

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

Fiscal Year: 2023

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="VICKI"/> | <input type="text"/> | <input type="text" value="MORRIS"/> | <input type="text" value="PRESIDENT"/> |
| Member 2 | <input type="text" value="WAYNE"/> | <input type="text"/> | <input type="text" value="HOLMAN"/> | <input type="text" value="VICE PRESIDENT"/> |
| Member 3 | <input type="text" value="MARCUS"/> | <input type="text"/> | <input type="text" value="DUTRA"/> | <input type="text" value="BOARD MEMBER"/> |
| Member 4 | <input type="text" value="SETH"/> | <input type="text"/> | <input type="text" value="CAPRON"/> | <input type="text" value="BOARD MEMBER"/> |
| Member 5 | <input type="text" value="WAYNE"/> | <input type="text"/> | <input type="text" value="NORTON"/> | <input type="text" value="BOARD MEMEBR"/> |
| 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"/> |
| 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

6. In preparing the District's financial transactions reports for governmental fund type accounts, which basis of accounting was used? (Choose one):

Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

7. In preparing the District's financial transactions reports for proprietary fund type accounts (Internal Service Funds and Enterprise Funds), which basis of accounting was used? (Choose one):

Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

8. In preparing the District's financial transactions reports for fiduciary fund type accounts, which basis of accounting was used? (Choose one):

Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

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: 2023

Operating Revenues

Water Sales Revenues

Retail Water Sales

| | | |
|------|-------------------------------------|-----------|
| R01. | Residential | 1,291,057 |
| R02. | Business | 56,336 |
| R03. | Industrial | |
| R04. | Irrigation | 50,689 |
| 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 | 93,940 |
| R15. | Standby and Availability Charges | |
| R16. | Service-Type Assessments | |
| R17. | Other Water Services Revenues | |
| R18. | Other Operating Revenues | |
| R19. | Total Operating Revenues | \$1,492,022 |

Operating Expenses

Water Supply Expenses

| | | |
|------|-----------------|--|
| R20. | Water Supply | |
| R21. | Water Purchases | |

| | | |
|------|------------------------------------|---------|
| R22. | Groundwater Replenishment | |
| R23. | Other Water Supply Expenses | |
| R24. | Pumping | 270,566 |
| R25. | Treatment | 33,137 |
| 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 | 662,890 |
| R34. | Depreciation and Amortization Expenses | 564,199 |
| R35. | Other Operating Expenses | |
| R36. | Total Operating Expenses | \$1,530,792 |
| R37. | Operating Income (Loss) | \$-38,770 |
| Nonoperating Revenues | | |
| R38. | Investment Income | 48,316 |
| R39. | Rents, Leases, Concessions, and Royalties | |
| Taxes and Assessments | | |
| SD40. | Current Secured and Unsecured (1%) | 91,120 |
| SD41. | Voter-Approved Taxes | |
| SD42. | Pass-through Property Taxes (ABX1 26) | |
| SD43. | Property Assessments | 178,895 |
| 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 | 8,643 |
| R59. Total Nonoperating Revenues | \$327,474 |

| | |
|--|-------------------------|
| Nonoperating Expenses | |
| R60. Interest Expense | 300,713 |
| R61. Loss on Disposal of Capital Assets | |
| R62. Other Nonoperating Expenses | -1 |
| R63. Total Nonoperating Expenses | \$300,712 |
| R64. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items | \$-12,008 |
| 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 | \$-12,008 |
| R75. Net Position (Deficit), Beginning of Fiscal Year | \$6,400,944 |
| R76. Adjustment | 26 |
| R77. Reason for Adjustment | Prior Period Adjustment |
| R78. Net Position (Deficit), End of Fiscal Year | \$6,388,962 |
| Net Position (Deficit) | |
| R79. Net Investment in Capital Assets | |

R80. Restricted

| |
|--|
| |
|--|

R81. Unrestricted

| |
|-----------|
| 6,388,962 |
|-----------|

R82. **Total Net Position (Deficit)**

| |
|-------------|
| \$6,388,962 |
|-------------|

Note:

(R77) Reason for Adjustment: Prior Period Adjustment

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: 2023

| | |
|--|----------------------------|
| 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 | \$2,433,740 |
| 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 | 37,250 |
| R19.5 Bond Discount/Premium Amortized in Current Fiscal Year | |
| R20. Principal Defeased in Current Fiscal Year | |

| | | |
|------|--|-------------|
| R21. | Principal Payable, End of Fiscal Year | \$2,396,490 |
| R22. | Principal Payable, Current Portion | 0 |
| R23. | Principal Payable, Noncurrent Portion | \$2,396,490 |
| R24. | Interest Paid in Current Fiscal Year | 115,399 |
| 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: 2023

| | |
|--|---|
| SD01. Districtwide or Improvement District/Zone | <input type="text" value="Improvement District/Zone"/> |
| SD02. Improvement District/Zone (if applicable) | <input type="text" value="Orchard Acres Assessment Distric"/> |
| R03. Purpose of Debt (2 of 2) (Record Completed) | <input type="text" value="Water System Improvements"/> |
| R04. Nature of Revenue Pledged | <input type="text" value="Proceeds of Unpaid Assessments levied - 11 parce"/> |
| R05. Percent of Pledge | <input type="text" value="100%"/> |
| R06. Debt Type | <input type="text" value="Other Agency Debt"/> |
| R07. Fund Type | <input type="text" value="Enterprise"/> |
| SD08. Activity | <input type="text" value="Water Enterprise"/> |
| R09. Year of Issue | <input type="text" value="2008"/> |
| R10. Beginning Maturity Year | <input type="text" value="2009"/> |
| R11. Ending Maturity Year | <input type="text" value="2039"/> |
| R12. Principal Authorized | <input type="text" value="498,000"/> |
| R13. Principal Issued to Date | <input type="text" value="498,000"/> |
| R14. Principal Unspent | <input type="text" value=""/> |
| R15. Principal Payable, Beginning of Fiscal Year | <input type="text" value="\$380,000"/> |
| R16. Adjustment to Principal in Current Fiscal Year | <input type="text" value=""/> |
| R17. Reason for Adjustment to Principal in Current Fiscal Year | <input type="text" value=""/> |
| R18. Principal Issued in Current Fiscal Year | <input type="text" value=""/> |
| R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year | <input type="text" value=""/> |
| R19. Principal Paid in Current Fiscal Year | <input type="text" value="15,000"/> |
| R19.5 Bond Discount/Premium Amortized in Current Fiscal Year | <input type="text" value=""/> |
| R20. Principal Defeased in Current Fiscal Year | <input type="text" value=""/> |

| | | |
|------|--|-----------|
| R21. | Principal Payable, End of Fiscal Year | \$365,000 |
| R22. | Principal Payable, Current Portion | 0 |
| R23. | Principal Payable, Noncurrent Portion | \$365,000 |
| 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: 2023

| | 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 | 2,433,740 | 0 | 37,250 | 2,396,490 | 0 | 2,396,490 | 115,399 |
| Other Agency Debt | | | | | | | | |
| Water System Improvements | 2008 | 380,000 | 0 | 15,000 | 365,000 | 0 | 365,000 | 0 |
| Total Enterprise Debt: | | \$2,813,740 | \$0 | \$52,250 | \$2,761,490 | \$0 | \$2,761,490 | \$115,399 |

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: 2023

| | |
|--|----------------------|
| 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 | 2024 |
| R09. Principal Authorized | 1,525,687 |
| R10. Principal Received to Date | 1,525,687 |
| R11. Principal Unspent | |
| R12. Principal Outstanding, Beginning of Fiscal Year | \$780,658 |
| 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 | 85,587 |
| R17. Principal Refinanced in Current Fiscal Year | |
| R18. Principal Outstanding, End of Fiscal Year | \$695,071 |
| R19. Principal Outstanding, Current Portion | 0 |
| R20. Principal Outstanding, Noncurrent Portion | \$695,071 |
| R21. Interest Paid in Current Fiscal Year | 185,314 |
| 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: 2023

| | 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 | 780,658 | 0 | 85,587 | 695,071 | 0 | 695,071 | 185,314 |
| Total Enterprise Debt: | | \$780,658 | \$0 | \$85,587 | \$695,071 | \$0 | \$695,071 | \$185,314 |

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

Fiscal Year: 2023

| | Governmental Funds | Internal Service Fund | Enterprise Funds |
|---|---------------------------|------------------------------|-------------------------|
| Debt Payments from Debt Forms | | | |
| R01. Long-Term Debt (Bonds, COP, and Other Agency Debt) | | | 115,399 |
| R02. Other Long-Term Debt | | | 185,314 |
| R03. Construction Financing | | | |
| R04. Lease Obligations (Purchase Agreements) | | | |
| R05. Total Debt Payments from Debt Forms | \$0 | \$0 | \$300,713 |
| R06. Debt Service | | | 300,713 |
| 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: 2023

| | | Enterprise | Internal Service |
|----------------------|--|---------------------|------------------|
| Assets | | | |
| Current Assets | | | |
| Cash and Investments | | | |
| R01. | Unrestricted | 7,232,976 | |
| R02. | Restricted | 512,247 | |
| R03. | Accounts Receivable (net) | 2,494,834 | |
| R04. | Taxes Receivable | | |
| R05. | Interest Receivable (net) | 51,965 | |
| R05.5 | Lease Receivable | | |
| R06. | Due from Other Funds | | |
| R07. | Due from Other Governments | | |
| R08. | Inventories | 83,411 | |
| R09. | Prepaid Items | 20,333 | |
| R10. | Other Current Assets 1 | | |
| R11. | Other Current Assets 2 | | |
| R12. | Total Current Assets | \$10,395,766 | \$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 | 440,291 | |
| R18. | Equipment | 254,444 | |
| R18.5 | Infrastructure | 12,307,943 | |
| R18.6 | Lease Assets (Lessee) | | |
| R19. | Other Intangible Assets – Amortizable | | |
| R20. | Construction in Progress | 290,707 | |
| R21. | Intangible Assets – Nonamortizable | | |
| R22. | Other Capital Assets | | |
| R23. | Less: Accumulated Depreciation/Amortization | -7,910,714 | |
| R23.5 | Net Pension Asset | | |
| R23.6 | Net OPEB Asset | | |
| R24. | Other Noncurrent Assets 1 | | |
| R25. | Other Noncurrent Assets 2 | -1 | |
| R26. | Total Noncurrent Assets | \$5,713,866 | \$0 |
| R27. | Total Assets | \$16,109,632 | \$0 |

Deferred Outflows of Resources

| | | |
|---|--------------|-----|
| R28. Related to Pensions | 315,213 | |
| R28.5 Related to OPEB | | |
| R28.6 Related to Debt Refunding | | |
| R29. Other Deferred Outflows of Resources | | |
| R30. Total Deferred Outflows of Resources | \$315,213 | \$0 |
| R31. Total Assets and Deferred Outflows of Resources | \$16,424,845 | \$0 |

Liabilities

Current Liabilities

| | | |
|---|-----------|-----|
| R32. Accounts Payable | 40,188 | |
| R33. Contracts and Retainage Payable | | |
| R34. Interest Payable | 114,120 | |
| R35. Due to Other Funds | | |
| R36. Due to Other Governments | | |
| R37. Deposits and Advances | 58,192 | |
| R38. Compensated Absences | 61,502 | |
| 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 | \$274,002 | \$0 |

Noncurrent Liabilities

| | | |
|------------------------------------|-----------|--|
| R44. Deposits and Advances | | |
| R45. Compensated Absences | | |
| R46. General Obligation Bonds | 2,396,490 | |
| R47. Revenue Bonds | | |
| R48. Certificates of Participation | | |
| R49. Other Bonds | 365,000 | |

| | | | |
|-------|---|-------------|-----|
| R50. | Loans (Other Long-Term Debt) | 695,071 | |
| 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 | 680,082 | |
| R57. | Net OPEB Liability | | |
| R58. | Other Noncurrent Liabilities 1 | 5,558,389 | |
| R59. | Other Noncurrent Liabilities 2 | | |
| R60. | Total Noncurrent Liabilities | \$9,695,032 | \$0 |
| R61. | Total Liabilities | \$9,969,034 | \$0 |

Deferred Inflows of Resources

| | | | |
|-------------------------------|--|--------------|-----|
| R62. | Related to Pensions | 66,849 | |
| 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 | \$66,849 | \$0 |
| R65. | Total Liabilities and Deferred Inflows of Resources | \$10,035,883 | \$0 |
| R66. | Total Net Position (Deficit) | \$6,388,962 | \$0 |
| Net Position (Deficit) | | | |
| R67. | Net Investment in Capital Assets | | |
| R68. | Restricted | | |
| R69. | Unrestricted | 6,388,962 | |
| R70. | Total Net Position (Deficit) | \$6,388,962 | \$0 |

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

Fiscal Year: 2023

| | |
|---|----------------------------------|
| 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: 2023

| | Governmental Funds | Internal Service Fund | Enterprise Fund | Total |
|---|--------------------|-----------------------|-----------------|-------|
| 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 | | | 1,492,022 | |

| | | | | | |
|-------------------------------|-------------------------------------|-----|-----|-------------|-------------|
| R20. | Other Enterprise | | | | |
| R21. | Conduit | | | | |
| R22. | Transportation | | | | |
| R23. | Total Operating Revenues | | | \$1,492,022 | |
| Non-Operating Revenues | | | | | |
| R24. | Airport | | | | |
| R25. | Electric | | | | |
| R26. | Gas | | | | |
| R27. | Harbor and Port | | | | |
| R28. | Hospital | | | | |
| R29. | Sewer | | | | |
| R30. | Solid Waste | | | | |
| R31. | Transit | | | | |
| R32. | Water | | | 327,474 | |
| R33. | Other Enterprise | | | | |
| R34. | Conduit | | | | |
| R35. | Transportation | | | | |
| R36. | Total Non-Operating Revenues | | | \$327,474 | |
| R36.5 | Total Revenues | \$0 | \$0 | \$1,819,496 | \$1,819,496 |

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 | | | 1,530,792 | |
| R56. | Other Enterprise | | | | |
| R57. | Conduit | | | | |
| R58. | Transportation | | | | |
| R59. | Total Operating Expenses | | | \$1,530,792 | |

Non-Operating Expenses

| | | | | | |
|------|-----------------|--|--|--|--|
| R60. | Airport | | | | |
| R61. | Electric | | | | |
| R62. | Gas | | | | |
| R63. | Harbor and Port | | | | |
| R64. | Hospital | | | | |
| R65. | Sewer | | | | |
| R66. | Solid Waste | | | | |
| R67. | Transit | | | | |

| | | | | | |
|--------------------|--|-----|-----|--------------|--------------|
| R68. | Water | | | 300,712 | |
| R69. | Other Enterprise | | | | |
| R70. | Conduit | | | | |
| R71. | Transportation | | | | |
| R72. | Total Non-Operating Expenses | | | \$300,712 | |
| R72.5 | Total Expenditures/Expenses | \$0 | \$0 | \$1,831,504 | \$1,831,504 |
| R73. | Transfer In | | | | |
| R74. | Transfer Out | | | | |
| R75. | Change in Fund Balance/Net Position | \$0 | \$0 | \$-12,008 | \$-12,008 |
| R76. | Fund Balance/Net Position (Deficit), Beginning of Fiscal Year | \$0 | \$0 | \$6,400,944 | \$6,400,944 |
| R77. | Adjustments | | | 26 | 26 |
| R78. | Fund Balance/Net Position (Deficit), End of Fiscal Year | \$0 | \$0 | \$6,388,962 | \$6,388,962 |
| Assets | | | | | |
| R79. | Total Current Assets | | | 10,395,766 | 10,395,766 |
| R80. | Total Noncurrent Assets | | | 5,713,866 | 5,713,866 |
| R81. | Total Assets | \$0 | \$0 | \$16,109,632 | \$16,109,632 |
| Liabilities | | | | | |
| R82. | Total Current Liabilities | | | 274,002 | 274,002 |
| R83. | Total Noncurrent Liabilities | | | 9,695,032 | 9,695,032 |
| R84. | Total Liabilities | \$0 | \$0 | \$9,969,034 | \$9,969,034 |
| R85. | Total Fund Balance/Net Position (Deficit) | \$0 | \$0 | \$6,388,962 | \$6,388,962 |

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

| Fiscal Year: 2023 | | |
|--------------------------------|---|--|
| FORM DESC | FIELD NAME | FOOTNOTES |
| WaterEnterpriseFund | (R04)Irrigation | Increase in agriculture needs |
| WaterEnterpriseFund | (R14)ConnectionFees | Increase in new hookups |
| WaterEnterpriseFund | (R58)OtherNonoperatingRevenues | Misc reimbursements and fees charge by office Small local grant revenue Misc Bond Admin Fee |
| WaterEnterpriseFund | (R60)InterestExpense | Increase in loans and credit line usage |
| WaterEnterpriseFund | (R62)OtherNonoperatingExpenses | Rounding |
| WaterEnterpriseFund | (SD40)CurrentSecuredandUnsecured(1%) | Correct as per Audit |
| WaterEnterpriseFund | (SD43)PropertyAssessments | Verified by Audit |
| LongTermDebt | (R22)PrincipalPayableCurrentPortion | (1_Water System Improvements) Current portion of loan not identified by auditors |
| LongTermDebt | (R22)PrincipalPayableCurrentPortion | (2_Water System Improvements) No change from prior year. Amount confirmed by audit |
| LongTermDebt | (R24)InterestPaidinCurrentFiscalYear | (2_Water System Improvements) No change from prior year. Amount confirmed by audit |
| OtherLongTermDebt | (R19)PrincipalOutstandingCurrentPortion | (1_Capital Improvements) Current portion of long term debt was not assessed by auditors |
| ProprietaryFunds | (R20)Entpr-ConstructioninProgress | Confirmed by Audit. New well construction in progress |
| ProprietaryFunds | (R25)Entpr-OtherNoncurrentAssets2 | Rounding |
| ProprietaryFunds | (R58)Entpr-OtherNoncurrentLiabilities1 | Truist Bank loan |
| ProprietaryFunds | (R67)Entpr-NetInvestmentinCapitalAssets | 6420007 |
| AppropriationsLimitInformation | (R01)AppropriationsLimit | No change for prior year |
| AppropriationsLimitInformation | (R02)TotalAnnualAppropriationsSubjecttotheLimit | No change from prior year |

Total Footnote: 17
