



San Bernardino LAFCO Fiscal Indicators

Consolidated Fire Agencies

Report Created:11/3/2016

The Consolidated Fire Agencies (CONFIRE) was established pursuant to a Joint Powers Agreement dated August 20, 1990. Its purpose is to provide the items necessary and appropriate for a joint centralized public safety communications system and a cooperative program of fire-related functions (i.e. grants, emergency operations command) for the mutual benefit of the members. Member Agencies are the San Bernardino County Fire Protection District; Rancho Cucamonga Fire Protection District; and the cities of Colton, Loma Linda, Redlands, and Rialto. The following entities contract with CONFIRE: Apple Valley Fire Protection District, Baker Ambulance, Big Bear Fire Authority, County Public Works Department, Running Springs Water District, and Twentynine Palms Water District. CONFIRE has a board of directors, which consists of a representative of the governing body of each member city and district. Other post-employment benefits (OPEB) payments and obligations are not identified in the audits.



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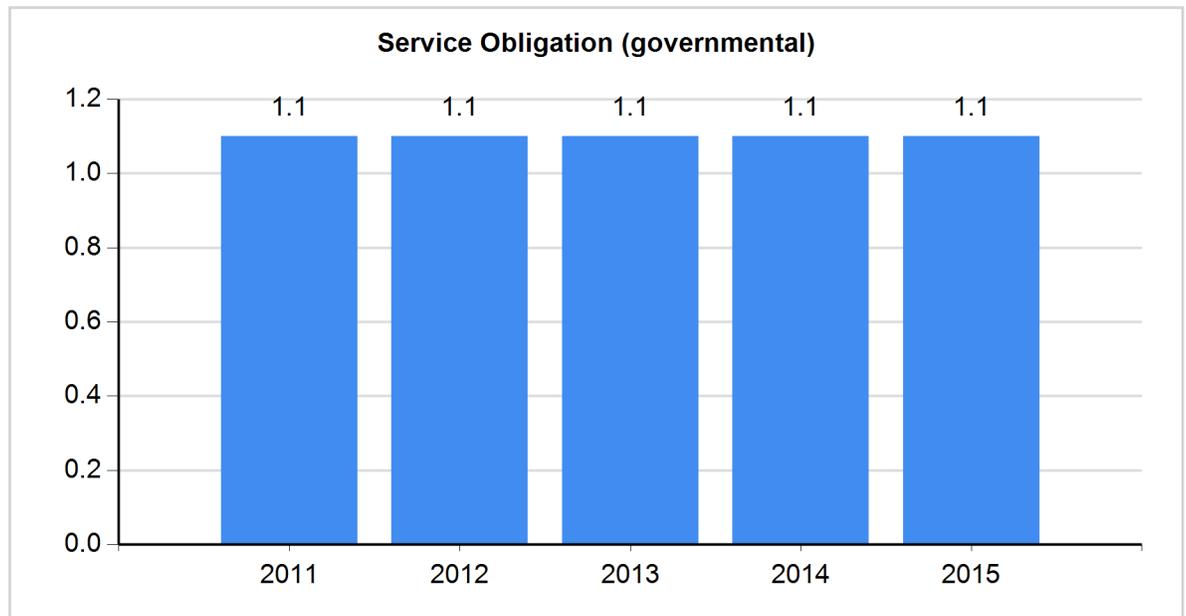
Service Obligation (governmental)

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	\$8,630,961	\$8,375,080	\$9,338,288	\$9,139,356	\$9,435,776
Operating Expenditures	\$7,658,780	\$7,797,143	\$8,582,850	\$8,599,532	\$8,434,866
Ratio	1.1	1.1	1.1	1.1	1.1

Agency Response



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Liquidity

Description

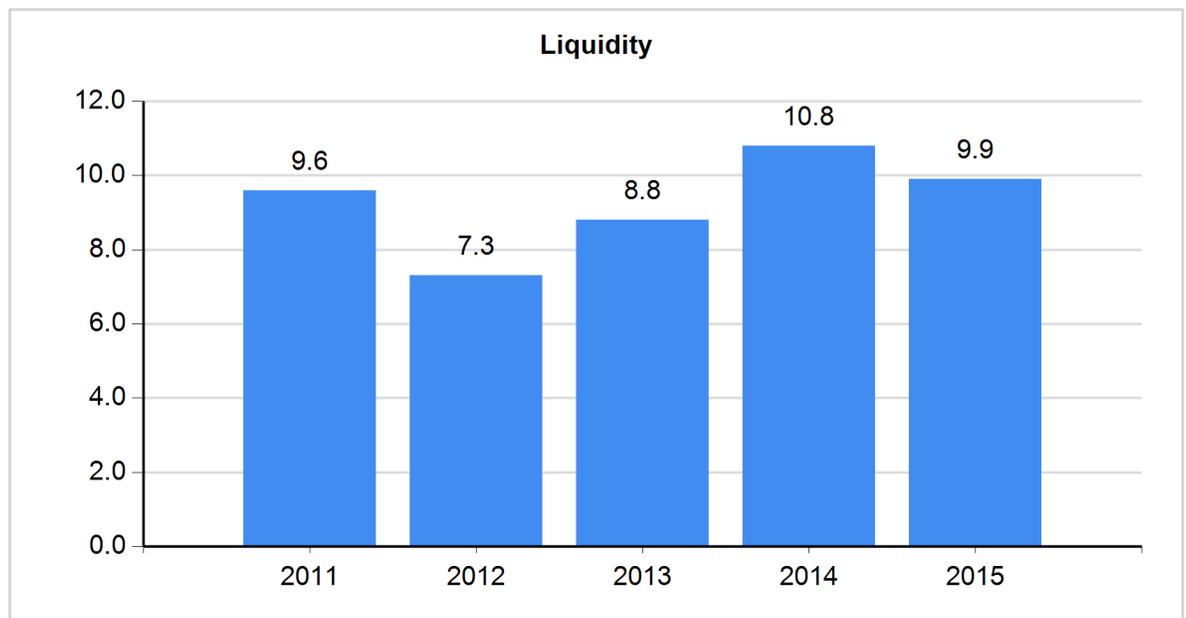
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

Formula:

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

Source:

Statement of Net
Position



	2011	2012	2013	2014	2015
Cash & Investments	\$6,397,619	\$7,074,781	\$7,084,083	\$8,067,067	\$9,084,774
Current Liabilities	\$667,495	\$970,846	\$803,336	\$750,029	\$916,561
Liquidity Ratio	9.6	7.3	8.8	10.8	9.9

Agency Response



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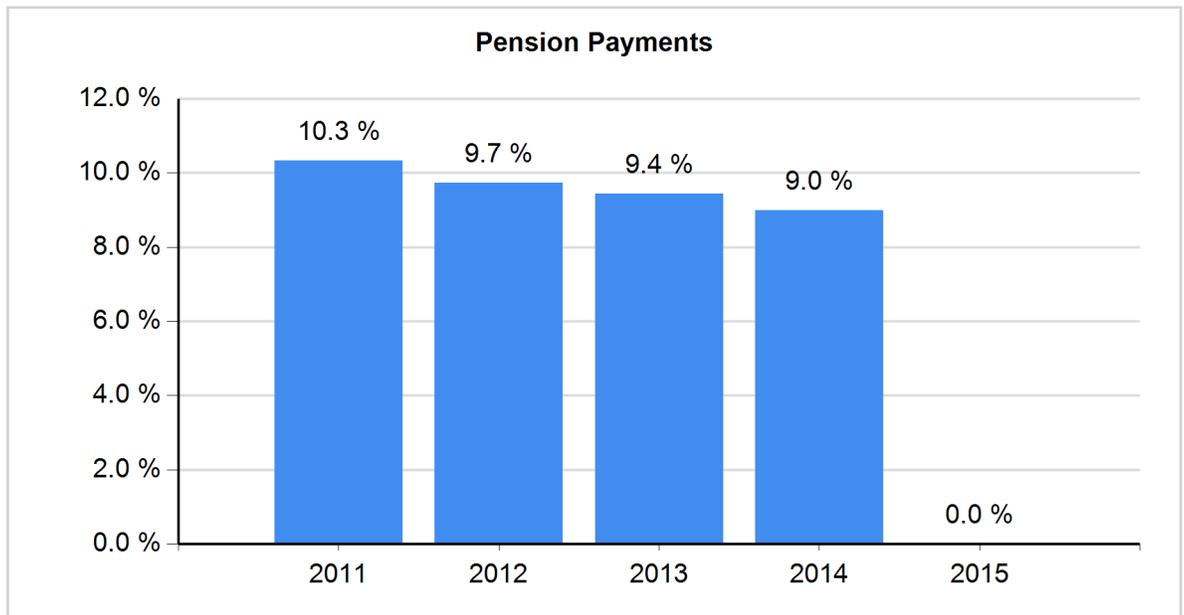
Pension Payments

Description

This indicator depicts the relationship between the pension payments as a percentage of an agency's total revenues. Due to pending updates to pension reporting requirements, the Pension Payments indicator does not show data for 2015. GASB 68 revised and established new financial reporting for pensions effective for 2015. Effective beginning 2017, GASB 73 and GASB 82 amend GASB 68, although implementation may occur earlier. Therefore, updates to the Pension Payments indicator will not occur until full implementation of GASB 73 and GASB 82.

Formula:
annual pension
cost/total revenue

Source:
Notes; Statement of
Revenues,
Expenditures and
Changes in Fund
Balance



2011	2012	2013	2014	2015
\$892,128	\$814,598	\$881,554	\$825,083	-
\$8,630,961	\$8,375,080	\$9,338,288	\$9,181,918	\$9,474,890
10.3%	9.7%	9.4%	9.0%	0.0%

Agency Response