



San Bernardino County Fire Protection District - Mountain Regional Service Zone

The San Bernardino County Fire Protection District reorganized in July 2008 and created the Mountain Regional Service Zone. The zone is a component unit of the San Bernardino County Fire Protection District which is governed by the County Board of Supervisors. The Mountain Regional Service Zone provides fire protection to the areas of Angelus Oaks (Station #98), Fawnskin (Station #96), Forest Falls (Station #99), Green Valley Lake (Station #95), and Lake Arrowhead (Stations #91, #92, #93 and #94). Ambulance transport services are also provided to the Lake Arrowhead community out of Stations 91, 92, and 94. Fire protection services are also provided to the Crest Forest Fire Protection District through a service contract (Stations #25 and #26). Additionally, within the Mountain Regional Service Zone there is one voter approved special tax paramedic service zone which provides services to the community of Lake Arrowhead.



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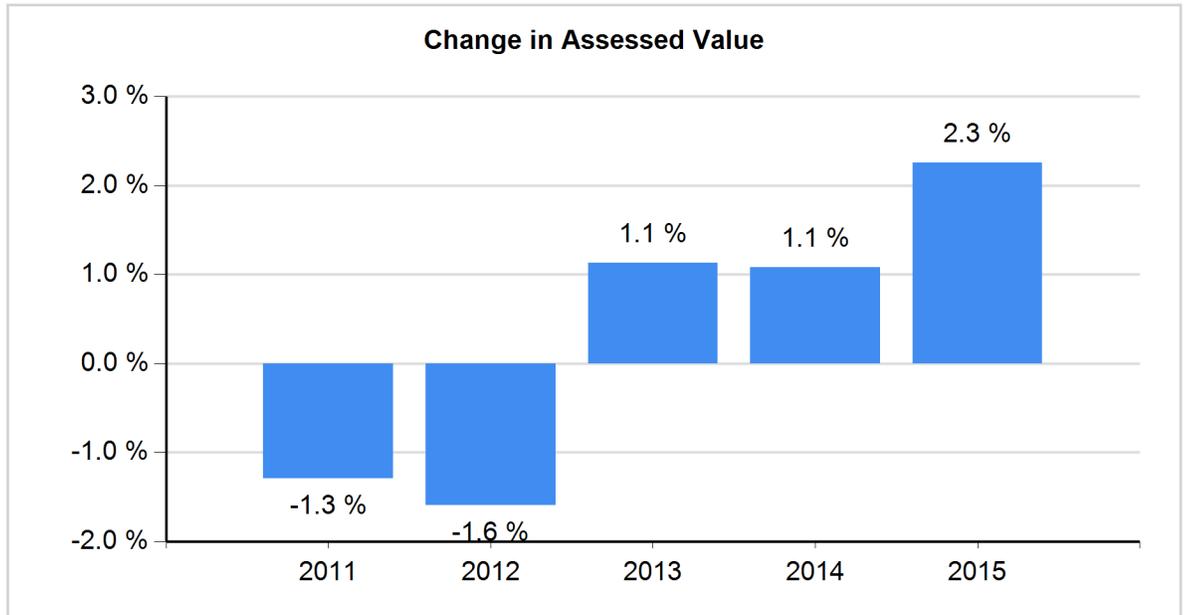
Change in Assessed Value

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
	(\$54,925,543)	(\$66,813,926)	\$48,000,416	\$46,379,834	\$98,946,038
	\$4,265,195,542	\$4,198,381,616	\$4,246,382,032	\$4,292,761,866	\$4,391,707,904
	-1.3%	-1.6%	1.1%	1.1%	2.3%

Agency Response



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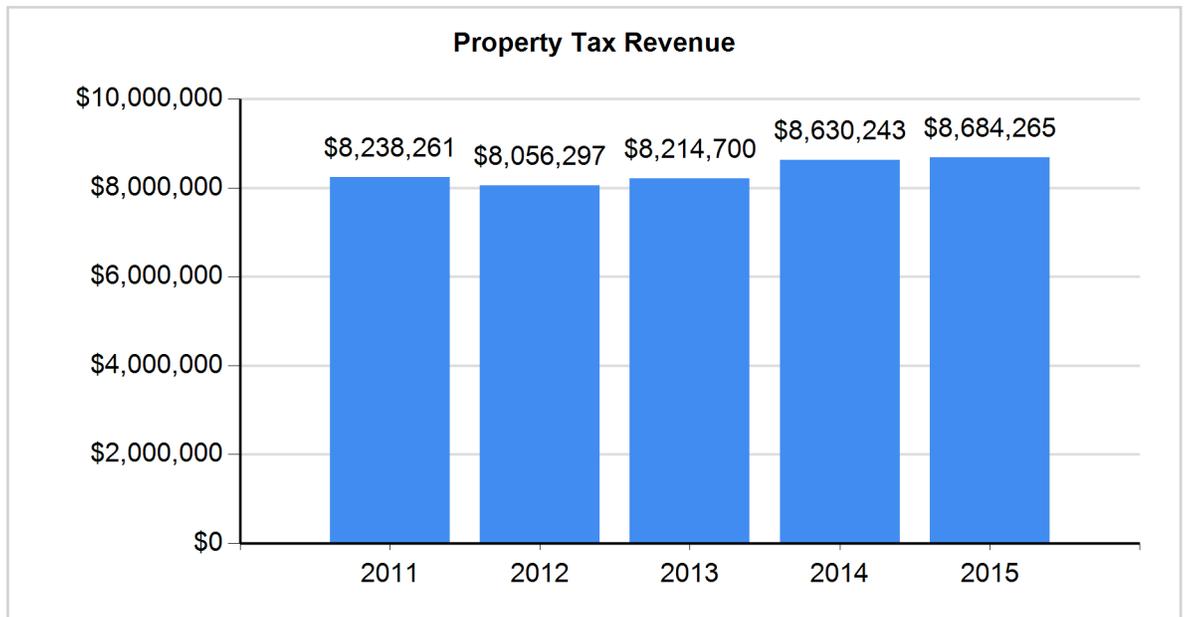
Property Tax Revenue

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



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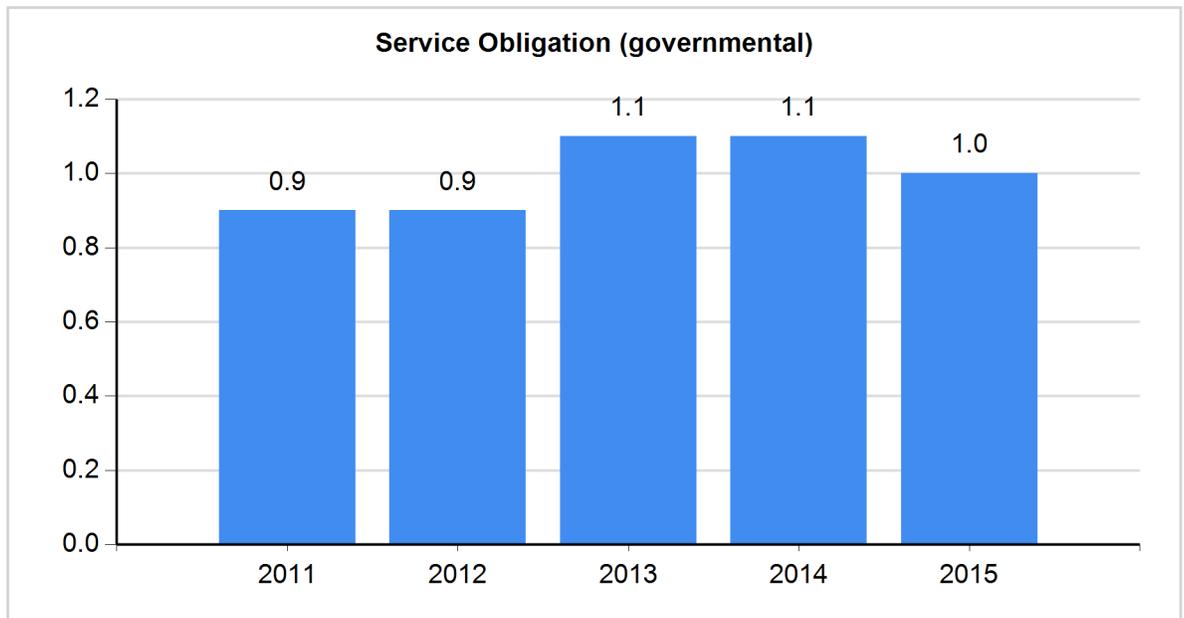
Service Obligation (governmental)

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	\$8,739,292	\$8,954,152	\$10,125,664	\$14,904,915	\$14,723,522
Operating Expenditures	\$9,492,766	\$9,508,072	\$9,502,849	\$13,676,862	\$15,023,241
Ratio	0.9	0.9	1.1	1.1	1.0

Agency Response

This zone received the following County General Fund support: 2011 \$0; 2012 \$258,759; 2013 \$764,244; 2014 \$621,518; 2015 \$45,281



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Liquidity

Description

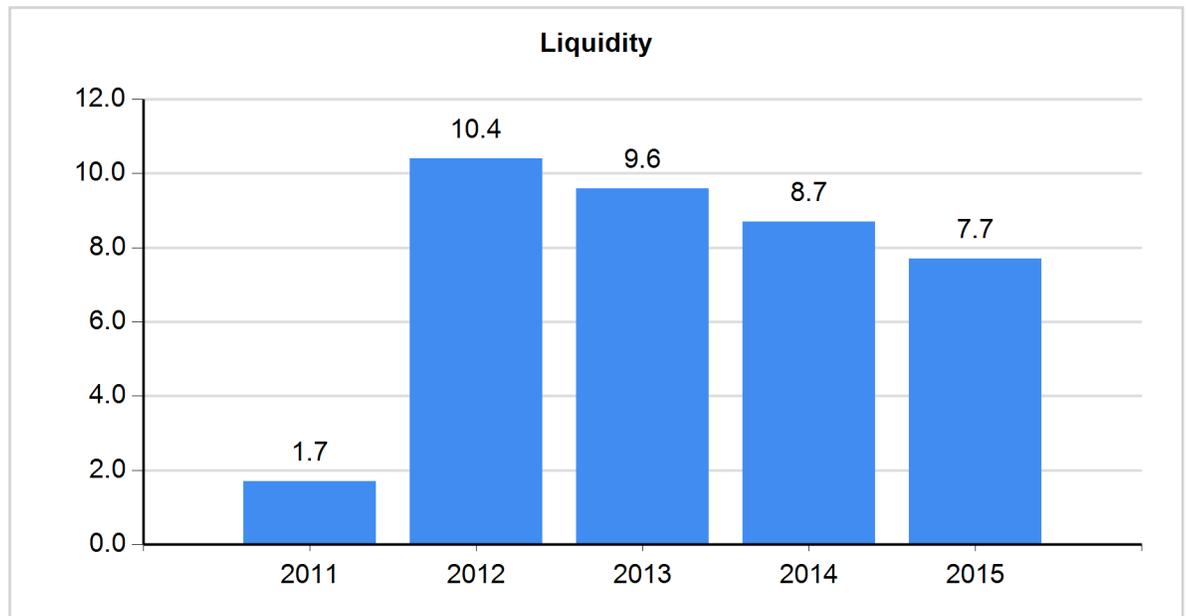
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

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	\$1,013,962	\$3,261,548	\$4,020,662	\$5,622,420	\$5,019,984
Current Liabilities	\$595,855	\$312,500	\$420,277	\$648,643	\$653,922
Liquidity Ratio	1.7	10.4	9.6	8.7	7.7

Agency Response



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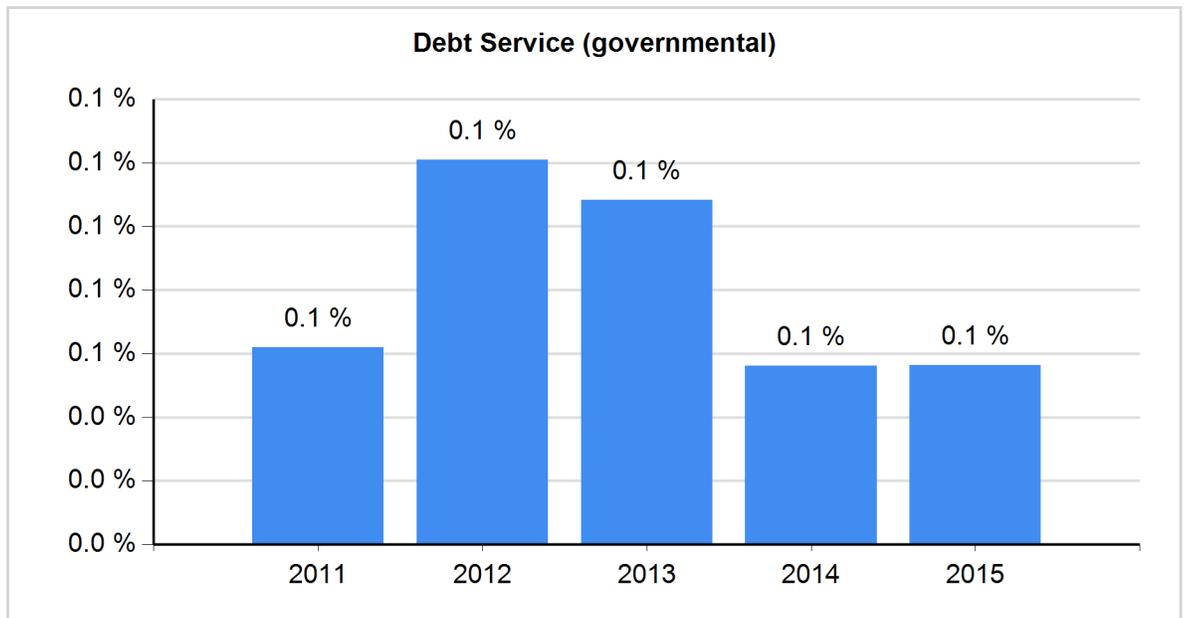
Debt Service (governmental)

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
	\$5,882	\$11,492	\$10,294	\$7,673	\$8,462
	\$9,492,766	\$9,508,072	\$9,502,849	\$13,676,862	\$15,023,241
	0.1%	0.1%	0.1%	0.1%	0.1%

Agency Response