



San Bernardino LAFCO Fiscal Indicators

County Service Area 70 Zone R-47 (Rocky Point)

Report Created:1/22/2018

County Service Area 70 Zone R-47 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. Zone R-47 was established by the County Board on September 10, 2013 to maintain 0.97 miles of paved roads. Voters approved a service charge of \$1,900 per parcel for 2013-14 and 2014-15 with a \$250 annual special tax thereafter, with a 2.5% inflationary factor. The 2017-18 service charge is \$262.66, which is currently billed on 84 parcels for road maintenance, road paving, and snow-removal services.



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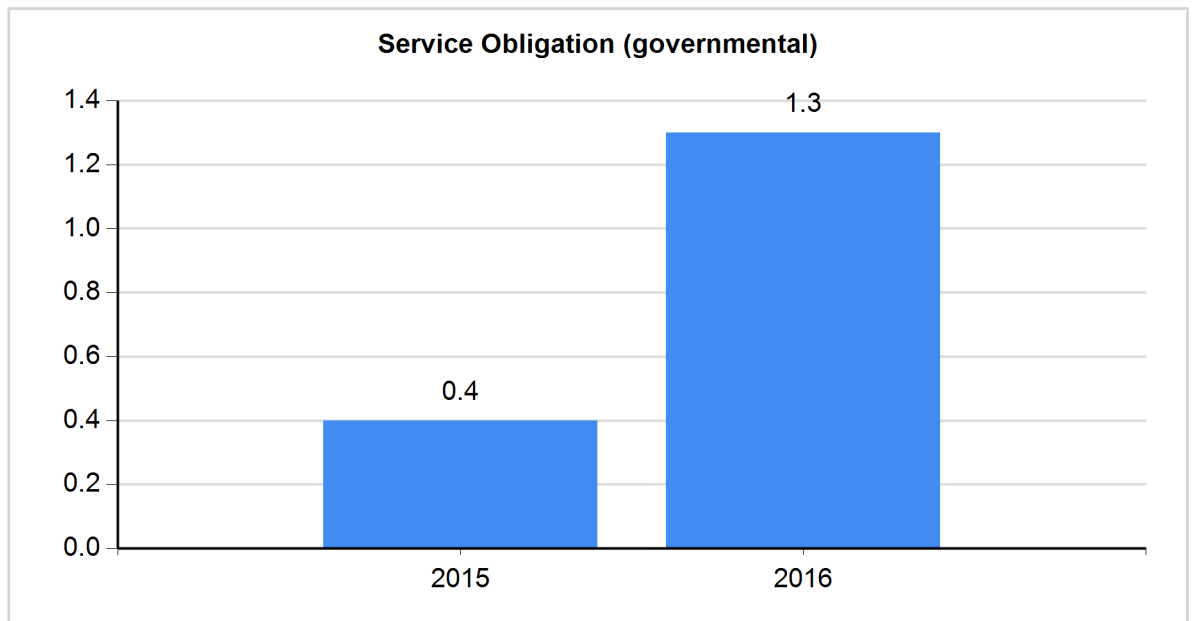
Service Obligation (governmental)

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
-	-	-	\$160,546	\$21,691
-	-	-	\$364,187	\$16,625
-	-	-	0.4	1.3

Agency Response

Increased revenue in 2011 is due to the receipt of a CSA Revolving Loan to finance a maintenance project in 2012. The level of services provided to Road Districts is dictated by the available revenue.



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Liquidity

Description

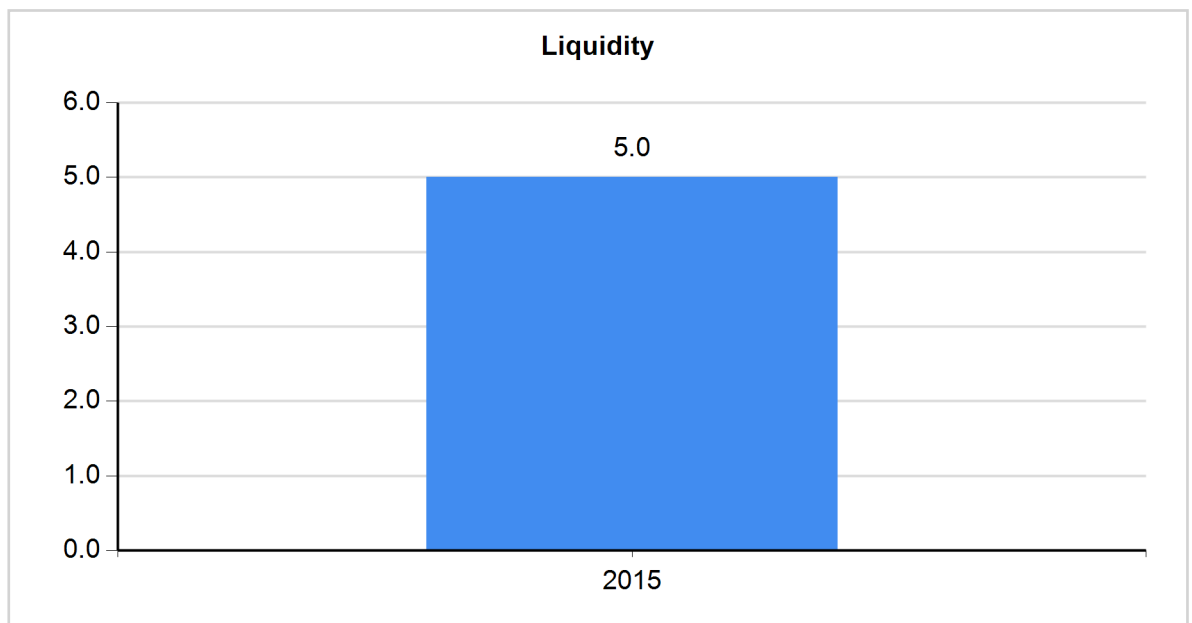
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

Formula:

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

Source:

Statement of Net
Position



2012	2013	2014	2015	2016
-	-	-	\$84,789	\$72,551
-	-	-	\$17,058	\$0
-	-	-	5.0	-

Agency Response



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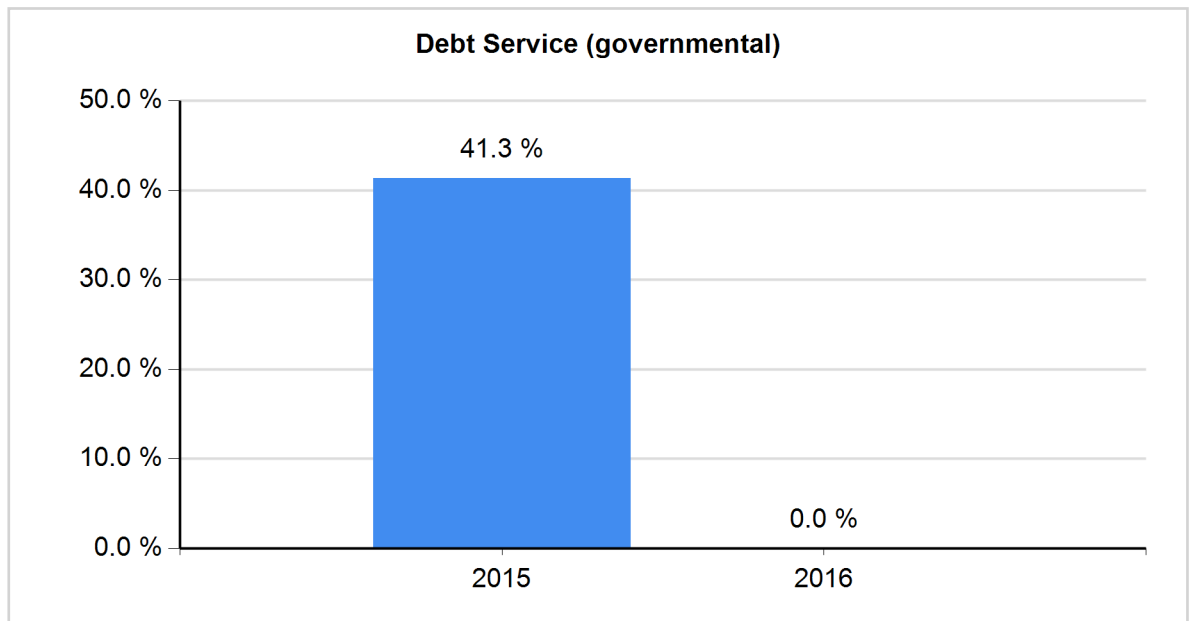
Debt Service (governmental)

Description

Looks at service flexibility by determining the amount of total expenditures committed to annual debt service. Service flexibility decreases as more resources are committed to annual debt service.

Formula:
debt
service/operating
expenditures

Source:
Statement of
Revenues,
Expenditures and
Changes in Fund
Balance



2012	2013	2014	2015	2016
-	-	-	\$150,534	\$0
-	-	-	\$364,187	\$16,625
-	-	-	41.3%	0.0%

Agency Response