



Crestline Sanitation District

Executive Summary - January 2020

SUMMARY STATEMENT OF NET POSITION

	1/31/2020	1/31/2019	Change	Avg. Last 12 Mo.
Cash and investments	\$ 9,421,256	\$ 8,828,916	\$ 592,340	\$ 9,186,814
Receivables	1,132,946	1,135,044	(2,098)	1,099,625
Other current assets	113,662	97,702	15,960	115,644
Total current assets	10,667,864	10,061,662	606,202	10,402,083
Capital assets, net	9,519,608	9,267,456	252,152	9,296,938
Deferred outflows of resources	853,023	1,083,179	(230,156)	929,742
Total Assets and Deferred Outflows of Resources	21,040,495	20,412,297	628,198	20,628,763
Current liabilities	222,189	225,240	(3,051)	253,947
Noncurrent liabilities	2,375,492	2,678,492	(303,000)	2,477,579
Deferred inflows of resources	382,223	381,086	1,137	381,844
Total Liabilities and Deferred Inflows of Resources	2,979,904	3,284,818	(304,914)	3,113,370
Net Position	\$ 18,060,591	\$ 17,127,479	\$ 933,112	\$ 17,515,393

SUMMARY STATEMENT OF CHANGES IN NET POSITION

	Jan 2020	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 559,752	\$ 2,180,757	\$ 2,138,153	\$ 42,604
Operating expenses	(258,241)	(1,985,570)	(2,092,107)	106,537
Administrative expenses	(64,534)	(514,159)	(536,896)	22,737
Other income	59,954	837,606	785,591	52,015
Other expenses	(78)	(1,686)	(820)	(866)
Change in net position	\$ 296,853	\$ 516,948	\$ 293,921	\$ 223,027

LIQUIDITY RATIOS

	1/31/2020	1/31/2019	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	42.4	39.2	3.2	37.7
Current ratio (current assets / current liabilities)	48.0	44.7	3.3	42.7
Working capital (current assets - current liabilities)	\$ 10,445,675	\$ 9,836,422	\$ 609,253	\$ 10,148,136

CAPITAL BUDGET

	Jan 2020	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 153,456	\$ 588,437	\$ 690,569	\$ 102,132

