



## County Service Area 53 Zone A (Bear Valley)(dissolved)

Report Created:11/3/2016

On January 8, 2015, County Service Area 53 Zone A was dissolved and annexed into County Service Area 54. Zone 53 B provided streetlight services to the Fawnskin area of Bear Valley and received property taxes to fund the operation and maintenance of 15 streetlights.

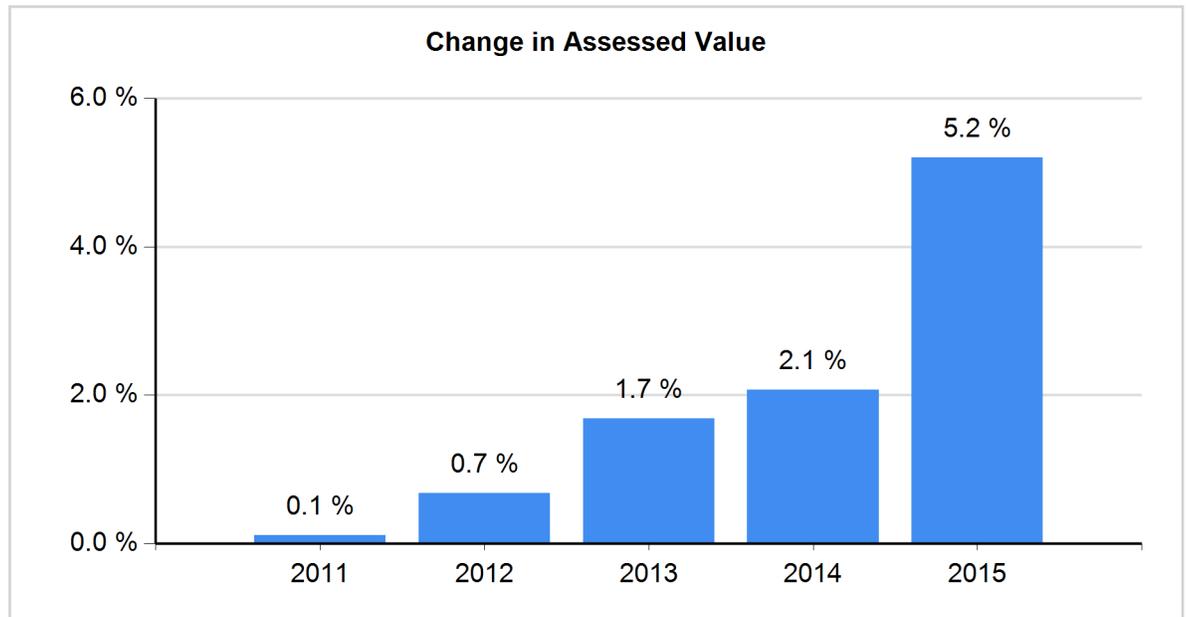
### Change in Assessed Value

#### 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
\$296,629	\$1,871,227	\$4,723,732	\$5,917,660	\$15,689,657
\$273,599,258	\$275,470,485	\$280,194,217	\$286,111,877	\$301,801,534
0.1%	0.7%	1.7%	2.1%	5.2%

#### Agency Response



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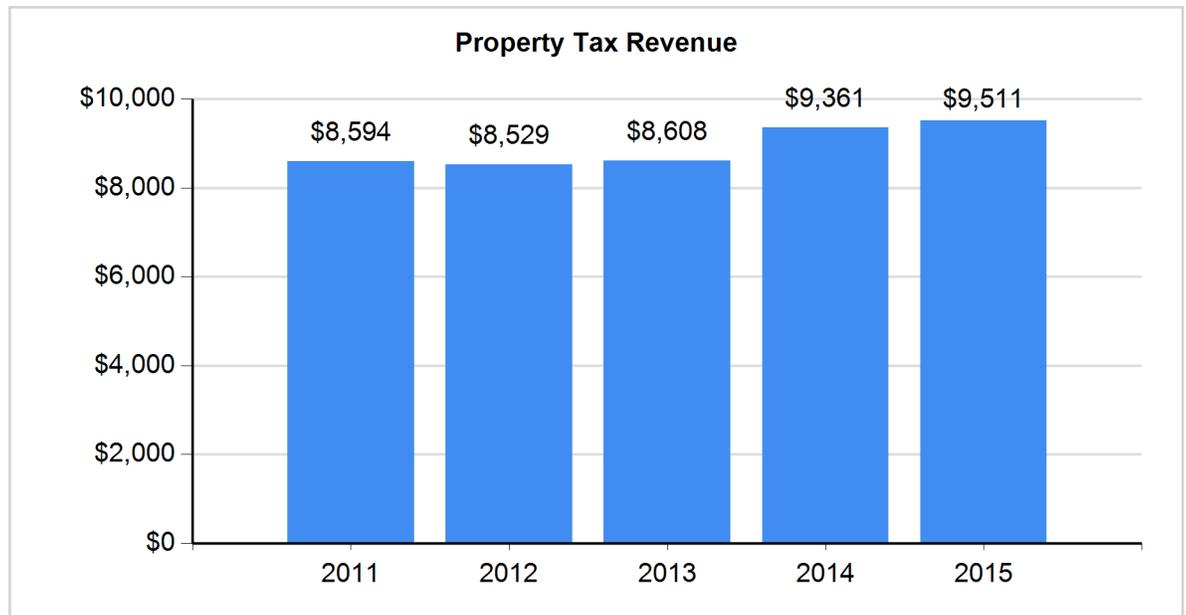
### Property Tax Revenue

#### 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

LAFCO Comment: Effective July 1, 2008, CSA 53's fire function along with the associated property tax revenue was transferred to the San Bernardino County Fire Protection District and its Mountain Service Zone.



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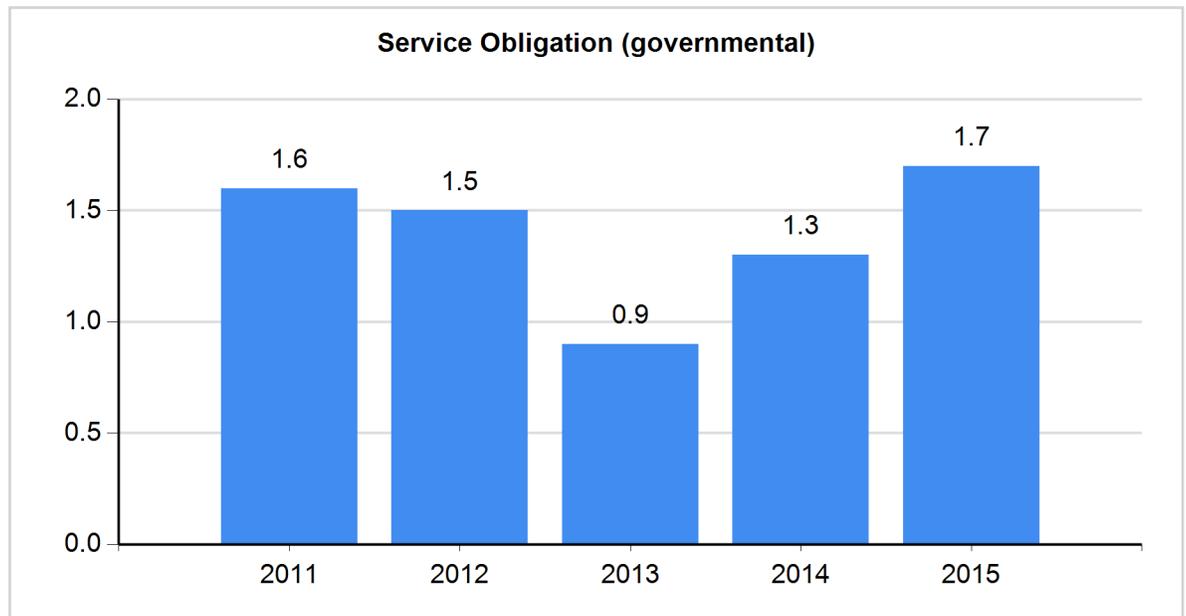
### Service Obligation (governmental)

#### 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	\$8,932	\$8,762	\$9,051	\$9,592	\$9,731
Operating Expenditures	\$5,672	\$5,797	\$10,293	\$7,130	\$5,608
Ratio	1.6	1.5	0.9	1.3	1.7

#### Agency Response



## County Service Area 53 Zone A (Bear Valley)(dissolved)

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### Liquidity

#### Description

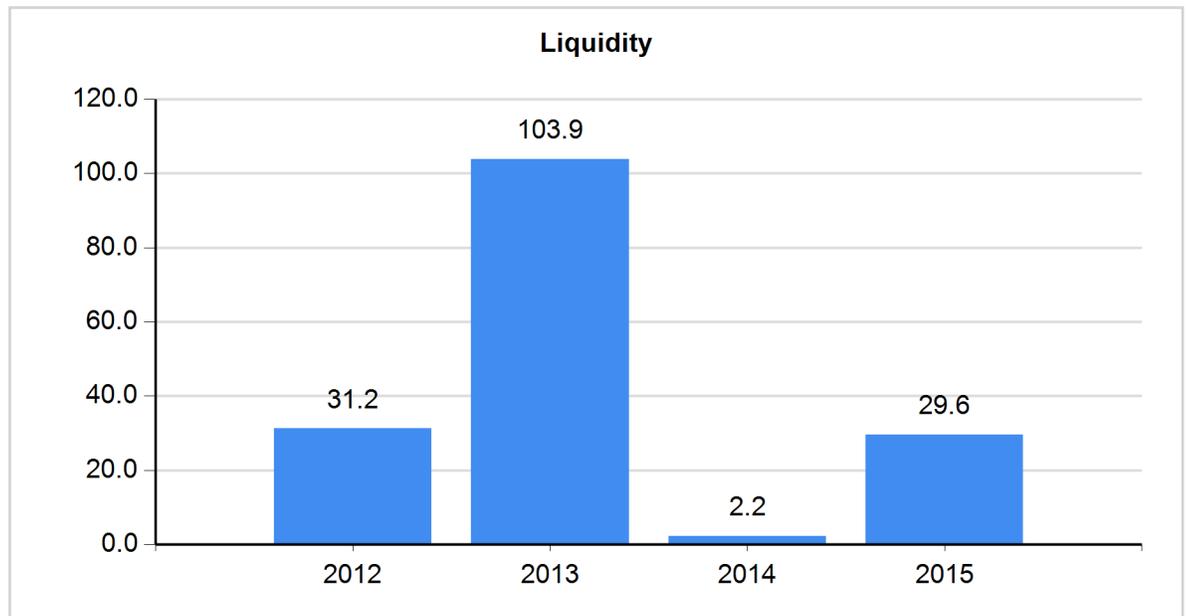
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

#### 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	\$80,397	\$50,636	\$75,668	\$66,096	\$29,636
Current Liabilities	\$0	\$1,625	\$728	\$29,676	\$1,002
Liquidity Ratio	-	31.2	103.9	2.2	29.6

### Agency Response