



Crestline Sanitation District
Multi-Year Summary of Financial Statement Data

Amounts in thousands

	<u>6/30/2018</u>	<u>6/30/2019</u>	<u>6/30/2020</u>	<u>6/30/2021</u>	<u>6/30/2022</u>	Trend
Cash and investments	\$ 8,282	\$ 9,428	\$ 9,765	\$ 10,600	\$ 10,159	
Receivables	1,180	1,112	1,141	1,073	1,122	
Other current assets	54	48	51	51	51	
Capital assets, net	<u>9,422</u>	<u>9,263</u>	<u>9,790</u>	<u>9,798</u>	<u>12,053</u>	
Total assets	<u>18,938</u>	<u>19,851</u>	<u>20,747</u>	<u>21,522</u>	<u>23,385</u>	
Deferred outflows of resources	<u>1,083</u>	<u>853</u>	<u>2,455</u>	<u>3,161</u>	<u>1,903</u>	
Current liabilities	426	397	432	203	528	
Other noncurrent liabilities	327	316	285	231	171	
Net OPEB liability	287	314	2,117	2,296	841	
Net pension liability	<u>2,024</u>	<u>1,751</u>	<u>1,939</u>	<u>3,163</u>	<u>655</u>	
Total liabilities	<u>3,064</u>	<u>2,778</u>	<u>4,773</u>	<u>5,893</u>	<u>2,195</u>	
Deferred inflows of resources	<u>381</u>	<u>382</u>	<u>231</u>	<u>151</u>	<u>2,617</u>	
Net investment in capital assets	9,422	9,223	9,757	9,772	12,035	
Unrestricted net position	<u>7,154</u>	<u>8,321</u>	<u>8,441</u>	<u>8,867</u>	<u>8,441</u>	
Total net position	<u>\$ 16,576</u>	<u>\$ 17,544</u>	<u>\$ 18,198</u>	<u>\$ 18,639</u>	<u>\$ 20,476</u>	
	Year Ended	Year Ended	Year Ended	Year Ended	Year Ended	Trend
	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	
Operating revenues	\$ 3,200	\$ 3,308	\$ 3,542	\$ 3,563	\$ 3,721	
Operating expenses	3,682	3,786	4,364	4,515	4,147	
Nonoperating revenues	1,195	1,519	1,556	1,461	1,195	
Nonoperating expenses	70	73	80	68	59	
Capital contributions	-	-	-	-	1,127	
Prior period adjustment	<u>(131)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Change in net position	<u>\$ 512</u>	<u>\$ 968</u>	<u>\$ 654</u>	<u>\$ 441</u>	<u>\$ 1,837</u>	

The 'Trend' column shows a mini bar graph as a visual representation of relative increases/decreases over the years for each row of data.