

**COUNTY OF SAN BERNARDINO
SPECIAL DISTRICT
COUNTY SERVICE AREA No. 70
FINANCIAL STATEMENTS
JUNE 30, 2019**

County of San Bernardino Special District
County Service Area No. 70
June 30, 2019

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

Independent Auditor's Report

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the County of San Bernardino Special District County Service Area No. 70 (CSA), a component unit of the County of San Bernardino, as of and for the year ended June 30, 2019, 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

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 County of San Bernardino Special District County Service Area No. 70 as of June 30, 2019, 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

Prior year data has been included with the basic financial statements for comparative purposes only.

Required Supplementary Information

Management has omitted Management's Discussion and Analysis and the Schedules of Pension Plan Contribution and Proportionate Share of Net Pension Liability that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other information

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

The combining and individual fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 22, 2019, 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.

Eadie and Payne, LLP

November 22, 2019 -- except for the Statement of Fiduciary Assets and Liabilities and the Combining Statement of Assets and Liabilities - Agency Funds, as to which the date is January 14, 2020

Riverside, California

COUNTY OF SAN BERNARDINO SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Statement of Net Position
June 30, 2019

	2019		
	Governmental Activities	Business-Type Activities	Total
Assets			
Current Assets			
Cash and investments	\$ 24,234,011	\$ 17,835,074	\$ 42,069,085
Receivables			
Accounts	-	783,500	783,500
Taxes	20,971	985	21,956
Special assessments	65,609	21,048	86,657
Due from other funds	591,072	900	591,972
Due from other governments	1,001,538	3,659,833	4,661,371
Noncurrent Assets			
Advances to other funds	250,000	-	250,000
Advances to other governments	1,500,000	-	1,500,000
Capital assets, net of accumulated depreciation	32,010,498	34,646,219	66,656,717
Total assets	<u>59,673,699</u>	<u>56,947,559</u>	<u>116,621,258</u>
Deferred outflows of resources			
Pensions	<u>287,813</u>	<u>634,668</u>	<u>922,481</u>
Liabilities			
Current Liabilities			
Accounts payable	1,408,514	1,060,585	2,469,099
Retention payable	654,198	154,601	808,799
Salaries and benefits payable	463,491	-	463,491
Due to other funds	360,321	231,651	591,972
Due to other governments	878,545	148,405	1,026,950
Unearned revenue	-	25,192	25,192
Loans payable	-	75,109	75,109
Noncurrent Liabilities			
Accrued interest payable	-	49,638	49,638
Loan payable	-	1,242,497	1,242,497
Advances from other funds	-	250,000	250,000
Advances from other governments	3,135,000	5,600,000	8,735,000
Net pension liability	648,442	1,429,908	2,078,350
Compensated absences payable	952,484	-	952,484
Total liabilities	<u>8,500,995</u>	<u>10,267,586</u>	<u>18,768,581</u>
Deferred inflows of resources			
SB-90 tax revenue	68,567	-	68,567
Pensions	141,927	312,972	454,899
Total deferred inflows of resources	<u>210,494</u>	<u>312,972</u>	<u>523,466</u>
Net position			
Net investment in capital assets	28,875,498	33,333,613	62,209,111
Restricted	10,428,962	224,130	10,653,092
Unrestricted	11,945,563	13,443,926	25,389,489
Total net position	<u>\$ 51,250,023</u>	<u>\$ 47,001,669</u>	<u>\$ 98,251,692</u>

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

COUNTY OF SAN BERNARDINO SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Statement of Net Position (Continued)
June 30, 2019

For Comparative Purposes Only

	2018		Total
	Governmental Activities	Business-Type Activities	
Assets			
Current Assets			
Cash and investments	\$ 29,840,323	\$ 15,233,275	\$ 45,073,598
Receivables			
Accounts	10,478	901,010	911,488
Taxes	25,442	611	26,053
Special assessments	58,444	27,078	85,522
Due from other funds	746,972	2,700	749,672
Due from other governments	379,922	30,479	410,401
Noncurrent Assets			
Advances to other funds	250,000	-	250,000
Advances to other governments	150,000	-	150,000
Capital assets, net of accumulated depreciation	<u>21,798,441</u>	<u>31,575,058</u>	<u>53,373,499</u>
Total assets	<u>53,260,022</u>	<u>47,770,211</u>	<u>101,030,233</u>
Deferred outflows of resources			
Pensions	<u>395,387</u>	<u>741,927</u>	<u>1,137,314</u>
Liabilities			
Current Liabilities			
Accounts payable	3,026,638	410,518	3,437,156
Retention payable	235,645	-	235,645
Salaries and benefits payable	442,631	-	442,631
Due to other funds	298,443	90,720	389,163
Due to other governments	3,873,626	18,817	3,892,443
Unearned revenue	-	18,509	18,509
Loans payable	33,857	184,436	218,293
Noncurrent Liabilities			
Accrued interest payable	-	31,733	31,733
Loan payable	-	1,312,606	1,312,606
Advances from other funds	-	250,000	250,000
Advances from other governments	-	-	-
Net pension liability	801,509	1,504,001	2,305,510
Compensated absences payable	<u>1,249,274</u>	-	<u>1,249,274</u>
Total liabilities	<u>9,961,623</u>	<u>3,821,340</u>	<u>13,782,963</u>
Deferred inflows of resources			
SB-90 tax revenue	68,567	-	68,567
Pensions	<u>179,023</u>	<u>335,929</u>	<u>514,952</u>
Total deferred inflows of resources	<u>247,590</u>	<u>335,929</u>	<u>583,519</u>
Net position			
Net investment in capital assets	21,798,441	31,575,058	53,373,499
Restricted	8,960,344	224,129	9,184,473
Unrestricted	<u>12,687,411</u>	<u>12,555,682</u>	<u>25,243,093</u>
Total net position	<u>\$ 43,446,196</u>	<u>\$ 44,354,869</u>	<u>\$ 87,801,065</u>

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

COUNTY OF SAN BERNARDINO SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Statement of Activities
For the Year Ended June 30, 2019

	2019		
	Governmental Activities	Business-Type Activities	Total
Expenses			
General government:			
Salaries and benefits	\$ 2,713,377	\$ 2,334,949	\$ 5,048,326
Professional fees	549,274	491,002	1,040,276
Depreciation	965,247	1,818,408	2,783,655
Services and supplies	2,287,708	1,860,246	4,147,954
Rents and leases	-	20,522	20,522
Utilities	-	1,101,720	1,101,720
Interest	378	-	378
Total expenses - general government	<u>6,515,984</u>	<u>7,626,847</u>	<u>14,142,831</u>
Program revenues			
Charges for services	2,468,352	6,395,099	8,863,451
Operating grants and contributions	7,616	3,735,319	3,742,935
Total program revenues	<u>2,475,968</u>	<u>10,130,418</u>	<u>12,606,386</u>
Net program revenue (expense)	<u>(4,040,016)</u>	<u>2,503,571</u>	<u>(1,536,445)</u>
General revenues			
Special Assessments	2,114,840	-	2,114,840
Investment earnings	776,147	513,432	1,289,579
Property tax	918,831	75,528	994,359
Other taxes	2,495	-	2,495
Rents and concessions	193,897	-	193,897
Permit and inspection fees	8,390	-	8,390
Penalties	40	121,036	121,076
Gain on sale of capital assets	14,450	-	14,450
Other revenue (expense)	55,267	(566,767)	(511,500)
Total general revenues	<u>4,084,357</u>	<u>143,229</u>	<u>4,227,586</u>
Other financing sources (uses)			
Transfers in from County	7,759,486	-	7,759,486
Total other financing sources (uses)	<u>7,759,486</u>	<u>-</u>	<u>7,759,486</u>
Change in net position	7,803,827	2,646,800	10,450,627
Net Position - beginning	<u>43,446,196</u>	<u>44,354,869</u>	<u>87,801,065</u>
Net Position - ending	<u>\$ 51,250,023</u>	<u>\$ 47,001,669</u>	<u>\$ 98,251,692</u>

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

COUNTY OF SAN BERNARDINO SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Statement of Activities (Continued)
For the Year Ended June 30, 2019

For Comparative Purposes Only

	2018		
	Governmental Activities	Business-Type Activities	Total
Expenses			
General government:			
Salaries and benefits	\$ 2,368,749	\$ 2,297,274	\$ 4,666,023
Professional fees	107,394	159,461	266,855
Depreciation	981,467	1,679,671	2,661,138
Services and supplies	3,543,985	2,025,231	5,569,216
Rents and leases	-	22,944	22,944
Utilities	-	722,192	722,192
Interest	853	-	853
Total expenses - general government	<u>7,002,448</u>	<u>6,906,773</u>	<u>13,909,221</u>
Program revenues			
Charges for services	10,570,581	6,169,389	16,739,970
Operating grants and contributions	19,143	79,963	99,106
Total program revenues	<u>10,589,724</u>	<u>6,249,352</u>	<u>16,839,076</u>
Net program revenue (expense)	<u>3,587,276</u>	<u>(657,421)</u>	<u>2,929,855</u>
General revenues			
Special Assessments	2,049,440	-	2,049,440
Investment earnings	163,025	123,357	286,382
Property tax	878,882	81,132	960,014
Other taxes	2,108	-	2,108
Rents and concessions	72,173	-	72,173
Permit and inspection fees	39,679	-	39,679
Penalties	22	135,306	135,328
Gain on sale of capital assets	113,366	-	113,366
Other revenue (expense)	99,629	(196,886)	(97,257)
Total general revenues	<u>3,418,324</u>	<u>142,909</u>	<u>3,561,233</u>
Other financing sources (uses)			
Transfers in from County	1,028,527	-	1,028,527
Transfers in	704,135	559,200	1,263,335
Transfers out	(759,506)	(554,200)	(1,313,706)
Total other financing sources (uses)	<u>973,156</u>	<u>5,000</u>	<u>978,156</u>
Change in net position	7,978,756	(509,512)	7,469,244
Net position at beginning of year	35,467,440	44,864,381	80,331,821
Net position at end of year	<u>\$ 43,446,196</u>	<u>\$ 44,354,869</u>	<u>\$ 87,801,065</u>

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

COUNTY OF SAN BERNARDINO SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Balance Sheet
Governmental Funds
June 30, 2019

	2019			
	General Fund	Special	Capital	Totals
	105-1378	Revenue Funds	Project Funds	
Assets				
Current Assets				
Cash and investments	\$ 3,094,709	\$ 17,932,348	\$ 3,206,954	\$ 24,234,011
Receivables				
Accounts	-	-	-	-
Taxes	-	20,971	-	20,971
Special assessments	-	65,609	-	65,609
Due from other funds	591,072	-	-	591,072
Due from other governments	1,000,436	1,102	-	1,001,538
Total Current Assets	<u>\$ 4,686,217</u>	<u>\$ 18,020,030</u>	<u>\$ 3,206,954</u>	<u>\$ 25,913,201</u>
Noncurrent Assets:				
Advances to other funds	-	250,000	-	250,000
Advances to other governments	1,500,000	-	-	1,500,000
Total Noncurrent Assets	<u>1,500,000</u>	<u>250,000</u>	<u>-</u>	<u>1,750,000</u>
Total Assets	<u>\$ 6,186,217</u>	<u>\$ 18,270,030</u>	<u>\$ 3,206,954</u>	<u>\$ 27,663,201</u>
Liabilities				
Current Liabilities				
Accounts payable	\$ 332,389	\$ 42,807	\$ 1,033,318	\$ 1,408,514
Retentions payable	-	-	654,198	654,198
Salaries and benefits payable	460,966	2,525	-	463,491
Due to other funds	103,145	45,670	211,506	360,321
Due to other governments	1,087,223	7,956	(216,634)	878,545
Total Current Liabilities	<u>1,983,723</u>	<u>98,958</u>	<u>1,682,388</u>	<u>3,765,069</u>
Noncurrent Liabilities				
Advances from County	-	-	3,000,000	3,000,000
Total Noncurrent Liabilities	<u>-</u>	<u>-</u>	<u>3,000,000</u>	<u>3,000,000</u>
Total Liabilities	<u>1,983,723</u>	<u>98,958</u>	<u>4,682,388</u>	<u>6,765,069</u>
Deferred inflows of resources				
SB-90 tax revenue	68,567	-	-	68,567
Total deferred inflows of resources	<u>68,567</u>	<u>-</u>	<u>-</u>	<u>68,567</u>
Fund balances				
Restricted	-	9,968,779	460,183	10,428,962
Assigned	4,030,028	8,204,484	-	12,234,512
Unassigned	103,899	(2,191)	(1,935,617)	(1,833,909)
Total fund balances	<u>4,133,927</u>	<u>18,171,072</u>	<u>(1,475,434)</u>	<u>20,829,565</u>
Total liabilities and fund balances	<u>\$ 6,186,217</u>	<u>\$ 18,270,030</u>	<u>\$ 3,206,954</u>	<u>\$ 27,663,201</u>

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

COUNTY OF SAN BERNARDINO SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Balance Sheet (Continued)
Governmental Funds
June 30, 2019

For Comparative Purposes Only
2018

	General Fund 105-1378	Special Revenue Funds	Capital Project Funds	Totals
Assets				
Current Assets				
Cash and investments	\$ 6,354,726	\$ 16,725,179	\$ 6,760,420	\$ 29,840,325
Receivables				
Accounts	10,478	-	-	10,478
Taxes	-	25,442	-	25,442
Special assessments	-	58,444	-	58,444
Due from other funds	743,972	3,000	-	746,972
Due from other governments	379,922	-	-	379,922
	<u>\$ 7,489,098</u>	<u>\$ 16,812,065</u>	<u>\$ 6,760,420</u>	<u>\$ 31,061,583</u>
Noncurrent Assets:				
Advances to other funds	-	250,000	-	250,000
Advances to other governments	150,000	-	-	150,000
Total Noncurrent Assets	<u>150,000</u>	<u>250,000</u>	<u>-</u>	<u>400,000</u>
Total Assets	<u>\$ 7,639,098</u>	<u>\$ 17,062,065</u>	<u>\$ 6,760,420</u>	<u>\$ 31,461,583</u>
Liabilities				
Current Liabilities				
Accounts payable	\$ 320,148	\$ 53,117	\$ 1,911,841	\$ 2,285,106
Retentions payable	-	-	235,645	235,645
Salaries and benefits payable	436,810	5,821	-	442,631
Due to other funds	209,202	35,743	53,497	298,442
Due to other governments	1,090,260	-	2,783,366	3,873,626
Total Current Liabilities	<u>2,056,420</u>	<u>94,681</u>	<u>4,984,349</u>	<u>7,135,450</u>
Noncurrent Liabilities				
Advances from County	-	-	-	-
Total Noncurrent Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>2,056,420</u>	<u>94,681</u>	<u>4,984,349</u>	<u>7,135,450</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	-	8,702,451	257,893	8,960,344
Assigned	5,557,949	8,210,937	1,504,926	15,273,812
Unassigned	(43,838)	53,997	13,252	23,411
Total fund balances	<u>5,514,111</u>	<u>16,967,384</u>	<u>1,776,071</u>	<u>24,257,566</u>
Total liabilities and fund balances	<u>\$ 7,639,098</u>	<u>\$ 17,062,065</u>	<u>\$ 6,760,420</u>	<u>\$ 31,461,583</u>

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

COUNTY OF SAN BERNARDINO SPECIAL DISTRICTS
 COUNTY SERVICE AREA NO. 70
 Reconciliation of the Balance Sheet of Governmental Funds
 to the Statement of Net Position
 June 30, 2019

	2019	For Comparative Purposes Only 2018
Fund balances of governmental funds	\$ 20,829,565	\$ 24,257,566
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p>		
<p>Capital assets net of depreciation have not been included as financial resources in governmental fund activity.</p>		
Capital assets, net of capital outlay expensed	32,010,498	21,056,906
<p>Deferred outflows related to change in assumptions, change in proportion and contributions made after the actuarial measurement date for the net pension liability.</p>		
	287,813	395,387
<p>Deferred inflows related to unrecognized actuarial gains and losses for the net pension liability.</p>		
	(141,927)	(179,023)
<p>Long-term liabilities applicable to the City'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	(648,442)	(801,509)
Compensated absences	(952,484)	(1,249,274)
Advance from other governments - Line of Credit	(135,000)	-
Loans payable	-	(33,857)
Net position of governmental activities	\$ 51,250,023	\$ 43,446,196

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

COUNTY OF SAN BERNARDINO SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2019

	2019			
	General Fund	Special Revenue	Capital Project	Totals
	105-1378	Funds	Funds	
Revenues:				
Charges for services	\$ 2,467,830	\$ 2,115,360	\$ -	\$ 4,583,190
Property taxes	-	918,831	-	918,831
Other taxes	-	2,495	-	2,495
Investment earnings	77,089	545,100	153,958	776,147
Rents and concessions	-	193,897	-	193,897
Permit and inspection fees	-	8,390	-	8,390
Penalties	-	40	-	40
Operating grants and contributions	-	7,615	-	7,615
Other	37,749	10,862	6,658	55,269
Total revenues	<u>2,582,668</u>	<u>3,802,590</u>	<u>160,616</u>	<u>6,545,874</u>
Expenditures:				
Current-general government:				
Salaries and Benefits	2,634,482	458,277	-	3,092,759
Services and supplies	784,323	1,804,385	75,239	2,663,947
Professional fees	471,772	10,034	67,468	549,274
Capital outlay	778,210	131,964	10,632,422	11,542,596
Debt service:				
Principal	-	33,857	-	33,857
Interest	-	378	-	378
Total expenditures	<u>4,668,787</u>	<u>2,438,895</u>	<u>10,775,129</u>	<u>17,882,811</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,086,119)</u>	<u>1,363,695</u>	<u>(10,614,513)</u>	<u>(11,336,937)</u>
Other financing sources (uses):				
Proceeds from sale of capital assets	14,450	-	-	14,450
Proceeds of line of credit	-	135,000	-	135,000
Transfers in from County	1,057,760	-	6,701,726	7,759,486
Transfers in	-	182,702	1,041,150	1,223,852
Transfers out	(366,275)	(477,709)	(379,868)	(1,223,852)
Total other financing sources and (uses)	<u>705,935</u>	<u>(160,007)</u>	<u>7,363,008</u>	<u>7,908,936</u>
Net change in fund balances	(1,380,184)	1,203,688	(3,251,505)	(3,428,001)
Fund balances, beginning of year	5,514,111	16,967,384	1,776,071	24,257,566
Fund balances, end of year	<u>\$ 4,133,927</u>	<u>\$ 18,171,072</u>	<u>\$ (1,475,434)</u>	<u>\$ 20,829,565</u>

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

COUNTY OF SAN BERNARDINO SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds (Continued)
For the Year Ended June 30, 2019

	For Comparative Purposes Only			
	2018			
	General Fund	Special Revenue	Capital Project	
	105-1378	Funds	Funds	Totals
Revenues:				
Charges for services	\$ 3,220,123	\$ 2,049,440	\$ 7,350,458	\$ 12,620,021
Property taxes	-	878,882	-	878,882
Other taxes	-	2,108	-	2,108
Investment earnings	17,076	120,810	25,140	163,026
Rents and concessions	-	72,173	-	72,173
Permit and inspection fees	-	39,679	-	39,679
Penalties	-	22	-	22
Operating grants and contributions	11,267	7,876	-	19,143
Other	76,597	23,050	-	99,647
Total revenues	<u>3,325,063</u>	<u>3,194,040</u>	<u>7,375,598</u>	<u>13,894,701</u>
Expenditures:				
Current-general government:				
Salaries and Benefits	1,780,451	527,457	-	2,307,908
Services and supplies	462,011	1,421,964	18,355	1,902,330
Professional fees	939,511	-	68,007	1,007,518
Capital outlay	272,328	38,492	7,255,469	7,566,289
Debt service:				
Principal	-	35,000	-	35,000
Interest	-	853	-	853
Total expenditures	<u>3,454,301</u>	<u>2,023,766</u>	<u>7,341,831</u>	<u>12,819,898</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(129,238)</u>	<u>1,170,274</u>	<u>33,767</u>	<u>1,074,803</u>
Other financing sources (uses):				
Proceeds from sale of capital assets	13,366	100,000	-	113,366
Proceeds of long-term debt	-	-	-	-
Transfers in from County	1,028,527	-	-	1,028,527
Transfers in	-	574,135	130,000	704,135
Transfers out	(57,350)	(702,156)	-	(759,506)
Total other financing sources and (uses)	<u>984,543</u>	<u>(28,021)</u>	<u>130,000</u>	<u>1,086,522</u>
Net change in fund balances	855,305	1,142,253	163,767	2,161,325
Fund balances, beginning of year	<u>4,658,806</u>	<u>15,825,131</u>	<u>1,612,304</u>	<u>22,096,241</u>
Fund balances, end of year	<u>\$ 5,514,111</u>	<u>\$ 16,967,384</u>	<u>\$ 1,776,071</u>	<u>\$ 24,257,566</u>

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

COUNTY OF SAN BERNARDINO SPECIAL DISTRICTS
 COUNTY SERVICE AREA NO. 70
 Reconciliation of the Statement of Revenues, Expenditures and Changes in
 Fund Balances of Governmental Funds to the Statement of Activities
 For the Year Ended June 30, 2019

	2019	For Comparative Purposes Only 2018
Net change in fund balances - total governmental funds	\$ (3,428,001)	\$ 2,161,325
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p> <p>When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. As a result, fund balance decreases by the amount of financial resources expended, whereas net position decreased by the amount of depreciation expense charged for the year, net of disposals.</p>		
Capital outlay, net of disposals	11,918,839	6,824,737
Depreciation expense	(965,247)	(981,467)
<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>		
	82,589	(71,085)
<p>In the statement of activities, only long term debt payable is reported. However, in the governmental funds, principal payments decrease financial resources. Thus the change in net position differs from the change in fund balance by the principal payments, as well as, issuance of debt.</p>		
Debt service principal payments	33,857	35,000
Proceeds from line of credit	(135,000)	-
<p>Changes in compensated absences payable is an expenditure in the governmental funds, but the expenditure increases long-term liabilities in the statement of net position.</p>		
	296,790	10,246
Changes in net position of governmental activities	\$ 7,803,827	\$ 7,978,756

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

COUNTY OF SAN BERNARDINO SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Statement of Net Position
Proprietary Funds
June 30, 2019

	2019			
	Water	Sewer	Refuse 487-4672	Totals
Assets				
Current Assets:				
Cash and investments	\$ 12,771,103	\$ 5,014,258	\$ 49,713	\$ 17,835,074
Receivables:				
Accounts	397,903	385,597	-	783,500
Taxes	985	-	-	985
Special assessments	16,638	2,563	1,847	21,048
Due from other funds	900	-	-	900
Due from other governments	3,657,436	2,397	-	3,659,833
Total Current Assets	<u>16,844,965</u>	<u>5,404,815</u>	<u>51,560</u>	<u>22,301,340</u>
Noncurrent Assets:				
Capital assets				
Land	332,603	21,626	-	354,229
Improvements to land	23,142,345	20,641,091	-	43,783,436
Structures and improvements	568,073	290,374	233,197	1,091,644
Construction in progress	7,207,543	684,864	-	7,892,407
Permanent water rights	1,261,207	-	-	1,261,207
Equipment	50,881	3,440,933	-	3,491,814
Vehicles	157,002	64,642	-	221,644
Accumulated depreciation	<u>(11,916,194)</u>	<u>(11,399,626)</u>	<u>(134,342)</u>	<u>(23,450,162)</u>
Total Noncurrent Assets	<u>20,803,460</u>	<u>13,743,904</u>	<u>98,855</u>	<u>34,646,219</u>
Total Assets	<u>\$ 37,648,425</u>	<u>\$ 19,148,719</u>	<u>\$ 150,415</u>	<u>\$ 56,947,559</u>
Deferred outflows of resources:				
Pension	<u>375,085</u>	<u>259,583</u>	<u>-</u>	<u>634,668</u>
Liabilities				
Current Liabilities:				
Accounts payable	\$ 983,379	\$ 77,206	\$ -	\$ 1,060,585
Retentions Payable	154,601	-	-	154,601
Due to other funds	212,628	2,934	16,089	231,651
Due to other governments	13,601	133,026	1,778	148,405
Unearned revenue	28,059	(2,867)	-	25,192
Loans payable	75,109	-	-	75,109
Total Current Liabilities	<u>1,467,377</u>	<u>210,299</u>	<u>17,867</u>	<u>1,695,543</u>
Noncurrent Liabilities				
Accrued interest payable	49,638	-	-	49,638
Loans payable	1,242,497	-	-	1,242,497
Advances from other funds	250,000	-	-	250,000
Advances from other governments	5,600,000	-	-	5,600,000
Net pension liability	<u>845,068</u>	<u>584,840</u>	<u>-</u>	<u>1,429,908</u>
Total Noncurrent Liabilities	<u>7,987,203</u>	<u>584,840</u>	<u>-</u>	<u>8,572,043</u>
Total Liabilities	<u>9,454,580</u>	<u>795,139</u>	<u>17,867</u>	<u>10,267,586</u>
Deferred inflows of resources:				
Pensions	<u>184,963</u>	<u>128,009</u>	<u>-</u>	<u>312,972</u>
Total deferred inflows of resources	<u>184,963</u>	<u>128,009</u>	<u>-</u>	<u>312,972</u>
Net position				
Net investment in capital assets	19,490,854	13,743,904	98,855	33,333,613
Restricted	224,130	-	-	224,130
Unassigned	8,668,983	4,741,250	33,693	13,443,926
Total fund balances	<u>28,383,967</u>	<u>18,485,154</u>	<u>132,548</u>	<u>47,001,669</u>
Total liabilities and fund balances	<u>\$ 38,023,510</u>	<u>\$ 19,408,302</u>	<u>\$ 150,415</u>	<u>\$ 57,582,227</u>

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

COUNTY OF SAN BERNARDINO SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Statement of Net Position
Proprietary Funds (Continued)
June 30, 2019

	For Comparative Purposes Only 2018			
	Water	Sewer	Refuse 487-4672	Totals
Assets				
Current Assets:				
Cash and investments	\$ 10,185,747	\$ 4,997,465	\$ 50,063	\$ 15,233,275
Receivables:				
Accounts	459,739	441,271	-	901,010
Taxes	611	-	-	611
Special assessments	23,902	-	3,176	27,078
Due from other funds	-	2,700	-	2,700
Due from other governments	18,494	11,985	-	30,479
Total Current Assets	<u>10,688,493</u>	<u>5,453,421</u>	<u>53,239</u>	<u>16,195,153</u>
Noncurrent Assets:				
Capital assets				
Land	332,602	21,626	-	354,228
Improvements to land	22,193,173	20,641,090	-	42,834,263
Structures and improvements	568,073	290,374	233,197	1,091,644
Construction in progress	3,555,933	413,583	-	3,969,516
Permanent water rights	1,261,207	-	-	1,261,207
Equipment	50,881	3,423,431	-	3,474,312
Vehicles	157,002	64,642	-	221,644
Accumulated depreciation	(11,083,007)	(10,420,677)	(128,072)	(21,631,756)
Total Noncurrent Assets	<u>17,035,864</u>	<u>14,434,069</u>	<u>105,125</u>	<u>31,575,058</u>
Total Assets	<u>\$ 27,724,357</u>	<u>\$ 19,887,490</u>	<u>\$ 158,364</u>	<u>\$ 47,770,211</u>
Deferred outflows of resources:				
Pension	<u>456,454</u>	<u>285,473</u>	<u>-</u>	<u>741,927</u>
Liabilities				
Current Liabilities:				
Accounts payable	\$ 361,843	\$ 47,100	\$ 1,575	\$ 410,518
Retentions Payable	-	-	-	-
Due to other funds	43,760	43,823	3,137	90,720
Due to other governments	-	18,817	-	18,817
Unearned revenue	21,376	(2,867)	-	18,509
Loans payable	184,436	-	-	184,436
Total Current Liabilities	<u>611,415</u>	<u>106,873</u>	<u>4,712</u>	<u>723,000</u>
Noncurrent Liabilities				
Accrued interest payable	31,733	-	-	31,733
Loans payable	1,312,606	-	-	1,312,606
Advances from other funds	250,000	-	-	250,000
Advances from other governments	-	-	-	-
Net pension liability	925,303	578,698	-	1,504,001
Total Noncurrent Liabilities	<u>2,519,642</u>	<u>578,698</u>	<u>-</u>	<u>3,098,340</u>
Total Liabilities	<u>3,131,057</u>	<u>685,571</u>	<u>4,712</u>	<u>3,821,340</u>
Deferred inflows of resources:				
Pensions	<u>206,672</u>	<u>129,257</u>	<u>-</u>	<u>335,929</u>
Total deferred inflows of resources	<u>206,672</u>	<u>129,257</u>	<u>-</u>	<u>335,929</u>
Net position				
Net investment in capital assets	17,035,864	14,434,069	105,125	31,575,058
Restricted	-	-	-	-
Unassigned	7,807,218	4,924,066	48,527	12,779,811
Total fund balances	<u>24,843,082</u>	<u>19,358,135</u>	<u>153,652</u>	<u>44,354,869</u>
Total liabilities and fund balances	<u>\$ 28,180,811</u>	<u>\$ 20,172,963</u>	<u>\$ 158,364</u>	<u>\$ 48,512,138</u>

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

COUNTY OF SAN BERNARDINO SPECIAL DISTRICTS
 COUNTY SERVICE AREA NO. 70
 Statement of Revenues, Expenses, and Changes in Net Position
 Proprietary Funds
 For the Year Ended June 30, 2019

	2019			
	Enterprise Funds			
	Water	Sewer	Refuse 487-4672	Total
Operating Revenue				
Sanitation services	\$ -	\$ 2,141,144	\$ -	\$ 2,141,144
Water sales	3,354,096	149	-	3,354,245
Connection fees	227,330	11,175	-	238,505
Special assessments	330,394	74,666	73,820	478,880
Other services	177,105	5,220	-	182,325
Total operating revenue	<u>4,088,925</u>	<u>2,232,354</u>	<u>73,820</u>	<u>6,395,099</u>
Operating Expenses				
Professional services	491,002	-	-	491,002
Salaries and benefits	1,297,859	1,032,508	4,582	2,334,949
Services and supplies	1,013,180	765,687	81,379	1,860,246
Rents and leases	12,383	-	8,139	20,522
Utilities	519,792	581,928	-	1,101,720
Depreciation	833,188	978,951	6,269	1,818,408
Total operating expenses	<u>4,167,404</u>	<u>3,359,074</u>	<u>100,369</u>	<u>7,626,847</u>
Operating income (loss)	<u>(78,479)</u>	<u>(1,126,720)</u>	<u>(26,549)</u>	<u>(1,231,748)</u>
Non-Operating Revenues (Expenses)				
Investment earnings	339,144	172,568	1,720	513,432
Interest expense	(60,759)	-	-	(60,759)
Property taxes	70,805	998	3,725	75,528
State assistance	3,735,319	-	-	3,735,319
Contributions from private sources	-	6,260	-	6,260
Penalties	62,238	58,798	-	121,036
Other	(527,383)	15,115	-	(512,268)
Total non operating revenue	<u>3,619,364</u>	<u>253,739</u>	<u>5,445</u>	<u>3,878,548</u>
Change in net position	3,540,885	(872,981)	(21,104)	2,646,800
Net Position - beginning	<u>24,843,082</u>	<u>19,358,135</u>	<u>153,652</u>	<u>44,354,869</u>
Net Position - ending	<u>\$28,383,967</u>	<u>\$18,485,154</u>	<u>\$ 132,548</u>	<u>\$47,001,669</u>

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

COUNTY OF SAN BERNARDINO SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds (Continued)
For the Year Ended June 30, 2019

For Comparative Purposes Only
2018

	Enterprise Funds			
	Water	Sewer	Refuse 487-4672	Total
Operating Revenue				
Sanitation services	\$ (6,049)	\$ 1,855,015	\$ -	\$ 1,848,966
Water sales	3,348,244	238	-	3,348,482
Connection fees	283,085	18,733	-	301,818
Special assessments	326,261	92,291	71,423	489,975
Other services	141,216	38,932	-	180,148
Total operating revenue	<u>4,092,757</u>	<u>2,005,209</u>	<u>71,423</u>	<u>6,169,389</u>
Operating Expenses				
Professional services	159,461	-	-	159,461
Salaries and benefits	1,444,433	847,922	4,919	2,297,274
Services and supplies	1,187,280	773,402	64,549	2,025,231
Rents and leases	18,219	-	4,725	22,944
Utilities	533,167	189,025	-	722,192
Depreciation	664,509	1,008,893	6,269	1,679,671
Total operating expenses	<u>4,007,069</u>	<u>2,819,242</u>	<u>80,462</u>	<u>6,906,773</u>
Operating income (loss)	<u>85,688</u>	<u>(814,033)</u>	<u>(9,039)</u>	<u>(737,384)</u>
Non-Operating Revenues (Expenses)				
Investment earnings	84,215	38,767	375	123,357
Interest expense	(50,590)	-	-	(50,590)
Property taxes	57,720	20,778	2,634	81,132
State assistance	79,963	-	-	79,963
Contributions from private sources	-	139,353	-	139,353
Penalties	63,520	71,786	-	135,306
Other	(320,803)	35,154	-	(285,649)
Total non operating revenue	<u>(85,975)</u>	<u>305,838</u>	<u>3,009</u>	<u>222,872</u>
Transfers				
Transfers in	301,000	258,200	-	559,200
Transfers out	(301,000)	(253,200)	-	(554,200)
Total transfers	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Change in net position	(287)	(503,195)	(6,030)	(509,512)
Net Position - beginning	<u>24,843,369</u>	<u>19,861,330</u>	<u>159,682</u>	<u>44,864,381</u>
Net Position - ending	<u>\$24,843,082</u>	<u>\$19,358,135</u>	<u>\$153,652</u>	<u>\$44,354,869</u>

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

COUNTY OF SAN BERNARDINO SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2019

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

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

COUNTY OF SAN BERNARDINO SPECIAL DISTRICTS
COUNTY SERVICE AREA NO. 70
Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended June 30, 2019

	For Comparative Purposes Only 2018			
	ENTERPRISE FUNDS			
	Water	Sewer	Refuse	Total
Cash Flows from operating activities				
Receipts from customers	\$ 4,237,584	\$ 2,028,322	\$ 71,423	\$ 6,337,329
Payments to suppliers	(1,383,157)	(953,456)	(69,275)	(2,405,888)
Payments to employees	(1,471,291)	(912,390)	(4,919)	(2,388,600)
Payments to other services	(470,378)	(42,305)	3,137	(509,546)
Net Cash Provided by Operating Activities	<u>912,758</u>	<u>120,171</u>	<u>366</u>	<u>1,033,295</u>
Cash Flows from noncapital financing activities				
Taxes	77,121	19,913	2,854	99,888
State assistance	79,963	-	-	79,963
Contributions from private sources	-	139,353	-	139,353
Penalties	63,520	71,786	-	135,306
Other non-operating revenues (expenses)	(392,805)	13,818	-	(378,987)
Transfers in / out	-	5,000	-	5,000
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>(172,201)</u>	<u>249,870</u>	<u>2,854</u>	<u>80,523</u>
Cash Flows from capital and related financing activities				
Purchase and construction of capital assets	(1,149,585)	(226,133)	-	(1,375,718)
Interest expense	(44,165)	-	-	(44,165)
Loans payable	(165,567)	-	-	(165,567)
Advances from other governments	-	-	-	-
Net Cash Used for Capital and Related Financing Activities	<u>(1,359,317)</u>	<u>(226,133)</u>	<u>-</u>	<u>(1,585,450)</u>
Cash Flows from investing activities				
Investment earnings	84,215	38,767	375	123,357
Net Cash provided by investing activities	<u>84,215</u>	<u>38,767</u>	<u>375</u>	<u>123,357</u>
Net Increase (Decrease) in Cash and Investments	(534,545)	182,675	3,595	(348,275)
Cash and investments - beginning of the year	<u>10,720,292</u>	<u>4,814,790</u>	<u>46,468</u>	<u>15,581,550</u>
Cash and investments - end of the year	<u>\$ 10,185,747</u>	<u>\$ 4,997,465</u>	<u>\$ 50,063</u>	<u>\$ 15,233,275</u>
Reconciliation of operating income to net cash used for operating activities				
Operating income (loss)	\$ 85,688	\$ (814,033)	\$ (9,039)	\$ (737,384)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation expense	664,509	1,008,893	6,269	1,679,671
Change in assets and liabilities:				
(Increase) Decrease in accounts receivable, net	(140,300)	(26,544)	-	(166,844)
(Increase) Decrease in due from other funds	300,439	83,517	-	383,956
(Increase) Decrease in due from other governments	(18,494)	(11,985)	-	(30,479)
Increase (Decrease) in account payable	355,509	8,971	(1)	364,479
Increase (Decrease) in retentions payable	-	-	-	-
Increase (Decrease) in due to other funds	(292,423)	(43,369)	3,137	(332,655)
Increase (Decrease) in due to other governments	-	13,049	-	13,049
Increase (Decrease) in unearned revenue	(2,082)	(4,439)	-	(6,521)
Increase (Decrease) in deposit and deferred revenue	(13,230)	(29,421)	-	(42,651)
Increase (Decrease) in net pension liability (deferred inflows and outflows of resources)	(26,858)	(64,468)	-	(91,326)
Net Cash Provided by Operating Activities	<u>\$ 912,758</u>	<u>\$ 120,171</u>	<u>\$ 366</u>	<u>\$ 1,033,295</u>

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

COUNTY OF SAN BERNARDINO SPECIAL DISTRICTS
 COUNTY SERVICE AREA NO. 70
 Statement of Fiduciary Assets and Liabilities
 Agency Funds
 June 30, 2019

	2019	2018
	Agency Funds	Agency Funds
Assets		
Current Assets:		
Cash and investments	\$ 1,034,778	\$ 1,012,884
Total Current Assets	1,034,778	1,012,884
Total Assets	1,034,778	1,012,884
Liabilities		
Current Liabilities:		
Due to other governments	1,034,778	1,012,884
Total Current Liabilities	1,034,778	1,012,884
Total Liabilities	\$ 1,034,778	\$ 1,012,884

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

County of San Bernardino Special District
County Service Area No. 70
Notes to Financial Statements
June 30, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting entity

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

The CSA is a component unit of the County of San Bernardino and is governed by the actions of the County Board of Supervisors. The accompanying financial statements reflect only the accounts of the County Service Area No. 70 of the County of San Bernardino and are not intended to present the financial position of the County taken as a whole.

Because the CSA meets the reporting entity criteria established by the Governmental Accounting Standards Board (GASB), the CSA's financial statements have also been included in the Comprehensive Annual Financial Report of the County as a "component unit" for the fiscal year ended June 30, 2019.

Government-wide and fund financial statements

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

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

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

County of San Bernardino Special District
County Service Area No. 70
Notes to Financial Statements
June 30, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement focus, basis of accounting, and financial statement presentation

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

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

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

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

The government reports the following major governmental funds:

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

The *special revenue fund* is used to account for all financial resources to be used for parks, lights, translation, detention center, and streets.

The *capital projects fund* is used to account for financial resources to be used for the construction of projects.

County of San Bernardino Special District
County Service Area No. 70
Notes to Financial Statements
June 30, 2019

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 fund:

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

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

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

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

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

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

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

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

Cash and investments

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

**County of San Bernardino Special District
County Service Area No. 70
Notes to Financial Statements
June 30, 2019**

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). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

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, 2019 are presented net of allowance for uncollectibles in the amounts of \$47,420 and \$93,708 for department/fund 305-4726 and 306-4652, respectively.

Inventories and prepaid items

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

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

Capital assets

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

**County of San Bernardino Special District
County Service Area No. 70
Notes to Financial Statements
June 30, 2019**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital assets (continued)

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

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

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

Fund equity

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

- *Non-spendable Fund Balance:* Amounts cannot be spent because they are: (a) not in spendable form or (b) legally or contractually required to be maintained intact. Due to the nature or form of the resources, they generally cannot be expected to be converted into cash or a spendable form.
- *Restricted Fund Balance:* Amounts are restricted by external parties, i.e., creditors, grantors, contributors, or laws/regulations of other governments or restricted by law through constitutional provisions or enabling legislation.
- *Committed Fund Balance:* Amounts can only be used for a specific purpose pursuant to constraints imposed by formal action of the government’s highest level of decision making authority (the Board of Supervisors). The formal action must occur prior to the end of the reporting period, however, the amount may be determined in the subsequent period. These are self-imposed limitations on available resources. These committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same level of action it employed to previously commit those amounts. These committed amounts would be approved and adopted by formal action of the Board.
- *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.

County of San Bernardino Special District
County Service Area No. 70
Notes to Financial Statements
June 30, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund equity (continued)

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.

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.

County of San Bernardino Special District
County Service Area No. 70
Notes to Financial Statements
June 30, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Stewardship, compliance and accountability (continued)

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

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.

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 proprietary fund types recognize the interest payable when the liability is incurred.

**County of San Bernardino Special District
County Service Area No. 70
Notes to Financial Statements
June 30, 2019**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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, 2019 was as follows:

	Beginning balance	Additions	Deletions	Ending balance
Compensated Absences	<u>1,249,274</u>	<u>607,638</u>	<u>904,428</u>	<u>952,484</u>

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.

**County of San Bernardino Special District
County Service Area No. 70
Notes to Financial Statements
June 30, 2019**

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, 2019. Changes in fair value that occur during a fiscal year are recognized as investment *earnings* reported for that fiscal year. *Investment earnings* reports interest earnings, changes in fair value, and any gains or losses realized upon the liquidation, maturity, or sale of investments. The County’s practice is to hold investments until maturity.

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

NOTE 3: DUE TO/FROM OTHER FUNDS

Interfund balances at June 30, 2019 were as follows:

Receivable Fund	Payable Fund						
	Governmental			Business-Type			
	General Fund	Special Revenue Funds	Capital Project Funds	Water Funds	Sewer Funds	Refuse Fund	Interfund Balance
General Fund	\$ 103,145	\$ 45,670	\$ 211,506	\$ 211,728	\$ 2,934	\$ 16,089	\$ 591,072
Water Funds	-	-	-	900	-	-	900
	<u>\$ 103,145</u>	<u>\$ 45,670</u>	<u>\$ 211,506</u>	<u>\$ 212,628</u>	<u>\$ 2,934</u>	<u>\$ 16,089</u>	<u>\$ 591,972</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, 2019 the CSA 70 made the following interfund transfers in and out:

Transfers Out	Transfers In					
	Governmental			Business-Type		Total
	General Fund	Special Revenue Funds	Capital Project Funds	Water Funds	Sewer Funds	
General Fund	\$ -	\$ -	\$ 366,275	\$ -	\$ -	\$ 366,275
Special Revenue Funds	-	7,709	470,000	-	-	477,709
Capital Project Funds	-	174,993	204,875	-	-	379,868
Water Funds	-	-	-	1,156,748	-	1,156,748
Sewer Funds	-	-	-	-	142,555	142,555
County of San Bernardino	1,057,760	-	6,701,726	-	-	7,759,486
	<u>\$ 1,057,760</u>	<u>\$ 182,702</u>	<u>\$ 7,742,876</u>	<u>\$ 1,156,748</u>	<u>\$ 142,555</u>	<u>\$ 10,282,641</u>

**County of San Bernardino Special District
County Service Area No. 70
Required Supplementary Information
June 30, 2019**

NOTE 5: CAPITAL ASSETS

Capital asset activities for the year ended June 30, 2019 were as follows:

Governmental activities:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 1,456,637	\$ -	\$ -	\$ 1,456,637
Easements	2,000,000	-	-	2,000,000
Development in progress	<u>7,753,227</u>	<u>10,697,275</u>	<u>(216,752)</u>	<u>18,233,750</u>
Total capital assets, not being depreciated	<u>11,209,864</u>	<u>10,697,275</u>	<u>(216,752)</u>	<u>21,690,387</u>
Capital assets, being depreciated:				
Improvements to land	17,591,390	402,693	-	17,994,083
Infrastructure	8,102,620	-	-	8,102,620
Structures and improvements	1,385,495	-	-	1,385,495
Vehicles	5,105,828	108,226	(119,173)	5,094,881
Equipment	959,511	190,782	(11,059)	1,139,234
Heavy Equipment	318,902	-	-	318,902
Capitalized software	<u>51,876</u>	<u>-</u>	<u>-</u>	<u>51,876</u>
Total capital assets, being depreciated	<u>33,515,622</u>	<u>701,701</u>	<u>(130,232)</u>	<u>34,087,091</u>
Less accumulated depreciation for:				
Improvements to land	(12,776,440)	(354,486)	-	(13,130,926)
Infrastructure	(4,489,620)	(198,833)	-	(4,688,453)
Structures and improvements	(773,454)	(36,236)	-	(809,690)
Vehicles	(4,046,775)	(294,227)	119,173	(4,221,829)
Equipment	(701,087)	(50,296)	11,059	(740,324)
Heavy Equipment	(107,040)	(21,260)	-	(128,300)
Capitalized software	<u>(37,549)</u>	<u>(9,909)</u>	<u>-</u>	<u>(47,458)</u>
Total accumulated depreciation	<u>(22,931,965)</u>	<u>(965,247)</u>	<u>130,232</u>	<u>(23,766,980)</u>
Total capital assets, being depreciated, net	<u>10,583,657</u>	<u>(263,546)</u>	<u>-</u>	<u>10,320,111</u>
Total capital assets, net	<u>\$ 21,793,521</u>	<u>\$ 10,433,729</u>	<u>\$ (216,752)</u>	<u>\$ 32,010,498</u>

**County of San Bernardino Special District
County Service Area No. 70
Required Supplementary Information
June 30, 2019**

NOTE 5: CAPITAL ASSETS (CONTINUED)

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 354,229	\$ -	\$ -	\$ 354,229
Permanent water rights	1,261,207	-	-	\$ 1,261,207
Development in progress	<u>3,969,515</u>	<u>4,301,403</u>	<u>(378,511)</u>	<u>7,892,407</u>
Total capital assets, not being depreciated	<u>5,584,951</u>	<u>4,301,403</u>	<u>(378,511)</u>	<u>9,507,843</u>
Capital assets, being depreciated:				
Improvements to land	42,834,265	949,171	-	43,783,436
Utility plant in-service	3,394,459	-	-	3,394,459
Structures and improvements	1,091,644	-	-	1,091,644
Vehicles	221,644	-	-	221,644
Equipment	<u>79,852</u>	<u>17,503</u>	<u>-</u>	<u>97,355</u>
Total capital assets, being depreciated	<u>47,621,864</u>	<u>966,674</u>	<u>-</u>	<u>48,588,538</u>
Less accumulated depreciation for:				
Improvements to land	(17,759,410)	(1,728,592)	-	(19,488,002)
Utility plant in-service	(2,931,255)	(54,831)	-	(2,986,086)
Structures and improvements	(671,906)	(20,856)	-	(692,762)
Vehicles	(204,071)	(9,092)	-	(213,163)
Equipment	<u>(65,115)</u>	<u>(5,037)</u>	<u>-</u>	<u>(70,152)</u>
Total accumulated depreciation	<u>(21,631,757)</u>	<u>(1,818,408)</u>	<u>-</u>	<u>(23,450,165)</u>
Total capital assets, being depreciated, net	<u>25,990,107</u>	<u>(851,734)</u>	<u>-</u>	<u>25,138,373</u>
Total capital assets, net	<u>\$ 31,575,058</u>	<u>\$ 3,449,669</u>	<u>\$ (378,511)</u>	<u>\$ 34,646,216</u>

NOTE 6: ADVANCES

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

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NOTE 6: ADVANCES (CONTINUED)

The CSA's County General Fund entered into an agreement with Big Bear Valley Recreation and Park District (BBVRPD) to assist with construction of the Big Bear Alpine Zoo Relocation Project. Approval for a loan up to \$1.5 million was granted by the Board of Supervisors on May 24, 2016. The first advance was made June 1, 2018 in the amount of \$150,000. This loan is subject to full repayment within a 10-year period for all cash advanced, plus interest as determined by the County Auditor-Controller/Treasurer/Tax Collector. The amount outstanding at June 30, 2019, is \$1,500,000.

The CSA's County Revolving Fund entered into an agreement with CSA 70 R-48 Erwin Lake West to proceed with a capital improvement project. The County Revolving Fund advanced the amount of \$135,000 to be repaid within ten years through a portion of the service charges receive annually. The amount outstanding at June 30, 2019 is \$135,000.

The CSA has entered into an agreement with CSA 70 Lake Gregory Dam Rehabilitation to proceed with a capital improvement project. The CSA advanced the amount of \$3,000,000 and is funded by a grant from the California Office of Emergency Services (Cal OES) Hazard Mitigation Grant Program. The amount outstanding at June 30, 2019 is \$3,000,000.

NOTE 7: REFUNDING OF 1915 ACT BOND

On June 30, 1994, the County's Assessment District No. 94-2 issued a Limited Obligation Refunding Bond (the Assessment Bond) under the provisions of the Refunding Act of 1984 for 1915 Improvement Act Bonds for the purpose of refunding eleven prior series of assessment district bonds of the County. The prior series assessment bonds of Assessment District No. 82- 1, amounting to \$345,000, were refunded. The Assessment Bond is payable from reassessment payments, collected on assessed parcels within Assessment District No. 94-2, of which Assessment District No. 82-1 is a subarea. The fiduciary fund statement shows the cash and cash equivalents in Assessment District No. 82-1 reserve funds at June 30, 2019.

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

NOTE 8: LONG-TERM DEBT

General obligation bond - matured

In 1974, the Board of Supervisors approved the issuance of general obligation bonds to finance construction of a water facility. Bonds were issued under the authority provided under the County Service Area Law of the California Government Code. The matured portion of bonds payable amounts to \$5,000 at June 30, 2019.

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NOTE 8: LONG-TERM DEBT (CONTINUED)

Loan payable

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

The CSA has agreed to make installment payments to the CIEDB on the Bond, secured by a pledge of a first lien on all pledged net system revenue and all amounts in the CSA. The term of the Agreement is thirty years from November 25, 2003 at an interest rate of 3.09%. Total amount reimbursed by the CIEDB from inception to June 30, 2019 was \$2,331,595 and principal payments on the Bond began August 1, 2005. The loan payable balance at June 30, 2019 is \$1,312,606.

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, 2019.

	Principal Balance 7/1/2018	Additions	Retirements	Principal Balance 6/30/2019	Amounts Due Within One Year
165-4674 CSA 70 J OAK HILLS WATER					
Enterprise Fund Installment Sale Agreement	\$ 1,380,614	\$ -	\$ (68,008)	\$ 1,312,606	\$ 70,110
527-1702 CSA 70 R-39 HIGHLND EST-PHELAN					
CSA Revolving	\$ 33,857	\$ -	\$ (33,857)	\$ -	\$ -
563-4612 CSA 70 CEDAR GLEN ZONE CG					
CSA Revolving	\$ 111,428	\$ -	\$ (111,428)	\$ -	\$ -

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

165 CSA 70 J OAK HILLS WATER		
June 30,	Principal	Interest
2020	\$ 70,110	\$ 39,477
2021	72,276	37,277
2022	74,510	35,009
2023	76,812	32,671
2024	79,186	30,261
2025-2029	434,177	112,462
2030-2034	505,535	40,003
	<u>\$ 1,312,606</u>	<u>\$ 327,160</u>

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NOTE 9: RETIREMENT PLAN

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

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

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

	General – Tier 1	General – Tier 2
Final Average Compensation	Highest 12 months	Highest 36 months
Normal Retirement Age	Age 55	Age 55
Early Retirement: Years of service required and/or eligible for	Age 70 any years; 10 years age 50; or 30 years any age	Age 70 any years; 5 years age 52; or N/A
Benefit percent per year of service for normal retirement age	2% per year of final average compensation for every year of service credit	Final average compensation; multiplied by years of service credit; multiplied by age factor
Benefit Adjustments	Reduced before age 55, increased after 55 up to age 65	Reduced before age 67
Final Average Compensation Limitation	Government Code Section 31676.15	Government Code Section 7522.20(a)

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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, 2019 ranged between 8.61% and 15.5% for Tier 1 General members and was 9.16% for Tier 2 General members.

Employer contribution rates for fiscal year ended June 30, 2019 were 25.39% and 22.86% for Tier 1 and Tier 2, respectively.

Actuarial Assumptions and Discount Rates

See the County of San Bernardino's Comprehensive Annual Financial Report (CAFR) for details of actuarial assumptions and discount rates for the year ended June 30, 2019.

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

At June 30, 2019, the CSA 70 reported a liability of \$2,078,350 which represents 31.97% of the County of San Bernardino Special District's proportionate share of the County's net pension liability. The CSA's proportion was allocated based on FY 2019 total salaries and benefits relative to the total salaries and benefits of the County of San Bernardino Special Districts as a whole.

The County of San Bernardino Special District's proportionate share of the County's net pension liability was based on its contributions to the pension plan relative to the County's contributions for FY 2018 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, 2018 based upon the results of an actuarial valuation as of the same date. Plan fiduciary net position and the total pension liability were valued as of the measurement dates.

**County of San Bernardino Special District
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NOTE 9: RETIREMENT PLAN (CONTINUED)

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

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

Combined CSA 70		
Current		
1% Decrease (6.25%)	Discount Rate (7.25%)	1% Increase (8.25%)
\$ 4,004,149	\$ 2,078,350	\$ 498,730

Pension expense recognized amounted to \$310,009 for the year ended June 30, 2019.

At June 30, 2019, 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**
\$ 922,481	\$ 454,899

* 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 \$395,332, will be recognized as a reduction of the net pension liability in the following year. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in future pension expense as follows:

Year Ended June 30,	
2020	\$ 72,896
2021	36,219
2022	(59,112)
2023	25,505
2024	(1,671)
Thereafter	(1,587)
Total	\$ 72,250

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NOTE 10: RISK MANAGEMENT

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

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

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

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

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

County of San Bernardino Special District
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June 30, 2019

NOTE 10: RISK MANAGEMENT (CONTINUED)

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

See the County of San Bernardino's Comprehensive Annual Financial Report (CAFR) for details of their claims liability in accordance with GASB Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, at June 30, 2019.

NOTE 11: CONTINGENCIES

As of June 30, 2019, 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: SUBSEQUENT EVENTS

Management has evaluated subsequent events through November 22, 2019, which is the date the financial statements were available to be issued, and has determined that there are no transactions that will have a significant impact on the CSA.

**County of San Bernardino Special District
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Budgetary Comparison Schedule - General Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive/(Negative)
Revenues:				
Charges for services	\$ 3,183,909	\$ 3,183,909	\$ 2,467,830	\$ (716,079)
Investment earnings	-	-	77,089	77,089
Other	182,869	182,869	37,749	(145,120)
Total revenues	<u>3,366,778</u>	<u>3,366,778</u>	<u>2,582,668</u>	<u>(784,110)</u>
Expenditures:				
Current-general government:				
Salaries and Benefits	3,464,964	3,865,170	2,634,482	1,230,688
Services and supplies	1,013,901	1,227,443	784,323	443,120
Professional fees	188,000	268,159	471,772	(203,613)
Other	300,000	300,000	-	300,000
Capital outlay	538,615	538,615	778,210	(239,595)
Total expenditures	<u>5,505,480</u>	<u>6,199,387</u>	<u>4,668,787</u>	<u>1,530,600</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,138,702)</u>	<u>(2,832,609)</u>	<u>(2,086,119)</u>	<u>746,490</u>
Other financing sources (uses):				
Proceeds from sale of capital assets	-	-	14,450	14,450
Transfers in from County	3,000,500	3,400,706	1,057,760	(2,342,946)
Transfers in/(out) other CSAs	<u>(1,572,961)</u>	<u>(1,572,961)</u>	<u>(366,275)</u>	<u>1,206,686</u>
Total other financing sources and (uses)	<u>1,427,539</u>	<u>1,827,745</u>	<u>705,935</u>	<u>(1,121,810)</u>
Net change in fund balances	<u>\$ (711,163)</u>	<u>\$ (1,004,864)</u>	<u>(1,380,184)</u>	<u>\$ (375,320)</u>
Fund balances, beginning of year			<u>5,514,111</u>	
Fund balances, end of year			<u>\$ 4,133,927</u>	

**County of San Bernardino Special District
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June 30, 2019**

Budgetary Comparison Schedule - Special Revenue Funds

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive/(Negative)</u>
Revenues:				
Charges for services	\$ 2,227,203	\$ 2,227,203	\$ 2,115,360	\$ (111,843)
Property taxes	880,899	880,899	918,831	37,932
Other taxes	1,889	1,889	2,495	606
Investment earnings	140,122	140,122	545,100	404,978
Rents and concessions	124,372	124,372	193,897	69,525
Permit and inspection fees	600	620	8,390	7,770
Penalties	25	25	40	15
Operating grants and contributions	7,879	7,879	7,615	(264)
Other	62,945	62,945	10,862	(52,083)
Total revenues	<u>3,445,934</u>	<u>3,445,954</u>	<u>3,802,590</u>	<u>356,636</u>
Expenditures:				
Current-general government:				
Salaries and Benefits	481,081	491,961	458,277	33,684
Services and supplies	2,328,533	2,552,246	1,804,385	747,861
Professional fees	209,500	264,500	10,034	254,466
Capital outlay	135,000	135,000	131,964	3,036
Debt service:				
Principal	35,000	35,000	33,857	1,143
Interest	2,050	2,050	378	1,672
Total expenditures	<u>3,191,164</u>	<u>3,480,757</u>	<u>2,438,895</u>	<u>1,041,862</u>
Excess (deficiency) of revenues over (under) expenditures	<u>254,770</u>	<u>(34,803)</u>	<u>1,363,695</u>	<u>1,398,498</u>
Other financing sources (uses):				
Proceeds from sale of capital assets	100,000	100,000	-	(100,000)
Proceeds from line of credit	685,000	685,000	135,000	(550,000)
Transfers in	24,651	24,651	182,702	158,051
Transfers out	<u>(2,877,525)</u>	<u>(3,288,063)</u>	<u>(477,709)</u>	<u>2,810,354</u>
Total other financing sources and (uses)	<u>(2,067,874)</u>	<u>(2,478,412)</u>	<u>(160,007)</u>	<u>2,318,405</u>
Net change in fund balances	<u><u>\$(1,813,104)</u></u>	<u><u>\$(2,513,215)</u></u>	1,203,688	<u><u>\$ 3,716,903</u></u>
Fund balances, beginning of year			<u>16,967,384</u>	
Fund balances, end of year			<u><u>\$18,171,072</u></u>	

**County of San Bernardino Special District
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June 30, 2019**

**Combining Balance Sheet
Special Revenue Funds**

	EV-1 STREETLIGHT CITRUS		COUNTYWIDE				LAKE ARROWHEAD DAM
	103-1426	103-1432	105-1380	105-1382	105-1384	105-1386	130-1408
Assets							
Current Assets:							
Cash and investments	\$ 202,980	\$ 142,016	\$ 1,367,041	\$ 1	\$ 2,653,003	\$ 3,933,337	\$ 2,163,451
Receivables:							
Taxes	-	-	-	-	-	-	14,013
Special assessments	-	-	-	-	-	-	-
Advances to other funds	-	-	250,000	-	-	-	-
Due from governments	-	-	1,102	-	-	-	-
Total Current Assets	<u>202,980</u>	<u>142,016</u>	<u>1,618,143</u>	<u>1</u>	<u>2,653,003</u>	<u>3,933,337</u>	<u>2,177,464</u>
Total Assets	<u>202,980</u>	<u>142,016</u>	<u>1,618,143</u>	<u>1</u>	<u>2,653,003</u>	<u>3,933,337</u>	<u>2,177,464</u>
Liabilities							
Current Liabilities:							
Accounts payable	-	2,568	-	-	-	-	5,500
Salaries and benefits payable	-	-	-	-	-	-	-
Due to other funds	-	249	-	-	-	-	13,420
Due to other governments	-	-	-	-	-	-	4,206
Total Current Liabilities	<u>-</u>	<u>2,817</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,126</u>
Noncurrent Liabilities							
Advances from County	-	-	-	-	-	-	-
Total Noncurrent Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>2,817</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,126</u>
Fund balances							
Restricted	202,980	139,199	-	-	-	-	2,154,338
Assigned	-	-	1,618,143	1	2,653,003	3,933,337	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	<u>202,980</u>	<u>139,199</u>	<u>1,618,143</u>	<u>1</u>	<u>2,653,003</u>	<u>3,933,337</u>	<u>2,154,338</u>
Total liabilities and fund balances	<u>\$ 202,980</u>	<u>\$ 142,016</u>	<u>\$ 1,618,143</u>	<u>\$ 1</u>	<u>\$ 2,653,003</u>	<u>\$ 3,933,337</u>	<u>\$ 2,177,464</u>

**County of San Bernardino Special District
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**Combining Balance Sheet
Special Revenue Funds(continued)**

	DB-1 BLOOMINGTON 131-1414	P-12 STREETLIGHT & PAVING 132-1504	G WRIGHTWOOD 155-1438 155-1440		M WONDER VALLEY ROAD 180-1462	ZONE SL-4 BLMGTN STRTLGH 202-1762
Assets						
Current Assets:						
Cash and investments	\$ 180,185	\$ 109,181	\$ 365,678	\$ -	\$ 146,913	\$ 33,997
Receivables:						
Taxes	-	-	435	-	-	-
Special assessments	-	-	10,938	-	11,746	-
Advances to other funds	-	-	-	-	-	-
Due from governments	-	-	-	-	-	-
Total Current Assets	<u>180,185</u>	<u>109,181</u>	<u>377,051</u>	<u>-</u>	<u>158,659</u>	<u>33,997</u>
Total Assets	<u>180,185</u>	<u>109,181</u>	<u>377,051</u>	<u>-</u>	<u>158,659</u>	<u>33,997</u>
Liabilities						
Current Liabilities:						
Accounts payable	1,510	2,438	-	-	3,600	-
Salaries and benefits payable	-	-	-	-	1,910	-
Due to other funds	-	-	16,240	-	74	-
Due to other governments	-	-	132	-	180	-
Total Current Liabilities	<u>1,510</u>	<u>2,438</u>	<u>16,372</u>	<u>-</u>	<u>5,764</u>	<u>-</u>
Noncurrent Liabilities						
Advances from County	-	-	-	-	-	-
Total Noncurrent Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>1,510</u>	<u>2,438</u>	<u>16,372</u>	<u>-</u>	<u>5,764</u>	<u>-</u>
Fund balances						
Restricted	178,675	106,743	360,679	-	152,895	33,997
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	<u>178,675</u>	<u>106,743</u>	<u>360,679</u>	<u>-</u>	<u>152,895</u>	<u>33,997</u>
Total liabilities and fund balances	<u>\$ 180,185</u>	<u>\$ 109,181</u>	<u>\$ 377,051</u>	<u>\$ -</u>	<u>\$ 158,659</u>	<u>\$ 33,997</u>

**County of San Bernardino Special District
County Service Area No. 70
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June 30, 2019**

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

	P-13 EL RANCHO VRDE LNDSC 204-1510	M WONDER VALLEY PARK 205-1464	P-10 MENTONE 208-1498	SL-5 STREETLIGHTS 210-1768	P-6 EL MIRAGE PARK 212-1480 212-1486	
Assets						
Current Assets:						
Cash and investments	\$ 149,866	\$ 65,960	\$ 97,613	\$ 115,037	\$ 4,158	\$ 14,249
Receivables:						
Taxes	-	-	-	-	-	-
Special assessments	693	3,171	750	1,073	-	823
Advances to other funds	-	-	-	-	-	-
Due from governments	-	-	-	-	-	-
Total Current Assets	<u>150,559</u>	<u>69,131</u>	<u>98,363</u>	<u>116,110</u>	<u>4,158</u>	<u>15,072</u>
Total Assets	<u>150,559</u>	<u>69,131</u>	<u>98,363</u>	<u>116,110</u>	<u>4,158</u>	<u>15,072</u>
Liabilities						
Current Liabilities:						
Accounts payable	5,400	-	3,878	2,417	-	41
Salaries and benefits payable	-	615	-	-	-	-
Due to other funds	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-
Total Current Liabilities	<u>5,400</u>	<u>615</u>	<u>3,878</u>	<u>2,417</u>	<u>-</u>	<u>41</u>
Noncurrent Liabilities						
Advances from County	-	-	-	-	-	-
Total Noncurrent Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>5,400</u>	<u>615</u>	<u>3,878</u>	<u>2,417</u>	<u>-</u>	<u>41</u>
Fund balances						
Restricted	145,159	68,516	94,485	113,693	4,158	15,031
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	<u>145,159</u>	<u>68,516</u>	<u>94,485</u>	<u>113,693</u>	<u>4,158</u>	<u>15,031</u>
Total liabilities and fund balances	<u>\$ 150,559</u>	<u>\$ 69,131</u>	<u>\$ 98,363</u>	<u>\$ 116,110</u>	<u>\$ 4,158</u>	<u>\$ 15,072</u>

**County of San Bernardino Special District
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**Combining Balance Sheet
Special Revenue Funds(continued)**

	P-8 FONTANA PARK 214-1492	P-18 RANDALL CROSSING FONTANA 217-1534	P-19 GREGORY CROSSING BLOOMINGTON 218-1540	P-20 MULBERRY HEIGHTS 219-1546	R-2 TWIN PEAKS 225-1552
Assets					
Current Assets:					
Cash and investments	\$ 175	\$ 39,023	\$ 48,101	\$ 62,868	\$ 158,217
Receivables:					
Taxes	-	-	-	-	252
Special assessments	-	-	-	-	3,273
Advances to other funds	-	-	-	-	-
Due from governments	-	-	-	-	-
Total Current Assets	<u>175</u>	<u>39,023</u>	<u>48,101</u>	<u>62,868</u>	<u>161,742</u>
Total Assets	<u>175</u>	<u>39,023</u>	<u>48,101</u>	<u>62,868</u>	<u>161,742</u>
Liabilities					
Current Liabilities:					
Accounts payable	-	-	-	-	-
Salaries and benefits payable	-	-	-	-	-
Due to other funds	-	-	-	-	56
Due to other governments	-	-	-	-	77
Total Current Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>133</u>
Noncurrent Liabilities					
Advances from County	-	-	-	-	-
Total Noncurrent Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>133</u>
Fund balances					
Restricted	175	39,023	48,101	62,868	161,609
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>175</u>	<u>39,023</u>	<u>48,101</u>	<u>62,868</u>	<u>161,609</u>
Total liabilities and fund balances	<u>\$ 175</u>	<u>\$ 39,023</u>	<u>\$ 48,101</u>	<u>\$ 62,868</u>	<u>\$ 161,742</u>

**County of San Bernardino Special District
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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
Assets					
Current Assets:					
Cash and investments	\$ 113,425	\$ 2,340	\$ 632,045	\$ 235,444	\$ 2,853
Receivables:					
Taxes	1,539	-	-	-	-
Special assessments	369	-	7,304	406	675
Advances to other funds	-	-	-	-	-
Due from governments	-	-	-	-	-
Total Current Assets	<u>115,333</u>	<u>2,340</u>	<u>639,349</u>	<u>235,850</u>	<u>3,528</u>
Total Assets	<u>115,333</u>	<u>2,340</u>	<u>639,349</u>	<u>235,850</u>	<u>3,528</u>
Liabilities					
Current Liabilities:					
Accounts payable	-	-	-	-	-
Salaries and benefits payable	-	-	-	-	-
Due to other funds	185	19	498	-	2,610
Due to other governments	464	-	-	-	-
Total Current Liabilities	<u>649</u>	<u>19</u>	<u>498</u>	<u>-</u>	<u>2,610</u>
Noncurrent Liabilities					
Advances from County	-	-	-	-	-
Total Noncurrent Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>649</u>	<u>19</u>	<u>498</u>	<u>-</u>	<u>2,610</u>
Fund balances					
Restricted	114,684	2,321	638,851	235,850	918
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>114,684</u>	<u>2,321</u>	<u>638,851</u>	<u>235,850</u>	<u>918</u>
Total liabilities and fund balances	<u>\$ 115,333</u>	<u>\$ 2,340</u>	<u>\$ 639,349</u>	<u>\$ 235,850</u>	<u>\$ 3,528</u>

**County of San Bernardino Special District
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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	
Assets						
Current Assets:						
Cash and investments	\$ 12,798	\$ 32,138	\$ 1,019	\$ 37,905	\$ 465,601	\$ 221,318
Receivables:						
Taxes	-	-	-	-	-	-
Special assessments	-	-	4,185	300	67	302
Advances to other funds	-	-	-	-	-	-
Due from governments	-	-	-	-	-	-
Total Current Assets	<u>12,798</u>	<u>32,138</u>	<u>5,204</u>	<u>38,205</u>	<u>465,668</u>	<u>221,620</u>
Total Assets	<u>12,798</u>	<u>32,138</u>	<u>5,204</u>	<u>38,205</u>	<u>465,668</u>	<u>221,620</u>
Liabilities						
Current Liabilities:						
Accounts payable	-	-	-	-	-	6,272
Salaries and benefits payable	-	-	-	-	-	-
Due to other funds	-	-	630	-	-	6,544
Due to other governments	-	-	-	-	-	-
Total Current Liabilities	<u>-</u>	<u>-</u>	<u>630</u>	<u>-</u>	<u>-</u>	<u>12,816</u>
Noncurrent Liabilities						
Advances from County	-	-	-	-	-	-
Total Noncurrent Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>630</u>	<u>-</u>	<u>-</u>	<u>12,816</u>
Fund balances						
Restricted	12,798	32,138	4,574	38,205	465,668	208,804
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	<u>12,798</u>	<u>32,138</u>	<u>4,574</u>	<u>38,205</u>	<u>465,668</u>	<u>208,804</u>
Total liabilities and fund balances	<u>\$ 12,798</u>	<u>\$ 32,138</u>	<u>\$ 5,204</u>	<u>\$ 38,205</u>	<u>\$ 465,668</u>	<u>\$ 221,620</u>

**County of San Bernardino Special District
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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
Assets					
Current Assets:					
Cash and investments	\$ 1,412,651	\$ 1,071,944	\$ 366,018	\$ 12,256	\$ 29
Receivables:					
Taxes	4,280	-	-	452	-
Special assessments	-	8,813	1,680	-	593
Advances to other funds	-	-	-	-	-
Due from governments	-	-	-	-	-
Total Current Assets	<u>1,416,931</u>	<u>1,080,757</u>	<u>367,698</u>	<u>12,708</u>	<u>622</u>
Total Assets	<u>1,416,931</u>	<u>1,080,757</u>	<u>367,698</u>	<u>12,708</u>	<u>622</u>
Liabilities					
Current Liabilities:					
Accounts payable	1,520	2,332	-	1,462	-
Salaries and benefits payable	-	-	-	-	-
Due to other funds	-	33	-	-	896
Due to other governments	<u>1,317</u>	<u>1,440</u>	<u>-</u>	<u>140</u>	<u>-</u>
Total Current Liabilities	<u>2,837</u>	<u>3,805</u>	<u>-</u>	<u>1,602</u>	<u>896</u>
Noncurrent Liabilities					
Advances from County	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Noncurrent Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>2,837</u>	<u>3,805</u>	<u>-</u>	<u>1,602</u>	<u>896</u>
Fund balances					
Restricted	1,414,094	1,076,952	367,698	11,106	-
Assigned	-	-	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(274)</u>
Total fund balances	<u>1,414,094</u>	<u>1,076,952</u>	<u>367,698</u>	<u>11,106</u>	<u>(274)</u>
Total liabilities and fund balances	<u>\$ 1,416,931</u>	<u>\$ 1,080,757</u>	<u>\$ 367,698</u>	<u>\$ 12,708</u>	<u>\$ 622</u>

**County of San Bernardino Special District
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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	P-14 LNDSCP/MNTNNC/STR 497-1516	R-39 HIGHLND EST-PHELAN 527-1702
Assets					
Current Assets:					
Cash and investments	\$ 24,954	\$ 21,024	\$ 590	\$ 183,366	\$ 143,575
Receivables:					
Taxes	-	-	-	-	-
Special assessments	-	2,812	-	-	1,732
Advances to other funds	-	-	-	-	-
Due from governments	-	-	-	-	-
Total Current Assets	<u>24,954</u>	<u>23,836</u>	<u>590</u>	<u>183,366</u>	<u>145,307</u>
Total Assets	<u>24,954</u>	<u>23,836</u>	<u>590</u>	<u>183,366</u>	<u>145,307</u>
Liabilities					
Current Liabilities:					
Accounts payable	-	-	-	3,869	-
Salaries and benefits payable	-	-	-	-	-
Due to other funds	-	74	-	148	482
Due to other governments	-	-	-	-	-
Total Current Liabilities	<u>-</u>	<u>74</u>	<u>-</u>	<u>4,017</u>	<u>482</u>
Noncurrent Liabilities					
Advances from County	-	-	-	-	-
Total Noncurrent Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>74</u>	<u>-</u>	<u>4,017</u>	<u>482</u>
Fund balances					
Restricted	24,954	23,762	590	179,349	144,825
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>24,954</u>	<u>23,762</u>	<u>590</u>	<u>179,349</u>	<u>144,825</u>
Total liabilities and fund balances	<u>\$ 24,954</u>	<u>\$ 23,836</u>	<u>\$ 590</u>	<u>\$ 183,366</u>	<u>\$ 145,307</u>

**County of San Bernardino Special District
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**Combining Balance Sheet
Special Revenue Funds(continued)**

	R-23 MILE HIGH PARK 531-1642	R-29 YUCCA MESA ROAD 532-1660	R-30 VERDEMONT 533-1666	R-31 LYTLE CREEK 534-1672	R-33 FAIRWAY - BIG BEAR 537-1678
Assets					
Current Assets:					
Cash and investments	\$ 34,282	\$ 2,842	\$ 363	\$ 1,941	\$ 32,600
Receivables:					
Taxes	-	-	-	-	-
Special assessments	240	411	-	45	301
Advances to other funds	-	-	-	-	-
Due from governments	-	-	-	-	-
Total Current Assets	<u>34,522</u>	<u>3,253</u>	<u>363</u>	<u>1,986</u>	<u>32,901</u>
Total Assets	<u>34,522</u>	<u>3,253</u>	<u>363</u>	<u>1,986</u>	<u>32,901</u>
Liabilities					
Current Liabilities:					
Accounts payable	-	-	-	-	-
Salaries and benefits payable	-	-	-	-	-
Due to other funds	-	74	-	-	74
Due to other governments	-	-	-	-	-
Total Current Liabilities	<u>-</u>	<u>74</u>	<u>-</u>	<u>-</u>	<u>74</u>
Noncurrent Liabilities					
Advances from County	-	-	-	-	-
Total Noncurrent Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>74</u>	<u>-</u>	<u>-</u>	<u>74</u>
Fund balances					
Restricted	34,522	3,179	363	1,986	32,827
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>34,522</u>	<u>3,179</u>	<u>363</u>	<u>1,986</u>	<u>32,827</u>
Total liabilities and fund balances	<u>\$ 34,522</u>	<u>\$ 3,253</u>	<u>\$ 363</u>	<u>\$ 1,986</u>	<u>\$ 32,901</u>

**County of San Bernardino Special District
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**Combining Balance Sheet
Special Revenue Funds(continued)**

	R-34 BIG BEAR 538-1684	R-35 CEDAR GLEN 539-1690	R-36 PAN SPRINGS ROAD 541-1696	R-26 YUCCA MESA 542-1654	R-22 TWIN PEAKS 543-1636
Assets					
Current Assets:					
Cash and investments	\$ 976	\$ 457	\$ 31,673	\$ 4,204	\$ 6,356
Receivables:					
Taxes	-	-	-	-	-
Special assessments	-	-	301	212	327
Advances to other funds	-	-	-	-	-
Due from governments	-	-	-	-	-
Total Current Assets	<u>976</u>	<u>457</u>	<u>31,974</u>	<u>4,416</u>	<u>6,683</u>
Total Assets	<u>976</u>	<u>457</u>	<u>31,974</u>	<u>4,416</u>	<u>6,683</u>
Liabilities					
Current Liabilities:					
Accounts payable	-	-	-	-	-
Salaries and benefits payable	-	-	-	-	-
Due to other funds	74	292	74	74	37
Due to other governments	-	-	-	-	-
Total Current Liabilities	<u>74</u>	<u>292</u>	<u>74</u>	<u>74</u>	<u>37</u>
Noncurrent Liabilities					
Advances from County	-	-	-	-	-
Total Noncurrent Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>74</u>	<u>292</u>	<u>74</u>	<u>74</u>	<u>37</u>
Fund balances					
Restricted	902	165	31,900	4,342	6,646
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>902</u>	<u>165</u>	<u>31,900</u>	<u>4,342</u>	<u>6,646</u>
Total liabilities and fund balances	<u>\$ 976</u>	<u>\$ 457</u>	<u>\$ 31,974</u>	<u>\$ 4,416</u>	<u>\$ 6,683</u>

**County of San Bernardino Special District
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**Combining Balance Sheet
Special Revenue Funds(continued)**

	R-25 LUCERNE VALLEY 544-1648	R-40 UPPER NO. BAY LAKE 553-1708	R-41 QUAIL SUMMIT 557-1714	R-42 WINDY PASS 559-1720	R-44 SAW PIT CANYON 562-1726
Assets					
Current Assets:					
Cash and investments	\$ 544	\$ 104,659	\$ 15,157	\$ 239,851	\$ 16,121
Receivables:					
Taxes	-	-	-	-	-
Special assessments	-	250	99	375	-
Advances to other funds	-	-	-	-	-
Due from governments	-	-	-	-	-
Total Current Assets	<u>544</u>	<u>104,909</u>	<u>15,256</u>	<u>240,226</u>	<u>16,121</u>
Total Assets	<u>544</u>	<u>104,909</u>	<u>15,256</u>	<u>240,226</u>	<u>16,121</u>
Liabilities					
Current Liabilities:					
Accounts payable	-	-	-	-	-
Salaries and benefits payable	-	-	-	-	-
Due to other funds	2,461	-	74	148	-
Due to other governments	-	-	-	-	-
Total Current Liabilities	<u>2,461</u>	<u>-</u>	<u>74</u>	<u>148</u>	<u>-</u>
Noncurrent Liabilities					
Advances from County	-	-	-	-	-
Total Noncurrent Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>2,461</u>	<u>-</u>	<u>74</u>	<u>148</u>	<u>-</u>
Fund balances					
Restricted	-	104,909	15,182	240,078	16,121
Assigned	-	-	-	-	-
Unassigned	(1,917)	-	-	-	-
Total fund balances	<u>(1,917)</u>	<u>104,909</u>	<u>15,182</u>	<u>240,078</u>	<u>16,121</u>
Total liabilities and fund balances	<u>\$ 544</u>	<u>\$ 104,909</u>	<u>\$ 15,256</u>	<u>\$ 240,226</u>	<u>\$ 16,121</u>

**County of San Bernardino Special District
County Service Area No. 70
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**Combining Balance Sheet
Special Revenue Funds(continued)**

	R-45 ERWIN LAKE SOUTH 564-1732	P-16 EC LANDSCAP70E MAINT 565-1522	R-46 SOUTH FAIRWAY DR IV 566-1738	R-47 ROCKY POINT 567-1744	R-48 ERWIN LAKE WEST 568-1733
Assets					
Current Assets:					
Cash and investments	\$ 40,244	\$ 72,947	\$ 15,246	\$ 116,544	\$ 16,091
Receivables:					
Taxes	-	-	-	-	-
Special assessments	711	-	-	135	474
Advances to other funds	-	-	-	-	-
Due from governments	-	-	-	-	-
Total Current Assets	<u>40,955</u>	<u>72,947</u>	<u>15,246</u>	<u>116,679</u>	<u>16,565</u>
Total Assets	<u>40,955</u>	<u>72,947</u>	<u>15,246</u>	<u>116,679</u>	<u>16,565</u>
Liabilities					
Current Liabilities:					
Accounts payable	-	-	-	-	-
Salaries and benefits payable	-	-	-	-	-
Due to other funds	-	74	19	37	-
Due to other governments	-	-	-	-	-
Total Current Liabilities	<u>-</u>	<u>74</u>	<u>19</u>	<u>37</u>	<u>-</u>
Noncurrent Liabilities					
Advances from County	-	-	-	-	-
Total Noncurrent Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>74</u>	<u>19</u>	<u>37</u>	<u>-</u>
Fund balances					
Restricted	40,955	72,873	15,227	116,642	16,565
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>40,955</u>	<u>72,873</u>	<u>15,227</u>	<u>116,642</u>	<u>16,565</u>
Total liabilities and fund balances	<u>\$ 40,955</u>	<u>\$ 72,947</u>	<u>\$ 15,246</u>	<u>\$ 116,679</u>	<u>\$ 16,565</u>

**County of San Bernardino Special District
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**Combining Balance Sheet
Special Revenue Funds(continued)**

	DB-2 BIG BEAR 570-1420	SL-2 CHINO STREETLIGHTS 577-1750	SL-3 MENTONE STRT LIGHT 578-1756	TOTAL
Assets				
Current Assets:				
Cash and investments	\$ 127,371	\$ 3,539	\$ 1,997	\$ 17,932,348
Receivables:				
Taxes	-	-	-	20,971
Special assessments	-	-	23	65,609
Advances to other funds	-	-	-	250,000
Due from governments	-	-	-	1,102
Total Current Assets	<u>127,371</u>	<u>3,539</u>	<u>2,020</u>	<u>18,270,030</u>
Total Assets	<u>127,371</u>	<u>3,539</u>	<u>2,020</u>	<u>18,270,030</u>
Liabilities				
Current Liabilities:				
Accounts payable	-	-	-	42,807
Salaries and benefits payable	-	-	-	2,525
Due to other funds	-	-	-	45,670
Due to other governments	-	-	-	7,956
Total Current Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>98,958</u>
Noncurrent Liabilities				
Advances from County	-	-	-	-
Total Noncurrent Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>98,958</u>
Fund balances				
Restricted	127,371	3,539	2,020	9,968,779
Assigned	-	-	-	8,204,484
Unassigned	-	-	-	(2,191)
Total fund balances	<u>127,371</u>	<u>3,539</u>	<u>2,020</u>	<u>18,171,072</u>
Total liabilities and fund balances	<u>\$ 127,371</u>	<u>\$ 3,539</u>	<u>\$ 2,020</u>	<u>\$ 18,270,030</u>

**County of San Bernardino Special District
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Special Revenue Funds**

	EV-1 STREETLIGHT CITRUS		COUNTYWIDE				LAKE ARROWHEAD DAM
	103-1426	103-1432	105-1380	105-1382	105-1384	105-1386	130-1408
Revenues:							
Charges for services	\$ -	\$ 51,407	\$ -	\$ -	\$ -	\$ -	\$ -
Property taxes	-	-	-	-	-	-	574,201
Other taxes	-	-	-	-	-	-	2,495
Investment earnings	6,464	3,972	39,479	8	82,282	124,719	71,677
Rents and concessions	-	-	-	-	-	-	134,724
Permit and inspection fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Operating grants and contributions	-	-	-	-	-	-	4,979
Other	-	881	-	-	-	-	11,942
Total revenues	<u>6,464</u>	<u>56,260</u>	<u>39,479</u>	<u>8</u>	<u>82,282</u>	<u>124,719</u>	<u>800,018</u>
Expenditures:							
Current-general government:							
Salaries and benefits	1,541	1,537	-	-	-	-	42,734
Services and supplies	2,595	38,844	-	-	-	-	282,973
Professional fees	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total expenditures	<u>4,136</u>	<u>40,381</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>325,707</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,328</u>	<u>15,879</u>	<u>39,479</u>	<u>8</u>	<u>82,282</u>	<u>124,719</u>	<u>474,311</u>
Other financing sources (uses):							
Borrowing from line of credit	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(450,000)
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(450,000)</u>
Net change in fund balances	<u>2,328</u>	<u>15,879</u>	<u>39,479</u>	<u>8</u>	<u>82,282</u>	<u>124,719</u>	<u>24,311</u>
Fund balances, beginning of year	<u>200,652</u>	<u>123,320</u>	<u>1,578,664</u>	<u>(7)</u>	<u>2,570,721</u>	<u>3,808,618</u>	<u>2,130,027</u>
Fund balances, end of year	<u>\$ 202,980</u>	<u>\$ 139,199</u>	<u>\$ 1,618,143</u>	<u>\$ 1</u>	<u>\$ 2,653,003</u>	<u>\$ 3,933,337</u>	<u>\$ 2,154,338</u>

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

	DB-1	P-12	G WRIGHTWOOD		M WONDER
	BLOOMINGTON	STREETLIGHT & PAVING	155-1438	155-1440	VALLEY ROAD
	131-1414	132-1504			180-1462
Revenues:					
Charges for services	\$ 46,900	\$ 28,634	\$ 162,699	\$ -	\$ 190,527
Property taxes	-	249	24,148	-	12,440
Other taxes	-	-	-	-	-
Investment earnings	4,993	3,409	9,384	101	4,758
Rents and concessions	-	-	-	-	-
Permit and inspection fees	-	-	-	-	-
Penalties	-	-	-	-	-
Operating grants and contributions	-	-	155	-	-
Other	-	-	(104)	-	-
Total revenues	<u>51,893</u>	<u>32,292</u>	<u>196,282</u>	<u>101</u>	<u>207,725</u>
Expenditures:					
Current-general government:					
Salaries and benefits	5,371	4,177	16,034	-	114,210
Services and supplies	20,296	25,488	108,281	-	75,749
Professional fees	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>25,667</u>	<u>29,665</u>	<u>124,315</u>	<u>-</u>	<u>189,959</u>
Excess (deficiency) of revenues over (under) expenditures	<u>26,226</u>	<u>2,627</u>	<u>71,967</u>	<u>101</u>	<u>17,766</u>
Other financing sources (uses):					
Borrowing from line of credit	-	-	-	-	-
Transfers in	-	-	5,339	-	-
Transfers out	-	-	-	(5,339)	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>5,339</u>	<u>(5,339)</u>	<u>-</u>
Net change in fund balances	<u>26,226</u>	<u>2,627</u>	<u>77,306</u>	<u>(5,238)</u>	<u>17,766</u>
Fund balances, beginning of year	<u>152,449</u>	<u>104,116</u>	<u>283,373</u>	<u>5,238</u>	<u>135,129</u>
Fund balances, end of year	<u>\$ 178,675</u>	<u>\$ 106,743</u>	<u>\$ 360,679</u>	<u>\$ -</u>	<u>\$ 152,895</u>

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

	ZONE SL-4 BLMGTN STRTLGH 202-1762	P-13 EL RANCHO VRDE LNDSC 204-1510	M WONDER VALLEY PARK 205-1464	P-10 MENTONE 208-1498	SL-5 STREETLIGHTS 210-1768
Revenues:					
Charges for services	\$ 3,338	\$ 79,347	\$ 47,447	\$ 63,999	\$ 45,868
Property taxes	-	1,294	5,221	-	1,198
Other taxes	-	-	-	-	-
Investment earnings	1,059	5,026	2,815	2,757	3,199
Rents and concessions	-	-	12,600	-	-
Permit and inspection fees	-	-	-	-	-
Penalties	-	-	-	-	-
Operating grants and contributions	-	-	167	-	-
Other	-	-	-	-	-
Total revenues	<u>4,397</u>	<u>85,667</u>	<u>68,250</u>	<u>66,756</u>	<u>50,265</u>
Expenditures:					
Current-general government:					
Salaries and benefits	512	3,973	44,556	7,169	1,676
Services and supplies	2,572	75,411	38,511	51,142	32,233
Professional fees	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>3,084</u>	<u>79,384</u>	<u>83,067</u>	<u>58,311</u>	<u>33,909</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,313</u>	<u>6,283</u>	<u>(14,817)</u>	<u>8,445</u>	<u>16,356</u>
Other financing sources (uses):					
Borrowing from line of credit	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	1,313	6,283	(14,817)	8,445	16,356
Fund balances, beginning of year	<u>32,684</u>	<u>138,876</u>	<u>83,333</u>	<u>86,040</u>	<u>97,337</u>
Fund balances, end of year	<u>\$ 33,997</u>	<u>\$ 145,159</u>	<u>\$ 68,516</u>	<u>\$ 94,485</u>	<u>\$ 113,693</u>

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

	P-6 EL MIRAGE PARK		P-8 FONTANA PARK	P-18 RANDALL CROSSING FONTANA	P-19 GREGORY CROSSING BLOOMINGTON	P-20 MULBERRY HEIGHTS
	212-1480	212-1486	214-1492	217-1534	218-1540	219-1546
Revenues:						
Charges for services	\$ -	\$ 23,594	\$ -	\$ 13,238	\$ 21,323	\$ 22,614
Property taxes	-	1,196	-	-	-	-
Other taxes	-	-	-	-	-	-
Investment earnings	43	1,031	237	1,140	1,248	1,706
Rents and concessions	-	-	-	-	-	-
Permit and inspection fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Operating grants and contributions	-	-	-	-	-	-
Other	-	100	-	-	-	-
Total revenues	43	25,921	237	14,378	22,571	24,320
Expenditures:						
Current-general government:						
Salaries and benefits	-	14,637	-	1,865	2,894	2,391
Services and supplies	699	19,935	-	8,959	8,700	9,896
Professional fees	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total expenditures	699	34,572	-	10,824	11,594	12,287
Excess (deficiency) of revenues over (under) expenditures	(656)	(8,651)	237	3,554	10,977	12,033
Other financing sources (uses):						
Borrowing from line of credit	-	-	-	-	-	-
Transfers in	2,370	-	-	-	-	-
Transfers out	-	(2,370)	-	-	-	-
Total other financing sources and (uses)	2,370	(2,370)	-	-	-	-
Net change in fund balances	1,714	(11,021)	237	3,554	10,977	12,033
Fund balances, beginning of year	2,444	26,052	(62)	35,469	37,124	50,835
Fund balances, end of year	\$ 4,158	\$ 15,031	\$ 175	\$ 39,023	\$ 48,101	\$ 62,868

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

	<u>P-2 TWIN PEAKS</u> 225-1552	<u>R-3 ERWIN LAKE</u> 230-1558	<u>R-4 CEDAR GLEN</u> 235-1564	<u>R-5 SUGARLOAF</u> 240-1570	<u>R-8 RIVERSIDE TERRACE</u> 255-1582
Revenues:					
Charges for services	\$ 68,490	\$ 14,260	\$ 2,398	\$ 279,321	\$ 28,096
Property taxes	11,968	63,799	6	4,806	-
Other taxes	-	-	-	-	-
Investment earnings	4,042	3,254	145	18,077	6,804
Rents and concessions	-	-	-	-	-
Permit and inspection fees	347	-	-	5,086	-
Penalties	-	-	-	-	-
Operating grants and contributions	90	544	-	-	-
Other	(61)	(366)	-	-	-
Total revenues	<u>84,876</u>	<u>81,491</u>	<u>2,549</u>	<u>307,290</u>	<u>34,900</u>
Expenditures:					
Current-general government:					
Salaries and benefits	18,574	14,419	1,601	23,087	2,401
Services and supplies	34,299	42,263	2,662	183,360	4,777
Professional fees	66	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>52,939</u>	<u>56,682</u>	<u>4,263</u>	<u>206,447</u>	<u>7,178</u>
Excess (deficiency) of revenues over (under) expenditures	<u>31,937</u>	<u>24,809</u>	<u>(1,714)</u>	<u>100,843</u>	<u>27,722</u>
Other financing sources (uses):					
Borrowing from line of credit	-	-	-	-	-
Transfers in	33,831	-	-	-	-
Transfers out	(20,000)	-	-	-	-
Total other financing sources and (uses)	<u>13,831</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	45,768	24,809	(1,714)	100,843	27,722
Fund balances, beginning of year	<u>115,841</u>	<u>89,875</u>	<u>4,035</u>	<u>538,008</u>	<u>208,128</u>
Fund balances, end of year	<u>\$ 161,609</u>	<u>\$ 114,684</u>	<u>\$ 2,321</u>	<u>\$ 638,851</u>	<u>\$ 235,850</u>

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

	<u>R-9 RIM FOREST</u> 260-1588	<u>R-12 BALDWIN</u> <u>LAKE</u> 270-1594	<u>R-13 LAKE</u> <u>ARROWHEAD</u> 275-1600	<u>R-15 LANDERS</u> 280-1606	<u>R-16 RUNNING</u> <u>SPRINGS</u> 285-1612
Revenues:					
Charges for services	\$ 8,489	\$ 11,069	\$ 8,850	\$ 77,584	\$ 14,400
Property taxes	200	23	-	-	-
Other taxes	-	-	-	-	-
Investment earnings	250	520	1,048	1,887	1,214
Rents and concessions	-	-	-	-	-
Permit and inspection fees	-	-	-	1,351	-
Penalties	-	-	-	-	-
Operating grants and contributions	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>8,939</u>	<u>11,612</u>	<u>9,898</u>	<u>80,822</u>	<u>15,614</u>
Expenditures:					
Current-general government:					
Salaries and benefits	2,456	2,445	1,948	8,413	2,355
Services and supplies	12,362	8,109	6,611	158,758	10,482
Professional fees	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>14,818</u>	<u>10,554</u>	<u>8,559</u>	<u>167,171</u>	<u>12,837</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,879)</u>	<u>1,058</u>	<u>1,339</u>	<u>(86,349)</u>	<u>2,777</u>
Other financing sources (uses):					
Borrowing from line of credit	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(5,879)</u>	<u>1,058</u>	<u>1,339</u>	<u>(86,349)</u>	<u>2,777</u>
Fund balances, beginning of year	<u>6,797</u>	<u>11,740</u>	<u>30,799</u>	<u>90,923</u>	<u>35,428</u>
Fund balances, end of year	<u>\$ 918</u>	<u>\$ 12,798</u>	<u>\$ 32,138</u>	<u>\$ 4,574</u>	<u>\$ 38,205</u>

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

	GH DETENTION CENTER		TV2 MORONGO VALLEY TV	TV5 MESA TV TRANSLATOR	TV4 WONDER VALLEY TV	W HINKLEY PARK
	306-1450	306-1452	330-1774	331-1786	332-1780	335-1792
Revenues:						
Charges for services	\$ 39,731	\$ 124,148	\$ -	\$ 173,625	\$ 24,925	\$ -
Property taxes	90	261	179,623	8,852	2,759	19,426
Other taxes	-	-	-	-	-	-
Investment earnings	13,988	5,309	40,257	30,441	6,556	440
Rents and concessions	-	-	-	18,253	18,253	10,067
Permit and inspection fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Operating grants and contributions	-	-	1,521	-	-	159
Other	(379)	-	(1,043)	-	-	(108)
Total revenues	53,430	129,718	220,358	231,171	52,493	29,984
Expenditures:						
Current-general government:						
Salaries and benefits	8,427	2,334	12,575	12,981	5,284	7,193
Services and supplies	15,376	80,096	31,951	67,611	13,419	23,977
Professional fees	-	-	4,984	4,984	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total expenditures	23,803	82,430	49,510	85,576	18,703	31,170
Excess (deficiency) of revenues over (under) expenditures	29,627	47,288	170,848	145,595	33,790	(1,186)
Other financing sources (uses):						
Borrowing from line of credit	-	-	-	-	-	-
Transfers in	-	-	-	-	138,962	-
Transfers out	-	-	-	-	-	-
Total other financing sources and (uses)	-	-	-	-	138,962	-
Net change in fund balances	29,627	47,288	170,848	145,595	172,752	(1,186)
Fund balances, beginning of year	436,041	161,516	1,243,246	931,357	194,946	12,292
Fund balances, end of year	\$ 465,668	\$ 208,804	\$ 1,414,094	\$ 1,076,952	\$ 367,698	\$ 11,106

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

	R-20 FLAMINGO HEIGHTS 410-1624	R-7 LAKE ARROWHEAD 465-1576	R-19 COPPER MOUNTAIN 470-1618	R-21 MTN VIEW 480-1630	P-14 LNDSCP/MNTNNC/STR 497-1516
Revenues:					
Charges for services	\$ 11,568	\$ 6,651	\$ 41,962	\$ 2,341	\$ 40,890
Property taxes	579	-	2,842	64	-
Other taxes	-	-	-	-	-
Investment earnings	169	728	1,273	60	5,885
Rents and concessions	-	-	-	-	-
Permit and inspection fees	-	-	-	-	-
Penalties	-	-	-	-	-
Operating grants and contributions	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>12,316</u>	<u>7,379</u>	<u>46,077</u>	<u>2,465</u>	<u>46,775</u>
Expenditures:					
Current-general government:					
Salaries and benefits	3,794	1,157	5,352	1,162	6,599
Services and supplies	12,155	2,750	65,122	1,869	48,255
Professional fees	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>15,949</u>	<u>3,907</u>	<u>70,474</u>	<u>3,031</u>	<u>54,854</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,633)</u>	<u>3,472</u>	<u>(24,397)</u>	<u>(566)</u>	<u>(8,079)</u>
Other financing sources (uses):					
Borrowing from line of credit	-	-	-	-	-
Transfers in	-	-	-	200	-
Transfers out	-	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>200</u>	<u>-</u>
Net change in fund balances	(3,633)	3,472	(24,397)	(366)	(8,079)
Fund balances, beginning of year	<u>3,359</u>	<u>21,482</u>	<u>48,159</u>	<u>956</u>	<u>187,428</u>
Fund balances, end of year	<u>\$ (274)</u>	<u>\$ 24,954</u>	<u>\$ 23,762</u>	<u>\$ 590</u>	<u>\$ 179,349</u>

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

	R-39 HIGHLND EST- PHELAN 527-1702	R-23 MILE HIGH PARK 531-1642	R-29 YUCCA MESA ROAD 532-1660	R-30 VERDEMONT 533-1666	R-31 LYTLER CREEK 534-1672
Revenues:					
Charges for services	\$ 65,811	\$ 17,820	\$ 7,744	\$ 2,300	\$ 2,789
Property taxes	146	190	264	-	38
Other taxes	-	-	-	-	-
Investment earnings	4,275	1,385	194	85	112
Rents and concessions	-	-	-	-	-
Permit and inspection fees	-	-	-	-	527
Penalties	-	-	-	-	-
Operating grants and contributions	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>70,232</u>	<u>19,395</u>	<u>8,202</u>	<u>2,385</u>	<u>3,466</u>
Expenditures:					
Current-general government:					
Salaries and benefits	5,736	2,510	2,429	1,079	1,451
Services and supplies	13,740	24,540	7,776	2,712	2,227
Professional fees	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal	33,857	-	-	-	-
Interest	378	-	-	-	-
Total expenditures	<u>53,711</u>	<u>27,050</u>	<u>10,205</u>	<u>3,791</u>	<u>3,678</u>
Excess (deficiency) of revenues over (under) expenditures	<u>16,521</u>	<u>(7,655)</u>	<u>(2,003)</u>	<u>(1,406)</u>	<u>(212)</u>
Other financing sources (uses):					
Borrowing from line of credit	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	16,521	(7,655)	(2,003)	(1,406)	(212)
Fund balances, beginning of year	<u>128,304</u>	<u>42,177</u>	<u>5,182</u>	<u>1,769</u>	<u>2,198</u>
Fund balances, end of year	<u>\$ 144,825</u>	<u>\$ 34,522</u>	<u>\$ 3,179</u>	<u>\$ 363</u>	<u>\$ 1,986</u>

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

	R-33 FAIRWAY - BIG BEAR 537-1678	R-34 BIG BEAR 538-1684	R-35 CEDAR GLEN 539-1690	R-36 PAN SPRINGS ROAD 541-1696	R-26 YUCCA MESA 542-1654
Revenues:					
Charges for services	\$ 10,954	\$ 2,700	\$ 2,549	\$ 9,602	\$ 7,111
Property taxes	577	15	-	566	469
Other taxes	-	-	-	-	-
Investment earnings	1,057	103	42	1,023	253
Rents and concessions	-	-	-	-	-
Permit and inspection fees	522	-	175	-	-
Penalties	-	-	29	-	-
Operating grants and contributions	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>13,110</u>	<u>2,818</u>	<u>2,795</u>	<u>11,191</u>	<u>7,833</u>
Expenditures:					
Current-general government:					
Salaries and benefits	2,702	1,504	1,150	2,210	2,305
Services and supplies	7,564	4,494	1,900	7,503	10,858
Professional fees	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>10,266</u>	<u>5,998</u>	<u>3,050</u>	<u>9,713</u>	<u>13,163</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,844</u>	<u>(3,180)</u>	<u>(255)</u>	<u>1,478</u>	<u>(5,330)</u>
Other financing sources (uses):					
Borrowing from line of credit	-	-	-	-	-
Transfers in	-	2,000	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	2,844	(1,180)	(255)	1,478	(5,330)
Fund balances, beginning of year	<u>29,983</u>	<u>2,082</u>	<u>420</u>	<u>30,422</u>	<u>9,672</u>
Fund balances, end of year	<u>\$ 32,827</u>	<u>\$ 902</u>	<u>\$ 165</u>	<u>\$ 31,900</u>	<u>\$ 4,342</u>

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

	R-22 TWIN PEAKS 543-1636	R-25 LUCERNE VALLEY 544-1648	R-40 UPPER NO. BAY LAKE 553-1708	R-41 QUAIL SUMMIT 557-1714	R-42 WINDY PASS 559-1720
Revenues:					
Charges for services	\$ 19,301	\$ 958	\$ 18,251	\$ 9,618	\$ 43,874
Property taxes	225	-	639	66	143
Other taxes	-	-	-	-	-
Investment earnings	517	7	2,925	495	6,447
Rents and concessions	-	-	-	-	-
Permit and inspection fees	382	-	-	-	-
Penalties	-	11	-	-	-
Operating grants and contributions	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>20,425</u>	<u>976</u>	<u>21,815</u>	<u>10,179</u>	<u>50,464</u>
Expenditures:					
Current-general government:					
Salaries and benefits	4,099	1,189	1,559	2,618	2,066
Services and supplies	23,262	1,704	2,878	6,493	3,033
Professional fees	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>27,361</u>	<u>2,893</u>	<u>4,437</u>	<u>9,111</u>	<u>5,099</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,936)</u>	<u>(1,917)</u>	<u>17,378</u>	<u>1,068</u>	<u>45,365</u>
Other financing sources (uses):					
Borrowing from line of credit	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(6,936)	(1,917)	17,378	1,068	45,365
Fund balances, beginning of year	<u>13,582</u>	<u>-</u>	<u>87,531</u>	<u>14,114</u>	<u>194,713</u>
Fund balances, end of year	<u>\$ 6,646</u>	<u>\$ (1,917)</u>	<u>\$ 104,909</u>	<u>\$ 15,182</u>	<u>\$ 240,078</u>

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

	R-44 SAW PIT CANYON 562-1726	R-45 ERWIN LAKE SOUTH 564-1732	P-16 EC LANDSCAP70E MAINT 565-1522	R-46 SOUTH FAIRWAY DR IV 566-1738	R-47 ROCKY POINT 567-1744
Revenues:					
Charges for services	\$ 10,000	\$ 10,727	\$ 19,316	\$ 6,406	\$ 23,255
Property taxes	-	90	-	-	141
Other taxes	-	-	-	-	-
Investment earnings	689	1,276	2,179	531	3,238
Rents and concessions	-	-	-	-	-
Permit and inspection fees	-	-	-	-	-
Penalties	-	-	-	-	-
Operating grants and contributions	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>10,689</u>	<u>12,093</u>	<u>21,495</u>	<u>6,937</u>	<u>26,634</u>
Expenditures:					
Current-general government:					
Salaries and benefits	1,679	1,834	3,923	1,650	2,107
Services and supplies	11,215	6,853	13,023	3,316	4,759
Professional fees	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>12,894</u>	<u>8,687</u>	<u>16,946</u>	<u>4,966</u>	<u>6,866</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,205)</u>	<u>3,406</u>	<u>4,549</u>	<u>1,971</u>	<u>19,768</u>
Other financing sources (uses):					
Borrowing from line of credit	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(2,205)	3,406	4,549	1,971	19,768
Fund balances, beginning of year	<u>18,326</u>	<u>37,549</u>	<u>68,324</u>	<u>13,256</u>	<u>96,874</u>
Fund balances, end of year	<u>\$ 16,121</u>	<u>\$ 40,955</u>	<u>\$ 72,873</u>	<u>\$ 15,227</u>	<u>\$ 116,642</u>

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

	R-48 ERWIN LAKE WEST 568-1733	DB-2 BIG BEAR 570-1420	SL-2 CHINO STREETLIGHTS 577-1750	SL-3 MENTONE STRT LIGHT 578-1756	TOTAL
Revenues:					
Charges for services	\$ 20,856	\$ 17,214	\$ 3,317	\$ 3,154	\$ 2,115,360
Property taxes	-	17	-	-	918,831
Other taxes	-	-	-	-	2,495
Investment earnings	628	3,581	124	80	545,100
Rents and concessions	-	-	-	-	193,897
Permit and inspection fees	-	-	-	-	8,390
Penalties	-	-	-	-	40
Operating grants and contributions	-	-	-	-	7,615
Other	-	-	-	-	10,862
Total revenues	<u>21,484</u>	<u>20,812</u>	<u>3,441</u>	<u>3,234</u>	<u>3,802,590</u>
Expenditures:					
Current-general government:					
Salaries and benefits	-	1,673	521	449	458,277
Services and supplies	7,955	1,600	3,131	3,301	1,804,385
Professional fees	-	-	-	-	10,034
Capital outlay	131,964	-	-	-	131,964
Debt service:					
Principal	-	-	-	-	33,857
Interest	-	-	-	-	378
Total expenditures	<u>139,919</u>	<u>3,273</u>	<u>3,652</u>	<u>3,750</u>	<u>2,438,895</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(118,435)</u>	<u>17,539</u>	<u>(211)</u>	<u>(516)</u>	<u>1,363,695</u>
Other financing sources (uses):					
Borrowing from line of credit	135,000	-	-	-	135,000
Transfers in	-	-	-	-	182,702
Transfers out	-	-	-	-	(477,709)
Total other financing sources and (uses)	<u>135,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(160,007)</u>
Net change in fund balances	16,565	17,539	(211)	(516)	1,203,688
Fund balances, beginning of year	-	109,832	3,750	2,536	16,967,384
Fund balances, end of year	<u>\$ 16,565</u>	<u>\$ 127,371</u>	<u>\$ 3,539</u>	<u>\$ 2,020</u>	<u>\$ 18,171,072</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2019**

**Combining Balance Sheet
Capital Project Funds**

	<u>COUNTYWIDE</u>		<u>ARROWHEAD DAM</u>	<u>R-2 TWIN PEAKS</u>
	105-3600	105-3604	130-3620	225-3636
Assets				
Current Assets:				
Cash and investments	\$ 31,402	\$2,701,659	\$ 437,657	\$ 21,034
Total Current Assets	<u>31,402</u>	<u>2,701,659</u>	<u>437,657</u>	<u>21,034</u>
Total Assets	<u>31,402</u>	<u>2,701,659</u>	<u>437,657</u>	<u>21,034</u>
Liabilities				
Current Liabilities:				
Accounts payable	13,040	1,012,478	7,800	-
Retentions payable	-	654,198	-	-
Due to other funds	208,159	3,314	33	-
Due to other governments	<u>-</u>	<u>(216,634)</u>	<u>-</u>	<u>-</u>
Total Current Liabilities	<u>221,199</u>	<u>1,453,356</u>	<u>7,833</u>	<u>-</u>
Noncurrent Liabilities				
Advances from County	<u>-</u>	<u>3,000,000</u>	<u>-</u>	<u>-</u>
Total Noncurrent Liabilities	<u>-</u>	<u>3,000,000</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>221,199</u>	<u>4,453,356</u>	<u>7,833</u>	<u>-</u>
Fund balances				
Restricted	-	-	437,624	21,034
Assigned	-	-	-	-
Unassigned	<u>(189,797)</u>	<u>(1,751,697)</u>	<u>(7,800)</u>	<u>-</u>
Total fund balances	<u>(189,797)</u>	<u>(1,751,697)</u>	<u>429,824</u>	<u>21,034</u>
Total liabilities and fund balances	<u>\$ 31,402</u>	<u>\$2,701,659</u>	<u>\$ 437,657</u>	<u>\$ 21,034</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2019**

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

	<u>GH DETENTION CENTER 306-3634</u>	<u>TV4 WONDER VALLEY TV 332-3700</u>	<u>TOTAL</u>
Assets			
Current Assets:			
Cash and investments	\$ 13,677	\$ 1,525	\$ 3,206,954
Total Current Assets	<u>13,677</u>	<u>1,525</u>	<u>3,206,954</u>
Total Assets	<u>13,677</u>	<u>1,525</u>	<u>3,206,954</u>
Liabilities			
Current Liabilities:			
Accounts payable	-	-	1,033,318
Retentions payable	-	-	654,198
Due to other funds	-	-	211,506
Due to other governments	<u>-</u>	<u>-</u>	<u>(216,634)</u>
Total Current Liabilities	<u>-</u>	<u>-</u>	<u>1,682,388</u>
Noncurrent Liabilities			
Advances from County	<u>-</u>	<u>-</u>	<u>3,000,000</u>
Total Noncurrent Liabilities	<u>-</u>	<u>-</u>	<u>3,000,000</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>4,682,388</u>
Fund balances			
Restricted	-	1,525	460,183
Assigned	-	-	-
Unassigned	<u>13,677</u>	<u>-</u>	<u>(1,935,617)</u>
Total fund balances	<u>13,677</u>	<u>1,525</u>	<u>(1,475,434)</u>
Total liabilities and fund balances	<u>\$ 13,677</u>	<u>\$ 1,525</u>	<u>\$ 3,206,954</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2019**

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

	COUNTYWIDE		ARROWHEAD DAM	R-2 TWIN PEAKS
	105-3600	105-3604	130-3620	225-3636
Revenues:				
Investment earnings	\$ 905	\$ 144,677	\$ 1,434	\$ 2,179
Other	-	6,658	-	-
Total revenues	<u>905</u>	<u>151,335</u>	<u>1,434</u>	<u>2,179</u>
Expenditures:				
Current-general government:				
Services and supplies	4,283	71,735	(713)	-
Professional fees	33	67,435	-	-
Capital outlay	<u>129,010</u>	<u>10,391,964</u>	<u>38,927</u>	<u>68,253</u>
Total expenditures	<u>133,326</u>	<u>10,531,134</u>	<u>38,214</u>	<u>68,253</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(132,421)</u>	<u>(10,379,799)</u>	<u>(36,780)</u>	<u>(66,074)</u>
Other financing sources (uses):				
Transfers in from County	-	6,701,726	-	-
Transfers in	182,075	389,075	450,000	20,000
Transfers out	<u>(207,075)</u>	<u>-</u>	<u>-</u>	<u>(33,831)</u>
Total other financing sources and (uses)	<u>(25,000)</u>	<u>7,090,801</u>	<u>450,000</u>	<u>(13,831)</u>
Net change in fund balances	(157,421)	(3,288,998)	413,220	(79,905)
Fund balances, beginning of year	<u>(32,376)</u>	<u>1,537,301</u>	<u>16,604</u>	<u>100,939</u>
Fund balances, end of year	<u>\$ (189,797)</u>	<u>\$ (1,751,697)</u>	<u>\$ 429,824</u>	<u>\$ 21,034</u>

**County of San Bernardino Special District
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Capital Project Funds (Continued)**

	<u>GH DETENTION CENTER 306-3634</u>	<u>TV4 WONDER VALLEY TV 332-3700</u>	<u>TOTAL</u>
Revenues:			
Investment earnings	\$ 425	\$ 4,338	\$ 153,958
Other	-	-	6,658
Total revenues	<u>425</u>	<u>4,338</u>	<u>160,616</u>
Expenditures:			
Current-general government:			
Services and supplies	-	(66)	75,239
Professional fees	-	-	67,468
Capital outlay	<u>-</u>	<u>4,268</u>	<u>10,632,422</u>
Total expenditures	<u>-</u>	<u>4,202</u>	<u>10,775,129</u>
Excess (deficiency) of revenues over (under) expenditures	<u>425</u>	<u>136</u>	<u>(10,614,513)</u>
Other financing sources (uses):			
Transfers in from County	-	-	6,701,726
Transfers in	-	-	1,041,150
Transfers out	<u>-</u>	<u>(138,962)</u>	<u>(379,868)</u>
Total other financing sources and (uses)	<u>-</u>	<u>(138,962)</u>	<u>7,363,008</u>
Net change in fund balances	425	(138,826)	(3,251,505)
Fund balances, beginning of year	<u>13,252</u>	<u>140,351</u>	<u>1,776,071</u>
Fund balances, end of year	<u>\$ 13,677</u>	<u>\$ 1,525</u>	<u>\$ (1,475,434)</u>

**County of San Bernardino Special District
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	\$ 160,181	\$ 102,832	\$ 21,874	\$ 21,568
Receivables:				
Accounts	-	15,522	-	-
Taxes	-	355	-	-
Special assessments	-	45	-	-
Due from other funds	-	-	-	-
Due from other governments	-	7,135	-	-
Total Current Assets	<u>160,181</u>	<u>125,889</u>	<u>21,874</u>	<u>21,568</u>
Noncurrent Assets:				
Capital assets				
Land	-	4,311	-	-
Improvements to land	-	326,195	-	-
Structures and improvements	-	151,790	-	-
Construction in progress	-	-	-	72,518
Permanent water rights	-	-	-	-
Equipment and furniture	-	-	-	-
Vehicles	-	-	-	-
Accumulated depreciation	-	(251,559)	-	-
Total Noncurrent Assets	<u>-</u>	<u>230,737</u>	<u>-</u>	<u>72,518</u>
Total Assets	<u>\$ 160,181</u>	<u>\$ 356,626</u>	<u>\$ 21,874</u>	<u>\$ 94,086</u>
Deferred outflows of resources:				
Pension	-	15,846	-	-
Total deferred outflows of resources	<u>-</u>	<u>15,846</u>	<u>-</u>	<u>-</u>
Liabilities				
Current Liabilities:				
Accounts payable	\$ -	\$ 13,303	\$ -	\$ -
Retentions Payable	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	172	-	-
Unearned revenue	-	-	-	-
Loans payable	-	-	-	-
Total Current Liabilities	<u>-</u>	<u>13,475</u>	<u>-</u>	<u>-</u>
Noncurrent Liabilities				
Accrued interest payable	-	-	-	-
Due to other agencies	-	-	-	-
Advances from other funds	-	-	-	-
Advance from other governments	-	-	-	-
Net pension liability	-	35,700	-	-
Total Noncurrent Liabilities	<u>-</u>	<u>35,700</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>49,175</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:				
Pensions	-	7,815	-	-
Total deferred inflows of resources	<u>-</u>	<u>7,815</u>	<u>-</u>	<u>-</u>
Fund balances				
Net investment in capital assets	-	230,737	-	72,518
Restricted	-	-	-	-
Unassigned	160,181	84,745	21,874	21,568
Total fund balances	<u>160,181</u>	<u>315,482</u>	<u>21,874</u>	<u>94,086</u>
Total liabilities and fund balances	<u>\$ 160,181</u>	<u>\$ 372,472</u>	<u>\$ 21,874</u>	<u>\$ 94,086</u>

**County of San Bernardino Special District
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**Combining Statement of Net Position
Water Funds (continued)**

	J OAK HILLS WATER						
	165-4674	165-4676	165-4678	165-4680	165-4682	165-4684	165-4690
Assets							
Current Assets:							
Cash and investments	\$ 488,467	\$ 5,367	\$ 2,273,348	\$ 1,521,169	\$ 486,480	\$ 1,982,080	\$ 85,379
Receivables:							
Accounts	305,995	-	-	-	-	-	-
Taxes	16	-	-	-	-	-	-
Special assessments	2,360	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	900	-
Due from other governments	-	-	-	-	-	-	-
Total Current Assets	<u>796,838</u>	<u>5,367</u>	<u>2,273,348</u>	<u>1,521,169</u>	<u>486,480</u>	<u>1,982,980</u>	<u>85,379</u>
Noncurrent Assets:							
Capital assets							
Land	81,301	-	-	-	-	-	-
Improvements to land	15,809,820	-	-	-	-	-	-
Structures and improvements	162,039	-	-	-	-	-	-
Construction in progress	-	-	-	-	-	171,780	55,231
Permanent water rights	1,003,600	-	-	-	-	-	-
Equipment and furniture	50,881	-	-	-	-	-	-
Vehicles	116,442	-	-	-	-	-	-
Accumulated depreciation	(9,720,413)	-	-	-	-	-	-
Total Noncurrent Assets	<u>7,503,670</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>171,780</u>	<u>55,231</u>
Total Assets	<u>\$ 8,300,508</u>	<u>\$ 5,367</u>	<u>\$ 2,273,348</u>	<u>\$ 1,521,169</u>	<u>\$ 486,480</u>	<u>\$ 2,154,760</u>	<u>\$ 140,610</u>
Deferred outflows of resources:							
Pension	<u>283,940</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred outflows of resources	<u>283,940</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Liabilities							
Current Liabilities:							
Accounts payable	\$ 53,509	\$ -	\$ -	\$ -	\$ -	\$ 4,874	\$ -
Retentions Payable	-	-	-	-	-	-	-
Due to other funds	406	-	-	-	-	1,460	-
Due to other governments	10,956	-	-	-	-	900	-
Unearned revenue	24,092	-	-	-	-	-	-
Loans payable	<u>70,109</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Current Liabilities	<u>159,072</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,234</u>	<u>-</u>
Noncurrent Liabilities							
Accrued interest payable	39,477	-	-	-	-	-	-
Due to other agencies	-	-	-	-	-	-	-
Advances from other funds	1,242,497	-	-	-	-	-	-
Advance from	-	-	-	-	-	-	-
Net pension liability	<u>639,717</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Noncurrent Liabilities	<u>1,921,691</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>2,080,763</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,234</u>	<u>-</u>
Deferred inflows of resources:							
Pensions	<u>140,018</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>140,018</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances							
Net investment in capital assets	6,191,064	-	-	-	-	171,780	55,231
Restricted	-	5,000	-	-	-	-	-
Unassigned	<u>172,603</u>	<u>(4,633)</u>	<u>2,273,348</u>	<u>1,521,169</u>	<u>486,480</u>	<u>1,975,746</u>	<u>85,379</u>
Total fund balances	<u>6,363,667</u>	<u>367</u>	<u>2,273,348</u>	<u>1,521,169</u>	<u>486,480</u>	<u>2,147,526</u>	<u>140,610</u>
Total liabilities and fund balances	<u>\$ 8,584,448</u>	<u>\$ 5,367</u>	<u>\$ 2,273,348</u>	<u>\$ 1,521,169</u>	<u>\$ 486,480</u>	<u>\$ 2,154,760</u>	<u>\$ 140,610</u>

**County of San Bernardino Special District
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	\$ 18,226	\$ 124,442	\$ 52,729	\$ 48,773	\$ 53,797	\$ 56,455	\$ 3,374,936
Receivables:							
Accounts	-	26,974	-	-	-	11,550	-
Taxes	-	614	-	-	-	-	-
Special assessments	-	166	-	-	-	181	-
Due from other funds	-	-	-	-	-	-	-
Due from other governments	-	14,322	-	-	-	4,320	3,631,659
Total Current Assets	<u>18,226</u>	<u>166,518</u>	<u>52,729</u>	<u>48,773</u>	<u>53,797</u>	<u>72,506</u>	<u>7,006,595</u>
Noncurrent Assets:							
Capital assets							
Land	-	34,551	-	-	-	23,290	-
Improvements to land	-	480,123	-	-	-	868,515	-
Structures and improvements	-	254,244	-	-	-	-	-
Construction in progress	-	-	150,377	-	-	-	4,072,786
Permanent water rights	-	-	-	-	-	-	-
Equipment and furniture	-	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-	-
Accumulated depreciation	-	(390,345)	-	-	-	(613,628)	-
Total Noncurrent Assets	<u>-</u>	<u>378,573</u>	<u>150,377</u>	<u>-</u>	<u>-</u>	<u>278,177</u>	<u>4,072,786</u>
Total Assets	<u>\$ 18,226</u>	<u>\$ 545,091</u>	<u>\$ 203,106</u>	<u>\$ 48,773</u>	<u>\$ 53,797</u>	<u>\$ 350,683</u>	<u>\$ 11,079,381</u>
Deferred outflows of resources:							
Pension	-	23,056	-	-	-	15,585	-
Total deferred outflows of resources	<u>-</u>	<u>23,056</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,585</u>	<u>-</u>
Liabilities							
Current Liabilities:							
Accounts payable	\$ -	\$ 18,829	\$ -	\$ -	\$ -	\$ 9,416	\$ 834,374
Retentions Payable	-	-	-	-	-	-	154,601
Due to other funds	-	109,582	-	-	-	73,744	21,245
Due to other governments	-	278	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-
Loans payable	-	-	-	-	-	-	-
Total Current Liabilities	<u>-</u>	<u>128,689</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>83,160</u>	<u>1,010,220</u>
Noncurrent Liabilities							
Accrued interest payable	-	-	-	-	-	-	9,820
Due to other agencies	-	-	-	-	-	-	250,000
Advances from other funds	-	-	-	-	-	-	-
Advance from	-	-	-	-	-	-	5,600,000
Net pension liability	-	51,949	-	-	-	35,112	-
Total Noncurrent Liabilities	<u>-</u>	<u>51,949</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,112</u>	<u>5,859,820</u>
Total Liabilities	<u>-</u>	<u>180,638</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>118,272</u>	<u>6,870,040</u>
Deferred inflows of resources:							
Pensions	-	11,369	-	-	-	7,684	-
Total deferred inflows of resources	<u>-</u>	<u>11,369</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,684</u>	<u>-</u>
Fund balances							
Net investment in capital assets	-	378,573	150,377	-	-	278,177	4,072,786
Restricted	-	-	-	-	53,798	-	165,332
Unassigned	18,226	(2,433)	52,729	48,773	(1)	(37,865)	(28,777)
Total fund balances	<u>18,226</u>	<u>376,140</u>	<u>203,106</u>	<u>48,773</u>	<u>53,797</u>	<u>240,312</u>	<u>4,209,341</u>
Total liabilities and fund balances	<u>\$ 18,226</u>	<u>\$ 568,147</u>	<u>\$ 203,106</u>	<u>\$ 48,773</u>	<u>\$ 53,797</u>	<u>\$ 366,268</u>	<u>\$ 11,079,381</u>

**County of San Bernardino Special District
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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	\$ 261,534	\$ 20,724	\$ 519,914	\$ 1,090,828	\$ 12,771,103
Receivables:					
Accounts	37,862	-	-	-	397,903
Taxes	-	-	-	-	985
Special assessments	13,886	-	-	-	16,638
Due from other funds	-	-	-	-	900
Due from other governments	-	-	-	-	3,657,436
Total Current Assets	<u>313,282</u>	<u>20,724</u>	<u>519,914</u>	<u>1,090,828</u>	<u>16,844,965</u>
Noncurrent Assets:					
Capital assets					
Land	189,150	-	-	-	332,603
Improvements to land	5,657,692	-	-	-	23,142,345
Structures and improvements	-	-	-	-	568,073
Construction in progress	-	-	-	2,684,851	7,207,543
Permanent water rights	257,607	-	-	-	1,261,207
Equipment and furniture	-	-	-	-	50,881
Vehicles	40,560	-	-	-	157,002
Accumulated depreciation	(940,249)	-	-	-	(11,916,194)
Total Noncurrent Assets	<u>5,204,760</u>	<u>-</u>	<u>-</u>	<u>2,684,851</u>	<u>20,803,460</u>
Total Assets	<u>\$ 5,518,042</u>	<u>\$ 20,724</u>	<u>\$ 519,914</u>	<u>\$ 3,775,679</u>	<u>\$ 37,648,425</u>
Deferred outflows of resources:					
Pension	<u>36,658</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>375,085</u>
Total deferred outflows of resources	<u>36,658</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>375,085</u>
Liabilities					
Current Liabilities:					
Accounts payable	\$ 49,074	\$ -	\$ -	\$ -	\$ 983,379
Retentions Payable	-	-	-	-	154,601
Due to other funds	-	-	-	6,191	212,628
Due to other governments	1,295	-	-	-	13,601
Unearned revenue	3,967	-	-	-	28,059
Loans payable	-	-	-	-	75,109
Total Current Liabilities	<u>54,336</u>	<u>-</u>	<u>-</u>	<u>6,191</u>	<u>1,467,377</u>
Noncurrent Liabilities					
Accrued interest payable	341	-	-	-	49,638
Due to other agencies	-	-	-	-	250,000
Advances from other funds	-	-	-	-	1,242,497
Advance from	-	-	-	-	5,600,000
Net pension liability	<u>82,590</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>845,068</u>
Total Noncurrent Liabilities	<u>82,931</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,987,203</u>
Total Liabilities	<u>137,267</u>	<u>-</u>	<u>-</u>	<u>6,191</u>	<u>9,454,580</u>
Deferred inflows of resources:					
Pensions	<u>18,077</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>184,963</u>
Total deferred inflows of resources	<u>18,077</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>184,963</u>
Fund balances					
Net investment in capital assets	5,204,760	-	-	2,684,851	19,490,854
Restricted	-	-	-	-	224,130
Unassigned	<u>194,596</u>	<u>20,724</u>	<u>519,914</u>	<u>1,084,637</u>	<u>8,668,983</u>
Total fund balances	<u>5,399,356</u>	<u>20,724</u>	<u>519,914</u>	<u>3,769,488</u>	<u>28,383,967</u>
Total liabilities and fund balances	<u>\$ 5,554,700</u>	<u>\$ 20,724</u>	<u>\$ 519,914</u>	<u>\$ 3,775,679</u>	<u>\$ 38,023,510</u>

**County of San Bernardino Special District
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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	\$ -	\$ 101,950	\$ -	\$ -
Connection fees	5,801	-	-	-
Special assessments	-	4,619	-	-
Other services	-	2,572	-	-
Total operating revenue	<u>5,801</u>	<u>109,141</u>	<u>-</u>	<u>-</u>
Operating Expenses				
Professional services	-	20,172	-	-
Salaries and benefits	-	72,355	-	-
Services and supplies	-	68,845	-	(47,627)
Rents and leases	-	-	-	-
Utilities	-	10,543	-	-
Depreciation	-	10,063	-	-
Total operating expenses	<u>-</u>	<u>181,978</u>	<u>-</u>	<u>(47,627)</u>
Operating income (loss)	<u>5,801</u>	<u>(72,837)</u>	<u>-</u>	<u>47,627</u>
Non-Operating Revenues (Expenses)				
Investment earnings	4,901	3,824	678	1,476
Interest expense	-	-	-	-
Property taxes	-	14,561	-	-
State assistance	-	29,525	-	-
Penalties	-	1,656	-	-
Other	-	1,587	-	(47,627)
Total non-operating revenue	<u>4,901</u>	<u>51,153</u>	<u>678</u>	<u>(46,151)</u>
Income before transfers	<u>10,702</u>	<u>(21,684)</u>	<u>678</u>	<u>1,476</u>
Transfers				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	10,702	(21,684)	678	1,476
Net position at beginning of year	<u>149,479</u>	<u>337,166</u>	<u>21,196</u>	<u>92,610</u>
Net position at end of year	<u>\$ 160,181</u>	<u>\$ 315,482</u>	<u>\$ 21,874</u>	<u>\$ 94,086</u>

**County of San Bernardino Special District
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**Combining Statement of Revenues, Expenses and Changes in Net Position
Water Funds (continued)**

	J OAK HILLS WATER						
	165-4674	165-4676	165-4678	165-4680	165-4682	165-4684	165-4690
Operating Revenue							
Water sales	\$ 2,709,279	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Connection fees	-	-	221,529	-	-	-	-
Special assessments	80,499	-	-	-	-	-	-
Other services	164,166	-	-	-	-	-	-
Total operating revenue	<u>2,953,944</u>	<u>-</u>	<u>221,529</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating Expenses							
Professional services	470,830	-	-	-	-	-	-
Salaries and benefits	794,390	-	-	-	-	-	-
Services and supplies	695,462	-	-	-	-	(81,028)	-
Rents and leases	383	-	-	-	-	-	-
Utilities	412,429	-	-	-	-	-	-
Depreciation	618,302	-	-	-	-	-	-
Total operating expenses	<u>2,991,796</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(81,028)</u>	<u>-</u>
Operating income (loss)	<u>(37,852)</u>	<u>-</u>	<u>221,529</u>	<u>-</u>	<u>-</u>	<u>81,028</u>	<u>-</u>
Non-Operating Revenues (Expenses)							
Investment earnings	38,203	-	82,456	32,602	15,088	43,394	3,131
Interest expense	(59,515)	-	-	-	-	-	-
Property taxes	7,451	-	-	-	-	-	-
State assistance	6	-	-	-	-	-	-
Penalties	49,724	-	-	-	-	-	-
Other	(351,090)	-	-	-	-	(81,184)	-
Total non-operating revenue	<u>(315,221)</u>	<u>-</u>	<u>82,456</u>	<u>32,602</u>	<u>15,088</u>	<u>(37,790)</u>	<u>3,131</u>
Income before transfers	<u>(353,073)</u>	<u>-</u>	<u>303,985</u>	<u>32,602</u>	<u>15,088</u>	<u>43,238</u>	<u>3,131</u>
Transfers							
Transfers in	-	-	-	516,097	-	550,651	-
Transfers out	(516,097)	-	(550,651)	-	-	-	-
Total transfers	<u>(516,097)</u>	<u>-</u>	<u>(550,651)</u>	<u>516,097</u>	<u>-</u>	<u>550,651</u>	<u>-</u>
Change in net position	(869,170)	-	(246,666)	548,699	15,088	593,889	3,131
Net position at beginning of year	<u>7,232,837</u>	<u>367</u>	<u>2,520,014</u>	<u>972,470</u>	<u>471,392</u>	<u>1,553,637</u>	<u>137,479</u>
Net position at end of year	<u>\$ 6,363,667</u>	<u>\$ 367</u>	<u>\$ 2,273,348</u>	<u>\$ 1,521,169</u>	<u>\$ 486,480</u>	<u>\$ 2,147,526</u>	<u>\$ 140,610</u>

**County of San Bernardino Special District
County Service Area No. 70
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**Combining Statement of Revenues, Expenses and Changes in Net Position
Water Funds (continued)**

	W-3 HACIENDA WATER				W-4 PIONEERTOWN WATER		
	350-4804	350-4806	350-4808	350-4810	360-4824	360-4826	360-4828
Operating Revenue							
Water sales	\$ -	\$ 191,907	\$ -	\$ -	\$ -	\$ 118,439	\$ -
Connection fees	-	-	-	-	-	-	-
Special assessments	-	9,288	-	-	-	10,938	-
Other services	-	-	-	-	-	2,655	-
Total operating revenue	<u>-</u>	<u>201,195</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>132,032</u>	<u>-</u>
Operating Expenses							
Professional services	-	-	-	-	-	-	-
Salaries and benefits	-	147,446	-	-	-	75,369	-
Services and supplies	-	116,185	-	-	-	119,195	-
Rents and leases	-	-	-	-	-	-	-
Utilities	-	20,041	-	-	-	7,100	-
Depreciation	-	19,435	-	-	-	16,573	-
Total operating expenses	<u>-</u>	<u>303,107</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>218,237</u>	<u>-</u>
Operating income (loss)	<u>-</u>	<u>(101,912)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(86,205)</u>	<u>-</u>
Non-Operating Revenues (Expenses)							
Investment earnings	565	5,010	-	1,513	2,124	1,598	7,030
Interest expense	-	-	-	-	-	-	-
Property taxes	-	25,200	-	-	-	557	-
State assistance	-	59,039	-	-	-	15,090	3,631,659
Penalties	-	3,907	-	-	-	1,495	-
Other	-	(7,981)	-	-	-	(181)	-
Total non-operating revenue	<u>565</u>	<u>85,175</u>	<u>-</u>	<u>1,513</u>	<u>2,124</u>	<u>18,559</u>	<u>3,638,689</u>
Income before transfers	<u>565</u>	<u>(16,737)</u>	<u>-</u>	<u>1,513</u>	<u>2,124</u>	<u>(67,646)</u>	<u>3,638,689</u>
Transfers							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	565	(16,737)	-	1,513	2,124	(67,646)	3,638,689
Net position at beginning of year	<u>17,661</u>	<u>392,877</u>	<u>203,106</u>	<u>47,260</u>	<u>51,673</u>	<u>307,958</u>	<u>570,652</u>
Net position at end of year	<u>\$ 18,226</u>	<u>\$ 376,140</u>	<u>\$ 203,106</u>	<u>\$ 48,773</u>	<u>\$ 53,797</u>	<u>\$ 240,312</u>	<u>\$ 4,209,341</u>

**County of San Bernardino Special District
County Service Area No. 70
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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	\$ 232,521	\$ -	\$ -	\$ -	\$ 3,354,096
Connection fees	-	-	-	-	227,330
Special assessments	225,050	-	-	-	330,394
Other services	7,712	-	-	-	177,105
Total operating revenue	<u>465,283</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,088,925</u>
Operating Expenses					
Professional services	-	-	-	-	491,002
Salaries and benefits	208,299	-	-	-	1,297,859
Services and supplies	(828,799)	-	-	970,947	1,013,180
Rents and leases	12,000	-	-	-	12,383
Utilities	69,679	-	-	-	519,792
Depreciation	168,815	-	-	-	833,188
Total operating expenses	<u>(370,006)</u>	<u>-</u>	<u>-</u>	<u>970,947</u>	<u>4,167,404</u>
Operating income (loss)	<u>835,289</u>	<u>-</u>	<u>-</u>	<u>(970,947)</u>	<u>(78,479)</u>
Non-Operating Revenues (Expenses)					
Investment earnings	14,417	642	13,354	67,138	339,144
Interest expense	(1,244)	-	-	-	(60,759)
Property taxes	23,036	-	-	-	70,805
State assistance	-	-	-	-	3,735,319
Penalties	5,456	-	-	-	62,238
Other	(40,907)	-	-	-	(527,383)
Total non-operating revenue	<u>758</u>	<u>642</u>	<u>13,354</u>	<u>67,138</u>	<u>3,619,364</u>
Income before transfers	<u>836,047</u>	<u>642</u>	<u>13,354</u>	<u>(903,809)</u>	<u>3,540,885</u>
Transfers					
Transfers in	-	-	90,000	-	1,156,748
Transfers out	(90,000)	-	-	-	(1,156,748)
Total transfers	<u>(90,000)</u>	<u>-</u>	<u>90,000</u>	<u>-</u>	<u>-</u>
Change in net position	746,047	642	103,354	(903,809)	3,540,885
Net position at beginning of year	<u>4,653,309</u>	<u>20,082</u>	<u>416,560</u>	<u>4,673,297</u>	<u>24,843,082</u>
Net position at end of year	<u>\$ 5,399,356</u>	<u>\$ 20,724</u>	<u>\$ 519,914</u>	<u>\$ 3,769,488</u>	<u>\$ 28,383,967</u>

**County of San Bernardino Special District
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**Combining Statement of Net Position
Sewer Funds**

	S-3 LYTLE CREEK-SEWER			
	305-4724	305-4726	305-4728	305-4730
Assets				
Current Assets:				
Cash and investments	\$ 493,529	\$ 501,835	\$ 242,479	\$ 606,675
Receivables:				
Accounts	-	67,092	-	-
Special assessments	-	2,453	-	-
Due from other governments	-	-	-	-
Total Current Assets	<u>493,529</u>	<u>571,380</u>	<u>242,479</u>	<u>606,675</u>
Noncurrent Assets:				
Capital assets				
Land	-	-	-	-
Improvements to land	-	270,854	-	-
Structures and improvements	-	290,374	-	-
Construction in progress	-	-	-	79,307
Equipment	-	3,423,430	-	-
Vehicles	-	64,642	-	-
Accumulated depreciation	-	(3,365,352)	-	-
Total Noncurrent Assets	<u>-</u>	<u>683,948</u>	<u>-</u>	<u>79,307</u>
Total Assets	<u>\$ 493,529</u>	<u>\$ 1,255,328</u>	<u>\$ 242,479</u>	<u>\$ 685,982</u>
Deferred outflows of resources:				
Pension	<u>-</u>	<u>69,308</u>	<u>-</u>	<u>-</u>
Total deferred outflows of resources	<u>-</u>	<u>69,308</u>	<u>-</u>	<u>-</u>
Liabilities				
Current Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	65	-	1,716
Due to other governments	-	24	-	-
Unearned revenue	-	-	-	-
Loans payable	-	-	-	-
Total Current Liabilities	<u>-</u>	<u>89</u>	<u>-</u>	<u>1,716</u>
Noncurrent Liabilities				
Net pension liability	<u>-</u>	<u>156,152</u>	<u>-</u>	<u>-</u>
Total Noncurrent Liabilities	<u>-</u>	<u>156,152</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>156,241</u>	<u>-</u>	<u>1,716</u>
Deferred inflows of resources:				
Pensions	<u>-</u>	<u>34,178</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>-</u>	<u>34,178</u>	<u>-</u>	<u>-</u>
Fund balances				
Net investment in capital assets	-	683,948	-	79,307
Unassigned	<u>493,529</u>	<u>450,270</u>	<u>242,479</u>	<u>604,959</u>
Total fund balances	<u>493,529</u>	<u>1,134,218</u>	<u>242,479</u>	<u>684,266</u>
Total liabilities and fund balances	<u>\$ 493,529</u>	<u>\$ 1,324,637</u>	<u>\$ 242,479</u>	<u>\$ 685,982</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
June 30, 2019**

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

	GH DETENTION CENTER			ZONE S-7 LENWOOD SEWER		
	306-4652	306-4654	306-4656	315-4764	315-4766	315-4768
Assets						
Current Assets:						
Cash and investments	\$ 283,014	\$ 440,737	\$ 520,591	\$ 19,294	\$ 122,119	\$ 517,147
Receivables:						
Accounts	191,179	-	-	-	-	-
Special assessments	110	-	-	-	-	-
Due from other governments	-	-	-	2,397	-	-
Total Current Assets	<u>474,303</u>	<u>440,737</u>	<u>520,591</u>	<u>21,691</u>	<u>122,119</u>	<u>517,147</u>
Noncurrent Assets:						
Capital assets						
Land	21,626	-	-	-	-	-
Improvements to land	4,263,288	-	-	13,704,739	-	-
Structures and improvements	-	-	-	-	-	-
Construction in progress	-	-	605,557	-	-	-
Equipment	17,503	-	-	-	-	-
Vehicles	-	-	-	-	-	-
Accumulated depreciation	<u>(1,212,926)</u>	<u>-</u>	<u>-</u>	<u>(6,404,965)</u>	<u>-</u>	<u>-</u>
Total Noncurrent Assets	<u>3,089,491</u>	<u>-</u>	<u>605,557</u>	<u>7,299,774</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 3,563,794</u>	<u>\$ 440,737</u>	<u>\$ 1,126,148</u>	<u>\$ 7,321,465</u>	<u>\$ 122,119</u>	<u>\$ 517,147</u>
Deferred outflows of resources:						
Pension	<u>142,930</u>	<u>-</u>	<u>-</u>	<u>1,848</u>	<u>-</u>	<u>-</u>
Total deferred outflows of resources	<u>142,930</u>	<u>-</u>	<u>-</u>	<u>1,848</u>	<u>-</u>	<u>-</u>
Liabilities						
Current Liabilities:						
Accounts payable	\$ 50,058	\$ -	\$ 27,148	\$ -	\$ -	\$ -
Due to other funds	182	-	723	-	-	-
Due to other governments	-	-	-	-	-	-
Unearned revenue	(2,867)	-	-	-	-	-
Loans payable	-	-	-	-	-	-
Total Current Liabilities	<u>47,373</u>	<u>-</u>	<u>27,871</u>	<u>-</u>	<u>-</u>	<u>-</u>
Noncurrent Liabilities						
Net pension liability	<u>322,022</u>	<u>-</u>	<u>-</u>	<u>4,161</u>	<u>-</u>	<u>-</u>
Total Noncurrent Liabilities	<u>322,022</u>	<u>-</u>	<u>-</u>	<u>4,161</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>369,395</u>	<u>-</u>	<u>27,871</u>	<u>4,161</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:						
Pensions	<u>70,483</u>	<u>-</u>	<u>-</u>	<u>912</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>70,483</u>	<u>-</u>	<u>-</u>	<u>912</u>	<u>-</u>	<u>-</u>
Fund balances						
Net investment in capital assets	3,089,491	-	605,557	7,299,774	-	-
Unassigned	<u>177,355</u>	<u>440,737</u>	<u>492,720</u>	<u>18,466</u>	<u>122,119</u>	<u>517,147</u>
Total fund balances	<u>3,266,846</u>	<u>440,737</u>	<u>1,098,277</u>	<u>7,318,240</u>	<u>122,119</u>	<u>517,147</u>
Total liabilities and fund balances	<u>\$ 3,706,724</u>	<u>\$ 440,737</u>	<u>\$ 1,126,148</u>	<u>\$ 7,323,313</u>	<u>\$ 122,119</u>	<u>\$ 517,147</u>

**County of San Bernardino Special District
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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> 490-4744 490-4746 490-4748			<u>TOTAL</u>
Assets					
Current Assets:					
Cash and investments	\$ 177,155	\$ 74,653	\$ 672,286	\$ 342,744	\$ 5,014,258
Receivables:					
Accounts	70,511	56,815	-	-	385,597
Special assessments	-	-	-	-	2,563
Due from other governments	-	-	-	-	2,397
Total Current Assets	<u>247,666</u>	<u>131,468</u>	<u>672,286</u>	<u>342,744</u>	<u>5,404,815</u>
Noncurrent Assets:					
Capital assets					
Land	-	-	-	-	21,626
Improvements to land	2,402,210	-	-	-	20,641,091
Structures and improvements	-	-	-	-	290,374
Construction in progress	-	-	-	-	684,864
Equipment	-	-	-	-	3,440,933
Vehicles	-	-	-	-	64,642
Accumulated depreciation	(416,383)	-	-	-	(11,399,626)
Total Noncurrent Assets	<u>1,985,827</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,743,904</u>
Total Assets	<u>\$ 2,233,493</u>	<u>\$ 131,468</u>	<u>\$ 672,286</u>	<u>\$ 342,744</u>	<u>19,148,719</u>
Deferred outflows of resources:					
Pension	-	45,497	-	-	259,583
Total deferred outflows of resources	<u>-</u>	<u>45,497</u>	<u>-</u>	<u>-</u>	<u>259,583</u>
Liabilities					
Current Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	77,206
Due to other funds	248	-	-	-	2,934
Due to other governments	120,457	12,545	-	-	133,026
Unearned revenue	-	-	-	-	(2,867)
Loans payable	-	-	-	-	-
Total Current Liabilities	<u>120,705</u>	<u>12,545</u>	<u>-</u>	<u>-</u>	<u>210,299</u>
Noncurrent Liabilities					
Net pension liability	-	102,505	-	-	584,840
Total Noncurrent Liabilities	<u>-</u>	<u>102,505</u>	<u>-</u>	<u>-</u>	<u>584,840</u>
Total Liabilities	<u>120,705</u>	<u>115,050</u>	<u>-</u>	<u>-</u>	<u>795,139</u>
Deferred inflows of resources:					
Pensions	-	22,436	-	-	128,009
Total deferred inflows of resources	<u>-</u>	<u>22,436</u>	<u>-</u>	<u>-</u>	<u>128,009</u>
Fund balances					
Net investment in capital assets	1,985,827	-	-	-	13,743,904
Unassigned	126,960	39,479	672,286	342,744	4,741,250
Total fund balances	<u>2,112,787</u>	<u>39,479</u>	<u>672,286</u>	<u>342,744</u>	<u>18,485,154</u>
Total liabilities and fund balances	<u>\$ 2,233,492</u>	<u>\$ 176,965</u>	<u>\$ 672,286</u>	<u>\$ 342,744</u>	<u>\$ 19,408,302</u>

**County of San Bernardino Special District
County Service Area No. 70
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**Combining Statement of Revenues, Expenses and Changes in Net Position
Sewer Funds**

	S-3 LYTLE CREEK-SEWER				GH DETENTION CENTER		
	305-4724	305-4726	305-4728	305-4730	306-4652	306-4654	306-4656
Operating Revenue							
Sanitation services	\$ -	\$ 497,110	\$ -	\$ -	\$ 1,096,808	\$ -	\$ -
Water sales	-	149	-	-	-	-	-
Connection fees	-	-	11,175	-	-	-	-
Special assessments	-	39,912	-	-	34,602	-	-
Other services	-	75	-	-	14,025	-	-
Total operating revenue	<u>-</u>	<u>537,246</u>	<u>11,175</u>	<u>-</u>	<u>1,145,435</u>	<u>-</u>	<u>-</u>
Operating Expenses							
Salaries and benefits	-	199,051	-	-	740,417	-	-
Services and supplies	-	155,546	-	9,232	524,930	-	(6,811)
Utilities	-	17,181	-	-	97,345	-	-
Depreciation	-	82,669	-	-	174,499	-	-
Total operating expenses	<u>-</u>	<u>454,447</u>	<u>-</u>	<u>9,232</u>	<u>1,537,191</u>	<u>-</u>	<u>(6,811)</u>
Operating income (loss)	<u>-</u>	<u>82,799</u>	<u>11,175</u>	<u>(9,232)</u>	<u>(391,756)</u>	<u>-</u>	<u>6,811</u>
Non -Operating Revenues (Expenses)							
Investment earnings	10,597	17,527	7,309	20,025	18,661	13,669	22,495
Property taxes	-	873	-	-	125	-	-
Contributions from private sources	-	-	-	-	6,260	-	-
Penalties	-	9,097	-	-	41,328	-	-
Other	-	1,337	-	-	13,778	-	-
Total non operating revenue	<u>10,597</u>	<u>28,834</u>	<u>7,309</u>	<u>20,025</u>	<u>80,152</u>	<u>13,669</u>	<u>22,495</u>
Income before transfers	<u>10,597</u>	<u>111,633</u>	<u>18,484</u>	<u>10,793</u>	<u>(311,604)</u>	<u>13,669</u>	<u>29,306</u>
Transfers							
Transfers in	113,303	-	-	-	-	-	-
Transfers out	-	(113,303)	-	-	-	-	-
Total transfers	<u>113,303</u>	<u>(113,303)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	123,900	(1,670)	18,484	10,793	(311,604)	13,669	29,306
Net position at beginning of year	<u>369,629</u>	<u>1,135,888</u>	<u>223,995</u>	<u>673,473</u>	<u>3,578,450</u>	<u>427,068</u>	<u>1,068,971</u>
Net position at end of year	<u>\$ 493,529</u>	<u>\$ 1,134,218</u>	<u>\$ 242,479</u>	<u>\$ 684,266</u>	<u>\$ 3,266,846</u>	<u>\$ 440,737</u>	<u>\$ 1,098,277</u>

**County of San Bernardino Special District
County Service Area No. 70
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June 30, 2019**

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

	ZONE S-7 LENWOOD SEWER			BL	SP-2 HIGH COUNTRY SEWER			TOTAL
	315-4764	315-4766	315-4768	BLOOMINGTON 333-4610	490-4744	490-4746	490-4748	
Operating Revenue								
Sanitation services	\$ 23,992	\$ -	\$ -	\$ 215,360	\$ 307,874	\$ -	\$ -	\$ 2,141,144
Water sales	-	-	-	-	-	-	-	149
Connection fees	-	-	-	-	-	-	-	11,175
Special assessments	-	-	-	-	152	-	-	74,666
Other services	(9,588)	-	-	78	630	-	-	5,220
Total operating revenue	<u>14,404</u>	<u>-</u>	<u>-</u>	<u>215,438</u>	<u>308,656</u>	<u>-</u>	<u>-</u>	<u>2,232,354</u>
Operating Expenses								
Salaries and benefits	(3,238)	-	-	28,733	67,545	-	-	1,032,508
Services and supplies	3,252	-	-	15,190	64,348	-	-	765,687
Utilities	480	-	-	391,652	75,270	-	-	581,928
Depreciation	625,695	-	-	96,088	-	-	-	978,951
Total operating expenses	<u>626,189</u>	<u>-</u>	<u>-</u>	<u>531,663</u>	<u>207,163</u>	<u>-</u>	<u>-</u>	<u>3,359,074</u>
Operating income (loss)	<u>(611,785)</u>	<u>-</u>	<u>-</u>	<u>(316,225)</u>	<u>101,493</u>	<u>-</u>	<u>-</u>	<u>(1,126,720)</u>
Non -Operating Revenues (Expenses)								
Investment earnings	4,206	-	16,029	9,654	2,827	18,939	10,630	172,568
Property taxes	-	-	-	-	-	-	-	998
Contributions from private sources	-	-	-	-	-	-	-	6,260
Penalties	-	-	-	6,232	2,141	-	-	58,798
Other	-	-	-	-	-	-	-	15,115
Total non operating revenue	<u>4,206</u>	<u>-</u>	<u>16,029</u>	<u>15,886</u>	<u>4,968</u>	<u>18,939</u>	<u>10,630</u>	<u>253,739</u>
Income before transfers	<u>(607,579)</u>	<u>-</u>	<u>16,029</u>	<u>(300,339)</u>	<u>106,461</u>	<u>18,939</u>	<u>10,630</u>	<u>(872,981)</u>
Transfers								
Transfers in	-	-	-	-	-	29,252	-	142,555
Transfers out	-	-	-	-	(29,252)	-	-	(142,555)
Total transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(29,252)</u>	<u>29,252</u>	<u>-</u>	<u>-</u>
Change in net position	(607,579)	-	16,029	(300,339)	77,209	48,191	10,630	(872,981)
Net position at beginning of year	<u>7,925,819</u>	<u>122,119</u>	<u>501,118</u>	<u>2,413,126</u>	<u>(37,730)</u>	<u>624,095</u>	<u>332,114</u>	<u>19,358,135</u>
Net position at end of year	<u>\$ 7,318,240</u>	<u>\$ 122,119</u>	<u>\$ 517,147</u>	<u>\$ 2,112,787</u>	<u>\$ 39,479</u>	<u>\$ 672,286</u>	<u>\$ 342,744</u>	<u>\$ 18,485,154</u>

**County of San Bernardino Special District
County Service Area No. 70
Supplementary Information
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**Combining Statement of Assets and Liabilities
Agency Funds**

	EV-1 STREETLIGHT CITRUS	COUNTYWIDE							
	103-9393	105-7430	105-7514	105-7515	105-7516	105-7517	105-7518	105-7677	105-7678
Assets									
Current Assets:									
Cash and investments	\$ 265,577	\$ 592	\$ 2	\$ 932	\$ 574	\$ 51,122	\$ 79	\$ 175	\$ 898
Total Current Assets	<u>265,577</u>	<u>592</u>	<u>2</u>	<u>932</u>	<u>574</u>	<u>51,122</u>	<u>79</u>	<u>175</u>	<u>898</u>
Total Assets	<u>265,577</u>	<u>592</u>	<u>2</u>	<u>932</u>	<u>574</u>	<u>51,122</u>	<u>79</u>	<u>175</u>	<u>898</u>
Liabilities									
Current Liabilities:									
Due to other governments	265,577	592	2	932	574	51,122	79	175	898
Total Current Liabilities	<u>265,577</u>	<u>592</u>	<u>2</u>	<u>932</u>	<u>574</u>	<u>51,122</u>	<u>79</u>	<u>175</u>	<u>898</u>
Total Liabilities	<u>\$ 265,577</u>	<u>\$ 592</u>	<u>\$ 2</u>	<u>\$ 932</u>	<u>\$ 574</u>	<u>\$ 51,122</u>	<u>\$ 79</u>	<u>\$ 175</u>	<u>\$ 898</u>

**County of San Bernardino Special District
County Service Area No. 70
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**Combining Statement of Assets and Liabilities
Agency Funds (continued)**

	COUNTYWIDE							
	105-7680	105-9165	105-9392	105-9394	105-9395	105-9396	105-9397	105-9398
Assets								
Current Assets:								
Cash and investments	\$ 608	\$ 150,858	\$ 11	\$ 20	\$ 4	\$ 43	\$ 8	\$ 59
Total Current Assets	<u>608</u>	<u>150,858</u>	<u>11</u>	<u>20</u>	<u>4</u>	<u>43</u>	<u>8</u>	<u>59</u>
Total Assets	<u><u>608</u></u>	<u><u>150,858</u></u>	<u><u>11</u></u>	<u><u>20</u></u>	<u><u>4</u></u>	<u><u>43</u></u>	<u><u>8</u></u>	<u><u>59</u></u>
Liabilities								
Current Liabilities:								
Due to other governments	<u>608</u>	<u>150,858</u>	<u>11</u>	<u>20</u>	<u>4</u>	<u>43</u>	<u>8</u>	<u>59</u>
Total Current Liabilities	<u>608</u>	<u>150,858</u>	<u>11</u>	<u>20</u>	<u>4</u>	<u>43</u>	<u>8</u>	<u>59</u>
Total Liabilities	<u><u>\$ 608</u></u>	<u><u>\$ 150,858</u></u>	<u><u>\$ 11</u></u>	<u><u>\$ 20</u></u>	<u><u>\$ 4</u></u>	<u><u>\$ 43</u></u>	<u><u>\$ 8</u></u>	<u><u>\$ 59</u></u>

**County of San Bernardino Special District
County Service Area No. 70
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**Combining Statement of Assets and Liabilities
Agency Funds (continued)**

	<u>J OAK HILLS WATER</u>		<u>S-3 LYTLE CREEK- SEWER</u>	<u>ZONE S-7 LENWOOD SEWER</u>		<u>AD-2018-1 Snowdrop Road</u>	<u>TOTAL</u>
	165-7376	165-7382	305-7352	315-7383	315-7388	486-7390	
Assets							
Current Assets:							
Cash and investments	\$ 56	\$ 186	\$ 3,081	\$ 16	\$ 132,843	\$ 427,034	\$ 1,034,778
Total Current Assets	<u>56</u>	<u>186</u>	<u>3,081</u>	<u>16</u>	<u>132,843</u>	<u>427,034</u>	<u>1,034,778</u>
Total Assets	<u>56</u>	<u>186</u>	<u>3,081</u>	<u>16</u>	<u>132,843</u>	<u>427,034</u>	<u>1,034,778</u>
Liabilities							
Current Liabilities:							
Due to other governments	56	186	3,081	16	132,843	427,034	1,034,778
Total Current Liabilities	<u>56</u>	<u>186</u>	<u>3,081</u>	<u>16</u>	<u>132,843</u>	<u>427,034</u>	<u>1,034,778</u>
Total Liabilities	<u>\$ 56</u>	<u>\$ 186</u>	<u>\$ 3,081</u>	<u>\$ 16</u>	<u>\$ 132,843</u>	<u>\$ 427,034</u>	<u>\$ 1,034,778</u>