



San Bernardino LAFCO Fiscal Indicators

West Valley Mosquito and Vector Control District

Report Created:2/5/2020

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. 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. The agency retirement plan is administered by CalPERS. Additional information on the District can be accessed via the link below.

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



West Valley Mosquito and Vector Control District

Report Created:2/5/2020

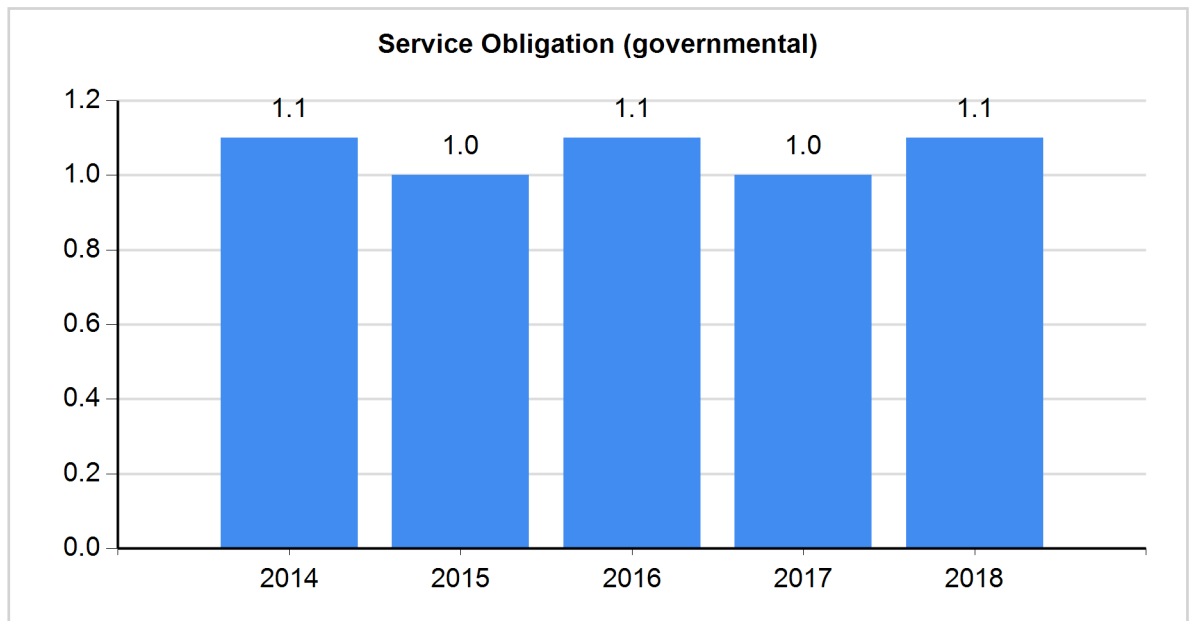
Service Obligation (governmental)

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



	2014	2015	2016	2017	2018
Operating Revenue	\$2,426,228	\$2,499,213	\$2,911,430	\$3,168,481	\$3,465,907
Operating Expenditures	\$2,299,724	\$2,537,746	\$2,693,335	\$3,018,666	\$3,221,833
Ratio	1.1	1.0	1.1	1.0	1.1

Agency Response



West Valley Mosquito and Vector Control District

Report Created:2/5/2020

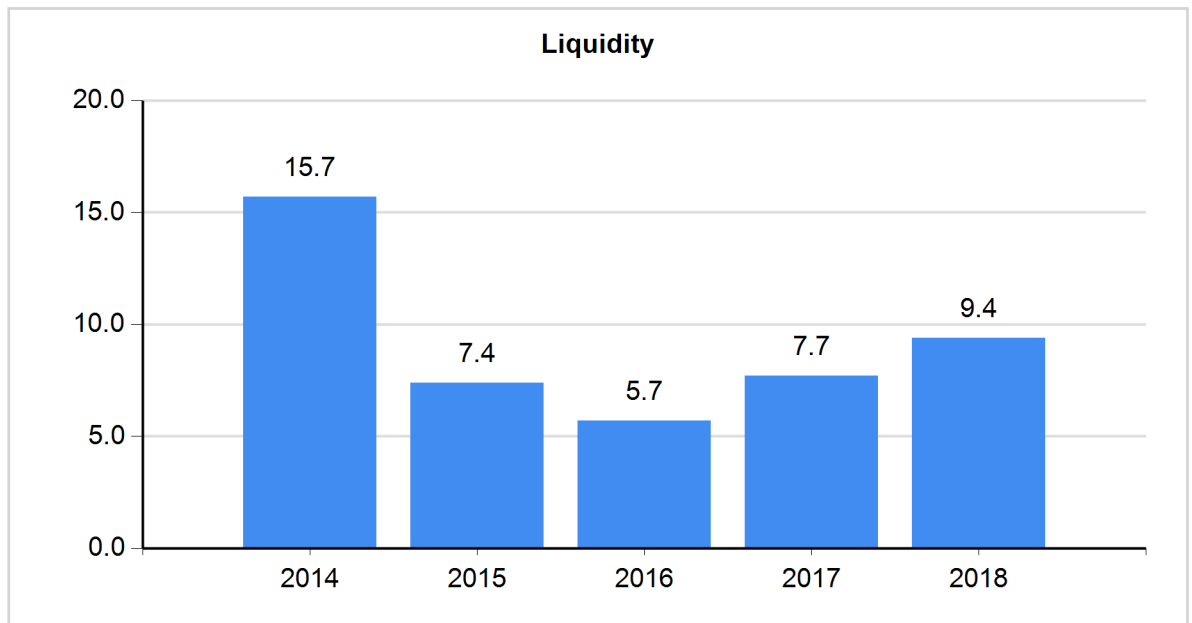
Liquidity

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
Cash & Investments	\$4,607,817	\$2,664,455	\$2,286,274	\$2,532,845	\$2,855,385
Current Liabilities	\$292,905	\$359,732	\$402,737	\$326,879	\$304,290
Liquidity Ratio	15.7	7.4	5.7	7.7	9.4

Agency Response



West Valley Mosquito and Vector Control District

Report Created:2/5/2020

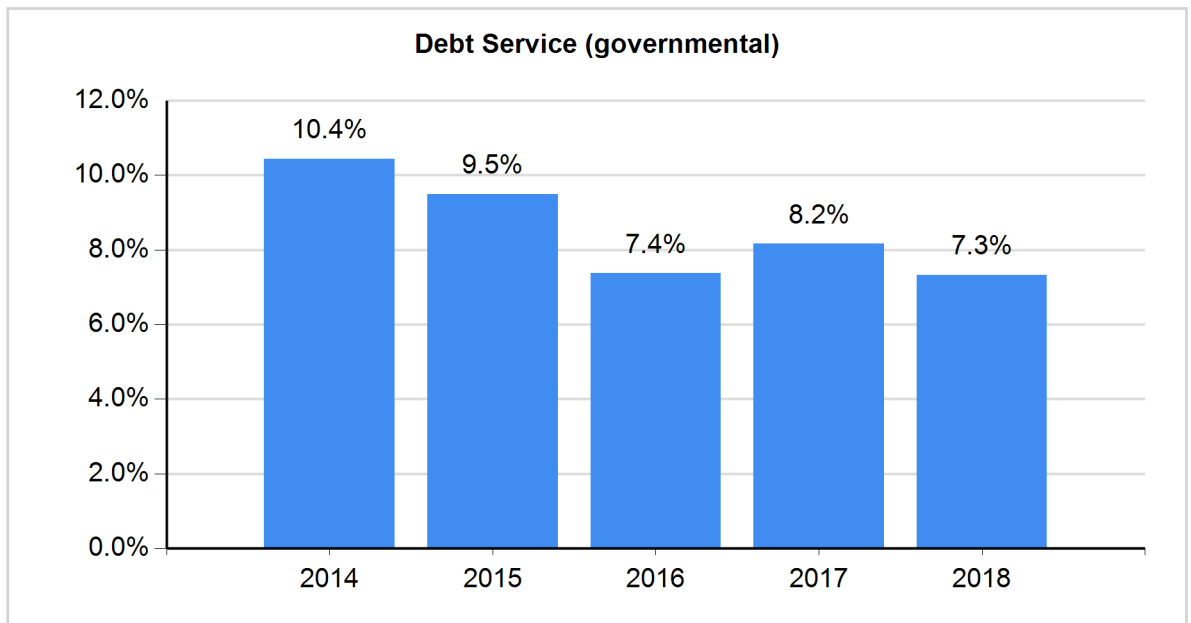
Debt Service (governmental)

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
service/operating
expenditures

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



	2014	2015	2016	2017	2018
	\$240,000	\$240,984	\$198,390	\$246,236	\$235,813
	\$2,299,724	\$2,537,746	\$2,693,335	\$3,018,666	\$3,221,833
	10.4%	9.5%	7.4%	8.2%	7.3%

Agency Response



West Valley Mosquito and Vector Control District

Report Created:2/5/2020

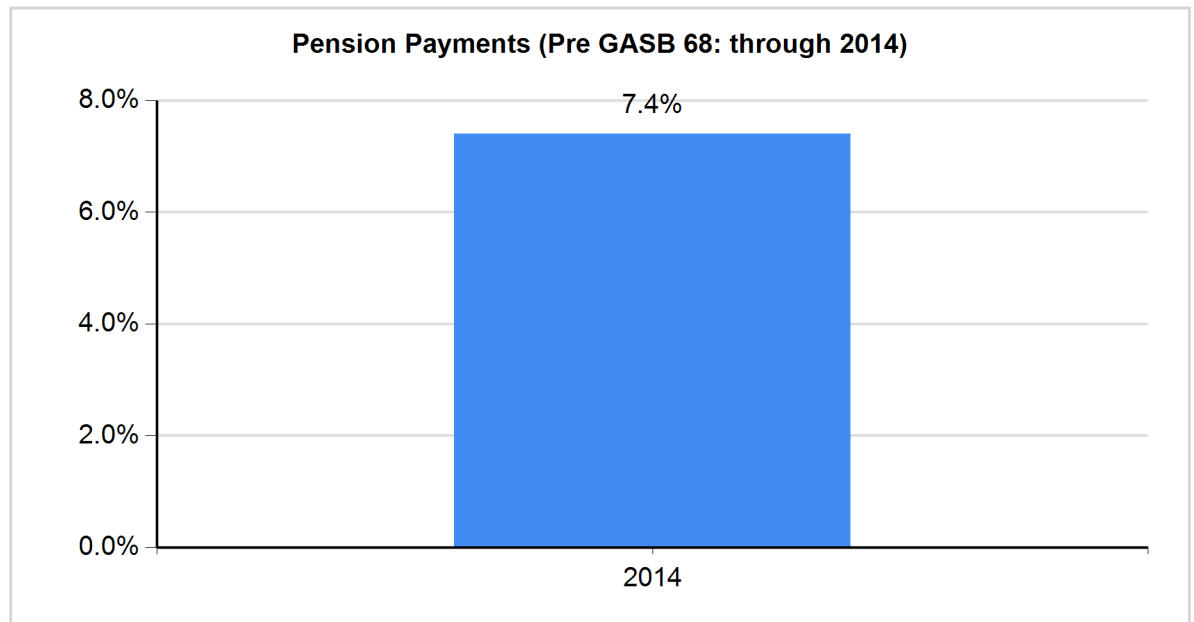
Pension Payments (Pre GASB 68: through 2014)

Description

This indicator depicts the relationship between the pension payments as a percentage of an agency's total revenues. Due to updates to pension reporting requirements, this Pension Payments indicator shows data through 2014. GASB 68 revised and established new financial reporting for pensions effective for 2015. For pension payments for 2015 and beyond, please refer to the next fiscal indicator.

Formula:
annual pension
cost/total revenue

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



	2014	2015	2016	2017	2018
	\$181,258	-	-	-	-
	\$2,448,089	-	-	-	-
	7.4%	-	-	-	-

Agency Response



West Valley Mosquito and Vector Control District

Report Created:2/5/2020

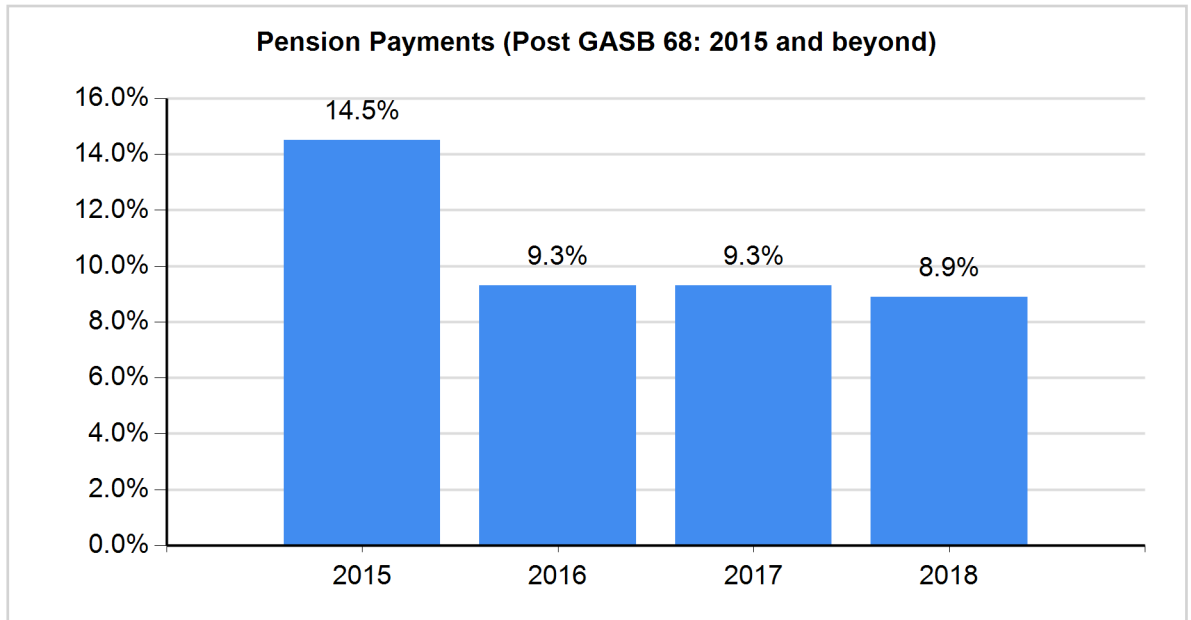
Pension Payments (Post GASB 68: 2015 and beyond)

Description

This indicator depicts the relationship between pension contributions as a percentage of covered-employee payroll. Due to updates to pension reporting requirements, this Pension Payments indicator shows data for 2015 and beyond. GASB 68 revised and established new financial reporting for pensions effective for 2015. For pension payments through 2014, please refer to the previous fiscal indicator.

Formula:
contributions in relation to the actuarially determined contribution/covered payroll

Source:
Schedule of Plan Contributions



2014	2015	2016	2017	2018
-	\$143,832	\$100,339	\$112,698	\$122,138
-	\$992,636	\$1,074,387	\$1,205,929	\$1,379,427
-	14.5%	9.3%	9.3%	8.9%

Agency Response