

**SPECIAL DISTRICTS FINANCIAL TRANSACTIONS
AND COMPENSATION REPORT**

COVER PAGE



North Bay Cooperative Library District

SCO Reporting Year: **2011**


ID Number: **12504900800**

Fiscal Year Ended: 6/30/11 (MM/DD/YY)

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the district in accordance with the requirements as prescribed by the California State Controller.

District Fiscal Officer



Signature

Larry D Johnson
Name (Please Print)

CFA

Title

11/19/11

Date

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.

Please complete, sign, and mail this cover page to either address below.

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

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 2010 | <input type="checkbox"/> October 2010 | <input type="checkbox"/> January 2011 | <input type="checkbox"/> April 2011 |
| <input type="checkbox"/> August 2010 | <input type="checkbox"/> December 2010 | <input type="checkbox"/> February 2011 | <input type="checkbox"/> May 2011 |
| <input type="checkbox"/> September 2010 | | <input type="checkbox"/> March 2011 | <input checked="" type="checkbox"/> June 2011 |

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:	\$ 439,639
-------------	------------

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)	\$

North Bay Cooperative Library District
Special Districts Financial Transactions Report

General Information

Fiscal Year 2011

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="Gail"/>	<input type="text"/>	<input type="text" value="Haar"/>	<input type="text" value="Chair"/>
Member	<input type="text" value="Gregg"/>	<input type="text"/>	<input type="text" value="Atkins"/>	<input type="text" value="Chair"/>
Member	<input type="text" value="none"/>	<input type="text"/>	<input type="text" value="none"/>	<input type="text" value="Not applicable"/>
Member	<input type="text" value="None"/>	<input type="text"/>	<input type="text" value="None"/>	<input type="text" value="Not Applicable"/>
Member	<input type="text" value="None"/>	<input type="text"/>	<input type="text" value="None"/>	<input type="text" value="Not Applicable"/>
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="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"/>

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

Revenues, Expenditures, Sources and Uses

Fiscal Year	2011	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	4,504			
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	572,150			
Contributions From Property Owners				
Self Insurance Only				
Member Contributions				
Claim Adjustments				
Other Revenues				
Total Revenues		\$576,654	\$0	\$0
Expenditures				
Salaries and Wages	439,639			
Employee Benefits	182,938			
Services and Supplies	25,086			
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	2011	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				
Total Expenditures		\$647,663	\$0	\$0
Revenues Over (Under) Expenditures		(\$71,009)	\$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		(\$71,009)	\$0	\$0
Fund Equity, Beginning of Period		\$384,564	\$0	\$0
Prior Period Adjustments				
Residual Equity Transfers				
Other				
Fund Equity, End of Period		\$313,555	\$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	2011			
	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
Consolidation of Fund Equities				
Non-Enterprise Activities	\$313,555	\$0	\$0	
Enterprise Fund Equities				
Airport				\$0
Electric				\$0
Harbor and Port				\$0
Hospital				\$0
Waste Disposal				\$0
Water				\$0
Total Ending Fund Equities	\$313,555	\$0	\$0	\$0

	Transfers In	Transfers Out	Net
	A	B	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
Consolidation of Fund Equities and Transfers

Consolidation of Fund Equities and Transfers

Fiscal Year	2011	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
Consolidation of Fund Equities					
Non-Enterprise Activities		\$313,555	\$0	\$0	
Enterprise Fund Equities					
Airport					\$0
Electric					\$0
Harbor and Port					\$0
Hospital					\$0
Waste Disposal					\$0
Water					\$0
Total Ending Fund Equities		\$313,555	\$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	2011	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		314,572						\$314,572
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								
Total Assets		\$314,572	\$0	\$0	\$0	\$70,751	\$0	\$385,323

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

Fiscal Year 2011

	Liabilities and Equity						Total Memorandum Only
	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	
Liabilities and Equity							
Accounts/Warrants Payable	1,017						\$1,017
Loans and Notes Payable							\$0
Interest Payable - Matured/Accrued							\$0
Other Current Liabilities							\$0
Compensated Absences Payable							\$0
Due to Other Governments							\$0
Due to Other Funds							\$0
Long-Term Debt							
General Obligation Bonds							\$0
Revenue Bond							\$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	\$1,017	\$0	\$0	\$0	\$0	\$0	\$1,017
Fund Equity							
Contributed Capital							
Investments in General Fixed Assets					70,751		\$70,751
Retained Earnings							
Reserved							
Unreserved							
Fund Balances							
Reserved							\$0
Unreserved Designated	236,067						\$236,067
Unreserved Undesignated	77,488						\$77,488
Total Fund Equity	\$313,555	\$0	\$0	\$0	\$70,751		\$384,306
Total Liabilities and Fund Equity	\$314,572	\$0	\$0	\$0	\$70,751	\$0	\$385,323