



**Crestline Sanitation District**  
Multi-Year Summary of Financial Statement Data

Amounts in thousands

	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024	Trend
Cash and investments	\$ 9,765	\$ 10,600	\$ 10,159	\$ 10,256	\$ 13,915	
Receivables	1,141	1,073	1,358	1,216	1,294	
Other current assets	51	51	51	88	51	
Capital assets, net	9,790	9,798	12,053	18,922	21,520	
<b>Total assets</b>	<b>20,747</b>	<b>21,522</b>	<b>23,621</b>	<b>30,482</b>	<b>36,780</b>	
Deferred outflows of resources	2,455	3,161	1,903	1,864	1,690	
Current liabilities	432	203	528	2,159	161	
Other noncurrent liabilities	285	231	171	4,445	11,046	
Net OPEB liability	2,117	2,296	841	902	851	
Net pension liability	1,939	3,163	655	1,398	1,340	
<b>Total liabilities</b>	<b>4,773</b>	<b>5,893</b>	<b>2,195</b>	<b>8,904</b>	<b>13,398</b>	
Deferred inflows of resources	231	151	2,617	1,696	1,570	
Net investment in capital assets	9,757	9,772	12,035	14,577	10,587	
Unrestricted net position	8,441	8,867	8,677	7,169	12,915	
<b>Total net position</b>	<b>\$ 18,198</b>	<b>\$ 18,639</b>	<b>\$ 20,712</b>	<b>\$ 21,746</b>	<b>\$ 23,502</b>	
	<b>Year Ended</b>	<b>Year Ended</b>	<b>Year Ended</b>	<b>Year Ended</b>	<b>Year Ended</b>	<b>Trend</b>
	<b>6/30/2020</b>	<b>6/30/2021</b>	<b>6/30/2022</b>	<b>6/30/2023</b>	<b>6/30/2024</b>	
Operating revenues	\$ 3,542	\$ 3,563	\$ 3,721	\$ 3,686	\$ 3,844	
Operating expenses	4,364	4,515	3,911	4,304	4,336	
Nonoperating revenues	1,556	1,461	1,195	1,664	2,254	
Nonoperating expenses	80	68	59	12	6	
Capital contributions	-	-	1,127	-	-	
<b>Change in net position</b>	<b>\$ 654</b>	<b>\$ 441</b>	<b>\$ 2,073</b>	<b>\$ 1,034</b>	<b>\$ 1,756</b>	

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