



San Bernardino LAFCO Fiscal Indicators

Big Bear City Community Services District

Report Created:2/5/2020

The Big Bear City Community Services District is authorized by LAFCO to provide the following functions: water, sewer, streetlighting, fire protection, solid waste, and park and recreation. The district is a member of the Big Bear Fire Authority which provides fire protection and emergency medical response (see link below). Fire operations are included in the district's audit. The district's service area includes the unincorporated communities of Big Bear City, Sugarloaf, Moonridge, Lake Williams, Baldwin Lake, and Erwin Lake. The agency retirement plan is administered by CalPERS. Additional information on the District can be accessed via the link below.

[Agency Information \(map, contact information, fiscal indicators\)](#)
[Big Bear Fire Authority](#)



Big Bear City Community Services District

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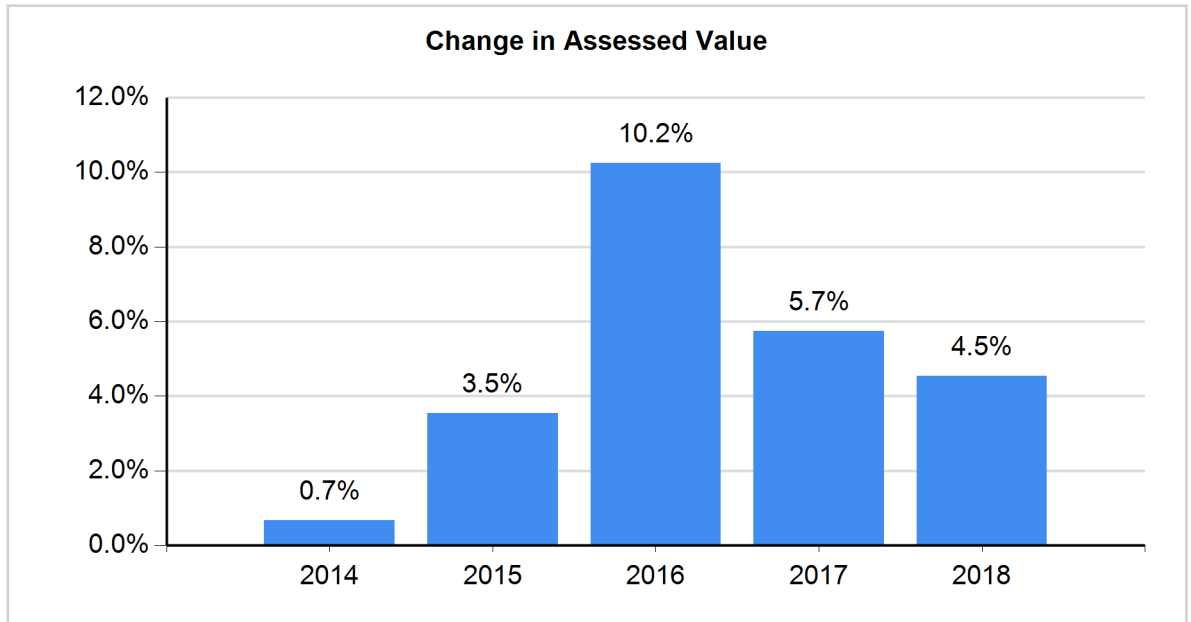
Change in Assessed Value

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
	\$12,932,720	\$70,312,679	\$226,722,724	\$134,884,836	\$111,634,180
	\$1,917,093,773	\$1,987,406,452	\$2,214,129,176	\$2,349,014,012	\$2,460,648,192
	0.7%	3.5%	10.2%	5.7%	4.5%

Agency Response



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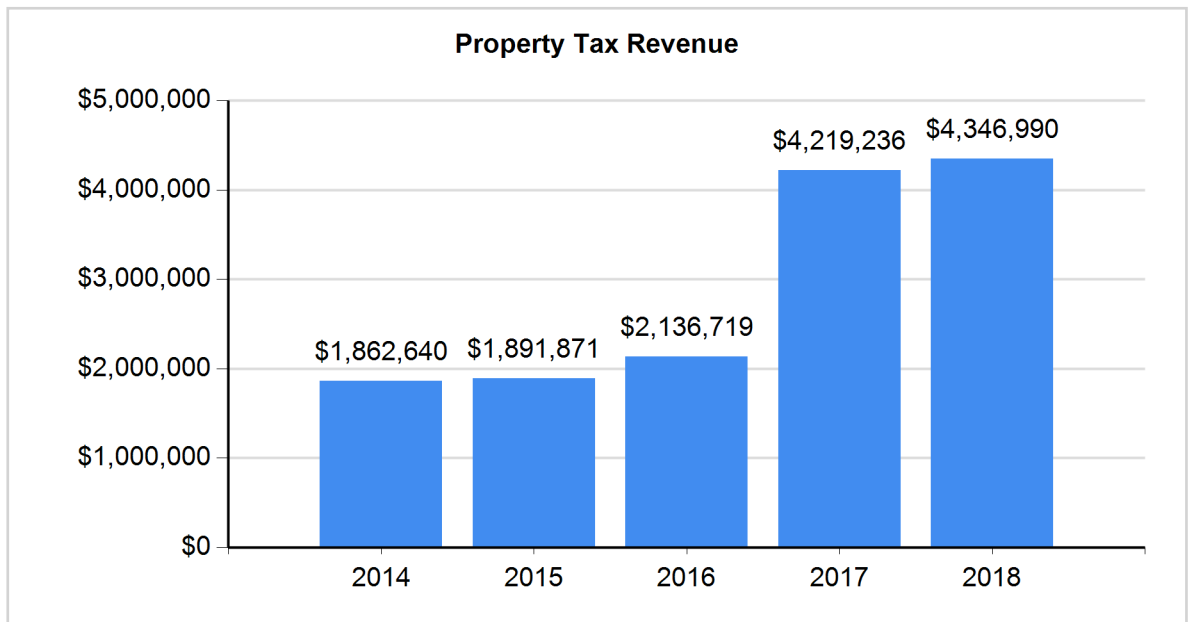
Property Tax Revenue

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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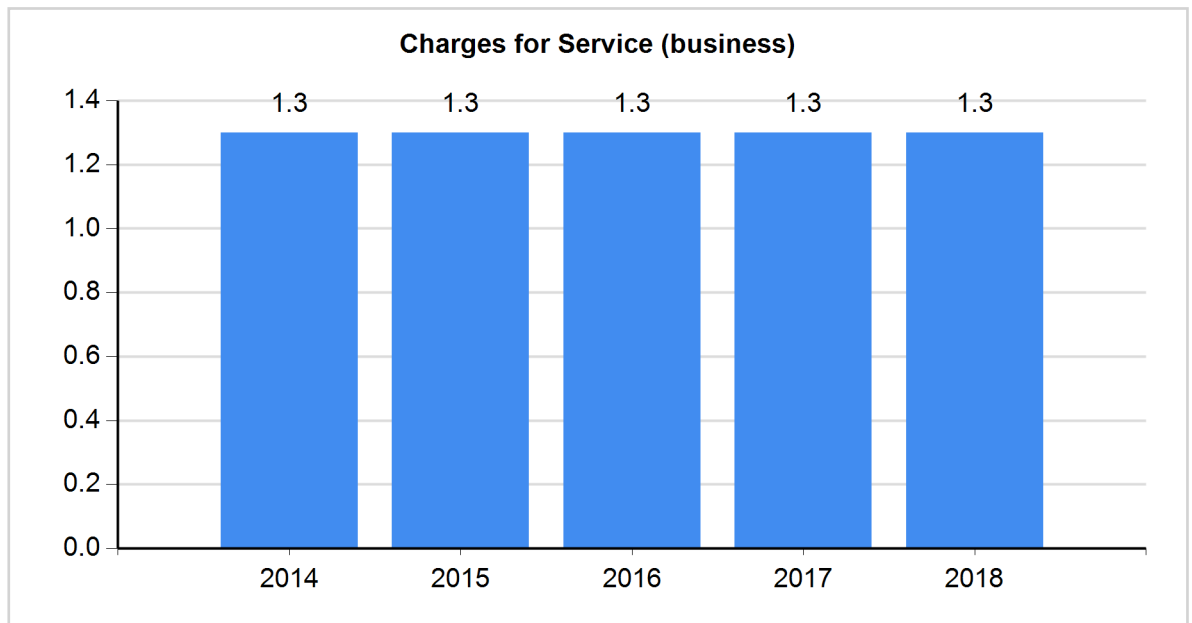
Charges for Service (business)

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
	\$7,246,750	\$7,144,216	\$8,152,134	\$8,817,905	\$9,241,722
	\$5,405,223	\$5,370,066	\$6,281,535	\$6,962,285	\$7,252,226
	1.3	1.3	1.3	1.3	1.3

Agency Response



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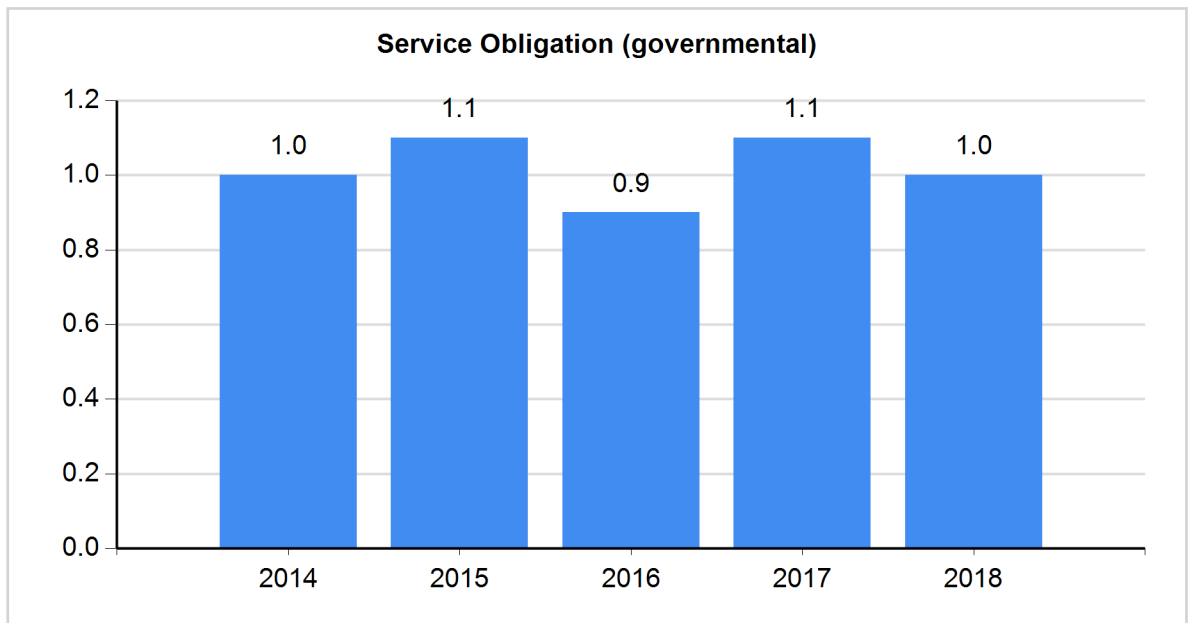
Service Obligation (governmental)

Description

Measures whether or not a government's annual revenues were sufficient to pay for annual operations. A ratio of one or higher indicates that a government lived within its annual revenues.

Formula:
operating
revenue/operating
expenditures

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



	2014	2015	2016	2017	2018
Operating Revenue	\$5,533,342	\$6,796,044	\$7,869,507	\$9,946,721	\$11,647,242
Operating Expenditures	\$5,517,535	\$6,467,109	\$8,434,248	\$8,896,861	\$11,899,322
Ratio	1.0	1.1	0.9	1.1	1.0

Agency Response



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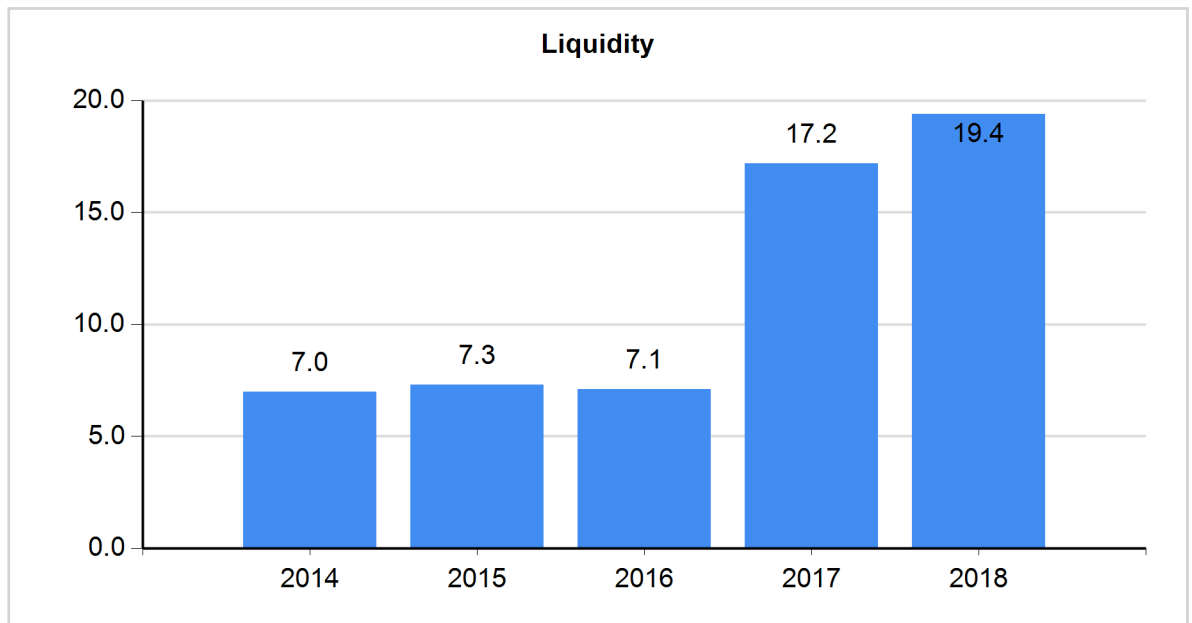
Liquidity

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
\$11,678,848	\$11,979,610	\$13,284,924	\$13,371,821	\$14,134,919
\$1,679,245	\$1,645,053	\$1,869,525	\$777,174	\$728,136
7.0	7.3	7.1	17.2	19.4

Agency Response



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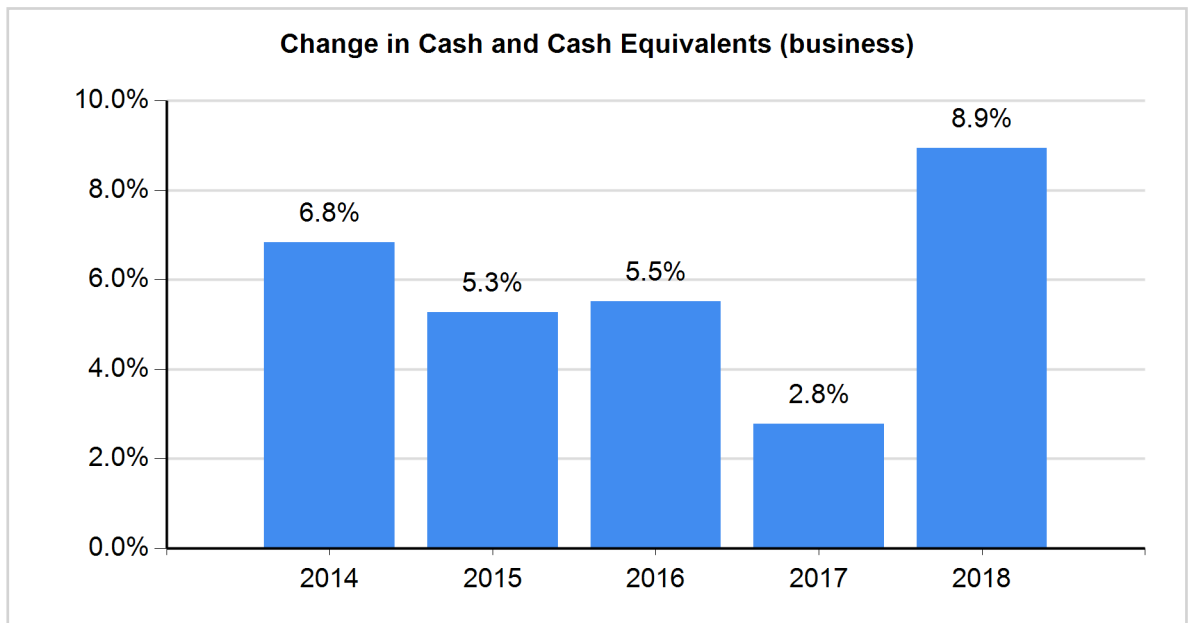
Change in Cash and Cash Equivalents (business)

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
\$606,167	\$473,399	\$520,300	\$291,418	\$961,944
\$8,863,538	\$8,969,705	\$9,443,104	\$10,468,054	\$10,759,472
6.8%	5.3%	5.5%	2.8%	8.9%

Agency Response



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Debt Service (business)

Description

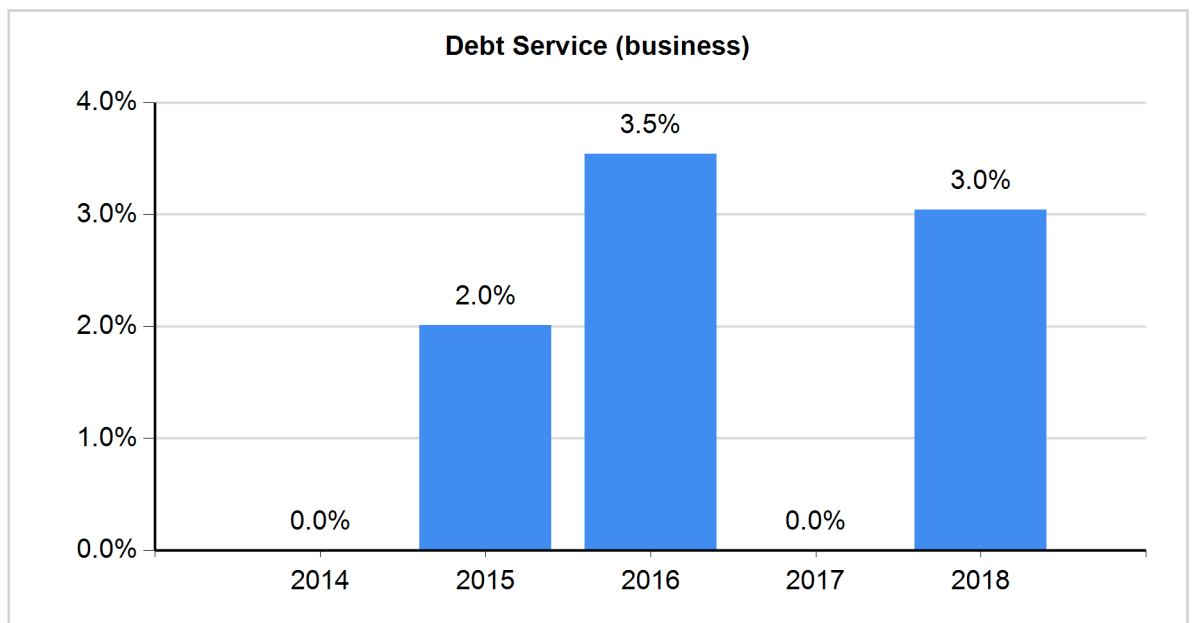
Looks at service flexibility by determining the amount of total expenses committed to annual debt service. Service flexibility decreases as more resources are committed to annual debt service.

Formula:

debt
service/operating
expenses (minus
depreciation)

Source:

Statement of Cash
Flows; Statement of
Activities



2014	2015	2016	2017	2018
\$0	\$108,027	\$222,621	\$0	\$220,716
\$5,405,223	\$5,370,066	\$6,281,535	\$6,962,285	\$7,252,226
0.0%	2.0%	3.5%	0.0%	3.0%

Agency Response



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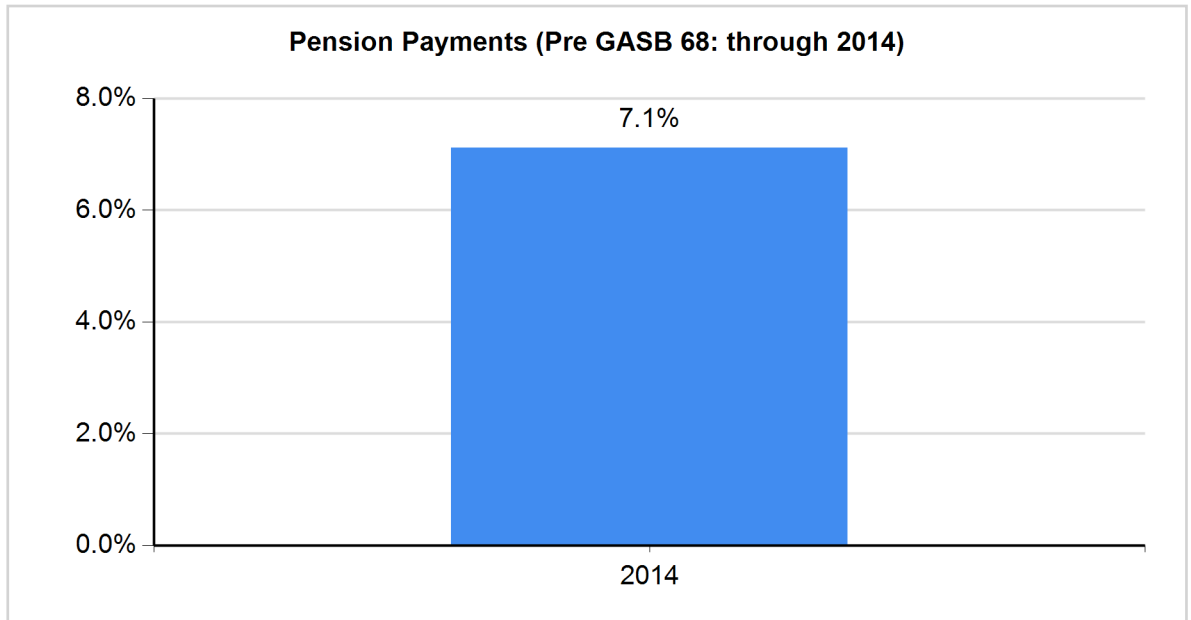
Pension Payments (Pre GASB 68: through 2014)

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
\$911,987	-	-	-	-
\$12,811,425	-	-	-	-
7.1%	-	-	-	-

Agency Response

Financial data in the audited financial reports prior to 2010 captured pass-through revenue and expense in the sewer department for monies collected on behalf of the Big Bear Area Regional Wastewater Agency. Beginning with 2010-11, the pass-through monies were removed from the Statement of Revenues, Expenditures, and Change in Fund Balance.



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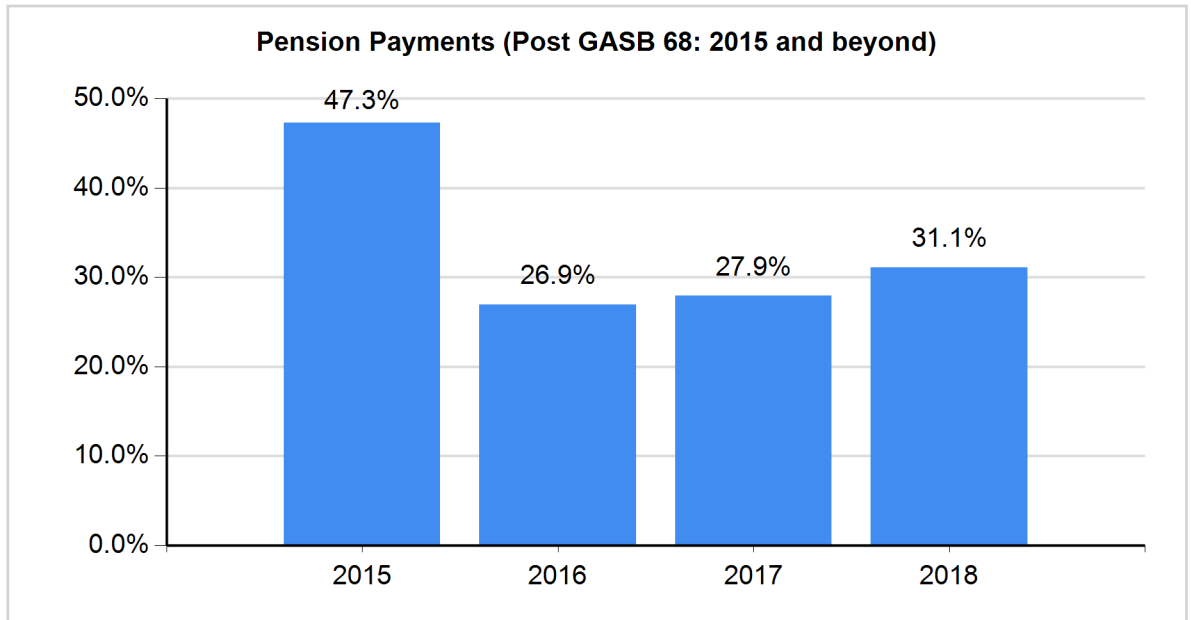
Pension Payments (Post GASB 68: 2015 and beyond)

Description

This indicator depicts the relationship between pension contributions as a percentage of covered-employee payroll. Due to updates to pension reporting requirements, this Pension Payments indicator shows data for 2015 and beyond. GASB 68 revised and established new financial reporting for pensions effective for 2015. For pension payments through 2014, please refer to the previous fiscal indicator.

Formula:
contributions in relation to the actuarially determined contribution/covered payroll

Source:
Schedule of Plan Contributions



	2014	2015	2016	2017	2018
-		\$2,000,918	\$1,098,148	\$1,136,719	\$1,214,108
-		\$4,226,695	\$4,087,072	\$4,080,454	\$3,902,690
-		47.3%	26.9%	27.9%	31.1%

Agency Response