

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 12/31/2019

GOVERNMENT INFORMATION:

Official Mailing Address 1007 E Mill Plain Blvd

Vancouver, WA 98663

Official Website Address <http://www.yalevalleylibrary.org/>

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 15th 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)

Yale Valley Library District

Schedule 01

For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2938	001	General Fund	3611100	Investment Earnings	\$22,649
2938	001	General Fund	3111000	Property Tax	\$98,137
2938	001	General Fund	3350232	DNR Other Trust 2	\$93
2938	001	General Fund	3350233	DNR Timber Trust 2	\$29,236
2938	001	General Fund	3088000	Unreserved Cash and Investments - Beginning	\$870,805
2938	001	General Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$54,657
2938	001	General Fund	3699100	Miscellaneous Other	\$36
2938	001	General Fund	5721040	Administration	\$61,910
2938	001	General Fund	5722040	Library Services	\$22,992
2938	001	General Fund	5088000	Unreserved Cash and Investments - Ending	\$978,889
2938	001	General Fund	5947260	Capital Expenditures/Expenses - Libraries	\$11,822

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:

Yale Valley 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.

	<u>Self-insurance program title or type of risk or peril covered by formal self-insurance:</u>				
	<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.

Yale Valley Library District
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. Note: 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. Note: The job position/title will be sufficient for the identification purpose. If the entity does not use accounting software, please indicate NA	Carrie Greenwood Finance Director

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 Investments are downloaded and reconciled to the book activity. 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.	Yes	The financial statements are reviewed monthly by the board of directors and executive director to budget.
	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.	Yes	New Finance Director - Carrie Greenwood Attachments October 17 - 2019 Meeting Minutes Clean with signature line.docx
	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	
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Reference	#	Question	Answer	Explanation
	22	Does the entity receipt cash locally (using its own staff, issuing receipts) or use a third party vendor to bill or receipt payments?	Receipts Locally	
	23	Please list the locations where revenues are receipted.	1007 E Mill Plain Blvd, Vancouver, WA	
	24	Does the entity have any petty cash, change funds, revolving accounts, travel or imprest accounts?	No	

SAFEGUARDING OF ASSETS

	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	

REQUIRED ATTACHMENTS (see instructions for required details)

<i>Informational</i>	79	Meeting Minutes - Attach the meeting minutes and resolutions for all governing body meetings held during the last year.	Attached	Attachments Jan 17 2019 Minutes - Final.pdf Feb 21 - 2019 Minutes.docx March 21- 2019 Minutes.pdf April 11 - 2019 - Minutes - Signed.pdf May 16 - 2019 - Minutes (2).docx Yale 06-19 Minutes.pdf July 18, 2019 Minutes (2).docx Yale August minutes approved.pdf September minutes signed.pdf YVLD Nov 20 - 2019 Minutes Signed.pdf October 17 - 2019 Meeting Minutes Clean with signature line.docx Dec 12 2019 Minutes - Signed.pdf
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Reference	#	Question	Answer	Explanation
<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	Attachments Yale County Portal Financial Statement 12312019.pdf Yale County Portal Financial Statements 12312018.pdf
<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	Attachments Yale County Portal Financial Statement 12312019.pdf Yale County Portal Financial Statements 12312018.pdf
<i>Informational</i>	82	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.	Attached	Attachments 12-19 Yale Valley Financial Statement.xls
<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 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	Receipts are minimal. Most receipts go direct to the County Portal. On occasion a checks is received from a donor and receipted by the operations office and taken to the bank. Kathy LaShier at front desk, takes the cash receipt and prepares the deposit slip Attar Bhangal takes the deposit to the bank Dana Ward keys the cash receipt into the general ledger system Carrie Greenwood reconciles the cash with the county portal.

Reference	#	Question	Answer	Explanation
<i>Informational</i>	84	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 Board of Trustees.pdf
<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	None
<i>Preparer</i>	86	Local Government Contact Information for Preparer: Name: Telephone number: E-mail address:	Carrie Greenwood Finance Director (360)906-5061 CGreenwood@fvrl.org	

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Official Phone Number 360-906-5061

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)

Yale Valley Library District
(County/City/District)

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For the Year Ended December 31, 2019**

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Total amount of recoveries during the period?					

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



































Yale Valley Library District

For the Month Ending October 2018 (With Year-to-Date Totals)

Statement of Cash

December 31, 2017 Ending Cash Balance	\$1,055,845
Year-to-date Revenue Received	\$204,808
Year-to-date Expenditures	\$96,724
Cash Balance October 31, 2018	\$1,163,930

Yale Valley Library District

For the Month Ending December 31, 2019 (With Year-to-Date Totals)

Revenue

Description	2019 Budget (Approved 11/18)	December 2019 Revenues	All Revenue Received thru December 2019	Year -to - Date Annual Budget Percent
Property Taxes				
311.10 Property Tax Collections - Yale Valley District	\$ 99,923	\$ 4,784	98,137	98.21%
Total Property Taxes	99,923	4,784	98,137	98.21%
Intergovernmental, Grants & Contracts				
335.02 DNR - Timber Revenue	20,000	8054.47	29,236	146.18%
335.02 DNR - Other Revenue	0	0	93	0.00%
Total Intergovernmental, Grants & Contracts	20,000	8054.47	29,329	146.65%
Miscellaneous				
361.11 Investment Interest	10,000	1,870	22,649	226.49%
367-10 Non-Governmental Contributions	0	-	3,157	0.00%
367-10 Grant Revenue	100,000		51,500	51.50%
369.90 Miscellaneous Revenue	0		36	0.00%
Total Miscellaneous	110,000	1,870	77,342	70.31%
Total Revenue:	\$ 229,923	\$ 14,708	204,808	89.08%
Transfer from Reserves	\$ 270,077			0.00%
Total Revenue and Reserves	\$ 500,000	\$ 14,708	\$ 204,808	40.96%

Expenses

Description	2019 Budget (Approved 11/18)	Expenses	Expenses Year-to-Date Totals	Year to Date Annual Budget Percentage
Other Services / Charges				
572.41 Professional Services	61,909	30,955	61,910	100.00%
572.41 Professional Services-Fundraising/Architect	38,091	12,889	22,992	
572.62 Capital Outlay	400,000		11,822	2.96%
Grand Total Expense:	\$ 500,000	43,844	96,724	19.34%

Net Cash Activity	108,084
Jan. 1, 2019 Cash with County Treasurer	870,805
Ending Cash	978,889

Non-Capital Reserve	251,765
Capital Reserve	727,124
Total	978,889 #

Note the second half payment was paid 12/03/2019.