



## County Service Area 70 Zone P-10 (Mentone)

Report Created:11/3/2016

County Service Area 70 P-10 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. The zone provides park maintenance, landscaping, and streetlighting services to an approved tract. There are 28 streetlights in the District. The park improvement zone is funded by a service charge with a maximum charge of \$500 per parcel, per year. The 2014-15 service charge was \$375 per parcel, is \$500 for 2016-17, and will be levied on 128 residential properties. The zone does not receive general levy property tax revenue, therefore assessed value data is not compiled by the County. The audits identify the receipt of property taxes even though the zone receives a service charge.

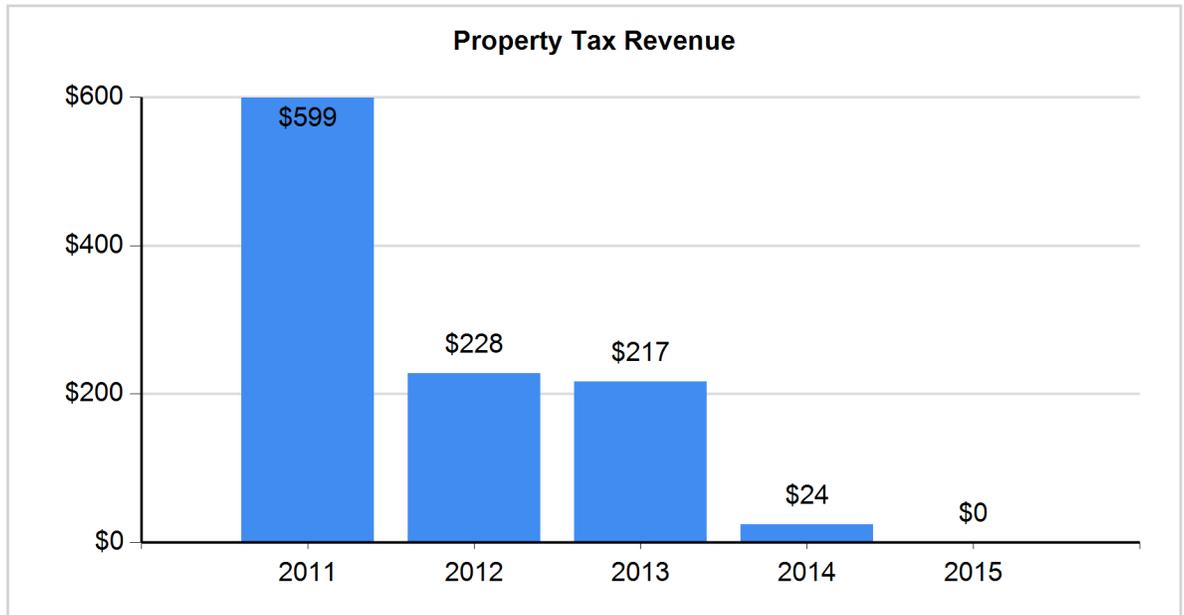
### Property Tax Revenue

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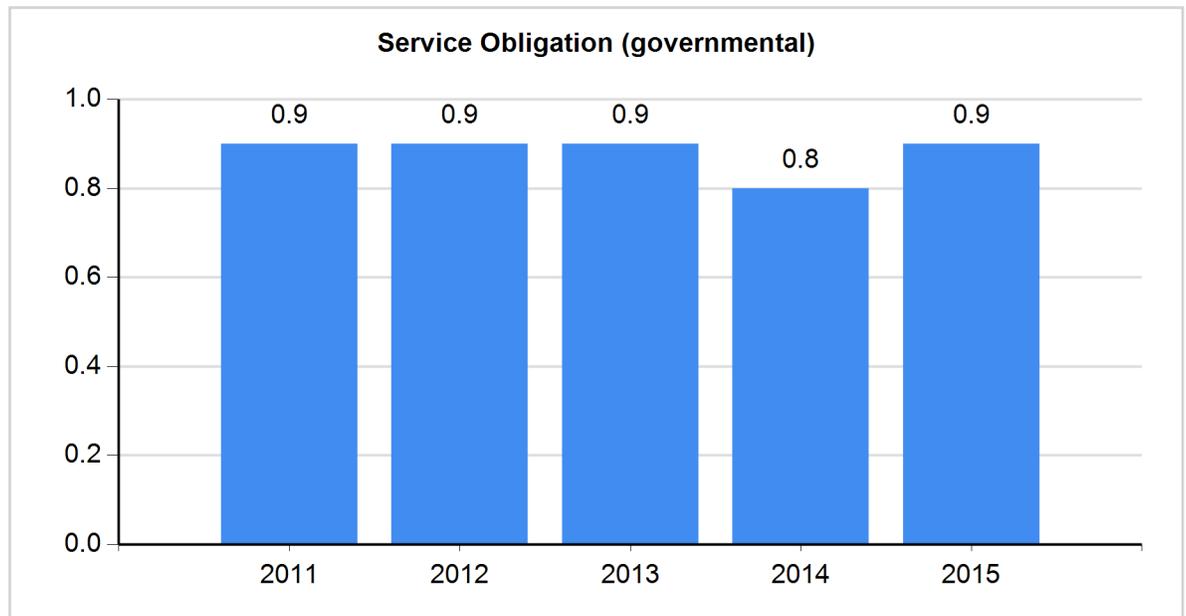
### Service Obligation (governmental)

#### 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	\$56,341	\$48,825	\$50,110	\$48,556	\$48,030
Operating Expenditures	\$60,740	\$56,604	\$57,046	\$62,817	\$55,086
Ratio	0.9	0.9	0.9	0.8	0.9

#### Agency Response

Requirements are approximately \$60,000 excluding contingencies. Revenues are approximately \$50,000. Fund balance of \$55,000 exceeds the department policy of 25% of operating costs for contingencies and will cover shortfall for approximately 3 to 4 years before an increase in per parcel service charge is required.



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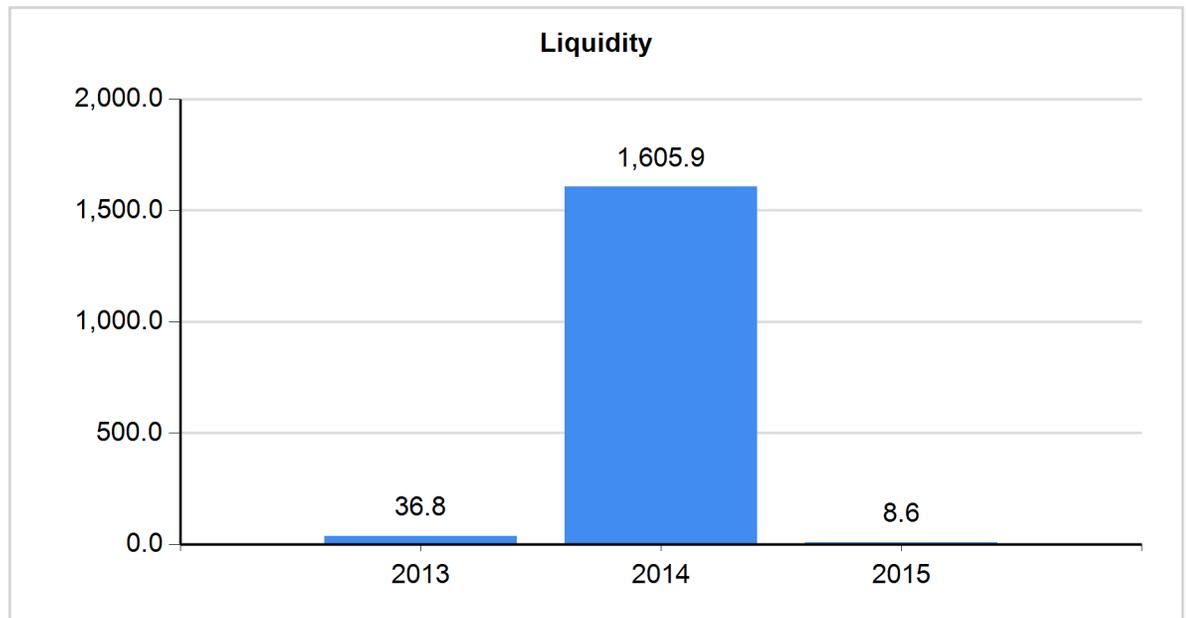
### Liquidity

#### 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
	\$83,990	\$76,195	\$71,387	\$54,602	\$54,220
	-	-	\$1,940	\$34	\$6,328
	-	-	36.8	1,605.9	8.6

### Agency Response