

# 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 12/31/2019

## 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 8th day of May, 2020, 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

Schedule 01

For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2753	001	General	3088000	Unreserved Cash and Investments - Beginning	\$1,152
2753	001	General	3111000	Property Tax	\$6
2753	001	General	3611000	Investment Earnings	\$29
2753	001	General	5088000	Unreserved Cash and Investments - Ending	\$1,187

**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, 2019**

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>.

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	Bank Reconciliation - Identify the personnel in charge of the following: 1) performing the reconciliation between bank accounts/county treasurer to the general ledger or books, 2) person in charge of reviewing the reconciliation. <b>Note:</b> The job position/title will be sufficient for the identification purpose.	Carrie Greenwood, Finance Director Lisa Brown, Outside CPA
2	Entries Process - Identify the personnel in charge of posting journal entries into the entity'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. <b>Note:</b> The job position/title will be sufficient for the identification purpose. If the entity does not use accounting software, please indicate <b>NA</b>	Carrie Greenwood, Finance Director Lisa Brown, Outside CPA

Reference	#	Question	Answer	Explanation
	3	Is a reconciliation of the entity's bank accounts (County Treasurer, transmittal, and imprest accounts) to the accounting records performed? This would include a reconciliation of both ending cash and investment balances as well as total activity in the bank accounts to the accounting records (for total revenues and expenditures). If yes, please provide an explanation of the process.	Yes	The County Portal Cash and Investment Balance is downloaded and compared to the general ledger for cash and investments. Any variances are reconciled.
	4	Does the entity deposit funds on a daily basis?	No	
	5	Does the entity reconcile its petty cash and change funds on a monthly basis? If yes, please attach the year end reconciliation.	No	
	6	Does the entity use their own bank accounts in lieu of the County Treasurer?	No	
	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	
	8	Preparation of Financial Reports - Has there been any change in the process or procedure for the preparation of financial statements (including the Schedule 01), including posting year-end journal entries? If yes, please identify the significant changes that occurred (for example, turnover).	No	

## PERMANENT FILES

	9	Has the entity 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	
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Reference	#	Question	Answer	Explanation
	10	Please indicate which of the following best describes the entity'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; D) Not Applicable: the Entity does not use its own accounting software or system and uses the County Treasurer only.	(A)	
	16	Did the entity make any significant updates to administrative, personnel, or financial policies? If yes, please attach the newest policy.	No	
	17	Did the entity enter into, or modify any existing, interlocal agreements? If yes, please attach.	No	

#### MATERIAL COMPLIANCE REQUIREMENT

	18	Did the Entity receive any non-SAO audits during the year (including the work of internal auditors)?	No	
	19	Is the entity 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 entity'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	Does the entity receipt cash locally (using its own staff, issuing receipts) or use a third party vendor to bill or receipt payments?	Uses Third Party to Bill/Collect	



Reference	#	Question	Answer	Explanation
	24	Does the entity have any petty cash, change funds, revolving accounts, travel or imprest accounts?	No	
<b>SAFEGUARDING OF ASSETS</b>				
	27	Please mark all that apply to the entity: Fuel Card; Credit Card; Open Accounts with Businesses.	None	
	32	Does the entity have a system or process to record information about its capital assets, including buildings, equipment, etc.?	Yes	
<b>REQUIRED ATTACHMENTS (see instructions for required details)</b>				
<i>Informational</i>	79	Meeting Minutes - Attach the meeting minutes and resolutions for <b>all</b> governing body meetings held during the last year.	No Meeting/Minutes	N/A Fort Vancouver Regional Library meets.
<i>Informational</i>	80	Revenue Summary - Attach a copy of the year-end County Treasurer's report that show the total receipts for the year by revenue source. If the County does not act as your Treasurer, please upload bank statements for the year that comprise the entity's financial statements.	Attached	<b>Attachments</b> <a href="#">12 2019 CCT TC.pdf</a>
<i>Informational</i>	81	Cash Balances Summary - Attach a copy of the year-end County Treasurer's report that show the year end cash balances. If the County does not act as your Treasurer, please upload bank statements for the beginning and end of year to show the entity's cash balances.	Attached	<b>Attachments</b> <a href="#">12 2019 CCT TC.pdf</a>
<i>Informational</i>	82	Detailed Expenditure List - Attach warrant registers, payroll registers, check registers and/or petty cash log detailing <b>all</b> expenditures made during the year. This includes those expenditures paid by the County on a government's behalf due to Treasurer responsibilities.	No disbursements	Nothing was disbursed during the year.

Reference	#	Question	Answer	Explanation
<i>Informational</i>	83	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 <b>all districts that invoice for a service</b> (including third party billing services) <b>or</b> receive funds other than at the county treasurer (including charges for services or goods, fees, donations, grants, etc.).	Other	The receipting process is handled by the County Treasurer.
<i>Informational</i>	84	Elected Official List - Attach a listing of the names of <b>all</b> governing body members present during the year, and include any business interest a governing body member or his/her household members hold. <b>Please avoid sending Board-member/employees/volunteers SSI numbers or other personal information such as addresses, date of birth, etc.</b>	Attached	<b>Attachments</b> <a href="#">TCLCFA (FVRL) 2019 Roster.doc</a>
<i>Informational</i>	85	Rates and Fees - Attach rate and fee schedule in effect during the fiscal year and any related billing or fee policy.	Other	N/A, minor amount of activity, billed and collected by the County Treasurer
<i>Preparer</i>	86	<b>Local Government Contact Information for Preparer:</b>  Name:  Telephone number:  E-mail address:	Carrie Greenwood, Finance Director (360)906-5061 CGreenwood@fvrl.org	

Three Creeks Library District  
(County/City/District)

**Local Government Risk Assumption  
For the Year Ended December 31, 2019**

1. Self-Insurance Program Manager: N/A
2. Manager Phone: N/A
3. Manager Email: N/A
4. How do you insure property and liability risks, if at all?
  - a. Formal or informal self-insurance program/activity for some or all perils/risks
  - b. Belong to a public entity risk pool
  - c. Purchase private insurance
  - d. Retain risk internally without formal or informal self-insurance program/activity
5. How do you provide health and welfare insurance (e.g., medical, dental, prescription drug, and/or vision benefits) to employees, if at all?
  - a. Self-insure some or all benefits
  - b. Belong to a public entity risk pool
  - c. All benefits provided by health insurance company or HMO
  - d. Not applicable – no such benefits offered
6. How do you insure unemployment compensation benefits, if any?
  - a. Self-insured (“Reimbursable”)
  - b. Belong to a public entity risk pool
  - c. Pay taxes to the Department of Employment Security (“Taxable”)
  - d. Not applicable – no employees
7. How do you insure workers compensation benefits, if any?

- a. Self-insured (“Reimbursable”)
- b. Belong to a public entity risk pool
- c. Pay premiums to the Department of Labor and Industries
- d. Not applicable – no employees

**If the local government DID NOT answer (a) to any of the above questions, then there is no need to complete the rest of this schedule.**

**If the local government answered (a) to any of the above questions, then answer the rest of the form in relation to the government’s self-insured risks and copy the table below as needed. Please use a separate column for each peril/risk.**

	<b><u>Self-insurance program title or type of risk or peril covered by formal self-insurance:</u></b>				
	<i>Program/Risk 1</i>	<i>Program/Risk 2</i>	<i>Program/Risk 3</i>	<i>Program/Risk 4</i>	<i>Program/Risk 5</i>
Self-Insurance as a <i>formal</i> program?					
If yes, do other governments participate?					
If yes, please list participating governments.					
Self-Insure as part of a joint program?					
Does a Third-Party Administer manage claims?					
If no, does somebody reconcile claims payments to the information in the claims management software? (Not applicable for self-insured unemployment compensation.)					
Has program had a claims audit in last three years?					
Are program resources sufficient to cover expenses?					
Does an actuary estimate program liability?					
Number of claims paid during the period?					
Total amount of paid claims during the period?					
Total amount of recoveries during the period?					

Provide any other information necessary to explain answers to the Schedule 21 questions above.

CLARK COUNTY TREASURER'S FINANCIAL STATEMENTS

6729

Library District Bond Fund

December 2018

I.a CASH

BEGINNING CASH BALANCE	0.00
ADD:	
TAX COLLECTED	0.00
DEPOSIT RECEIPTS	2.26
INVESTMENTS SOLD	0.00
TRANSFERS IN	0.00
DNR	0.00
LANDUSE	0.00
LEASEHOLD	0.00
TAX	0.00
PILOT	0.00
LINE OF CREDIT DRAW	0.00
OTHER	0.00
DEDUCT:	
WARRANTS REDEEMED	0.00
REGISTERED WARRANT REDEEMED	0.00
REGISTERED WARRANT INTEREST PAID	0.00
INVESTMENTS PURCHASED	2.26
TRANSFERS OUT	0.00
PAYROLL WITHHOLDING	0.00
BOND/COUPONS/TANS	0.00
REMITTANCES	0.00
LINE OF CREDIT PAYMENT	0.00
LINE OF CREDIT INTEREST	0.00
WIRE TO FISCAL AGENT BONDS	0.00
WIRE TO FISCAL AGENT COUPONS	0.00
WARRANT ISSUES - CLAIMS	0.00
WARRANT ISSUES - SALARY	0.00
OTHER	0.00
ENDING CASH BALANCE	0.00

I.b PETTY CASH BALANCE 0.00

II. INVESTMENTS

BEGINNING INVESTMENT BALANCE	1,150.14
ADD:	
INVESTMENTS PURCHASED	2.26
DEDUCT:	
INVESTMENTS SOLD	0.00
ENDING INVESTMENT BALANCE	1,152.40

III. WARRANTS OUTSTANDING

BEGINNING WARRANTS OUTSTANDING	0.00
ADD:	
WARRANTS ISSUED	0.00
REGISTERED WARRANTS ISSUED	0.00
DEDUCT:	
WARRANTS REDEEMED	0.00
REGISTERED WARRANTS REDEEMED	0.00
ENDING WARRANTS OUTSTANDING BALANCE	0.00

IV. LINE OF CREDIT

BEGINNING BALANCE LINE OF CREDIT	0.00
ADD:	
LINE OF CREDIT DRAW	0.00
DEDUCT:	
LINE OF CREDIT PAYMENT	0.00
ENDING BALANCE LINE OF CREDIT	0.00

V. CASH AVAILABLE 1,152.40

6729 Library District Bond Fund

December 2018

**VI. FISCAL AGENT CASH**

BEGINNING FISCAL AGENT CASH BALANCE	0.00
ADD: MONIES TRANSFERRED TO FISCAL AGENT	0.00
DEDUCT: BONDS REDEEMED BY THE FISCAL AGENT	0.00
COUPON INTEREST PAID BY THE FISCAL AGENT	0.00
MONIES TRANS BY FISCAL AGENT TO CO TREAS	0.00
ENDING FISCAL AGENT CASH BALANCE	0.00

**VII. BONDS OUTSTANDING**

BEGINNING BONDS OUTSTANDING BALANCE	0.00
ADD: BONDS ISSUED	0.00
REFUNDING BONDS TRANSFERRED	0.00
DEDUCT: BONDS REDEEMED BY THE FISCAL AGENT	0.00
BONDS REDEEMED BY THE COUNTY TREASURER	0.00
BONDS REFUNDED TRANSFERRED TO	0.00
ENDING BONDS OUTSTANDING BALANCE	0.00

**VIII. COUPONS OUTSTANDING**

BEGINNING BALANCE MATURED COUPONS OUTSTANDING	0.00
ADD: COUPONS DUE THIS MONTH	0.00
DEDUCT: COUPON INTEREST PAID BY COUNTY TREASURER	0.00
COUPON INTEREST PAID BY FISCAL AGENT	0.00
ENDING BALANCE MATURED COUPONS OUTSTANDING	0.00

**Three Creeks Library Capital Facilities Area**  
 Statement Of Revenues and Expenses  
 For the Year Ending December 31, 2019 (With year-to-date totals)

<u>Bars</u>	<u>Description</u>	<u>Year to date Activity thru December 2019</u>
<i>Property Taxes</i>		
311.10	Property Tax Collections	\$6
	<i>Total Property Taxes</i>	<b>\$6</b>
 <i>Other Taxes</i>		
311.11	Other General Tax	\$0
318.20	Leasehold Excise Tax	\$0
	<i>Total Other Taxes</i>	<b>\$0</b>
 <i>Miscellaneous</i>		
118.11	Investment Interest	\$29
369.9	Misc. Revenue	\$0
	<i>Total Miscellaneous</i>	<b>\$29</b>
	<b>Total Revenues:</b>	<b>\$35</b>
 <i>Miscellaneous</i>		
597.101	Transfer Out	\$0
	<b>Total Expenses:</b>	<b>\$0</b>
Net Cash Activity		\$35
January 1, 2019 Cash Balance		\$1,152
<b>Ending Cash Balance</b>		<b>\$1,187</b>



















































































































**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 December 31, 2019

**GOVERNMENT INFORMATION:**

Official Mailing Address 1007 E Mill Plain Blvd

Vancouver, WA 98663

Official Website Address www.fvrl.org/loc/tc

Official E-mail Address AShelley@fvrl.org

Official Phone Number 360-906-5011

**AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:**

Audit Contact or Preparer Name and Title Caroline Greenwood Finance Director

Contact Phone Number 360-906-5061

Contact E-mail Address CGreenwood@fvrl.org

I certify 29th day of May, 2020, 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.

Audit Contact or Preparer Signature: CAROLINE GREENWOOD (CGreenwood@fvrl.org)