



San Bernardino LAFCO Fiscal Indicators

Inland Empire Resource Conservation District

Report Created:11/3/2016

The Inland Empire Resource Conservation District is authorized by LAFCO to provide the following function: resource conservation. The district operates with one governmental fund and reports no business-type funds. The audits do not identify any debt obligations or Other Post Employment Benefits (OPEB) payments and obligations. The district's pension fund has been "super funded" since the consolidation of resource consolidation districts in 2005, which results in the zero balance for pension obligations from 2008-2013. Due to recent pension legislation, the District is required to pay its annual pension obligations regardless of its super-funded status. Within San Bernardino and Riverside counties, it serves the communities of Alta Loma, Banning, Beaumont, Big Bear Lake, Bloomington, Cabazon, Calimesa, Cherry Valley, Chino, Chino Hills, Colton, Devore, Fontana, Highland, Loma Linda, Lytle Creek, Mentone, Montclair, Muscoy, Ontario, Rancho Cucamonga, Redlands, Rialto, San Antonio Heights, San Bernardino, Upland, Yucaipa, and portions of Riverside.



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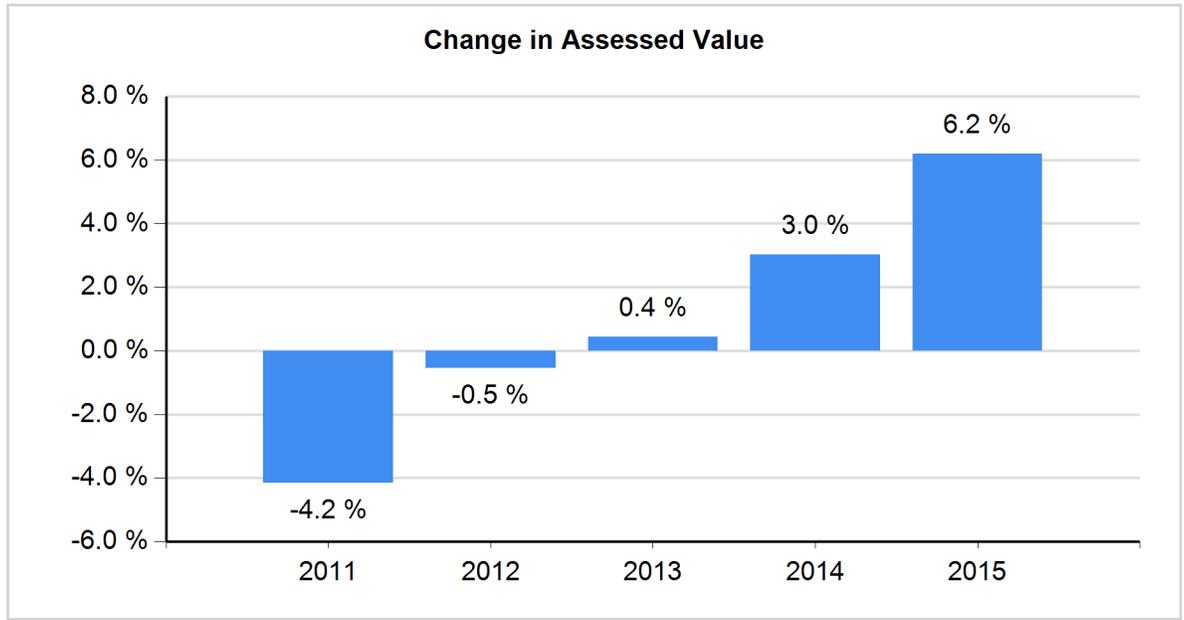
Change in Assessed Value

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



2011	2012	2013	2014	2015
(\$1,540,215,678)	(\$202,057,084)	\$162,125,513	\$1,154,141,218	\$2,524,252,970
\$37,048,755,538	\$36,846,698,454	\$37,008,823,967	\$38,162,965,185	\$40,687,218,155
-4.2%	-0.5%	0.4%	3.0%	6.2%

Agency Response



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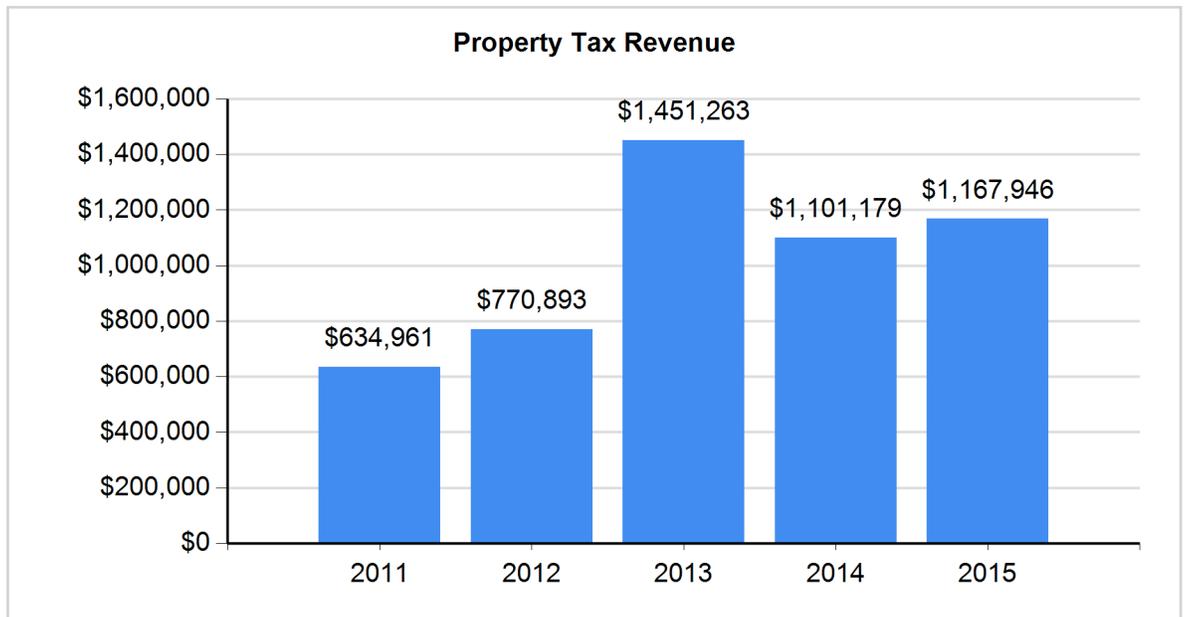
Property Tax Revenue

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



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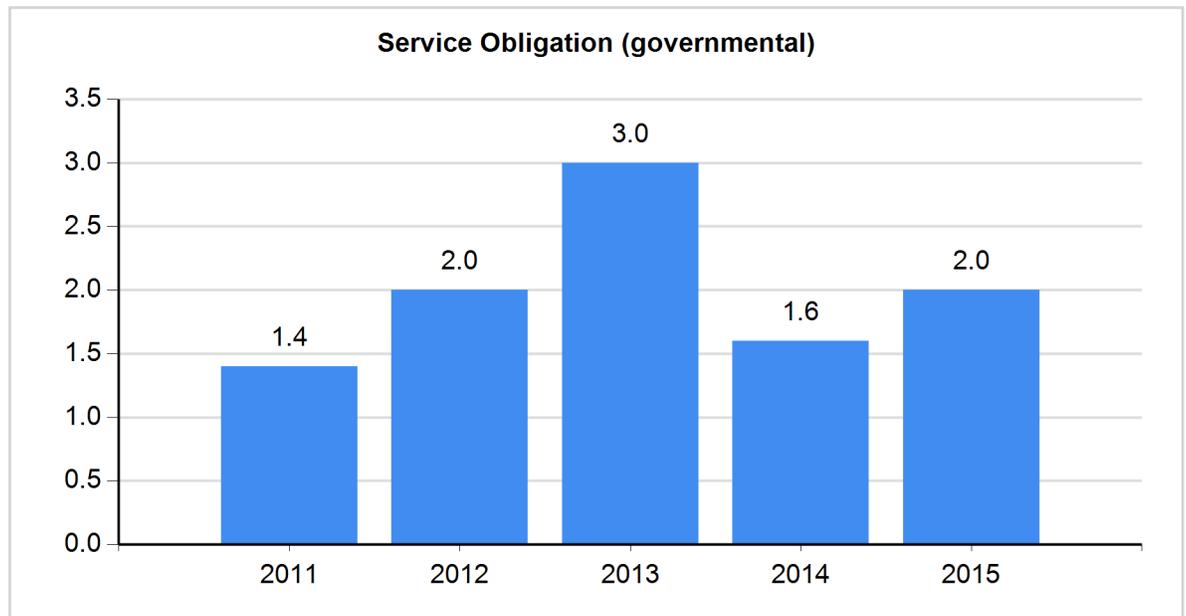
Service Obligation (governmental)

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	\$1,164,794	\$1,476,228	\$2,179,033	\$1,631,889	\$2,249,596
Operating Expenditures	\$803,374	\$732,053	\$725,838	\$1,011,175	\$1,119,493
Ratio	1.4	2.0	3.0	1.6	2.0

Agency Response



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Liquidity

Description

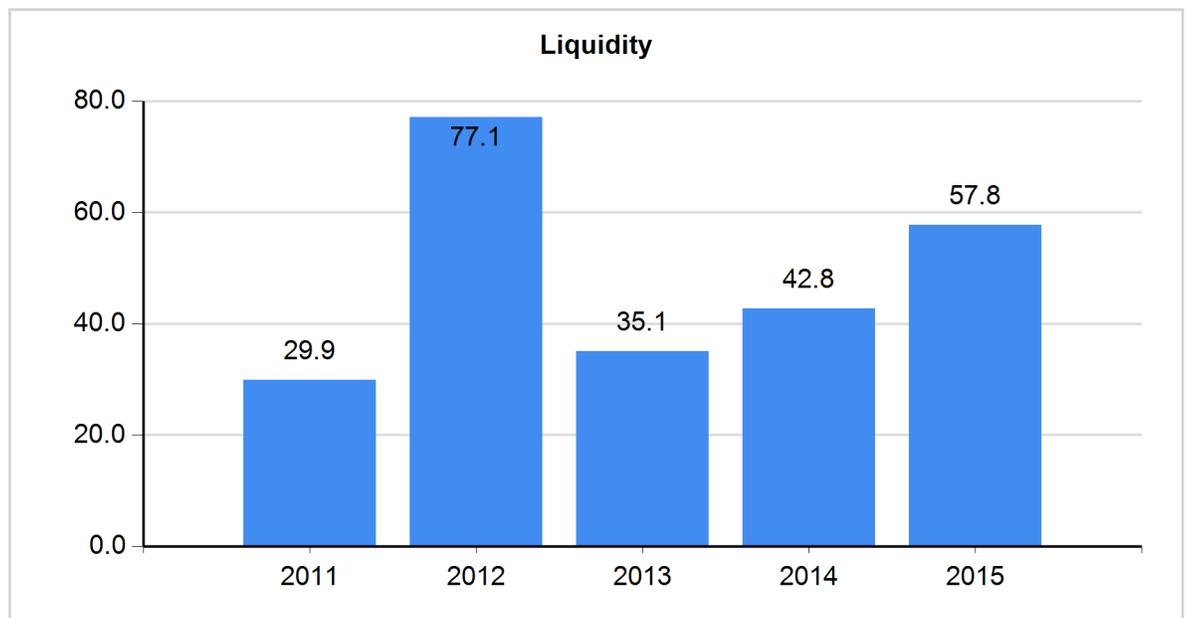
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

Formula:

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

Source:

Statement of Net
Position



	2011	2012	2013	2014	2015
	\$3,289,823	\$3,736,280	\$4,979,182	\$5,478,774	\$9,367,289
	\$109,852	\$48,436	\$141,874	\$127,982	\$162,007
	29.9	77.1	35.1	42.8	57.8

Agency Response



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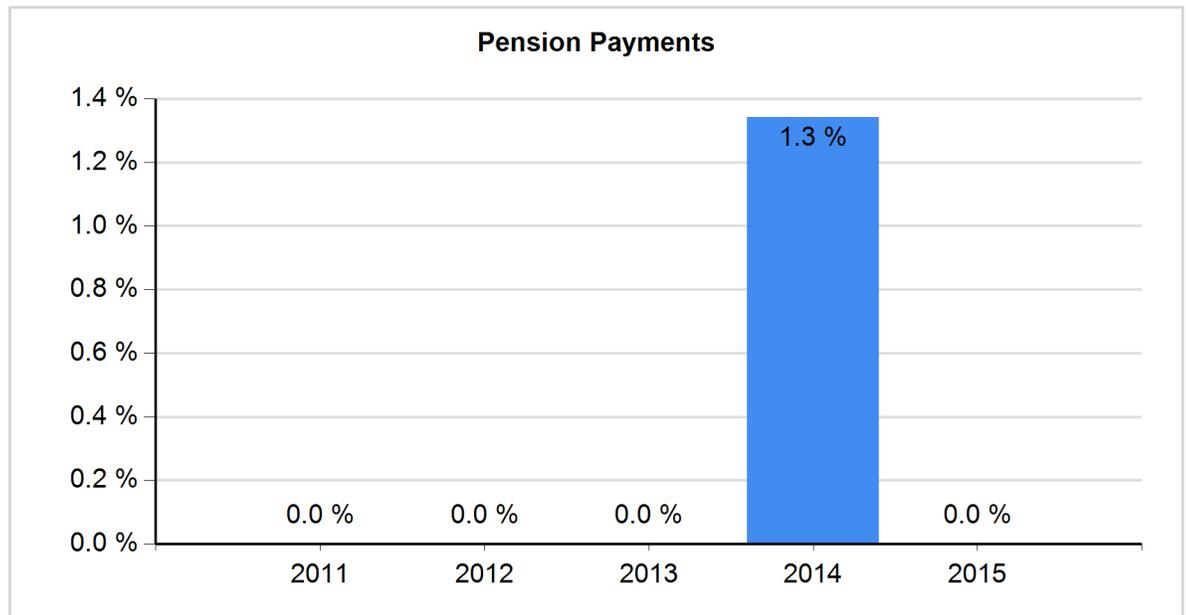
Pension Payments

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
-	-	-	\$21,883	-
\$1,164,794	\$1,476,228	\$2,179,033	\$1,631,889	\$2,249,596
0.0%	0.0%	0.0%	1.3%	0.0%

Agency Response