



# Crestline Sanitation District

## Executive Summary - August 2021

### SUMMARY STATEMENT OF NET POSITION

	8/31/2021	8/31/2020	Change	Avg. Last 12 Mo.
Cash and investments	\$ 10,306,557	\$ 9,332,458	\$ 974,099	\$ 10,203,118
Receivables	1,050,013	1,174,530	(124,517)	1,117,415
Other current assets	224,261	203,867	20,394	134,741
Total current assets	11,580,831	10,710,855	869,976	11,455,274
Capital assets, net	9,840,768	9,728,526	112,242	9,731,553
Deferred outflows of resources	3,161,243	2,455,285	705,958	2,572,945
Total Assets and Deferred Outflows of Resources	24,582,842	22,894,666	1,688,176	23,759,772
Current liabilities	97,449	172,326	(74,877)	168,810
Noncurrent liabilities	5,678,120	4,340,186	1,337,934	4,559,912
Deferred inflows of resources	151,152	231,085	(79,933)	217,763
Total Liabilities and Deferred Inflows of Resources	5,926,721	4,743,597	1,183,124	4,946,485
Net Position	\$ 18,656,121	\$ 18,151,069	\$ 505,052	\$ 18,813,287

### SUMMARY STATEMENT OF CHANGES IN NET POSITION

	Aug 2021	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 20,750	\$ 577,981	\$ 572,537	\$ 5,444
Operating expenses	(254,404)	(530,367)	(567,803)	37,436
Administrative expenses	(60,452)	(136,077)	(155,862)	19,785
Other income	11,688	29,313	19,726	9,587
Other expenses	-	-	-	-
Change in net position	\$ (282,418)	\$ (59,150)	\$ (131,402)	\$ 72,252

### LIQUIDITY RATIOS

	8/31/2021	8/31/2020	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	105.8	54.2	51.6	64.1
Current ratio (current assets / current liabilities)	118.8	62.2	56.6	71.8
Working capital (current assets - current liabilities)	\$ 11,483,382	\$ 10,538,529	\$ 944,853	\$ 11,286,464

### CAPITAL BUDGET

	Aug 2021	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 119,467	\$ 146,644	\$ 944,000	\$ 797,356
Master Plan Projects	-	-	1,889,400	1,889,400

