

# AROMAS WATER DISTRICT

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*Fiscal Year 2020/21 Annual Report for:*  
**Assessment District No. 2013-1**

**February 2021**

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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 (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. The services provided 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 as well. 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 2020/21 special assessment levy consisted of 50 parcels for a total of \$153,985.28.

## 1.3 Funds

As of June 30, 2020, 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, 2020 debt service payment and covering estimated administrative expenses for the year, the Redemption Fund balance is short approximately \$1,000. To cover the shortfall, the District should transfer available surplus from the Reserve Fund.

As of June 30, 2020, the Reserve Fund meets the Reserve Requirement for the Assessment District with a surplus of approximately \$4,600. 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. Since the current Reserve Fund balance exceeds the Reserve Requirement, the District should discontinue levying the Reserve Fund accumulation amount. In the future, if the District needs to generate additional Reserve Fund monies to replenish the Reserve Fund, following a withdrawal or District determination of deficiency, the District can continue to levy the Reserve Fund accumulation amount.

No arbitrage rebate calculation 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 bonds issued by the District during the calendar year in which the Loan was issued.

## 1.4 Delinquencies

As of June 30, 2020, there are no delinquencies in the District. NBS will continue to monitor the delinquencies and recommend the appropriate delinquency management actions to the District as needed.

### **NBS**

Darrylanne Zarate, Administrator

Adina McCargo, Project Manager

Dave Ketcham, Client Services Director

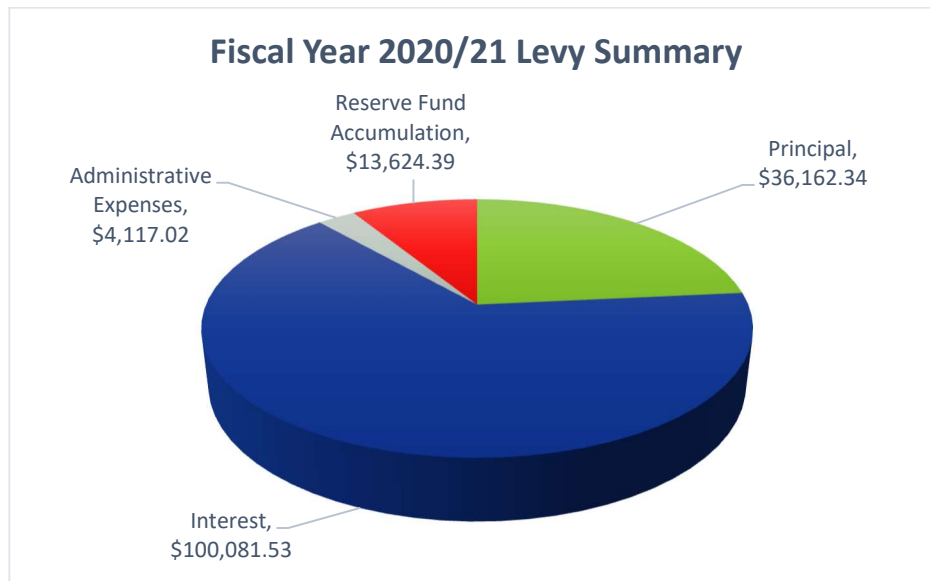
## 2. LEVY ANALYSIS

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### 2.1 Levy Summary

A summary of the total levy and breakdown of the levy components for Fiscal Year 2020/21 are shown in the table and chart below.

Parcel Count	Levy Amount
50	\$153,985.28



### 3. FINANCIAL STATUS

#### 3.1 Project Fund

6/30/2020 Balance <sup>(1)</sup>	Project Status
\$179,053.56	Complete

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

#### 3.2 Redemption Fund

6/30/2020 Balance	9/2/2020 Payment	9/2/2020 Bond Call	Estimated Administrative Expenses <sup>(1)</sup>	Surplus/ (Deficit)
\$86,900.00	\$85,884.80	\$0.00	\$2,042.99	(\$1,027.79)

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

#### 3.3 Reserve Fund

Initial Proceeds	6/30/2020 Balance	Reserve Requirement <sup>(1)</sup>	Surplus / (Deficit)
\$0.00	\$144,145.49	\$139,520.00	\$4,625.49

(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
\$25,884,596.00	\$2,465.873.44	10.50:1

(1) The assessed value of levied parcels within the District, as of January 1, 2020.

(2) Remaining lien for active parcels after the Fiscal Year 2020/21 principal has been billed.

### 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.

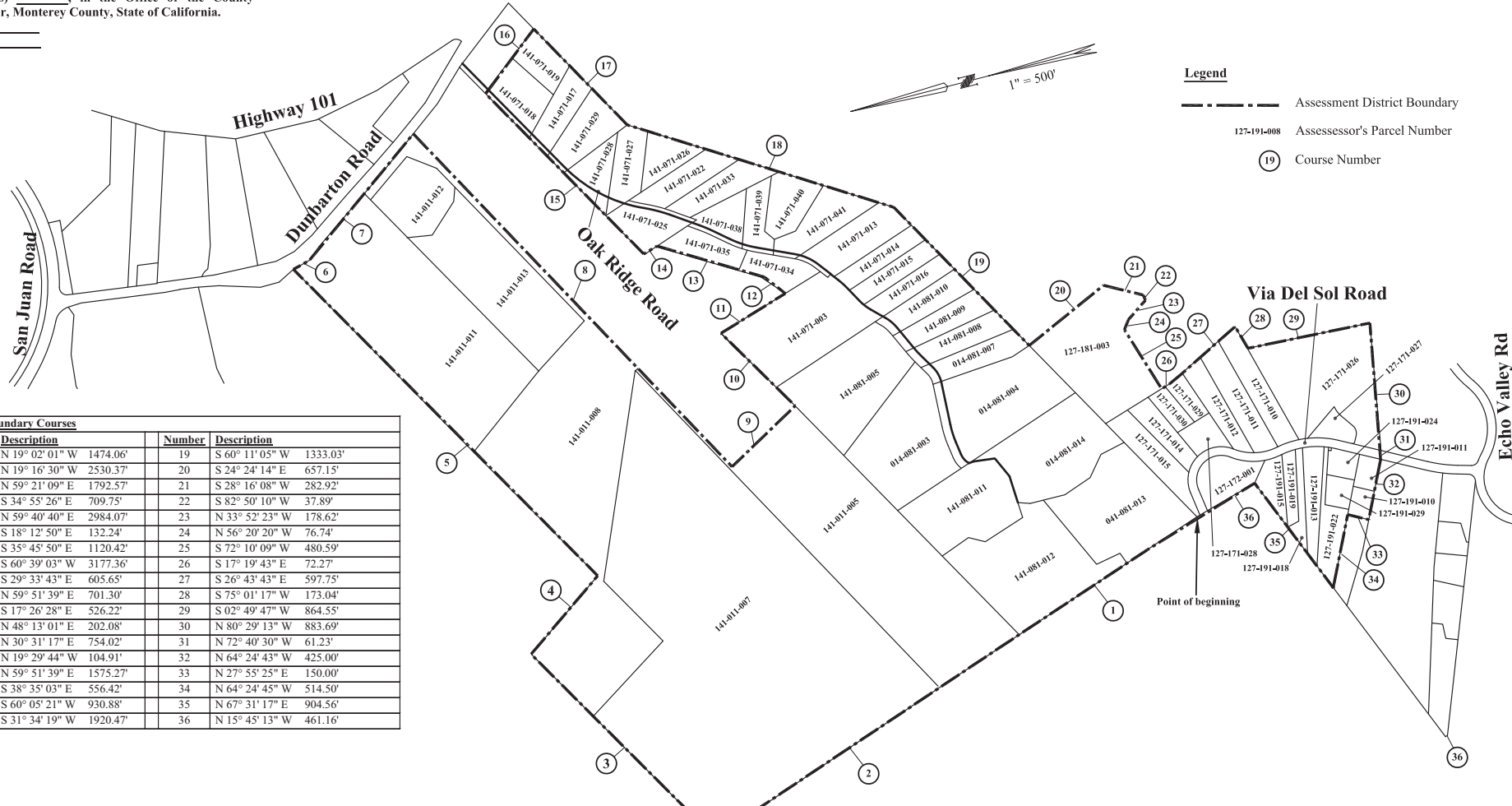
In the Fiscal Agent Agreement, the District has covenanted with and for the benefit of the owners of the Bonds that it within one hundred fifty (150) days following the due date of any delinquent installment of assessments securing the bonds to be issued, commence and thereafter diligently prosecute 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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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: \_\_\_\_\_



List of Boundary Courses			
Number	Description	Number	Description
1	N 19° 02' 01" W 1474.06'	19	S 60° 11' 05" W 1333.03'
2	N 19° 16' 30" W 2530.37'	20	S 24° 24' 14" E 657.15'
3	N 59° 21' 09" E 1792.57'	21	S 28° 16' 08" W 282.92'
4	S 34° 55' 26" E 709.75'	22	S 82° 50' 10" W 37.89'
5	N 59° 40' 40" E 2984.07'	23	N 33° 52' 23" W 178.62'
6	S 18° 12' 50" E 132.24'	24	N 56° 20' 20" W 76.74'
7	S 35° 45' 50" E 1120.42'	25	S 72° 10' 09" W 480.59'
8	S 60° 39' 03" W 3177.36'	26	S 17° 19' 43" E 72.27'
9	S 29° 33' 43" E 605.65'	27	S 26° 43' 43" E 597.75'
10	N 59° 51' 39" E 701.30'	28	S 75° 01' 17" W 173.04'
11	S 17° 26' 28" E 526.22'	29	S 02° 49' 47" W 864.55'
12	N 48° 13' 01" E 202.08'	30	N 80° 29' 13" W 883.69'
13	N 30° 31' 17" E 754.02'	31	N 72° 40' 30" W 61.23'
14	N 19° 29' 44" W 104.91'	32	N 64° 24' 43" W 425.00'
15	N 59° 51' 39" E 1575.27'	33	N 27° 55' 25" E 150.00'
16	S 38° 35' 03" E 556.42'	34	N 64° 24' 45" W 514.50'
17	S 60° 05' 21" W 930.88'	35	N 67° 31' 17" E 904.56'
18	S 31° 34' 19" W 1920.47'	36	N 15° 45' 13" W 461.16'

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

I hereby certify that the within map showing proposed boundaries of the Oak Ridge/Via Del Sol Water System Assessment District No. 2013-1, Aromas Water District, Monterey County, California, was approved by the Board of Directors of the Aromas Water District at a meeting thereof, held on the \_\_\_\_\_ day of \_\_\_\_\_, 2012 by its Resolution No. \_\_\_\_\_.

\_\_\_\_\_  
 Secretary

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

**OAK RIDGE/VIA DEL SOL WATER SYSTEM  
 ASSESSMENT DISTRICT NO. 2013-1**  
 Scale 1" = 500'

Boundaries based on portions of the Canada de la Carpenteria and the Bolsa Nueva y Moro Jojo 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.

**PROPOSED BOUNDARIES  
 of  
 OAK RIDGE/VIA DEL SOL WATER SYSTEM  
 ASSESSMENT DISTRICT NO. 2013-1  
 AROMAS WATER DISTRICT, MONTEREY  
 COUNTY CALIFORNIA**

**FREITAS + FREITAS**  
 Engineering and Planning Consultants, Inc.  
 3233 Valencia Ave., Suite A1  
 Phone (831) 688-1168  
 Aptos, CA 95003  
 Fax (831) 688-1218

D:\Freitas\Oak Ridge\Oak Ridge - Via Del Sol\Map - 2/21/2013 1:02:12 PM

# 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	Unpaid
09/02/2021		4.0000	2,509,240.00	36,260.00	50,184.80	86,444.80	136,629.60	0.0000	Unpaid
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>
08/01/2020	\$36,162.34	\$36,260.00	\$100,081.53	\$100,369.60	(\$385.73)
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>\$2,502,035.78</b>	<b>\$2,509,240.00</b>	<b>\$2,119,301.62</b>	<b>\$2,125,397.20</b>	<b>-\$13,299.80</b>

# APPENDIX C: DELINQUENCY SUMMARY

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The following page shows the current Delinquency Summary.

**Aromas Water District**  
**Delinquency Summary Report**  
As of: 06/30/2020

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>2013-1</b>	<b>Total:</b>	<b>\$903,002.26</b>	<b>\$903,002.26</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>610</b>	<b>610</b>	<b>0</b>	<b>0.00%</b>
<b>Agency Grand Total:</b>		<b>\$903,002.26</b>	<b>\$903,002.26</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>610</b>	<b>610</b>	<b>0</b>	<b>0.00%</b>



# APPENDIX D: FINAL BUDGET FOR FISCAL YEAR 2020/21

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The following page shows the Final Budget for Fiscal Year 2020/21.

**Aromas Water District**  
**Assessment District No. 2013-1**  
**Final Budget for Fiscal Year 2020/21**

<b>Category/Item</b>	<b>FY 2020/21</b>	<b>FY 2019/20</b>	<b>Increase / (Decrease)</b>
Debt Service	\$136,243.87	\$135,657.34	\$586.53
Admin. Expenses	4,085.98	3,979.44	106.54
Miscellaneous	13,655.43	13,565.16	90.27
<b>Grand Total:</b>	<b>\$153,985.28</b>	<b>\$153,201.94</b>	<b>\$783.34</b>
<b>Total Accounts:</b>	<b>50</b>	<b>50</b>	<b>0</b>

# APPENDIX E: FISCAL YEAR 2020/21 ASSESSMENT ROLL

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The following pages show the Final Billing Detail Report for Fiscal Year 2020/21.

**Aromas Water District**  
**Assessment District No. 2013-1**  
**Final Billing Detail Report for Fiscal Year 2020/21**

Account ID	Property ID	DB	Interest	Principal	Prorata	Statutory Coll. Fee	Other	Total
127-171-010-000	127-171-010-000		\$2,318.58	\$837.77	\$391.76	\$16.00	(\$0.01)	\$3,564.10
127-171-011-000	127-171-011-000		2,318.58	837.77	391.76	16.00	(0.01)	3,564.10
127-171-012-000	127-171-012-000		557.75	201.53	94.24	16.00	0.00	869.52
127-171-014-000	127-171-014-000		2,318.58	837.77	391.76	16.00	(0.01)	3,564.10
127-171-028-000	127-171-028-000		557.75	201.53	94.24	16.00	0.00	869.52
127-171-029-000	127-171-029-000		557.75	201.53	94.24	16.00	0.00	869.52
127-171-030-000	127-171-030-000		557.75	201.53	94.24	16.00	0.00	869.52
127-172-001-000	127-172-001-000		2,318.58	837.77	391.76	16.00	(0.01)	3,564.10
127-181-003-000	127-181-003-000		2,318.58	837.77	391.76	16.00	(0.01)	3,564.10
127-191-010-000	127-191-010-000		2,318.58	837.77	391.76	16.00	(0.01)	3,564.10
127-191-011-000	127-191-011-000		2,318.58	837.77	391.76	16.00	(0.01)	3,564.10
127-191-013-000	127-191-013-000		557.75	201.53	94.24	16.00	0.00	869.52
127-191-018-000	127-191-018-000		557.75	201.53	94.24	16.00	0.00	869.52
127-191-019-000	127-191-019-000		2,318.58	837.77	391.76	16.00	(0.01)	3,564.10
127-191-022-000	127-191-022-000		2,318.58	837.77	391.76	16.00	(0.01)	3,564.10
127-191-024-000	127-191-024-000		557.75	201.53	94.24	16.00	0.00	869.52
141-011-005-000	141-011-005-000		2,318.58	837.77	391.76	16.00	(0.01)	3,564.10
141-011-007-000	141-011-007-000		2,318.58	837.77	391.76	16.00	10.49	3,574.60
141-011-008-000	141-011-008-000		2,318.58	837.77	391.76	16.00	(0.01)	3,564.10
141-011-011-000	141-011-011-000		2,318.58	837.77	391.76	16.00	(0.01)	3,564.10
141-011-012-000	141-011-012-000		2,318.58	837.77	391.76	16.00	(0.01)	3,564.10
141-011-013-000	141-011-013-000		2,318.58	837.77	391.76	16.00	(0.01)	3,564.10
141-071-003-000	141-071-003-000		2,318.58	837.77	391.76	16.00	(0.01)	3,564.10
141-071-013-000	141-071-013-000		2,318.58	837.77	391.76	16.00	(0.01)	3,564.10
141-071-014-000	141-071-014-000		2,318.58	837.77	391.76	16.00	(0.01)	3,564.10
141-071-015-000	141-071-015-000		2,318.58	837.77	391.76	16.00	10.49	3,574.60
141-071-016-000	141-071-016-000		2,318.58	837.77	391.76	16.00	(0.01)	3,564.10
141-071-017-000	141-071-017-000		2,318.58	837.77	391.76	16.00	(0.01)	3,564.10
141-071-018-000	141-071-018-000		2,318.58	837.77	391.76	16.00	(0.01)	3,564.10
141-071-019-000	141-071-019-000		2,318.58	837.77	391.76	16.00	(0.01)	3,564.10
141-071-022-000	141-071-022-000		2,318.58	837.77	391.76	16.00	(0.01)	3,564.10
141-071-025-000	141-071-025-000		2,318.58	837.77	391.76	16.00	(0.01)	3,564.10
141-071-026-000	141-071-026-000		2,318.58	837.77	391.76	16.00	(0.01)	3,564.10
141-071-027-000	141-071-027-000		2,318.58	837.77	391.76	16.00	(0.01)	3,564.10
141-071-028-000	141-071-028-000		2,318.58	837.77	391.76	16.00	(0.01)	3,564.10
141-071-029-000	141-071-029-000		2,318.58	837.77	391.76	16.00	(0.01)	3,564.10
141-071-033-000	141-071-033-000		2,318.58	837.77	391.76	16.00	(0.01)	3,564.10
141-071-034-000	141-071-034-000		557.75	201.53	94.24	16.00	0.00	869.52
141-071-035-000	141-071-035-000		2,318.58	837.77	391.76	16.00	(0.01)	3,564.10
141-071-038-000	141-071-038-000		2,318.58	837.77	391.76	16.00	(0.01)	3,564.10

**Aromas Water District**  
**Assessment District No. 2013-1**  
**Final Billing Detail Report for Fiscal Year 2020/21**

Account ID	Property ID	DB	Interest	Principal	Prorata	Statutory Coll. Fee	Other	Total
141-071-039-000	141-071-039-000		2,318.58	837.77	391.76	16.00	10.49	3,574.60
141-071-041-000	141-071-041-000		2,318.58	837.77	391.76	16.00	(0.01)	3,564.10
141-081-004-000	141-081-004-000		2,318.58	837.77	391.76	16.00	(0.01)	3,564.10
141-081-007-000	141-081-007-000		2,318.58	837.77	391.76	16.00	(0.01)	3,564.10
141-081-009-000	141-081-009-000		557.75	201.53	94.24	16.00	0.00	869.52
141-081-010-000	141-081-010-000		2,318.58	837.77	391.76	16.00	(0.01)	3,564.10
141-081-011-000	141-081-011-000		2,318.58	837.77	391.76	16.00	(0.01)	3,564.10
141-081-012-000	141-081-012-000		2,318.58	837.77	391.76	16.00	(0.01)	3,564.10
141-081-013-000	141-081-013-000		2,318.58	837.77	391.76	16.00	(0.01)	3,564.10
141-081-014-000	141-081-014-000		2,318.58	837.77	391.76	16.00	(0.01)	3,564.10
<b>50 Accounts</b>			<b>\$100,081.53</b>	<b>\$36,162.34</b>	<b>\$16,910.32</b>	<b>\$800.00</b>	<b>\$31.09</b>	<b>\$153,985.28</b>