



## San Bernardino LAFCO Fiscal Indicators

### **County Service Area 70 Zone P-8 (Fontana)**

Report Created:2/5/2020

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 has been sold and the special taxes have been eliminated. The streetlight obligation is served by CSA SL-1 (Countywide) and minimal costs remain to provide decorative concrete paving in the small dirt areas. Once this project is complete the district will be dissolved.



## County Service Area 70 Zone P-8 (Fontana)

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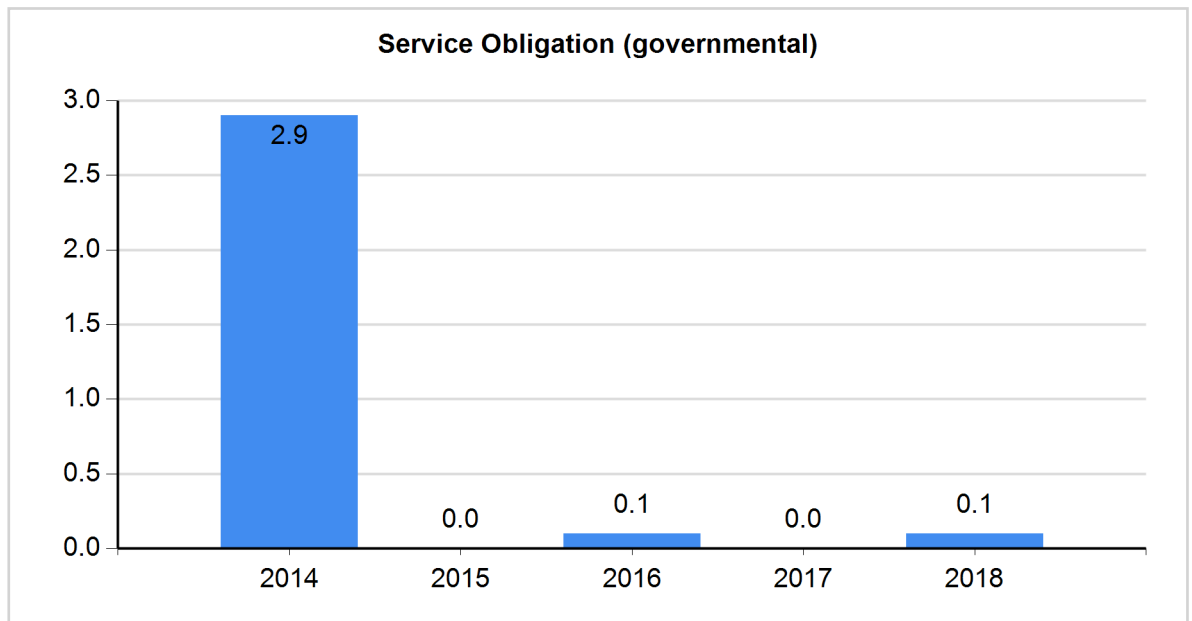
### Service Obligation (governmental)

#### 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



	2014	2015	2016	2017	2018
Operating Revenue	\$28,822	\$267	\$421	\$199	\$218
Operating Expenditures	\$9,853	\$6,946	\$8,003	\$23,534	\$1,611
Ratio	2.9	0.0	0.1	0.0	0.1

#### 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.



## County Service Area 70 Zone P-8 (Fontana)

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### Liquidity

#### Description

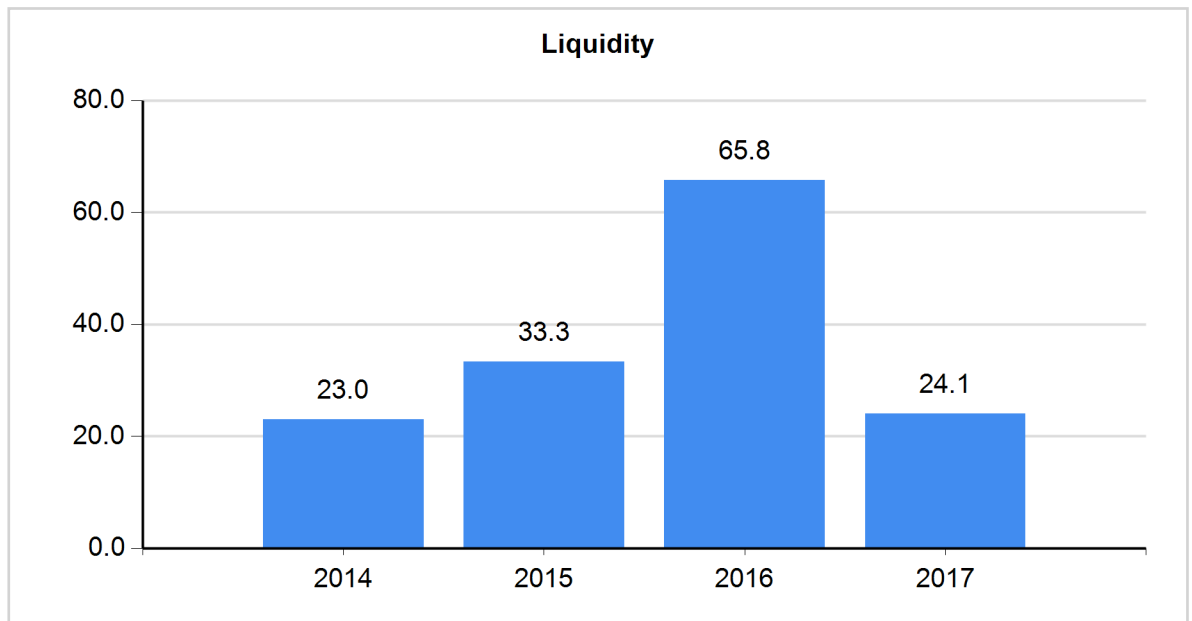
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

#### Formula:

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

#### Source:

Statement of Net  
Position



2014	2015	2016	2017	2018
\$65,802	\$57,974	\$49,457	\$26,466	(\$62)
\$2,855	\$1,740	\$752	\$1,097	-
23.0	33.3	65.8	24.1	-

### Agency Response