



San Bernardino LAFCO Fiscal Indicators

Big Bear Fire Authority

Report Created:11/3/2016

The Big Bear Fire Authority is a joint powers authority formed in July 2012 between the Big Bear Lake Fire Protection District and the Big Bear City Community Services District. The governing body is a ten member board composed of the board/council members from the participating agencies. The operating resources come from contributions provided by the participating agencies. At the present time, the Authority does not employ personnel; only non-labor and capital expenditures are processed by the Authority. Please refer to the fiscal indicators for the Big Bear Lake Fire Protection District and the Big Bear City Community Services District for indicator data from 2008 through 2012.



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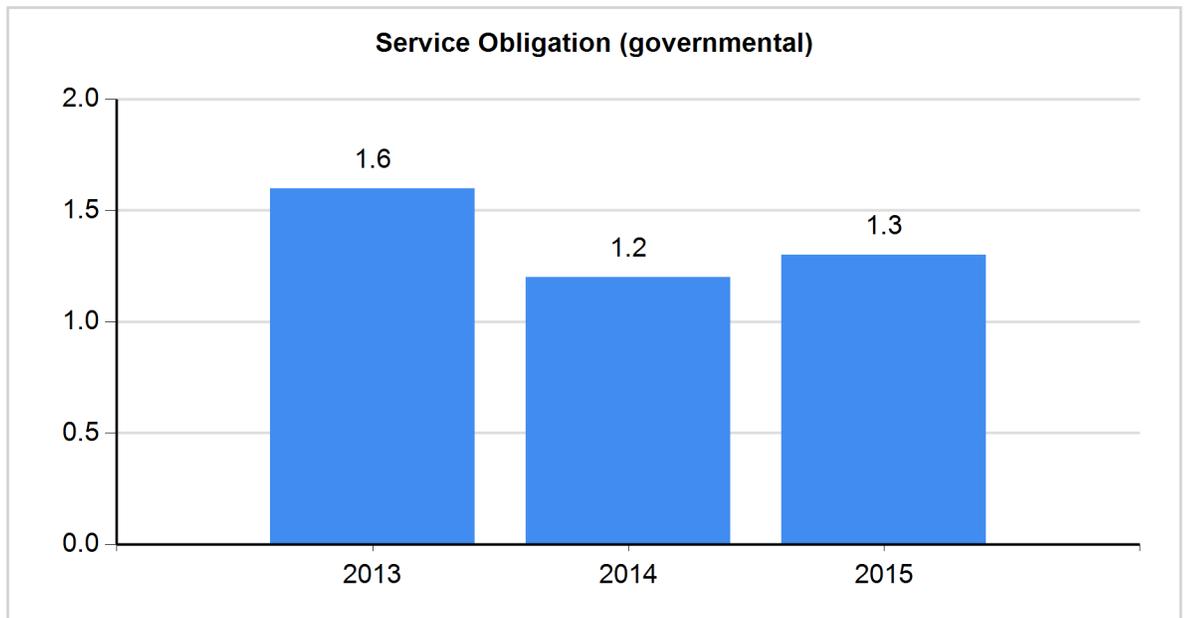
Service Obligation (governmental)

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



2011	2012	2013	2014	2015
-	-	\$220,525	\$896,725	\$1,541,848
-	-	\$140,840	\$774,850	\$1,217,879
-	-	1.6	1.2	1.3

Agency Response



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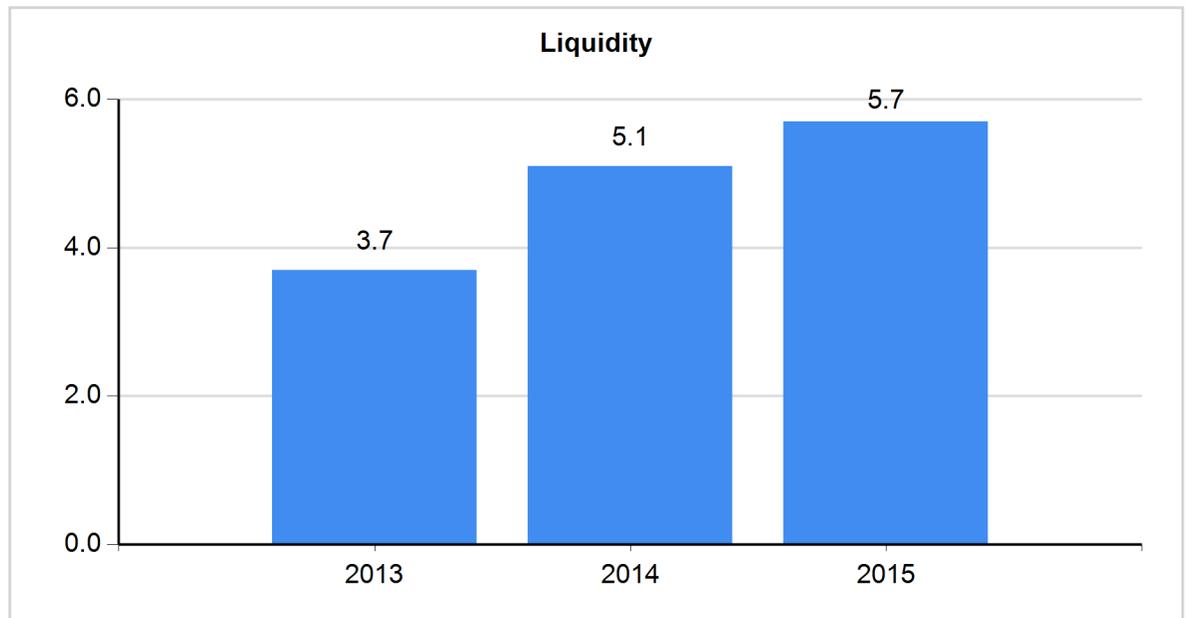
Liquidity

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



2011	2012	2013	2014	2015
-	-	\$74,611	\$184,766	\$481,342
-	-	\$20,146	\$36,578	\$84,716
-	-	3.7	5.1	5.7

Agency Response