San Bernardino LAFCO
Fiscal Indicators

County Service Area 70 Zone SP-2 (High Country)

Report Created:2/5/2020

County Service Area 70 Zone SP-2 is governed by the County Board of Supervisors and reports one business-type fund. The zone has no direct employees, it operates with personnel and supplies provided by County Service Area 70. The zone operates a sewer collection system that provides service to 231 EDUs in the High Country Development tract of homes in the Oaks Hills area. Through an out-of-area service agreement with the City of Hesperia, the zone also provides service to 517 EDUs within city boundaries. Services are funded by user fees and service charges. The zone does not receive general levy property tax revenue, therefore assessed value data is not compiled by the County. Sewage treatment and disposal is provided by contract with the Victor Valley Wastewater Reclamation Authority.

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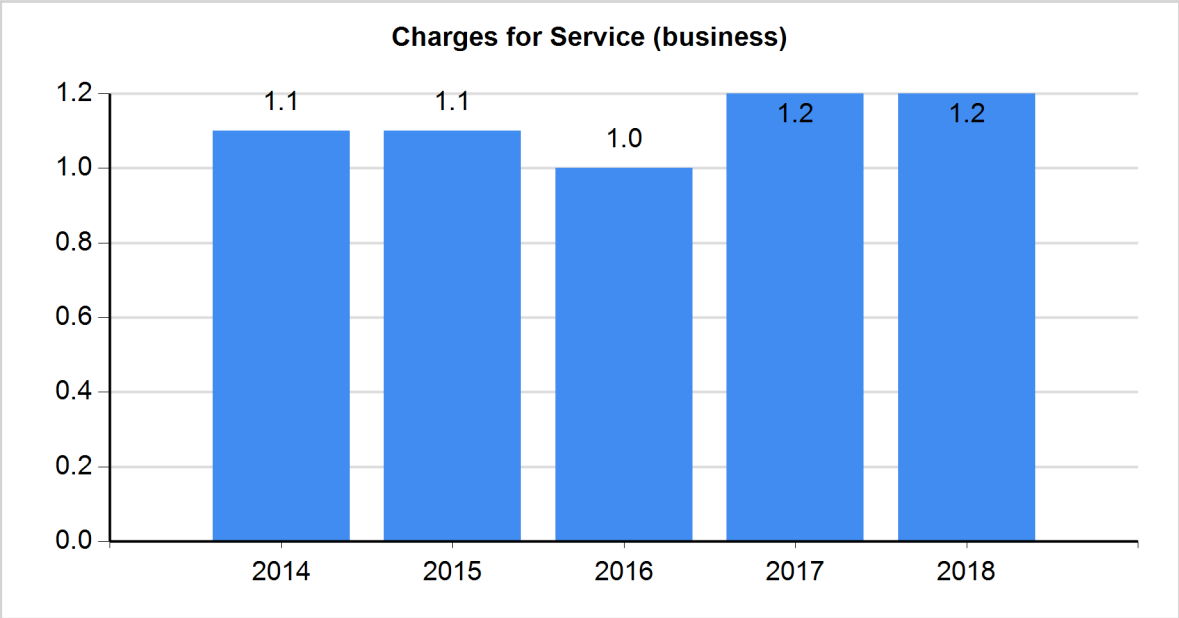
Charges for Service (business)

Description
Addresses the extent to which charges for service covered total expenses. A ratio of one or higher indicates that the service is self-supporting.

Formula:
charges for service/operating expenses (minus depreciation)

Source:
Statement of Activities; Statement of Cash Flows



2014	2015	2016	2017	2018
$263,440	$266,545	$294,807	$311,084	$252,442
$234,621	$234,696	$282,813	$269,133	$208,316
1.1	1.1	1.0	1.2	1.2

Agency Response

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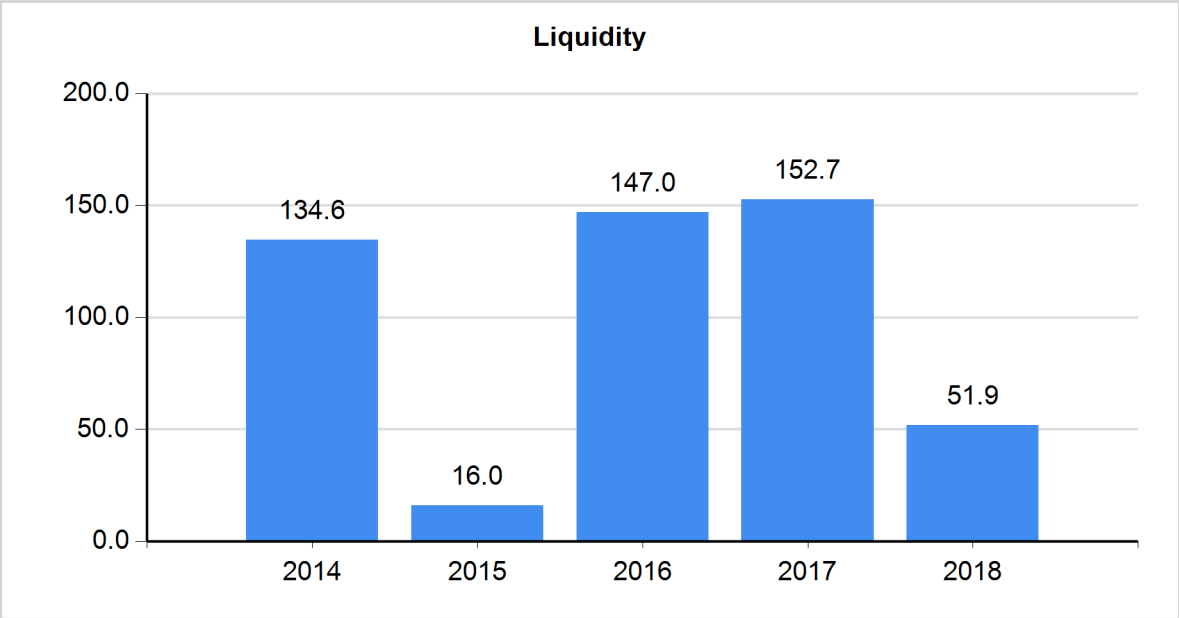
Liquidity

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
$778,807	$875,681	$847,980	$880,930	$976,492
$5,788	$54,848	$5,768	$5,768	$18,817
134.6	16.0	147.0	152.7	51.9

Agency Response

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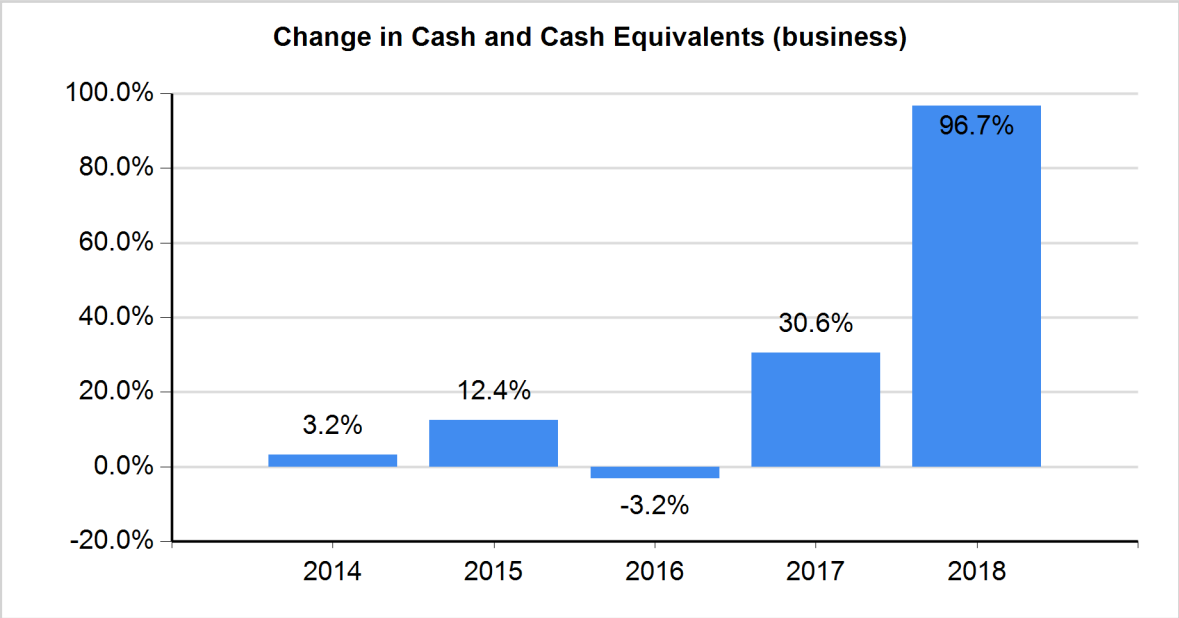
Change in Cash and Cash Equivalents (business)

Description
Cash and cash equivalents are the most liquid assets of an agency's assets and can be readily converted into cash. A positive percent change indicates that a government's cash position has improved.

Formula:
change in cash & cash equivalents/begin cash & cash equivalents

Source:
Statement of Cash Flows



2014	2015	2016	2017	2018
$24,083	$96,874	($27,701)	$29,225	$851,705
$754,724	$778,807	$875,681	$95,562	$880,930
3.2%	12.4%	-3.2%	30.6%	96.7%

Agency Response