

Special District of Lake Oroville Area Public Utility District
Special Districts Financial Transactions Report
General Information

Fiscal Year: 2017

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="John"/>	<input type="text" value="J"/>	<input type="text" value="Kiely"/>	<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="Dee"/>	<input type="text" value="G"/>	<input type="text" value="Fairbanks"/>	<input type="text" value="Vice President"/>	<input type="text"/>
Official 2	<input type="text" value="T.C."/>	<input type="text"/>	<input type="text" value="Dennis"/>	<input type="text" value="Director"/>	<input type="text"/>
Official 3	<input type="text" value="Larry"/>	<input type="text" value="E"/>	<input type="text" value="Kuehner"/>	<input type="text" value="Director"/>	<input type="text"/>
Official 4	<input type="text" value="Steven"/>	<input type="text" value="C"/>	<input type="text" value="Onken"/>	<input type="text" value="Director"/>	<input type="text"/>
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 Lake Oroville Area Public Utility District
 Special Districts Financial Transactions Report
 Sewer Enterprise Fund
 Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2017

Operating Revenues

R01. Service Charges	1,217,725
R02. Permit and Inspection Fees	7,227
R03. Connection Fees	
R04. Standby and Availability Charges	
R05. Service-Type Assessments	44,965
R06. Service Penalties	
R07. Other Operating Revenues	84,007
R08. Total Operating Revenues	\$1,353,924

Operating Expenses

R09. Transmission	
R10. Treatment and Disposal	643,735
R11. Taxes	
R12. Personnel Services	
R13. Contractual Services	
R14. Materials and Supplies	
R15. General and Administrative Expenses	538,229
R16. Depreciation and Amortization Expenses	522,612
R17. Other Operating Expenses	
R18. Total Operating Expenses	\$1,704,576
R19. Operating Income (Loss)	\$-350,652

Nonoperating Revenues

R20. Investment Earnings	45,525
R21. Rents, Leases, and Franchises	
Taxes and Assessments	
SD22. Current Secured and Unsecured (1%)	281,859
SD23. Voter-Approved Taxes	
SD24. Pass-through Property Taxes (ABX1 26)	
SD25. Property Assessments	
SD26. Special Assessments	
SD27. Special Taxes	
SD28. Prior-Year Taxes and Assessments	
SD29. Penalties and Cost of Delinquent Taxes and Assessments	
Intergovernmental – Federal	
R30. Aid for Construction	
R31. Other Intergovernmental – Federal	
Intergovernmental – State	
R32. Aid for Construction	

SD33.	Homeowners Property Tax Relief	0
SD34.	Timber Yield	
R35.	In-Lieu Taxes	
R36.	Other Intergovernmental – State	
R37.	Intergovernmental – County	
R38.	Intergovernmental – Other	
R39.	Gain on Disposal of Capital Assets	
R40.	Other Nonoperating Revenues	747,537
R41.	Total Nonoperating Revenues	\$1,074,921
Nonoperating Expenses		
R42.	Interest Expense	131,204
R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	
R45.	Total Nonoperating Expenses	\$131,204
R46.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$593,065
Capital Contributions		
R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	
R53.	Total Capital Contributions	\$0
R54.	Transfers In	
R55.	Transfers Out	
Special and Extraordinary Items		
R55.5	Special Item	
R55.6	Extraordinary Item	
R55.7	Total Special and Extraordinary Items	
R56.	Change in Net Position	\$593,065
R57.	Net Position (Deficit), Beginning of Fiscal Year	\$8,483,045
R58.	Adjustment	
R59.	Reason for Adjustment	
R60.	Net Position (Deficit), End of Fiscal Year	\$9,076,110
Net Position (Deficit)		
R61.	Net Investment in Capital Assets	7,469,792
R62.	Restricted	1,277,836
R63.	Unrestricted	328,482
R64.	Total Net Position (Deficit)	\$9,076,110

Special District of Lake Oroville Area Public Utility District
 Special Districts Financial Transactions Report
 Solid Waste Enterprise Fund
 Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2017

Operating Revenues

R01.	Disposal Fees – Commercial	
R02.	Disposal Fees – Public	
R03.	Collection Fees – Residential	
R04.	Collection Fees – Commercial	
R05.	Other Operating Revenues	
R06.	Total Operating Revenues	

Operating Expenses

Disposal Expenses

R07.	Personnel Services	
R08.	Contractual Services	
R09.	Materials and Supplies	
R10.	Other Disposal Expenses (Abatements)	
R11.	Total Disposal Expenses	

Collection Expenses

R12.	Personnel Services	
R13.	Contractual Services	
R14.	Materials and Supplies	
R15.	Other Collection Expenses	
R16.	Total Collection Expenses	
R17.	General and Administrative Expenses	
R18.	Depreciation and Amortization Expenses	
R19.	Other Operating Expenses	
R20.	Total Operating Expenses	
R21.	Operating Income (Loss)	

Nonoperating Revenues

R22.	Investment Earnings	
R23.	Rents, Leases, and Franchises	

Taxes and Assessments

SD24.	Current Secured and Unsecured (1%)	
SD25.	Voter-Approved Taxes	
SD26.	Pass-through Property Taxes (ABX1 26)	
SD27.	Property Assessments	
SD28.	Special Assessments	
SD29.	Special Taxes	
SD30.	Prior-Year Taxes and Assessments	
SD31.	Penalties and Cost of Delinquent Taxes and Assessments	

Intergovernmental – Federal

R32.	Aid for Construction	
R33.	Other Intergovernmental – Federal	
	Intergovernmental – State	
R34.	Aid for Construction	
SD35.	Homeowners Property Tax Relief	
SD36.	Timber Yield	
R37.	In-Lieu Taxes	
R38.	Other Intergovernmental – State	
R39.	Intergovernmental – County	
R40.	Intergovernmental – Other	
R41.	Gain on Disposal of Capital Assets	
R42.	Other Nonoperating Revenues	
R43.	Total Nonoperating Revenues	
	Nonoperating Expenses	
R44.	Interest Expense	
R45.	Loss on Disposal of Capital Assets	
R46.	Other Nonoperating Expenses	
R47.	Total Nonoperating Expenses	
R48.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	
	Capital Contributions	
R49.	Federal	
R50.	State	
R51.	County	
R52.	Other Government	
R53.	Other Capital Contributions	
R54.	Total Capital Contributions	
R55.	Transfers In	
R56.	Transfers Out	
	Special and Extraordinary Items	
R56.5	Special Item	
R56.6	Extraordinary Item	
R56.7	Total Special and Extraordinary Items	
R57.	Change in Net Position	
R58.	Net Position (Deficit), Beginning of Fiscal Year	
R59.	Adjustment	
R60.	Reason for Adjustment	
R61.	Net Position (Deficit), End of Fiscal Year	
	Net Position (Deficit)	
R62.	Net Investment in Capital Assets	
R63.	Restricted	
R64.	Unrestricted	

R65. **Total Net Position (Deficit)**

Special District of Lake Oroville Area Public Utility District
 Special Districts Financial Transactions Report
 Long-Term Debt
 Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2017

SD01. Districtwide or Improvement District/Zone	Districtwide
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (1 of 2) (Record Completed)	Development
R04. Nature of Revenue Pledged	Utility Revenue
R05. Percent of Pledge	100%
R06. Debt Type	Revenue Bonds
R07. Fund Type	Enterprise
SD08. Activity	Sewer Enterprise
R09. Year of Issue	2004
R10. Beginning Maturity Year	2004
R11. Ending Maturity Year	2043
R12. Principal Authorized	3,150,000
R13. Principal Issued to Date	3,150,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	2,694,000
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	50,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$2,644,000
R22. Principal Payable, Current Portion	52,000
R23. Principal Payable, Noncurrent Portion	\$2,592,000
R24. Interest Paid in Current Fiscal Year	113,433
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Special District of Lake Oroville Area Public Utility District
 Special Districts Financial Transactions Report
 Long-Term Debt
 Bonds and COPs

Go to Report: [Detail Summary of Long-Term Debt](#)

Fiscal Year: 2017

SD01. Districtwide or Improvement District/Zone	Districtwide ▼
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (2 of 2) (Record Completed)	Infrastructure Improvements ▼
R04. Nature of Revenue Pledged	Utility Revenue
R05. Percent of Pledge	100%
R06. Debt Type	Revenue Bonds ▼
R07. Fund Type	Enterprise ▼
SD08. Activity	Sewer Enterprise ▼
R09. Year of Issue	2005
R10. Beginning Maturity Year	2005
R11. Ending Maturity Year	2043
R12. Principal Authorized	1,850,000
R13. Principal Issued to Date	1,850,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	1,614,000
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	1,614,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$0
R22. Principal Payable, Current Portion	
R23. Principal Payable, Noncurrent Portion	\$0
R24. Interest Paid in Current Fiscal Year	17,771
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

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

Back to Form: Long-Term Debt

Fiscal Year: 2017

	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								
Revenue Bonds								
Development	2004	2,694,000	0	50,000	2,644,000	52,000	2,592,000	113,433
Infrastructure Improvements	2005	1,614,000	0	1,614,000	0	0	0	17,771
Total Enterprise Debt:		\$4,308,000	\$0	\$1,664,000	\$2,644,000	\$52,000	\$2,592,000	\$131,204

Special District of Lake Oroville Area Public Utility District
 Special Districts Financial Transactions Report
 Debt Service Reconciliation Report

Fiscal Year: 2017

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			131,204
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$131,204
R06. Debt Service			131,204
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

Special District of Lake Oroville Area Public Utility District
Special Districts Financial Transactions Report
Statement of Net Position
Proprietary Funds

Fiscal Year: 2017

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	552,223	
R02. Restricted		
R03. Accounts Receivable (net)	735,340	
R04. Taxes Receivable	49,858	
R05. Interest Receivable (net)		
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories	13,734	
R09. Prepaid Items	38,336	
R10. Other Current Assets 1	1,750	
R11. Other Current Assets 2		
R12. Total Current Assets	\$1,391,241	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted	1,277,836	
R14. Investments	41,982	
R15. Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	107,174	
R17. Buildings and Improvements	3,743,318	
R18. Equipment		
R18.5. Infrastructure		
R19. Intangible Assets – Amortizable		
R20. Construction in Progress		
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets	18,300,534	
R23. Less: Accumulated Depreciation/Amortization	-12,037,234	
R23.5. Net Pension Asset		
R23.6. Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$11,433,610	\$0
R27. Total Assets	\$12,824,851	\$0
Deferred Outflows of Resources		
R28. Related to Pensions	369,383	

R28.5	Related to OPEB		
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$369,383	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$13,194,234	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	77,162	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	57,248	
R35.	Due to Other Funds	353	
R36.	Due to Other Governments		
R37.	Deposits and Advances		
R38.	Accrued Compensated Absences	77,353	
R39.	Long-Term Debt, Due Within One Year	52,000	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$264,116	\$0

Noncurrent Liabilities

R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion		
R46.	General Obligation Bonds		
R47.	Revenue Bonds	2,592,000	
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)		
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	1,158,278	
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$3,750,278	\$0
R61.	Total Liabilities	\$4,014,394	\$0

Deferred Inflows of Resources

R62.	Related to Pensions	103,730	
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		

R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$103,730	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$4,118,124	\$0
R66.	Total Net Position (Deficit)	\$9,076,110	\$0
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets	7,469,792	
R68.	Restricted	1,277,836	
R69.	Unrestricted	328,482	
R70.	Total Net Position (Deficit)	\$9,076,110	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$13,194,234	\$0

Special District of Lake Oroville Area Public Utility District
Special Districts Financial Transactions Report
Statement of Fiduciary Net Position
Fiduciary Funds

Fiscal Year: 2017

	Private - Purpose Trust	Agency
Assets		
R01. Cash and Investments		31,057
Investments, at Fair Value		
R02. Short-Term Investments		
R03. U.S. Government Obligations		
R04. Municipal Bonds		
R05. Domestic Corporate Bonds		
R06. International Bonds		
R07. Domestic Stocks		
R08. International Stocks		
R09. Real Estate		
R10. Private Equity		
R11. Hedge Funds		
R12. Other Investments		
R13. Total Investments	\$0	\$0
R14. Receivables (net)		3,766
R15. Due from Other Governments		587
R16. Other Assets 1		
R17. Other Assets 2		
R18. Other Assets 3		
R19. Total Assets	\$0	\$35,410
R20. Deferred Outflows of Resources		
R21. Total Assets and Deferred Outflows of Resources	\$0	
Liabilities		
R22. Accounts Payable		
R23. Deposits and Advances		
R24. Due to Other Governments		
R25. Other Liabilities 1		2,703
R26. Other Liabilities 2		32,707
R27. Other Liabilities 3		
R28. Total Liabilities	\$0	\$35,410
R29. Deferred Inflows of Resources		
R30. Total Liabilities and Deferred Inflows of Resources	\$0	
Net Position		
R34. Net Position Held in Trust	\$0	

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

Fiscal Year: 2017

R01. Appropriations Limit	576,867
R02. Total Annual Appropriations Subject to the Limit	267,313
R03. Revenues Received (Over) Under Appropriations Limit	\$309,554

Special District of Lake Oroville Area Public Utility District
 Special Districts Financial Transactions Report
 Summary

Fiscal Year: 2017

	Governmental Funds	Internal Service Fund	Enterprise Fund
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			1,353,924
R17. Solid Waste			
R18. Transit			
R19. Water			
R20. Other Enterprise			
R21. Conduit			
R22. Transportation			
R23. Total Operating Revenues			\$1,353,924
Non-Operating Revenues			
R24. Airport			
R25. Electric			
R26. Gas			
R27. Harbor and Port			
R28. Hospital			
R29. Sewer			1,074,921
R30. Solid Waste			
R31. Transit			
R32. Water			
R33. Other Enterprise			

R34.	Conduit				
R35.	Transportation				
R36.	Total Non-Operating Revenues				\$1,074,921
R36.5	Total Revenues	\$0	\$0		\$2,428,845

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				1,704,576
R53.	Solid Waste				
R54.	Transit				
R55.	Water				
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses				\$1,704,576

Non-Operating Expenses

R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				131,204
R66.	Solid Waste				
R67.	Transit				
R68.	Water				
R69.	Other Enterprise				

R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$131,204	
R72.5	Total Expenditures/Expenses	\$0	\$0	\$1,835,780	
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$0	\$0	\$593,065	
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$8,483,045	
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$9,076,110	
Assets					
R79.	Total Current Assets			1,391,241	
R80.	Total Noncurrent Assets			11,433,610	
R81.	Total Assets	\$0	\$0	\$12,824,851	
Liabilities					
R82.	Total Current Liabilities			264,116	
R83.	Total Noncurrent Liabilities			3,750,278	
R84.	Total Liabilities	\$0	\$0	\$4,014,394	
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$9,076,110	

Special District of Lake Oroville Area Public Utility District
 Special District Financial Transactions Report
 Footnotes

Fiscal Year: 2017 Current Year Prior Year

FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R07)OtherOperatingRevenues	This amount is a pumping charge
SewerEnterpriseFund	(R40)OtherNonoperatingRevenues	This amount is comprised of \$382,160 of "Capacity Charges", \$10,676 as Miscellaneous and \$354,701 rural development loan charges.
SewerEnterpriseFund	(SD33)HomeownersPropertyTaxRelief	the preparer did not separate the HOPTR amount from the current secured and unsecured (1%).
ProprietaryFunds	(R10)Enlpr-OtherCurrentAssets1	Accrued Interest
ProprietaryFunds	(R22)Enlpr-OtherCapitalAssets	\$13,865,710 of Subsurface Lines \$4,434,824 of Sewer Collection Facility
FiduciaryFunds	(R25)AgnyTrust-OtherLiabilities1	Easement Payable
FiduciaryFunds	(R26)AgnyTrust-OtherLiabilities2	Due to Bondholders

Total Footnote: 7