

Lake Oroville Area Public Utility District

Special Districts Financial Transactions Report

General Information

Fiscal Year 2016

Mailing Address

Street 1 Is Address Changed?

Street 2

City State Zip

Email

Members of the Governing Body

	First Name	Middle Initial	Last Name	Title
Member	<input type="text" value="T.C."/>	<input type="text"/>	<input type="text" value="Dennis"/>	<input type="text" value="President"/>
Member	<input type="text" value="Larry"/>	<input type="text" value="E"/>	<input type="text" value="Kuehner"/>	<input type="text" value="Vice President"/>
Member	<input type="text" value="Steven"/>	<input type="text" value="C"/>	<input type="text" value="Onken"/>	<input type="text" value="Member"/>
Member	<input type="text" value="Dee"/>	<input type="text" value="G"/>	<input type="text" value="Fairbanks"/>	<input type="text" value="Member"/>
Member	<input type="text" value="John"/>	<input type="text" value="J"/>	<input type="text" value="Kiely"/>	<input type="text" value="Member"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Other Officials

	First Name	Middle Initial	Last Name	Title
	<input type="text" value="Virgil"/>	<input type="text" value="D"/>	<input type="text" value="Long"/>	<input type="text" value="Manager"/>
	<input type="text" value="Cynthia"/>	<input type="text" value="M"/>	<input type="text" value="Quigley"/>	<input type="text" value="Secretary"/>
	<input type="text" value="Jeffery"/>	<input type="text" value="A"/>	<input type="text" value="Meith"/>	<input type="text" value="Attorney"/>
	<input type="text" value="Virgil"/>	<input type="text" value="D"/>	<input type="text" value="Long"/>	<input type="text" value="Fiscal Officer"/>

Report Prepared By

First Name	Middle Initial	Last Name	Phone No
<input type="text" value="Rita"/>	<input type="text" value="N"/>	<input type="text" value="Antram"/>	<input type="text" value="(530) 257-1040"/>

Independent Auditor

First Name	Middle Initial	Last Name	Phone No
<input type="text" value="Clay"/>	<input type="text" value="E"/>	<input type="text" value="Singleton"/>	<input type="text" value="(530) 257-1040"/>

Lake Oroville Area Public Utility District
Special Districts Financial Transactions Report - Waste Disposal Enterprise

Revenues, Expenses and Changes in Fund Equity

Fiscal Year 2016

Operating Revenues

Service Charges	1,226,015
Permit and Inspection Fees	
Connection Fees	9,030
Standby and Availability Charges	
Service Type Assessments	45,025
Other Services	0
Sales	
Total Operating Revenues	\$1,280,070

Operating Expenses

Sewage Collection	627,304
Sewage Treatment	
Sewage Disposal	
Solid Waste Disposal	
Administration and General	558,812
Depreciation and Amortization	544,009
Other Operating Expenses	
Total Operating Expenses	\$1,730,125
Operating Income (Loss)	(\$450,055)

Non-Operating Revenues

Interest Income	31,337
Rents, Leases and Franchises	

Taxes and Assessments

Current Secured and UnSecured (1%)	260,189
Voter Approved Taxes	
Property Assessments	
Special Assessments	
Prior Year Taxes and Assessments	3,305
Penalties and Cost on Delinquent Taxes and Assessments	

Federal

Aid for Construction	
Other Federal	

State

Aid for Construction	
State Water Project	
Homeowners Property Tax Relief	3,819
Timber Yield	

Lake Oroville Area Public Utility District
Special Districts Financial Transactions Report - Waste Disposal Enterprise

Revenues, Expenses and Changes in Fund Equity

Fiscal Year	2016	
State Other and In-Lieu Taxes		
Other Governmental Agencies		
Redevelopment Pass-Through		
Other		
Other Non-Operating Revenues		427,114
Total Non-Operating Revenues		\$725,764
Non-Operating Expenses		
Interest on Long-Term Debt		187,125
Other Interest		
Other Non-Operating Expenses		
Total Non-Operating Expenses		\$187,125
Non-Operating Income (Loss)		\$538,639
Income (Loss) Before Operating Transfers		\$88,584
Operating Transfers In (Intra-District)		
Operating Transfers Out (Intra-District)		
Net Income (Loss)		\$88,584
Fund Equity, Beginning of Period		\$8,394,461
Contributed Capital		
Federal		
State		
Other Governmental Agencies		
Non-Governmental Agencies		
Prior Period Adjustments		
Residual Equity Transfers		
Other		
Fund Equity, End of Period		\$8,483,045

Lake Oroville Area Public Utility District
Special Districts Financial Transactions Report - Waste Disposal Enterprise

Revenues, Expenses and Changes in Fund Equity

Fiscal Year	2016	
State Other and In-Lieu Taxes		[]
Other Governmental Agencies		[]
Redevelopment Pass-Through		[]
Other		[]
Other Non-Operating Revenues		427,114
Total Non-Operating Revenues		\$725,764
Non-Operating Expenses		
Interest on Long-Term Debt		187,125
Other Interest		[]
Other Non-Operating Expenses		[]
Total Non-Operating Expenses		\$187,125
Non-Operating Income (Loss)		\$538,639
Income (Loss) Before Operating Transfers		\$88,584
Operating Transfers In (Intra-District)		[]
Operating Transfers Out (Intra-District)		[]
Net Income (Loss)		\$88,584
Fund Equity, Beginning of Period		\$8,394,461
Contributed Capital		
Federal		[]
State		[]
Other Governmental Agencies		[]
Non-Governmental Agencies		[]
Prior Period Adjustments		[]
Residual Equity Transfers		[]
Other		[]
Fund Equity, End of Period		\$8,483,045

Lake Oroville Area Public Utility District
Special Districts Financial Transactions Report
Consolidation of Fund Equities and Transfers

Consolidation of Fund Equities and Transfers

Fiscal Year 2016

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
Consolidation of Fund Equities				
Non-Enterprise Activities	\$0	\$0	\$0	
Enterprise Fund Equities				
Airport				\$0
Electric				\$0
Harbor and Port				\$0
Hospital				\$0
Waste Disposal				\$8,483,045
Water				\$0
Total Ending Fund Equities	\$0	\$0	\$0	\$8,483,045

	Transfers In A	Transfers Out B	Net C
Consolidation of Transfers In and Transfer Out			
General and Special Revenue Funds	\$0	\$0	
Debt Service Funds	\$0	\$0	
Capital Projects Funds	\$0	\$0	
Enterprise Activities			
Airport	\$0	\$0	
Electric	\$0	\$0	
Harbor and Port	\$0	\$0	
Waste Disposal	\$0	\$0	
Water	\$0	\$0	
Total	\$0	\$0	\$0

Lake Oroville Area Public Utility District
Special Districts Financial Transactions Report
Appropriations Limit Information

Appropriations Limit Information

Fiscal Year 2016

Appropriations Limit	576,867
Total Annual Appropriations Subject to the Limit	267,313
Revenues received (Exceed) Under Appropriation Limit	\$309,554

Lake Oroville Area Public Utility District
Special Districts Financial Transactions Report - Long-Term Debt

General Obligation Bonds, Revenue Bonds, Certificates of Participation and Other

Fiscal Year 2016

District-wide or Improvement District/Zone	District-wide
Improvement/Zone (If Applicable)	
Type of Debt	Revenue Bonds
Activity	Waste Disposal Enterprise
Purpose of Issue	Construct Sewer Lines
Nature of Revenue Pledged	Revenues
Percent of Pledge	100.00
Year of Authorization	2003
Principal Amount Authorized	5,000,000
Principal Amount Issued	5,000,000
Beginning Maturity Date	2004
Ending Maturity Date	2044
Principal Amount Unmatured, Beginning of Fiscal Year	\$4,385,000
Adjustments - Increase (Decrease)	
Principal Amount Issued During Fiscal Year	
Principal Amount Matured During Fiscal Year	157,000
Principal Amount Defeased During Fiscal Year	
Principal Amount Unmatured, End of Fiscal Year	\$4,228,000
Principal Amount in Default, End of Fiscal Year	
Interest in Default, End of Fiscal Year	
Amount Held in Bond Reserve	

Lake Oroville Area Public Utility District

Special Districts Financial Transactions Report - Long-Term Debt

Special Assessment, Mello-Roos and Mark-Roos

Fiscal Year 2016

Type of Debt	1915 Act Bonds
Activity	Waste Disposal Enterprise
Purpose of Debt	Construct Subsurface Lines
Nature of Revenue Pledged	Special Annual Assessment
Percent of Pledge	100.00
Principal Amount Unmatured, Beginning of Fiscal Year	\$217,000
Adjustments - Increase (Decrease)	
Principal Amount Issued During Fiscal Year	
Principal Amount Matured During Fiscal Year	9,000
Principal Amount Unmatured, End of Fiscal Year	\$208,000
Principal Matured and Unpaid, End of Fiscal Year	
Interest Matured and Unpaid, End of Fiscal Year	
Delinquent Assessments Due for Principal, End of Fiscal Year	
Delinquent Assessments Due for Interest, End of Fiscal Year	

Lake Oroville Area Public Utility District

Special Districts Financial Transactions Report - Consolidated Balance Sheet

Fiscal Year 2016

Assets

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
Assets							
Cash and Cash Equivalents				961,809			\$961,809
Taxes Receivable				52,101			\$52,101
Interest Receivable				2,109			\$2,109
Accounts Receivable				639,327			\$639,327
Loans, Notes, and Contracts Receivable							\$0
Due from Other Funds							\$0
Inventory of Materials and Supplies				14,093			\$14,093
Other Current Assets				28,135			\$28,135
Lease Payments Receivable							
Unearned Finance Charges							\$0
Investments							\$0
Restricted Assets				1,755,731			\$1,755,731
Deferred Charges				185,647			\$185,647
Unamortized Discount on Long-Term Debt							
Other Assets				41,982			\$41,982
Fixed Assets							
Land				107,174			\$107,174
Buildings and Improvements				20,250,278			\$20,250,278
Equipment				1,793,574			\$1,793,574
Construction in Progress							\$0
Total Fixed Assets				\$22,151,026	\$0		\$22,151,026
Accumulated Depreciation				11,514,622			\$11,514,622
Net Fixed Assets				\$10,636,404	\$0		\$10,636,404
Other Debits							
Amount Available in Debt Service Funds							
Amount to be Provided	\$0	\$0	\$0	\$14,317,338	\$0	\$0	\$14,317,338
Total Assets	\$0	\$0	\$0	\$14,317,338	\$0	\$0	\$14,317,338

Lake Oroville Area Public Utility District
Special Districts Financial Transactions Report - Consolidated Balance Sheet

Fiscal Year 2016

Liabilities and Equity

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
Liabilities and Equity							
Accounts/Warrants Payable				49,665			\$49,665
Loans and Notes Payable							\$0
Interest Payable - Matured/Accrued				173,563			\$173,563
Other Current Liabilities							\$0
Compensated Absences Payable				66,956			\$66,956
Due to Other Governments				187,138			\$187,138
Due to Other Funds							\$0
Long-Term Debt							
General Obligation Bonds				4,228,000			\$4,228,000
Revenue Bonds							\$0
Certificates of Participation							\$0
Special Assessment							\$0
Federal							\$0
State							\$0
Time Warrants							\$0
Other Long-Term Indebtedness							\$0
Unamortized Premium on Long-Term Debt							\$0
Advances for Construction							\$0
Deferred Revenue				125,226			\$125,226
All Other Non-Current Liabilities				1,003,745			\$1,003,745
Total Liabilities	\$0	\$0	\$0	\$5,834,293	\$0	\$0	\$5,834,293
Fund Equity							
Contributed Capital							\$0
Invested in General Fixed Assets							\$0
Retained Earnings							
Reserved				1,755,731			\$1,755,731
Unreserved				6,727,314			\$6,727,314
Fund Balances							
Reserved							\$0
Unreserved Designated							\$0
Unreserved Undesignated							\$0
Total Fund Equity	\$0	\$0	\$0	\$8,483,045	\$0	\$0	\$8,483,045
Total Liabilities and Fund Equity	\$0	\$0	\$0	\$14,317,338	\$0	\$0	\$14,317,338