

Auburn Valley Community Services District
Statement of Net Assets
As of January 31, 2024

	Jan 31, 24
ASSETS	
Current Assets	
Checking/Savings	
1120 · US Bank Ops #6991	48,530.99
1130 · US Bank MM #8501-Restr for Bond	186,557.52
1150 · US Bank Money Market #1805	125,264.90
Total Checking/Savings	360,353.41
Accounts Receivable	
1210 · Accounts Receivable	99,248.88
Total Accounts Receivable	99,248.88
Other Current Assets	
1217 · Less Allowance For Uncoll Accts	
1217.1 · Less Allow For Uncoll Accts-Swr	(10,123.00)
1217.2 · Less Allow For Uncoll Accts-Wtr	(3,902.37)
Total 1217 · Less Allowance For Uncoll Accts	(14,025.37)
1300 · Prepaid Insurance	
1300.1 · Directors' Liability Insurance	285.94
1300.2 · General Liability Insurance	576.71
Total 1300 · Prepaid Insurance	862.65
1302 · Prepaid Expenses-Other	1,929.81
1400 · Due From Spyglass Assess. Dist.	418,500.00
1410 · Revenue Fund 7300	49.04
1450 · Reserve Fund 7304	29,109.64
1480 · Surplus Fund 7309	26.97
Total Other Current Assets	436,452.74
Total Current Assets	896,055.03
Fixed Assets	
1549 · Water System-Preliminary Eng-We	18,590.00
1512 · Sewer-Contributed Capital	175,401.00
1516 · Sewer-CSD	2,959,418.71
1540 · Sewer System Pipe Retrofit	353,258.13
1510 · Water-Contributed Capital	774,785.00
1514 · Water-CSD	301,141.19
1513 · Accum Depreciation-Sewer CC	(175,401.00)
1517 · Accum Depreciation-Sewer CSD	(2,464,016.05)
1511 · Accum Depreciation-Water CC	(737,581.45)
1515 · Accum Depreciation-Water CSD	(216,892.95)
Total Fixed Assets	988,702.58
Other Assets	
1912 · Accumulated Amortization	(74,592.86)
1910 · Bond Issue Costs	87,329.68
Total Other Assets	12,736.82
TOTAL ASSETS	1,897,494.43
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2120 · Accounts Payable	1,988.83
Total Accounts Payable	1,988.83
Other Current Liabilities	
2220 · Revenue Bonds Payable-ShortTerm	90,000.00
2280 · Accrued Bond Interest Payable	7,059.92

See Accountants' Accompanying Compilation Report

Auburn Valley Community Services District
Statement of Net Assets
As of January 31, 2024

	Jan 31, 24
Total Other Current Liabilities	97,059.92
Total Current Liabilities	99,048.75
Long Term Liabilities	
2360 · Deferred Interest	(38,914.04)
2420 · Revenue Bonds-Series 2003 70103	295,000.00
Total Long Term Liabilities	256,085.96
Total Liabilities	355,134.71
Equity	
3130 · Investment in Capital Assets, net	1,284,801.00
3150 · Restricted For Debt Service	274,530.00
3200 · Unrestricted Net Assets	77,436.75
Net Income	(94,408.03)
Total Equity	1,542,359.72
TOTAL LIABILITIES & EQUITY	1,897,494.43

DRAFT

Auburn Valley Community Services District
Statements of Revenue, Expenses & Changes In Net Assets
January 2024

	Jan 24	Jul '23 - Jan 24
Ordinary Income/Expense		
Income		
4240 · Returned Check Charges	0.00	25.00
4230 · Interest Income Bond	0.00	1,487.36
4199 · Miscellaneous Income		
4199.1 · Miscellaneous Income-Sewer	0.00	150.00
4199.2 · Miscellaneous Income-Water	0.00	150.00
Total 4199 · Miscellaneous Income	0.00	300.00
4180 · Penalty Income		
4180.1 · Penalty Income-Sewer	0.00	2,581.15
4180.2 · Penalty Income-Water	0.00	1,244.03
Total 4180 · Penalty Income	0.00	3,825.18
4113 · Sewer O & M Income		
4113.1 · Sewer O & M Income	63,077.82	181,556.94
4113.2 · Sewer O & M Income-Commercial	9,772.62	28,128.54
Total 4113 · Sewer O & M Income	72,850.44	209,685.48
4009 · Suncrest Bond Income	2,288.00	(27,080.00)
4112 · Water O & M Income		
4112.1 · Water O & M Income	22,748.40	65,442.12
4112.2 · Water O & M Income-Commercial	3,524.40	10,138.92
Total 4112 · Water O & M Income	26,272.80	75,581.04
4115 · Water Usage		
4115.1 · Water Usage	25,174.95	70,826.46
4115.2 · Water Usage-Commercial	155.85	1,057.25
Total 4115 · Water Usage	25,330.80	71,883.71
Total Income	126,742.04	335,707.77
Gross Profit	126,742.04	335,707.77
Expense		
7510 · Sewer		
7522 · Accounting and Management	2,440.63	7,240.63
7521 · Administrative	0.00	337.75
7513 · Amortization-Bond Issue Costs	303.22	2,122.54
7527 · Bank Charges	10.00	112.00
7520 · Bond Interest Expense	1,764.67	13,521.19
7519 · Bond Professional & Admin Fees	0.00	2,500.00
7514 · Collection Costs	1,212.64	1,212.64
7552 · County Permit Fees - Sewer	0.00	681.23
7512 · Depreciation	11,395.42	79,767.94
7516 · Insurance	143.78	1,006.46
7523 · Legal and Professional Services	0.00	292.50
7529 · Miscellaneous Admin Expense	74.58	562.11
7526 · Office Expenses	356.92	2,498.03
7524 · Postage	0.00	87.33
7572 · Sewer - Other	0.00	995.00
7511 · Sewer Management	13,333.33	94,141.33
7530 · Sewer Repairs & Maintenance	4,659.10	31,871.43
7551 · State Fees - Sewer	0.00	12,177.00
7571 · Utilities - Sewer	2,732.34	31,222.41
Total 7510 · Sewer	38,426.63	282,349.52
7620 · Water		
7633 · Accounting and Management	2,440.62	7,240.62
7622 · Administrative	0.00	337.75
7627 · Bank Charges	10.00	60.00
7623 · Depreciation	1,725.84	12,080.88

Auburn Valley Community Services District
Statements of Revenue, Expenses & Changes In Net Assets
January 2024

	Jan 24	Jul '23 - Jan 24
7631 · Insurance	143.77	1,006.39
7634 · Legal and Professional Services	0.00	292.50
7629 · Miscellaneous Admin. Expenses	74.59	562.19
7626 · Office Expenses	356.91	2,498.00
7636 · Postage	0.00	87.33
7651 · State & County Fees - Water	0.00	681.22
7671 · Utilities - Water	2,580.52	30,306.61
7624 · Water Management	12,336.00	20,860.00
7635 · Water Repairs & Maintenance		
7635.1 · Repairs, Well #3	500.00	51,970.03
7635 · Water Repairs & Maintenance - Other	150.00	9,525.44
Total 7635 · Water Repairs & Maintenance	650.00	61,495.47
7665 · Water Testing	2,762.00	4,645.00
Total 7620 · Water	23,080.25	142,153.96
Total Expense	61,506.88	424,503.48
Net Ordinary Income	65,235.16	(88,795.71)
Other Income/Expense		
Other Income		
9050 · Interest Income		
9050.3 · General-Sewer	22.78	226.24
9050.2 · Sewer/Bond Collections-Sewer	83.16	83.16
Total 9050 · Interest Income	105.94	309.40
9130 · Interest Expense		
9130.3 · Amortization Deferred Interest	(845.96)	(5,921.72)
Total 9130 · Interest Expense	(845.96)	(5,921.72)
Total Other Income	(740.02)	(5,612.32)
Net Other Income	(740.02)	(5,612.32)
Net Income	64,495.14	(94,408.03)