



## San Bernardino LAFCO Fiscal Indicators

### **County Service Area 18 (Cedar Pines)**

Report Created:1/22/2018

County Service Area 18 is governed by the County Board of Supervisors and is authorized by LAFCO to provide the following functions: roads/snow removal, water, and park and recreation. The district has no direct employees, it operates with personnel and supplies provided by County Service Area 70. The district reports a general fund and a fund for road paving. CSA 18 maintains and provides snow removal for 17.3 miles of paved and dirt roadways, one community center and one five-acre park in Cedarpines Park. This district receives property tax revenue and a \$50 per parcel service charge on approximately 3,763 parcels. Additional information on the District can be accessed via the link below.

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



## County Service Area 18 (Cedar Pines)

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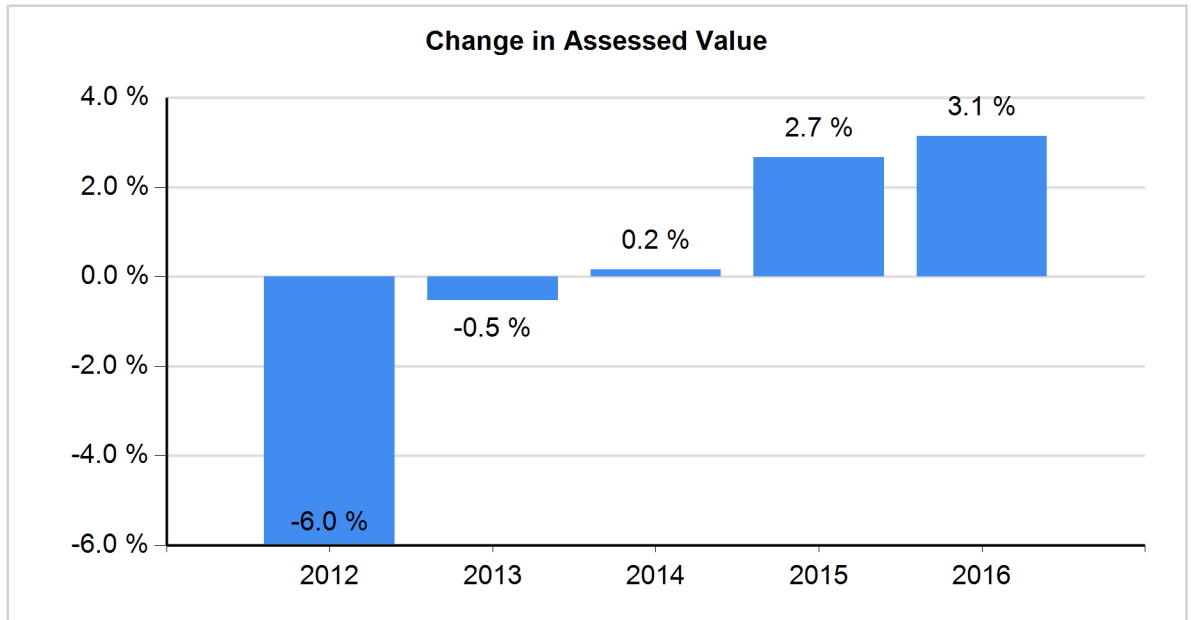
### Change in Assessed Value

#### 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



2012	2013	2014	2015	2016
(\$5,565,379)	(\$495,274)	\$150,752	\$2,545,356	\$3,099,614
\$93,282,225	\$92,786,951	\$92,937,703	\$95,483,059	\$98,582,673
-6.0%	-0.5%	0.2%	2.7%	3.1%

#### Agency Response



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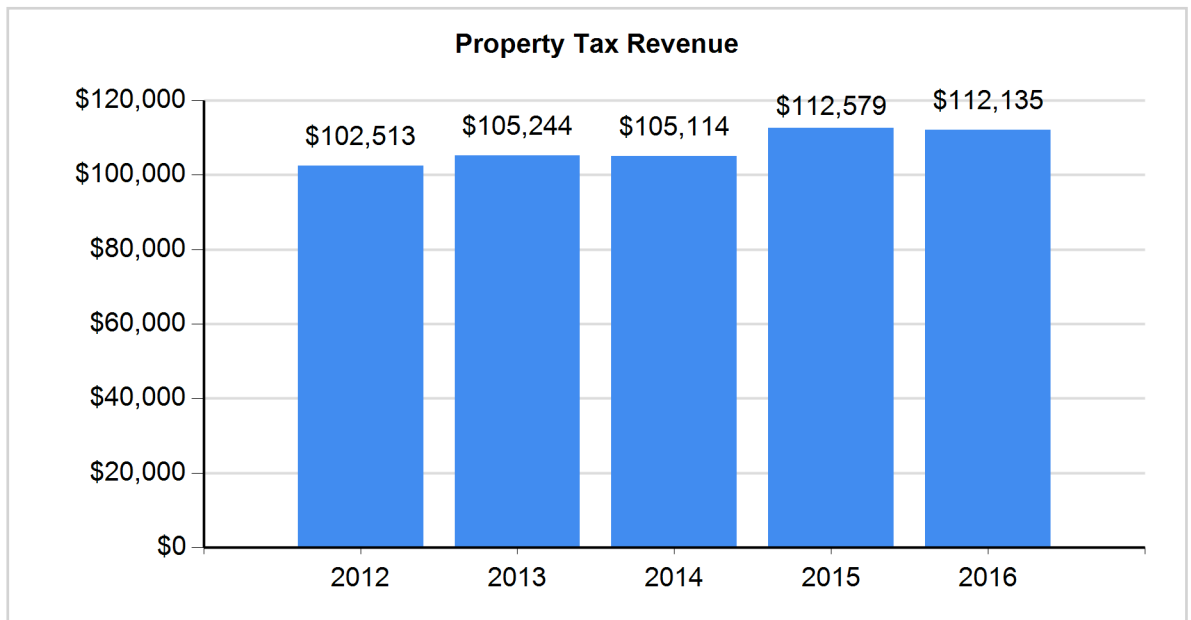
### Property Tax Revenue

#### 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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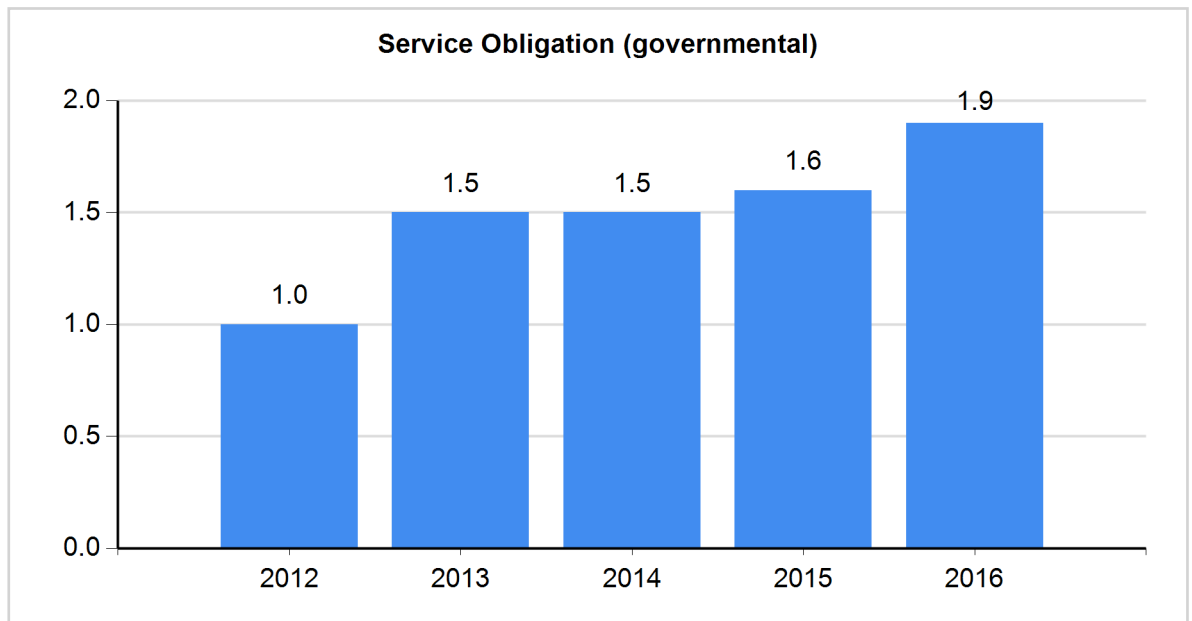
### Service Obligation (governmental)

#### 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



2012	2013	2014	2015	2016
\$255,589	\$267,549	\$266,136	\$284,898	\$281,571
\$256,825	\$181,501	\$174,816	\$173,910	\$145,129
1.0	1.5	1.5	1.6	1.9

#### Agency Response

The level of services provided to Road Districts is dictated by the available revenue. Capital improvement and maintenance projects are funded over multiple fiscal years. In years where capital and maintenance expenditures are incurred, fund balance is used to fund the projects.



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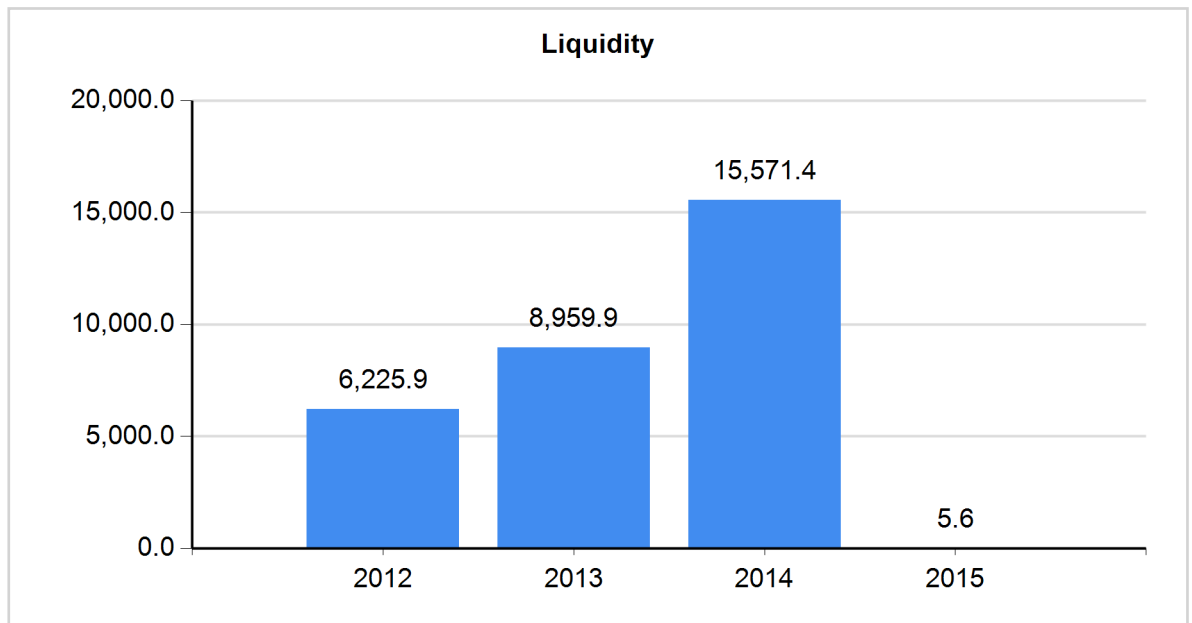
### Liquidity

#### 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



	2012	2013	2014	2015	2016
Cash & Investments	\$105,840	\$188,158	\$280,285	\$235,271	\$379,055
Current Liabilities	\$17	\$21	\$18	\$41,852	\$0
Liquidity Ratio	6,225.9	8,959.9	15,571.4	5.6	-

### Agency Response