

ANNUAL REPORT CERTIFICATION

Three Creeks Library District
(Official Name of Government)

2753
MCAG No.

Submitted pursuant to RCW 43.09.230 to the Washington State Auditor's Office

For the Fiscal Year Ended 12/31/2015

GOVERNMENT INFORMATION:

Official Mailing Address 1007 E Mill Plain Blvd

Vancouver, WA 98663

Official Website Address www.fvrl.org/aboutus/threecreeks_main.htm

Official E-mail Address mgithens@fvrl.org

Official Phone Number 360-906-5061

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Mike Githens Finance Director

Contact Phone Number 360-906-5061

Contact E-mail Address mgithens@fvrl.org

I certify 17th day of May, 2016, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures

Mike Githens (mgithens@fvrl.org)

**Three Creeks Library Capital Facility Area
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2015**

Beginning Cash and Investments

30810	Reserved	-
30880	Unreserved	23,196
388 & 588	Prior Period Adjustments, Net	-

Operating Revenues

310	Taxes	1,093
330	Intergovernmental Revenues	-
340	Charges for Goods and Services	-
350	Fines and Penalties	-
360	Miscellaneous Revenues	4
Total Operating Revenues:		1,097

Operating Expenditures

570	Culture and Recreation	23,182
Total Operating Expenditures:		23,182
Net Operating Increase (Decrease):		(22,085)

Nonoperating Revenues

370-380, 395 & 398	Other Financing Sources	-
391-393	Debt Proceeds	-
397	Transfers-In	-
Total Nonoperating Revenues:		-

Nonoperating Expenditures

580, 596 & 599	Other Financing Uses	-
591-593	Debt Service	-
594-595	Capital Expenditures	-
597	Transfers-Out	-
Total Nonoperating Expenditures:		-

Net Increase (Decrease) in Cash and Investments: **(22,085)**

Ending Cash and Investments

5081000	Reserved	-
5088000	Unreserved	1,111
Total Ending Cash and Investments		1,111

The accompanying notes are an integral part of this statement.

Three Creeks Library Capital Facility Area

Schedule 01

For the year ended December 31, 2015

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2753	001	General Fund	3611100	Investment Earnings	\$4
2753	001	General Fund	3111000	Property Tax	\$1,093
2753	001	General Fund	3088000	Unreserved Cash and Investments-Beginning	\$23,196
2753	001	General Fund	5721050	Administration	\$23,182
2753	001	General Fund	5088000	Unreserved Cash and Investments - Ending	\$1,111

Three Creeks Library Capital Facility Area
Schedule 22 - Audit Assessment Questionnaire (unaudited)
For Fiscal Year ended December 31, 2015

Reference	#	Question	Answer	Explanation
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INSTRUCTIONS FOR PREPARER

The term "entity" as used in this Schedule 22 refers to the local government completing this Schedule 22. The term "governing body" is used in this Schedule 22 to describe the elected or appointed governing board of your entity. If the government preparing this questionnaire did not have any revenue activity during the year, please click the "Help" button to request more information about completing this Schedule 22.

For **guidance** to these questions, please refer to the document at, <http://www.sao.wa.gov/local/Pages/BARSReportingTemplates.aspx>.

Please click, "**Next**," to begin the Schedule 22. You may use the numbers above circled in blue to quickly navigate to a specific section of the Schedule 22. As with the rest of the Annual Report submission, it does not need to be completed all at once; you may leave and return to the Schedule 22 as needed.

FINANCIAL ACTIVITY MONITORING

1	Is a reconciliation of the government's bank accounts (including accounts with the County Treasurer) to the general ledger/books performed? This would include a reconciliation of both ending cash and investment balances as well as total activity in the bank accounts to the general ledger/books (for total revenues, expenditures, and balances).	Yes
2	Identify the personnel in charge of performing the reconciliation function and, if applicable, the personnel in charge of reviewing and monitoring the reconciliation function. Note: The job position will be sufficient for the identification purpose.	Finance Director

Reference	#	Question	Answer	Explanation
	3	Journal Entries Process - Identify the personnel in charge of posting journal entries into the government's general ledger and, if applicable, the personnel in charge of reviewing and monitoring the journal entries being posted, both during the year and at year-end. The job position/title will be sufficient for the identification purpose. Note: Some local governments do not perform journal entries to adjust its ledger. In those cases, this question can be answered "not applicable."	Finance Director	
	4	Has there been any change in the process or procedure for the preparation of financial statements, including posting year-end journal entries? If yes, please identify the significant changes that occurred.	No	
PERMANENT FILES				
	5	Does the government have any changes in significant accounting estimates that have been used that are material to the financial statements? For example: compensated absence liabilities disclosed in the notes, any GASB 68 liabilities, etc.	No	
	6	Has the government had any changes (additions or dispositions) of component units, joint ventures, etc., in the reporting year? If yes, please identify the addition or disposition.	No Component Units, Joint Ventures, Etc.	
	7	Has the entity contracted out for or recently re-assumed responsibility for any major function the government provides?	No	
	8	Does the government have any special compliance requirements, such as those related to material contracts or interlocal agreements?	No	
	9	Does the government use the <i>Budgeting, Accounting and Reporting System</i> (BARS) Chart of Accounts for its internal accounting systems?	Yes	
	10	Is this the most current BARS chart of accounts?	Yes	

Reference	#	Question	Answer	Explanation
	11	Does the government use any key software applications (for example, for general ledger, cash receipting, payroll, tax assessments, etc.)? If yes , please list the application and its function in the text box provided.	Yes	Microsoft Dynamics Great Plains
	12	Have there been any changes to the key accounting software from last year? For example: significant updates, changes in providers, etc.	No	

MATERIAL COMPLIANCE REQUIREMENT

	13	Does the government have any licensing, regulatory, contracting or granting oversight agencies with the ability to impose material penalties or otherwise play a fundamental role in the entity's operations or ability to continue business?	No	
	14	Is the government currently involved in any lawsuits?	No	

REVENUES AND EXPENDITURES

	15	Did the Entity receive any non-SAO audits during the year?	No	
	16	Does the Entity use a 3rd party vendor to bill or receipt funds? If yes, please list the vendor used and its purpose.	NA - No Billing	
	17	Cash Receipting - Does the government have any written policies and procedures related to cash receipting? This includes procedures for ensuring that funds received are recorded on a pre-printed, pre-number receipt book wherein the mode of payment is noted (as either cash, check, EFT, etc.) and that funds received are deposited within 24 of receipt?	No	The entity receipts no cash.
	18	Petty Cash – Does the government use any petty cash or imprest funds?	No	
	20	Credit cards – Does the government have any debit/credit cards or charge accounts?	No	
	24	Payroll – Does the entity directly employ any staff?	No	

SAFEGUARDING OF ASSETS

Reference	#	Question	Answer	Explanation
	25	Safeguarding Capital Assets – Does the government have an asset management policy that defines the entity’s capitalization threshold and protects assets susceptible to theft (including defining small and attractive assets)?	NA - No Capital/Small and Attractive Assets	
	26	Please select one of the options to describe the Entity's risk assessment activities. Formal process, informal process, or ad hoc (on the fly or as needed).	Informal Risk Assessment	

REQUIRED ATTACHMENTS (see instructions for required details)

<i>Informational</i>	67	Meeting Minutes - Attach the meeting minutes and resolutions for all governing body meetings held during the last year.	No Meeting/Minutes	This entity exists as a former capital facility area to collect delinquent taxes. The bonds were paid in full several years ago and Fort Vancouver Regional Library District took ownership and manages day-to-day operation of the actual library.
<i>Informational</i>	68	Revenue Summary - Attach a copy of the year-end County Treasurer's report that show the total receipts for the year by revenue source. Government's who do not use a County Treasurer should mark, "NA."	Attached	Attachments Treasurer Financial Dec 2015.pdf
<i>Informational</i>	69	Detailed Expenditure List - Attach warrant registers, payroll registers, check registers and/or petty cash log detailing all expenditures made during the year. This includes those expenditures paid by the County on a government's behalf due to Treasurer responsibilities.	No disbursements	There were no expenditures.

Reference	#	Question	Answer	Explanation
<i>Informational</i>	70	Cash Receipting Policy - Attach a detailed description of the entity's invoicing, cash and check receiving and deposit process. The description should include name of positions completing tasks in the process and all reconciliations and reviews performed. Include a copy of your written Cash and Check Receipting Policy or procedure if you have one. This request applies to all districts that invoice for a service (including third party billing services) or receive funds other than at the county treasurer (including charges for services or goods, fees, donations, grants, etc.).	Other	The entity handles no cash.
<i>Informational</i>	71	Elected Official List - Attach a listing of the names of all governing body members present during the year, and include any business interest a governing body member or his/her household members hold. Please avoid sending Board-member/employees/volunteers SSI numbers or other personal information such as addresses, date of birth, etc.	Attached	Attachments 2015 Roster Public.doc
<i>Informational</i>	72	Rates and Fees - Attach rate and fee schedule in effect during the fiscal year and any related billing or fee policy.	Other	This entity exists as a former capital facility area to collect delinquent taxes. The bonds were paid in full several years ago and Fort Vancouver Regional Library District took ownership and manages day-to-day operation of the actual library.
<i>Preparer</i>	73	Local Government Contact Information for Preparer: Name: Telephone number: E-mail address:	Mike Githens, Finance Director Fort Vancouver Regional Library District 360 906-5061 mgithens@fvrl.org	