



County Service Area 70 Zone DB-2 (Big Bear)

Report Created:2/5/2020

County Service Area 70 Zone DB-2 was formed in April 2010, is governed by the County Board of Supervisors. The zone has no direct employees, it operates with personnel and supplies provided by County Service Area 70. The zone maintains a detention basin, open space and storm drain conveyances to the basin of a tract on Maple Drive in the Bear Valley community. The zone's operations are funded by an annual service charge of \$285 with an annual 2.5% inflationary increase levied on property owners. The zone does not receive general levy property tax revenue, therefore assessed value data is not compiled by the County.

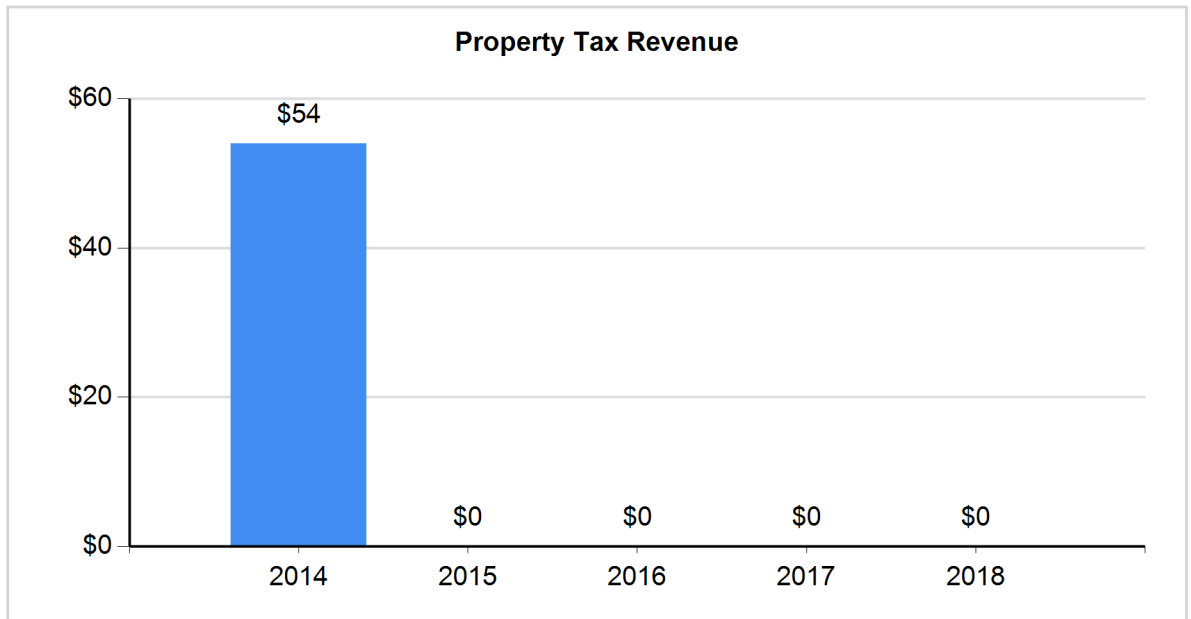
Property Tax Revenue

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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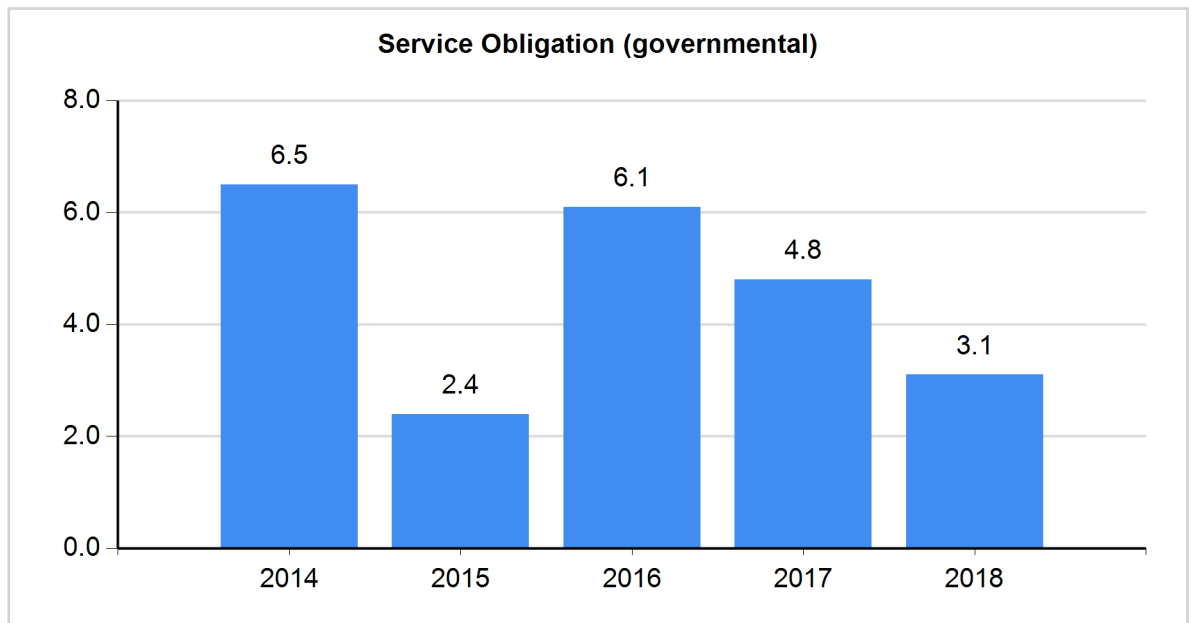
Service Obligation (governmental)

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



	2014	2015	2016	2017	2018
Operating Revenue	\$17,100	\$16,815	\$16,815	\$17,241	\$17,403
Operating Expenditures	\$2,630	\$7,017	\$2,748	\$3,557	\$5,626
Ratio	6.5	2.4	6.1	4.8	3.1

Agency Response



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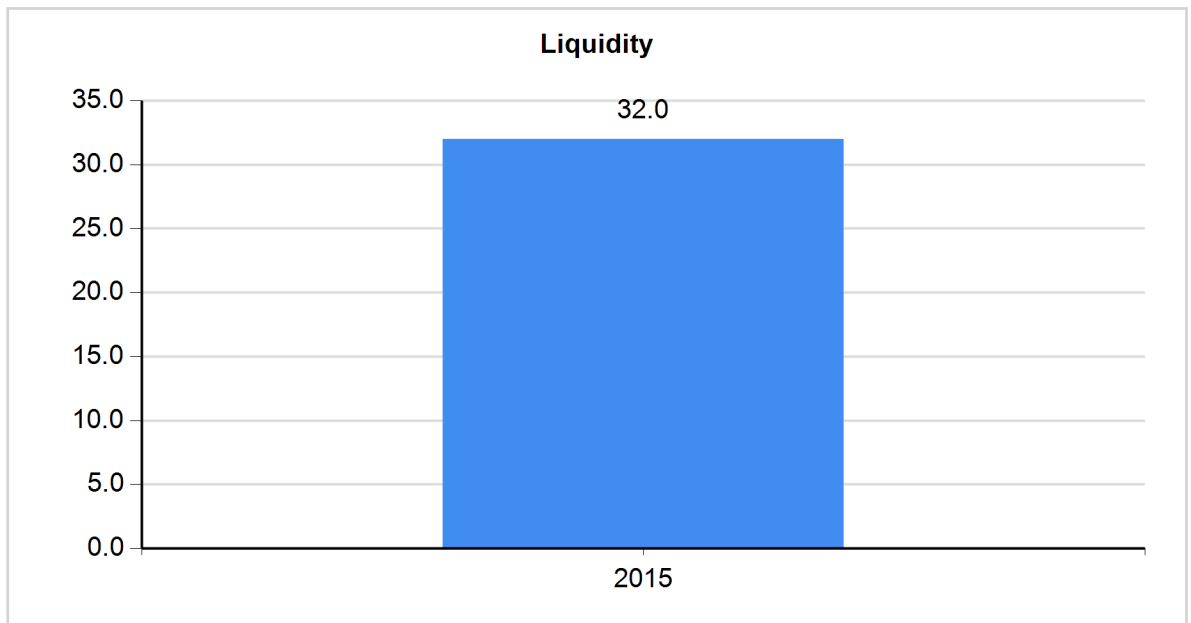
Liquidity

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
\$59,594	\$71,754	\$84,230	\$98,056	\$109,833
-	\$2,240	-	-	-
-	32.0	-	-	-

Agency Response