

Special District Name: Aromas Water District
Special Districts' Financial Transactions Report
General Information

Fiscal Year: 2022

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="PRESIDENT"/>
Member 3	<input type="text" value="WAYNE"/>	<input type="text"/>	<input type="text" value="HOLMAN"/>	<input type="text" value="BOARD MEMBER"/>
Member 4	<input type="text" value="VICKI"/>	<input type="text"/>	<input type="text" value="MORRIS"/>	<input type="text" value="VICE PRESIDENT"/>
Member 5	<input type="text" value="RICHARD"/>	<input type="text"/>	<input type="text" value="SMITH"/>	<input type="text" value="BOARD MEMBER"/>
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 Annual Comprehensive Financial Report (ACFR) of a City, County, or Special District (Choose one)?
 City County Special District

4. In which City, County, or Special District financial statements or ACFR 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 Name: Aromas Water District
 Special Districts' Financial Transactions Report
 Water Enterprise Fund
 Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2022

Operating Revenues

Water Sales Revenues

Retail Water Sales

R01.	Residential	1,335,301
R02.	Business	60,418
R03.	Industrial	
R04.	Irrigation	40,090
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	43,920
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	37
R19.	Total Operating Revenues	\$1,479,766

Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	228,700
R25.	Treatment	32,807
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	820,009
R34.	Depreciation and Amortization Expenses	482,673
R35.	Other Operating Expenses	81,440
R36.	Total Operating Expenses	\$1,645,629
R37.	Operating Income (Loss)	\$-165,863
Nonoperating Revenues		
R38.	Investment Income	5,669
R39.	Rents, Leases, Concessions, and Royalties	
Taxes and Assessments		
SD40.	Current Secured and Unsecured (1%)	208,143
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	1,000
R59.	Total Nonoperating Revenues	\$215,312

Nonoperating Expenses		
R60.	Interest Expense	170,813
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	11,149
R63.	Total Nonoperating Expenses	\$181,962
R64.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-132,513
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	\$-132,513
R75.	Net Position (Deficit), Beginning of Fiscal Year	\$6,533,457
R76.	Adjustment	
R77.	Reason for Adjustment	
R78.	Net Position (Deficit), End of Fiscal Year	\$6,400,944
Net Position (Deficit)		
R79.	Net Investment in Capital Assets	
R80.	Restricted	
R81.	Unrestricted	6,400,944
R82.	Total Net Position (Deficit)	\$6,400,944

Special District Name: 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: 2022

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	
R15. Principal Payable, Beginning of Fiscal Year	\$2,470,000
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	36,260
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$2,433,740
R22. Principal Payable, Current Portion	0
R23. Principal Payable, Noncurrent Portion	\$2,433,740
R24. Interest Paid in Current Fiscal Year	142,928
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Special District Name: 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: 2022

SD01. Districtwide or Improvement District/Zone	Improvement District/Zone
SD02. Improvement District/Zone (if applicable)	Orchard Acres Assessment Distric
R03. Purpose of Debt (2 of 2) (Record Completed)	Water System Improvements
R04. Nature of Revenue Pledged	Proceeds of Unpaid Assessments levied - 11 parce
R05. Percent of Pledge	100%
R06. Debt Type	Other Agency Debt
R07. Fund Type	Enterprise
SD08. Activity	Water Enterprise
R09. Year of Issue	2008
R10. Beginning Maturity Year	2009
R11. Ending Maturity Year	2039
R12. Principal Authorized	498,000
R13. Principal Issued to Date	498,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$380,000
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	0
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$380,000
R22. Principal Payable, Current Portion	0
R23. Principal Payable, Noncurrent Portion	\$380,000
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 Name: Aromas Water District
 Special Districts' Financial Transactions Report
 Detail Summary of Long-Term Debt

Back to Form: Long-Term Debt

Fiscal Year: 2022

	Year of Issue	Principal Payable, Beginning of Fiscal Year	Principal Issued in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Payable, End of Fiscal Year	Principal Payable, Current Portion	Principal Payable, Noncurrent Portion	Interest Paid in Current Fiscal Year
Enterprise								
General Obligation Bonds								
Water System Improvements	2015	2,470,000	0	36,260	2,433,740	0	2,433,740	142,928
Other Agency Debt								
Water System Improvements	2008	380,000	0	0	380,000	0	380,000	0
Total Enterprise Debt:		\$2,850,000	\$0	\$36,260	\$2,813,740	\$0	\$2,813,740	\$142,928

Special District Name: 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: 2022

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	2022
R09. Principal Authorized	1,525,687
R10. Principal Received to Date	1,525,687
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	\$865,613
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	84,955
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$780,658
R19. Principal Outstanding, Current Portion	0
R20. Principal Outstanding, Noncurrent Portion	\$780,658
R21. Interest Paid in Current Fiscal Year	27,885
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 Name: Aromas Water District
 Special Districts' Financial Transactions Report
 Detail Summary of Other Long-Term Debt

Back to Form: Other Long-Term Debt

Fiscal Year: 2022

	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Received in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion	Interest Paid in Current Fiscal Year
Enterprise								
Loans								
Capital Improvements	2015	865,613	0	84,955	780,658	0	780,658	27,885
Total Enterprise Debt:		\$865,613	\$0	\$84,955	\$780,658	\$0	\$780,658	\$27,885

Special District Name: Aromas Water District
 Special Districts' Financial Transactions Report
 Debt Service Reconciliation Report

Fiscal Year: 2022

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)			142,928
R02. Other Long-Term Debt			27,885
R03. Construction Financing			
R04. Lease Obligations (Purchase Agreements)			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$170,813
R06. Debt Service			170,813
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

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

Fiscal Year: 2022

		Enterprise	Internal Service
Assets			
Current Assets			
Cash and Investments			
R01.	Unrestricted	7,511,521	
R02.	Restricted	528,785	
R03.	Accounts Receivable (net)	2,478,853	
R04.	Taxes Receivable		
R05.	Interest Receivable (net)	1,568	
R06.	Due from Other Funds		
R07.	Due from Other Governments		
R08.	Inventories	77,998	
R09.	Prepaid Items	14,333	
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$10,613,058	\$0
Noncurrent Assets			
R13.	Cash and Investments, Restricted		
R14.	Investments		
R14.5	Lease Receivable		
R15.	Other Loans, Notes, and Contracts Receivable		
Capital Assets			
R16.	Land	331,196	
R17.	Buildings and Improvements	419,761	
R18.	Equipment	254,444	
R18.5	Infrastructure	12,238,371	
R18.6	Lease Assets (Lessee)		
R19.	Other Intangible Assets – Amortizable		
R20.	Construction in Progress	94,116	
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization	-7,346,515	
R23.5	Net Pension Asset	136,914	
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$6,128,287	\$0
R27.	Total Assets	\$16,741,345	\$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	\$16,741,345	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	106,898	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	68,517	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	27,300	
R38.	Compensated Absences	64,550	
R39.	Long-Term Debt, Due Within One Year	0	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$267,265	\$0

Noncurrent Liabilities

R44.	Deposits and Advances		
R45.	Compensated Absences		
R46.	General Obligation Bonds	2,433,740	
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds	380,000	
R50.	Loans (Other Long-Term Debt)	780,658	
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R54.5	Lease Liability		
R55.	Lease Obligations (Purchase Agreements)		
R56.	Net Pension Liability	384,014	
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1	5,759,500	
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$9,737,912	\$0
R61.	Total Liabilities	\$10,005,177	\$0

Deferred Inflows of Resources

R62.	Related to Pensions	335,224	
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		
R62.7	Related to Leases		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$335,224	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$10,340,401	\$0
R66.	Total Net Position (Deficit)	\$6,400,944	\$0
Net Position (Deficit)			
R67.	Net Investment in Capital Assets		
R68.	Restricted		
R69.	Unrestricted	6,400,944	
R70.	Total Net Position (Deficit)	\$6,400,944	\$0

Special District Name: Aromas Water District
Special Districts' Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2022

R01. Appropriations Limit	<input type="text" value="0"/>
R02. Total Annual Appropriations Subject to the Limit	<input type="text" value="0"/>
R03. Revenues Received (Over) Under Appropriations Limit	<input type="text" value="\$0"/>

Special District Name: Aromas Water District
 Special Districts' Financial Transactions Report
 Summary

Fiscal Year: 2022

	Governmental Funds	Internal Service Fund	Enterprise Fund	T
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			1,479,766	
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$1,479,766	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer				
R30. Solid Waste				
R31. Transit				
R32. Water			215,312	
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				

R36.	Total Non-Operating Revenues			\$215,312	
R36.5	Total Revenues	\$0	\$0	\$1,695,078	
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			1,645,629	
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$1,645,629	
Non-Operating Expenses					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water			181,962	
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$181,962	
R72.5	Total Expenditures/Expenses	\$0	\$0	\$1,827,591	

R73. Transfer In				
R74. Transfer Out				
R75. Change in Fund Balance/Net Position	\$0	\$0	\$-132,513	
R76. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$6,533,457	
R77. Adjustments				
R78. Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$6,400,944	
Assets				
R79. Total Current Assets			10,613,058	
R80. Total Noncurrent Assets			6,128,287	
R81. Total Assets	\$0	\$0	\$16,741,345	
Liabilities				
R82. Total Current Liabilities			267,265	
R83. Total Noncurrent Liabilities			9,737,912	
R84. Total Liabilities	\$0	\$0	\$10,005,177	
R85. Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$6,400,944	

Special District of Aromas Water District
 Special District Financial Transactions Report
 Footnotes

Fiscal Year: 2022		
FORM DESC	FIELD NAME	FOOTNOTES
WaterEnterpriseFund	(R14)ConnectionFees	New connections
WaterEnterpriseFund	(R18)OtherOperatingRevenues	Office Income, customer copies
WaterEnterpriseFund	(R24)Pumping	Revenue increased
WaterEnterpriseFund	(R35)OtherOperatingExpenses	Loan Fees new financing
WaterEnterpriseFund	(R58)OtherNonoperatingRevenues	Special grant received
WaterEnterpriseFund	(R62)OtherNonoperatingExpenses	Misc 6133 Admin fee bonds 5016
LongTermDebt	(R22)PrincipalPayableCurrentPortion	(1_Water System Improvements) No changes in bond
LongTermDebt	(R19)PrincipalPaidinCurrentFiscalYear	(2_Water System Improvements) Audit
LongTermDebt	(R22)PrincipalPayableCurrentPortion	(2_Water System Improvements) Per Audit
LongTermDebt	(R24)InterestPaidinCurrentFiscalYear	(2_Water System Improvements) Per Audit
OtherLongTermDebt	(R19)PrincipalOutstandingCurrentPortion	(1_Capital Improvements) Per audit
ProprietaryFunds	(R01)Entpr-Unrestricted	Bank balances confirmed by auditors
ProprietaryFunds	(R12)Entpr-TotalCurrentAssets	Total asset s confirmed by auditors
ProprietaryFunds	(R18)Entpr-Equipment	New equipment purchases confirmed by auditors
ProprietaryFunds	(R18.5)Entpr-Infrastructure	Confirmed by auditors
ProprietaryFunds	(R20)Entpr-ConstructionInProgress	Confirmed by auditors
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	Liabilities confirmed by auditors
ProprietaryFunds	(R58)Entpr-OtherNoncurrentLiabilities1	Confirmed by auditors
ProprietaryFunds	(R67)Entpr-NetInvestmentinCapitalAssets	No new investment per auditors
AppropriationsLimitInformation	(R01)AppropriationsLimit	Per Audit
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	Per Audit

Total Footnote: 21