



Crestline Sanitation District
Multi-Year Summary of Financial Statement Data

Amounts in thousands

	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	Trend
Cash and investments	\$ 9,428	\$ 9,765	\$ 10,600	\$ 10,159	\$ 10,256	
Receivables	1,112	1,141	1,073	1,358	1,216	
Other current assets	48	51	51	51	88	
Capital assets, net	9,263	9,790	9,798	12,053	18,922	
Total assets	19,851	20,747	21,522	23,621	30,482	
Deferred outflows of resources	853	2,455	3,161	1,903	1,864	
Current liabilities	397	432	203	528	2,159	
Other noncurrent liabilities	316	285	231	171	4,445	
Net OPEB liability	314	2,117	2,296	841	902	
Net pension liability	1,751	1,939	3,163	655	1,398	
Total liabilities	2,778	4,773	5,893	2,195	8,904	
Deferred inflows of resources	382	231	151	2,617	1,696	
Net investment in capital assets	9,223	9,757	9,772	12,035	14,577	
Unrestricted net position	8,321	8,441	8,867	8,677	7,169	
Total net position	\$ 17,544	\$ 18,198	\$ 18,639	\$ 20,712	\$ 21,746	
	Year Ended 6/30/2019	Year Ended 6/30/2020	Year Ended 6/30/2021	Year Ended 6/30/2022	Year Ended 6/30/2023	Trend
Operating revenues	\$ 3,308	\$ 3,542	\$ 3,563	\$ 3,721	\$ 3,686	
Operating expenses	3,786	4,364	4,515	3,911	4,304	
Nonoperating revenues	1,519	1,556	1,461	1,195	1,664	
Nonoperating expenses	73	80	68	59	12	
Capital contributions	-	-	-	1,127	-	
Change in net position	\$ 968	\$ 654	\$ 441	\$ 2,073	\$ 1,034	

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



Crestline Sanitation District

Executive Summary - October 2023

SUMMARY STATEMENT OF NET POSITION

	10/31/2023	10/31/2022	Change	Avg. Last 12 Mo.
Cash and investments	\$ 11,133,865	\$ 7,946,688	\$ 3,187,177	\$ 8,978,336
Receivables	1,249,557	1,422,129	(172,572)	1,376,822
Other current assets	226,544	243,609	(17,065)	195,231
Total current assets	12,609,966	9,612,426	2,997,540	10,550,389
Capital assets, net	19,743,696	13,356,651	6,387,045	16,860,274
Deferred outflows of resources	1,863,924	1,903,001	(39,077)	1,886,719
Total Assets and Deferred Outflows of Resources	34,217,586	24,872,078	9,345,508	29,297,382
Current liabilities	198,011	226,243	(28,232)	402,016
Noncurrent liabilities	10,665,968	1,664,815	9,001,153	4,941,054
Deferred inflows of resources	1,695,742	2,617,143	(921,401)	2,233,226
Total Liabilities and Deferred Inflows of Resources	12,559,721	4,508,201	8,051,520	7,576,296
Net Position	\$ 21,657,865	\$ 20,363,877	\$ 1,293,988	\$ 21,721,086

SUMMARY STATEMENT OF CHANGES IN NET POSITION

	Oct 2023	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 25,625	\$ 1,166,820	\$ 1,152,299	\$ 14,521
Operating expenses	(357,660)	(1,180,912)	(1,317,179)	136,267
Administrative expenses	(66,123)	(283,913)	(396,986)	113,073
Other income	(17,113)	209,199	46,365	162,834
Other expenses	-	-	-	-
Change in net position	\$ (415,271)	\$ (88,806)	\$ (515,501)	\$ 426,695

LIQUIDITY RATIOS

	10/31/2023	10/31/2022	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	56.2	35.1	21.1	37.9
Current ratio (current assets / current liabilities)	63.7	42.5	21.2	44.6
Working capital (current assets - current liabilities)	\$ 12,411,955	\$ 9,386,183	\$ 3,025,772	\$ 10,148,372

CAPITAL BUDGET

	Oct 2023	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 5,943	\$ 150,609	\$ 1,992,600	\$ 1,841,991
Master Plan Projects	411,586	837,339	6,000,000	5,162,661

