



## County Service Area 70 Zone HL

Report Created:11/3/2016

County Service Area 70 Zone HL 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. This district provides refuse collection services within the Havasu Lake community. The zone is funded by annual service charges assessed on property and collected through annual property taxes.

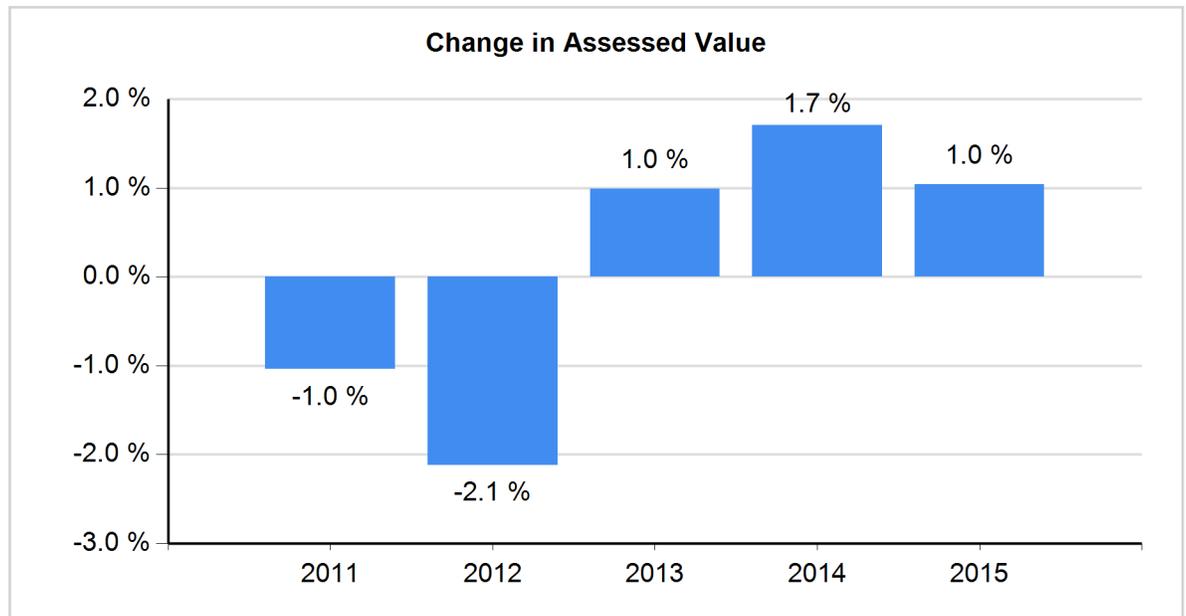
### Change in Assessed Value

#### 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
(\$457,249)	(\$911,724)	\$428,578	\$754,222	\$465,025
\$43,917,144	\$43,005,420	\$43,433,998	\$44,188,220	\$44,653,245
-1.0%	-2.1%	1.0%	1.7%	1.0%

#### Agency Response



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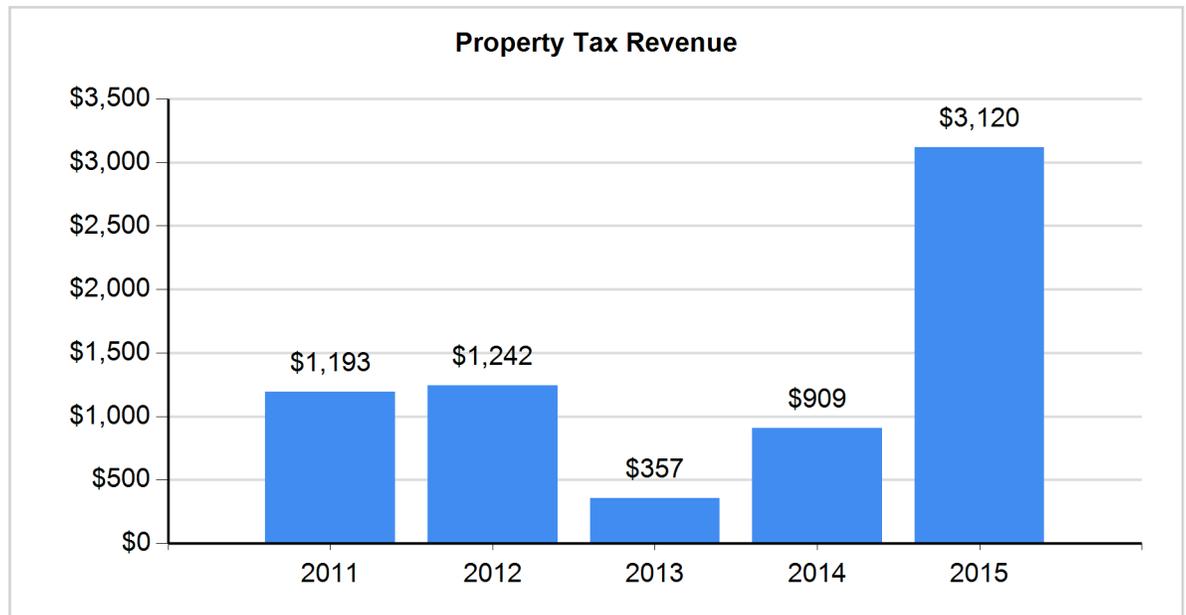
### Property Tax Revenue

#### 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



## County Service Area 70 Zone HL

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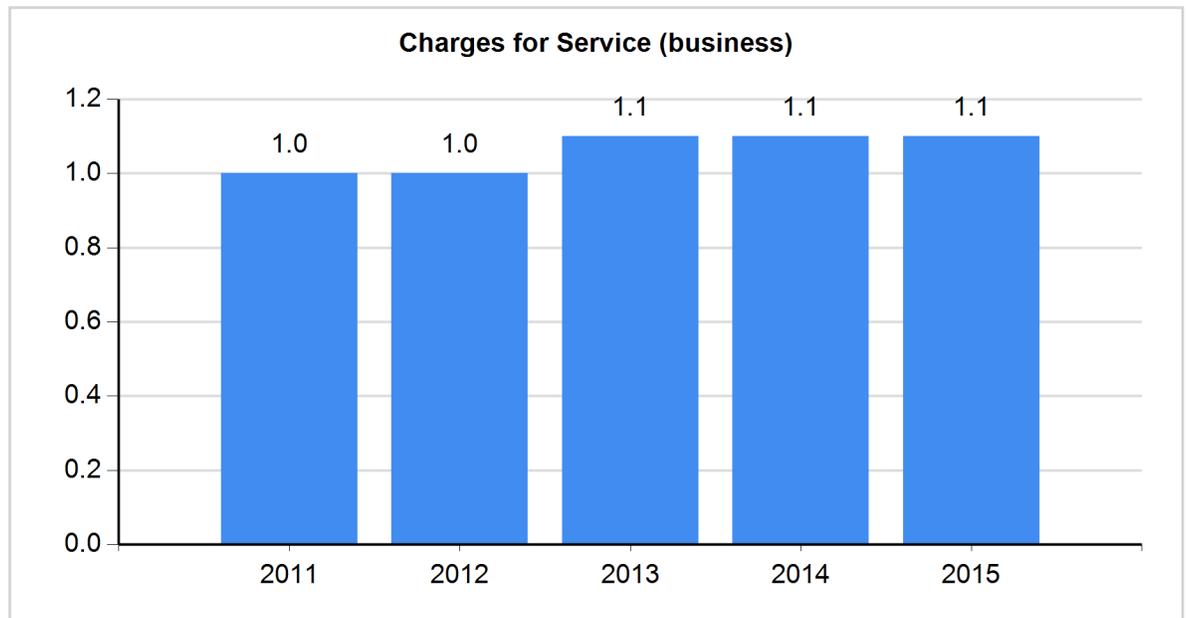
### Charges for Service (business)

#### 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



	2011	2012	2013	2014	2015
Charges for Service	\$63,235	\$63,046	\$69,490	\$71,738	\$72,307
Operating Expenses (minus depreciation)	\$63,131	\$60,869	\$61,205	\$65,060	\$63,949
Ratio	1.0	1.0	1.1	1.1	1.1

#### Agency Response



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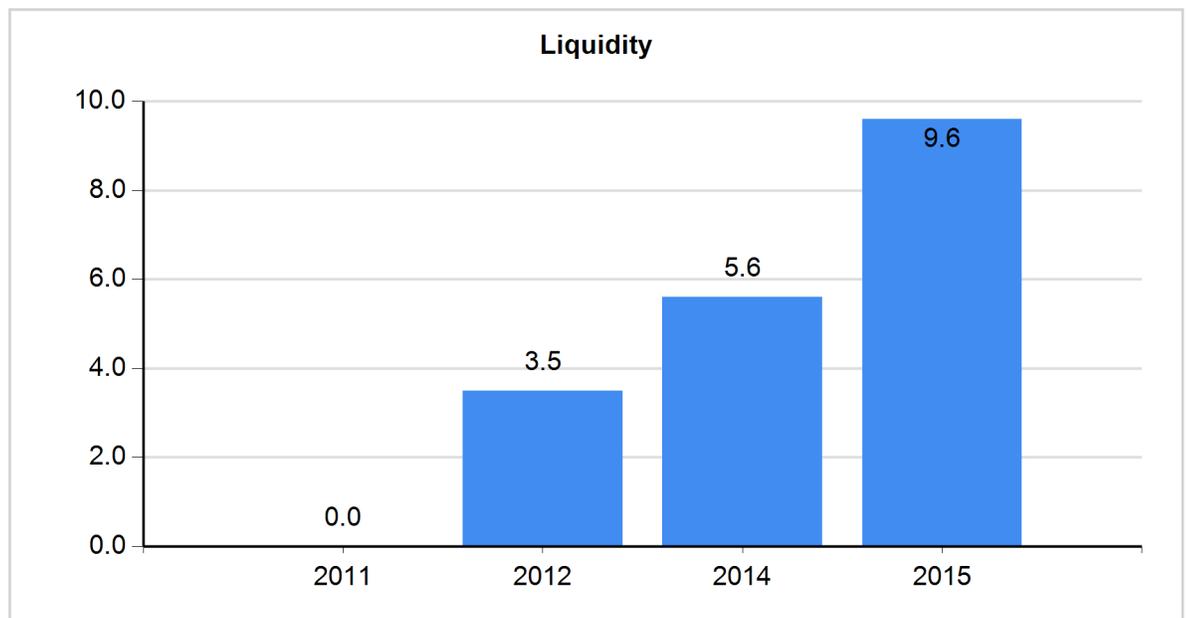
### Liquidity

#### 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
Cash & Investments	\$24	\$4,172	\$10,580	\$21,792	\$34,779
Current Liabilities	\$1,200	\$1,200	\$0	\$3,901	\$3,605
Liquidity Ratio	0.0	3.5	-	5.6	9.6

### Agency Response



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### Change in Cash and Cash Equivalents (business)

#### Description

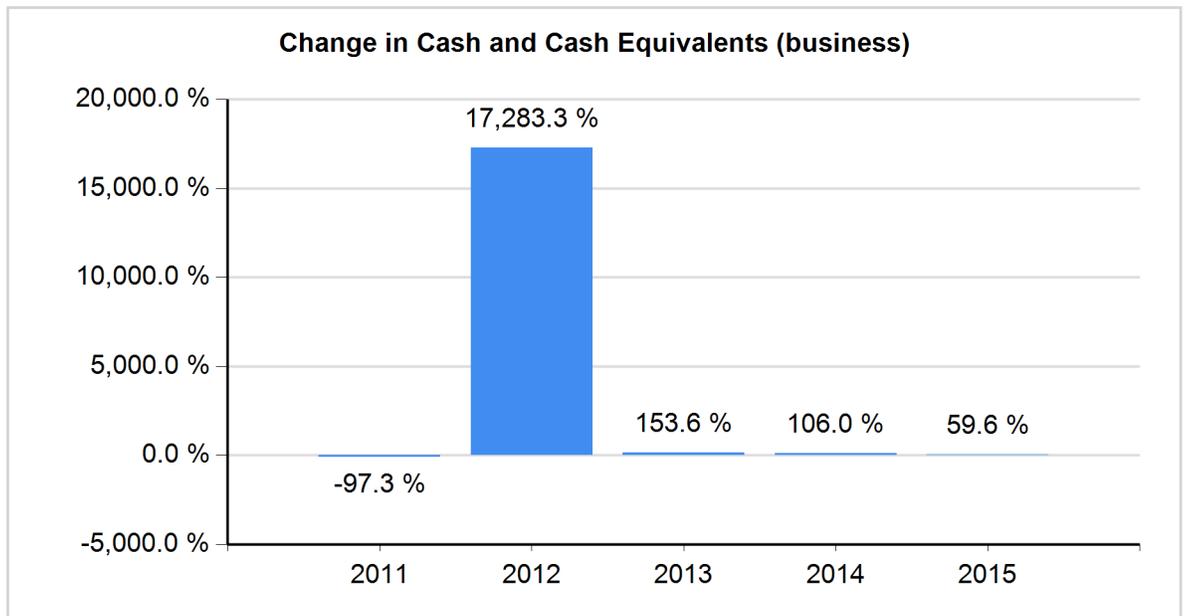
Cash and cash equivalents are the most liquid assets of an agency's assets and can be readily converted into cash. A positive percent change indicates that a government's cash position has improved.

#### Formula:

change in cash & cash equivalents/begin cash & cash equivalents

#### Source:

Statement of Cash Flows



2011	2012	2013	2014	2015
(\$878)	\$4,148	\$6,408	\$11,212	\$12,987
\$902	\$24	\$4,172	\$10,580	\$21,792
-97.3%	17,283.3%	153.6%	106.0%	59.6%

#### Agency Response