

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of Aromas County Water District

Reporting Year: 2018

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)

1/29/19
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 1/29/2019 2:41:50 PM

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

Fiscal Year: 2018

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@AROMWASWAT"/>
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@AROMASWATERI"/>
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
 Water Enterprise Fund
 Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2018

Operating Revenues

Water Sales Revenues

Retail Water Sales

R01.	Residential	1,057,677
R02.	Business	49,110
R03.	Industrial	
R04.	Irrigation	18,509
R09.	Sales to Other Utilities for Resale	
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	4,648

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	140,580
R19.	Total Operating Revenues	\$1,270,524

Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	150,126
R25.	Treatment	16,029
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	834,389
R34.	Depreciation and Amortization Expenses	444,463
R35.	Other Operating Expenses	
R36.	Total Operating Expenses	\$1,445,007
R37.	Operating Income (Loss)	\$-174,483

Nonoperating Revenues	
R38. Investment Earnings	
R39. Rents, Leases, and Franchises	
Taxes and Assessments	
SD40. Current Secured and Unsecured (1%)	75,023
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. Total Nonoperating Revenues	\$75,523
Nonoperating Expenses	
R60. Interest Expense	38,399
R61. Loss on Disposal of Capital Assets	
R62. Other Nonoperating Expenses	
R63. Total Nonoperating Expenses	\$38,399
R64. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-137,359
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	\$-137,359
R75.	Net Position (Deficit), Beginning of Fiscal Year	\$6,802,227
R76.	Adjustment	-45
R77.	Reason for Adjustment	Tie in to Audited Financials
R78.	Net Position (Deficit), End of Fiscal Year	\$6,664,823
	Net Position (Deficit)	
R79.	Net Investment in Capital Assets	2,898,043
R80.	Restricted	3,072,000
R81.	Unrestricted	694,780
R82.	Total Net Position (Deficit)	\$6,664,823

Note:

(R77) Reason for Adjustment: Tie in to Audited Financials

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: 2018

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	\$1,317,751
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	108,583
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$1,209,168
R19. Principal Outstanding, Current Portion	114,130
R20. Principal Outstanding, Noncurrent Portion	\$1,095,038
R21. Interest Paid in Current Fiscal Year	38,399
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
 Detail Summary of Other Long-Term Debt

Back to Form: [Other Long-Term Debt](#)

Fiscal Year: 2018

	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	1,317,751	0	108,583	1,209,168	114,130	1,095,038	38,399
Total Enterprise Debt:		\$1,317,751	\$0	\$108,583	\$1,209,168	\$114,130	\$1,095,038	\$38,399

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

Fiscal Year: 2018

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			
R02. Other Long-Term Debt			38,399
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$38,399
R06. Debt Service			38,399
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: 2018

		Enterprise	Internal Service
Assets			
Current Assets			
Cash and Investments			
R01.	Unrestricted	1,010,316	
R02.	Restricted	463,763	
R03.	Accounts Receivable (net)	2,759,017	
R04.	Taxes Receivable	2,926	
R05.	Interest Receivable (net)	3,755	
R06.	Due from Other Funds		
R07.	Due from Other Governments		
R08.	Inventories	22,914	
R09.	Prepaid Items	9,053	
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$4,271,744	\$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	387,261	
R18.	Equipment	11,489,615	
R18.5	Infrastructure		
R19.	Intangible Assets – Amortizable		
R20.	Construction in Progress		
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization	-5,028,861	
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$7,179,211	\$0
R27.	Total Assets	\$11,450,955	\$0
Deferred Outflows of Resources			
R28.	Related to Pensions	187,200	

R28.5	Related to OPEB		
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$187,200	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$11,638,155	\$0
Liabilities			
Current Liabilities			
R32.	Accounts Payable	41,038	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	49,842	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	12,236	
R38.	Accrued Compensated Absences	14,330	
R39.	Long-Term Debt, Due Within One Year	114,130	0
R40.	Other Long-Term Liabilities, Due Within One Year	44,000	
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$275,576	\$0
Noncurrent Liabilities			
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	4,777	
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)	1,095,038	
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	562,232	
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1	3,028,000	
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$4,690,047	\$0
R61.	Total Liabilities	\$4,965,623	\$0
Deferred Inflows of Resources			
R62.	Related to Pensions	7,709	
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		

R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$7,709	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$4,973,332	\$0
R66.	Total Net Position (Deficit)	\$6,664,823	\$0
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets	2,898,043	
R68.	Restricted	3,072,000	
R69.	Unrestricted	694,780	
R70.	Total Net Position (Deficit)	\$6,664,823	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$11,638,155	\$0

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

Fiscal Year: 2018

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 of Aromas County Water District
 Special District Financial Transactions Report
 Footnotes

Fiscal Year: 2018		<input checked="" type="radio"/> Current Year <input type="radio"/> Prior Year
FORM DESC	FIELD NAME	FOOTNOTES
WaterEnterpriseFund	(R02)Business	Overall Revenue has increased
WaterEnterpriseFund	(R04)Irrigation	Overall Revenue Has Increased
WaterEnterpriseFund	(R11)OtherWaterSalesRevenues	Overall Revenue Has Increased
WaterEnterpriseFund	(R18)OtherOperatingRevenues	Overall Revenue Has Increased
WaterEnterpriseFund	(R24)Pumping	Reclassification of Expenses by Auditors. Overall efficiencies and cost savings
WaterEnterpriseFund	(R33)GeneralandAdministrativeExpenses	Salaries Reclassified from Pumping to Admin
WaterEnterpriseFund	(SD40)CurrentSecuredandUnsecured(1%)	Overall Revenue Has Increased
ProprietaryFunds	(R01)Entpr-Unrestricted	Normal Cash Flow fluctuation. Balances affirmed by auditors
ProprietaryFunds	(R02)Entpr-Restricted	Normal Cash Flow fluctuation. Balances affirmed by auditors
ProprietaryFunds	(R04)Entpr-TaxesReceivable	Normal Fluctuation. Balances Confirmed by auditors
ProprietaryFunds	(R05)Entpr-InterestReceivable(net)	Normal Fluctuation. Balances Confirmed by auditors
ProprietaryFunds	(R09)Entpr-PrepaidItems	Normal Fluctuation. Balances Confirmed by auditors
ProprietaryFunds	(R18)Entpr-Equipment	Consolidated by auditors for simplicity
ProprietaryFunds	(R32)Entpr-AccountsPayable	Normal Fluctuation. Balances Confirmed by auditors
ProprietaryFunds	(R36)Entpr-DuetoOtherGovernments	Grant reported previously has been repaid
ProprietaryFunds	(R37)Entpr-DepositsandAdvances	Normal Fluctuation. Balances Confirmed by auditors
ProprietaryFunds	(R38)Entpr-AccruedCompensatedAbsences	Normal Fluctuation. Balances Confirmed by auditors
ProprietaryFunds	(R40)Entpr-OtherLongTermLiabilitiesDueWithinOneYear	Consolidated reporting includes Assessment District Liability
ProprietaryFunds	(R45)Entpr-CompensatedAbsencesNetofCurrentPortion	Normal Fluctuation. Balances Confirmed by auditors
ProprietaryFunds	(R58)Entpr-OtherNoncurrentLiabilities1	Consolidated reporting includes Liability of Assessment Districts
AppropriationsLimitInformation	(R01)AppropriationsLimit	No appropriations Limits Exist
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	None Exist

Total Footnote: 22