## Special Districts Financial Transactions Report

Fiscal	Year

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treet 2				
ity	Oroville	State CA	<b>Zip</b> 95966-	
mail				
lembers o	of the Governing B		L 4 Norma	Title
	First Name	Middle Initial	Last Name	Title
Member	T.C.		Dennis	President
Viember	Larry	E	Kuehner	Vice President
Member	Steven	C	Onken	Member
Member	Dee	G	Fairbanks	Member
Member	John	J	Kiely	Member
Member				
	Other Officials		l A Nama	Title
	Other Officials First Name	Middle Initial	Last Name	Title
		Middle Initial	Last Name	Title Manager
	First Name			
	First Name Virgil	D	Long	Manager Secretary Attorney
	First Name Virgil Cynthia	D M	Long Quigley	Manager Secretary
	First Name Virgil Cynthia Jeffery Virgil	D M A	Long Quigley Meith	Manager Secretary Attorney
	First Name Virgil Cynthia Jeffery	D M A	Long Quigley Meith Long	Manager Secretary Attorney Fiscal Officer
	First Name Virgil Cynthia Jeffery Virgil	D M A	Long Quigley Meith	Manager Secretary Attorney Fiscal Officer  Phone No
	First Name Virgil Cynthia Jeffery Virgil Report Prepar	M A D	Long Quigley Meith Long	Manager Secretary Attorney Fiscal Officer
	First Name  Virgil  Cynthia  Jeffery  Virgil  Report Prepar  First Name	D M A D ed By Middle Initial	Long Quigley Meith Long Last Name	Manager Secretary Attorney Fiscal Officer  Phone No
	First Name  Virgil  Cynthia  Jeffery  Virgil  Report Prepar	D M A D ed By Middle Initial	Long Quigley Meith Long Last Name	Manager Secretary Attorney Fiscal Officer  Phone No

#### Lake\_Oroville\_Area\_Public\_Utility\_District

## Special Districts Financial Transactions Report - Waste Disposal Enterprise

#### Revenues, Expenses and Changes in Fund Equity

Service Charges         1,226,015           Permit and Inspection Fees         9,030           Standby and Availability Charges         45,025           Service Type Assessments         45,025           Other Services         0           Sales         1,280,070           Operating Expenses         51,280,070           Sewage Collection         627,304           Sewage Treatment         58,812           Sewage Disposal         50lid Waste Disposal           Administration and General         558,812           Depreciation and Amortization         544,005           Other Operating Expenses         1,730,125           Operating Income (Loss)         (\$450,055)           Non-Operating Revenues         1,337           Interest Income         31,337           Rents, Leases and Franchises         1,337           Taxes and Assessments         260,189           Voter Approved Taxes         7,904           Property Assessments         3,305           Penalties and Cost on Delinquent Taxes and Assessments         3,305           Penalties and Cost on Delinquent Taxes and Assessments         3,305           Federal         4,41 for Construction           Other Federal         4,41 for Construction	Fiscal Year 2016	
Permit and Inspection Fees  Connection Fees  Standby and Availability Charges  Service Type Assessments  Other Services  Connecting Revenues  Total Operating Revenues  Operating Expenses  Sewage Collection  Sewage Collection  Sewage Disposal  Solid Waste Disposal  Administration and General  Depreciation and Amortization  Other Operating Expenses  Total Operating Expenses  Solid Waste Disposal  Administration and Amortization  Other Operating Expenses  Total Operating Expenses  Total Operating Expenses  Operating Income (Loss)  Non-Operating Revenues  Interest Income  Rents, Leases and Franchises  Taxes and Assessments  Current Secured and UnSecured (1%)  Voter Approved Taxes  Property Assessments  Special Assessments  Property Assessments  Property Assessments  Special Assessments  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	Operating Revenues	
Connection Fees         9,030           Standby and Availability Charges         45,025           Service Type Assessments         45,025           Other Services         0           Sales         \$1,280,070           Operating Expenses         \$1,280,070           Sewage Collection         627,304           Sewage Treatment         Sewage Disposal           Solid Waste Disposal         Solid Waste Disposal           Administration and General         558,812           Depreciation and Amortization         544,005           Other Operating Expenses         \$1,730,125           Total Operating Expenses         \$1,730,125           Operating Income (Loss)         (\$450,055)           Non-Operating Revenues         \$1,730,125           Interest Income         31,337           Rents, Leases and Franchises         Taxes and Assessments           Current Secured and UnSecured (1%)         260,189           Voter Approved Taxes         Property Assessments           Prior Year Taxes and Assessments         3,305           Penalties and Cost on Delinquent Taxes and Assessments         3,305           Penalties and Cost on Delinquent Taxes and Assessments         3,305           Penalties and Cost on Delinquent Taxes and Assessments	Service Charges	1,226,015
Standby and Availability Charges  Service Type Assessments  Other Services  Sales  Total Operating Revenues  Operating Expenses Sewage Collection  Sewage Treatment Sewage Disposal Solid Waste Disposal Administration and General Depreciation and Amortization Other Operating Expenses  Total Operating Expenses  Sales  Total Operating Expenses  Total Operating Revenues  Interest Income  Sales  Current Secured and UnSecured (1%)  Voter Approved Taxes  Property Assessments  Property Assessments  Prior Year Taxes and Assessments  Prenalties 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	Permit and Inspection Fees	
Service Type Assessments         45,025           Other Services         0           Sales         \$1,280,070           Operating Expenses         \$1,280,070           Operating Expenses         \$1,280,070           Sewage Collection         627,304           Sewage Disposal         \$1,280,070           Solid Waste Disposal         \$1,280,070           Administration and General         558,812           Depreciation and Amortization         544,005           Other Operating Expenses         \$1,730,125           Operating Income (Loss)         (\$450,055)           Non-Operating Revenues         \$1,730,125           Interest Income         31,337           Rents, Leases and Franchises         \$1,730,125           Current Secured and UnSecured (1%)         260,189           Voter Approved Taxes         \$1,790,189           Property Assessments         \$1,790,189           Prior Year Taxes and Assessments         \$1,305           Penalties and Cost on Delinquent Taxes and Assessments         \$1,305           Penalties and Cost on Delinquent Taxes and Assessments         \$1,305           Federal         \$1,400           Aid for Construction         \$1,500           State         \$1,500	Connection Fees	9,030
Other Services         0           Sales         \$1,280,070           Operating Expenses         51,280,070           Sewage Collection         627,304           Sewage Treatment         58,312           Sewage Disposal         58,812           Administration and General         558,812           Depreciation and Amortization         544,005           Other Operating Expenses         \$1,730,125           Operating Income (Loss)         (\$450,055)           Non-Operating Revenues         31,337           Interest Income         31,337           Rents, Leases and Franchises         72,004           Taxes and Assessments         260,189           Voter Approved Taxes         Property Assessments           Property Assessments         3,305           Perior Year Taxes and Assessments         3,305           Penalties and Cost on Delinquent Taxes and Assessments         7,205           Federal         3,305           Aid for Construction         00ther Federal           State         Aid for Construction           State Water Project         4,819           Homeowners Property Tax Relief         3,819	Standby and Availability Charges	
Sales         \$1,280,070           Operating Expenses         \$1,280,070           Sewage Collection         627,304           Sewage Treatment         627,304           Sewage Disposal         568,812           Solid Waste Disposal         558,812           Depreciation and Amortization         544,005           Other Operating Expenses         \$1,730,125           Operating Income (Loss)         (\$450,055)           Non-Operating Revenues         31,337           Interest Income         31,337           Rents, Leases and Franchises         7axes and Assessments           Current Secured and UnSecured (1%)         260,189           Voter Approved Taxes         Property Assessments           Property Assessments         3,305           Penalties and Cost on Delinquent Taxes and Assessments         7axes and Assessments           Penalties and Cost on Delinquent Taxes and Assessments         7axes and Assessments           Federal         Aid for Construction           Other Federal         State           Aid for Construction         5axes           State Water Project         4axes           Homeowners Property Tax Relief         3,819	Service Type Assessments	45,025
\$1,280,070	Other Services	C
Operating Expenses         627,304           Sewage Collection         627,304           Sewage Treatment         58ewage Disposal           Solid Waste Disposal         558,812           Administration and General         558,812           Depreciation and Amortization         544,005           Other Operating Expenses         \$1,730,125           Operating Income (Loss)         (\$450,055)           Non-Operating Revenues         Interest Income           Rents, Leases and Franchises         7axes and Assessments           Current Secured and UnSecured (1%)         260,189           Voter Approved Taxes         Property Assessments           Special Assessments         3,305           Penalties and Cost on Delinquent Taxes and Assessments         3,305           Federal         Aid for Construction           Other Federal         State           Aid for Construction         State           Aid for Construction         3,819           Homeowners Property Tax Relief         3,819	Sales	
Sewage Collection         627,304           Sewage Treatment         58ewage Disposal           Solid Waste Disposal         558,812           Administration and General         558,812           Depreciation and Amortization         544,009           Other Operating Expenses         \$1,730,125           Operating Income (Loss)         (\$450,055)           Non-Operating Revenues         (\$450,055)           Interest Income         31,337           Rents, Leases and Franchises         7axes and Assessments           Current Secured and UnSecured (1%)         260,189           Voter Approved Taxes         Property Assessments           Property Assessments         3,305           Penalties and Cost on Delinquent Taxes and Assessments         3,305           Federal         Aid for Construction           Other Federal         State           Aid for Construction         State Water Project           Homeowners Property Tax Relief         3,819	Total Operating Revenues	\$1,280,070
Sewage Treatment         558,812           Solid Waste Disposal         558,812           Administration and General         558,812           Depreciation and Amortization         544,009           Other Operating Expenses         \$1,730,125           Operating Income (Loss)         (\$450,055)           Non-Operating Revenues         \$1,730,125           Interest Income         31,337           Rents, Leases and Franchises         \$260,189           Taxes and Assessments         \$260,189           Voter Approved Taxes         \$90,189           Property Assessments         \$3,305           Perior Year Taxes and Assessments         \$3,305           Penalties and Cost on Delinquent Taxes and Assessments         \$3,305           Federal         \$3,305           Aid for Construction         \$3,305           State         \$3,819           Homeowners Property Tax Relief         \$3,819	Operating Expenses	·
Sewage Disposal         558,812           Administration and General         558,812           Depreciation and Amortization         544,009           Other Operating Expenses         \$1,730,125           Operating Income (Loss)         (\$450,055)           Non-Operating Revenues         31,337           Interest Income         31,337           Rents, Leases and Franchises         Taxes and Assessments           Current Secured and UnSecured (1%)         260,189           Voter Approved Taxes         Property Assessments           Property Assessments         \$3,305           Penalties and Cost on Delinquent Taxes and Assessments         \$3,305           Federal         Aid for Construction           Other Federal         State           Aid for Construction         State           Aid for Construction         State Water Project           Homeowners Property Tax Relief         3,819	Sewage Collection	627,304
Solid Waste Disposal Administration and General 558,812 Depreciation and Amortization 544,009 Other Operating Expenses \$\frac{1}{3},730,125\$\$ Operating Income (Loss) \$\frac{1}{3},30,125\$\$ Non-Operating Revenues Interest Income \$\frac{3}{3},337\$ Rents, Leases and Franchises Taxes and Assessments Current Secured and UnSecured (1%) \$\frac{2}{6},189\$ Voter Approved Taxes Property Assessments Special Assessments Prior Year Taxes and Assessments 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 \$\frac{3}{3},819\$	Sewage Treatment	
Administration and General 558,812  Depreciation and Amortization 544,009  Other Operating Expenses \$\frac{\$\$\$1,730,125}{\$\$\$}\$.  Operating Income (Loss) \$\frac{\$\$\$}\$	Sewage Disposal	
Depreciation and Amortization 544,008 Other Operating Expenses	Solid Waste Disposal	
Other Operating Expenses  Total Operating Expenses  Operating Income (Loss)  Non-Operating Revenues  Interest Income  Rents, Leases and Franchises  Taxes and Assessments  Current Secured and UnSecured (1%)  Voter Approved Taxes  Property Assessments  Special Assessments  Prior Year Taxes and Assessments  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  \$ 1,730,125  \$ (\$450,055)  \$ 1,730,125  \$ (\$450,055)  \$ 1,730,125  \$ 1,730	Administration and General	558,812
Total Operating Expenses  Operating Income (Loss)  Non-Operating Revenues  Interest Income  Rents, Leases and Franchises  Taxes and Assessments  Current Secured and UnSecured (1%)  Voter Approved Taxes  Property Assessments  Special Assessments  Prior Year Taxes and Assessments  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  \$ 1,730,125  (\$450,055)  (\$450,055)  (\$450,055)  (\$450,055)  A1,337  A	Depreciation and Amortization	544,009
Operating Income (Loss)  Non-Operating Revenues  Interest Income  Rents, Leases and Franchises  Taxes and Assessments  Current Secured and UnSecured (1%)  Voter Approved Taxes  Property Assessments  Special Assessments  Prior Year Taxes and Assessments  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  (\$450,055)  (\$450,055)  A1,337	Other Operating Expenses	
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 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	Total Operating Expenses	\$1,730,125
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 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 31,337	Operating Income (Loss)	(\$450,055)
Rents, Leases and Franchises  Taxes and Assessments  Current Secured and UnSecured (1%)  Voter Approved Taxes  Property Assessments  Special Assessments  Prior Year Taxes and Assessments  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	Non-Operating Revenues	,
Taxes and Assessments  Current Secured and UnSecured (1%)  Voter Approved Taxes  Property Assessments  Special Assessments  Prior Year Taxes and Assessments  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  260,189  260,189  260,189	Interest Income	31,337
Current Secured and UnSecured (1%)  Voter Approved Taxes  Property Assessments  Special Assessments  Prior Year Taxes and Assessments  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  260,189  260,189  260,189	Rents, Leases and Franchises	
Voter Approved Taxes  Property Assessments  Special Assessments  Prior Year Taxes and Assessments  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	Taxes and Assessments	1
Property Assessments  Special Assessments  Prior Year Taxes and Assessments  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	Current Secured and UnSecured (1%)	260,189
Special Assessments  Prior Year Taxes and Assessments  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	Voter Approved Taxes	
Prior Year Taxes and Assessments  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  3,305	Property Assessments	
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	Special Assessments	
Federal Aid for Construction Other Federal State Aid for Construction State Water Project Homeowners Property Tax Relief  3,819	Prior Year Taxes and Assessments	3,305
Aid for Construction  Other Federal  State  Aid for Construction  State Water Project  Homeowners Property Tax Relief  3,819	Penalties and Cost on Delinquent Taxes and Assessments	
Other Federal  State  Aid for Construction  State Water Project  Homeowners Property Tax Relief  3,819	Federal	<del> </del>
State Aid for Construction State Water Project Homeowners Property Tax Relief 3,819	Aid for Construction	
Aid for Construction  State Water Project  Homeowners Property Tax Relief  3,819	Other Federal	
State Water Project  Homeowners Property Tax Relief  3,819	State	<u></u>
Homeowners Property Tax Relief 3,819	Aid for Construction	
	State Water Project	
Timber Yield	Homeowners Property Tax Relief	3,819
	Timber Yield	

#### Special Districts Financial Transactions Report - Waste Disposal Enterprise

#### Revenues, Expenses and Changes in Fund Equity

	The state of the s	•
Fiscal Year	2016	
State Other and In-Li	eu Taxes	
Other Governmenta	l Agencies	
Redevelopment Pass	:-Through	
Other		
Other Non-Operating	Revenues	427,114
Total Non-Operat	ing Revenues	\$725,764
Non-Operating Expe	enses	
Interest on Long-Terr	m Debt	187,125
Other Interest		
Other Non-Operating	Expenses	
Total Non-Operat	ing Expenses	\$187,125
Non-Operating In	come (Loss)	\$538,639
Income (Loss) Be	efore Operating Transfers	\$88,584
Operating Transfers	In (Intra-District)	
Operating Transfers	Out (Intra-District)	
Net Income (Loss	s)	\$88,584
Fund Equity, Beg	inning of Period	\$8,394,461
Contributed Capital		
Federal		
State		
Other Governmental	Agencies	
Non-Governmental A	gencies	
Prior Period Adjustme	ents	
Residual Equity Tran	sfers	
Other		
Fund Equity, End	l of Period	\$8,483,045

# 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 Ag	gencies	power state of the contract of
Redevelopment Pass-Th	nrough	years have a second of the sec
Other		
Other Non-Operating Re	evenues	427,114
Total Non-Operating	Revenues	\$725,764
Non-Operating Expens	ses	
Interest on Long-Term D	Debt	187,125
Other Interest		
Other Non-Operating Ex	penses	
Total Non-Operating	g Expenses	\$187,125
Non-Operating Inco	ime (Loss)	\$538,639
Income (Loss) Befo	re Operating Transfers	\$88,584
Operating Transfers In (	(Intra-District)	
Operating Transfers Ou	t (Intra-District)	
Net Income (Loss)		\$88.584
Fund Equity, Begin	ning of Period	\$8,394,461
Contributed Capital		
Federal		
State		The second secon
Other Governmental Ag	gencies	
Non-Governmental Age	encies	Antonio de la compansión de la compansió
Prior Period Adjustmen	nts	
Residual Equity Transf	ers	
Other		gringtonia nama-non a di Ministra di Antibia di Ministra di Antibia di Ministra di Antibia di Ministra di Antibia
Fund Equity, End	of Period	\$8,483,045

#### 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	<b>.</b>
Enterprise Fund Equities				
Airport				.\$0_
Electric				\$0
Harbor and Port				. \$0
Hospital				
Waste Disposal				\$8.483.045
Water				\$0.
<b>Total Ending Fund Equities</b>	\$0 .	\$0	\$0	\$8.483.045
		Transfers In	Transfers Out	Net
		A	В	С
Consolidation of Transfers In an	d Transfer Out			
General and Special Revenue Fun	ds J	\$0	\$0	
Debt Service Funds	ſ	\$0	\$0	<b>-</b> 0*
Capital Projects Funds	ı	\$0		<u></u> r
Enterprise Activities				
Airport		\$0	\$0	1
Electric			\$0	•
Harbor and Port		, \$0,	\$0	
Waste Disposal	Į.	\$0	. \$0.	<u>.</u>
Water		\$0	\$0.	
Total	ı	. \$0.	\$0	\$0

### Special Districts Financial Transactions Report Appropriations Limit Information

#### **Appropriations Limit Information**

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2016

Appropriations Limit

Total Annual Appropriations Subject to the Limit

576,867 267,313

Revenues received (Exceed) Under Appropriation Limit

\$309,554

### 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	Distr	ict-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	г	
Principal Amount Unmatured, End of Fis	cal Year	\$4,228,000
Principal Amount in Default, End of Fiscal Year	ır	
Interest in Default, End of Fiscal Year		
Amount Held in Bond Reserve		

## 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, Beginni	ing of Fiscal Year	\$217,000
Adjustments - Increase (Decrease)		
Principal Amount Issued During Fiscal Yea	r	
Principal Amount Matured During Fiscal Ye	ear	9,000
Principal Amount Unmatured, End of	Fiscal Year	\$208,000
Principal Matured and Unpaid, End of Fisca	al Year	
Interest Matured and Unpaid, End of Fiscal	Year	
Delinquent Assessments Due for Principal,	End of Fiscal Year	
Delinquent Assessments Due for Interest 1	End of Fiscal Year	

		Lake Oroville	Lake Oroville Area Public Utility District	ility District	1000 1000 1000		
	Special Districts Financial Transactions Report - Consolidated Balance	Financial Trans	sactions Repor	t - Consolidate	d Balance Sheet	et	
		,	Assets				
Fiscal Year 2016	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
Assets				961.809			\$961.809
Cash and Cash Equivalents Taxes Receivable				52,101			\$52,101
Interest Receivable				2,109			\$2.109
Accounts Receivable				639,327			\$639.327
Loans, Notes, and Contracts Receivable							80
Due from Other Funds					187.	1000年の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の	\$0
Inventory of Materials and Supplies				14,093			\$14.093
Other Current Assets				28,135			\$28.135
Lease Payments Receivable							
Linearned Einance Charges						は、おり、は、一個で	
Organica manoc Organos Investments		1					\$0
				1.755,731			\$1.755.731
Deferred Charges				185,647			\$185.647
Unamortized Discount on Long-Term Debt							THE REAL PROPERTY OF THE PROPE
Other Assets				41,982			\$41.982
		-	The state of the s				
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							80
Total Fixed Assets			4	\$22.151.026	80		\$22.151.026
Accumulated Depreciation				11,514,622			\$11.514.622.
Net Fixed Assets				\$10.636.404	80		\$10.636.404
Other Debits	小腿 美 一	Section 1					
Amount to be Provided							THE PROPERTY OF THE PROPERTY O
Total Assets	0\$	0\$	80	\$14.317.338	\$0	80	\$14.317.338
Assets			<b>Q.</b>	Page 1			7/5/2017

		Lake, Orovil	e Oroville Area Public Utility District	Jtility District			
	Special Districts Finan	Financial Tra	nsactions Repo	cial Transactions Report - Consolidated Balance Sheet	d Balance She	et	
			Liabilities and Equity	ity		•	
Fiscal Year 2016	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		January Company					\$0
Interest Payable - Matured/Accrued				173,563		1	\$173.563
Other Current Liabilities							\$0
Compensated Absences Payable				996'99			\$66.956
Due to Other Governments				187,138			\$187.138
Due to Other Funds							80
Long-Term Debt							
General Obligation Bonds							\$0
Revenue Bonds				4,228,000			\$4.228.000
Certificates of Participation							80
Special Assessment	The state of the s						0\$
Foderal							0\$
				100 mm			08
State Time Marrante	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3						08
Third Vyaniants							C#
Other Long-Term Indeptedness	7.4					江 海子湯 沙 共 方 以	
Unamortized Premium on Long-Term Debt	** *** *** *** *** *** *** *** *** ***					01	
Advances for Construction			ς,				
Deferred Revenue				125,226			\$125.226
All Other Non-Current Liabilities				1,003,745			\$1.003.745
Total Liabilities	80	0\$	80	\$5.834.293		80	\$5.834.293
Fund Equity			10 And 10		18.		
Contributed Capital							
Invested in General Fixed Assets	4						
Retained Earnings			3.0				
Reserved				1,755,731			\$1.755.731
Unreserved	•			6,727,314			\$6.727.314
Fund Balances						<b>A</b>	
Reserved							
Unreserved Designated				-	4 (4 (A))		
Unreserved Undesignated							0\$
Total Fund Equity	80	\$0	80	\$8.483.045			\$8.483.045
Total Liabilities and Fund Equity	80	80	\$0	\$14.317.338		0\$	\$14.317.338

7/5/2017