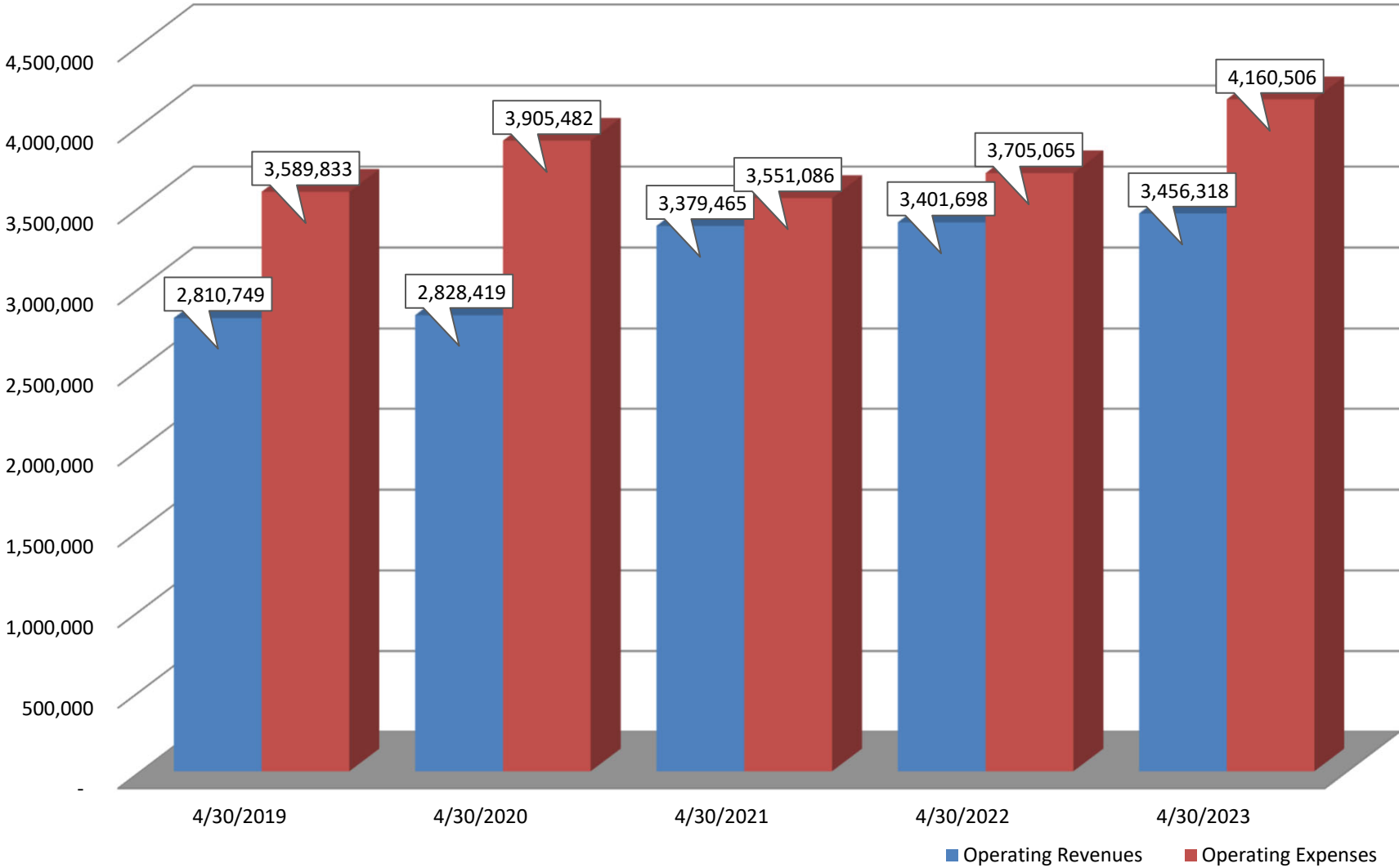


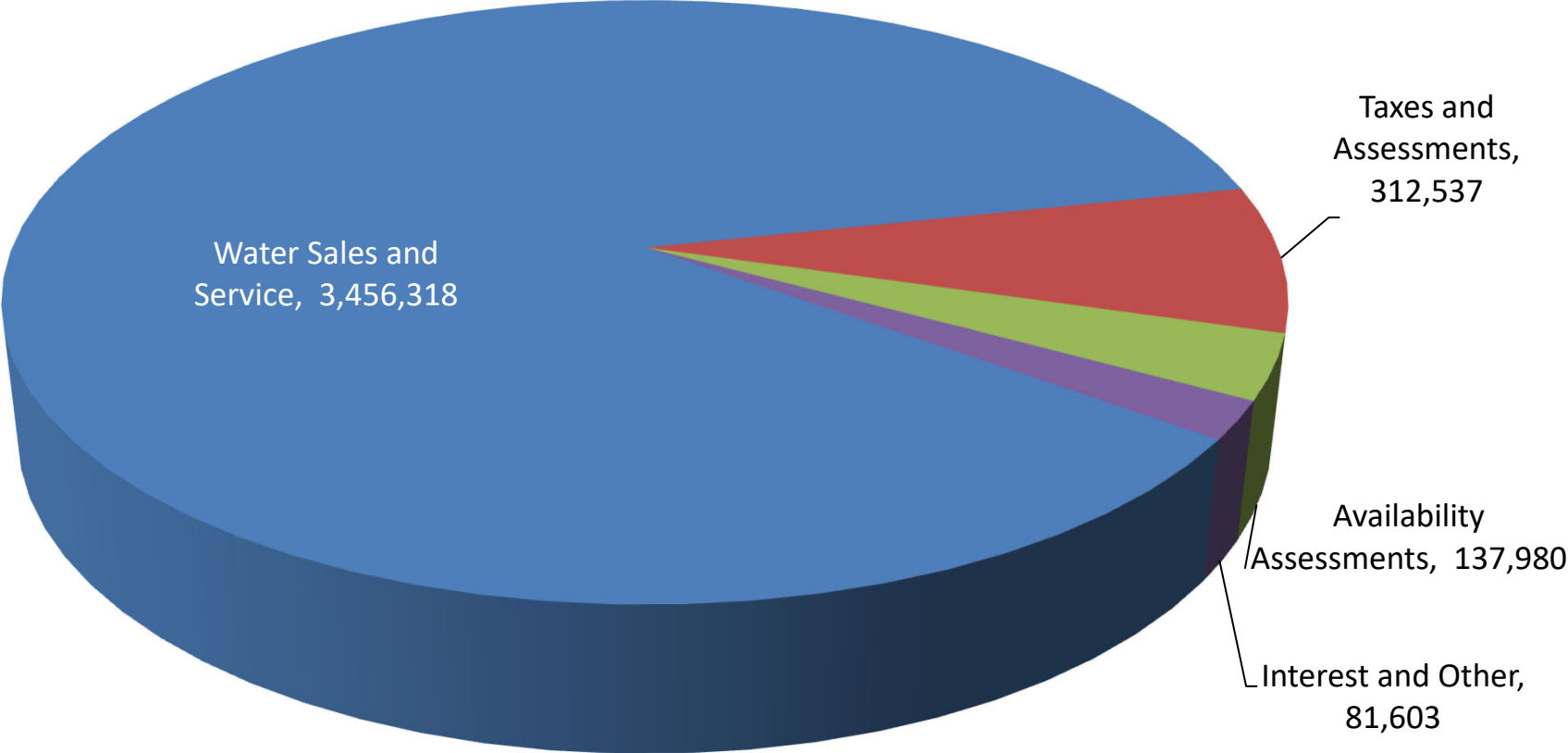
# ***Crestline Village Water District***

Audit presentation  
For the year ended April 30, 2023

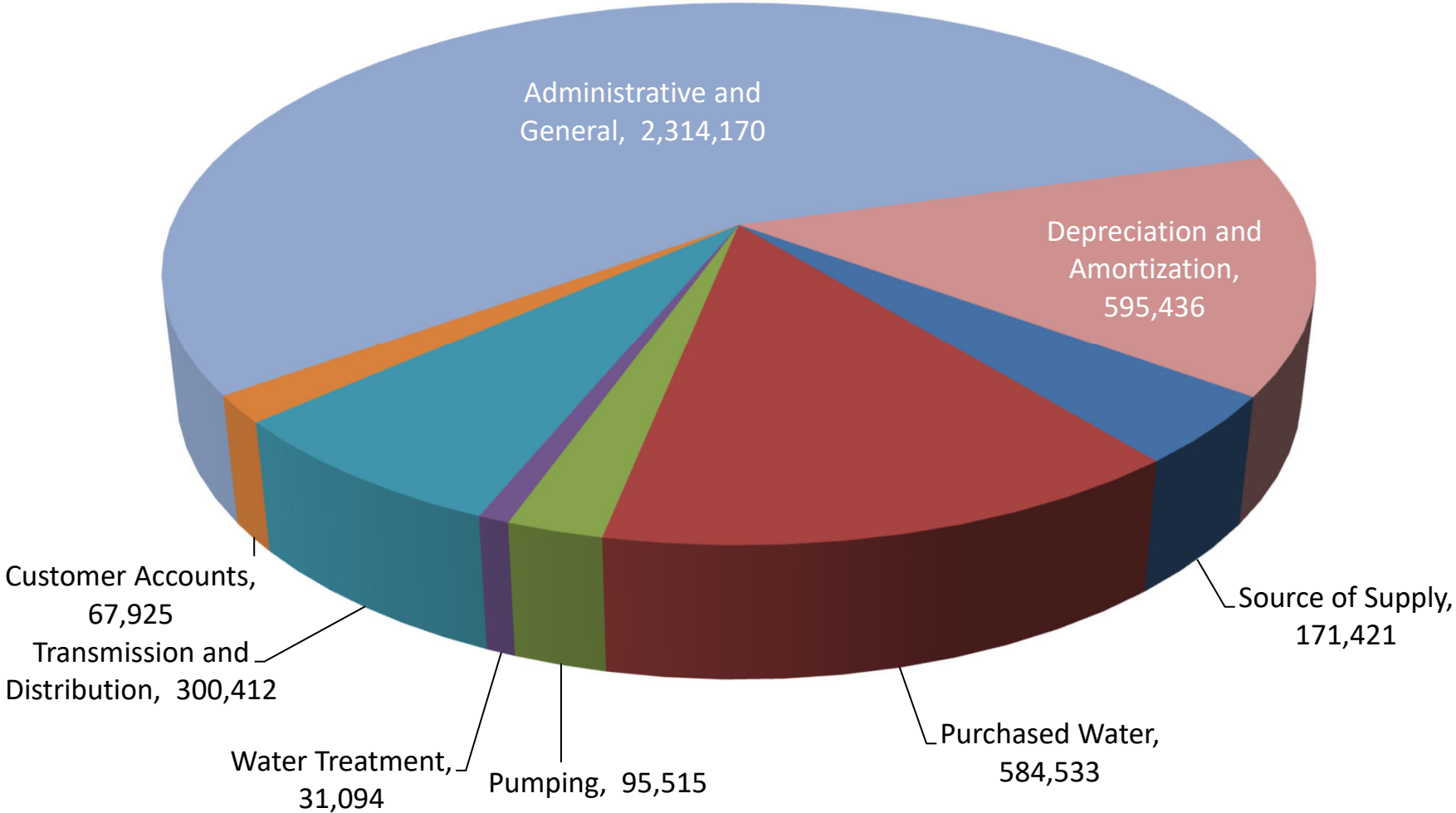
# CRESTLINE VILLAGE WATER DISTRICT Operating Revenues and Expenses 2019 - 2023



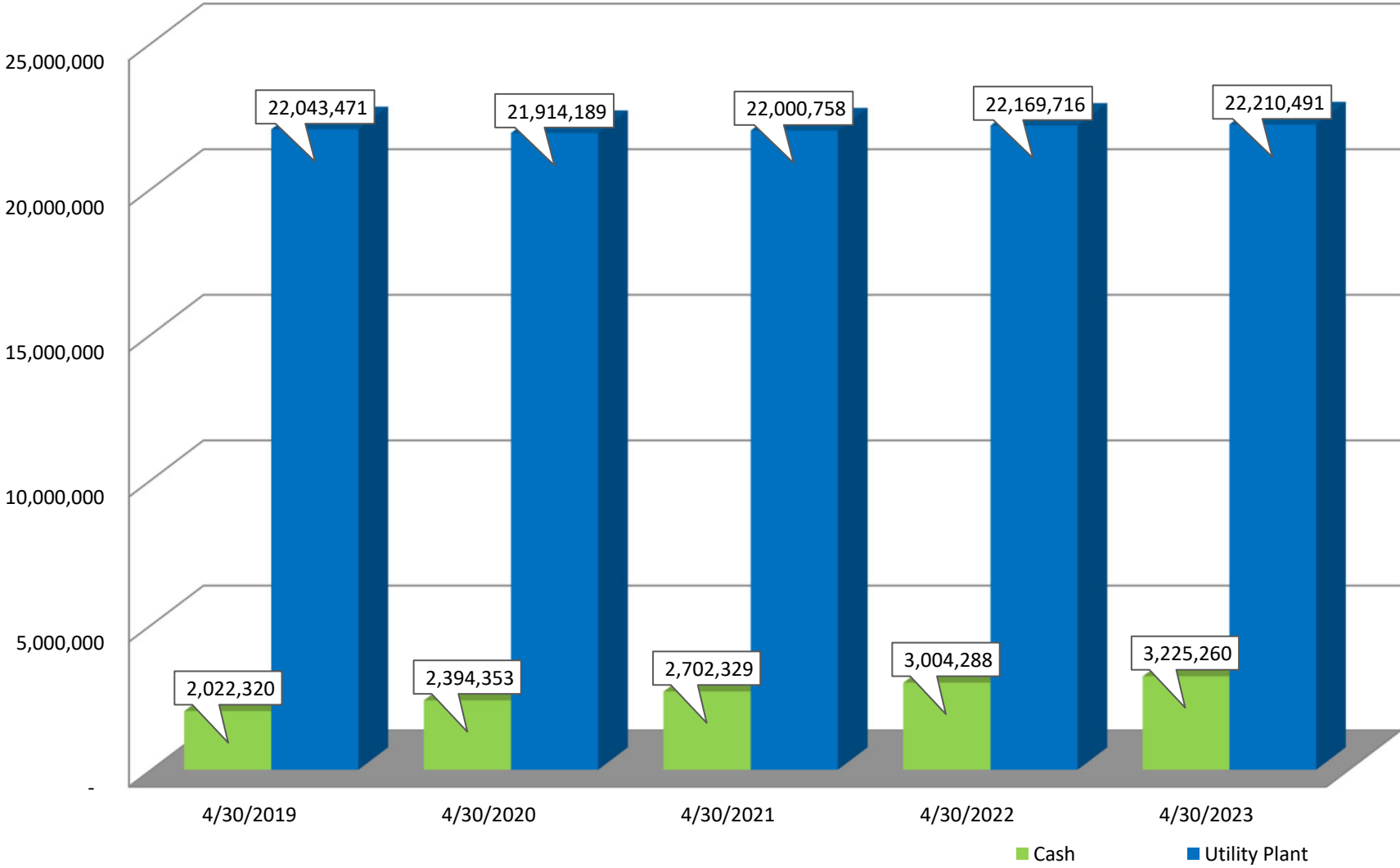
**CRESTLINE VILLAGE WATER DISTRICT**  
**Source of Revenues**  
**For the year ended April 30, 2023**



**CRESTLINE VILLAGE WATER DISTRICT**  
**Operating Expenses**  
**For the year ended April 30, 2023**



# CRESTLINE VILLAGE WATER DISTRICT Cash and Utility Plant 2019 - 2023



**Crestline Village Water District**  
**Comparisons of Previous Years**  
**April 30, 2023**

	<b>4/30/19</b>	<b>4/30/20</b>	<b>4/30/21</b>	<b>4/30/22</b>	<b>4/30/23</b>
Cash in banks	260,509	268,095	190,549	517,119	597,198
Local Agency Investment Fund	1,761,811	2,126,258	2,511,780	2,487,169	2,628,062
Utility plant in service-at cost	21,702,706	21,735,520	21,821,816	21,846,675	22,200,491
Accumulated depreciation	(12,574,855)	(13,027,298)	(13,632,178)	(14,150,801)	(14,710,137)
Construction in progress	340,765	178,669	178,942	323,041	10,000
<b>Total Current Assets</b>	<b>2,486,150</b>	<b>2,843,006</b>	<b>3,298,731</b>	<b>3,554,231</b>	<b>3,835,714</b>
<b>Total Current Liabilities</b>	<b>203,145</b>	<b>158,074</b>	<b>200,916</b>	<b>227,253</b>	<b>229,931</b>
<b>Ratio of Current Assets to Current Liabilities</b>	<b>12</b>	<b>18</b>	<b>16</b>	<b>16</b>	<b>17</b>
	<b>Revenue (Expenses) 43,585</b>	<b>Revenue (Expenses) 4/30/20</b>	<b>Revenue (Expenses) 4/30/21</b>	<b>Revenue (Expenses) 4/30/22</b>	<b>Revenue (Expenses) 4/30/23</b>
<b>Total Operating Revenues</b>	<b>2,810,749</b>	<b>2,828,419</b>	<b>3,379,465</b>	<b>3,401,698</b>	<b>3,456,318</b>
Operating Expenses:					
Source of supply-Labor and maintenance	88,583	115,039	101,189	108,813	171,421
Source of supply-Purchased water	458,085	204,336	380,627	555,216	584,533
Pumping	50,781	74,638	101,832	61,006	95,515
Water treatment	13,409	32,865	24,516	37,041	31,094
Transmission and distribution	259,290	345,431	468,000	297,163	300,412
Customer accounts	45,093	40,392	39,727	42,128	67,925
Administrative and general	2,015,600	2,463,925	1,830,315	2,007,343	2,314,170
Depreciation and amortization	658,992	628,856	604,880	596,355	595,436
<b>Total Operating Expenses</b>	<b>3,589,833</b>	<b>3,905,482</b>	<b>3,551,086</b>	<b>3,705,065</b>	<b>4,160,506</b>
<b>Operating Income (Loss)</b>	<b>(779,084)</b>	<b>(1,077,063)</b>	<b>(171,621)</b>	<b>(303,367)</b>	<b>(704,188)</b>
Nonoperating Revenues:					
Taxes and assessments	241,651	252,342	268,271	281,547	312,537
Availability assessments	140,306	138,550	141,374	138,432	137,980
Interest, gain on retirement, misc	44,222	87,360	29,278	3,541	81,603
<b>Total Nonoperating Revenues</b>	<b>426,179</b>	<b>478,252</b>	<b>438,923</b>	<b>423,520</b>	<b>532,120</b>
Nonoperating Expenses					
Interest on long-term debt	463	360	253	141	12
Loss on retirement of plant	14,673	-	-	-	-
<b>Total Nonoperating Expenses</b>	<b>15,136</b>	<b>360</b>	<b>253</b>	<b>141</b>	<b>12</b>
<b>Income (Loss) before contributions</b>	<b>(368,041)</b>	<b>(599,171)</b>	<b>267,049</b>	<b>120,012</b>	<b>(172,080)</b>
Property contributions	25,327	7,702	8,068	16,585	11,807
<b>Change in Net Assets Increase (Decrease)</b>	<b>\$ (342,714)</b>	<b>\$ (591,469)</b>	<b>\$ 275,117</b>	<b>\$ 136,597</b>	<b>\$ (160,273)</b>
Total Cash	2,022,320	2,394,353	2,702,329	3,004,288	3,225,260
Total Utility Plant (excl. accum. deprec.)	22,043,471	21,914,189	22,000,758	22,169,716	22,210,491
Assessed Valuations	844,323,050	896,563,100	942,614,242	993,529,881	1,098,547,649