

# SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

## Special District of Aromas Water District

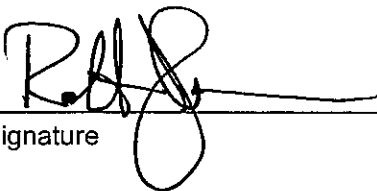
Reporting Year: 2021

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)

DECEMBER 7, 2021  
\_\_\_\_\_  
Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year or within the time prescribed by the Controller, whichever is later. 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 12/5/2021 8:03:45 AM

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

Reporting Year: 2021

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

**Reporting Year: 2021**

**Operating Revenues**

Water Sales Revenues

Retail Water Sales

R01.	Residential	1,345,986
R02.	Business	58,598
R03.	Industrial	
R04.	Irrigation	34,999
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	14,640
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	
R19.	<b>Total Operating Revenues</b>	<b>\$1,454,223</b>

**Operating Expenses**

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	182,229
R25.	Treatment	28,339
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	750,889
R34.	Depreciation and Amortization Expenses	470,277
R35.	Other Operating Expenses	
R36.	<b>Total Operating Expenses</b>	<b>\$1,431,734</b>
R37.	<b>Operating Income (Loss)</b>	<b>\$22,489</b>

**Nonoperating Revenues**

R38.	Investment Earnings	2,220
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R39.	Rents, Leases, and Franchises	
	Taxes and Assessments	
SD40.	Current Secured and Unsecured (1%)	192,814
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	
R59.	<b>Total Nonoperating Revenues</b>	\$195,534
	<b>Nonoperating Expenses</b>	
R60.	Interest Expense	150,327
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	4,416
R63.	<b>Total Nonoperating Expenses</b>	\$154,743
R64.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	\$63,280
	<b>Capital Contributions</b>	
R65.	Federal	
R66.	State	
R67.	Connection Fees (Capital)	
R68.	County	
R69.	Other Government	
R70.	Other Capital Contributions	
R71.	<b>Total Capital Contributions</b>	\$0
R72.	<b>Transfers In</b>	
R73.	<b>Transfers Out</b>	
	<b>Special and Extraordinary Items</b>	
R73.5	Special Item	
R73.6	Extraordinary Item	
R73.7	<b>Total Special and Extraordinary Items</b>	\$0

R74.	<b>Change in Net Position</b>	\$63,280
R75.	<b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$6,470,177
R76.	<b>Adjustment</b>	
R77.	Reason for Adjustment	
R78.	<b>Net Position (Deficit), End of Fiscal Year</b>	\$6,533,457
	<b>Net Position (Deficit)</b>	
R79.	Net Investment in Capital Assets	6,420,007
R80.	Restricted	
R81.	Unrestricted	113,450
R82.	<b>Total Net Position (Deficit)</b>	\$6,533,457

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

**Reporting Year: 2021**

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. <b>Principal Payable, Beginning of Fiscal Year</b>	\$2,505,000
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	35,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. <b>Principal Payable, End of Fiscal Year</b>	\$2,470,000
R22. Principal Payable, Current Portion	0
R23. <b>Principal Payable, Noncurrent Portion</b>	\$2,470,000
R24. Interest Paid in Current Fiscal Year	121,864
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  
 Long-Term Debt  
 Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

**Reporting Year: 2021**

SD01. Districtwide or Improvement District/Zone	Improvement District/Zone
SD02. Improvement District/Zone (if applicable)	Orchard Acres Assessment Distri
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. <b>Principal Payable, Beginning of Fiscal Year</b>	\$400,000
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	20,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. <b>Principal Payable, End of Fiscal Year</b>	\$380,000
R22. Principal Payable, Current Portion	0
R23. <b>Principal Payable, Noncurrent Portion</b>	\$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 of Aromas Water District  
 Special Districts' Financial Transactions Report  
 Detail Summary of Long-Term Debt

Back to Form: Long-Term Debt

**Reporting Year: 2021**

	<b>Year of Issue</b>	<b>Principal Payable, Beginning of Fiscal Year</b>	<b>Principal Issued in Current Fiscal Year</b>	<b>Principal Paid in Current Fiscal Year</b>	<b>Principal Payable, End of Fiscal Year</b>	<b>Principal Payable, Current Portion</b>	<b>Principal Payable, Noncurrent Portion</b>	<b>Interest Paid in Current Fiscal Year</b>
<b>Enterprise</b>								
<b>General Obligation Bonds</b>								
Water System Improvements	2015	2,505,000	0	35,000	2,470,000	0	2,470,000	121,864
<b>Other Agency Debt</b>								
Water System Improvements	2008	400,000	0	20,000	380,000	0	380,000	0
<b>Total Enterprise Debt:</b>		<b>\$2,905,000</b>	<b>\$0</b>	<b>\$55,000</b>	<b>\$2,850,000</b>	<b>\$0</b>	<b>\$2,850,000</b>	<b>\$121,864</b>

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

**Reporting Year: 2021**

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. <b>Principal Outstanding, Beginning of Fiscal Year</b>	\$982,314
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	116,701
R17. Principal Refinanced in Current Fiscal Year	
R18. <b>Principal Outstanding, End of Fiscal Year</b>	\$865,613
R19. Principal Outstanding, Current Portion	0
R20. <b>Principal Outstanding, Noncurrent Portion</b>	\$865,613
R21. Interest Paid in Current Fiscal Year	28,463
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  
 Detail Summary of Other Long-Term Debt

Back to Form: Other Long-Term Debt

**Reporting Year: 2021**

	<b>Year of Issue</b>	<b>Principal Outstanding, Beginning of Fiscal Year</b>	<b>Principal Received in Current Fiscal Year</b>	<b>Principal Paid in Current Fiscal Year</b>	<b>Principal Outstanding, End of Fiscal Year</b>	<b>Principal Outstanding, Current Portion</b>	<b>Principal Outstanding, Noncurrent Portion</b>	<b>Interest Paid in Current Fiscal Year</b>
<b>Enterprise</b>								
<b>Loans</b>								
Capital Improvements	2015	982,314	0	116,701	865,613	0	865,613	28,463
<b>Total Enterprise Debt:</b>		\$982,314	\$0	\$116,701	\$865,613	\$0	\$865,613	\$28,463

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

**Reporting Year: 2021**

	<b>Governmental Funds</b>	<b>Internal Service Fund</b>	<b>Enterprise Funds</b>
<b>Debt Payments from Debt Forms</b>			
R01. Long-Term Debt			121,864
R02. Other Long-Term Debt			28,463
R03. Construction Financing			
R04. Lease Obligations			
R05. <b>Total Debt Payments from Debt Forms</b>	\$0	\$0	\$150,327
R06. <b>Debt Service</b>			150,327
R07. <b>Difference</b>	\$0	\$0	\$0
R08. Reason for Difference			

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

**Reporting Year: 2021**

	Enterprise	Internal Service
<b>Assets</b>		
Current Assets		
Cash and Investments		
R01. Unrestricted	1,627,155	
R02. Restricted	519,960	
R03. Accounts Receivable (net)	2,528,320	
R04. Taxes Receivable	0	
R05. Interest Receivable (net)	682	
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories	63,177	
R09. Prepaid Items	16,499	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$4,755,793	\$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	12,272,794	
R18.5 Infrastructure		
R19. Intangible Assets – Amortizable		
R20. Construction in Progress		
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-6,863,842	
R23.5 Net Pension Asset	149,120	
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$6,287,529	\$0
R27. <b>Total Assets</b>	<b>\$11,043,322</b>	<b>\$0</b>
<b>Deferred Outflows of Resources</b>		
R28. Related to Pensions		
R28.5 Related to OPEB		
R28.6 Related to Debt Refunding		

R29.	Other Deferred Outflows of Resources		
R30.	<b>Total Deferred Outflows of Resources</b>	\$0	\$0
R31.	<b>Total Assets and Deferred Outflows of Resources</b>	\$11,043,322	\$0
<b>Liabilities</b>			
Current Liabilities			
R32.	Accounts Payable	89,741	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	44,307	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	10,500	
R38.	Accrued Compensated Absences	37,307	
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.	<b>Total Current Liabilities</b>	\$181,855	\$0
Noncurrent Liabilities			
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion		
R46.	General Obligation Bonds	2,470,000	
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds	380,000	
R50.	Loans (Other Long-Term Debt)	865,613	
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	612,397	
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	<b>Total Noncurrent Liabilities</b>	\$4,328,010	\$0
R61.	<b>Total Liabilities</b>	\$4,509,865	\$0
<b>Deferred Inflows of Resources</b>			
R62.	Related to Pensions		
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	<b>Total Deferred Inflows of Resources</b>	\$0	\$0
R65.	<b>Total Liabilities and Deferred Inflows of Resources</b>	\$4,509,865	\$0
R66.	<b>Total Net Position (Deficit)</b>	\$6,533,457	\$0

**Net Position (Deficit)**

R67.	Net Investment in Capital Assets	6,420,007	
R68.	Restricted		
R69.	Unrestricted	113,450	
R70.	<b>Total Net Position (Deficit)</b>	\$6,533,457	\$0
R71.	<b>Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)</b>	\$11,043,322	\$0

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

**Reporting Year: 2021**

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



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

Reporting Year: 2021

	Governmental Funds	Internal Service Fund	Enterprise Fund	1
<b>Governmental Revenues</b>				
R01. General				
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. <b>Total Governmental Revenues</b>	\$0			
<b>Internal Service Revenues</b>				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. <b>Total Internal Service Revenues</b>		\$0		
<b>Enterprise Revenues</b>				
<b>Operating Revenues</b>				
R11. Airport				
R12. Electric				
R13. Gas				
R14. Harbor and Port				
R15. Hospital				
R16. Sewer				
R17. Solid Waste				
R18. Transit				
R19. Water			1,454,223	
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. <b>Total Operating Revenues</b>			\$1,454,223	
<b>Non-Operating Revenues</b>				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer				
R30. Solid Waste				
R31. Transit				
R32. Water			195,534	
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				

R36.	<b>Total Non-Operating Revenues</b>			\$195,534	
R36.5	<b>Total Revenues</b>	\$0	\$0	\$1,649,757	
<b>Governmental Expenditures</b>					
R37.	General				
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	<b>Total Governmental Expenditures</b>	\$0			
<b>Internal Service Expenses</b>					
R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	<b>Total Internal Service Expenses</b>		\$0		
<b>Enterprise Expenses</b>					
<b>Operating Expenses</b>					
R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port				
R51.	Hospital				
R52.	Sewer				
R53.	Solid Waste				
R54.	Transit				
R55.	Water			1,431,734	
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	<b>Total Operating Expenses</b>			\$1,431,734	
<b>Non-Operating Expenses</b>					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water			154,743	
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	<b>Total Non-Operating Expenses</b>			\$154,743	
R72.5	<b>Total Expenditures/Expenses</b>	\$0	\$0	\$1,586,477	

R73.	Transfer In				
R74.	Transfer Out				
R75.	<b>Change in Fund Balance/Net Position</b>	\$0	\$0	\$63,280	
R76.	<b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$0	\$0	\$6,470,177	
R77.	Adjustments				
R78.	<b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$0	\$0	\$6,533,457	
<b>Assets</b>					
R79.	Total Current Assets			4,755,793	
R80.	Total Noncurrent Assets			6,287,529	
R81.	<b>Total Assets</b>	\$0	\$0	\$11,043,322	
<b>Liabilities</b>					
R82.	Total Current Liabilities			181,855	
R83.	Total Noncurrent Liabilities			4,328,010	
R84.	<b>Total Liabilities</b>	\$0	\$0	\$4,509,865	
R85.	<b>Total Fund Balance/Net Position (Deficit)</b>	\$0	\$0	\$6,533,457	

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

Fiscal Year: 2021		
FORM DESC	FIELD NAME	FOOTNOTES
WaterEnterpriseFund	(R14)ConnectionFees	Reduced amount of connection fees verified by staff and auditors
WaterEnterpriseFund	(R62)OtherNonoperatingExpenses	Misc. items Bond fees, misc. expense offset by a small grant of \$1000 and misc. office revenue (copies and other reimbursements).
LongTermDebt	(R22)PrincipalPayableCurrentPortion	(1_Water System Improvements) Amount confirmed by auditors
LongTermDebt	(R24)InterestPaidinCurrentFiscalYear	(1_Water System Improvements) Amount confirmed by auditors
LongTermDebt	(R22)PrincipalPayableCurrentPortion	(2_Water System Improvements) No current portion of LT Term is recognized by our auditors
LongTermDebt	(R24)InterestPaidinCurrentFiscalYear	(2_Water System Improvements) Confirmed by audit
OtherLongTermDebt	(R19)PrincipalOutstandingCurrentPortion	(1_Capital Improvements) Auditors do not report current portion of long term debt
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	End of year balances were smaller than previous periods. All balances reconciled and confirmed by staff and auditors
AppropriationsLimitInformation	(R01)AppropriationsLimit	No limit exists
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	No limit exists

Total Footnote: 10

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