



County Service Area 70 Zone R-7 (Lake Arrowhead)

Report Created:11/3/2016

County Service Area 70 Zone R-7 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 zone receives a \$700 per parcel service charge on nine parcels to fund road maintenance and snow removal services of 965 feet of paved roads in Lake Arrowhead. 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.

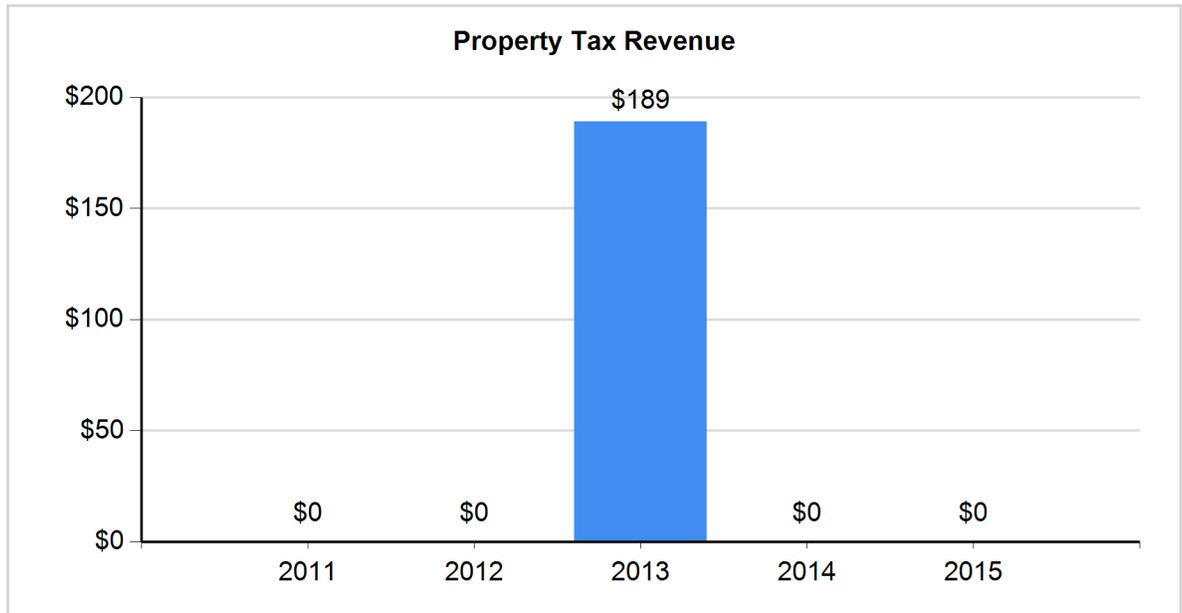
Property Tax Revenue

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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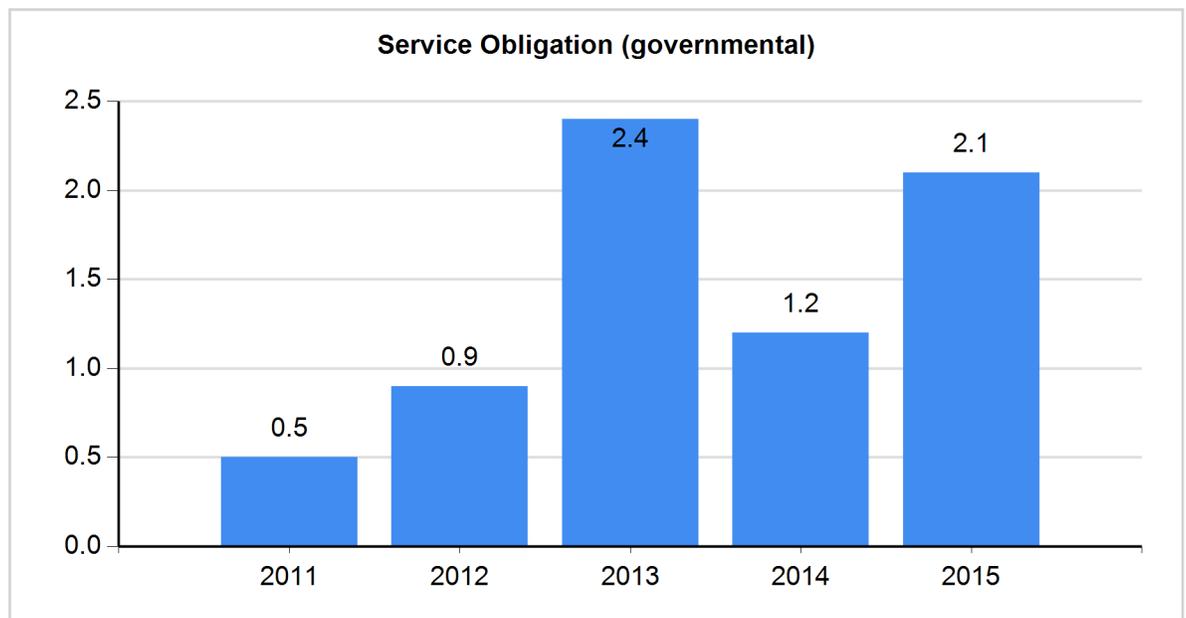
Service Obligation (governmental)

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	\$6,355	\$5,263	\$7,600	\$6,337	\$6,343
Operating Expenditures	\$11,643	\$5,985	\$3,187	\$5,327	\$3,033
Ratio	0.5	0.9	2.4	1.2	2.1

Agency Response

Increased expenditures in 2011 and 2012 are due to debt repayment for a CSA Revolving loan for a road project. The level of services provided to Road Districts is dictated by the available revenue.



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Liquidity

Description

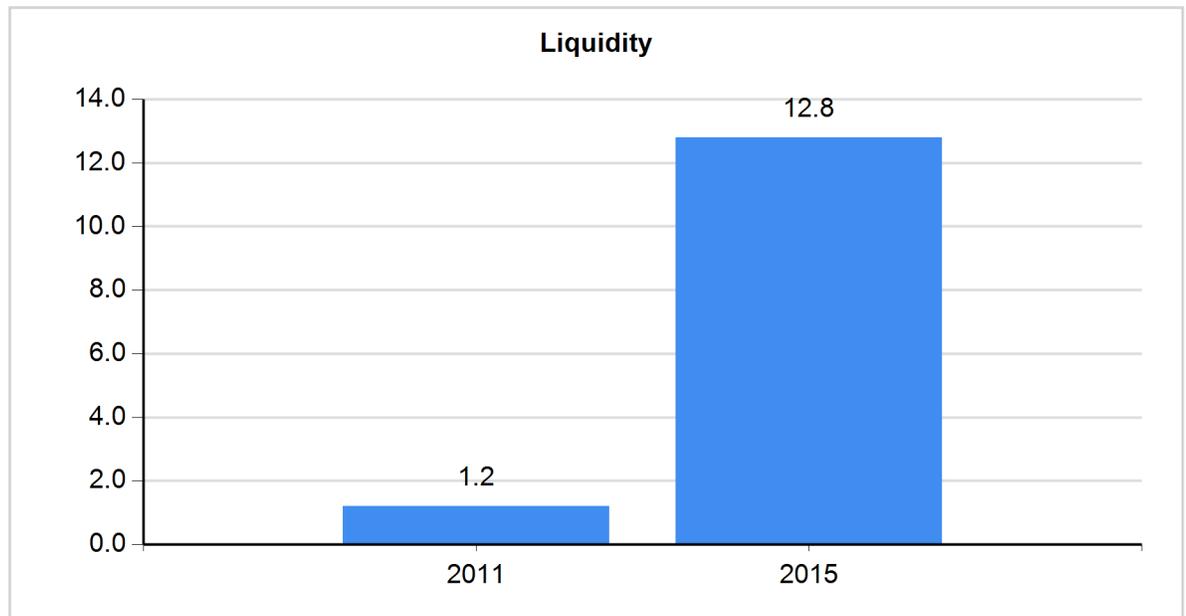
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

Formula:

cash & investments
(does not include
fiscal agents,
restricted, or
fiduciary)/current
liabilities

Source:

Statement of Net
Position



2011	2012	2013	2014	2015
\$3,279	\$2,907	\$7,320	\$8,321	\$12,237
\$2,713	\$0	\$0	\$0	\$958
1.2	-	-	-	12.8

Agency Response



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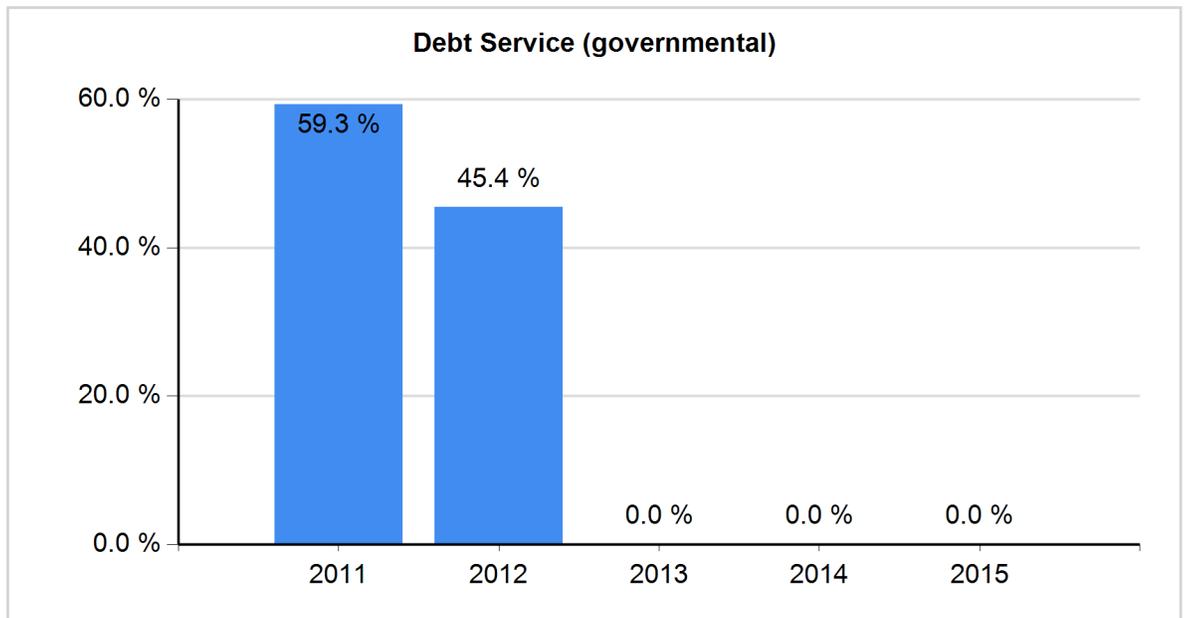
Debt Service (governmental)

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
	\$6,902	\$2,719	\$0	\$0	\$0
	\$11,643	\$5,985	\$3,187	\$5,327	\$3,033
	59.3%	45.4%	0.0%	0.0%	0.0%

Agency Response