

Special District of Palos Verdes Library District
 Special Districts Financial Transactions Report
 General Information

Fiscal Year: 2017

Current Year Prior Year

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="Kay"/>	<input type="text" value="C"/>	<input type="text" value="Jue"/>	<input type="text" value="Trustee"/>
Member 2	<input type="text" value="James"/>	<input type="text"/>	<input type="text" value="Moore"/>	<input type="text" value="Trustee"/>
Member 3	<input type="text" value="Debby"/>	<input type="text"/>	<input type="text" value="Stegura"/>	<input type="text" value="Trustee"/>
Member 4	<input type="text" value="Kingston"/>	<input type="text"/>	<input type="text" value="Wong"/>	<input type="text" value="Trustee"/>
Member 5	<input type="text" value="Jenny"/>	<input type="text"/>	<input type="text" value="Hong"/>	<input type="text" value="Trustee"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Other Officials

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Kathy"/>	<input type="text"/>	<input type="text" value="Gould"/>	<input type="text" value="District Director"/>
Member 2	<input type="text" value="Julie"/>	<input type="text"/>	<input type="text" value="Mattix"/>	<input type="text" value="Fiscal Officer"/>
Officials	<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

Special District of Palos Verdes Library District
 Special Districts Financial Transactions Report - Governmental Funds
 Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2017

Activity: (1 of 1) (Record Completed)

Library Services

Revenues	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Taxes and Assessments						
R01. Current Secured and Unsecured (1%)	7,418,693		4,159			7,422,852
R02. Voter-Approved Taxes						
R03. Pass-through Property Taxes (ABX1 26)						
R04. Residual Property Taxes (ABX1 26)						
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments						
R08. Mello/Roos, Marks/Roos						
R09. Prior-Year Taxes and Assessments	161,724		18,471			180,195
R10. Penalties and Costs of Delinquent Taxes and Assessments	39,642		3,885			43,527
R11. Other Taxes and Assessments						
R12. Total Taxes and Assessments	7,620,059	0	26,515	0	0	7,646,574
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Earnings	12,713		1,336			14,049
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	12,713	0	1,336	0	0	14,049
Intergovernmental – Federal						
R19. Aid for Construction						
R20. Other Intergovernmental – Federal						
R21. Total Intergovernmental – Federal	0	0	0	0	0	0
Intergovernmental – State						
R22. Aid for Construction						
R23. State Water Project						
R24. Homeowners Property Tax Relief	47,062		16			47,078
R25. Timber Yield						
R26. Other Intergovernmental – State						
R27. Total Intergovernmental – State	47,062	0	16	0	0	47,078
R28. Intergovernmental – Other	316,315					316,315
R29. Charges for Current Services	559,559					559,559
R30. Contributions from Property Owners						
Self-Insurance Only						
R31. Member Contributions						
R32. Claim Adjustments						
R33. Total Self-Insurance Only	0	0	0	0	0	0
R34. Other Revenues						
R35. Total Revenues	\$8,555,708	\$0	\$27,867	\$0	\$0	\$8,583,575
Expenditures						
R36. Salaries and Wages	5,240,418					5,240,418

R37. Employee Benefits	1,055,403					1,055,403
R38. Services and Supplies	2,521,880		54,294			2,576,174
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
Debt Service						
R41. Retirement of Long-Term Debt			1,245,000			1,245,000
R42. Interest on Long-Term Debt			31,125			31,125
R43. Principal and Interest on Short-Term Notes and Warrants						
R44. Other Debt Service						
R45. Total Debt Service	0	0	1,276,125	0	0	1,276,125
R46. Capital Outlay	212,084					212,084
R47. Other Expenditures						
R48. Total Expenditures	\$9,029,785	\$0	\$1,330,419	\$0	\$0	\$10,360,204
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$-474,077	\$0	\$-1,302,552	\$0	\$0	\$-1,776,629
Other Financing Sources (Uses)						
R50. Long-Term Debt Proceeds						
R51. Other Long-Term Debt Proceeds						
R52. Refunding Bonds Proceeds						
R53. Premium on Bonds Issued						
R54. Discount on Bonds Issued						
R55. Payments to Refunded Bond Escrow Agent						
R56. Demand Bonds						
R57. Proceeds from Sale of Capital Assets						
R58. Capital Leases						
R59. Insurance Recoveries						
R60. Transfers In	60,374					60,374
R61. Transfers Out			-60,374			-60,374
R62. Total Other Financing Sources (Uses)	\$60,374	\$0	\$-60,374	\$0	\$0	\$0
Special and Extraordinary Items						
R63. Special Item						
R64. Extraordinary Item						
R65. Total Special and Extraordinary Items	0	0	0	0	0	0
R66. Net Change in Fund Balances	\$-413,703	\$0	\$-1,362,926	\$0	\$0	\$-1,776,629
R67. Fund Balances (Deficits), Beginning of Fiscal Year	5,954,443		1,362,926			7,317,369
R68. Adjustment						
R69. Reason for Adjustment						
R70. Fund Balances (Deficits), End of Fiscal Year	\$5,540,740	\$0	\$0	\$0	\$0	\$5,540,740

Special District of Palos Verdes Library District
 Special Districts Financial Transactions Report
 Long-Term Debt
 Bonds and COPs

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

Fiscal Year: 2017

Current Year Prior Year

SD01. Districtwide or Improvement District/Zone	<input type="text" value="Districtwide"/>
SD02. Improvement District/Zone (if applicable)	<input type="text"/>
R03. Purpose of Debt (1 of 1)	<input type="text" value="Addition and Renovation"/>
R04. Nature of Revenue Pledged	<input type="text" value="Voter Approve Levy"/>
R05. Percent of Pledge	<input type="text" value="100%"/>
R06. Debt Type	<input type="text" value="General Obligation Bonds"/>
R07. Fund Type	<input type="text" value="Governmental"/>
SD08. Activity	<input type="text" value="Library Services"/>
R09. Year of Issue	<input type="text" value="1998"/>
R10. Beginning Maturity Year	<input type="text" value="1998"/>
R11. Ending Maturity Year	<input type="text" value="2016"/>
R12. Principal Authorized	<input type="text" value="14,230,000"/>
R13. Principal Issued to Date	<input type="text" value="14,230,000"/>
R14. Principal Unspent	<input type="text"/>
R15. Principal Outstanding, Beginning of Fiscal Year	<input type="text" value="1,245,000"/>
R16. Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R17. Reason for Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R18. Principal Issued in Current Fiscal Year	<input type="text"/>
R19. Principal Paid in Current Fiscal Year	<input type="text" value="1,245,000"/>
R20. Principal Defeased in Current Fiscal Year	<input type="text"/>
R21. Principal Outstanding, End of Fiscal Year	<input type="text" value="\$0"/>
R22. Principal Outstanding, Current Portion	<input type="text"/>
R23. Principal Outstanding, Noncurrent Portion	<input type="text" value="\$0"/>
R24. Interest Paid in Current Fiscal Year	<input type="text" value="31,125"/>
R25. Principal Delinquent, End of Fiscal Year	<input type="text"/>
R26. Interest Delinquent, End of Fiscal Year	<input type="text"/>
R27. Amount Held in Reserve	<input type="text"/>

Special District of Palos Verdes Library District
 Special Districts Financial Transactions Report
 Debt Service Reconciliation Report

Fiscal Year: 2017

Current Year Prior Year

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt	1,276,125		
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$1,276,125	\$0	\$0
R06. Debt Service	1,276,125		
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

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Special District of Palos Verdes Library District
 Special Districts Financial Transactions Report
 Balance Sheet
 Governmental Funds

Fiscal Year: 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	5,679,184					5,679,184
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable	147,210					147,210
R05. Interest Receivable (net)	8,391					8,391
R06. Lease Payments Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$5,834,785	\$0	\$0	\$0	\$0	\$5,834,785
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$5,834,785	\$0	\$0	\$0	\$0	\$5,834,785
Liabilities						
R19. Accounts Payable	294,045					294,045
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances						
R26. Loans and Notes Payable						
R27. Other Liabilities 1						
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$294,045	\$0	\$0	\$0	\$0	\$294,045
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$294,045	\$0	\$0	\$0	\$0	\$294,045
Fund Balances (Deficits)						
R33. Nonspendable						
R34. Restricted	18,594					18,594
R35. Committed	236,178					236,178
R36. Assigned	4,944,312					4,944,312
R37. Unassigned	341,656					341,656
R38. Total Fund Balances (Deficits)	\$5,540,740	\$0	\$0	\$0	\$0	\$5,540,740
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$5,834,785	\$0	\$0	\$0	\$0	\$5,834,785

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Special District of Palos Verdes Library District
 Special Districts Financial Transactions Report
 Capital Assets and Long-Term Obligations
 Governmental Funds

Fiscal Year: 2017

Current Year Prior Year

	Capital Assets	Long-Term Obligations
Capital Assets		
R01. Land	392,194	
R02. Buildings and Improvements	29,040,423	
R03. Equipment	2,249,099	
R04. Infrastructure		
R05. Intangible Assets – Amortizable		
R06. Construction in Progress	102,707	
R07. Intangible Assets – Nonamortizable		
R08. Other Capital Assets	360,500	
R09. Less: Accumulated Depreciation/Amortization	-23,157,470	
R10. Total Capital Assets	\$8,987,453	
Long-Term Obligations		
R11. Deposits and Advances		
R12. Compensated Absences		236,178
R13. General Obligation Bonds		
R14. Revenue Bonds		
R15. Certificates of Participation		
R16. Other Bonds		
R17. Loans (Other Long-Term Debt)		
R18. Notes (Other Long-Term Debt)		
R19. Other (Other Long-Term Debt)		
R20. Construction Financing – Federal		
R21. Construction Financing – State		
R22. Lease Principal		
R23. Net Pension Liability		4,452,322
R24. Net OPEB Obligation		
R25. Other Long-Term Obligations 1		
R26. Other Long-Term Obligations 2		
R27. Other Long-Term Obligations 3		
R28. Total Long-Term Obligations		\$4,688,500

Special District of Palos Verdes Library District
Special Districts Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2017

Current Year Prior Year

R01. Appropriations Limit	<input type="text" value="12,653,804"/>
R02. Total Annual Appropriations Subject to the Limit	<input type="text" value="7,422,852"/>
R03. Revenues Received (Over) Under Appropriations Limit	<input type="text" value="5,230,952"/>

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