

ANNUAL REPORT CERTIFICATION

Yale Valley Library District
(Official Name of Government)

2938
MCAG No.

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

For the Fiscal Year Ended 12/31/2016

GOVERNMENT INFORMATION:

Official Mailing Address 1007 E Mill Plain Blvd

Vancouver, WA 98663

Official Website Address www.fvrl.org/aboutus/yale.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 2nd day of May, 2017, 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)

**Yale Valley Library District
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2016**

Beginning Cash and Investments

30810	Reserved	-
30880	Unreserved	1,019,563
388 / 588	Prior Period Adjustments, Net	-

Revenues

310	Taxes	89,523
320	Licenses and Permits	-
330	Intergovernmental Revenues	42,672
340	Charges for Goods and Services	-
350	Fines and Penalties	-
360	Miscellaneous Revenues	7,336
Total Revenues:		139,531

Expenditures

570	Culture and Recreation	127,993
Total Expenditures:		127,993
Excess (Deficiency) Revenues over Expenditures:		11,538

Other Increases in Fund Resources

391-393, 596	Debt Proceeds	-
397	Transfers-In	-
385	Special or Extraordinary Items	-
386 / 389	Custodial Activities	-
381, 395, 398	Other Resources	-
Total Other Increases in Fund Resources:		-

Other Decreases in Fund Resources

594-595	Capital Expenditures	-
591-593, 599	Debt Service	-
597	Transfers-Out	-
585	Special or Extraordinary Items	-
586 / 589	Custodial Activities	-
Total Other Decreases in Fund Resources:		-

Increase (Decrease) in Cash and Investments: 11,538

Ending Cash and Investments

5081000	Reserved	-
5088000	Unreserved	1,031,101
Total Ending Cash and Investments		1,031,101

The accompanying notes are an integral part of this statement.

Yale Valley Library District

Schedule 01

For the year ended December 31, 2016

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2938	001	General Fund	3611100	Investment Earnings	\$7,336
2938	001	General Fund	3111000	Property Tax	\$89,523
2938	001	General Fund	3350232	DNR Other Trust 2	\$42,333
2938	001	General Fund	3350233	DNR Timber Trust 2	\$339
2938	001	General Fund	3088000	Unreserved Cash and Investments - Beginning	\$1,019,563
2938	001	General Fund	5722040	Library Services	\$127,993
2938	001	General Fund	5088000	Unreserved Cash and Investments - Ending	\$1,031,101

Yale Valley Library District
Schedule 22 - Audit Assessment Questionnaire (unaudited)
For Fiscal Year ended December 31, 2016

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.	Mike Githens, Finance Director at FVRL and Teresa Johnson, CPA reviews on quarterly basis

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."	Mike Githens, 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	
	7	Has the entity contracted out for or recently re-assumed responsibility for any major function the government provides?	No	
	8	Does the government use the <i>Budgeting, Accounting and Reporting System</i> (BARS) Chart of Accounts for its internal accounting systems?	Yes	
	9	Is this the most current BARS chart of accounts?	Yes	
	10	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	MS Dynamics Great Plains

Reference	#	Question	Answer	Explanation
	11	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

	12	Does the government have any licensing, regulatory, contracting or granting oversight agencies, or any interlocal agreements, with the ability to impose material penalties or otherwise play a fundamental role in the entity's operations or ability to continue business if not complied with?	No	
	13	Is the government currently involved in any lawsuits?	No	

REVENUES AND EXPENDITURES

	14	Did the Entity receive any non-SAO audits during the year?	Yes	Just a regular remote audit from someone in Olympia.
	15	Does the Entity use a 3rd party vendor to bill or receipt funds? If yes, please list the vendor used and its purpose.	No	
	16	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	Yale Valley Library District contracts for library and fiscal services from Fort Vancouver Regional Library District. Yale Valley itself does not handle cash or issue checks.
	17	Petty Cash – Does the government use any petty cash or imprest funds?	No	
	19	Credit cards – Does the government have any debit/credit cards or charge accounts?	No	
	23	Payroll – Does the entity directly employ any staff?	No	

SAFEGUARDING OF ASSETS

Reference	#	Question	Answer	Explanation
	24	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	
	25	Does the entity have a process to <i>proactively</i> identify, assess and respond to risks. This process could be formal (structured, scheduled, and documented), informal (unstructured, undocumented, and/or unscheduled), or can be done on the fly or as needed (ad hoc - relying on individuals to react and identify risk as it appears).	Informal Risk Assessment	

REQUIRED ATTACHMENTS (see instructions for required details)

Reference	#	Question	Answer	Explanation
<i>Informational</i>	66	Meeting Minutes - Attach the meeting minutes and resolutions for all governing body meetings held during the last year.	Attached	Attachments Minutes 1-21-2016.pdf YVLD Minutes 2-18-2016 Approved.pdf YVLD Board Minutes 3-17-2016 - Approved.pdf YVLD Board Minutes 4-21-2016 - Approved.pdf YVLD Minutes 5-19-2016 - Approved.pdf YVLD Minutes 6-16-2016 - Approved.pdf YVLD Minutes 7-21-2016 - Approved.pdf YVLD Minutes 8-18-2016 - Approved.pdf YVLD Minutes 9-15-2016 - Approved.pdf Minutes 10-20-2016 - Approved.pdf Minutes 11-17-2016 - Approved.pdf Minutes 12-1-2016 - Approved.pdf 2016 Levy Certification 11-19-2015 - Approved.pdf
<i>Informational</i>	67	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 Dec 2015 Treas FS.pdf Dec 2016 Treas FS.pdf

Reference	#	Question	Answer	Explanation
<i>Informational</i>	68	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	Yale Valley Library District contracts for library and fiscal services from Fort Vancouver Regional Library District. Expenditures are a part of Fort Vancouver Regional Library Districts disbursements except where noted here and approved by the Yale Valley Board; per contract and Board agreement. Attachments YVLD Service Contract Invoice Jan-Jun 2016.pdf YVLD Service Contract Invoice - July-Dec 2016 - Approved.pdf YVLD Architect Expenses 11-17-2016 - Approved.pdf
<i>Informational</i>	69	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	Yale Valley Library District contracts for library and fiscal services from Fort Vancouver Regional Library District. The Yale Valley Board of Trustees approves invoices issued by FVRL, a transfer of funds is then initiated by Mike Githens Finance Director with the Clark County Treasurer.
<i>Informational</i>	70	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 YVLD Roster.docx

Reference	#	Question	Answer	Explanation
<i>Informational</i>	71	Rates and Fees - Attach rate and fee schedule in effect during the fiscal year and any related billing or fee policy.	Attached	Attachments YVLD Roster.docx
<i>Preparer</i>	72	<p>Local Government Contact Information for Preparer:</p> <p>Name:</p> <p>Telephone number:</p> <p>E-mail address:</p>	<p>Mike Githens 360-906-5061 mgithens@fvrl.org</p>	