

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of Aromas Water District


Reporting Year: 2020

ID Number: 12423504000


Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the special district in accordance with the requirements as prescribed by the California State Controller.

Special District Fiscal Officer



Signature



Title



Name (Please Print)



Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

If submitted manually, please complete, sign, and mail this cover page to either address below:

Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
P.O. Box 942850
Sacramento, CA 94250

Express Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/25/2021 2:09:12 PM

Special District of Aromas Water District
Special Districts Financial Transactions Report
General Information

Fiscal Year: 2020

District Mailing Address

Street 1 Has Address Changed?

Street 2

City State Zip

Email

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="MARCUS"/>	<input type="text"/>	<input type="text" value="DUTRA"/>	<input type="text" value="BOARD MEMBER"/>
Member 2	<input type="text" value="JAMES"/>	<input type="text"/>	<input type="text" value="LEAP"/>	<input type="text" value="VICE PRESIDENT"/>
Member 3	<input type="text" value="WAYNE"/>	<input type="text"/>	<input type="text" value="HOLMAN"/>	<input type="text" value="PRESIDENT"/>
Member 4	<input type="text" value="WAYNE"/>	<input type="text"/>	<input type="text" value="NORTON"/>	<input type="text" value="BOARD MEMBER"/>
Member 5	<input type="text" value="RICHARD"/>	<input type="text"/>	<input type="text" value="SMITH"/>	<input type="text" value="PRESIDENT"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	<input type="text" value="ROBERT"/>	<input type="text" value="F"/>	<input type="text" value="JOHNSON"/>	<input type="text" value="GENERAL MANAGER"/>	<input type="text" value="ROBERT@AROMWASWATERDI"/>
Official 2	<input type="text" value="LOUISE"/>	<input type="text" value="F"/>	<input type="text" value="COOMBES"/>	<input type="text" value="ADMIN SERVICES OFFICER"/>	<input type="text" value="ADMIN@AROMASWATERDISTF"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name M. I. Last Name

Telephone Email

Independent Auditor

Firm Name

First Name M. I. Last Name

Telephone

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2. Yes No

2. Is this district a blended component unit (BCU) or a discretely presented component unit (DPCU) of a City, County, or Special District (Choose one)? Refer to the Financial Transactions Report (FTR) instructions for definitions of these terms. If the district is a BCU, answer questions 3 - 5.
 BCU DPCU

3. Is financial data of this BCU included in the financial statements or Comprehensive Annual Financial Report (CAFR) of a City, County, or Special District (Choose one)?
 City County Special District

4. In which City, County, or Special District financial statements or CAFR is the financial data of this BCU included?
City name:
County:

name:
Special District name:

5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)? Yes No

Special District of Aromas Water District
 Special Districts Financial Transactions Report
 Water Enterprise Fund
 Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2020

Operating Revenues

Water Sales Revenues

Retail Water Sales

R01.	Residential	1,131,903
R02.	Business	58,530
R03.	Industrial	
R04.	Irrigation	26,405
R09.	Sales to Other Utilities for Resale	
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	

Water Services Revenues

R12.	Fire Prevention	
R13.	Groundwater Replenishment	
R14.	Connection Fees	27,240
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	1,502
R19.	Total Operating Revenues	\$1,245,580

Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	182,075
R25.	Treatment	22,282
R26.	Transmission and Distribution	
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	
R31.	Contractual Services	
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	745,754
R34.	Depreciation and Amortization Expenses	462,231

R35.	Other Operating Expenses	
R36.	Total Operating Expenses	\$1,412,342
R37.	Operating Income (Loss)	\$-166,762
Nonoperating Revenues		
R38.	Investment Earnings	20,439
R39.	Rents, Leases, and Franchises	
	Taxes and Assessments	
SD40.	Current Secured and Unsecured (1%)	204,705
SD41.	Voter-Approved Taxes	
SD42.	Pass-through Property Taxes (ABX1 26)	
SD43.	Property Assessments	
SD44.	Special Assessments	
SD45.	Special Taxes	
SD46.	Prior-Year Taxes and Assessments	
SD47.	Penalties and Cost of Delinquent Taxes and Assessments	
	Intergovernmental – Federal	
R48.	Aid for Construction	
R49.	Other Intergovernmental – Federal	
	Intergovernmental – State	
R50.	Aid for Construction	
SD51.	Homeowners Property Tax Relief	500
SD52.	Timber Yield	
R53.	In-Lieu Taxes	
R54.	Other Intergovernmental – State	
R55.	Intergovernmental – County	
R56.	Intergovernmental – Other	
R57.	Gain on Disposal of Capital Assets	
R58.	Other Nonoperating Revenues	0
R59.	Total Nonoperating Revenues	\$225,644
Nonoperating Expenses		
R60.	Interest Expense	154,135
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	8,378
R63.	Total Nonoperating Expenses	\$162,513
R64.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-103,631
Capital Contributions		
R65.	Federal	
R66.	State	
R67.	Connection Fees (Capital)	

R68.	County	
R69.	Other Government	
R70.	Other Capital Contributions	
R71.	Total Capital Contributions	\$0
R72.	Transfers In	
R73.	Transfers Out	
	Special and Extraordinary Items	
R73.5	Special Item	
R73.6	Extraordinary Item	
R73.7	Total Special and Extraordinary Items	\$0
R74.	Change in Net Position	\$-103,631
R75.	Net Position (Deficit), Beginning of Fiscal Year	\$6,573,808
R76.	Adjustment	
R77.	Reason for Adjustment	
R78.	Net Position (Deficit), End of Fiscal Year	\$6,470,177
	Net Position (Deficit)	
R79.	Net Investment in Capital Assets	6,420,007
R80.	Restricted	
R81.	Unrestricted	50,170
R82.	Total Net Position (Deficit)	\$6,470,177

Special District of Aromas Water District
 Special Districts Financial Transactions Report
 Long-Term Debt
 Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2020

SD01. Districtwide or Improvement District/Zone	Improvement District/Zone
SD02. Improvement District/Zone (if applicable)	Assessment District 2013-1
R03. Purpose of Debt (1 of 2) (Record Completed)	Water System Improvements
R04. Nature of Revenue Pledged	Property Tax
R05. Percent of Pledge	100%
R06. Debt Type	General Obligation Bonds
R07. Fund Type	Enterprise
SD08. Activity	Water Enterprise
R09. Year of Issue	2015
R10. Beginning Maturity Year	2015
R11. Ending Maturity Year	2054
R12. Principal Authorized	2,723,613
R13. Principal Issued to Date	2,693,000
R14. Principal Unspent	30,613
R15. Principal Payable, Beginning of Fiscal Year	\$2,629,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	124,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$2,505,000
R22. Principal Payable, Current Portion	33,000
R23. Principal Payable, Noncurrent Portion	\$2,472,000
R24. Interest Paid in Current Fiscal Year	0
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Special District of Aromas Water District
 Special Districts Financial Transactions Report
 Other Long-Term Debt
 Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

Fiscal Year: 2020

R01. Purpose of Debt (1 of 1) (Record Completed)	Capital Improvements
R02. Nature of Revenue Pledged	Water Revenue
R03. Debt Type	Loans
R04. Fund Type	Enterprise
SD05. Activity	Water Enterprise
R06. Year of Issue	2015
R07. Beginning Maturity Year	2015
R08. Ending Maturity Year	2021
R09. Principal Authorized	1,525,687
R10. Principal Received to Date	1,525,687
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	\$1,097,387
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	115,073
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$982,314
R19. Principal Outstanding, Current Portion	114,073
R20. Principal Outstanding, Noncurrent Portion	\$868,241
R21. Interest Paid in Current Fiscal Year	31,353
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	
SD24. Principal Due but Not Presented (Time Warrants Only)	
SD25. Interest Due but Not Presented (Time Warrants Only)	

Special District of Aromas Water District
 Special Districts Financial Transactions Report
 Statement of Net Position
 Proprietary Funds

Fiscal Year: 2020

		Enterprise	Internal Service
Assets			
Current Assets			
Cash and Investments			
R01.	Unrestricted	1,397,801	
R02.	Restricted	487,473	
R03.	Accounts Receivable (net)	2,568,703	
R04.	Taxes Receivable	1,256	
R05.	Interest Receivable (net)	3,022	
R06.	Due from Other Funds		
R07.	Due from Other Governments		
R08.	Inventories	49,922	
R09.	Prepaid Items	23,038	
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$4,531,215	\$0
Noncurrent Assets			
R13.	Cash and Investments, Restricted		
R14.	Investments		
R15.	Loans, Notes, and Contracts Receivable		
Capital Assets			
R16.	Land	331,196	
R17.	Buildings and Improvements	398,261	
R18.	Equipment	12,152,002	
R18.5	Infrastructure		
R19.	Intangible Assets – Amortizable		
R20.	Construction in Progress		
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization	-6,393,565	
R23.5	Net Pension Asset	140,939	
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$6,628,833	\$0
R27.	Total Assets	\$11,160,048	\$0
Deferred Outflows of Resources			
R28.	Related to Pensions		

R28.5	Related to OPEB		
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$0	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$11,160,048	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	130,023	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	47,596	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	9,733	
R38.	Accrued Compensated Absences	27,816	
R39.	Long-Term Debt, Due Within One Year	147,073	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	8,290	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$370,531	\$0

Noncurrent Liabilities

R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion		
R46.	General Obligation Bonds	2,472,000	
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds	400,000	
R50.	Loans (Other Long-Term Debt)	868,241	
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R55.	Lease Principal		
R56.	Net Pension Liability	577,103	
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1	1,996	
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$4,319,340	\$0
R61.	Total Liabilities	\$4,689,871	\$0

Deferred Inflows of Resources

R62.	Related to Pensions		
R62.5	Related to OPEB		

R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$0	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$4,689,871	\$0
R66.	Total Net Position (Deficit)	\$6,470,177	\$0
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets	6,420,007	
R68.	Restricted		
R69.	Unrestricted	50,170	
R70.	Total Net Position (Deficit)	\$6,470,177	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$11,160,048	\$0