

**ANNUAL REPORT CERTIFICATION**

**Vancouver Library Capital Facility Area**

MCAG No. 2936

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

For the Fiscal Year Ended **December 31, 2013**

GOVERNMENT INFORMATION:

Official Mailing Address 1007 E. Mill Plain Blvd.

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Official Phone Number (360) 695-1561

PREPARER INFORMATION and CERTIFICATION:

Preparer Name and Title Mike Githens, Business Operations & Finance Manager

Contact Phone Number (360) 695-1561

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I do hereby certify 28th day of February, 2014, 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.

Moreover, I acknowledge and understand that management and the governing body are responsible for:

- The design and implementation of policies and procedures to safeguard public resources and ensure compliance with applicable laws and regulations, including internal controls to prevent and detect fraud.
- Compliance with applicable state and local laws and regulations.
- Immediately submitting corrected annual report information if any error in submitted information is subsequently identified.

Preparer Signature:

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## Vancouver Library Capital Facility Area

Schedule 01

For the year ended December 31, 2013

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2936	001	General	3081000	Beg Fund Bal-Reserved	\$15,413
2936	001	General	3611000	Investment Interest	\$130
2936	001	General	3670000	Contrib./Donations From Private Sources	\$41,939
2936	200	Debt Service Fund	3081000	Beg Fund Bal-Reserved	\$317,460
2936	200	Debt Service Fund	3111000	Property Tax	\$3,229,788
2936	200	Debt Service Fund	3611000	Investment Interest	\$3,479
2936	001	General	5947260	Cap-Libraries	\$46,305
2936	001	General	5081000	End Fund Bal-Reserved	\$11,177
2936	200	Debt Service Fund	5721040	Library-Administration	\$1,601
2936	200	Debt Service Fund	5917270	Prin-Libraries	\$1,515,000
2936	200	Debt Service Fund	5927280	Int-Libraries	\$1,645,050
2936	200	Debt Service Fund	5081000	End Fund Bal-Reserved	\$389,076

## FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2013

BARS Code		Total for All funds*	001 General	200 Debt Service Fund
<b>Beginning Cash and Investments</b>				
30810	Beg Fund Bal-Reserved	332,873	15,413	317,460
30880	Beg Fund Bal-Unreserved	0	0	0
38800/58800	Prior Period Adjustments, net	0	0	0
<b>Operating Revenues</b>				
310	Taxes	3,229,788	0	3,229,788
330	Intergovernmental Revenues	0	0	0
340	Charges for Goods and Services	0	0	0
350	Fines & Penalties	0	0	0
360	Miscellaneous Revenues	45,548	42,069	3,479
<b>Total Operating Revenues:</b>		<b>3,275,336</b>	<b>42,069</b>	<b>3,233,267</b>
<b>Operating Expenditures</b>				
570	Culture And Recreation	1,601	0	1,601
598	Intergovernmental Payments	0	0	0
<b>Total Operating Expenditures:</b>		<b>1,601</b>	<b>0</b>	<b>1,601</b>
<b>Net Operating Increase (Decrease):</b>		<b>3,273,735</b>	<b>42,069</b>	<b>3,231,666</b>
<b>Nonoperating Revenues</b>				
370, 380, 395, 398	Other Financing Sources	0	0	0
391-393	Debt Proceeds	0	0	0
397	Transfers-In	0	0	0
<b>Total Nonoperating Revenues:</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Nonoperating Expenditures</b>				
580, 596, 599	Other Financing Uses	0	0	0
591-593	Debt Service	3,160,050	0	3,160,050
594-595	Capital Expenditures	46,305	46,305	0
597	Transfers-Out	0	0	0
<b>Total Nonoperating Expenditures:</b>		<b>3,206,355</b>	<b>46,305</b>	<b>3,160,050</b>
<b>Increase (Decrease) in Cash and Investments</b>		<b>67,380</b>	<b>-4,236</b>	<b>71,616</b>
<b>Ending Cash and Investments</b>				
50810	End Fund Bal-Reserved	400,253	11,177	389,076
50880	End Fund Balance-Unreserved	0	0	0

The accompanying notes are an integral part of this Statement.

MCAG NO. 2936

**Vancouver Library Capital Facility Area**

Schedule 09

Schedule of Liabilities

For the year ended December 31, 2013

Debt Type	ID. No.	Description	Maturity/Payment Due Date	Beginning Balance January 1, 2013	Additions	Reductions	Ending Balance December 31, 2013
General Obligations							
	251.12	GO Bonds	12/1/2026	8,080,000	0	435,000	7,645,000
	251.12	GO Bonds	12/1/2028	30,995,000	0	1,080,000	29,915,000
<b>Total General Obligations:</b>				<b>39,075,000</b>	<b>0</b>	<b>1,515,000</b>	<b>37,560,000</b>
<b>Total Liabilities:</b>				<b>39,075,000</b>	<b>0</b>	<b>1,515,000</b>	<b>37,560,000</b>

The accompanying notes to the financial statements are an integral part of this schedule