

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

Fiscal Year: 2018

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="Dee"/>	<input type="text" value="G"/>	<input type="text" value="Fairbanks"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="T.C."/>	<input type="text"/>	<input type="text" value="Dennis"/>	<input type="text" value="Vice President"/>
Member 3	<input type="text" value="John"/>	<input type="text" value="J"/>	<input type="text" value="Kiely"/>	<input type="text" value="Director"/>
Member 4	<input type="text" value="Larry"/>	<input type="text" value="E"/>	<input type="text" value="Kuehner"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Bill"/>	<input type="text"/>	<input type="text" value="Sharman"/>	<input type="text" value="Director"/>
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="Scott"/>	<input type="text"/>	<input type="text" value="McCutcheon"/>	<input type="text" value="General Manager"/>	<input type="text" value="manager@loapud.com"/>
Official 2	<input type="text" value="Cindy"/>	<input type="text"/>	<input type="text" value="Quigley"/>	<input type="text" value="Clerk of the Board"/>	<input type="text" value="accts_payable@loapud.com"/>
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: 2018

Operating Revenues		
R01. Service Charges		1,234,369
R02. Permit and Inspection Fees		3,600
R03. Connection Fees		
R04. Standby and Availability Charges		
R05. Service-Type Assessments		44,739
R06. Service Penalties		
R07. Other Operating Revenues		84,833
R08. Total Operating Revenues		\$1,367,541
Operating Expenses		
R09. Transmission		
R10. Treatment and Disposal		769,790
R11. Taxes		
R12. Personnel Services		
R13. Contractual Services		
R14. Materials and Supplies		
R15. General and Administrative Expenses		426,913
R16. Depreciation and Amortization Expenses		508,776
R17. Other Operating Expenses		
R18. Total Operating Expenses		\$1,705,479
R19. Operating Income (Loss)		\$-337,938
Nonoperating Revenues		
R20. Investment Earnings		62,825
R21. Rents, Leases, and Franchises		
Taxes and Assessments		
SD22. Current Secured and Unsecured (1%)		290,032
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	6,784
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	472,503
R41.	Total Nonoperating Revenues	\$832,144
Nonoperating Expenses		
R42.	Interest Expense	109,098
R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	
R45.	Total Nonoperating Expenses	\$109,098
R46.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$385,108
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	\$0
R56.	Change in Net Position	\$385,108
R57.	Net Position (Deficit), Beginning of Fiscal Year	\$9,076,110
R58.	Adjustment	-10
R59.	Reason for Adjustment	Immaterial adjustment beginning equity w:
R60.	Net Position (Deficit), End of Fiscal Year	\$9,461,208
Net Position (Deficit)		
R61.	Net Investment in Capital Assets	7,025,669
R62.	Restricted	1,453,808
R63.	Unrestricted	981,731
R64.	Total Net Position (Deficit)	\$9,461,208

Note:

(R59) Reason for Adjustment: Immaterial adjustment beginning equity was off by 10

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: 2018

SD01. Districtwide or Improvement District/Zone	Districtwide ▼
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (1 of 1) (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	\$2,644,000
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	52,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$2,592,000
R22. Principal Payable, Current Portion	55,000
R23. Principal Payable, Noncurrent Portion	\$2,537,000
R24. Interest Paid in Current Fiscal Year	109,098
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: 2018

	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	2,644,000	0	52,000	2,592,000	55,000	2,537,000	109,098
Total Enterprise Debt:		\$2,644,000	\$0	\$52,000	\$2,592,000	\$55,000	\$2,537,000	\$109,098

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

Fiscal Year: 2018

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			109,098
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$109,098
R06. Debt Service			109,098
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: 2018

		Enterprise	Internal Service
Assets			
Current Assets			
Cash and Investments			
R01.	Unrestricted	1,339,270	
R02.	Restricted		
R03.	Accounts Receivable (net)	763,155	
R04.	Taxes Receivable	62,230	
R05.	Interest Receivable (net)		
R06.	Due from Other Funds		
R07.	Due from Other Governments		
R08.	Inventories	14,108	
R09.	Prepaid Items	39,603	
R10.	Other Current Assets 1	8,874	
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$2,227,240	\$0
Noncurrent Assets			
R13.	Cash and Investments, Restricted	1,453,808	
R14.	Investments	41,982	
R15.	Loans, Notes, and Contracts Receivable		
Capital Assets			
R16.	Land	107,174	
R17.	Buildings and Improvements	3,755,971	
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	-12,546,010	
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$11,113,459	\$0
R27.	Total Assets	\$13,340,699	\$0
Deferred Outflows of Resources			
R28.	Related to Pensions	508,413	

R28.5	Related to OPEB		
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$508,413	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$13,849,112	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	99,026	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	55,080	
R35.	Due to Other Funds	1,723	
R36.	Due to Other Governments	231,494	
R37.	Deposits and Advances		
R38.	Accrued Compensated Absences	77,211	
R39.	Long-Term Debt, Due Within One Year	55,000	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$519,534	\$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	2,537,000	
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	1,272,892	
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$3,809,892	\$0
R61.	Total Liabilities	\$4,329,426	\$0

Deferred Inflows of Resources

R62.	Related to Pensions	58,478	
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		

R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$58,478	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$4,387,904	\$0
R66.	Total Net Position (Deficit)	\$9,461,208	\$0
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets	7,025,669	
R68.	Restricted	1,453,808	
R69.	Unrestricted	981,731	
R70.	Total Net Position (Deficit)	\$9,461,208	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$13,849,112	\$0

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

Fiscal Year: 2018

	Private - Purpose Trust	Agency
Assets		
R01. Cash and Investments		31,004
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)		22,984
R15. Due from Other Governments		1,723
R16. Other Assets 1		
R17. Other Assets 2		
R18. Other Assets 3		
R19. Total Assets	\$0	\$55,711
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		
R26. Other Liabilities 2		2,703
R27. Other Liabilities 3		53,008
R28. Total Liabilities	\$0	\$55,711
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: 2018

R01. Appropriations Limit	588,404
R02. Total Annual Appropriations Subject to the Limit	272,659
R03. Revenues Received (Over) Under Appropriations Limit	\$315,745

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

Fiscal Year: 2018

Governmental Funds Internal Service Fund Enterprise Fund

Governmental Revenues		Governmental Funds	Internal Service Fund	Enterprise Fund
R01.	General			
R02.	Special Revenue			
R03.	Debt Service			
R04.	Capital Projects			
R05.	Permanent			
R06.	Transportation			
R07.	Total Governmental Revenues	\$0		
Internal Service Revenues		Governmental Funds	Internal Service Fund	Enterprise Fund
R08.	Total Operating Revenues		\$0	
R09.	Total Non-Operating Revenues		\$0	
R10.	Total Internal Service Revenues		\$0	
Enterprise Revenues		Governmental Funds	Internal Service Fund	Enterprise Fund
Operating Revenues		Governmental Funds	Internal Service Fund	Enterprise Fund
R11.	Airport			
R12.	Electric			
R13.	Gas			
R14.	Harbor and Port			
R15.	Hospital			
R16.	Sewer			1,367,541
R17.	Solid Waste			
R18.	Transit			
R19.	Water			
R20.	Other Enterprise			
R21.	Conduit			
R22.	Transportation			
R23.	Total Operating Revenues			\$1,367,541
Non-Operating Revenues		Governmental Funds	Internal Service Fund	Enterprise Fund
R24.	Airport			
R25.	Electric			
R26.	Gas			
R27.	Harbor and Port			
R28.	Hospital			
R29.	Sewer			832,144
R30.	Solid Waste			
R31.	Transit			
R32.	Water			
R33.	Other Enterprise			

R34.	Conduit				
R35.	Transportation				
R36.	Total Non-Operating Revenues				\$832,144
R36.5	Total Revenues	\$0	\$0		\$2,199,685

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				1,705,479
R53.	Solid Waste				
R54.	Transit				
R55.	Water				
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses				\$1,705,479

Non-Operating Expenses

R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				109,098
R66.	Solid Waste				
R67.	Transit				
R68.	Water				
R69.	Other Enterprise				

R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses				\$109,098
R72.5	Total Expenditures/Expenses	\$0	\$0		\$1,814,577
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$0	\$0		\$385,108
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0		\$9,076,110
R77.	Adjustments				-10
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0		\$9,461,208
Assets					
R79.	Total Current Assets				2,227,240
R80.	Total Noncurrent Assets				11,113,459
R81.	Total Assets	\$0	\$0		\$13,340,699
Liabilities					
R82.	Total Current Liabilities				519,534
R83.	Total Noncurrent Liabilities				3,809,892
R84.	Total Liabilities	\$0	\$0		\$4,329,426
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0		\$9,461,208

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

Fiscal Year: 2018		<input checked="" type="radio"/> Current Year <input type="radio"/> Prior Year
FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R02)PermitandInspectionFees	Prior year had additional inspection revenue from a new development
SewerEnterpriseFund	(R07)OtherOperatingRevenues	Pumping Charges
SewerEnterpriseFund	(R10)TreatmentandDisposal	An increase to the cost for treating sewer due to heightened regulations
SewerEnterpriseFund	(R15)GeneralandAdministrativeExpenses	Lowered cost for employees and GM
SewerEnterpriseFund	(R20)InvestmentEarnings	Increase in both capital investment and interest rates.
SewerEnterpriseFund	(R40)OtherNonoperatingRevenues	This additional revenue consist of Rural Development loan surcharges and Capacity charges
SewerEnterpriseFund	(SD33)HomeownersPropertyTaxRelief	This has been corrected in prior year. Variance is not as high
ProprietaryFunds	(R01)Entpr-Unrestricted	Increase in cash due to the increase in revenue
ProprietaryFunds	(R04)Entpr-TaxesReceivable	Additional liens on properties
ProprietaryFunds	(R10)Entpr-OtherCurrentAssets1	Accrued Interest
ProprietaryFunds	(R22)Entpr-OtherCapitalAssets	This consist of subsurface lines and sewer collection facilities, was reported in other non current assets previous, and reporting here to stay consistent with prior years.
ProprietaryFunds	(R32)Entpr-AccountsPayable	Larger vendor payment due at the end of the fiscal year
ProprietaryFunds	(R35)Entpr-DueToOtherFunds	an immaterial due to fund
ProprietaryFunds	(R36)Entpr-DueToOtherGovernments	This is an admin cost of 25% that is passed through the district for SC-OR Service Charges
FiduciaryFunds	(R14)AgnTrust-Receivables(net)	There was addition current assessed receivable
FiduciaryFunds	(R15)AgnTrust-DuefromOtherGovernments	an immaterial increase to due from
FiduciaryFunds	(R26)AgnTrust-OtherLiabilities2	Easement payable
FiduciaryFunds	(R27)AgnTrust-OtherLiabilities3	Due to Bond holders

Total Footnote: 18

BLACK MOUNTAIN SOFTWARE UTILITY BILLING SYSTEM

LAKE OROVILLE AREA PUD

ADJUSTMENTS

For Postdate from 06/18/2019 to 06/18/2019 Ordered by ADJUSTMENT NUMBER from AP and Year 6 - 2019

09:43:16 - 06/18/2019

JOURNAL

FROM ADJUSTMENT NUMBER 25535 to 25535

Service	Amount
SEWER COLLECT	19.75
SEWER TREATMENT	0.55
RURAL DEVELOP	14.70
Grand Total of Adjustments:	35.00

BLACK MOUNTAIN SOFTWARE UTILITY BILLING SYSTEM

LAKE OROVILLE AREA PUD

ADJUSTMENTS

For Postdate from 06/18/2019 to 06/18/2019 Ordered by ADJUSTMENT NUMBER from AP and Year 6 - 2019

09:43:10 - 06/18/2019

JOURNAL

FROM ADJUSTMENT NUMBER 25535 to 25535

Adjustment Number	Customer Name	Account	Route - Meter	Type	Post Date
Description	Service		Amount		
25535	CIARAMITARO, LINDA	1955-00	12-0932		
ADJUSTMENT		SEWER COLLECT		19.75	06/18/2019
ADJUSTMENT		SEWER TREATMENT		0.55	06/18/2019
ADJUSTMENT		RURAL DEVELOP		14.70	06/18/2019
COMMENTS: Debit payment/Check returned NSF			Subtotal for Account 1955-00 :		35.00
Grand Total of Adjustments:					35.00