

Palos Verdes Library District
Special Districts Financial Transactions Report

General Information

Fiscal Year

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="James"/>	<input type="text" value="D"/>	<input type="text" value="Moore"/>	<input type="text" value="Board of Trustee"/>
Member	<input type="text" value="Debby"/>	<input type="text"/>	<input type="text" value="Stegura"/>	<input type="text" value="Board of Trustee"/>
Member	<input type="text" value="Frances"/>	<input type="text"/>	<input type="text" value="Wielin"/>	<input type="text" value="Board of Trustee"/>
Member	<input type="text" value="Kingston"/>	<input type="text"/>	<input type="text" value="Wong"/>	<input type="text" value="Board of Trusee"/>
Member	<input type="text" value="Kay"/>	<input type="text"/>	<input type="text" value="Cooperman Jue"/>	<input type="text" value="Board of Trustee"/>
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="Katherine"/>	<input type="text" value="R"/>	<input type="text" value="Gould"/>	<input type="text" value="Manager"/>
<input type="text" value="Julie"/>	<input type="text" value="M"/>	<input type="text" value="Mattix"/>	<input type="text" value="Fiscal Officer"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name	Middle Initial	Last Name	Phone No
<input type="text" value="Paul"/>	<input type="text" value="J"/>	<input type="text" value="Kaymark"/>	<input type="text" value="(949) 777-8821"/>

Independent Auditor

First Name	Middle Initial	Last Name	Phone No
<input type="text" value="Paul"/>	<input type="text" value="J"/>	<input type="text" value="Kaymark"/>	<input type="text" value="(949) 777-8821"/>

Palos Verdes Library District

Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year	2016		
	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds
	A	B	C
Non-Enterprise Activity	Library Services		
Taxes and Assessments			
Current Secured and UnSecured (1%)	7,348,675		
Voter Approved Taxes		1,285,999	
Property Assessments			
Special Assessments (Mello/Roos, Mark/Roos)			
Prior Year Taxes and Assessments	110,027	12,982	
Penalties and Cost on Delinquent Taxes and Assessments	25,976	2,710	
Licenses, Permits, and Franchises			
Fines, Forfeits, and Penalties			
Revenue From Use of Money and Property			
Interest Income	30,759	5,088	
Rents, Concessions and Royalties			
Federal			
Aid for Construction			
Other Federal			
State			
Aid for Construction			
State Water Project			
Homeowners Property Tax Relief	31,092	6,692	
Timber Yield			
Other State			
Other Governmental Agencies			
Redevelopment Pass-Through			
Other			
Charges for Current Services	440,002		
Contributions From Property Owners			
Self Insurance Only			
Member Contributions			
Claim Adjustments			
Other Revenues	417,521		
Total Revenues	\$8,404,052	\$1,313,471	\$0
Expenditures			
Salaries and Wages	4,890,300		
Employee Benefits	1,055,440		
Services and Supplies	1,719,597		
Self Insurance Only - Claims Paid			

Palos Verdes Library District

Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year 2016

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds
	A	B	C
Contributions to Outside Agencies			
Debt Service			
Retirement of Long-Term Debt		1,175,000	
Interest on Long-Term Debt		91,625	
Interest on Short-Term Notes and Warrants			
Fixed Assets	92,399		
Other Expenditures			
Total Expenditures	\$7,757,736	\$1,266,625	\$0
Revenues Over (Under) Expenditures	\$646,316	\$46,846	\$0
Financing Sources and Uses			
Proceeds of Long-Term Debt			
Proceeds of Refunding Debt			
Payments to Refunded Debt Escrow Agent			
Inception of Lease Purchase Agreements			
Other Financing Sources			
Other Financing Uses			
Operating Transfers In (Intra-District)			
Operating Transfers Out (Intra-District)			
Total Other Financing Sources (Uses)	\$0	\$0	\$0
Revenues/Sources Over (Under) Expenditures/Uses	\$646,316	\$46,846	\$0
Fund Equity, Beginning of Period	\$5,080,224	\$1,283,691	\$0
Prior Period Adjustments	227,903	32,389	
Residual Equity Transfers			
Other			
Fund Equity, End of Period	\$5,954,443	\$1,362,926	\$0

Palos Verdes Library 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	\$5,954,443	\$1,362,926	\$0	
Enterprise Fund Equities				
Airport				\$0
Electric				\$0
Harbor and Port				\$0
Hospital				\$0
Waste Disposal				\$0
Water				\$0
Total Ending Fund Equities	\$5,954,443	\$1,362,926	\$0	\$0

	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

Palos Verdes Library District

Special Districts Financial Transactions Report - Long-Term Debt

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

Fiscal Year

District-wide or Improvement District/Zone	<input type="text" value="District-wide"/>
Improvement/Zone (If Applicable)	<input type="text"/>
Type of Debt	<input type="text" value="General Obligation Bonds"/>
Activity	<input type="text" value="Library Services"/>
Purpose of Issue	<input type="text" value="Addition and Renovation"/>
Nature of Revenue Pledged	<input type="text" value="Voter approved levy"/>
Percent of Pledge	<input type="text" value="100.00"/>
Year of Authorization	<input type="text" value="1998"/>
Principal Amount Authorized	<input type="text" value="14,230,000"/>
Principal Amount Issued	<input type="text" value="14,230,000"/>
Beginning Maturity Date	<input type="text" value="1998"/>
Ending Maturity Date	<input type="text" value="2016"/>
Principal Amount Unmatured, Beginning of Fiscal Year	<input type="text" value="\$2,420,000"/>
Adjustments - Increase (Decrease)	<input type="text"/>
Principal Amount Issued During Fiscal Year	<input type="text"/>
Principal Amount Matured During Fiscal Year	<input type="text" value="1,175,000"/>
Principal Amount Defeased During Fiscal Year	<input type="text"/>
Principal Amount Unmatured, End of Fiscal Year	<input type="text" value="\$1,245,000"/>
Principal Amount in Default, End of Fiscal Year	<input type="text"/>
Interest in Default, End of Fiscal Year	<input type="text"/>
Amount Held in Bond Reserve	<input type="text"/>

Palos Verdes Library District

Special Districts Financial Transactions Report - Consolidated Balance Sheet

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								
Cash and Cash Equivalents	5,660,634	1,295,437						\$6,956,071
Taxes Receivable	538,271	64,547						\$602,818
Interest Receivable	13,856	2,942						\$16,798
Accounts Receivable	46,073							\$46,073
Loans, Notes, and Contracts Receivable								\$0
Due from Other Funds								\$0
Inventory of Materials and Supplies								\$0
Other Current Assets								
Lease Payments Receivable								
Unearned Finance Charges								
Investments								\$0
Restricted Assets								
Deferred Charges								
Unamortized Discount on Long-Term Debt								
Other Assets	36,351							\$36,351
Fixed Assets								
Land						752,694		\$752,694
Buildings and Improvements						29,040,423		\$29,040,423
Equipment						2,139,722		\$2,139,722
Construction in Progress								\$0
Total Fixed Assets					\$0	\$31,932,839		\$31,932,839
Accumulated Depreciation						22,264,938		\$22,264,938
Net Fixed Assets					\$0	\$9,667,901		\$9,667,901
Other Debits								
Amount Available in Debt Service Funds								
Amount to be Provided							1,500,709	\$1,500,709
Total Assets	\$6,295,185	\$1,362,926	\$0	\$0	\$9,667,901	\$1,500,709		\$18,826,721

Palos Verdes Library District
Special Districts Financial Transactions Report - Consolidated Balance Sheet

Liabilities and Equity

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		331,992						\$331,992
Loans and Notes Payable								\$0
Interest Payable - Matured/Accrued								\$0
Other Current Liabilities		8,750						\$8,750
Compensated Absences Payable							255,709	\$255,709
Due to Other Governments								\$0
Due to Other Funds								\$0
Long-Term Debt								
General Obligation Bonds							1,245,000	\$1,245,000
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								
Advances for Construction								
Deferred Revenue								\$0
All Other Non-Current Liabilities								
Total Liabilities		\$340,742	\$0	\$0	\$0		\$1,500,709	\$1,841,451
Fund Equity								
Contributed Capital								
Invested in General Fixed Assets						9,667,901		\$9,667,901
Retained Earnings								
Reserved								
Unreserved								
Fund Balances								
Reserved		18,561	1,362,926					\$1,381,487
Unreserved Designated		4,497,255						\$4,497,255
Unreserved Undesignated		1,438,627						\$1,438,627
Total Fund Equity		\$5,954,443	\$1,362,926	\$0	\$0	\$9,667,901		\$16,985,270
Total Liabilities and Fund Equity		\$6,295,185	\$1,362,926	\$0	\$0	\$9,667,901	\$1,500,709	\$18,826,721