



Crestline Sanitation District

Executive Summary - September 2019

SUMMARY STATEMENT OF NET POSITION

	9/30/2019	9/30/2018	Change	Avg. Last 12 Mo.
Cash and investments	\$ 9,064,186	\$ 8,087,785	\$ 976,401	\$ 8,924,446
Receivables	1,244,437	1,211,196	33,241	1,097,446
Other current assets	162,822	141,822	21,000	109,777
Total current assets	10,471,445	9,440,803	1,030,642	10,131,669
Capital assets, net	9,298,795	9,344,995	(46,200)	9,262,353
Deferred outflows of resources	853,023	1,083,179	(230,156)	1,006,460
Total Assets and Deferred Outflows of Resources	20,623,263	19,868,977	754,286	20,400,482
Current liabilities	217,507	225,426	(7,919)	241,804
Noncurrent liabilities	2,378,392	2,636,792	(258,400)	2,578,579
Deferred inflows of resources	382,223	381,086	1,137	381,465
Total Liabilities and Deferred Inflows of Resources	2,978,122	3,243,304	(265,182)	3,201,848
Net Position	\$ 17,645,141	\$ 16,625,673	\$ 1,019,468	\$ 17,198,634

SUMMARY STATEMENT OF CHANGES IN NET POSITION

	Sep 2019	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 518,839	\$ 1,056,386	\$ 987,501	\$ 68,885
Operating expenses	(244,983)	(821,539)	(911,346)	89,807
Administrative expenses	(58,629)	(211,820)	(232,972)	21,152
Other income	8,534	78,418	35,453	42,965
Other expenses	-	-	-	-
Change in net position	\$ 223,761	\$ 101,445	\$ (121,364)	\$ 222,809

LIQUIDITY RATIOS

	9/30/2019	9/30/2018	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	41.7	35.9	5.8	38.2
Current ratio (current assets / current liabilities)	48.1	41.9	6.2	43.3
Working capital (current assets - current liabilities)	\$ 10,253,938	\$ 9,215,377	\$ 1,038,561	\$ 9,889,865

CAPITAL BUDGET

	Sep 2019	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 105,109	\$ 178,172	\$ 690,569	\$ 512,397

