



San Bernardino LAFCO Fiscal Indicators

County Service Area 70 Zone P-8 (Fontana)

Report Created:11/3/2016

County Service Area 70 P-8 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. A service charge of \$394 per parcel for the first year was approved on July 13, 1993, to provide park maintenance and streetlighting services for Tract 15305 in an unincorporated area east of Fontana. The property that had been maintained has been sold and the maintenance and streetlighting costs will be minimal. The service charge has been eliminated and any costs incurred will be funded by the fund balance. The zone does not receive general levy property tax revenue, therefore assessed value data is not compiled by the County.



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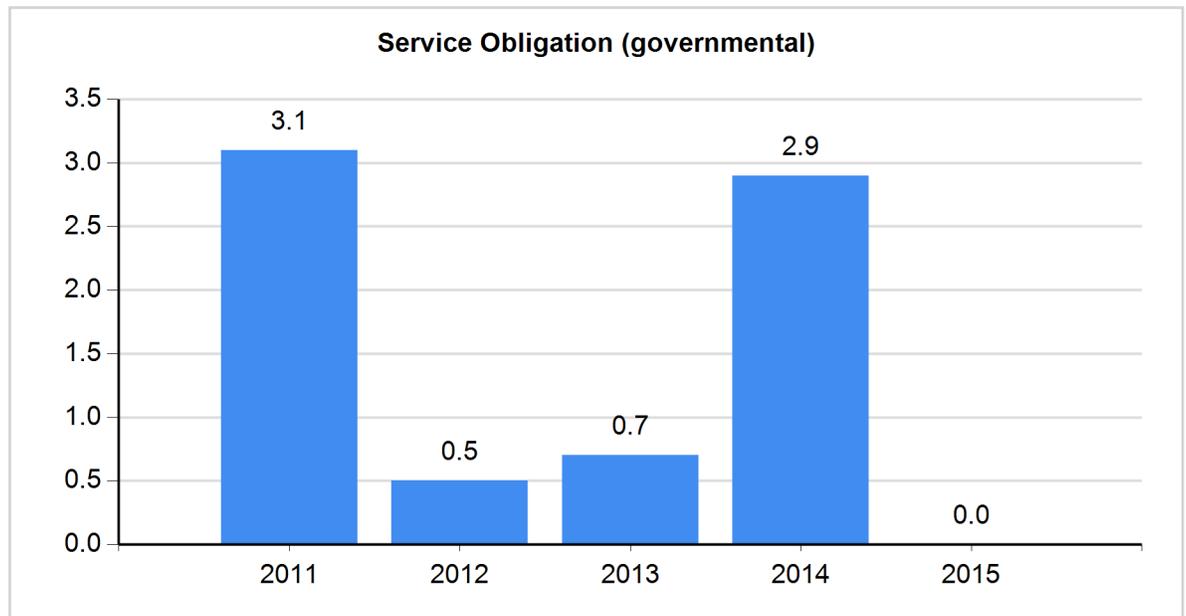
Service Obligation (governmental)

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	\$9,857	\$4,555	\$4,757	\$28,822	\$267
Operating Expenditures	\$3,153	\$8,919	\$7,292	\$9,853	\$6,946
Ratio	3.1	0.5	0.7	2.9	0.0

Agency Response

Requirements excluding contingencies are approximately \$6,000-\$7,000 annually. Revenues are approximately \$4,500. Fund balance of \$26,000 exceeds the department policy of 25% of operating costs for contingencies and will cover shortfall for approximately 10 years before an increase in service charge is required.



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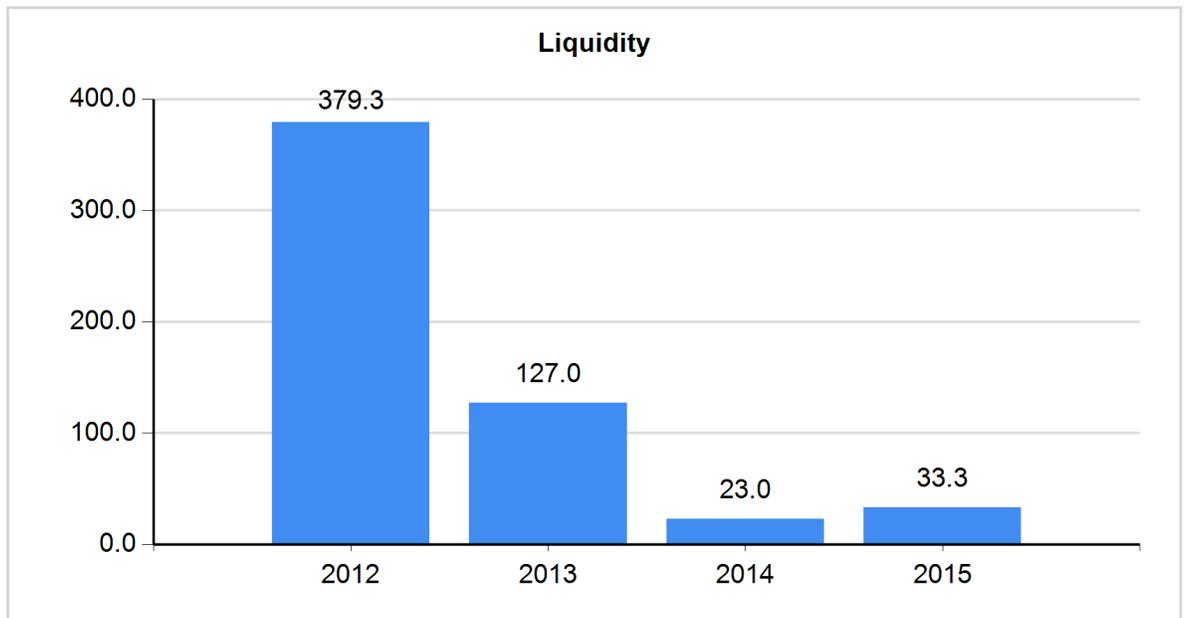
Liquidity

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
\$50,795	\$46,655	\$44,313	\$65,802	\$57,974
-	\$123	\$349	\$2,855	\$1,740
-	379.3	127.0	23.0	33.3

Agency Response