

# AROMAS WATER DISTRICT

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*Fiscal Year 2021/22 Annual Report for:*  
**Assessment District No. 2013-1**

January 2022

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# 1. DISTRICT ANALYSIS

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## 1.1 District

Aromas Water District (the “District”) formed Assessment District No. 2013-1 (Oak Ridge/Via Del Sol Water System) (the “Assessment District”) in 2013. The District supplies potable water to several noncontiguous areas within the village of Aromas and the San Benito County area. In addition to supplying potable water, services provided by the District also include maintenance to pipelines, valves, fire hydrants, water service connections, and booster pump stations. In 2011, the existing developed areas of Oak Ridge and Via Del Sol were annexed into the District and now receive potable water services.

The Assessment District was established to provide funding for the installation of buried pipe, fire hydrants, line valves, water services, air relief valves and other pipeline appurtenances, clearing, grubbing, demolition, underground piping, site grading, pavement, the installation of a water storage tank, factory constructed booster pump station including the building, electrical, control, telemetry and appurtenances. To fund improvements, the District accepted a loan offer from the United States Department of Agriculture (the “USDA”) in 2013 (the “Loan”) and the USDA is the current Loan holder. The Loan is scheduled to be paid off with the September 2, 2054 debt service payment.

## 1.2 Levy

The Fiscal Year 2021/22 special assessment levy consisted of 50 parcels for a total of \$121,573.50.

## 1.3 Funds

As of June 30, 2021, the improvement project is complete and the Project Fund contains a current balance of \$179,053.56. The balance includes unused proceeds from a \$200,000 loan from Monterey County, that was made in 2016 to fund the improvement project prior to receiving the Loan from the USDA. Since the improvement project is complete, NBS recommends that the District repay the loan from Monterey County and close the Project Fund.

After making the September 2, 2021 debt service payment and covering estimated administrative expenses for six months, the Redemption Fund balance has a shortfall of approximately \$300. If the shortfall continues, the District can transfer available surplus from the Reserve Fund.

As of June 30, 2021, the Reserve Fund exceeds the current Reserve Requirement for the Assessment District, with a surplus of approximately \$21,000. Per the Engineers Report, the Reserve Fund was scheduled to accumulate with yearly contributions equal to 10% of the annual principal and interest installment levied in the Assessment District until the Reserve Fund balance met the Reserve Requirement. To reduce available surplus within the Reserve Fund, the District applied a credit in the amount of \$18,327.20 to the Fiscal Year 2021/22 special assessment levy.

No arbitrage rebate calculations are required since the Loan qualifies for the small issuer exemption. The small issuer exemption occurred because there was less than \$5,000,000 in aggregate debt issued by the District during the calendar year in which the Loan was issued.

## 1.4 Delinquencies

As of June 30, 2021, there are no delinquencies in the Assessment District. NBS will continue to monitor the delinquencies and recommend the appropriate delinquency management actions to the District as needed.

### **NBS**

Darrylanne Zarate, Administrator  
Stephanie Parson, Project Manager  
Sara Mares, Client Services Director

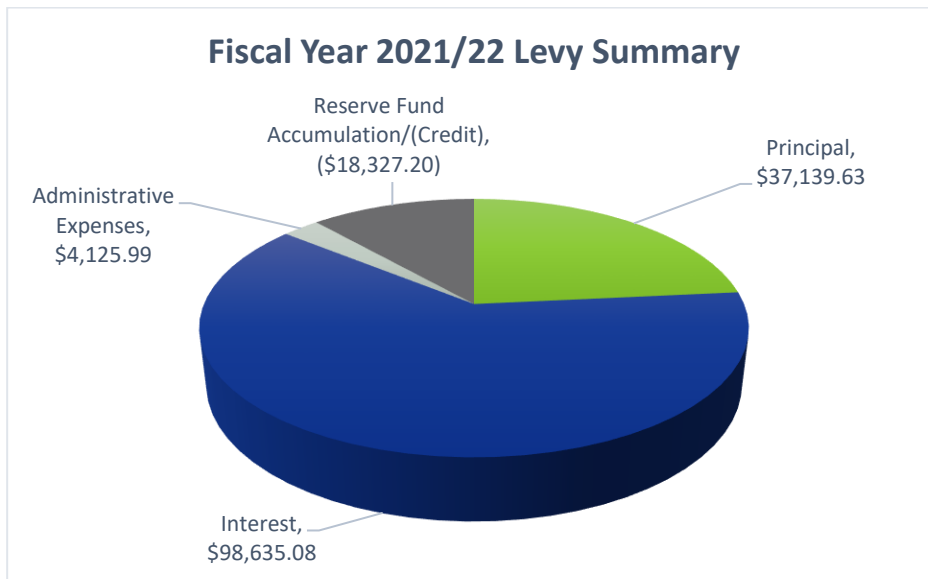
## 2. LEVY ANALYSIS

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### 2.1 Levy Summary

A summary of the total levy and breakdown of the levy components for Fiscal Year 2021/22 are shown in the table and chart below.

Parcel Count	Levy Amount
50	\$121,573.50



### 3. FINANCIAL STATUS

#### 3.1 Project Fund

6/30/2021 Balance <sup>(1)</sup>	Project Status
\$179,053.56	Complete

(1) Balance reflects unused funds of the Monterey County loan.

#### 3.2 Redemption Fund

6/30/2021 Balance	9/2/2021 Payment	9/2/2021 Bond Call	Estimated Administrative Expenses <sup>(1)</sup>	Surplus / (Deficit)
\$88,200.00	\$86,444.80	\$0.00	\$2,063.00	(\$307.80)

(1) Represents six months' worth of estimated administrative expenses.

#### 3.3 Reserve Fund

Initial Proceeds	6/30/2021 Balance	Reserve Requirement <sup>(1)</sup>	Surplus / (Deficit)
\$0.00	\$157,878.31	\$136,756.00	\$21,122.31

(1) Reserve Requirement is defined as the least of (i) 10% of the original principal amount of bonds (ii) maximum annual debt service for the bonds or (iii) 125% of average annual debt service on the bonds.

#### 3.4 Value to Lien Ratio

Total Value <sup>(1)</sup>	Remaining Lien Outstanding <sup>(2)</sup>	Value to Debt Ratio
\$26,883,756.00	\$2,465,873.44	10.90:1

(1) The assessed value of levied parcels within the Assessment District, as of January 1, 2021.

(2) Remaining lien for active parcels including the Fiscal Year 2021/22 principal.

### 3.5 Delinquency Status and Foreclosure Covenant

Foreclosure Attorney	Foreclosure Recap	Delinquency Management Steps Taken
None	None	None

The 1913 Act provides that in the event any assessment or installment or any interest accrued is not paid when due, the District may order the institution of a court action to foreclose the lien of the unpaid assessment. In such an action, the real property subject to the unpaid assessment may be sold at judicial foreclosure sale. This foreclosure sale procedure is not mandatory.

In the Fiscal Agent Agreement, the District has covenanted with and for the benefit of the owners of the Bonds that it within one hundred fifty (150) days following the due date of any delinquent installment of assessments securing the bonds to be issued, commence and thereafter diligently prosecute to completion a foreclosure action regarding such delinquent installment of assessment against parcels with delinquent assessments in excess of \$3,000 by the October 1 following the close of each Fiscal Year in which assessments were due and will commence judicial foreclosure proceedings against all parcels with delinquent assessments by the October 1 following the close of each Fiscal Year in which it receives assessments in an amount which is less than 95% of the total assessment levied, and diligently pursue to completion such foreclosures.

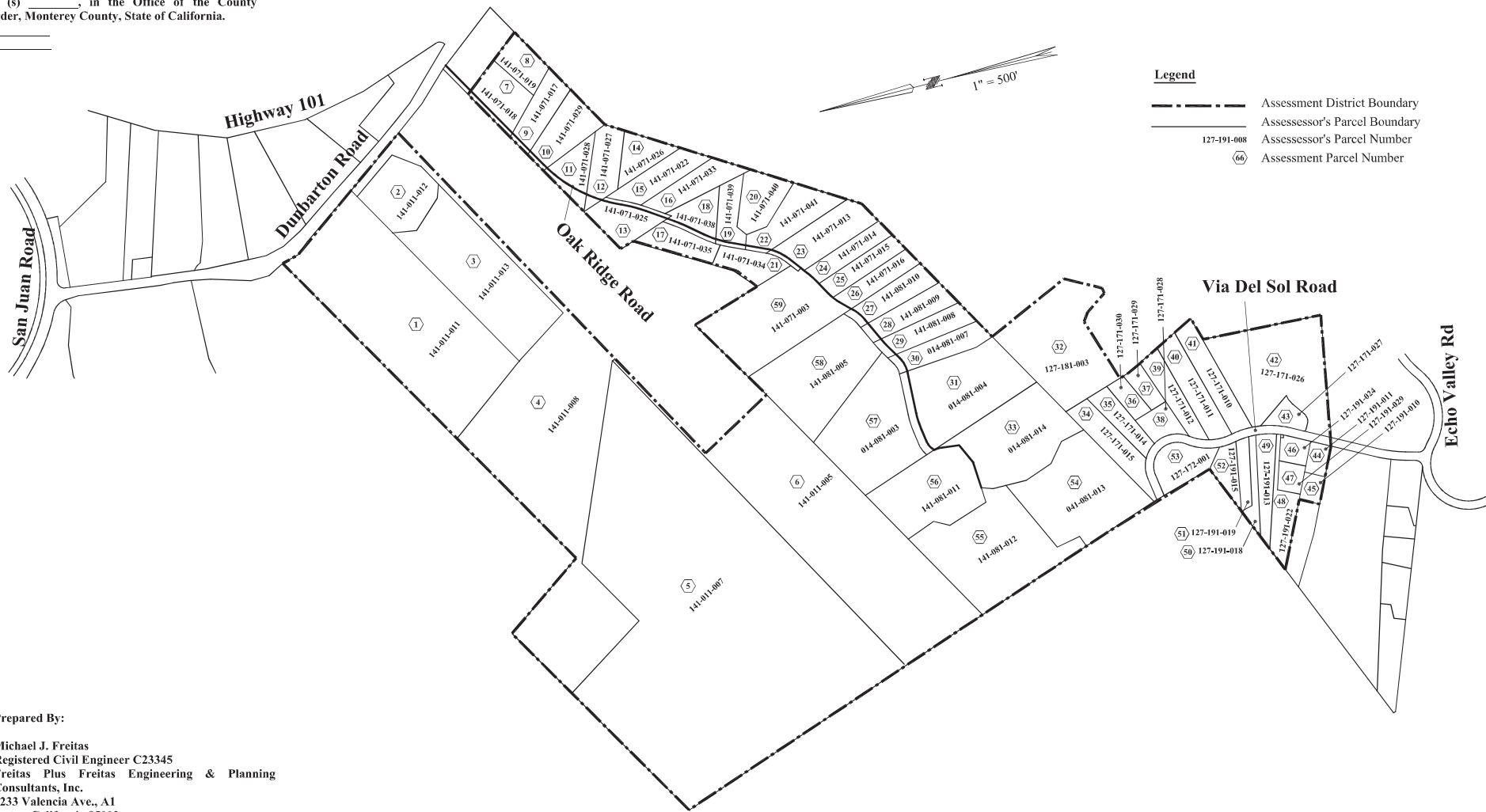
# 4. DISTRICT ASSESSMENT DIAGRAM

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The following page shows the District Assessment Diagram.



Filed this \_\_\_\_\_ day of \_\_\_\_\_, 2013 at the hour of \_\_\_\_\_ o'clock \_\_\_\_ M., in Book \_\_\_\_\_ of Maps of Assessment and Community Facilities Districts at Pages (s) \_\_\_\_\_, in the Office of the County Recorder, Monterey County, State of California.  
 Fee: \_\_\_\_\_  
 File: \_\_\_\_\_



**Prepared By:**

Michael J. Freitas  
 Registered Civil Engineer C23345  
 Freitas Plus Freitas Engineering & Planning  
 Consultants, Inc.  
 3233 Valencia Ave., A1  
 Aptos, California 95003

An assessment was levied by the Board of Directors of Aromas Water District on the lots, pieces, and parcels of land shown on this Assessment Diagram. Said assessment was levied on the \_\_\_\_\_ day of \_\_\_\_\_, 2013; said assessment diagram and assessment roll were recorded in the office of the Director of Public Works/County Surveyor of Monterey County on the \_\_\_\_\_ day of \_\_\_\_\_, 2013. Reference is made to the assessment roll recorded in the office of the Director of Public Works/County Surveyor for the exact amount of each assessment levied against each parcel of the land shown on this Assessment Diagram.

\_\_\_\_\_  
 Secretary of the Board of Directors

Filed in the office of the Secretary of Board of Directors of Aromas Water District this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

\_\_\_\_\_  
 Secretary of the Board of Directors

Recorded in the office of the District Engineer of the Aromas Water District this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

\_\_\_\_\_  
 District Engineer

**OAK RIDGE/VIA DEL SOL WATER SYSTEM  
 ASSESSMENT DISTRICT NO. 2013-1  
 MONTEREY COUNTY, STATE OF CALIFORNIA**  
 Scale 1" = 500'

Boundaries based on portions of the Canada de la Carpenteria and the Bolsa Nueva y Moro Cojo Ranchos in Monterey County California shown on Book 127 Pages 171, 172, 191 and Book 141 Pages 010, 011, 071 and 081 of the Monterey County Assessor's Parcel Maps.

**ASSESSMENT DIAGRAM  
 Assessment District No. 2013-1  
 Oak Ridge/Via Del Sol Water System  
 Aromas Water District  
 County of Monterey**

**FREITAS + FREITAS**  
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# APPENDIX A: CURRENT DEBT SERVICE SCHEDULE

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The following pages show the Current Debt Service Schedule.

**Aromas Water District**  
**Assessment District No. 2013-1**  
**Current Debt Service Schedule**

Bonds Dated: 09/04/2014  
Bonds Issued: \$2,723,613.00

Payment Date	CUSIP	Interest Rate	Balance	Principal	Interest	Payment Total	Annual Total	Call Premium	Status
03/02/2015		4.0000%	\$2,723,613.00	\$0.00	\$53,867.01	\$53,867.01	\$0.00	0.0000%	Paid
09/02/2015		4.0000	2,723,613.00	.00	54,472.26	54,472.26	108,339.27	0.0000	Paid
03/02/2016		4.0000	2,723,613.00	.00	54,472.26	54,472.26	.00	0.0000	Paid
09/02/2016		4.0000	2,723,613.00	30,613.00	54,472.26	85,085.26	139,557.52	0.0000	Paid
03/02/2017		4.0000	2,693,000.00	.00	53,860.00	53,860.00	.00	0.0000	Paid
09/02/2017		4.0000	2,693,000.00	31,000.00	53,860.00	84,860.00	138,720.00	0.0000	Paid
03/02/2018		4.0000	2,662,000.00	.00	53,240.00	53,240.00	.00	0.0000	Paid
09/02/2018		4.0000	2,662,000.00	33,000.00	53,240.00	86,240.00	139,480.00	0.0000	Paid
03/02/2019		4.0000	2,629,000.00	.00	52,580.00	52,580.00	.00	0.0000	Paid
09/02/2019		4.0000	2,629,000.00	34,000.00	52,580.00	86,580.00	.00	0.0000	Paid
09/02/2019		0.0000	2,595,000.00	50,760.00	.00	50,760.00	189,920.00	0.0000	Bond Call
03/02/2020		4.0000	2,544,240.00	.00	50,884.80	50,884.80	.00	0.0000	Paid
09/02/2020		4.0000	2,544,240.00	35,000.00	50,884.80	85,884.80	136,769.60	0.0000	Paid
03/02/2021		4.0000	2,509,240.00	.00	50,184.80	50,184.80	.00	0.0000	Paid
09/02/2021		4.0000	2,509,240.00	36,260.00	50,184.80	86,444.80	136,629.60	0.0000	Paid
03/02/2022		4.0000	2,472,980.00	.00	49,459.60	49,459.60	.00	0.0000	Unpaid
09/02/2022		4.0000	2,472,980.00	37,250.00	49,459.60	86,709.60	136,169.20	0.0000	Unpaid
03/02/2023		4.0000	2,435,730.00	.00	48,714.60	48,714.60	.00	0.0000	Unpaid
09/02/2023		4.0000	2,435,730.00	39,210.00	48,714.60	87,924.60	136,639.20	0.0000	Unpaid
03/02/2024		4.0000	2,396,520.00	.00	47,930.40	47,930.40	.00	0.0000	Unpaid
09/02/2024		4.0000	2,396,520.00	40,190.00	47,930.40	88,120.40	136,050.80	0.0000	Unpaid
03/02/2025		4.0000	2,356,330.00	.00	47,126.60	47,126.60	.00	0.0000	Unpaid
09/02/2025		4.0000	2,356,330.00	42,150.00	47,126.60	89,276.60	136,403.20	0.0000	Unpaid
03/02/2026		4.0000	2,314,180.00	.00	46,283.60	46,283.60	.00	0.0000	Unpaid
09/02/2026		4.0000	2,314,180.00	44,110.00	46,283.60	90,393.60	136,677.20	0.0000	Unpaid
03/02/2027		4.0000	2,270,070.00	.00	45,401.40	45,401.40	.00	0.0000	Unpaid
09/02/2027		4.0000	2,270,070.00	45,090.00	45,401.40	90,491.40	135,892.80	0.0000	Unpaid
03/02/2028		4.0000	2,224,980.00	.00	44,499.60	44,499.60	.00	0.0000	Unpaid
09/02/2028		4.0000	2,224,980.00	47,050.00	44,499.60	91,549.60	136,049.20	0.0000	Unpaid
03/02/2029		4.0000	2,177,930.00	.00	43,558.60	43,558.60	.00	0.0000	Unpaid
09/02/2029		4.0000	2,177,930.00	49,010.00	43,558.60	92,568.60	136,127.20	0.0000	Unpaid
03/02/2030		4.0000	2,128,920.00	.00	42,578.40	42,578.40	.00	0.0000	Unpaid
09/02/2030		4.0000	2,128,920.00	50,970.00	42,578.40	93,548.40	136,126.80	0.0000	Unpaid
03/02/2031		4.0000	2,077,950.00	.00	41,559.00	41,559.00	.00	0.0000	Unpaid
09/02/2031		4.0000	2,077,950.00	52,930.00	41,559.00	94,489.00	136,048.00	0.0000	Unpaid
03/02/2032		4.0000	2,025,020.00	.00	40,500.40	40,500.40	.00	0.0000	Unpaid
09/02/2032		4.0000	2,025,020.00	54,890.00	40,500.40	95,390.40	135,890.80	0.0000	Unpaid
03/02/2033		4.0000	1,970,130.00	.00	39,402.60	39,402.60	.00	0.0000	Unpaid
09/02/2033		4.0000	1,970,130.00	57,830.00	39,402.60	97,232.60	136,635.20	0.0000	Unpaid
03/02/2034		4.0000	1,912,300.00	.00	38,246.00	38,246.00	.00	0.0000	Unpaid
09/02/2034		4.0000	1,912,300.00	59,790.00	38,246.00	98,036.00	136,282.00	0.0000	Unpaid

**Aromas Water District**  
**Assessment District No. 2013-1**  
**Current Debt Service Schedule**

Bonds Dated: 09/04/2014  
Bonds Issued: \$2,723,613.00

Payment Date	CUSIP	Interest Rate	Balance	Principal	Interest	Payment Total	Annual Total	Call Premium	Status
03/02/2035		4.0000	1,852,510.00	.00	37,050.20	37,050.20	.00	0.0000	Unpaid
09/02/2035		4.0000	1,852,510.00	61,750.00	37,050.20	98,800.20	135,850.40	0.0000	Unpaid
03/02/2036		4.0000	1,790,760.00	.00	35,815.20	35,815.20	.00	0.0000	Unpaid
09/02/2036		4.0000	1,790,760.00	64,690.00	35,815.20	100,505.20	136,320.40	0.0000	Unpaid
03/02/2037		4.0000	1,726,070.00	.00	34,521.40	34,521.40	.00	0.0000	Unpaid
09/02/2037		4.0000	1,726,070.00	67,630.00	34,521.40	102,151.40	136,672.80	0.0000	Unpaid
03/02/2038		4.0000	1,658,440.00	.00	33,168.80	33,168.80	.00	0.0000	Unpaid
09/02/2038		4.0000	1,658,440.00	69,590.00	33,168.80	102,758.80	135,927.60	0.0000	Unpaid
03/02/2039		4.0000	1,588,850.00	.00	31,777.00	31,777.00	.00	0.0000	Unpaid
09/02/2039		4.0000	1,588,850.00	72,530.00	31,777.00	104,307.00	136,084.00	0.0000	Unpaid
03/02/2040		4.0000	1,516,320.00	.00	30,326.40	30,326.40	.00	0.0000	Unpaid
09/02/2040		4.0000	1,516,320.00	75,470.00	30,326.40	105,796.40	136,122.80	0.0000	Unpaid
03/02/2041		4.0000	1,440,850.00	.00	28,817.00	28,817.00	.00	0.0000	Unpaid
09/02/2041		4.0000	1,440,850.00	78,410.00	28,817.00	107,227.00	136,044.00	0.0000	Unpaid
03/02/2042		4.0000	1,362,440.00	.00	27,248.80	27,248.80	.00	0.0000	Unpaid
09/02/2042		4.0000	1,362,440.00	81,350.00	27,248.80	108,598.80	135,847.60	0.0000	Unpaid
03/02/2043		4.0000	1,281,090.00	.00	25,621.80	25,621.80	.00	0.0000	Unpaid
09/02/2043		4.0000	1,281,090.00	85,270.00	25,621.80	110,891.80	136,513.60	0.0000	Unpaid
03/02/2044		4.0000	1,195,820.00	.00	23,916.40	23,916.40	.00	0.0000	Unpaid
09/02/2044		4.0000	1,195,820.00	88,220.00	23,916.40	112,136.40	136,052.80	0.0000	Unpaid
03/02/2045		4.0000	1,107,600.00	.00	22,152.00	22,152.00	.00	0.0000	Unpaid
09/02/2045		4.0000	1,107,600.00	92,140.00	22,152.00	114,292.00	136,444.00	0.0000	Unpaid
03/02/2046		4.0000	1,015,460.00	.00	20,309.20	20,309.20	.00	0.0000	Unpaid
09/02/2046		4.0000	1,015,460.00	96,060.00	20,309.20	116,369.20	136,678.40	0.0000	Unpaid
03/02/2047		4.0000	919,400.00	.00	18,388.00	18,388.00	.00	0.0000	Unpaid
09/02/2047		4.0000	919,400.00	99,980.00	18,388.00	118,368.00	136,756.00	0.0000	Unpaid
03/02/2048		4.0000	819,420.00	.00	16,388.40	16,388.40	.00	0.0000	Unpaid
09/02/2048		4.0000	819,420.00	103,900.00	16,388.40	120,288.40	136,676.80	0.0000	Unpaid
03/02/2049		4.0000	715,520.00	.00	14,310.40	14,310.40	.00	0.0000	Unpaid
09/02/2049		4.0000	715,520.00	107,820.00	14,310.40	122,130.40	136,440.80	0.0000	Unpaid
03/02/2050		4.0000	607,700.00	.00	12,154.00	12,154.00	.00	0.0000	Unpaid
09/02/2050		4.0000	607,700.00	111,740.00	12,154.00	123,894.00	136,048.00	0.0000	Unpaid
03/02/2051		4.0000	495,960.00	.00	9,919.20	9,919.20	.00	0.0000	Unpaid
09/02/2051		4.0000	495,960.00	116,640.00	9,919.20	126,559.20	136,478.40	0.0000	Unpaid
03/02/2052		4.0000	379,320.00	.00	7,586.40	7,586.40	.00	0.0000	Unpaid
09/02/2052		4.0000	379,320.00	121,540.00	7,586.40	129,126.40	136,712.80	0.0000	Unpaid
03/02/2053		4.0000	257,780.00	.00	5,155.60	5,155.60	.00	0.0000	Unpaid
09/02/2053		4.0000	257,780.00	126,440.00	5,155.60	131,595.60	136,751.20	0.0000	Unpaid
03/02/2054		4.0000	131,340.00	.00	2,626.80	2,626.80	.00	0.0000	Unpaid
09/02/2054		4.0000	131,340.00	131,340.00	2,626.80	133,966.80	136,593.60	0.0000	Unpaid
<b>Grand Total:</b>				<b>\$2,723,613.00</b>	<b>\$2,763,810.59</b>	<b>\$5,487,423.59</b>	<b>\$5,487,423.59</b>		

## APPENDIX B: DEBT VARIANCE REPORT

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The following page shows the Debt Variance Report.

**Aromas Water District  
Assessment District No. 2013-1  
Debt Variance Report**

<b>Bill Date</b>	<b>Principal Billed</b>	<b>Principal Due</b>	<b>Interest Billed</b>	<b>Interest Due</b>	<b>Surplus (Deficit)</b>
08/01/2021	\$37,139.63	\$37,250.00	\$98,635.08	\$98,919.20	(\$394.49)
08/01/2022	39,094.12	39,210.00	97,149.34	97,429.20	(395.74)
08/01/2023	40,071.82	40,190.00	95,585.52	95,860.80	(393.46)
08/01/2024	42,026.31	42,150.00	93,982.82	94,253.20	(394.07)
08/01/2025	43,981.30	44,110.00	92,301.54	92,567.20	(394.36)
08/01/2026	44,958.50	45,090.00	90,542.50	90,802.80	(391.80)
08/01/2027	46,913.08	47,050.00	88,744.26	88,999.20	(391.86)
08/01/2028	48,867.98	49,010.00	86,867.44	87,117.20	(391.78)
08/01/2029	50,822.47	50,970.00	84,912.95	85,156.80	(391.38)
08/01/2030	52,777.46	52,930.00	82,879.88	83,118.00	(390.66)
08/01/2031	54,731.95	54,890.00	80,768.64	81,000.80	(390.21)
08/01/2032	57,664.14	57,830.00	78,579.32	78,805.20	(391.74)
08/01/2033	59,618.72	59,790.00	76,273.04	76,492.00	(390.24)
08/01/2034	61,573.62	61,750.00	73,888.18	74,100.40	(388.60)
08/01/2035	64,505.40	64,690.00	71,425.15	71,630.40	(389.85)
08/01/2036	67,437.59	67,630.00	68,845.16	69,042.80	(390.05)
08/01/2037	69,392.49	69,590.00	66,147.39	66,337.60	(387.72)
08/01/2038	72,324.27	72,530.00	63,371.86	63,554.00	(387.87)
08/01/2039	75,256.55	75,470.00	60,478.96	60,652.80	(387.29)
08/01/2040	78,188.74	78,410.00	57,468.60	57,634.00	(386.66)
08/01/2041	81,120.93	81,350.00	54,340.87	54,497.60	(385.80)
08/01/2042	85,029.91	85,270.00	51,096.18	51,243.60	(387.51)
08/01/2043	87,962.10	88,220.00	47,695.15	47,832.80	(395.55)
08/01/2044	91,871.58	92,140.00	44,176.43	44,304.00	(395.99)
08/01/2045	95,781.06	96,060.00	40,501.78	40,618.40	(395.56)
08/01/2046	99,690.45	99,980.00	36,670.38	36,776.00	(395.17)
08/01/2047	103,599.93	103,900.00	32,682.82	32,776.80	(394.05)
08/01/2048	107,509.41	107,820.00	28,539.01	28,620.80	(392.38)
08/01/2049	111,418.89	111,740.00	24,238.45	24,308.00	(390.66)
08/01/2050	116,305.57	116,640.00	19,781.64	19,838.40	(391.19)
08/01/2051	121,192.34	121,540.00	15,129.38	15,172.80	(391.08)
08/01/2052	126,079.02	126,440.00	10,281.90	10,311.20	(390.28)
08/01/2053	130,966.11	131,340.00	5,238.47	5,253.60	(389.02)
<b>Total:</b>	<b>\$2,465,873.44</b>	<b>\$2,472,980.00</b>	<b>\$2,019,220.09</b>	<b>\$2,025,027.60</b>	<b>-\$12,914.07</b>

# APPENDIX C: DELINQUENCY SUMMARY

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The following pages show the current Delinquency Summary.

# Aromas Water District Delinquency Summary Report

As of: 06/30/2021

District	Due Date	Billed Amount	Paid Amount	Delinquent Amount	Delinquent Amount %	Billed Installments	Paid Installments	Delinquent Installments	Delinquent Installments %
<b>2013-1 - Assessment District No. 2013-1</b>									
<b>08/01/2014 Billing:</b>									
	12/10/2014	\$61,078.38	\$61,078.38	\$0.00	0.00%	51	51	0	0.00%
	04/10/2015	\$61,078.38	\$61,078.38	\$0.00	0.00%	51	51	0	0.00%
	<b>Subtotal:</b>	<b>\$122,156.76</b>	<b>\$122,156.76</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>102</b>	<b>102</b>	<b>0</b>	<b>0.00%</b>
<b>08/01/2015 Billing:</b>									
	12/10/2015	\$78,595.11	\$78,595.11	\$0.00	0.00%	51	51	0	0.00%
	04/10/2016	\$78,595.11	\$78,595.11	\$0.00	0.00%	51	51	0	0.00%
	<b>Subtotal:</b>	<b>\$157,190.22</b>	<b>\$157,190.22</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>102</b>	<b>102</b>	<b>0</b>	<b>0.00%</b>
<b>08/01/2016 Billing:</b>									
	12/10/2016	\$78,112.38	\$78,112.38	\$0.00	0.00%	51	51	0	0.00%
	04/10/2017	\$78,112.38	\$78,112.38	\$0.00	0.00%	51	51	0	0.00%
	<b>Subtotal:</b>	<b>\$156,224.76</b>	<b>\$156,224.76</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>102</b>	<b>102</b>	<b>0</b>	<b>0.00%</b>
<b>08/01/2017 Billing:</b>									
	12/10/2017	\$78,593.34	\$78,593.34	\$0.00	0.00%	51	51	0	0.00%
	04/10/2018	\$78,593.34	\$78,593.34	\$0.00	0.00%	51	51	0	0.00%
	<b>Subtotal:</b>	<b>\$157,186.68</b>	<b>\$157,186.68</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>102</b>	<b>102</b>	<b>0</b>	<b>0.00%</b>
<b>08/01/2018 Billing:</b>									
	12/10/2018	\$78,520.95	\$78,520.95	\$0.00	0.00%	51	51	0	0.00%
	04/10/2019	\$78,520.95	\$78,520.95	\$0.00	0.00%	51	51	0	0.00%
	<b>Subtotal:</b>	<b>\$157,041.90</b>	<b>\$157,041.90</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>102</b>	<b>102</b>	<b>0</b>	<b>0.00%</b>
<b>08/01/2019 Billing:</b>									
	12/10/2019	\$76,600.97	\$76,600.97	\$0.00	0.00%	50	50	0	0.00%
	04/10/2020	\$76,600.97	\$76,600.97	\$0.00	0.00%	50	50	0	0.00%
	<b>Subtotal:</b>	<b>\$153,201.94</b>	<b>\$153,201.94</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>100</b>	<b>100</b>	<b>0</b>	<b>0.00%</b>
<b>08/01/2020 Billing:</b>									
	12/10/2020	\$76,992.64	\$76,992.64	\$0.00	0.00%	50	50	0	0.00%
	04/10/2021	\$76,992.64	\$76,992.64	\$0.00	0.00%	50	50	0	0.00%
	<b>Subtotal:</b>	<b>\$153,985.28</b>	<b>\$153,985.28</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>100</b>	<b>100</b>	<b>0</b>	<b>0.00%</b>



## Aromas Water District Delinquency Summary Report

As of: 06/30/2021

District	Due Date	Billed Amount	Paid Amount	Delinquent Amount	Delinquent Amount %	Billed Installments	Paid Installments	Delinquent Installments	Delinquent Installments %
<b>2013-1 - Assessment District No. 2013-1</b>									
<b>2013-1</b>	<b>Total:</b>	<b>\$1,056,987.54</b>	<b>\$1,056,987.54</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>710</b>	<b>710</b>	<b>0</b>	<b>0.00%</b>
<b>Agency Grand Total:</b>		<b>\$1,056,987.54</b>	<b>\$1,056,987.54</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>710</b>	<b>710</b>	<b>0</b>	<b>0.00%</b>

# APPENDIX D: FINAL BUDGET FOR FISCAL YEAR 2021/22

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The following page shows the Final Budget for Fiscal Year 2021/22.

**Aromas Water District**  
**Assessment District No. 2013-1**  
**Final Budget for Fiscal Year 2021/22**

<b>Category/Item</b>	<b>FY 2021/22</b>	<b>FY 2020/21</b>	<b>Increase / (Decrease)</b>
Debt Service	\$135,774.71	\$136,243.87	(\$469.16)
Admin. Expenses	4,125.99	4,085.98	40.01
Miscellaneous	(18,327.20)	13,655.43	(31,982.63)
<b>Grand Total:</b>	<b>\$121,573.50</b>	<b>\$153,985.28</b>	<b>(\$32,411.78)</b>
<b>Total Accounts:</b>	<b>50</b>	<b>50</b>	<b>0</b>

# APPENDIX E: FISCAL YEAR 2021/22 ASSESSMENT ROLL

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The following pages show the Final Billing Detail Report for Fiscal Year 2021/22.

**Aromas Water District**  
**Assessment District No. 2013-1**  
**Final Billing Detail Report for Fiscal Year 2021/22**

Account ID	Property ID	DB	Interest	Principal	Prorata	Statutory Coll. Fee	Other	Total
127-171-010-000	127-171-010-000		\$2,285.07	\$860.41	(\$348.25)	\$16.00	(\$0.01)	\$2,813.22
127-171-011-000	127-171-011-000		2,285.07	860.41	(348.25)	16.00	(0.01)	2,813.22
127-171-012-000	127-171-012-000		549.69	206.98	(83.78)	16.00	(0.01)	688.88
127-171-014-000	127-171-014-000		2,285.07	860.41	(348.25)	16.00	(0.01)	2,813.22
127-171-028-000	127-171-028-000		549.69	206.98	(83.78)	16.00	(0.01)	688.88
127-171-029-000	127-171-029-000		549.69	206.98	(83.78)	16.00	(0.01)	688.88
127-171-030-000	127-171-030-000		549.69	206.98	(83.78)	16.00	(0.01)	688.88
127-172-001-000	127-172-001-000		2,285.07	860.41	(348.25)	16.00	(0.01)	2,813.22
127-181-003-000	127-181-003-000		2,285.07	860.41	(348.25)	16.00	(0.01)	2,813.22
127-191-010-000	127-191-010-000		2,285.07	860.41	(348.25)	16.00	(0.01)	2,813.22
127-191-011-000	127-191-011-000		2,285.07	860.41	(348.25)	16.00	(0.01)	2,813.22
127-191-013-000	127-191-013-000		549.69	206.98	(83.78)	16.00	(0.01)	688.88
127-191-018-000	127-191-018-000		549.69	206.98	(83.78)	16.00	(0.01)	688.88
127-191-019-000	127-191-019-000		2,285.07	860.41	(348.25)	16.00	10.51	2,823.74
127-191-022-000	127-191-022-000		2,285.07	860.41	(348.25)	16.00	(0.01)	2,813.22
127-191-024-000	127-191-024-000		549.69	206.98	(83.78)	16.00	(0.01)	688.88
141-011-005-000	141-011-005-000		2,285.07	860.41	(348.25)	16.00	10.51	2,823.74
141-011-007-000	141-011-007-000		2,285.07	860.41	(348.25)	16.00	(0.01)	2,813.22
141-011-008-000	141-011-008-000		2,285.07	860.41	(348.25)	16.00	(0.01)	2,813.22
141-011-011-000	141-011-011-000		2,285.07	860.41	(348.25)	16.00	(0.01)	2,813.22
141-011-012-000	141-011-012-000		2,285.07	860.41	(348.25)	16.00	(0.01)	2,813.22
141-011-013-000	141-011-013-000		2,285.07	860.41	(348.25)	16.00	(0.01)	2,813.22
141-071-003-000	141-071-003-000		2,285.07	860.41	(348.25)	16.00	(0.01)	2,813.22
141-071-013-000	141-071-013-000		2,285.07	860.41	(348.25)	16.00	(0.01)	2,813.22
141-071-014-000	141-071-014-000		2,285.07	860.41	(348.25)	16.00	(0.01)	2,813.22
141-071-015-000	141-071-015-000		2,285.07	860.41	(348.25)	16.00	10.51	2,823.74
141-071-016-000	141-071-016-000		2,285.07	860.41	(348.25)	16.00	(0.01)	2,813.22
141-071-017-000	141-071-017-000		2,285.07	860.41	(348.25)	16.00	(0.01)	2,813.22
141-071-018-000	141-071-018-000		2,285.07	860.41	(348.25)	16.00	(0.01)	2,813.22
141-071-019-000	141-071-019-000		2,285.07	860.41	(348.25)	16.00	(0.01)	2,813.22
141-071-022-000	141-071-022-000		2,285.07	860.41	(348.25)	16.00	(0.01)	2,813.22
141-071-025-000	141-071-025-000		2,285.07	860.41	(348.25)	16.00	(0.01)	2,813.22
141-071-026-000	141-071-026-000		2,285.07	860.41	(348.25)	16.00	(0.01)	2,813.22
141-071-027-000	141-071-027-000		2,285.07	860.41	(348.25)	16.00	(0.01)	2,813.22
141-071-028-000	141-071-028-000		2,285.07	860.41	(348.25)	16.00	(0.01)	2,813.22
141-071-029-000	141-071-029-000		2,285.07	860.41	(348.25)	16.00	(0.01)	2,813.22
141-071-033-000	141-071-033-000		2,285.07	860.41	(348.25)	16.00	(0.01)	2,813.22
141-071-034-000	141-071-034-000		549.69	206.98	(83.78)	16.00	(0.01)	688.88
141-071-035-000	141-071-035-000		2,285.07	860.41	(348.25)	16.00	(0.01)	2,813.22
141-071-038-000	141-071-038-000		2,285.07	860.41	(348.25)	16.00	(0.01)	2,813.22

**Aromas Water District**  
**Assessment District No. 2013-1**  
**Final Billing Detail Report for Fiscal Year 2021/22**

Account ID	Property ID	DB	Interest	Principal	Prorata	Statutory Coll. Fee	Other	Total
141-071-039-000	141-071-039-000		2,285.07	860.41	(348.25)	16.00	(0.01)	2,813.22
141-071-041-000	141-071-041-000		2,285.07	860.41	(348.25)	16.00	(0.01)	2,813.22
141-081-004-000	141-081-004-000		2,285.07	860.41	(348.25)	16.00	(0.01)	2,813.22
141-081-007-000	141-081-007-000		2,285.07	860.41	(348.25)	16.00	(0.01)	2,813.22
141-081-009-000	141-081-009-000		549.69	206.98	(83.78)	16.00	(0.01)	688.88
141-081-010-000	141-081-010-000		2,285.07	860.41	(348.25)	16.00	(0.01)	2,813.22
141-081-011-000	141-081-011-000		2,285.07	860.41	(348.25)	16.00	(0.01)	2,813.22
141-081-012-000	141-081-012-000		2,285.07	860.41	(348.25)	16.00	(0.01)	2,813.22
141-081-013-000	141-081-013-000		2,285.07	860.41	(348.25)	16.00	(0.01)	2,813.22
141-081-014-000	141-081-014-000		2,285.07	860.41	(348.25)	16.00	(0.01)	2,813.22
<b>50 Accounts</b>			<b>\$98,635.08</b>	<b>\$37,139.63</b>	<b>(\$15,032.27)</b>	<b>\$800.00</b>	<b>\$31.06</b>	<b>\$121,573.50</b>