

ANNUAL REPORT CERTIFICATION

Vancouver Library Capital Facility Area

(Official Name of Government)

2936

MCAG No.

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

For the Fiscal Year Ended 12/31/2018

GOVERNMENT INFORMATION:

Official Mailing Address 1007 E Mill Plain Boulevard

Vancouver, WA 98663

Official Website Address _____

Official E-mail Address cwritte@fvrl.org

Official Phone Number 360-906-5061

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title CHRISTINE WITTE Finance Director

Contact Phone Number 360-906-5061

Contact E-mail Address cwritte@fvrl.org

I certify 29th day of May, 2019, 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

CHRISTINE WITTE (cwritte@fvrl.org)

**Vancouver Library Capital Facility Area
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2018**

		Total for All Funds (Memo Only)	001 General	200 Debt Service Fund
Beginning Cash and Investments				
30810	Reserved	774,466	752	773,714
30880	Unreserved	-	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-
Revenues				
310	Taxes	3,407,143	-	3,407,143
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	-	-
340	Charges for Goods and Services	-	-	-
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	36,441	4,936	31,505
Total Revenues:		3,443,584	4,936	3,438,648
Expenditures				
570	Culture and Recreation	798	798	-
Total Expenditures:		798	798	-
Excess (Deficiency) Revenues over Expenditures:		3,442,786	4,138	3,438,648
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	3,315,925	3,315,925	-
385	Special or Extraordinary Items	-	-	-
386 / 389	Custodial Activities	-	-	-
381, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		3,315,925	3,315,925	-
Other Decreases in Fund Resources				
594-595	Capital Expenditures	6,134	3,634	2,500
591-593, 599	Debt Service	3,316,501	3,315,925	576
597	Transfers-Out	3,315,925	-	3,315,925
585	Special or Extraordinary Items	-	-	-
586 / 589	Custodial Activities	-	-	-
Total Other Decreases in Fund Resources:		6,638,560	3,319,559	3,319,001
Increase (Decrease) in Cash and Investments:		120,151	504	119,647
Ending Cash and Investments				
5081000	Reserved	894,617	1,256	893,361
5088000	Unreserved	-	-	-
Total Ending Cash and Investments		894,617	1,256	893,361

The accompanying notes are an integral part of this statement.

Vancouver Library Capital Facility Area

Schedule 01

For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2936	001	General	3081000	Reserved Cash and Investments - Beginning	\$752
2936	001	General	3611000	Investment Earnings	\$345
2936	001	General	3670000	Contributions and Donations from Nongovernmental Sources	\$4,591
2936	200	Debt Service Fund	3611000	Investment Earnings	\$31,505
2936	200	Debt Service Fund	3081000	Reserved Cash and Investments - Beginning	\$773,714
2936	200	Debt Service Fund	3111000	Property Tax	\$3,407,143
2936	001	General	5081000	Reserved Cash and Investments - Ending	\$1,256
2936	200	Debt Service Fund	5081000	Reserved Cash and Investments - Ending	\$893,361
2936	001	General	5722030	Library Services	\$798
2936	001	General	3970000	Transfers-In	\$3,315,925
2936	200	Debt Service Fund	59700	Transfers-Out	\$3,315,925
2936	001	General	59472	Capital Expenditures/Expenses - Libraries	\$3,634
2936	001	General	59172	Debt Repayment - Libraries	\$2,170,000
2936	001	General	59272	Interest and Other Debt Service Cost - Libraries	\$1,145,925
2936	200	Debt Service Fund	59272	Interest and Other Debt Service Cost - Libraries	\$576
2936	200	Debt Service Fund	59472	Capital Expenditures/Expenses - Libraries	\$2,500

**Vancouver Library Capital Facility Area
Schedule of Liabilities
For the Year Ended December 31, 2018**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.12	GO Bonds	12/31/2028	1,685,000	-	1,685,000	-
251.12	GO Bonds	12/1/2028	26,115,000	-	485,000	25,630,000
Total General Obligation Debt/Liabilities:			27,800,000	-	2,170,000	25,630,000
Total Liabilities:			27,800,000	-	2,170,000	25,630,000