



## County Service Area 70 Zone D-1 (Arrowhead Dam)

Report Created:2/5/2020

County Service Area 70 Zone D-1 is governed by the County Board of Supervisors and maintains a dam located on the east side of Lake Arrowhead for the area known as Papoose Lake. The zone has no direct employees, it operates with personnel and supplies provided by County Service Area 70. The zone receives property taxes, which fund security, maintenance, replacement shrubbery, reforestation, and engineering services.

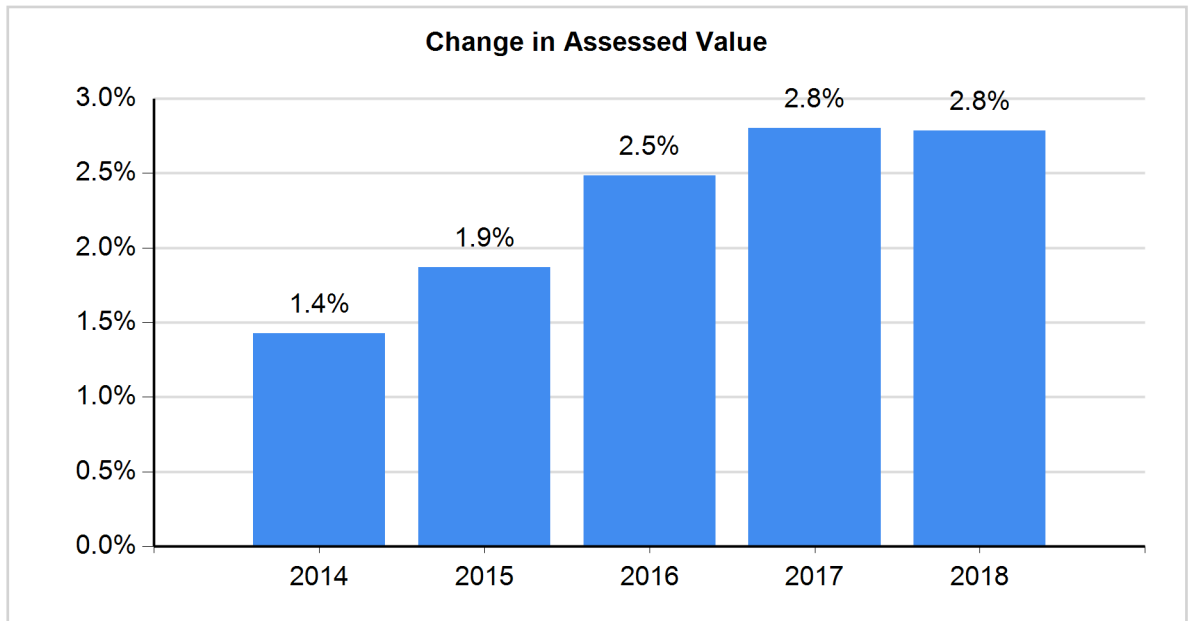
### Change in Assessed Value

#### 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



	2014	2015	2016	2017	2018
Assessed Value	\$47,637,659	\$63,532,477	\$86,625,359	\$100,576,908	\$102,805,333
Tax Roll Value	\$3,337,723,840	\$3,401,256,317	\$3,487,881,676	\$3,588,458,584	\$3,691,263,917
Change in Assessed Value (%)	1.4%	1.9%	2.5%	2.8%	2.8%

#### Agency Response



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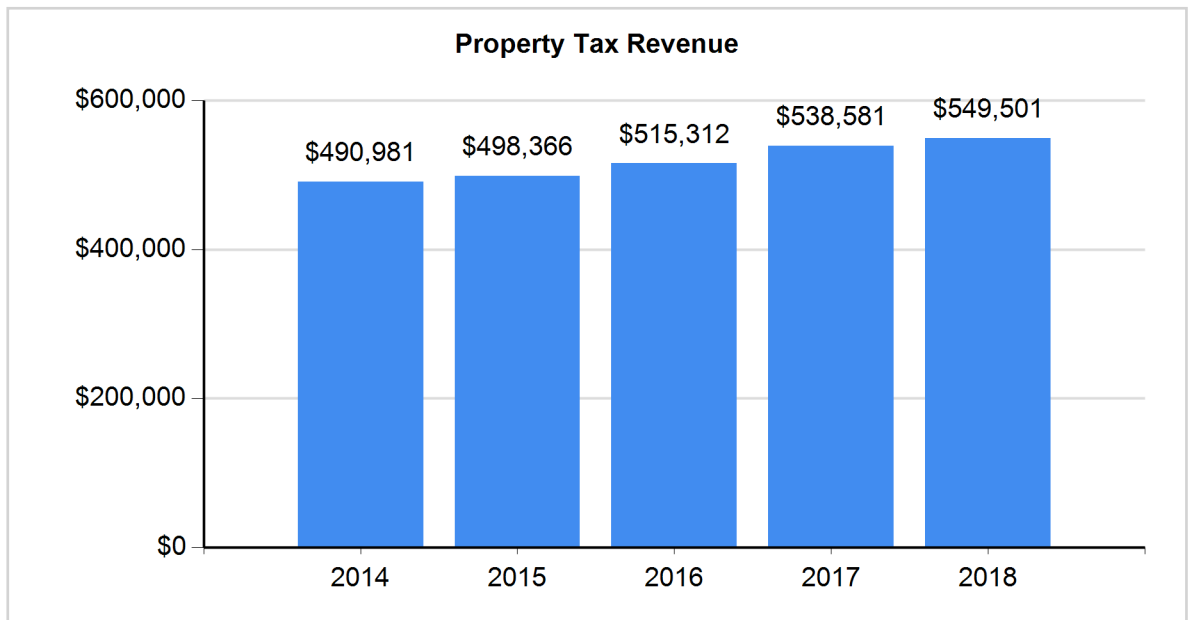
### Property Tax Revenue

#### 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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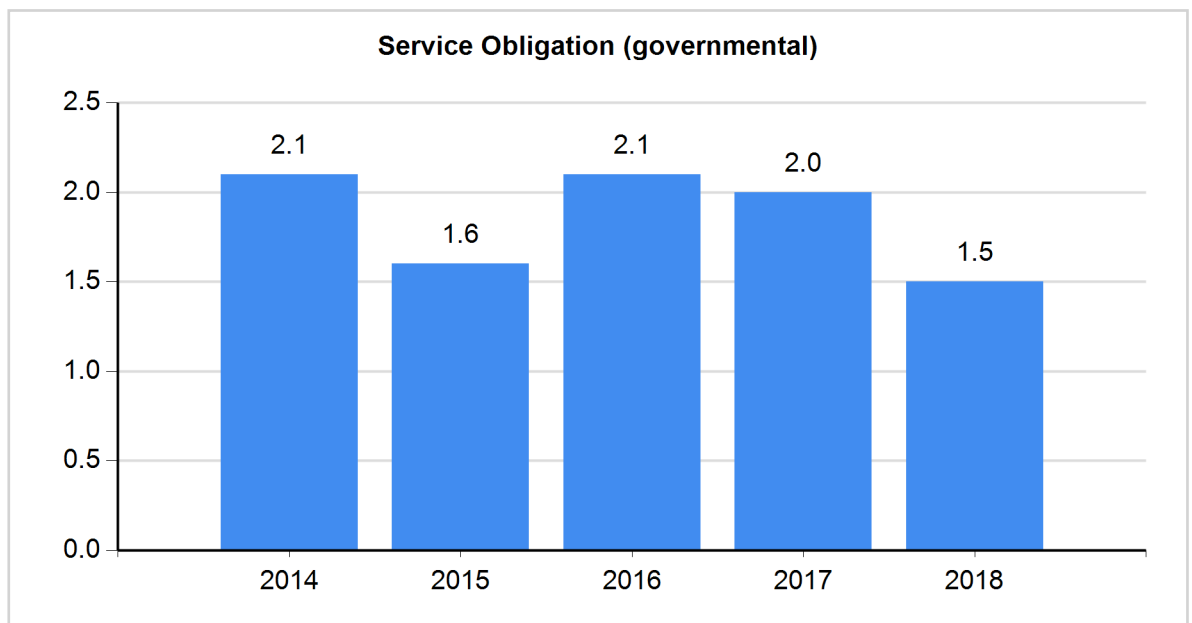
### Service Obligation (governmental)

#### 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



2014	2015	2016	2017	2018
\$580,992	\$549,440	\$587,041	\$598,936	\$623,543
\$276,254	\$334,773	\$280,341	\$306,101	\$412,323
2.1	1.6	2.1	2.0	1.5

#### Agency Response



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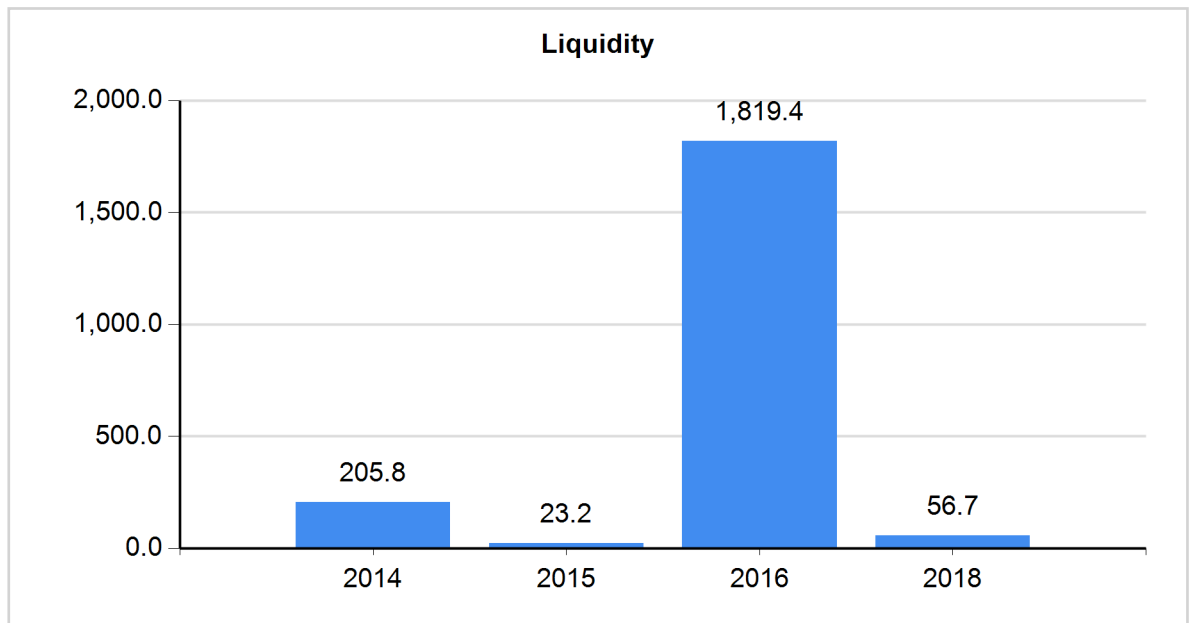
### Liquidity

#### 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
	\$1,414,060	\$1,697,290	\$2,070,499	\$1,965,304	\$2,166,424
	\$6,871	\$73,014	\$1,138	\$0	\$38,240
	205.8	23.2	1,819.4	-	56.7

### Agency Response