



## Morongo Valley Community Services District

Report Created:2/5/2020

The Morongo Valley Community Services District is authorized by LAFCO to provide the following functions: fire protection, park and recreation, streetlighting, and library service. The agency reports its activities as a set of governmental funds. The agency serves 50 square miles of the Morongo Valley community. Additional information on the District can be accessed via the link below.

[Agency Information \(map, contact information, fiscal indicators\)](#)

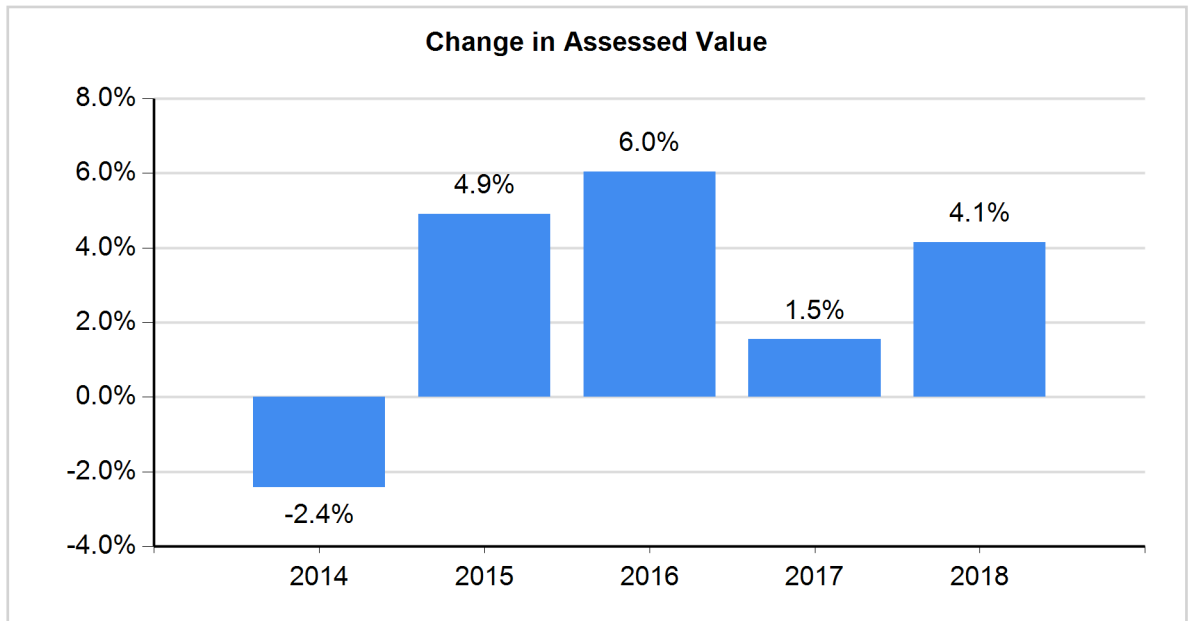
### Change in Assessed Value

#### 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
(\$4,338,028)	\$9,279,328	\$12,155,481	\$3,154,925	\$8,831,362
\$179,691,565	\$188,970,893	\$201,126,374	\$204,281,299	\$213,112,661
-2.4%	4.9%	6.0%	1.5%	4.1%

#### Agency Response



## Morongo Valley Community Services District

Report Created:2/5/2020

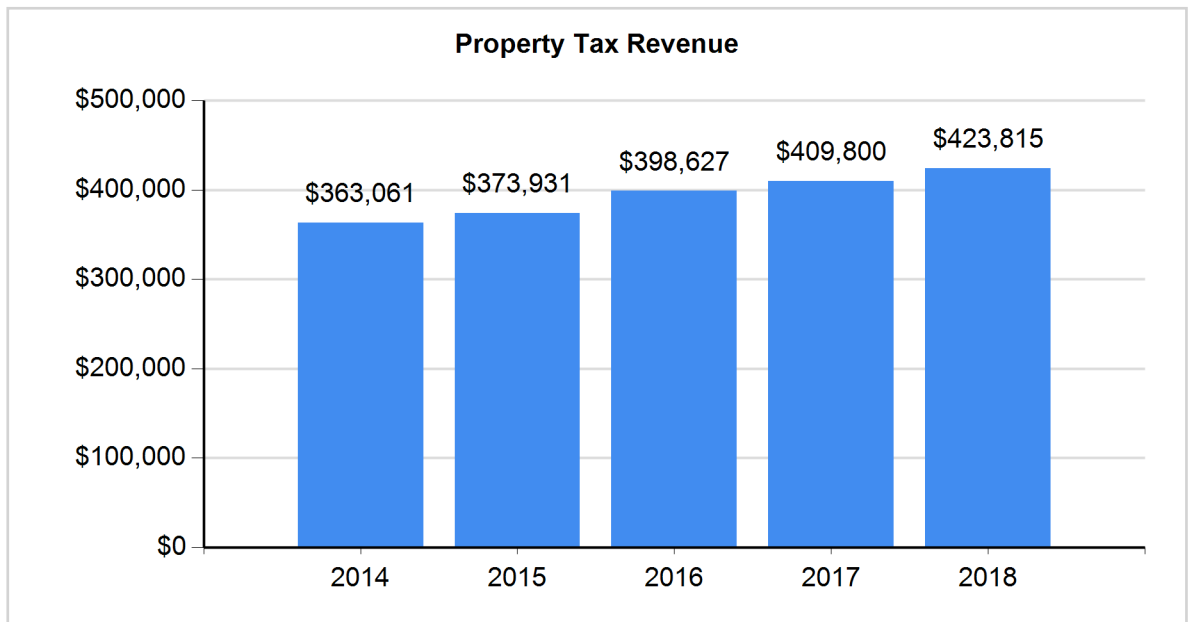
### Property Tax Revenue

#### 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



## Morongo Valley Community Services District

Report Created:2/5/2020

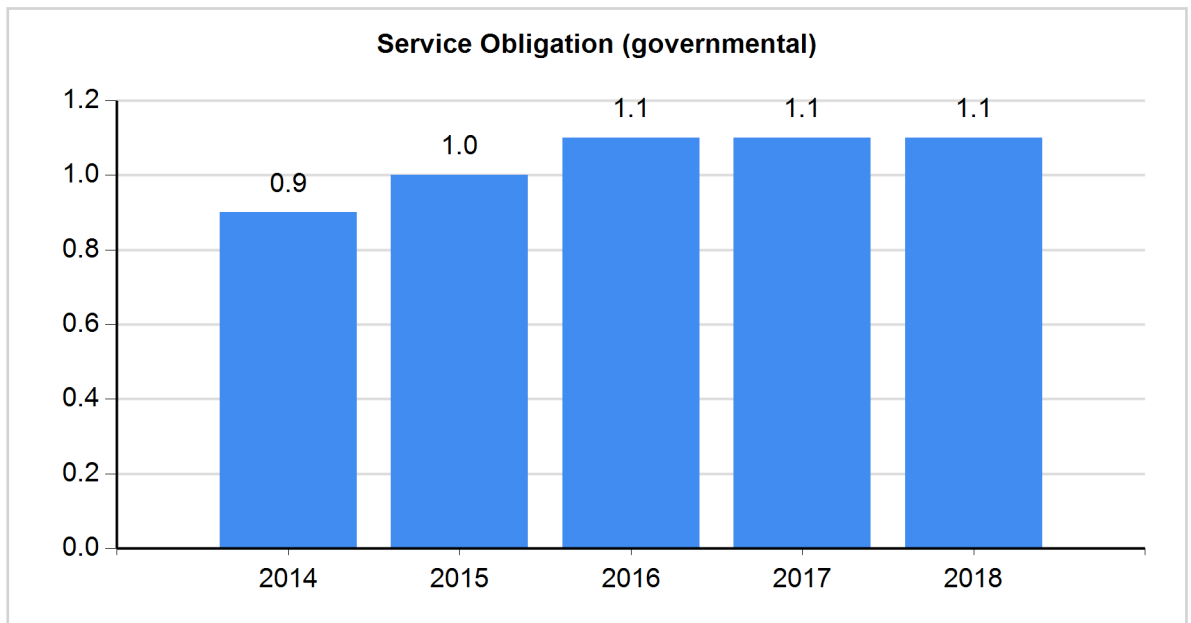
### Service Obligation (governmental)

#### 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
Operating Revenue	\$738,663	\$824,156	\$941,276	\$1,333,708	\$965,924
Operating Expenditures	\$851,053	\$829,828	\$869,505	\$1,266,504	\$905,882
Ratio	0.9	1.0	1.1	1.1	1.1

#### Agency Response



# Morongo Valley Community Services District

Report Created:2/5/2020

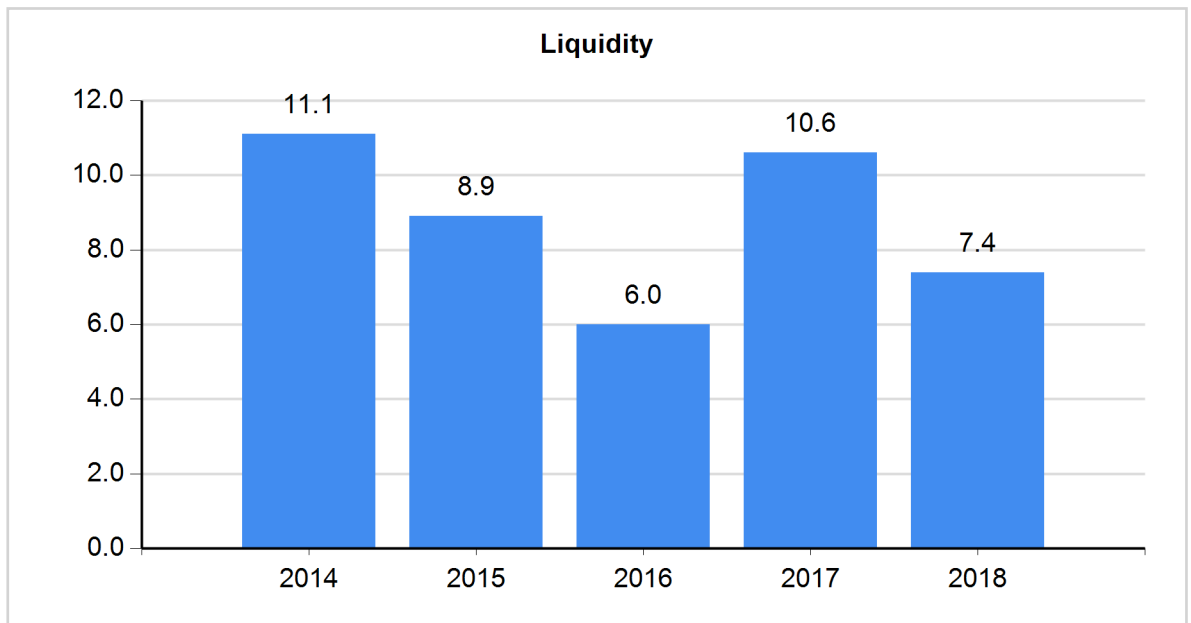
## Liquidity

### 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
\$336,063	\$365,122	\$342,089	\$443,225	\$486,908
\$30,231	\$40,971	\$57,488	\$41,688	\$66,193
11.1	8.9	6.0	10.6	7.4

## Agency Response



## Morongo Valley Community Services District

Report Created:2/5/2020

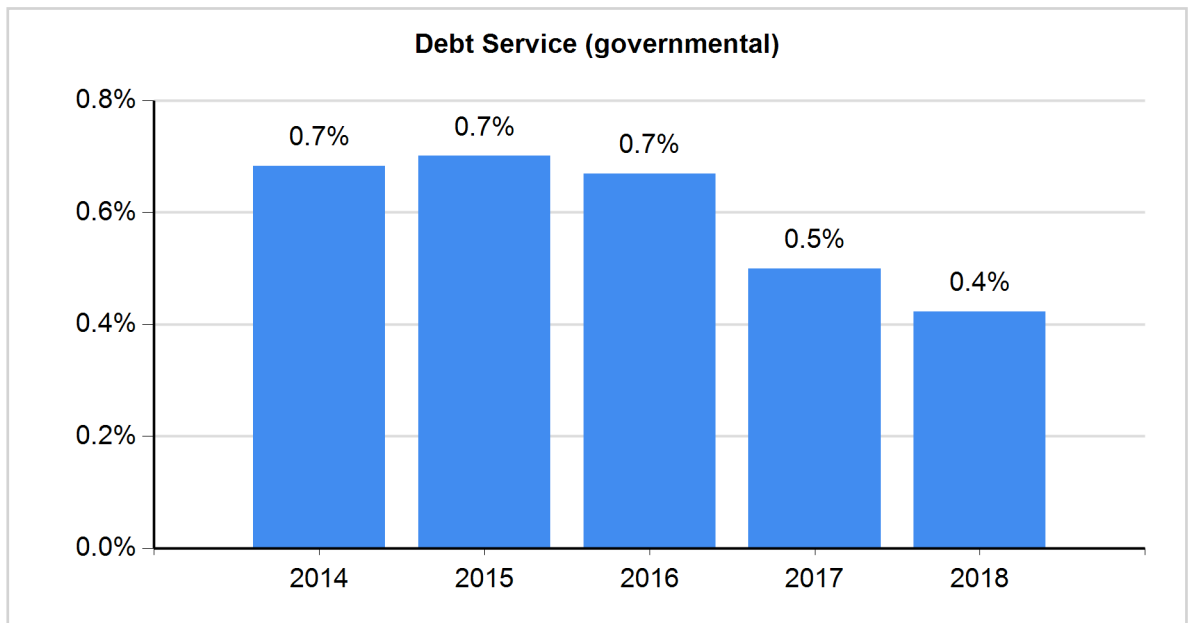
### Debt Service (governmental)

#### 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



2014	2015	2016	2017	2018
\$5,816	\$5,816	\$5,816	\$6,330	\$3,829
\$851,053	\$829,828	\$869,505	\$1,266,504	\$905,882
0.7%	0.7%	0.7%	0.5%	0.4%

#### Agency Response