



## Bear Valley Community Healthcare District

Report Created:2/5/2020

The Bear Valley Community Healthcare District is authorized by LAFCO to provide the following function: healthcare. The district's service area generally encompasses the Bear Valley community. Additional information on the District can be accessed via the link below.

[Agency Information \(map, contact information, fiscal indicators\)](#)

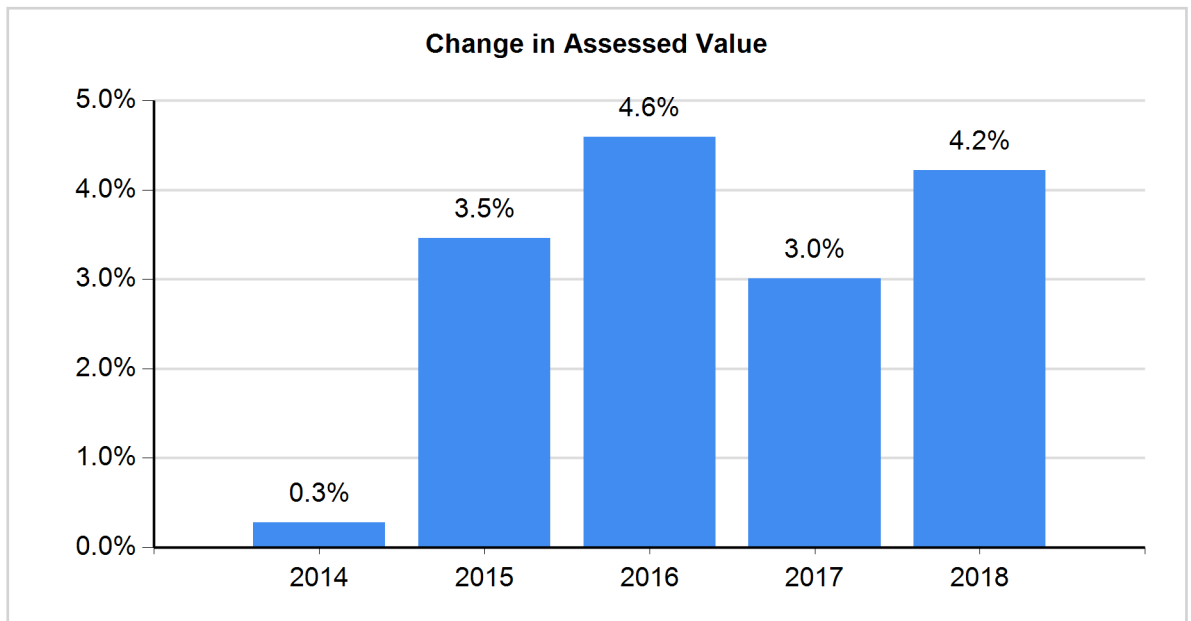
### Change in Assessed Value

#### Description

There is a correlation between assessed property value and the receipt of the general property tax levy.

**Formula:**  
change in tax roll value/beginning tax roll value

**Source:**  
County Auditor - Agency Net Valuations



2014	2015	2016	2017	2018
\$12,886,954	\$165,871,602	\$230,752,983	\$155,921,467	\$228,278,373
\$4,626,595,480	\$4,792,467,082	\$5,023,220,065	\$5,179,141,532	\$5,407,419,905
0.3%	3.5%	4.6%	3.0%	4.2%

#### Agency Response



## Bear Valley Community Healthcare District

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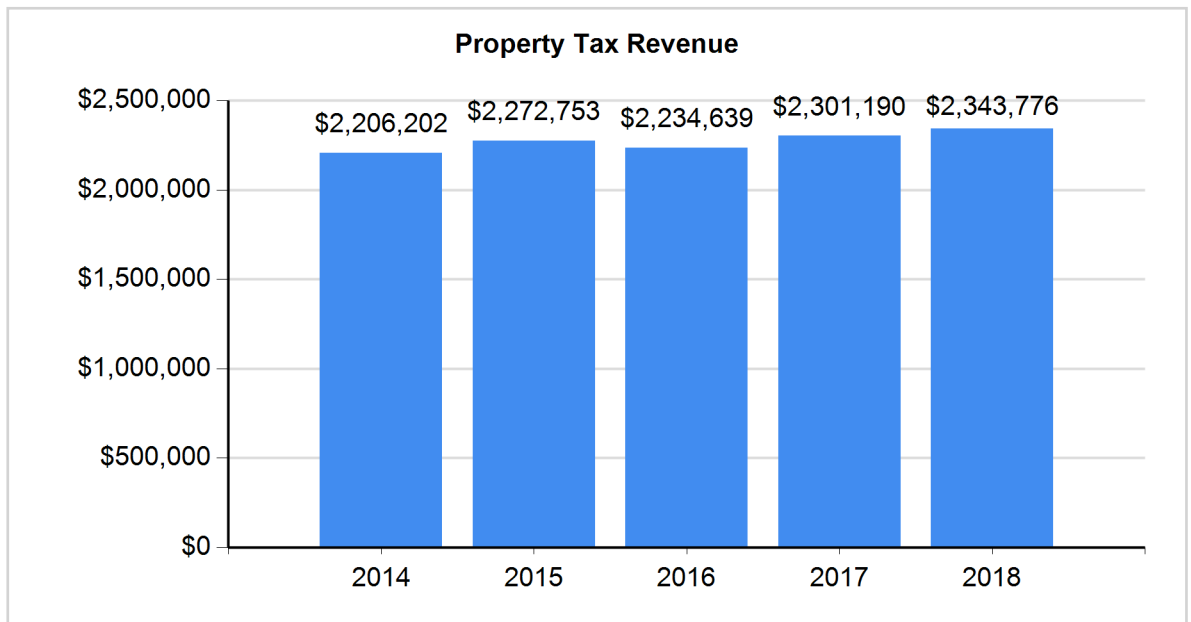
### Property Tax Revenue

#### Description

This indicator will have more importance for those agencies heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the level of stability of an agency's revenue base.

**Formula:**  
property tax revenue

**Source:**  
Statement of  
Activities; Statement  
of Revenues,  
Expenditures and  
Changes in Fund  
Balance/Net Position



#### Agency Response



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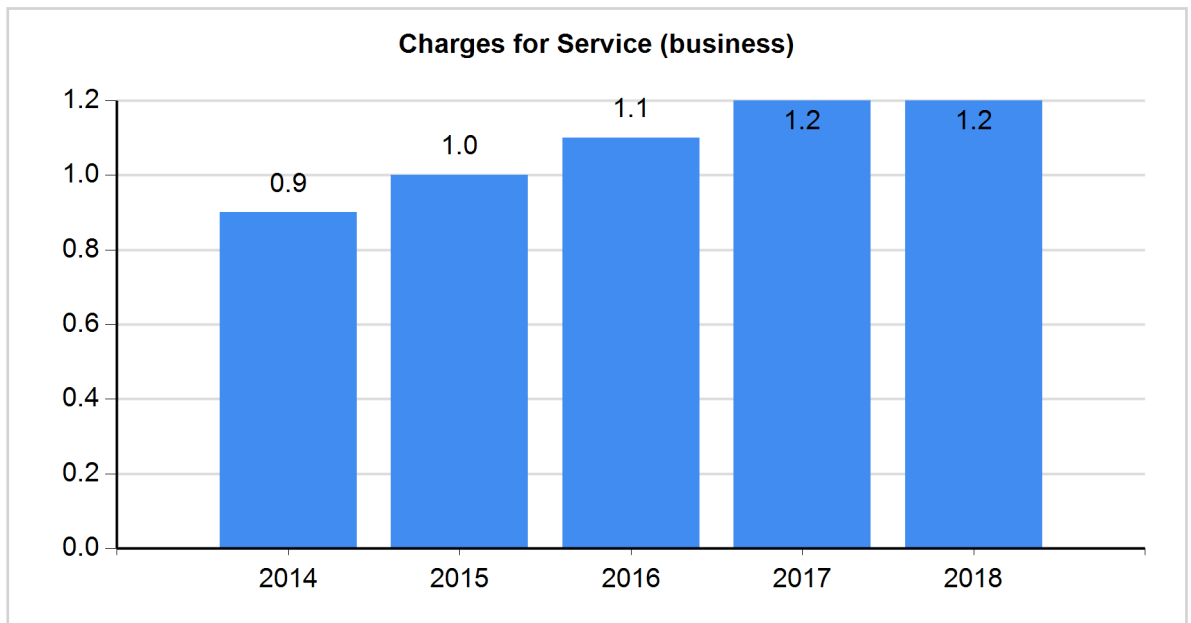
### Charges for Service (business)

#### Description

Addresses the extent to which charges for service covered total expenses. A ratio of one or higher indicates that the service is self-supporting.

**Formula:**  
charges for  
service/operating  
expenses (minus  
depreciation)

**Source:**  
Statement of  
Activities; Statement  
of Cash Flows



	2014	2015	2016	2017	2018
	\$17,179,799	\$19,507,145	\$21,806,029	\$25,998,587	\$28,234,915
	\$19,606,243	\$18,934,318	\$19,968,317	\$22,005,796	\$23,536,577
	0.9	1.0	1.1	1.2	1.2

#### Agency Response



## Bear Valley Community Healthcare District

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### Liquidity

#### Description

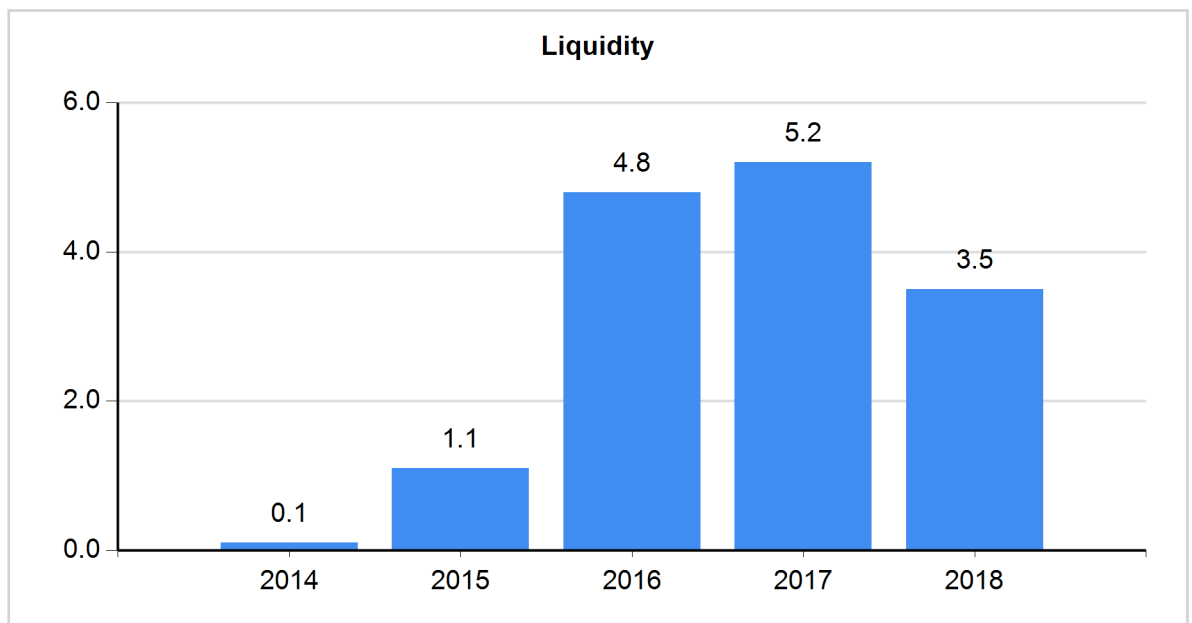
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

#### Formula:

cash & investments  
(does not include  
fiscal agents,  
restricted, or  
fiduciary)/current  
liabilities

#### Source:

Statement of Net  
Position



	2014	2015	2016	2017	2018
Cash & Investments	\$189,843	\$2,228,802	\$10,032,986	\$13,002,589	\$19,066,727
Current Liabilities	\$2,735,848	\$1,984,561	\$2,074,260	\$2,506,983	\$5,477,075
Liquidity Ratio	0.1	1.1	4.8	5.2	3.5

### Agency Response



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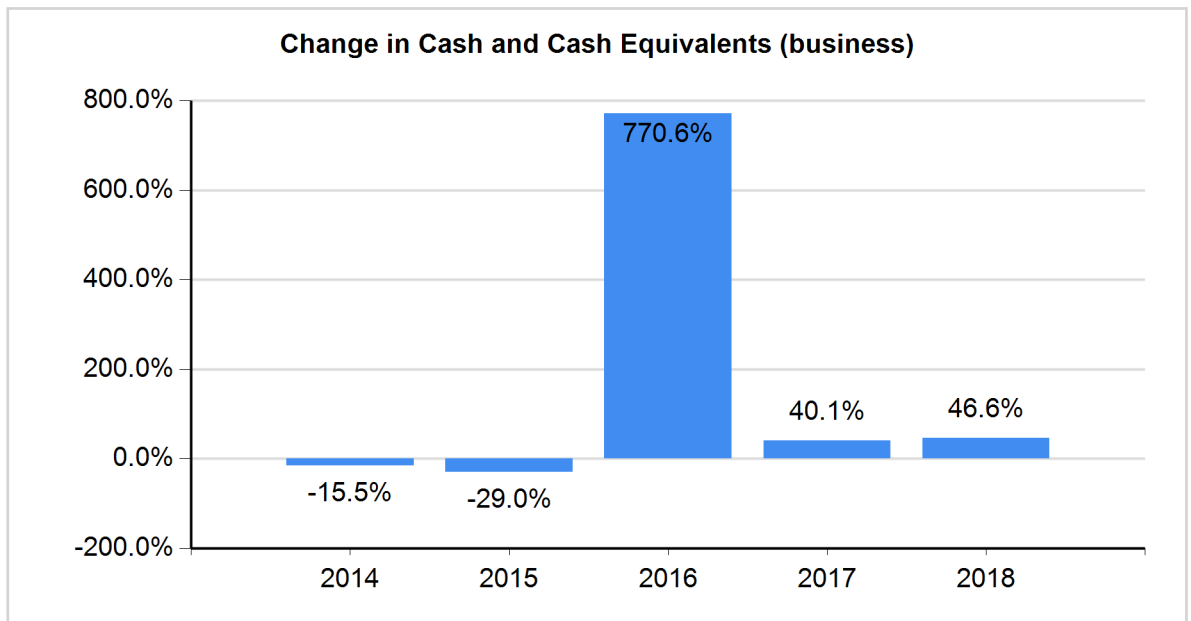
### Change in Cash and Cash Equivalents (business)

#### Description

Cash and cash equivalents are the most liquid assets of an agency's assets and can be readily converted into cash. A positive percent change indicates that a government's cash position has improved.

**Formula:**  
change in cash & cash equivalents/begin cash & cash equivalents

**Source:**  
Statement of Cash Flows



2014	2015	2016	2017	2018
(\$34,896)	(\$435,914)	\$8,216,769	\$3,719,603	\$6,064,138
\$224,739	\$1,502,131	\$1,066,217	\$9,282,986	\$13,002,589
-15.5%	-29.0%	770.6%	40.1%	46.6%

#### Agency Response



## Bear Valley Community Healthcare District

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### Debt Service (business)

#### Description

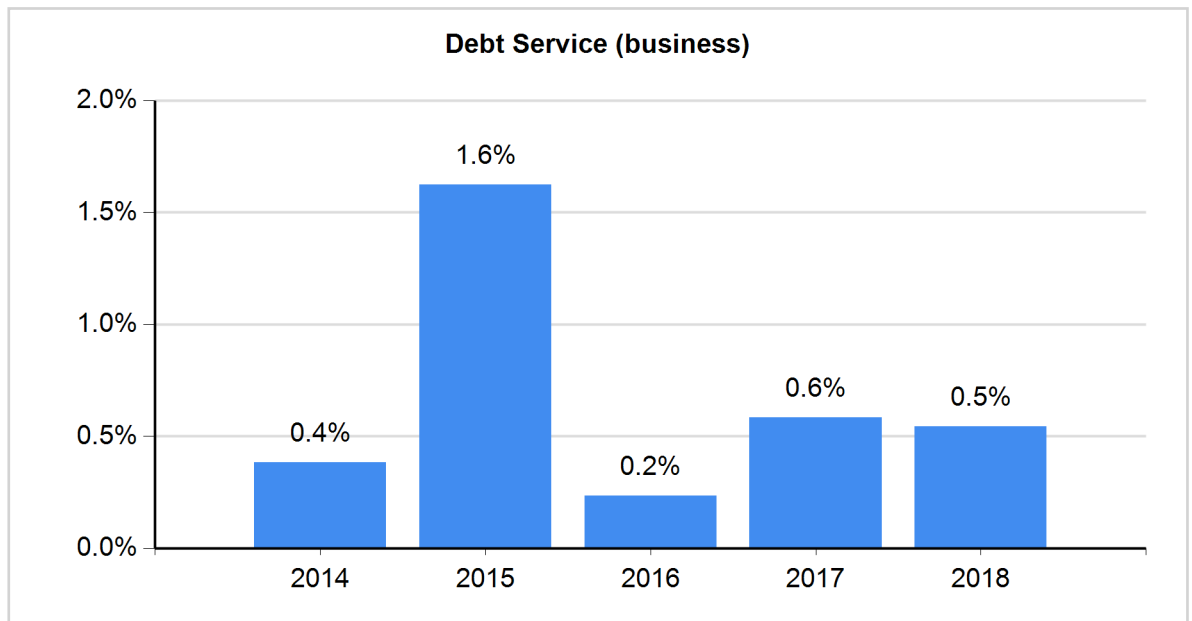
Looks at service flexibility by determining the amount of total expenses committed to annual debt service. Service flexibility decreases as more resources are committed to annual debt service.

#### Formula:

debt  
service/operating  
expenses (minus  
depreciation)

#### Source:

Statement of Cash  
Flows; Statement of  
Activities



	2014	2015	2016	2017	2018
	\$75,400	\$307,430	\$47,078	\$128,343	\$128,113
	\$19,606,243	\$18,934,318	\$19,968,317	\$22,005,796	\$23,536,577
	0.4%	1.6%	0.2%	0.6%	0.5%

### Agency Response



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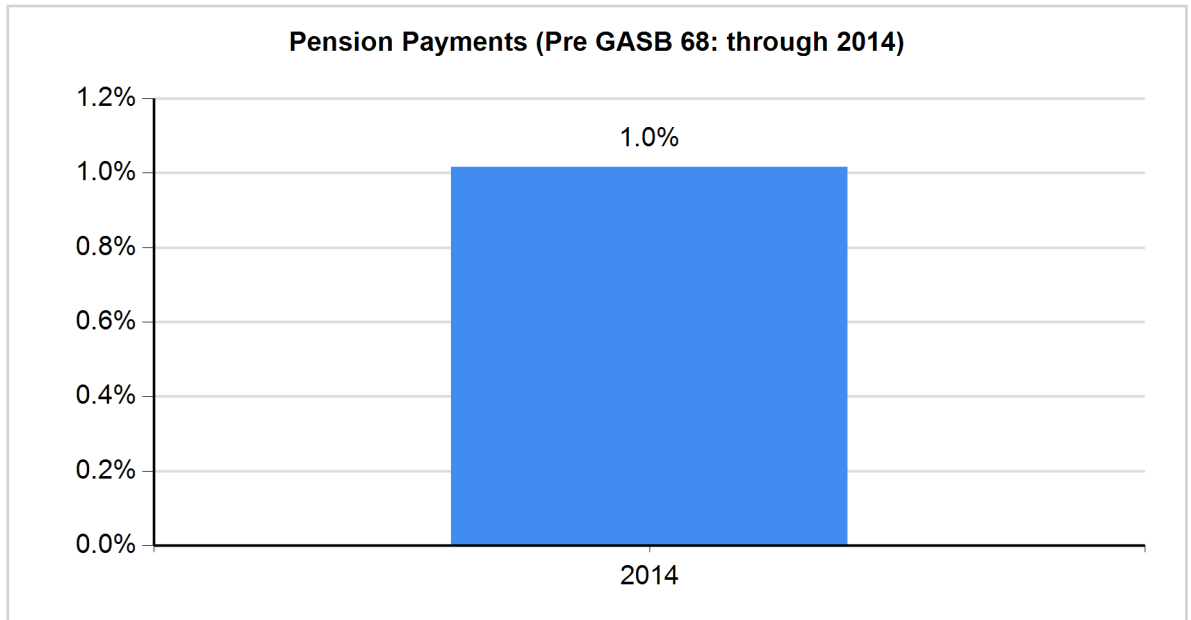
### Pension Payments (Pre GASB 68: through 2014)

#### Description

This indicator depicts the relationship between the pension payments as a percentage of an agency's total revenues. Due to updates to pension reporting requirements, this Pension Payments indicator shows data through 2014. GASB 68 revised and established new financial reporting for pensions effective for 2015. For pension payments for 2015 and beyond, please refer to the next fiscal indicator.

**Formula:**  
annual pension  
cost/total revenue

**Source:**  
Notes; Statement of  
Revenues,  
Expenditures and  
Changes in Fund  
Balance



	2014	2015	2016	2017	2018
	\$197,000	-	-	-	-
	\$19,400,180	-	-	-	-
	1.0%	-	-	-	-

#### Agency Response