

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of Aromas County Water District

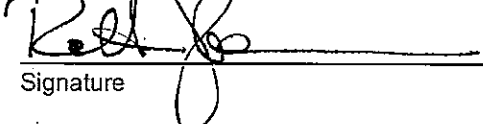
Reporting Year: 2017

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)

1/29/18

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 1/29/2018 10:12:32 AM

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

Fiscal Year: 2017

Current Year Prior Year

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="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"/>

Other Officials

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="ROBERT"/>	<input type="text"/>	<input type="text" value="JOHNSON"/>	<input type="text" value="GENERAL MANAGER"/>
Officials	<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

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

Fiscal Year: 2017

Current Year Prior Year

Operating Revenues		
Water Sales Revenues		
Retail Water Sales		
R01.	Residential	886,521
R02.	Business	33,117
R03.	Industrial	
R04.	Irrigation	34,386
R09.	Sales to Other Utilities for Resale	
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	2,844
Water Services Revenues		
R12.	Fire Prevention	
R13.	Groundwater Replenishment	
R14.	Connection Fees	
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	167,360
R19.	Total Operating Revenues	\$1,124,228
Operating Expenses		
Water Supply Expenses		
R20.	Water Supply	
R21.	Water Purchases	
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	394,644
R25.	Treatment	15,829
R26.	Transmission	
R27.	Distribution	
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	
R31.	Contractual Services	
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	527,683
R34.	Depreciation and Amortization Expenses	452,658

R35.	Other Operating Expenses	
R36.	Total Operating Expenses	\$1,390,814
R37.	Operating Income (Loss)	\$-266,586
	Nonoperating Revenues	
R38.	Investment Earnings	
R39.	Rents, Leases, and Franchises	
	Taxes and Assessments	
SD40.	Current Secured and Unsecured (1%)	
SD41.	Voter-Approved Taxes	
SD42.	Pass-through Property Taxes (ABX1 26)	
SD43.	Property Assessments	60,989
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	
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.	Total Nonoperating Revenues	\$60,989
	Nonoperating Expenses	
R60.	Interest Expense	36,033
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	
R63.	Total Nonoperating Expenses	\$36,033
R64.	Income (Loss) Before Capital Contributions and Transfers	\$-241,630
	Capital Contributions (Current Fiscal Year)	
R65.	Federal	
R66.	State	
R67.	Connection Fees (Capital)	
R68.	County	
R69.	Other Government	

R70.	Other Capital Contributions	
R71.	Total Current Fiscal Year Capital Contributions	\$0
R72.	Transfers In	
R73.	Transfers Out	
R74.	Change in Net Position	\$-241,630
R75.	Net Position (Deficit), Beginning of Fiscal Year	8,991,535
R76.	Adjustment	-1,947,678
R77.	Reason for Adjustment	From Audit
R78.	Net Position (Deficit), End of Fiscal Year	\$6,802,227
	Net Position (Deficit)	
R79.	Net Investment in Capital Assets	6,420,007
R80.	Restricted	
R81.	Unrestricted	382,220
R82.	Total Net Position (Deficit)	\$6,802,227

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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: 2017

Current Year Prior Year

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 Issued to Date	1,525,687
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	1,423,228
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Issued in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	105,477
R17. Principal Defeased in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$1,317,751
R19. Principal Outstanding, Current Portion	
R20. Principal Outstanding, Noncurrent Portion	\$1,317,751
R21. Interest Paid in Current Fiscal Year	36,033
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: 2017

Current Year Prior Year

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			
R02. Other Long-Term Debt			36,033
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$36,033
R06. Debt Service			36,033
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

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

Fiscal Year: 2017

Current Year Prior Year

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	1,488,637	
R02. Restricted		
R03. Accounts Receivable (net)	2,808,378	
R04. Taxes Receivable	1,262	
R05. Interest Receivable (net)		
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories	23,914	
R09. Prepaid Items	6,585	
R10. Other Current Assets 1	2,081	
R11. Other Current Assets 2		
R12. Total Current Assets	\$4,330,857	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R15. Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	330,196	
R17. Buildings and Improvements	387,261	
R18. Equipment	11,779,551	
R19. Intangible Assets – Amortizable		
R20. Construction in Progress		
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-5,028,861	
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$7,468,147	\$0
R27. Total Assets	\$11,799,004	\$0

Deferred Outflows of Resources			
R28.	Related to Pensions	174,771	
R28.5.	Related to OPEB		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$174,771	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$11,973,775	\$0
Liabilities			
Current Liabilities			
R32.	Accounts Payable	29,756	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	52,481	
R35.	Due to Other Funds		
R36.	Due to Other Governments	6,527	
R37.	Deposits and Advances		
R38.	Accrued Compensated Absences		
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	\$88,764	\$0
Noncurrent Liabilities			
R44.	Deposits and Advances, Net of Current Portion		
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)	1,317,751	
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	501,054	
R57.	Net OPEB Obligation		
R58.	Other Noncurrent Liabilities 1	70,979	
R59.	Other Noncurrent Liabilities 2	3,193,000	
R60.	Total Noncurrent Liabilities	\$5,082,784	\$0
R61.	Total Liabilities	\$5,171,548	\$0
Deferred Inflows of Resources			
R62.	Related to Pensions		
R62.5.	Related to OPEB		
R63.	Other Deferred Inflows of Resources		

R64.	Total Deferred Inflows of Resources	\$0	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$5,171,548	\$0
R66.	Total Net Position (Deficit)	\$6,802,227	\$0
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets	6,420,007	
R68.	Restricted		
R69.	Unrestricted	382,220	
R70.	Total Net Position (Deficit)	\$6,802,227	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$11,973,775	\$0

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