West Valley Mosquito and Vector Control District


The West Valley Mosquito and Vector Control District is authorized by LAFCO to provide the following function: vector extermination. The district operates with one governmental fund and reports no business-type funds. The district does not receive property tax revenue. Other Post Employment Benefits (OPEB) payments and obligations are not identified in the audits. The District includes the cities of Chino, Ontario, Chino Hills, Rancho Cucamonga, Montclair and portions of the areas of unincorporated territory in San Bernardino County.
West Valley Mosquito and Vector Control District


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

<table>
<thead>
<tr>
<th></th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011</td>
<td>$2,377,238</td>
<td>$2,472,417</td>
<td>$2,386,627</td>
<td>$2,426,228</td>
<td>$2,499,213</td>
</tr>
</tbody>
</table>

Agency Response
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

<table>
<thead>
<tr>
<th>Year</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$4,692,221</td>
<td>$4,553,445</td>
<td>$5,064,942</td>
<td>$4,607,817</td>
<td>$2,664,455</td>
</tr>
<tr>
<td></td>
<td>$278,500</td>
<td>$210,289</td>
<td>$291,756</td>
<td>$292,905</td>
<td>$359,732</td>
</tr>
<tr>
<td>Ratio</td>
<td>16.8</td>
<td>21.7</td>
<td>17.4</td>
<td>15.7</td>
<td>7.4</td>
</tr>
</tbody>
</table>

Agency Response
Debt Service (governmental)

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

Formula:
\[
debt\text{ service} / \text{operating expenditures}
\]

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

Agency Response
West Valley Mosquito and Vector Control District


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:
\[ \text{annual pension cost/total revenue} \]

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

<table>
<thead>
<tr>
<th>Year</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Revenue</td>
<td>$136,261</td>
<td>$169,143</td>
<td>$173,655</td>
<td>$181,258</td>
<td>-</td>
</tr>
<tr>
<td>Pension Cost</td>
<td>$2,458,585</td>
<td>$2,472,417</td>
<td>$2,453,578</td>
<td>$2,448,089</td>
<td>$2,575,902</td>
</tr>
<tr>
<td>Pension Payment Percentage</td>
<td>5.5%</td>
<td>6.8%</td>
<td>7.1%</td>
<td>7.4%</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

Agency Response