

**SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT
COVER PAGE**

Special District of Aromas County Water District

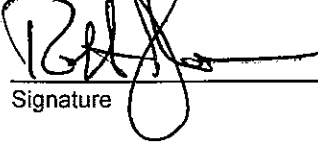
Reporting Year: 2019

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

GENERAL MANAGER

Title

ROBERT JOHNSON

Name (Please Print)

1/27/2020

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.

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 1/18/2020 12:01:45 PM

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

Fiscal Year: 2019

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="BOARD MEMBER"/>
Member 3	<input type="text" value="WAYNE"/>	<input type="text"/>	<input type="text" value="HOLMAN"/>	<input type="text" value="VICE 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@AROMASWATERDISTR"/>
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 County 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: 2019

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	\$1,209,168
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	111,781
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$1,097,387
R19. Principal Outstanding, Current Portion	115,073
R20. Principal Outstanding, Noncurrent Portion	\$982,314
R21. Interest Paid in Current Fiscal Year	38,086
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 County Water District
 Special Districts Financial Transactions Report
 Debt Service Reconciliation Report

Fiscal Year: 2019

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			
R02. Other Long-Term Debt			38,086
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$38,086
R06. Debt Service			38,086
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

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

Fiscal Year: 2019

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	1,191,497	
R02. Restricted	529,244	
R03. Accounts Receivable (net)	2,629,487	
R04. Taxes Receivable	4,343	
R05. Interest Receivable (net)	5,171	
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories	49,460	
R09. Prepaid Items	7,416	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$4,416,618	\$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	12,034,482	
R18.5 Infrastructure		
R19. Intangible Assets – Amortizable		
R20. Construction in Progress		
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-5,931,334	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$6,832,605	\$0
R27. Total Assets	\$11,249,223	\$0

Deferred Outflows of Resources

R28.	Related to Pensions	138,369	
R28.5	Related to OPEB		
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$138,369	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$11,387,592	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	65,775	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	48,810	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances		
R38.	Accrued Compensated Absences	17,908	
R39.	Long-Term Debt, Due Within One Year	115,073	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$247,566	\$0

Noncurrent Liabilities

R44.	Deposits and Advances, Net of Current Portion	10,279	
R45.	Compensated Absences, Net of Current Portion		
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)	982,314	
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	544,625	
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1	3,029,000	
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$4,566,218	\$0
R61.	Total Liabilities	\$4,813,784	\$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	\$4,813,784	\$0
R66.	Total Net Position (Deficit)	\$6,573,808	\$0
Net Position (Deficit)			
R67.	Net Investment in Capital Assets	6,420,007	
R68.	Restricted		
R69.	Unrestricted	153,801	
R70.	Total Net Position (Deficit)	\$6,573,808	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$11,387,592	\$0

Special District of Aromas County Water District
 Special Districts Financial Transactions Report
 Summary

Fiscal Year: 2019

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues				
R01. General				
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$0			
Internal Service Revenues				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. Total Internal Service Revenues		\$0		
Enterprise Revenues				
Operating Revenues				
R11. Airport				
R12. Electric				
R13. Gas				
R14. Harbor and Port				
R15. Hospital				
R16. Sewer				
R17. Solid Waste				
R18. Transit				
R19. Water			1,170,768	
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$1,170,768	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer				
R30. Solid Waste				
R31. Transit				
R32. Water			230,894	
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				

R36.	Total Non-Operating Revenues			\$230,894	
R36.5	Total Revenues	\$0	\$0	\$1,401,662	\$1,401,662
Governmental Expenditures					
R37.	General				
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$0			
Internal Service Expenses					
R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	Total Internal Service Expenses		\$0		
Enterprise Expenses					
Operating Expenses					
R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port				
R51.	Hospital				
R52.	Sewer				
R53.	Solid Waste				
R54.	Transit				
R55.	Water			1,329,308	
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$1,329,308	
Non-Operating Expenses					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water			163,369	
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$163,369	
R72.5	Total Expenditures/Expenses	\$0	\$0	\$1,492,677	\$1,492,677

R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$0	\$0	\$-91,015	\$-91,015
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$6,664,823	\$6,664,823
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$6,573,808	\$6,573,808
Assets					
R79.	Total Current Assets			4,416,618	4,416,618
R80.	Total Noncurrent Assets			6,832,605	6,832,605
R81.	Total Assets	\$0	\$0	\$11,249,223	\$11,249,223
Liabilities					
R82.	Total Current Liabilities			247,566	247,566
R83.	Total Noncurrent Liabilities			4,566,218	4,566,218
R84.	Total Liabilities	\$0	\$0	\$4,813,784	\$4,813,784
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$6,573,808	\$6,573,808