

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 12/31/2020

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 CGreenwood@fvrl.org

Official Phone Number 360-906-5061

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Carrie Greenwood Finance Director

Contact Phone Number 360-906-5061

Contact E-mail Address CGreenwood@fvrl.org

I certify 18th day of May, 2021, 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

Carrie Greenwood (CGreenwood@fvrl.org)

**Three Creeks Library Capital Facility Area
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020**

		001 General
Beginning Cash and Investments		
308	Beginning Cash and Investments	1,187
388 / 588	Net Adjustments	-
Revenues		
310	Taxes	-
320	Licenses and Permits	-
330	Intergovernmental Revenues	-
340	Charges for Goods and Services	-
350	Fines and Penalties	-
360	Miscellaneous Revenues	15
Total Revenues:		15
Expenditures		
570	Culture and Recreation	-
Total Expenditures:		-
Excess (Deficiency) Revenues over Expenditures:		15
Other Increases in Fund Resources		
391-393, 596	Debt Proceeds	-
397	Transfers-In	-
385	Special or Extraordinary Items	-
381, 382, 389, 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	1,202
585	Special or Extraordinary Items	-
581, 582, 589	Other Uses	-
Total Other Decreases in Fund Resources:		1,202
Increase (Decrease) in Cash and Investments:		(1,187)
Ending Cash and Investments		
50821	Nonspendable	-
50831	Restricted	-
50841	Committed	-
50851	Assigned	-
50891	Unassigned	-
Total Ending Cash and Investments		-

Three Creeks Library Capital Facility Area

Schedule 01

For the year ended December 31, 2020

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2753	001	General	3083100	Restricted Cash and Investments - Beginning	\$1,187
2753	001	General	3611000	Investment Earnings	\$15
2753	001	General	5083100	Restricted Cash and Investments - Ending	\$0
2753	001	General	5970000	Transfers-Out	\$1,202

Labor Relations Consultant(s)
For the Year Ended December 31, 20__

Has your government engaged labor relations consultants? ___ Yes X No

If yes, please provide the following information for each consultant:

Name of firm:
Name of consultant:
Business address:
Amount paid to consultant during fiscal year:
Terms and conditions, as applicable, including: Rates (e.g., hourly, etc.): Maximum compensation allowed: Duration of services: Services provided:

LOCAL GOVERNMENT RISK-ASSUMPTION
For the Year Ended December 31, 20__

1. no Does the entity self-insure for any class of risk, including liability, property, health and welfare, unemployment compensation, workers' compensation? (yes/no)

If NO, STOP, you do not need to complete the rest of this Schedule.

If YES, continue below.

- a. Which class of risk does the entity self-insure? Check all that apply.
- i. Liability
 - ii. Property
 - iii. Health and Welfare (medical, vision, dental, prescription)
 - iv. Unemployment Compensation
 - v. Workers' Compensation
 - vi. Other - please describe: _____
- b. Does the entity self-insure as an individual program? (yes/no)
- i. If answered YES, does the entity allow another separate legal entity into its self-insurance program(s)? (yes/no) For example, employees of a different organization participate in a health and welfare program of a city.
If so, list the entity or entities: _____
- c. Does the entity self-insure as a joint program? (yes/no)
 If answered YES, list the other member(s): _____

2. Does the entity administer its own claims? (yes/no)
3. Does the entity contract with a third party administrator for claims administration? (yes/no)
4. Did the entity receive a claims audit in the last three years, regardless of who administered the claims? (yes/no)
5. Were the program's revenues sufficient to cover the program's expenses? (yes/no)
6. Did the program use an actuary to determine its liabilities? (yes/no)

EXAMPLE

Description of Risk Type	Number of claims received during the period	Number of claims paid during the period	Total amount of claims paid during the period
Liability (automobile)	354	279	\$104,366

Description of Risk Type	Number of claims received during the period	Number of claims paid during the period	Total amount of claims paid during the period

Three Creeks Library Capital Facility Area
Schedule 22 - Audit Assessment Questionnaire (unaudited)
For Fiscal Year ended December 31, 2020

Reference	#	Question	Answer	Explanation
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INSTRUCTIONS FOR PREPARER

The term "governing body" is used in this Schedule 22 to describe the elected or appointed governing board of your government. If the government preparing this questionnaire did not have any financial activity during the reporting year, please return to the first step of the annual report and select "no" when asked if you'll be reporting financial activity. For additional assistance with the Schedule 22, please click the "help" button.

For **guidance** to these questions, please refer to the document at, <https://sao.wa.gov/bars-annual-filing/bars-reporting-templates/>.

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 AND OVERSIGHT

- | | | |
|---|--|--------------|
| 1 | Please indicate which of the following best describes the accounting system of the government:
A) Rely on the County Treasurer (no other accounting software used
B) Other accounting software (i.e. QuickBooks, BIAS, Vision, Excel, etc.). | (B) |
| 2 | Does the government use their own bank accounts in lieu of or in addition to the County Treasurer? If yes, please attach year-end bank statement. | No |
| 3 | Please disclose the accounting software the government use. | Great Plains |

Reference # Question Answer Explanation

4 Please describe the government's reconciliation of their bank accounts (County Treasurer and transmittal) to the accounting records. Include the personnel responsible for performing the reconciliation and the personnel responsible for reviewing the reconciliation. **Note:** the job position/title is sufficient for the identification purpose.

Bank Reconciliation done monthly. Carrie Greenwood, Finance Director, reconciles the bank statements. Lisa Brown, Outside CPA reviews the bank reconciliations.

5 Entries Process - please describe the process to record journal entries into the government's general ledger and, if applicable, the process for reviewing and monitoring the journal entries being posted, both during the year and at year-end. **Note:** include the job position/title of the person responsible for posting and reviewing the entries.

Download County Portal Activity and book and investment income or bills reimbursed and general ledger book the activity into Great Plains. Carrie Greenwood, Finance Director prepares and Lisa Brown reviews, as the outside CPA.

6 Please indicate which of the following best describes the government's own internal accounting system:
 A) It uses the BARS chart of accounts;
 B) It uses a chart of accounts that is compatible with BARS;
 C) It uses a chart of accounts that requires manual adjustments to file the Schedule 01;

(A)

7 Does the Board receive and review monthly financial reports? Such as, cancelled checks, financial reports from the county, expenditure listings, bank accounts or petty cash activity. If yes, please describe what is reviewed and how often.

No

Reference	#	Question	Answer	Explanation
	8	Preparation of Financial Reports - please describe the process or procedure for the preparation of financial statements (including the Schedule 01). Please identify any significant changes that occurred since the prior year (ex. staff turnover).	The final financial statements for the year ending December 31, 2020 were used to prepare the schedule 01. The fund was closed in January of 2021.	
	9	Has the government contracted out for, or recently assumed responsibility for, any major governmental function? For example, contracts for accounting services, janitorial/grounds keeping or other maintenance contracts or the government now performs fire protection services for another government or assumes a new water system from another government. Includes annexations. If yes, please explain.	No	

PERMANENT FILES

	10	Please check all boxes that occurred during the fiscal year.	None	
	15	Did the government make any significant updates to administrative, personnel, or financial policies? If yes, please attach the newest policy.	No	
	16	Did the government enter into, or modify any existing, interlocal agreements? If yes, please attach.	No	
	17	Does the government have a system or process to record information about its capital assets, including buildings, equipment, etc.? If yes, please describe the process for tracking.	No	

MATERIAL COMPLIANCE REQUIREMENT

	18	Did the government receive any non-SAO audits during the year (including the work of internal auditors)? If yes, please attach related report.	No	
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Reference	#	Question	Answer	Explanation
	19	Is the government currently involved in any lawsuits? We may be requesting an update on the status of legal matters during the audit.	No	
	20	Are there any licensing, regulatory, contracting, or granting agencies with the ability to impose material penalties that would play a role in the government's ability to continue? Examples may include Department of Health; FEMA. If so, please list the agency that could impose them.	No	

REVENUES AND EXPENDITURES

	21	Please describe any new sources of revenues or expenditure streams (new activities, special levies, state or federal grants, leases, etc.), or state that there were none.	None	
	22	Were there any rate increases during the audit period?	Not Applicable	
	23	Attach rate and fee schedules in effect during the fiscal year.	Not Applicable	
	24	Does the government receipt cash locally (using its own staff, issuing receipts) or use a third party vendor to bill or receipt payments? Please check all that apply.	NA - No Receipting	
	28	Please check all that apply to the government and list the authorized balance for each fund or account:	None	
	37	What types of EFT/ACH payment does the government make? (i.e. payroll, direct deposit, employee reimbursements, wire transfers, AP vendor payments, etc.). Please list them in the box below.	Transfer to FVRL for bills	
	38	Does the government incur payroll costs?	No	
	40	Please mark all that apply to the government:	None	

Reference # Question Answer Explanation

44 Does the government receive any funds from state or federal grantors? If yes, please attach the grant agreements for the reporting year.
No

REQUIRED ATTACHMENTS (see instructions for required details)

98 Meeting Minutes - Attach the meeting minutes and resolutions for **all** governing body meetings held during the last year.
No Meeting/Minutes Fund is closed out January 2021.

99 Please check each that is applicable to the government and attach the third party reports.
Cash Balance
Summary , Detailed Revenue by Source Report
**Please note: some County Treasurer reports include revenues, expenditures and cash balances in one report and in that case only one report is necessary to attach.

Attachments
[2020 TC Board Report.xlsx](#)
[2019 12-FIN-FVRL.pdf](#)
[2020 12-FIN-FVRL.pdf](#)

99 Please check each that is applicable to the government and attach the third party reports.
Detailed Expenditure List , Detailed Revenue by Source Report
**Please note: some County Treasurer reports include revenues, expenditures and cash balances in one report and in that case only one report is necessary to attach.

Attachments
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Detailed Revenue by Source Report , Detailed Expenditure List
**Please note: some County Treasurer reports include revenues, expenditures and cash balances in one report and in that case only one report is necessary to attach.

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Reference # Question Answer Explanation

Informational 100 Cash Receipting Policy - Attach a detailed description of the government'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

Cash was not receipted during 2020.

Informational 101 Elected Official List - Attach or list the names of **ALL** governing body members present during the year. 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
2020 Three Creeks Board Members - Public.doc

Example:
 John Doe, Commissioner 1
 Jane Doe, Spouse
 (555) 555-5555
 johndoe@gmail.com
 Owner of John Doe's Garden Supplies and Jane Doe's Café.

Preparer 102 **Please include the below information in the text box (on the right) for the local government personnel who completed the annual report.**

Carrie Greenwood
 Finance Director
 360-906-5061
 CGreenwood@fvrl.or
 9

Name

Telephone number

E-mail address