

**Lake Oroville Area Public Utility District
Special Districts Financial Transactions Report**

General Information

Fiscal Year 2015

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="James"/>	<input type="text" value="L"/>	<input type="text" value="Duckett"/>	<input type="text" value="(530) 533-3392"/>

Independent Auditor

	First Name	Middle Initial	Last Name	Phone No
	<input type="text" value="James"/>	<input type="text" value="L"/>	<input type="text" value="Duckett"/>	<input type="text" value="(530) 533-3392"/>

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

Revenues, Expenses and Changes in Fund Equity

Fiscal Year 2015

Operating Revenues

Service Charges	1,152,162
Permit and Inspection Fees	
Connection Fees	879
Standby and Availability Charges	
Service Type Assessments	44,739
Other Services	346
Sales	
Total Operating Revenues	\$1,198,126

Operating Expenses

Sewage Collection	579,143
Sewage Treatment	
Sewage Disposal	
Solid Waste Disposal	
Administration and General	519,095
Depreciation and Amortization	568,032
Other Operating Expenses	
Total Operating Expenses	\$1,666,270
Operating Income (Loss)	(\$468,144)

Non-Operating Revenues

Interest Income	30,316
Rents, Leases and Franchises	
Taxes and Assessments	
Current Secured and UnSecured (1%)	246,280
Voter Approved Taxes	
Property Assessments	
Special Assessments	
Prior Year Taxes and Assessments	3,128
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	3,615
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	2015	
State Other and In-Lieu Taxes		[]
Other Governmental Agencies		
Redevelopment Pass-Through		[]
Other		[]
Other Non-Operating Revenues		381,952
Total Non-Operating Revenues		\$665,291
Non-Operating Expenses		
Interest on Long-Term Debt		190,470
Other Interest		[]
Other Non-Operating Expenses		37,446
Total Non-Operating Expenses		\$227,916
Non-Operating Income (Loss)		\$437,375
Income (Loss) Before Operating Transfers		(\$30,769)
Operating Transfers In (Intra-District)		[]
Operating Transfers Out (Intra-District)		[]
Net Income (Loss)		(\$30,769)
Fund Equity, Beginning of Period		\$9,445,363
Contributed Capital		
Federal		[]
State		[]
Other Governmental Agencies		[]
Non-Governmental Agencies		[]
Prior Period Adjustments		-1,020,133
Residual Equity Transfers		[]
Other		[]
Fund Equity, End of Period		\$8,394,461

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 2015

	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				\$8,394,461
Water				\$0
Total Ending Fund Equities	\$0	\$0	\$0	\$8,394,461

	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 2015

Appropriations Limit	576,867
Total Annual Appropriations Subject to the Limit	253,023
Revenues received (Exceed) Under Appropriation Limit	\$323,844

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	2015	
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		\$4,458,000
Adjustments - Increase (Decrease)		
Principal Amount Issued During Fiscal Year		
Principal Amount Matured During Fiscal Year		73,000
Principal Amount Defeased During Fiscal Year		
Principal Amount Unmatured, End of Fiscal Year		\$4,385,000
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	2015	
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		\$225,000
Adjustments - Increase (Decrease)		
Principal Amount Issued During Fiscal Year		
Principal Amount Matured During Fiscal Year		8,000
Principal Amount Unmatured, End of Fiscal Year		\$217,000
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	2015	Assets						Total Memorandum Only
		General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	
Assets								
Cash and Cash Equivalents					896,804			\$896,804
Taxes Receivable					51,520			\$51,520
Interest Receivable					1,092			\$1,092
Accounts Receivable					161,008			\$161,008
Loans, Notes, and Contracts Receivable								\$0
Due from Other Funds								\$0
Inventory of Materials and Supplies					17,646			\$17,646
Other Current Assets					35,548			\$35,548
Lease Payments Receivable								
Unearned Finance Charges								
Investments								\$0
Restricted Assets					1,756,204			\$1,756,204
Deferred Charges					137,556			\$137,556
Unamortized Discount on Long-Term Debt								
Other Assets					41,982			\$41,982
Fixed Assets								
Land					107,174			\$107,174
Buildings and Improvements					20,232,640			\$20,232,640
Equipment					1,793,574			\$1,793,574
Construction in Progress								\$0
Total Fixed Assets					\$22,133,388	\$0		\$22,133,388
Accumulated Depreciation					10,973,955			\$10,973,955
Net Fixed Assets					\$11,159,433	\$0		\$11,159,433
Other Debts								
Amount Available in Debt Service Funds								
Amount to be Provided								
Total Assets		\$0	\$0	\$0	\$14,258,793	\$0	\$0	\$14,258,793

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

Fiscal Year 2015

	Liabilities and Equity					General Long-Term Debt	Total Memorandum Only
	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets		
Liabilities and Equity							
Accounts/Warrants Payable				22,968			\$22,968
Loans and Notes Payable							\$0
Interest Payable - Matured/Accrued				95,235			\$95,235
Other Current Liabilities							\$0
Compensated Absences Payable				49,178			\$49,178
Due to Other Governments				192,654			\$192,654
Due to Other Funds							\$0
Long-Term Debt							
General Obligation Bonds							\$0
Revenue Bonds				4,385,000			\$4,385,000
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				143,179			\$143,179
All Other Non-Current Liabilities				976,118			\$976,118
Total Liabilities	\$0	\$0	\$0	\$5,864,332		\$0	\$5,864,332
Fund Equity							
Contributed Capital							
Invested in General Fixed Assets							
Retained Earnings							
Reserved				1,756,204			\$1,756,204
Unreserved				6,638,257			\$6,638,257
Fund Balances							
Reserved							\$0
Unreserved Designated							\$0
Unreserved Undesignated							\$0
Total Fund Equity	\$0	\$0	\$0	\$8,394,461		\$0	\$8,394,461
Total Liabilities and Fund Equity	\$0	\$0	\$0	\$14,258,793		\$0	\$14,258,793