



## San Bernardino LAFCO Fiscal Indicators

### **West Valley Mosquito and Vector Control District**

Report Created:11/3/2016

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 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

Report Created:11/3/2016

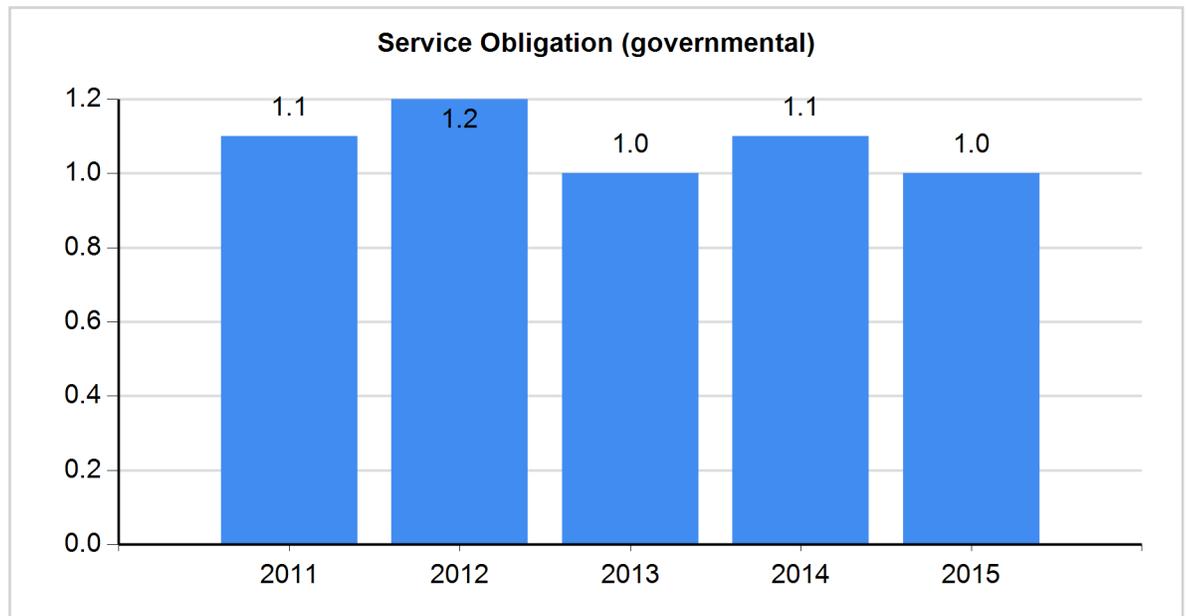
### Service Obligation (governmental)

#### 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	\$2,377,238	\$2,472,417	\$2,386,627	\$2,426,228	\$2,499,213
Operating Expenditures	\$2,173,716	\$2,145,274	\$2,445,307	\$2,299,724	\$2,537,746
Ratio	1.1	1.2	1.0	1.1	1.0

#### Agency Response



## West Valley Mosquito and Vector Control District

Report Created:11/3/2016

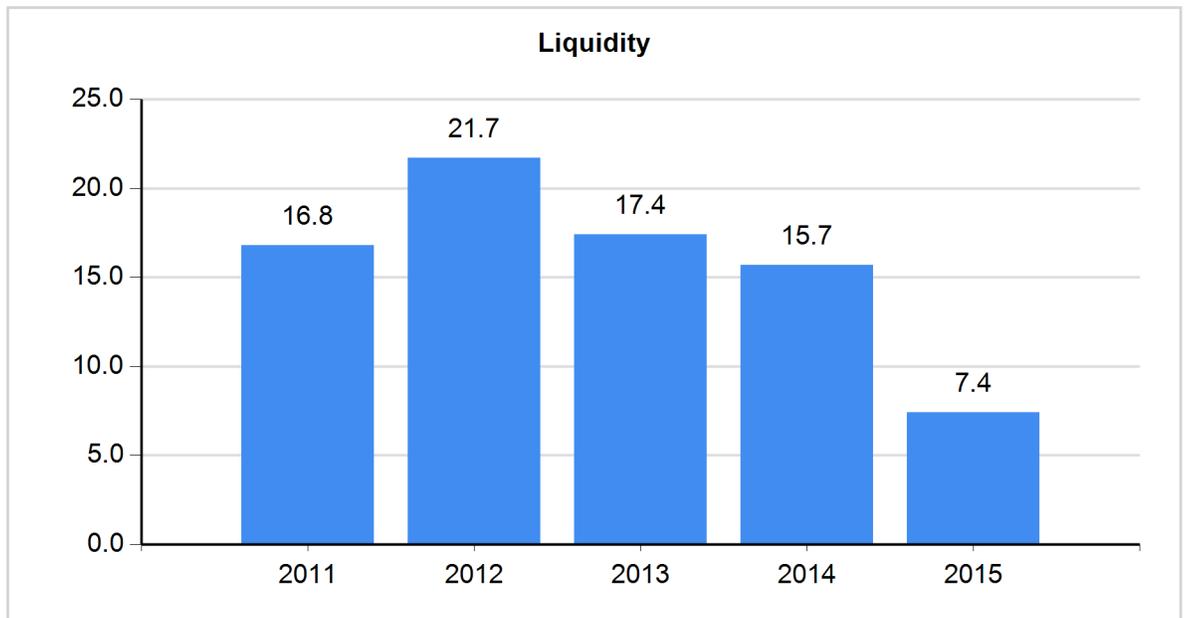
### Liquidity

#### 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
	\$4,692,221	\$4,553,445	\$5,064,942	\$4,607,817	\$2,664,455
	\$278,500	\$210,289	\$291,756	\$292,905	\$359,732
	16.8	21.7	17.4	15.7	7.4

### Agency Response



## West Valley Mosquito and Vector Control District

Report Created:11/3/2016

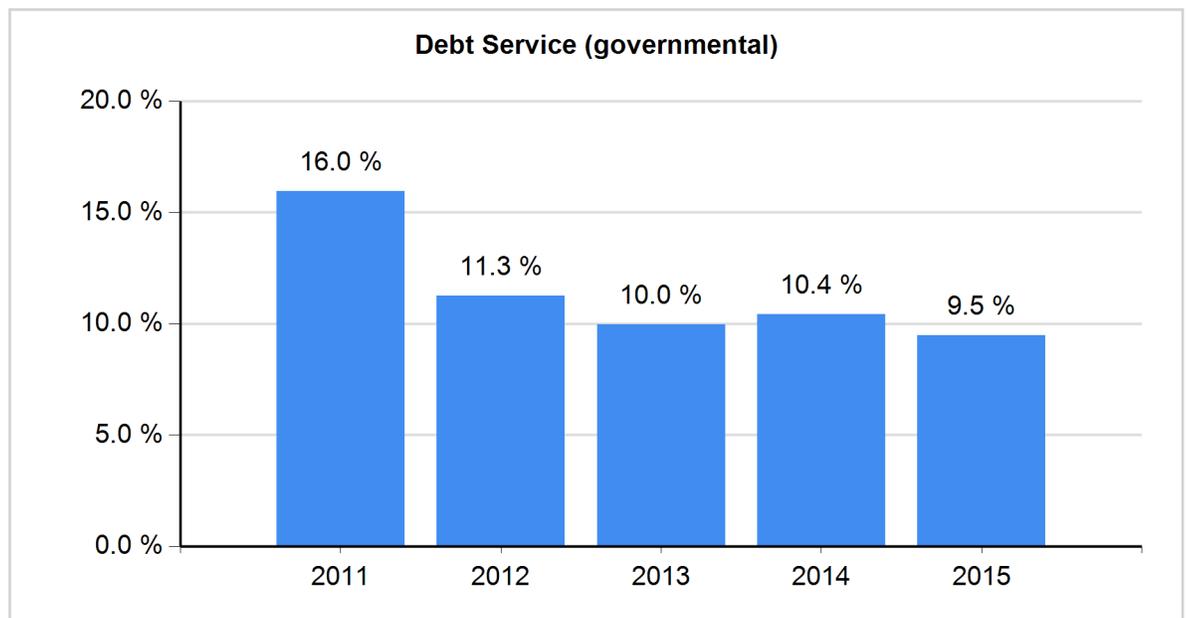
### Debt Service (governmental)

#### 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



	2011	2012	2013	2014	2015
	\$346,840	\$241,513	\$243,700	\$240,000	\$240,984
	\$2,173,716	\$2,145,274	\$2,445,307	\$2,299,724	\$2,537,746
	16.0%	11.3%	10.0%	10.4%	9.5%

#### Agency Response



## West Valley Mosquito and Vector Control District

Report Created:11/3/2016

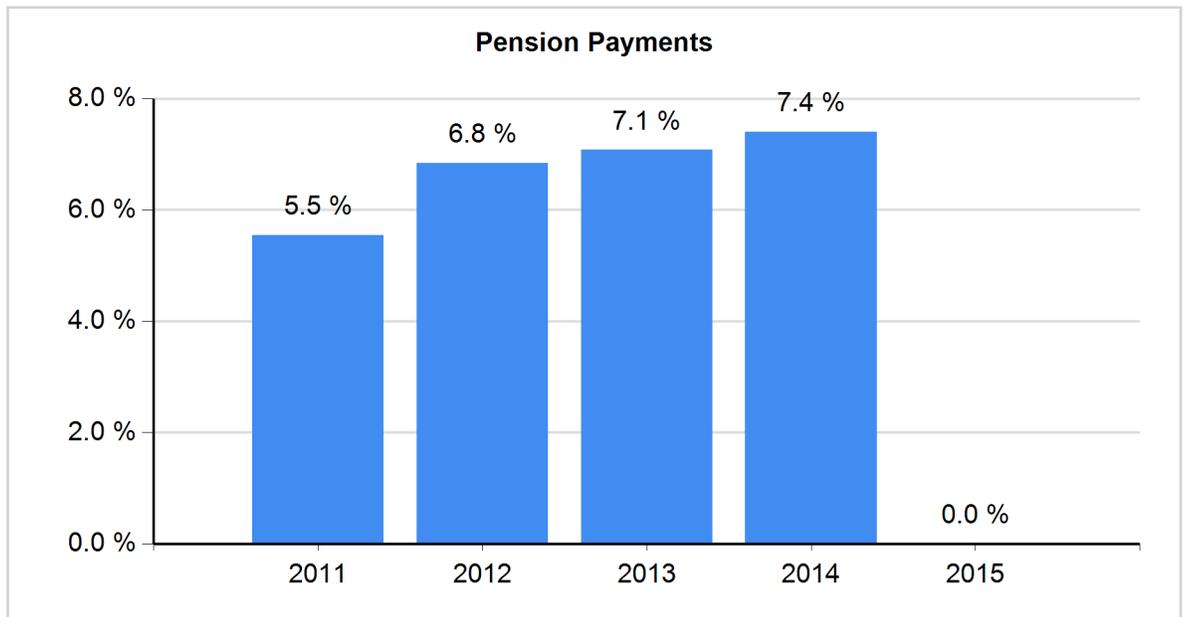
### Pension Payments

#### 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
\$136,261	\$169,143	\$173,655	\$181,258	-
\$2,458,585	\$2,472,417	\$2,453,578	\$2,448,089	\$2,575,902
5.5%	6.8%	7.1%	7.4%	0.0%

#### Agency Response