



San Bernardino LAFCO Fiscal Indicators

Bloomington Park and Recreation District

Report Created:11/3/2016

The Bloomington Park and Recreation District is governed by the County Board of Supervisors. The district has two employees. The district is authorized by LAFCO to provide the following function: park and recreation. The District provides service to the Bloomington community, a small portion of the City of Fontana, and two parcels in Riverside County. The District maintains two community parks, an equestrian arena, sports fields, and a community center which are funded primarily by property taxes, state aid, federal aid, services charges, and fees.



Bloomington Park and Recreation District

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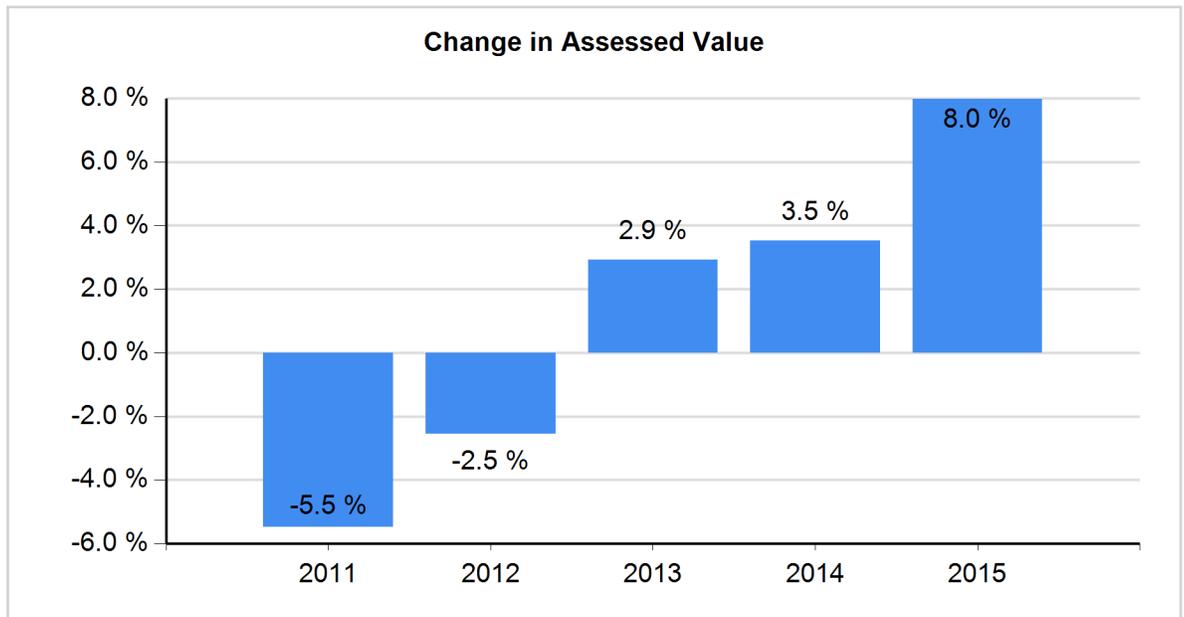
Change in Assessed Value

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



2011	2012	2013	2014	2015
(\$63,162,409)	(\$28,590,257)	\$33,929,396	\$42,208,963	\$103,930,800
\$1,152,238,314	\$1,123,648,057	\$1,157,577,453	\$1,199,786,416	\$1,303,717,216
-5.5%	-2.5%	2.9%	3.5%	8.0%

Agency Response



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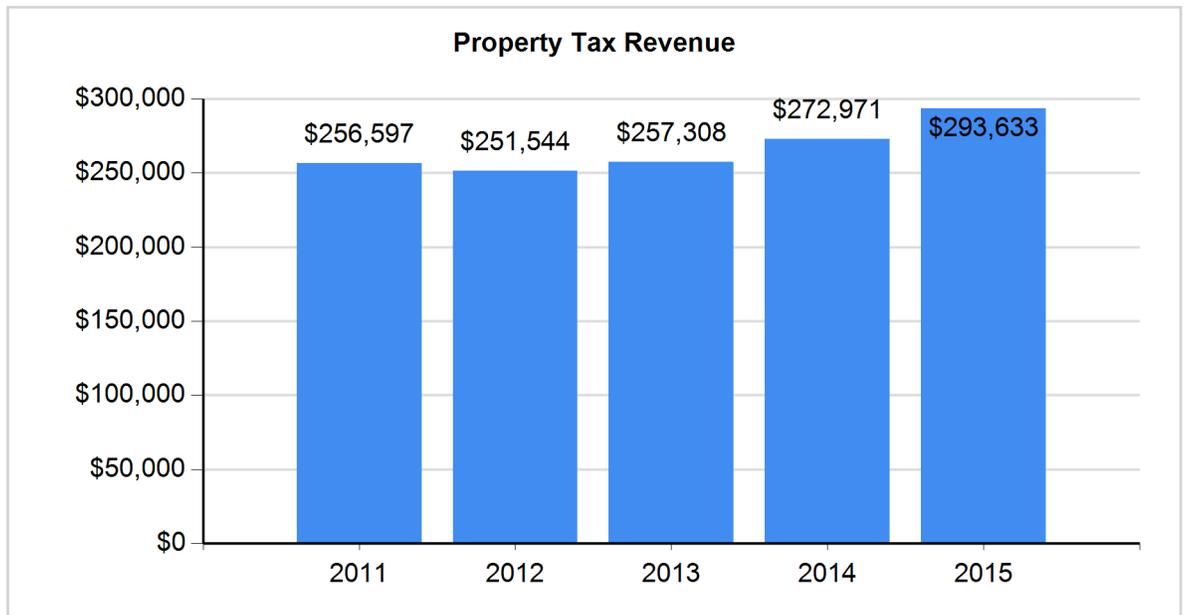
Property Tax Revenue

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



Bloomington Park and Recreation District

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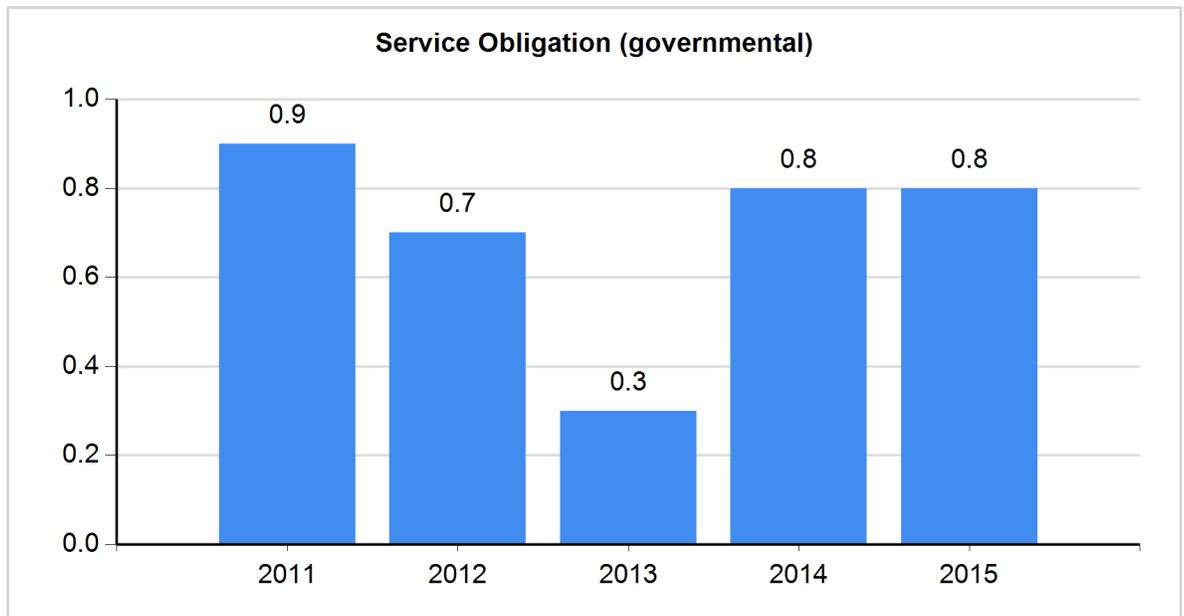
Service Obligation (governmental)

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
Operating Revenue	\$263,625	\$262,261	\$275,628	\$277,548	\$313,531
Operating Expenditures	\$298,515	\$361,722	\$978,539	\$358,707	\$379,359
Ratio	0.9	0.7	0.3	0.8	0.8

Agency Response



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Liquidity

Description

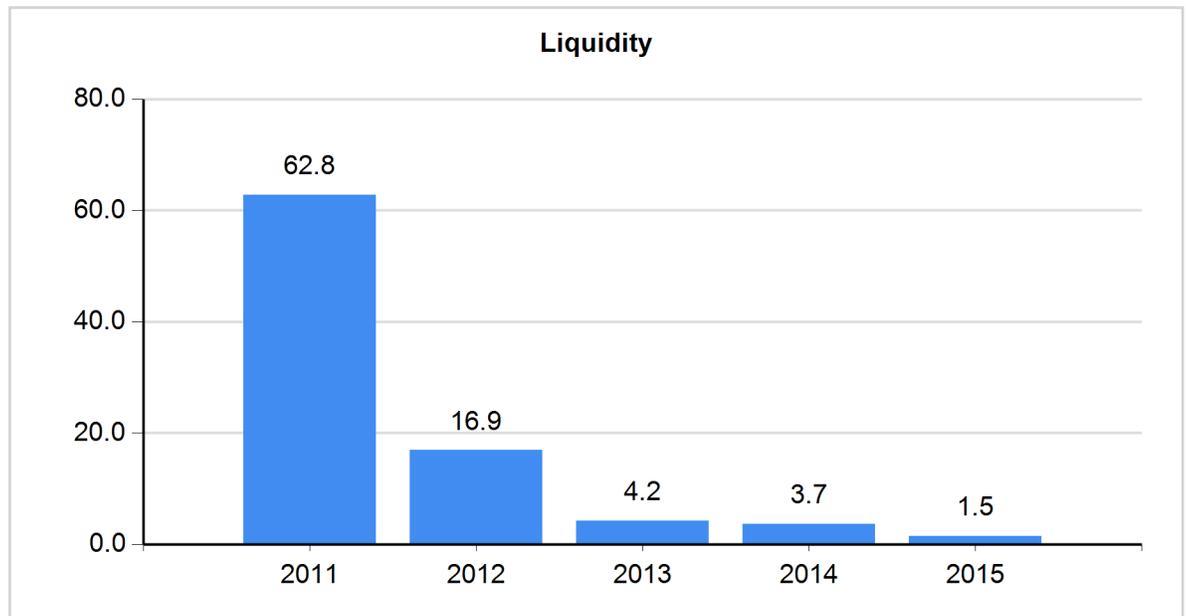
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

Formula:

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

Source:

Statement of Net
Position



	2011	2012	2013	2014	2015
Cash & Investments	\$343,186	\$207,898	\$193,329	\$55,161	\$131,697
Current Liabilities	\$5,468	\$12,314	\$45,528	\$14,790	\$86,266
Liquidity Ratio	62.8	16.9	4.2	3.7	1.5

Agency Response