



San Bernardino LAFCO Fiscal Indicators

Rim of the World Recreation and Park District

Report Created:11/3/2016

The Rim of the World Recreation and Park District is authorized by LAFCO to provide the following function: park and recreation. The audits do not identify the district's annual retirement contribution to the San Bernardino County Employees' Retirement Association. On May 4, 2013 the district withdrew from the San Bernardino County Employees Retirement Association. This action eliminated the district's annual pension obligation for ongoing activities, although it does have an early termination obligation to the retirement plan of \$669,204 to be paid in 20 annual installments of \$33,460. The district does not receive general levy property tax revenue, therefore assessed value data is not compiled from the County. The district's primary source of revenue comes from a \$22 per parcel special tax for each non-exempt parcel within its boundaries. The district's service area includes 110 square miles of the Crest Forest, Lake Arrowhead, and Hilltop communities.



Rim of the World Recreation and Park District

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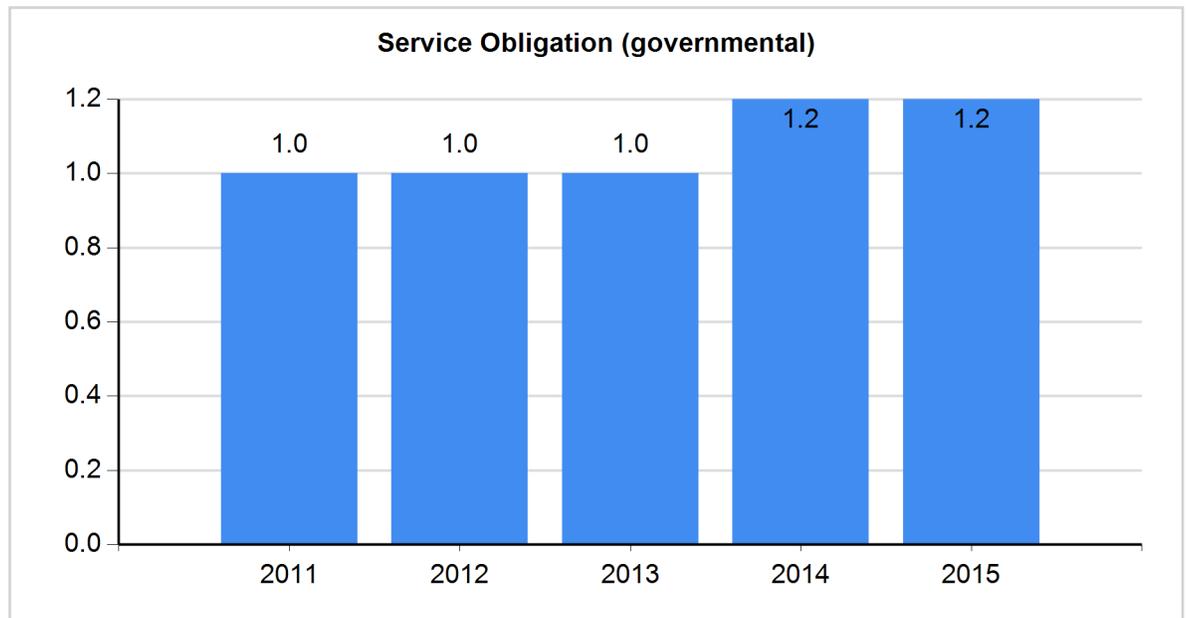
Service Obligation (governmental)

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	\$1,106,258	\$1,193,411	\$1,151,018	\$1,138,471	\$1,124,831
Operating Expenditures	\$1,108,797	\$1,204,790	\$1,137,522	\$956,983	\$944,548
Ratio	1.0	1.0	1.0	1.2	1.2

Agency Response



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Liquidity

Description

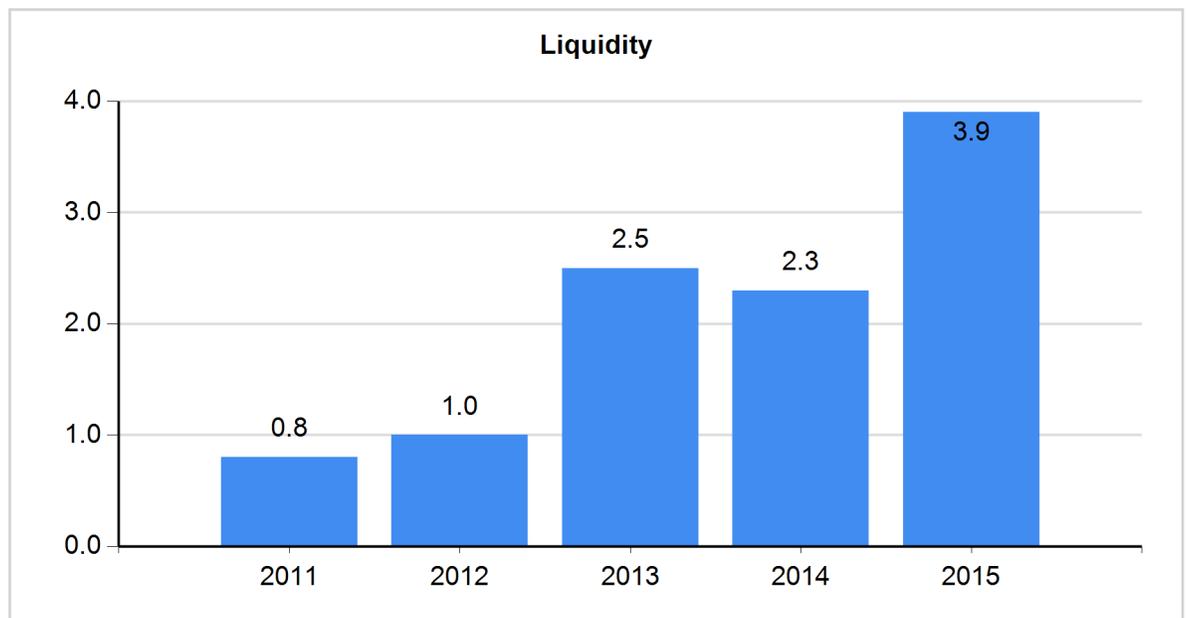
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

Formula:

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

Source:

Statement of Net
Position



2011	2012	2013	2014	2015
\$339,638	\$312,151	\$370,363	\$544,572	\$669,513
\$415,078	\$303,534	\$148,901	\$236,997	\$172,857
0.8	1.0	2.5	2.3	3.9

Agency Response



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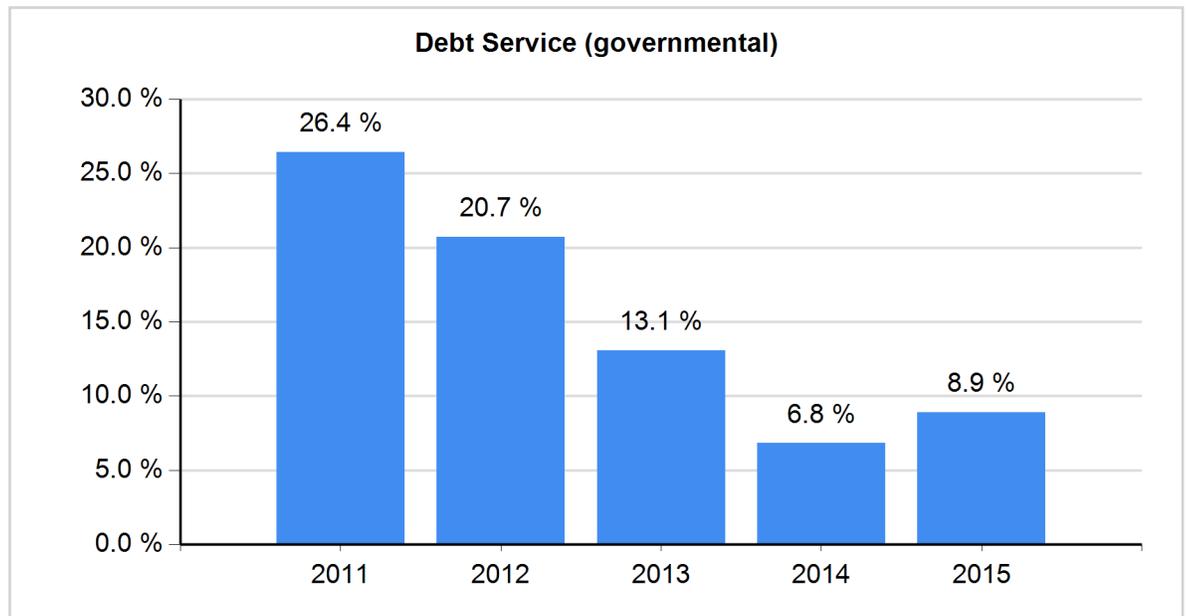
Debt Service (governmental)

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



	2011	2012	2013	2014	2015
	\$293,130	\$249,573	\$148,739	\$65,170	\$84,121
	\$1,108,797	\$1,204,790	\$1,137,522	\$956,983	\$944,548
	26.4%	20.7%	13.1%	6.8%	8.9%

Agency Response