Special District Name: Palos Verdes Library District Special Districts' Financial Transactions Report General Information

Fiscal Year: 2022

Street 1 701 Siver Spur Rd	District Mailir	ng Address				
City Rolling Hills Eslabes State CA Zip 00274 Email willudgovid org Members of the Governing Body First Name M. I. Last Name Title Member 1 Brian Campbol President Member 2 Rosa Rose Past Rose Rose Rose Rose Rose Rose Rose Rose	Street 1	701 Silver Spur Rd			☐ Has Address C	hanged?
Member of the Governing Body First Name	Street 2					
Members of the Governing Body First Name	City	Rolling Hills Estates	Sta	te CA Zip 90274		
First Name Mer. First Name M. I. Last Name Title	Email	wliu@pvld.org				
First Name	Members of t	he Governing Body				
Member 2 Rosa Kwon Eastern Vice President Member 3 Bob Parke Socretary Member 4 Kingstein Wing Trustee Member 5 Zoo Ulmo Trustee Member 5 Zoo Ulmo Trustee Member 6 Zoo Ulmo Trustee Member 7 First Name M. L. Last Name Title Email Official 1 Jernifer Addington District Director juidington@pvid.org Official 2 Vivi Liu Pisce Officer vivil@pvid.org Official 3 Vivil Last Name Addington District Director juidington@pvid.org Official 2 Vivil Liu Pisce Officer vivil@pvid.org Official 3 Vivil District Director juidington@pvid.org Official 4 Vivil Vivil Vivil Official 5 Vivil District Director juidington@pvid.org Official 6 Vivil Vivil Official 7 Vivil Vivil Official 8 Vivil Vivil Official 9 Vivil Vivil Official 9 Vivil Vivil Official 9 Vivil 9 Official 10 Officia			M. I.	Last Name	Title	
Member 3 Boo	Member 1	Brian		Campbell		
Member 5 Zue	Member 2	Rosa		Kwon Easton	Vice President	
Member 5 Zee Unno Trustee District Fiscal Officers First Name M. I. Last Name Title Email Official 1 Jaminer Addington District Director Indongenology vid.org Official 2 Will Un Fiscal Officer Willuggord.org Official 2 Will Un Fiscal Officer Willuggord.org Report Prepared By First Name Jonathan M. I. P. Last Name Abadesco Telephone (657) 214-2307 Email Jonathan@feedaktrownilp.com Independent Auditor Firm Name Jonathan M. I. P. Last Name Abadesco Telephone (657) 214-2307 Telephone (657) 2	Member 3	Bob		Parke	Secretary	
District Fiscal Officers First Name M. I. Last Name Title Final Official 1 Jennifer Addington District Director Jaddington@govld.org Will UIU Fiscal Officer Will Official 2 Will UIU Fiscal Officer Will Official 3 Report Prepared By First Name Jonatham M. I. P. Last Name Abadesco Telephone (657) 214-2307 Email Jonatham@fedaktorownitp.com Independent Auditor Firm Name Fedak & Brown LLP First Name Jonatham M. I. P. Last Name Abadesco 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 Annual Comprehensive Financial Report (ACFR) of a City, County, or Special District (Choose one)? City Ocunty, or Special District 4. In which City, County, or Special District financial statements or ACFR is the financial data of this BCU included? City name: County name: Special District name:	Member 4	Kingston		Wong	Trustee	
District Fiscal Officers First Name M. I. Last Name Title Email Official 1 Jennifer Addington District Director Jeadington(spyrld.org) Official 2 Will Luu Fiscal Officer Well-growth org Officials Report Prepared By First Name Jonathan M. I. P Last Name Abadesco Telephone (657) 214-2307 Email Jonathan@fedaktuownilp.com Independent Auditor Firm Name Fedak & Brown LLP First Name Jonathan M. I. P Last Name Abadesco 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 Annual Comprehensive Financial Report (ACFR) of a City, County, or Special District (Choose one)? City County, or Special District 4. In which City, County, or Special District financial statements or ACFR is the financial data of this BCU included? City name: County name: Special District name:	Member 5	Zoe		Unno	Trustee	
First Name M. I. Last Name Title Email Official 1 Jennifer Addington District Director Jendington@pvid.org Official 2 Will Utu Fiscal Officer Will@pvid.org Officials Report Prepared By First Name Jonathan M. I. P Last Name Abadesco Telephone (657) 214-2307 Email Jonathan@fedatbrownilp.com Independent Auditor Firm Name Jonathan M. I. P Last Name Abadesco Independent Auditor Firm Name Jonathan M. I. P Last Name Abadesco Independent Auditor Firm Name Jonathan Jonathan M. I. P Last Name Abadesco Independent Auditor First Name Jonathan Jonathan M. I. P Last Name Abadesco Independent Auditor Firm Name Jonathan Jonathan Jonathan M. I. P Last Name Abadesco Independent Auditor Firm Name Jonathan Jonathan Jonathan M. I. P Last Name Abadesco Independent Auditor Firm Name Jonathan Jonath	Member					
Official 1 Jennifer	District Fisca	I Officers				
Official 2 Will Liu Fiscal Officer Willu@pvid.org Report Prepared By First Name Jonathan M. I. P Last Name Abadesso Independent Auditor Firm Name Fedak & Brown LLP First Name Jonathan M. I. P Last Name Abadesso Independent Auditor Firm Name Fedak & Brown LLP First Name Jonathan M. I. P Last Name Abadesso 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 Annual Comprehensive Financial Report (ACFR) of a City, County, or Special District (Choose one)? City County Special District financial statements or ACFR is the financial data of this BCU included? City anne: Special District name: Special Distri		First Name	M. I.	Last Name	Title	Email
Officials Report Prepared By First Name	Official 1	Jennifer		Addington	District Director	jaddington@pvld.org
Report Prepared By First Name	Official 2	Will		Liu	Fiscal Officer	wliu@pvld.org
First Name Jonathan M. I. P. Last Name Abadesco Telephone (657) 214-2307 Email jonathan@fedakbrownilp.com Independent Auditor Firm Name Fedak & Brown LLP First Name Jonathan M. I. P. Last Name Abadesco 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 Annual Comprehensive Financial Report (ACFR) of a City, County, or Special District (Choose one)? City County Special District financial statements or ACFR is the financial data of this BCU included? City name: County name: County name: Special District name:	Officials					
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City name: County name: Special District name:	O City	O County O Special Di	strict			
5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)? O Yes O No	City name: County nar	me:	nancial s	tatements or ACFR is the finance	cial data of this BCU included?	
	5. Is financia	al data of this BCU included in th	e City, C	ounty, or Special District FTR (C	Choose one)? O Yes O No	,

Activity: (1 of 1) (Record Completed)

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

Library Services

Fiscal Year: 2022

	Activity: (1 of 1) (Record Completed)	Library Services		~			
	Revenues	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental
	Taxes and Assessments						Funds
R01.	Current Secured and Unsecured (1%)	9,460,684					9,460,684
R02.	Voter-Approved Taxes	9,400,004					9,400,00
R03.	Pass-through and Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments						
R09.	Prior-Year Taxes and Assessments	057.550					057.55
R10.	Penalties and Costs of Delinquent Taxes and Assessments	257,552					257,552
R11.	Other Taxes and Assessments	34,174					34,174
R12.	Total Taxes and Assessments	9,752,410	0	0	0	0	9,752,410
	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
R15.	Revenue from Use of Money and Property Investment Income	05.006					05.00
R16.	Rents, Leases, Concessions, and Royalties	-85,236					-85,23
R17.	Other Revenue from Use of Money and Property	19,030					19,03
R18.	Total Revenue from Use of Money and Property						
10.		-66,206	0	0	0	0	-66,20
R19.	Intergovernmental – Federal Aid for Construction						
R20.	Other Intergovernmental – Federal						
R21.	Total Intergovernmental – Federal	0	0	0	0	0	
	Intergovernmental – State	į	0	U	U	U	ļ
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief	41,617					41,61
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	41,617	0	0	0	0	41,61
R28.	Intergovernmental – Other	,					,
R29.	Charges for Current Services	295,599					295,59
R30.	Contributions from Property Owners	223,175					223,17
	Self-Insurance Only	220,110					220,11
R31.	Member Contributions						
R32.	Claim Adjustments						
R33.	Total Self-Insurance Only	0	0	0	0	0	
R34.	Other Revenues	134,143					134,14
R35.	Total Revenues	\$10,380,738	\$0	\$0	\$0	\$0	\$10,380,73
	Expenditures	Ţ.0,000,100	Ψ	40	\$0	30	Ţ.5,000,70
R36.	Salaries and Wages	5,077,121					5,077,12
R37.	Employee Benefits	1,270,227					1,270,22
	Services and Supplies	2,136,335					2,136,33

Doo	Out Management Code Colored Point						
	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						
R40.5	Debt Service Lease Financing, Principal Payments						
R41.	Other Principal Payments on Long-Term Debt						
R42.		171,000					171,000
	Interest Payments on Long-Term Debt	204,356					204,356
R43.	Principal and Interest on Short-Term Notes and Warrants						
R44.	Other Debt Service						
R45.	Total Debt Service	375,356	0	0	0	0	375,356
R46.	Capital Outlay	635,033					635,033
R47.	Other Expenditures						
R48.	Total Expenditures	\$9,494,072	\$0	\$0	\$0	\$0	\$9,494,072
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$886,666	\$0	\$0	\$0	\$0	\$886,666
	Other Financing Sources (Uses)						
R49.5	5 Lease Financing						
R50.	Long-Term Debt (Bonds, COPs, and Other Agency Debt)						
R51.	Construction Financing and Other Long-Term Debt						
R51.6	6 Proceeds from Refinancing on Loans, Notes, and Other						
R51.7	7 Payments to Refinanced Loans, Notes, and Other						
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						
R59.	Insurance Recoveries						
R60.	Transfers In						
R61.	Transfers Out						
R61.5	5 Other Financing Sources (Uses) – Other						
R62.	Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$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	\$886,666	\$0	\$0	\$0	\$0	\$886,666
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$9,366,715	\$0	\$0	\$0	\$0	\$9,366,715
R68.	Adjustment	, , , , , , , , , , ,		70	70	70	,
R69.							
R70.	Fund Balances (Deficits), End of Fiscal Year	\$10,253,381	\$0	\$0	\$0	\$0	\$10.253.394
		\$10,253,381	\$0	\$0	\$0	\$0	\$10,253,381

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

Go to Report: Detail Summary of Long-Term Debt

R27. Amount Held in Reserve

Fiscal Year: 2022

1 13001	TCUI. EVEE		
SD01.	Districtwide or Improvement District/Zone	Districtwide	
SD02.	Improvement District/Zone (if applicable)		
R03.	Purpose of Debt (1 of 1) (Record Completed)	Paying down pension obligations	v
R04.	Nature of Revenue Pledged	Net Revenues	
R05.	Percent of Pledge	100%	
R06.	Debt Type	Pension Obligation Bonds	~
R07.	Fund Type	Governmental	~
SD08.	Activity	Library Services	~
R09.	Year of Issue	2021	
R10.	Beginning Maturity Year	2022	
R11.	Ending Maturity Year	2044	
R12.	Principal Authorized	5,924,000	
R13.	Principal Issued to Date	5,924,000	
R14.	Principal Unspent		
R15.	Principal Payable, Beginning of Fiscal Year	\$5,924,000	
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	171,000	
R19.5	Bond Discount/Premium Amortized in Current Fiscal Year		
R20.	Principal Defeased in Current Fiscal Year		
R21.	Principal Payable, End of Fiscal Year	\$5,753,000	
R22.	Principal Payable, Current Portion	177,000	
R23.	Principal Payable, Noncurrent Portion	\$5,576,000	
R24.	Interest Paid in Current Fiscal Year	204,356	
R25.	Principal Delinquent, End of Fiscal Year		
R26.	Interest Delinquent, End of Fiscal Year		

Special District Name: Palos Verdes Library District Special Districts' Financial Transactions Report Detail Summary of Long-Term Debt

Back to Form: Long-Term Debt

Fiscal Year: 2022

	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	in Current Fiscal Year
Governmental								
Pension Obligation Bonds								
Paying down pension obligations	2021	5,924,000	0	171,000	5,753,000	177,000	5,576,000	204,356
Total Governmental Debt:		\$5,924,000	\$0	\$171,000	\$5,753,000	\$177,000	\$5,576,000	\$204,356

Special District Name: Palos Verdes Library District Special Districts' Financial Transactions Report Debt Service Reconciliation Report

Fiscal Year: 2022

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)	375,356		
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations (Purchase Agreements)			
R05. Total Debt Payments from Debt Forms	\$375,356	\$0	\$0
R06. Debt Service	375,356		
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

Special District Name: Palos Verdes Library District Special Districts' Financial Transactions Report Balance Sheet Governmental Funds

Fiscal Year: 2022

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmenta
Assets						i unus
R01. Cash and Investments	8,591,536					8,591,536
R02. Investments	614,603					614,603
R03. Accounts Receivable (net)	224,284					224,284
R04. Taxes Receivable	775,020					775,020
R05. Interest Receivable (net)	30,301					30,301
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	46,724					46,724
R12. Loans, Notes, and Contracts Receivable	361,350					361,350
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$10,643,818	\$0	\$0	\$0	\$0	\$10,643,818
R17. Deferred Outflows of Resources	ψ10,010,010		V		40	\$10,010,010
R18. Total Assets and Deferred Outflows of Resources	\$10,643,818	\$0	\$0	\$0	\$0	\$10,643,818
Liabilities	ψ10,040,010	ΨΟ	ΨΟ	Ψ	ΨΟ	\$10,040,010
R19. Accounts Payable	319,765					319,765
R20. Contracts and Retainage Payable						
R21. Interest Payable	50,339					50,339
R22. Due to Other Funds						
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances	20,333					20,333
R26. Loans and Notes Payable						
R27. Other Liabilities 1						
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$390,437	\$0	\$0	\$0	\$0	\$390,437
R31. Deferred Inflows of Resources	φοσο, το τ	Ψ0	Ψ0	Ψ	Ψ0	ψοσο, το τ
R32. Total Liabilities and Deferred Inflows of Resources	\$390,437	\$0	\$0	\$0	\$0	\$390,437
	ψοσο, το τ	Ψ	Ψ	Ψ	Ψ	φοσο, τον
Fund Balances (Deficits) R33. Nonspendable	46.704					46.704
R34. Restricted	46,724					46,724
R35. Committed	614,603					614,603
R36. Assigned	826,064					826,064
-	8,765,990					8,765,990
R37. Unassigned						
R38. Total Fund Balances (Deficits)	\$10,253,381	\$0	\$0	\$0	\$0	\$10,253,381
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$10,643,818	\$0	\$0	\$0	\$0	\$10,643,818

Special District Name: Palos Verdes Library District Special Districts' Financial Transactions Report Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources Governmental Funds

Fiscal Year: 2022

	Noncurrent Assets/Deferred	
Noncurrent Assets	Outflows of Resources	Inflows of Resourc
R00.5 Lease Receivable		
Capital Assets		
R01. Land	392,194	
R02. Buildings and Improvements	29,799,474	
R03. Equipment	2,610,993	
R04. Infrastructure		
R05. Intangible Assets – Amortizable		
R05.5 Lease Assets (Lessee)		
R06. Construction in Progress	588,391	
R07. Intangible Assets – Nonamortizable		
R08. Other Capital Assets	360,500	
R09. Less: Accumulated Depreciation/Amortization	-28,666,842	
R10 Net Pension Asset		
R11 Net OPEB Asset		
R12 Other Noncurrent Assets 1		
R13 Other Noncurrent Assets 2		
R14 Other Noncurrent Assets 3		
R15. Total Noncurrent Assets	\$5,084,710	
Deferred Outflows of Resources		
R16 Related to Pensions	5,070,596	
R17 Related to OPEB		
R18 Related to Debt Refunding		
R19 Other Deferred Outflows of Resources		
R20. Total Deferred Outflows of Resources	\$5,070,596	
R21. Total Noncurrent Assets and Deferred Outflows of Resources	\$10,155,306	
Noncurrent Liabilities		
R22. Deposits and Advances		
R23. Compensated Absences		406,956
R24. General Obligation Bonds		
R25. Revenue Bonds		
R26. Certificates of Participation		
R27. Other Bonds		5,753,000
R28. Loans (Other Long-Term Debt)		
R29. Notes (Other Long-Term Debt)		
R30. Other (Other Long-Term Debt)		
R31. Construction Financing – Federal		
R32. Construction Financing – State		
R32.5 Lease Liability		
R33. Lease Obligations (Purchase Agreements)		

R35.	Net OPEB Liability		
₹36.	Other Noncurrent Liabilities 1	[
₹37.	Other Noncurrent Liabilities 2	[
₹38.	Other Noncurrent Liabilities 3	[
₹39.	Total Noncurrent Liabilities		\$1,539,441
	Deferred Inflows of Resources		
₹40	Related to Pensions		518,140
₹41	Related to OPEB	[
R42	Related to Debt Refunding		
R42.5	Related to Leases		
R43	Other Deferred Inflows of Resources	[
R44.	Total Deferred Inflows of Resources		\$518,140
R45.	Total Noncurrent Liabilities and Deferred Inflows of Resources		\$2,057,581

Special District Name: Palos Verdes Library District Special Districts' Financial Transactions Report Appropriations Limit Information

Fiscal Year: 2022

R03.	Revenues Received (Over) Under Appropriations Limit	\$6,058,720
R02.	Total Annual Appropriations Subject to the Limit	9,460,684
R01.	Appropriations Limit	15,519,404

Special District Name: Palos Verdes Library District Special Districts' Financial Transactions Report Summary

Fiscal Year: 2022

	I IGGI. ZUZZ				
	Governmental Revenues	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
R01.	General	10,380,738			
R02.	Special Revenue				
R03.	Debt Service	,			
R04.	Capital Projects				
R05.	Permanent				
R06.	Transportation				
R07.	Total Governmental Revenues	040,000,700			
NO7 .	Internal Service Revenues	\$10,380,738			
R08.	Total Operating Revenues		0.0		
			\$0		
R09.	Total Non-Operating Revenues		\$0		
R10.	Total Internal Service Revenues		\$0		
	Enterprise Revenues				
R11.	Operating Revenues Airport				
R12.	Electric				
₹13.	Gas				
R14.	Harbor and Port				
R15.	Hospital				
R16.	Sewer				
R17.	Solid Waste				
R18.	Transit				
R19.	Water				
R20.	Other Enterprise				
R21.	Conduit				
R22.	Transportation			,	
R23.	Total Operating Revenues			\$0	
	Non-Operating Revenues				
R24.	Airport				
R25.	Electric				
R26.	Gas				
R27.	Harbor and Port				
R28.	Hospital				
	·				
R29.	Sewer				
R30.	Solid Waste				
R31.	Transit				
₹32.	Water				
R33.	Other Enterprise				
R34.	Conduit				
R35.	Transportation				
R36.	Total Non-Operating Revenues			\$0	
R36.5	Total Revenues	\$10,380,738	\$0	\$0	\$10,380,7
D27	Governmental Expenditures General				
131.	General	9,494,072			

R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$9,494,072			
	Internal Service Expenses	40,101,012			
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				
R53.	Solid Waste				
R54.	Transit				
R55.	Water				
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$0	
R60.	Non-Operating Expenses Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.					
	Transit				
R68.	Water				
R68. R69.					
	Water				
R69.	Water Other Enterprise				
R69. R70.	Water Other Enterprise Conduit			\$0	
R69. R70. R71.	Water Other Enterprise Conduit Transportation Total Non-Operating Expenses	\$9,494,072	\$0	\$0	\$9,494,072
R69. R70. R71. R72.	Water Other Enterprise Conduit Transportation Total Non-Operating Expenses Total Expenditures/Expenses	\$9,494,072	\$0		\$9,494,072
R69. R70. R71. R72.	Water Other Enterprise Conduit Transportation Total Non-Operating Expenses	\$9,494,072	\$0		\$9,494,072
R69. R70. R71. R72. R72.5	Water Other Enterprise Conduit Transportation Total Non-Operating Expenses Total Expenditures/Expenses	\$9,494,072	\$0		\$9,494,072
R69. R70. R71. R72. R72.5 R73.	Water Other Enterprise Conduit Transportation Total Non-Operating Expenses Total Expenditures/Expenses Transfer In Transfer Out	\$9,494,072	\$0		\$9,494,072
R69. R70. R71. R72. R72.5 R73. R74.	Water Other Enterprise Conduit Transportation Total Non-Operating Expenses Total Expenditures/Expenses Transfer In Transfer Out Change in Fund Balance/Net Position	\$886,666	\$0		\$9,494,072
R69. R70. R71. R72. R72.5 R73.	Water Other Enterprise Conduit Transportation Total Non-Operating Expenses Total Expenditures/Expenses Transfer In Transfer Out Change in Fund Balance/Net Position Fund Balance/Net Position (Deficit), Beginning of Fiscal Year			\$0	
R69. R70. R71. R72. R72.5 R73. R74.	Water Other Enterprise Conduit Transportation Total Non-Operating Expenses Total Expenditures/Expenses Transfer In Transfer Out Change in Fund Balance/Net Position Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$886,666	\$0	\$0	\$886,666

Assets

R79.	Total Current Assets	10,643,818			10,643,818
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$10,643,818	\$0	\$0	\$10,643,818
	Liabilities				
R82.	Total Current Liabilities	390,437			390,437
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$390,437	\$0	\$0	\$390,437
R85.	Total Fund Balance/Net Position (Deficit)	\$10,253,381	\$0	\$0	\$10,253,381

Special District of Palos Verdes Library District Special District Financial Transactions Report Footnotes

Fiscal Year: 2022					
FORM DESC	FIELD NAME	FOOTNOTES			
RevenuesExpendituresChangesFundBalances	(R16)Gen- RentsLeasesConcessionsandRoyalties	(Library Services) Account is related to rental income from the new electric vehicle charging stations.			
RevenuesExpendituresChangesFundBalances	(R29)Gen-ChargesforCurrentServices	(Library Services) The District is providing more services and receiving more contributions during the year.			
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Library Services) The District received a COVID relief grant during the year.			
RevenuesExpendituresChangesFundBalances	(R41)Gen- OtherPrincipalPaymentsonLongTermDebt	(Library Services) Consists of a principal payment towards the District's pension bond.			
RevenuesExpendituresChangesFundBalances	(R42)Gen- InterestPaymentsonLongTermDebt	(Library Services) Increase due to: interest payments applied for the whole fiscal year. In FY 2021, the interest amount of \$51K is for three months since the bond was issued in April 2021.			
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Library Services) Account increase primarily due to HVAC modernization and Teen Annex construction during the year.			
NoncurrentAssetsLiabilities	(R06)CapAsst-ConstructioninProgress	Increase primarily due to HVAC modernization.			
NoncurrentAssetsLiabilities	(R08)CapAsst-OtherCapitalAssets	Account balance consists of artwork.			
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	Decrease due to the District refinancing its unfunded accrued pension liability, along with CalPERS' investment gains as of measurement date 2021.			

Total Footnote: 9