

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT

COVER PAGE

North Bay Cooperative Library District

SCO Reporting Year **2010**

ID Number:

12504900800

Submitted by the Reporting Entity

Fiscal Year Ended 6/30/10 (MM/DD/YY)

Signature



Title

CPA

Name (Please Print)

Larry D Johnson

Date

9/21/10

Per Government Code section 53891, this report is due within 90 days after the end of the fiscal year. If filed in electronic format, the report is due within 110 days after the end of the fiscal year.

Per Government Code section 26909, a copy of the independent audit is to be filed with the Controller within 12 months after the close of the fiscal year.

To File Electronically:

1. Complete all forms as necessary.
2. Transmit the completed output file using a File Transfer Protocol (FTP) program or via diskette.
3. A responsible member of the agency must sign this cover page and mail it to either address below.

Report will not be considered filed until receipt of this signed cover page.

To File A Paper Report:

1. Complete all forms as necessary.
2. A responsible member of the agency must sign this cover page and mail it to either address below.

FILE COPY

Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
P. O. Box 942850
Sacramento, CA 94250

Express Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

North Bay Cooperative Library District
Special Districts Financial Transactions Report

General Information

Fiscal Year 2010

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="Danis"/>	<input type="text"/>	<input type="text" value="Kreimier"/>	<input type="text" value="Chair"/>
Member	<input type="text" value="Gregg"/>	<input type="text"/>	<input type="text" value="Atkins"/>	<input type="text" value="Vice Chair"/>
Member	<input type="text" value="Gail"/>	<input type="text"/>	<input type="text" value="Haar"/>	<input type="text" value="Past Chair"/>
Member	<input type="text" value="n/a"/>	<input type="text"/>	<input type="text" value="n/a"/>	<input type="text" value="not applicable"/>
Member	<input type="text" value="n/a"/>	<input type="text"/>	<input type="text" value="n/a"/>	<input type="text" value="not applicable"/>
Member	<input type="text" value="n/a"/>	<input type="text"/>	<input type="text" value="n/a"/>	<input type="text" value="not applicable"/>
Member	<input type="text" value="n/a"/>	<input type="text"/>	<input type="text" value="n/a"/>	<input type="text" value="not applicable"/>
Member	<input type="text" value="n/a"/>	<input type="text"/>	<input type="text" value="n/a"/>	<input type="text" value="not applicable"/>
Member	<input type="text" value="n/a"/>	<input type="text"/>	<input type="text" value="n/a"/>	<input type="text" value="not applicable"/>

Other Officials

First Name	Middle Initial	Last Name	Title
<input type="text" value="Annette"/>	<input type="text"/>	<input type="text" value="Milliron"/>	<input type="text" value="Secretary"/>
<input type="text" value="Annette"/>	<input type="text"/>	<input type="text" value="Milliron"/>	<input type="text" value="Manager"/>
<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="Larry"/>	<input type="text" value="D"/>	<input type="text" value="Johnson"/>	<input type="text" value="(707) 571-8078"/>

Independent Auditor

First Name	Middle Initial	Last Name	Phone No
<input type="text" value="Larry"/>	<input type="text" value="D"/>	<input type="text" value="Johnson"/>	<input type="text" value="(707) 571-8078"/>

FILE COPY

North Bay Cooperative Library District
Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year	2010	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%)				
Voter Approved Taxes				
Property Assessments				
Special Assessments (Mello/Roos, Mark/Roos)				
Prior Year Taxes and Assessments				
Penalties and Cost on Delinquent Taxes and Assessments				
Licenses, Permits, and Franchises				
Fines, Forfeits, and Penalties				
Revenue From Use of Money and Property				
Interest Income		7,278		
Rents, Concessions and Royalties				
Federal				
Aid for Construction				
Other Federal				
State				
Aid for Construction				
State Water Project				
Homeowners Property Tax Relief				
Timber Yield				
Other State				
Other Governmental Agencies				
Redevelopment Pass-Through				
Other				
Charges for Current Services		591,287		
Contributions From Property Owners				
Self Insurance Only				
Member Contributions				
Claim Adjustments				
Other Revenues				
Total Revenues		\$598,565	\$0	\$0
Expenditures				
Salaries and Wages		419,604		
Employee Benefits		178,025		
Services and Supplies		119,965		
Self Insurance Only - Claims Paid				

North Bay Cooperative Library District
Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year 2010

	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			
Interest on Long-Term Debt			
Interest on Short-Term Notes and Warrants			
Fixed Assets			
Other Expenditures	100,000		
Total Expenditures	\$817,594	\$0	\$0
Revenues Over (Under) Expenditures	(\$219,029)	\$0	\$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	(\$219,029)	\$0	\$0
Fund Equity, Beginning of Period	\$647,401	\$0	\$0
Prior Period Adjustments	-43,808		
Residual Equity Transfers			
Other			
Fund Equity, End of Period	\$384,564	\$0	\$0

North Bay Cooperative Library District
Special Districts Financial Transactions Report
Consolidation of Fund Equities and Transfers

Consolidation of Fund Equities and Transfers

Fiscal Year	2010	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
Consolidation of Fund Equities					
Non-Enterprise Activities		\$384,564	\$0	\$0	
Enterprise Fund Equities					
Airport					\$0
Electric					\$0
Harbor and Port					\$0
Hospital					\$0
Waste Disposal					\$0
Water					\$0
Total Ending Fund Equities		\$384,564	\$0	\$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

North Bay Cooperative Library District

Special Districts Financial Transactions Report - Consolidated Balance Sheet

Assets

Fiscal Year	2010	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		386,134						\$386,134
Taxes Receivable								\$0
Interest Receivable								\$0
Accounts Receivable								\$0
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								\$0
Fixed Assets								
Land								\$0
Buildings and Improvements								\$0
Equipment						70,751		\$70,751
Construction in Progress								\$0
Total Fixed Assets					\$0	\$70,751		\$70,751
Accumulated Depreciation								\$0
Net Fixed Assets					\$0	\$70,751		\$70,751
Other Debts								
Amount Available in Debt Service Funds								
Amount to be Provided							43,000	\$43,000
Total Assets		\$386,134	\$0	\$0	\$0	\$70,751	\$43,000	\$499,885

North Bay Cooperative Library District
Special Districts Financial Transactions Report - Consolidated Balance Sheet

Liabilities and Equity

Fiscal Year	2010	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	1,570							\$1,570
Loans and Notes Payable								\$0
Interest Payable - Matured/Accrued								\$0
Other Current Liabilities								\$0
Compensated Absences Payable							43,000	\$43,000
Due to Other Governments								\$0
Due to Other Funds								\$0
Long-Term Debt								
General Obligation Bonds								\$0
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	\$1,570	\$0	\$0	\$0	\$0		\$43,000	\$44,570
Fund Equity								
Contributed Capital								
Investments in General Fixed Assets						70,751		\$70,751
Retained Earnings								
Reserved								
Unreserved								
Fund Balances								
Reserved	236,067							\$236,067
Unreserved Designated								\$0
Unreserved Undesignated	148,497							\$148,497
Total Fund Equity	\$384,564	\$0	\$0	\$0	\$0	\$70,751		\$455,315
Total Liabilities and Fund Equity	\$386,134	\$0	\$0	\$0	\$0	\$70,751	\$43,000	\$499,885

Supplement to the Annual Report of Special Districts

Special District ID Number:	12504900800
Name of District:	North Bay Cooperative Library District

Mark the appropriate box below to indicate the ending date of your agency's fiscal year.
Report data for that period only.

<input type="checkbox"/> July 2009	<input type="checkbox"/> October 2009	<input type="checkbox"/> January 2010	<input type="checkbox"/> April 2010
<input type="checkbox"/> August 2009	<input type="checkbox"/> December 2009	<input type="checkbox"/> February 2010	<input type="checkbox"/> May 2010
<input type="checkbox"/> September 2009		<input type="checkbox"/> March 2010	<input type="checkbox"/> June 2010

Return this form to the **California State Controller's Office**. If you have any questions regarding this form please contact:

U.S. Bureau of the Census, Shannon Doyle, 1-800-242-4523

A. Personnel Expenditures

Please report your government's total expenditures for salaries and wages during the year, including amounts paid on force account construction projects.

Z00:	\$ 419,604
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B. Capital Outlay Expenditures for Enterprise Activities

Please report your government's capital outlay expenditures for the following enterprise activities, if applicable:

Airport Enterprise	Amount
Land and Equipment (Census Code G01)	\$
Construction (Census Code F01)	\$

Electric Enterprise	Amount
Land and Equipment (Census Code G92)	\$
Construction (Census Code F92)	\$

Harbor and Port Enterprise	Amount
Land and Equipment (Census Code G87)	\$
Construction (Census Code F87)	\$

Hospital Enterprise	Amount
Land and Equipment (Census Code G36)	\$
Construction (Census Code F36)	\$