



San Bernardino LAFCO Fiscal Indicators

Chino Basin Desalter Authority

Report Created:2/5/2020

The Chino Basin Desalter Authority was formed in 2001 as a Joint Exercise of Powers Authority to purify groundwater extracted from the lower Chino Basin and distribute the drinking water to member agencies. The Authority serves territory in San Bernardino and Riverside counties. The original JPA is comprised of the cities of Chino, Chino Hills, Ontario, Norco, the Jurupa Community Services District, the Santa Ana River Water Company and Inland Empire Utilities Agency. In August of 2008, Western Municipal Water District was added as an additional member.



Chino Basin Desalter Authority

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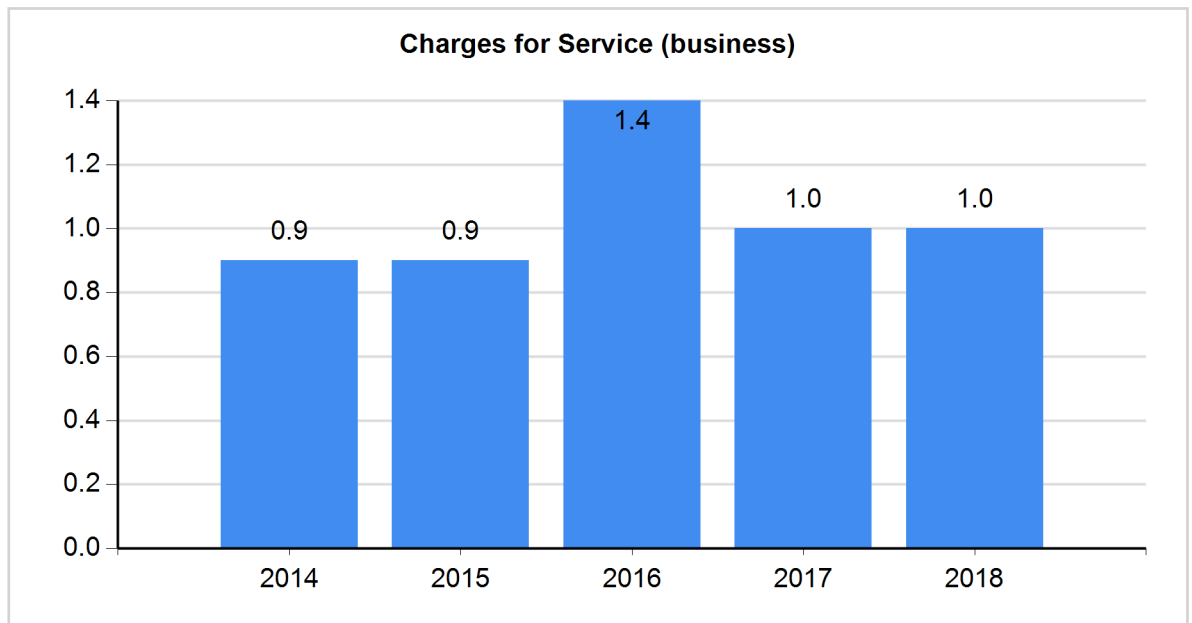
Charges for Service (business)

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
	\$36,181,313	\$35,918,867	\$39,082,962	\$38,098,746	\$42,932,595
	\$38,334,760	\$38,594,237	\$28,824,814	\$37,726,347	\$43,402,594
	0.9	0.9	1.4	1.0	1.0

Agency Response



Chino Basin Desalter Authority

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Liquidity

Description

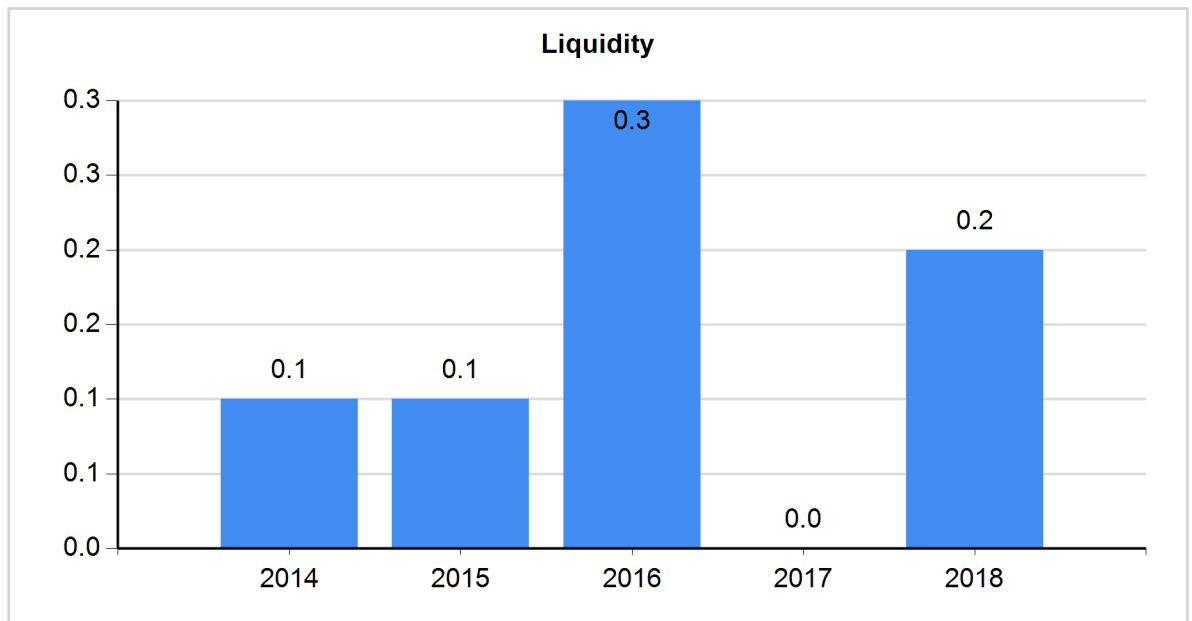
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

Formula:

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

Source:

Statement of Net
Position



	2014	2015	2016	2017	2018
Cash & Investments	\$7,416,414	\$2,307,608	\$7,257,916	\$2,334,089	\$3,572,738
Current Liabilities	\$92,273,329	\$40,817,165	\$23,907,755	\$50,293,654	\$19,906,750
Liquidity Ratio	0.1	0.1	0.3	0.0	0.2

Agency Response



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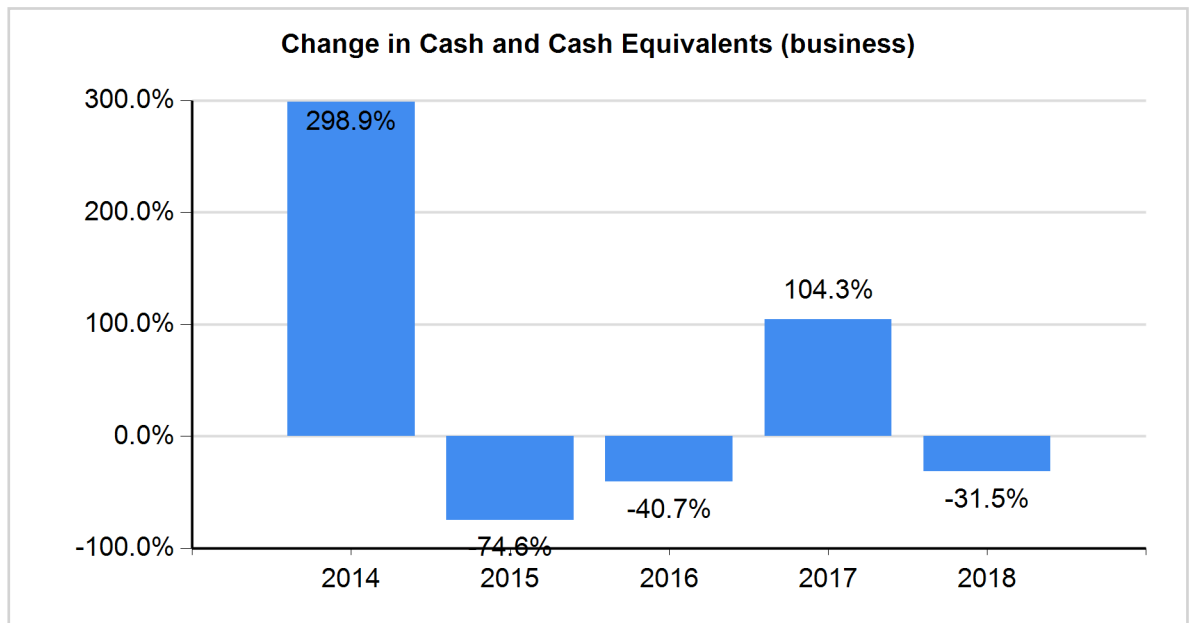
Change in Cash and Cash Equivalents (business)

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
\$71,226,460	(\$61,572,631)	(\$8,531,938)	\$12,964,925	(\$12,362,152)
\$23,831,491	\$82,533,749	\$20,961,117	\$12,429,179	\$39,297,875
298.9%	-74.6%	-40.7%	104.3%	-31.5%

Agency Response



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Debt Service (business)

Description

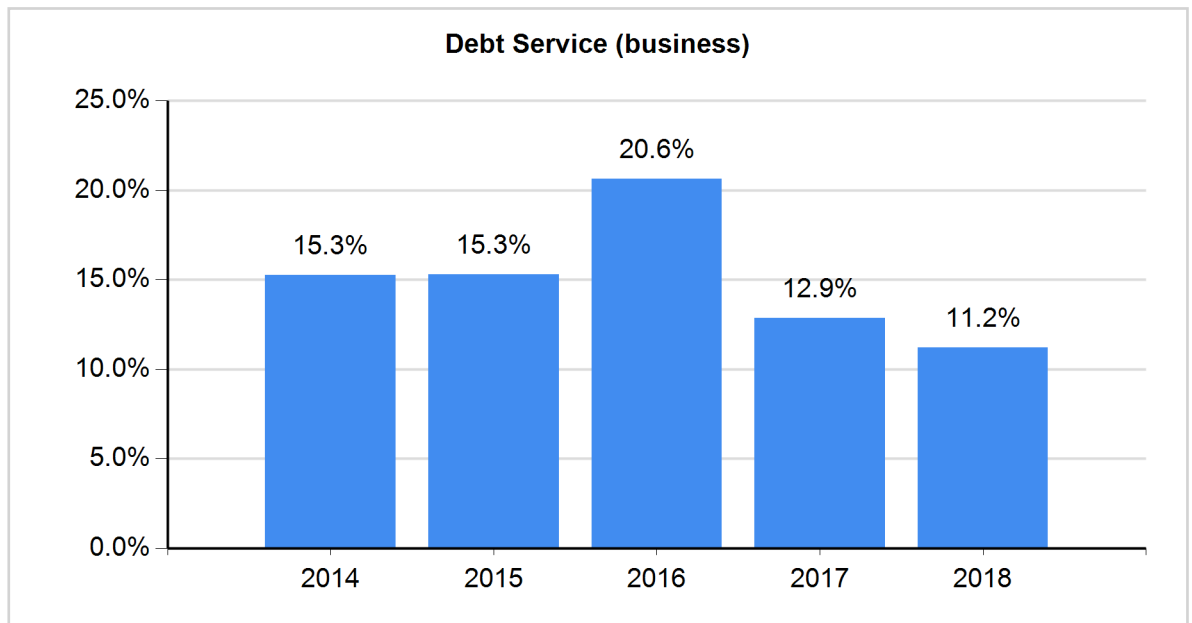
Looks at service flexibility by determining the amount of total expenses committed to annual debt service. Service flexibility decreases as more resources are committed to annual debt service.

Formula:

debt
service/operating
expenses (minus
depreciation)

Source:

Statement of Cash
Flows; Statement of
Activities



2014	2015	2016	2017	2018
\$5,851,975	\$5,899,225	\$5,950,825	\$4,853,814	\$4,858,762
\$38,334,760	\$38,594,237	\$28,824,814	\$37,726,347	\$43,402,594
15.3%	15.3%	20.6%	12.9%	11.2%

Agency Response