60)
Services and supplies	-	156,626	50	-	-	34,584	-
Rents and leases	-	-	-	-	-	-	-
Utilities	-	21,846	-	-	-	28,229	-
Depreciation	-	19,435	-	-	-	316,626	-
Total operating expenses	<u>-</u>	<u>328,455</u>	<u>4,914</u>	<u>-</u>	<u>-</u>	<u>388,093</u>	<u>(60)</u>
Operating income (loss)	<u>-</u>	<u>(153,535)</u>	<u>(4,914)</u>	<u>-</u>	<u>-</u>	<u>(251,515)</u>	<u>60</u>
Non-Operating Revenues (Expenses)							
Investment earnings	(25)	559	-	(753)	(75)	371	(16,155)
Interest expense	-	-	-	-	-	-	(57,210)
Property taxes	-	27,338	-	-	-	266	-
State assistance	-	67,150	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other	-	(1,142)	-	-	-	(8,159)	-
Total non-operating revenue	<u>(25)</u>	<u>93,905</u>	<u>-</u>	<u>(753)</u>	<u>(75)</u>	<u>(7,522)</u>	<u>(73,365)</u>
Income before transfers	<u>(25)</u>	<u>(59,630)</u>	<u>(4,914)</u>	<u>(753)</u>	<u>(75)</u>	<u>(259,037)</u>	<u>(73,305)</u>
Transfers							
Transfers in	-	-	27,000	-	-	6,001,045	-
Transfers out	(18,000)	-	-	(9,000)	-	-	(6,001,045)
Total transfers	<u>(18,000)</u>	<u>-</u>	<u>27,000</u>	<u>(9,000)</u>	<u>-</u>	<u>6,001,045</u>	<u>(6,001,045)</u>
Change in net position	(18,025)	(59,630)	22,086	(9,753)	(75)	5,742,008	(6,074,350)
Net position at beginning 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>
Net position at end of year	<u>\$ 839</u>	<u>\$ 326,498</u>	<u>\$ 264,883</u>	<u>\$ 509</u>	<u>\$ 55,562</u>	<u>\$ 5,970,358</u>	<u>\$ (121,837)</u>

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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					
Water sales	\$ 250,950	\$ -	\$ -	\$ -	\$ 3,555,924
Connection fees	4,895	-	-	-	318,293
Special assessments	20,288	-	-	-	120,883
Other services	2,959	-	-	-	146,161
Total operating revenue	<u>279,092</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,141,261</u>
Operating Expenses					
Professional services	-	-	-	-	4,806
Salaries and benefits	191,283	-	-	19,978	1,427,130
Services and supplies	176,690	-	-	57,387	1,739,867
Rents and leases	-	-	-	-	679
Utilities	131,180	-	-	-	687,178
Depreciation	352,754	-	-	-	1,106,487
Total operating expenses	<u>851,907</u>	<u>-</u>	<u>-</u>	<u>77,365</u>	<u>4,966,147</u>
Operating income (loss)	<u>(572,815)</u>	<u>-</u>	<u>-</u>	<u>(77,365)</u>	<u>(824,886)</u>
Non-Operating Revenues (Expenses)					
Investment earnings	(4,106)	(29)	(9,033)	(7,340)	(29,820)
Interest expense	341	-	-	-	(91,196)
Property taxes	10,031	-	-	-	55,569
State assistance	-	-	-	-	99,365
Penalties	597	-	-	-	790
Other	(4,543)	-	-	-	21,028
Total non-operating revenue	<u>2,320</u>	<u>(29)</u>	<u>(9,033)</u>	<u>(7,340)</u>	<u>55,736</u>
Income before transfers	<u>(570,495)</u>	<u>(29)</u>	<u>(9,033)</u>	<u>(84,705)</u>	<u>(769,150)</u>
Transfers					
Transfers in	3,756,022	-	-	7,000	9,851,067
Transfers out	(7,000)	-	-	(3,756,022)	(9,851,067)
Total transfers	<u>3,749,022</u>	<u>-</u>	<u>-</u>	<u>(3,749,022)</u>	<u>-</u>
Change in net position	3,178,527	(29)	(9,033)	(3,833,727)	(769,150)
Net position at beginning of year	4,964,680	21,450	37,864	4,338,681	29,393,566
Net position at end of year	<u>\$ 8,143,207</u>	<u>\$ 21,421</u>	<u>\$ 28,831</u>	<u>\$ 504,954</u>	<u>\$ 28,624,416</u>

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Combining Statement of Net Position
Sewer Funds

	S-3 LYTLE CREEK-SEWER				
	305-4724	305-4726	305-4728	305-4730	305-7352
Assets					
Current Assets:					
Cash and investments	\$ 414,632	\$ 1,018,507	\$ 259,462	\$ 815,931	\$ 3,222
Receivables:					
Accounts	-	12,082	-	-	-
Special assessments	-	318	-	-	-
Total Current Assets	414,632	1,030,907	259,462	815,931	3,222
Noncurrent Assets:					
Capital assets					
Land	-	-	-	-	-
Improvements to land	-	270,854	-	-	-
Structures and improvements	-	290,374	-	-	-
Construction in progress	-	-	-	54,584	-
Equipment	-	3,423,431	-	-	-
Vehicles	-	64,642	-	-	-
Accumulated depreciation	-	(3,528,267)	-	-	-
Total Noncurrent Assets	-	521,034	-	54,584	-
Total Assets	414,632	1,551,941	259,462	870,515	3,222
Deferred outflows of resources:					
Pension	-	127,697	-	-	-
Total deferred outflows of resources	-	127,697	-	-	-
Liabilities					
Current Liabilities:					
Accounts payable	\$ -	\$ 580	\$ -	\$ -	\$ -
Due to other funds	-	28,381	-	3,480	-
Total Current Liabilities	-	28,961	-	3,480	-
Noncurrent Liabilities					
Net pension liability	-	259,309	-	-	-
Total Noncurrent Liabilities	-	259,309	-	-	-
Total Liabilities	-	288,270	-	3,480	-
Deferred inflows of resources:					
Pensions	-	12,000	-	-	-
Total deferred inflows of resources	-	12,000	-	-	-
Net position					
Net investment in capital assets	\$ -	\$ 521,034	\$ -	\$ 54,584	\$ -
Unrestricted	414,632	858,334	259,462	812,451	3,222
Total net position	414,632	1,379,368	259,462	867,035	3,222

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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	315-7383
Assets							
Current Assets:							
Cash and investments	\$ 851,096	\$ 455,542	\$ 392,772	\$ 13,860	\$ 122,119	\$ 534,520	\$ 15
Receivables:							
Accounts	51,726	-	-	-	-	-	-
Special assessments	477	-	-	-	-	-	-
Total Current Assets	<u>903,299</u>	<u>455,542</u>	<u>392,772</u>	<u>13,860</u>	<u>122,119</u>	<u>534,520</u>	<u>15</u>
Noncurrent Assets:							
Capital assets							
Land	21,626	-	-	-	-	-	-
Improvements to land	4,263,288	-	-	13,704,739	-	-	-
Structures and improvements	-	-	-	-	-	-	-
Construction in progress	-	-	434,040	-	-	-	-
Equipment	56,611	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-	-
Accumulated depreciation	(1,563,824)	-	-	(7,656,355)	-	-	-
Total Noncurrent Assets	<u>2,777,701</u>	<u>-</u>	<u>434,040</u>	<u>6,048,384</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>3,681,000</u>	<u>455,542</u>	<u>826,812</u>	<u>6,062,244</u>	<u>122,119</u>	<u>534,520</u>	<u>15</u>
Deferred outflows of resources:							
	442,807	-	-	-	-	-	-
Total deferred outflows of resources	<u>\$ 442,807</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Liabilities							
Current Liabilities:							
Accounts payable	\$ 12,628	\$ -	\$ -	\$ 2,906	\$ -	\$ -	\$ -
Due to other funds	75,676	-	17,921	1,559	-	-	-
Total Current Liabilities	<u>88,304</u>	<u>-</u>	<u>17,921</u>	<u>4,465</u>	<u>-</u>	<u>-</u>	<u>-</u>
Noncurrent Liabilities							
Net pension liability	899,188	-	-	-	-	-	-
Total Noncurrent Liabilities	<u>899,188</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>987,492</u>	<u>-</u>	<u>17,921</u>	<u>4,465</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:							
Pensions	41,610	-	-	-	-	-	-
Total deferred inflows of resources	<u>\$ 41,610</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net position							
Net investment in capital assets	\$ 2,777,701	\$ -	\$ 434,040	\$ 6,048,384	\$ -	\$ -	\$ -
Unrestricted	317,004	455,542	374,851	9,395	122,119	534,520	15
Total net position	<u>\$ 3,094,705</u>	<u>\$ 455,542</u>	<u>\$ 808,891</u>	<u>\$ 6,057,779</u>	<u>\$ 122,119</u>	<u>\$ 534,520</u>	<u>\$ 15</u>

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Combining Statement of Net Position
Sewer Funds (continued)

	<u>BL BLOOMINGTON SEWER</u> 333-4610	<u>SP-2 HIGH COUNTRY SEWER</u>			<u>TOTAL</u>
		490-4744	490-4746	490-4748	
Assets					
Current Assets:					
Cash and investments	\$ 1,374,971	\$ 342,152	\$ 724,996	\$ 354,258	\$ 7,678,055
Receivables:					
Accounts	600	52,109	-	-	116,517
Special assessments	-	-	-	-	795
Total Current Assets	<u>1,375,571</u>	<u>394,261</u>	<u>724,996</u>	<u>354,258</u>	<u>7,795,367</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	-	-	-	-	488,624
Equipment	-	-	-	-	3,480,042
Vehicles	-	-	-	-	64,642
Accumulated depreciation	(608,560)	-	-	-	(13,357,006)
Total Noncurrent Assets	<u>1,793,649</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,629,392</u>
Total Assets	<u>3,169,220</u>	<u>394,261</u>	<u>724,996</u>	<u>354,258</u>	<u>19,424,759</u>
Deferred outflows of resources:					
Pension	-	60,553	-	-	631,057
Total deferred outflows of resources	<u>\$ -</u>	<u>\$ 60,553</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 631,057</u>
Liabilities					
Current Liabilities:					
Accounts payable	\$ 24,502	\$ 12,978	\$ -	\$ -	53,594
Due to other funds	11,032	6,349	-	-	144,398
Total Current Liabilities	<u>35,534</u>	<u>19,327</u>	<u>-</u>	<u>-</u>	<u>197,992</u>
Noncurrent Liabilities					
Net pension liability	-	122,962	-	-	1,281,459
Total Noncurrent Liabilities	<u>-</u>	<u>122,962</u>	<u>-</u>	<u>-</u>	<u>1,281,459</u>
Total Liabilities	<u>35,534</u>	<u>142,289</u>	<u>-</u>	<u>-</u>	<u>1,479,451</u>
Deferred inflows of resources:					
Pensions	-	5,690	-	-	59,300
Total deferred inflows of resources	<u>\$ -</u>	<u>\$ 5,690</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 59,300</u>
Net position					
Net investment in capital assets	\$ 1,793,649	\$ -	\$ -	\$ -	\$ 11,629,392
Unrestricted	1,340,037	306,835	724,996	354,258	6,887,673
Total net position	<u>\$ 3,133,686</u>	<u>\$ 306,835</u>	<u>\$ 724,996</u>	<u>\$ 354,258</u>	<u>\$ 18,517,065</u>

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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	305-7352
Operating Revenue					
Sanitation services	\$ -	\$ 541,011	\$ -	\$ -	\$ -
Connection fees	-	-	8,479	-	-
Special assessments	-	54,958	-	-	-
Other services	-	210	25	-	-
Total operating revenue	<u>-</u>	<u>596,179</u>	<u>8,504</u>	<u>-</u>	<u>-</u>
Operating Expenses					
Salaries and benefits	-	112,373	-	177	-
Services and supplies	-	150,638	-	-	-
Utilities	-	25,098	-	-	-
Depreciation	-	81,216	-	-	-
Total operating expenses	<u>-</u>	<u>369,325</u>	<u>-</u>	<u>177</u>	<u>-</u>
Operating income (loss)	<u>-</u>	<u>226,854</u>	<u>8,504</u>	<u>(177)</u>	<u>-</u>
Non -Operating Revenues (Expenses)					
Investment earnings	(2,034)	1,684	(285)	2,405	77
Property taxes	-	25,337	-	-	-
Penalties	-	1,895	-	-	-
Other	-	(4,205)	-	-	-
Total non operating revenue	<u>(2,034)</u>	<u>24,711</u>	<u>(285)</u>	<u>2,405</u>	<u>77</u>
Income before transfers	<u>(2,034)</u>	<u>251,565</u>	<u>8,219</u>	<u>2,228</u>	<u>77</u>
Change in net position	(2,034)	251,565	8,219	2,228	77
Net position at beginning of year	<u>416,666</u>	<u>1,127,803</u>	<u>251,243</u>	<u>864,807</u>	<u>3,145</u>
Net position at end of year	<u>\$ 414,632</u>	<u>\$ 1,379,368</u>	<u>\$ 259,462</u>	<u>\$ 867,035</u>	<u>\$ 3,222</u>

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Sewer Funds (continued)

	GH DETENTION CENTER			ZONE S-7 LENWOOD SEWER			
	306-4652	306-4654	306-4656	315-4764	315-4766	315-4768	315-7383
Operating Revenue							
Sanitation services	\$ 1,339,495	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Connection fees	-	-	-	-	-	-	-
Special assessments	43,292	-	-	-	-	-	-
Other services	13,269	-	-	4,322	-	-	-
Total operating revenue	<u>1,396,056</u>	<u>-</u>	<u>-</u>	<u>4,322</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating Expenses							
Salaries and benefits	563,089	-	6,470	(149,406)	-	-	-
Services and supplies	393,514	-	-	-	-	-	-
Utilities	116,954	-	-	360	-	-	-
Depreciation	175,891	-	-	625,695	-	-	-
Total operating expenses	<u>1,249,448</u>	<u>-</u>	<u>6,470</u>	<u>476,649</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating income (loss)	<u>146,608</u>	<u>-</u>	<u>(6,470)</u>	<u>(472,327)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Non -Operating Revenues (Expenses)							
Investment earnings	2,741	(617)	(1,997)	(203)	-	(724)	-
Property taxes	137	-	-	4,120	-	-	-
Penalties	6,089	-	-	-	-	-	-
Other	(27,374)	-	-	-	-	-	-
Total non operating revenue	<u>(18,407)</u>	<u>(617)</u>	<u>(1,997)</u>	<u>3,917</u>	<u>-</u>	<u>(724)</u>	<u>-</u>
Income before transfers	<u>128,201</u>	<u>(617)</u>	<u>(8,467)</u>	<u>(468,410)</u>	<u>-</u>	<u>(724)</u>	<u>-</u>
Change in net position	128,201	(617)	(8,467)	(468,410)	-	(724)	-
Net position at beginning of year	2,966,504	456,159	817,358	6,526,189	122,119	535,244	15
Net position at end of year	<u>\$ 3,094,705</u>	<u>\$ 455,542</u>	<u>\$ 808,891</u>	<u>\$ 6,057,779</u>	<u>\$ 122,119</u>	<u>\$ 534,520</u>	<u>\$ 15</u>

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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	\$ 227,350	\$ 288,858	\$ -	\$ -	\$ 2,396,714
Connection fees	-	-	-	-	8,479
Special assessments	-	461	-	-	98,711
Other services	737	-	-	-	18,563
Total operating revenue	<u>228,087</u>	<u>289,319</u>	<u>-</u>	<u>-</u>	<u>2,522,467</u>
Operating Expenses					
Salaries and benefits	2,508	7,711	-	-	542,922
Services and supplies	52,111	39,974	-	-	636,237
Utilities	153,289	69,430	-	-	365,131
Depreciation	96,088	-	-	-	978,890
Total operating expenses	<u>303,996</u>	<u>117,115</u>	<u>-</u>	<u>-</u>	<u>2,523,180</u>
Operating income (loss)	<u>(75,909)</u>	<u>172,204</u>	<u>-</u>	<u>-</u>	<u>(713)</u>
Non -Operating Revenues (Expenses)					
Investment earnings	20,020	1,633	(371)	(480)	21,849
Property taxes	-	9	-	-	29,603
Penalties	-	-	-	-	7,984
Other	-	846	-	-	(30,733)
Total non operating revenue	<u>20,020</u>	<u>2,488</u>	<u>(371)</u>	<u>(480)</u>	<u>28,703</u>
Income before transfers	<u>(55,889)</u>	<u>174,692</u>	<u>(371)</u>	<u>(480)</u>	<u>27,990</u>
Change in net position	(55,889)	174,692	(371)	(480)	27,990
Net position at beginning of year	<u>3,189,575</u>	<u>132,143</u>	<u>725,367</u>	<u>354,738</u>	<u>18,489,075</u>
Net position at end of year	<u>\$ 3,133,686</u>	<u>\$ 306,835</u>	<u>\$ 724,996</u>	<u>\$ 354,258</u>	<u>\$ 18,517,065</u>

**SAN BERNARDINO COUNTY
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**Combining Statement of Fiduciary Net Position
Custodial Funds**

	COUNTYWIDE					
	105-7515	105-7516	105-7517	105-7518	105-7676	105-7677
Assets						
Cash and investments	\$ 1,157	\$ 825	\$ -	\$ 228	\$ -	\$ 336
Due from governments	<u>9</u>	<u>9</u>	<u>-</u>	<u>5</u>	<u>-</u>	<u>6</u>
Total Assets	<u><u>1,166</u></u>	<u><u>834</u></u>	<u><u>-</u></u>	<u><u>233</u></u>	<u><u>-</u></u>	<u><u>342</u></u>
Net position						
Restricted for:						
Individuals, organizations, and other governments	<u>1,166</u>	<u>834</u>	<u>-</u>	<u>233</u>	<u>-</u>	<u>342</u>
Total Net Position	<u><u>\$ 1,166</u></u>	<u><u>\$ 834</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 233</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 342</u></u>

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Combining Statement of Fiduciary Net Position
Custodial Funds (continued)

	COUNTYWIDE		LENWOOD	SPECIAL ASSESSMENTS	AMIGA	TOTAL
	105-7678	105-9165	315-7388	573-8953	864-5017	
Assets						
Cash and investments	\$ -	\$ 2,782	\$ 187,492	\$ 114,902	\$ -	\$ 307,722
Due from governments	-	21	353	-	-	403
Total Assets	<u>-</u>	<u>2,803</u>	<u>187,845</u>	<u>114,902</u>	<u>-</u>	<u>308,125</u>
Net position						
Restricted for:						
Individuals, organizations, and other governments	-	2,803	187,845	114,902	-	308,125
Total Net Position	<u>\$ -</u>	<u>\$ 2,803</u>	<u>\$ 187,845</u>	<u>\$ 114,902</u>	<u>\$ -</u>	<u>\$ 308,125</u>

**SAN BERNARDINO COUNTY
DEPARTMENT OF PUBLIC WORKS-SPECIAL DISTRICTS
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**Combining Statements of Changes in Fiduciary Net Position
Custodial Funds**

	COUNTYWIDE					
	105-7515	105-7516	105-7517	105-7518	105-7676	105-7677
Additions						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	512,588	628,052	541,314	404,692	1,622,425	433,109
Penalties	-	289	1,657	1,765	-	-
Net investment earnings	125	139	-	83	-	89
Total Additions	<u>512,713</u>	<u>628,480</u>	<u>542,971</u>	<u>406,540</u>	<u>1,622,425</u>	<u>433,198</u>
Deductions						
Administrative costs						
Services and supplies	-	-	-	-	-	-
Project improvements	512,587	628,341	542,971	406,457	1,622,425	433,109
Total Deductions	<u>512,587</u>	<u>628,341</u>	<u>542,971</u>	<u>406,457</u>	<u>1,622,425</u>	<u>433,109</u>
Change in net position	126	139	-	83	-	89
Net position at beginning of year	<u>1,040</u>	<u>695</u>	<u>-</u>	<u>150</u>	<u>-</u>	<u>253</u>
Net position at end of year	<u>\$ 1,166</u>	<u>\$ 834</u>	<u>\$ -</u>	<u>\$ 233</u>	<u>\$ -</u>	<u>\$ 342</u>

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Combining Statements of Changes in Fiduciary Net Position
Custodial Funds (continued)

	COUNTYWIDE		LENWOOD	SPECIAL	AMIGA	TOTAL
	105-7678	105-9165	315-7388	ASSESSMENTS	864-5017	
				573-8953		
Additions						
Taxes	\$ -	\$ -	\$ 7,853	\$ -	\$ -	\$ 7,853
Special assessments	968,243	1,184,561	128,124	-	-	6,423,108
Penalties	641	1,326	-	-	-	5,678
Net investment earnings	-	286	3,329	-	-	4,051
Total Additions	<u>968,884</u>	<u>1,186,173</u>	<u>139,306</u>	<u>-</u>	<u>-</u>	<u>6,440,690</u>
Deductions						
Administrative costs						
Services and supplies	-	-	-	805	-	805
Project improvements	968,884	1,185,887	104,109	-	-	6,404,770
Total Deductions	<u>968,884</u>	<u>1,185,887</u>	<u>104,109</u>	<u>805</u>	<u>-</u>	<u>6,405,575</u>
Change in net position	-	286	35,197	(805)	-	35,115
Net position at beginning of year	-	2,517	152,648	115,707	-	273,010
Net position at end of year	<u>\$ -</u>	<u>\$ 2,803</u>	<u>\$ 187,845</u>	<u>\$ 114,902</u>	<u>\$ -</u>	<u>\$ 308,125</u>