



San Bernardino LAFCO Fiscal Indicators

Apple Valley Heights County Water District

Report Created:2/5/2020

The Apple Valley Heights County Water District is authorized by LAFCO to provide the following function: water. The district reports its activities as a set of business-type funds. The district does not receive property tax revenue. The district's 960 acre service area is located in the southern unincorporated Apple Valley community. Additional information on the District can be accessed via the link below.

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



Apple Valley Heights County Water District

Report Created:2/5/2020

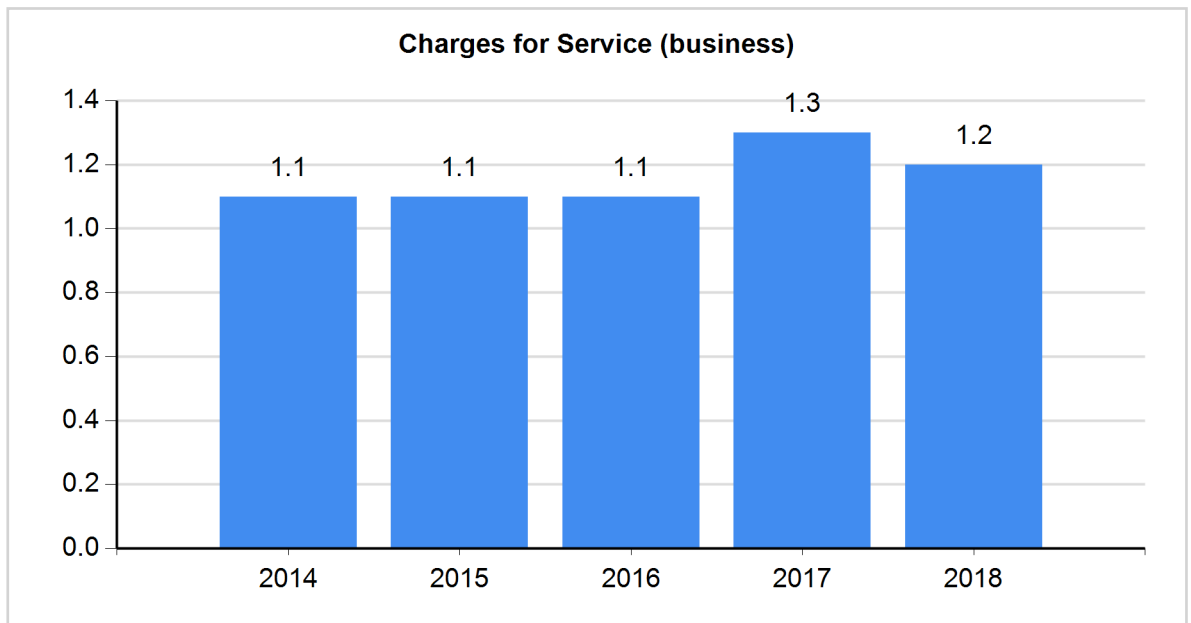
Charges for Service (business)

Description

Addresses the extent to which charges for service covered total expenses. A ratio of one or higher indicates that the service is self-supporting.

Formula:
charges for
service/operating
expenses (minus
depreciation)

Source:
Statement of
Activities; Statement
of Cash Flows



2014	2015	2016	2017	2018
\$251,587	\$279,119	\$270,918	\$303,846	\$340,407
\$230,714	\$252,658	\$254,500	\$226,417	\$284,031
1.1	1.1	1.1	1.3	1.2

Agency Response



Apple Valley Heights County Water District

Report Created:2/5/2020

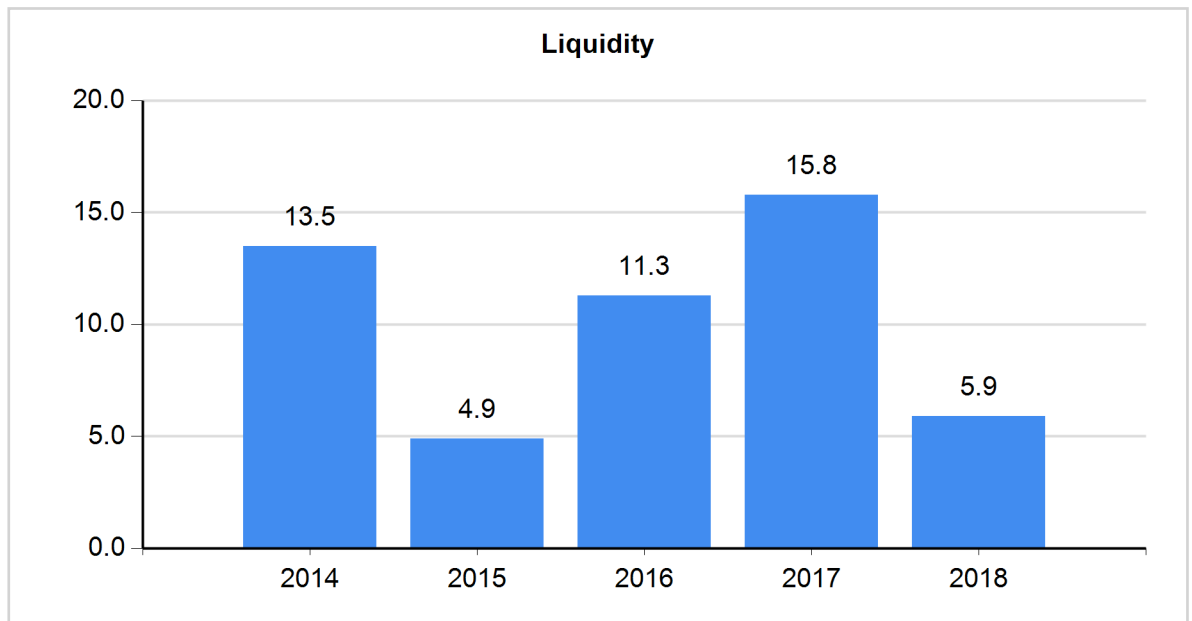
Liquidity

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
\$149,589	\$170,452	\$204,723	\$289,152	\$374,024
\$11,100	\$34,820	\$18,153	\$18,295	\$63,431
13.5	4.9	11.3	15.8	5.9

Agency Response



Apple Valley Heights County Water District

Report Created:2/5/2020

Change in Cash and Cash Equivalents (business)

Description

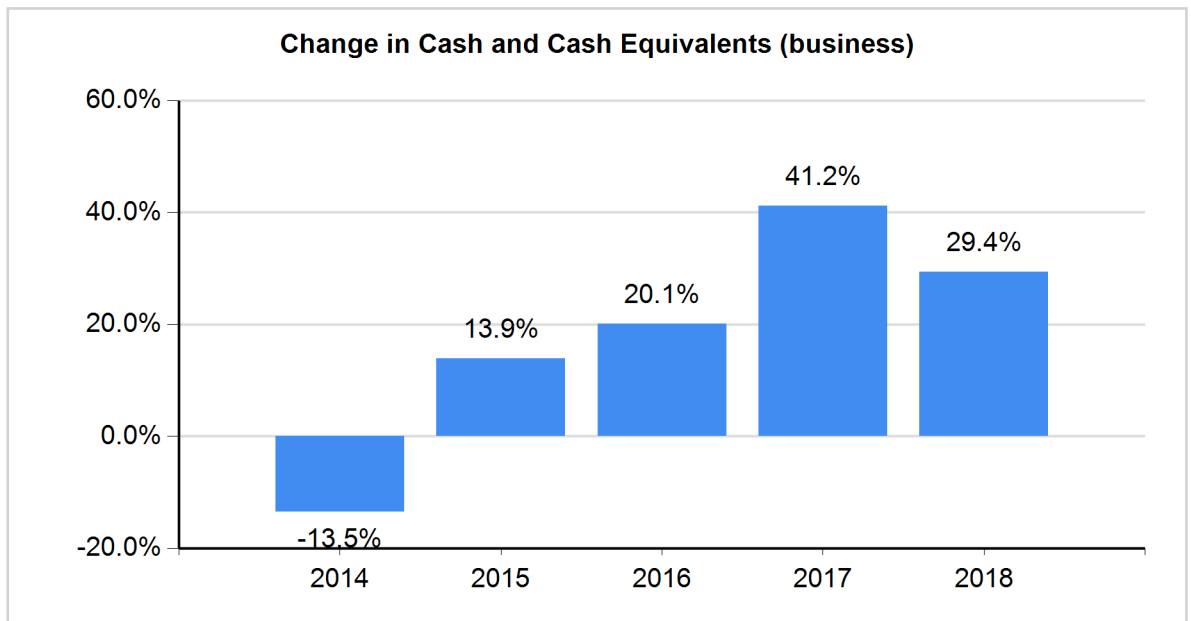
Cash and cash equivalents are the most liquid assets of an agency's assets and can be readily converted into cash. A positive percent change indicates that a government's cash position has improved.

Formula:

change in cash & cash equivalents/begin cash & cash equivalents

Source:

Statement of Cash Flows



2014	2015	2016	2017	2018
(\$23,365)	\$20,863	\$34,271	\$84,429	\$84,872
\$172,954	\$149,589	\$170,452	\$204,723	\$289,152
-13.5%	13.9%	20.1%	41.2%	29.4%

Agency Response



Apple Valley Heights County Water District

Report Created:2/5/2020

Debt Service (business)

Description

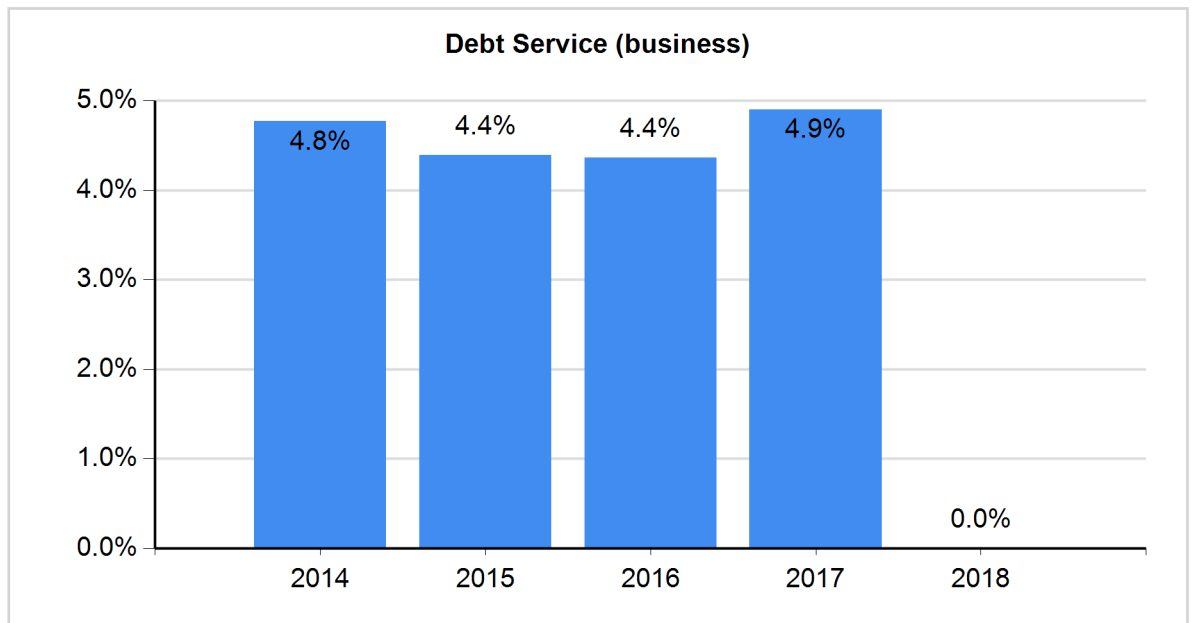
Looks at service flexibility by determining the amount of total expenses committed to annual debt service. Service flexibility decreases as more resources are committed to annual debt service.

Formula:

debt
service/operating
expenses (minus
depreciation)

Source:

Statement of Cash
Flows; Statement of
Activities



2014	2015	2016	2017	2018
\$11,000	\$11,100	\$11,100	\$11,100	-
\$230,714	\$252,658	\$254,500	\$226,417	\$284,031
4.8%	4.4%	4.4%	4.9%	0.0%

Agency Response