

ANNUAL REPORT CERTIFICATION

Vancouver Library Capital Facility Area

(Official Name of Government)

2936

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 Boulevard

Vancouver, WA 98663

Official Website Address _____

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 22nd 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)

Vancouver Library Capital Facility Area
Notes to Financial Statements
For the year ended December 31, 2019

Note 1 – Summary of Significant Accounting Policies

The Vancouver Library Capital Facility Area (VLCFA) was established with a special election of the voters in November 2005. The governing body of the VLCFA as designated by RCW 27.15.030 is comprised of three members of the county legislative authority. The VLCFA is a special-purpose District, which was established to finance, acquire, construct and equip a replacement main library, further equip the Vancouver Mall Library and finance, acquire, construct and equip a replacement library for the Cascade Park Library. The District uses single-entry, cash basis accounting which is a departure from generally accepted accounting principles (GAAP).

The District reports financial activity in accordance with the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) Manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter [43.09](#) RCW. This manual prescribes a financial reporting framework that differs from generally accepted accounting principles (GAAP) in the following manner:

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements.
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The *Schedule of Liabilities* is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances are not presented using the classifications defined in GAAP.

A. Fund Accounting

Financial transactions of the VLCFA are reported in individual funds, each of which is considered a separate accounting entity. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The District's resources are allocated to and accounted for in individual funds depending on their intended purpose. The following fund types are used by the District.

Vancouver Library Capital Facility Area
Notes to Financial Statements
For the year ended December 31, 2019

GOVERNMENTAL FUND TYPES:

General Fund

This fund is the primary operating fund of the VLCFA. It accounts for all financial resources except those required or elected to be accounted for in another fund.

Debt Service Fund

The VLCFA debt service fund accounts for the financial resources that are restricted, committed, or assigned to expenditures for principal, interest and related costs on general long-term debt.

B. Basis of Accounting and Measurement Focus

Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received and expenditures are recognized when paid.

C. Cash and Investments

See Note 4 – Deposits and Investments.

D. Capital Assets

Capital assets are assets with an initial individual cost of more than \$5000 and an estimated useful life in excess of 1 year. Capital assets and inventory are recorded as capital expenditures when purchased.

E. Long-Term Debt

See Note 3 – Debt Service Requirements.

F. Reserved Portion of Ending Cash and Investments

Vancouver Library Capital Facility Area
Notes to Financial Statements
For the year ended December 31, 2019

Beginning and Ending Cash and Investments are reported as reserved when it is subject to restrictions on use imposed by external parties. The voter approved tax levy limits the use of these resources. When expenditures that meet restrictions are incurred, the district intends to use reserved resources first before using unreserved amounts.

Reservations of Ending Cash and Investments consist of amounts required to be used for debt service on general obligation bonds.

Note 2 – Budget Compliance

The VLCFA adopts an annual appropriated budget for the Debt Service fund approved by the Clark County Commissioners. The budget is appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

The annual appropriated budget is adopted on the same basis of accounting as used for financial reporting.

The appropriated and actual expenditures for the legally adopted budgets were as follow:

Budgeted amounts are authorized to be transferred between object classes within departments by the Finance Director; however, any revisions that alter the total expenditures of a fund, must be approved by the VLCFA's legislative body.

Note 3 – Debt Service Requirements

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liability of the VLCFA and summarizes the VLCFA's debt transactions for year ended December 31, 2019.

The debt service requirements for general obligation bond is as follows:

Vancouver Library Capital Facility Area
Notes to Financial Statements
For the year ended December 31, 2019

Debt Refunding

In 2016 the VLCFA issued \$26,115,000 of general obligation refunding bonds to retire \$28,365,000 of existing 2007 and 2009 series bonds. This refunding was undertaken to reduce total debt service payments over the next 12 years by \$2,955,249. VLCFA will reduce its levy proportionally in ensuing years as the tax burden is reduced over the life of the bonds.

Note 4 – Deposits and Investments

Investments are held in the Clark County Investment Pool. Deposits and investments at December 31, 2019 are as follows:

It is the VLCFA's policy to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds.

The VLCFA is an involuntary participant in the Clark County Investment Pool, an external investment pool operated by the Clark County Treasurer. The pool is not rated or registered with the Securities and Exchange Commission (SEC). Rather, oversight is provided by the County Finance Committee in accordance with RCW 36.48.070. Investments in the pool are reported at fair value and the financial statement(s) report the investments at original cost, with interest reported when received. The fair value increase at December 31, 2019 was \$2,953 as reported on the investment pool statement.

Custodial Credit Risk

Vancouver Library Capital Facility Area
Notes to Financial Statements
For the year ended December 31, 2019

Custodial credit risk for deposits is the risk that, in event of a failure of a depository financial institution, the VLCFA would not be able to recover deposits or would not be able to recover collateral securities that are in possession of an outside party. The VLCFA deposits and certificates of deposit are mostly covered by the Federal Deposit Insurance Corporation (FDIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission (PDPC).

All investments are insured, registered or held by the VLCFA or its agent in the government's name.

Note 5 – Other Disclosures

Interlocal Agreements

The Fort Vancouver Regional Library (FVRL) District, in collaboration with the VLCFA, entered into an Interlocal Agreement to finance, acquire, construct and equip a replacement main library, near downtown Vancouver, further equip the Vancouver Mall Library and finance, acquire, construct and equip a replacement library for the Cascade Park Library. The VLCFA has the responsibility to oversee the construction of the building in conjunction with FVRL. The Library District will maintain the daily operations and staffing of the new libraries. Based on this agreement, the VLCFA has directed FVRL to manage and administer the finances of the VLCFA with the participation of the Clark County Treasurer's Office as the ex-officio treasurer for the VLCFA. The VLCFA will reimburse FVRL for project management and administrative costs related to the development of the projects.

As designated in the interlocal agreement with FVRL, any books, materials, periodicals, and electronic databases become the property of the FVRL District upon full payment of the debt by the VLCFA.

Subsequent Events

In February 2020, the Governor of the State of Washington declared a state of emergency in response to the spread of a deadly new virus. In the weeks following the declaration, precautionary measures to slow the spread of the virus have been ordered. These measures include closing schools, colleges and universities, cancelling public events, prohibiting public and private gatherings, and requiring people to stay home unless they are leaving for an essential function. The property tax collections for the first half of the year ending December

Vancouver Library Capital Facility Area
Notes to Financial Statements
For the year ended December 31, 2019

31, 2020 will be partially delayed by an extension of time to pay property taxes in Clark County by the Treasurer's Office to June 3, 2020. The Library District is currently under a Stay Home and Stay Safe order, so library branches are closed to patrons, until the order is released by the Governor. The full financial impacts of the order are unknown at this time.

Note 6 Property Tax

The Clark County Treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed at the end of each month.

Property tax revenues are recognized when cash is received by VLCFA. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

The VLCFA's regular levy for the year 2019 was \$0.1473401742 per \$1,000 on an assessed valuation of \$21,898,134,826.56 for a total regular levy of \$3,226,475.

Note 7 – Risk Management

The FVRL District purchases insurance from commercial carriers to protect itself against general liability, employee dishonesty and automobile and property damages. The insurance is purchased through Biggs Insurance Services.

The Library District has had no settlements that exceeded insurance coverage for the past three years.

The FVRL District participates in the State of Washington Labor and Industries worker's compensation insurance program. However, management has elected to become self-insured through the Washington State Employment Security Department on a reimbursement basis. Unemployment claims are processed by the Washington State Employment Security Department. No reserve for self-insurance has been established as the potential liability is not considered to be material to the financial statements.

Vancouver Library Capital Facility Area

Schedule 01

For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2936	001	General	3081000	Reserved Cash and Investments - Beginning	\$1,256
2936	200	Debt Service Fund	3081000	Reserved Cash and Investments - Beginning	\$893,362
2936	200	Debt Service Fund	3111000	Property Tax	\$3,214,452
2936	001	General	3611000	Investment Earnings	\$35
2936	200	Debt Service Fund	3611000	Investment Earnings	\$45,702
2936	001	General	3699100	Miscellaneous Other	\$2,000
2936	001	General	5081000	Reserved Cash and Investments - Ending	\$3,291
2936	200	Debt Service Fund	5081000	Reserved Cash and Investments - Ending	\$926,741
2936	200	Debt Service Fund	5721040	Administration	\$2,800
2936	001	General	3970000	Transfers-In	\$3,223,975
2936	200	Debt Service Fund	5917270	Debt Repayment - Libraries	\$2,160,000
2936	200	Debt Service Fund	5927280	Interest and Other Debt Service Cost - Libraries	\$1,063,975
2936	001	General	5970000	Transfers-Out	\$3,223,975

**Vancouver Library Capital Facility Area
Schedule of Liabilities
For the Year Ended December 31, 2019**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.12	GO Bonds	12/1/2028	25,630,000	-	2,160,000	23,470,000
	Total General Obligation Debt/Liabilities:		25,630,000	-	2,160,000	23,470,000
	Total Liabilities:		25,630,000	-	2,160,000	23,470,000

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

CLARK COUNTY TREASURER'S FINANCIAL STATEMENTS

6732

FVRL - LCFA

December 2018

I.a

CASH

BEGINNING CASH BALANCE 2,742,962.50

ADD:	TAX COLLECTED	0.00
	DEPOSIT RECEIPTS	2.45
	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	2.45
	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	2,170,000.00
	WIRE TO FISCAL AGENT COUPONS	572,962.50
	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	1,253.19
ADD: INVESTMENTS PURCHASED	2.45
DEDUCT: INVESTMENTS SOLD	0.00
ENDING INVESTMENT BALANCE	1,255.64

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

1,255.64

6732 FVRL - LCFA

December 2018

VI. FISCAL AGENT CASH

BEGINNING FISCAL AGENT CASH BALANCE	0.00
ADD: MONIES TRANSFERRED TO FISCAL AGENT	2,742,962.50
DEDUCT: BONDS REDEEMED BY THE FISCAL AGENT	2,170,000.00
COUPON INTEREST PAID BY THE FISCAL AGENT	572,962.50
MONIES TRANS BY FISCAL AGENT TO CO TREAS	0.00
ENDING FISCAL AGENT CASH BALANCE	0.00

VII. BONDS OUTSTANDING

BEGINNING BONDS OUTSTANDING BALANCE	27,800,000.00
ADD: BONDS ISSUED	0.00
REFUNDING BONDS TRANSFERRED	0.00
DEDUCT: BONDS REDEEMED BY THE FISCAL AGENT	2,170,000.00
BONDS REDEEMED BY THE COUNTY TREASURER	0.00
BONDS REFUNDED TRANSFERRED TO	0.00
ENDING BONDS OUTSTANDING BALANCE	25,630,000.00

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

CLARK COUNTY TREASURER'S FINANCIAL STATEMENTS

6734

FVRL

December 2018

I.a CASH

BEGINNING CASH BALANCE	0.00
ADD:	
TAX COLLECTED	23,958.27
DEPOSIT RECEIPTS	1,711.25
INVESTMENTS SOLD	692.31
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	576.16
REGISTERED WARRANT REDEEMED	0.00
REGISTERED WARRANT INTEREST PAID	0.00
INVESTMENTS PURCHASED	25,471.92
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	313.75

I.b PETTY CASH BALANCE 0.00

II. INVESTMENTS

BEGINNING INVESTMENT BALANCE	868,268.84
ADD:	
INVESTMENTS PURCHASED	25,471.92
DEDUCT:	
INVESTMENTS SOLD	692.31
ENDING INVESTMENT BALANCE	893,048.45

III. WARRANTS OUTSTANDING

BEGINNING WARRANTS OUTSTANDING	0.00
ADD:	
WARRANTS ISSUED	576.16
REGISTERED WARRANTS ISSUED	0.00
DEDUCT:	
WARRANTS REDEEMED	576.16
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 893,362.20

6734 FVRL

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

REVENUE CATEGORY	AMOUNT
Tax Collections	\$3,226,475

EXPENSE CATEGORY	AMOUNT
DEBT SERVICE	
Principal Payment	\$ 2,160,000
Interest Payment	\$ 1,063,975
Debt related fees	\$ 2,500

AUDIT FEES	\$ -
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Uncollected Taxes Reserve @ 2.5%	
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TOTAL BUDGET	<u><u>\$ 3,226,475</u></u>
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Vancouver Library Capital Facility Area
Statement Of Revenue and Expense
For the Quarter Ending December 31, 2019 (With year-to-date totals)

Beginning Cash Balance January 1, 2019

\$1,256

	2019 Q4 Actual	Year to Date as of December 2019
Revenue		
361.13 Investment Interest-Donations/Misc. SubFund	\$19	\$35
367.10 Donations	\$0	\$0
369.90 Library Foundation	\$0	\$0
369.90 Library Friends' Group	\$0	\$0
369.90 Miscellaneous	\$2,000	\$2,000
397.10 Transfers In From Fund 6734 Debt Svc Fund	\$2,691,988	\$3,223,975
Total Capital Projects Revenue	\$2,694,007	\$3,226,010 #
 Expenditures-Capital Outlay		
594.31 Supplies	\$0	\$0
572.34 Library Materials	\$0	\$0
594.35 Small Equipment	\$0	\$0
594.38 Computer Equipment	\$0	\$0
594.41 Professional Services	\$0	\$0
594.62 Buildings	\$0	\$0
597.10 Transfer Out To Fiscal Agent	\$2,691,988	\$3,223,975
Total Cap Proj Fund Expenditures	\$2,691,988	\$3,223,975
Ending Cash - Cash with Clark County Treasurer		\$3,291

Vancouver Library Capital Facility Area
Statement Of Revenue and Expense
For the Quarter Ending December 31, 2019 (With year-to-date totals)

Beginning Cash Balance January 1, 2019				\$893,362	
		<u>2019 Budget</u>	<u>2019 Q4 Actual</u>	<u>Year-to-Date as of December 2019</u>	<u>Year-to-Date Annual Budget Percent</u>
Revenue					
311.10	Property Taxes - Clark	\$3,226,475	\$1,327,617	\$3,214,452	99.63%
361.11	Investment Interest	0	\$12,789	\$45,702	
	Total Debt Svc Revenue	\$3,226,475	\$1,340,406	\$3,260,153 #	101.04%
DEBT SERVICE					
Expenditures Bond Refund '16 #2					
591.70	Debt Service Principal	\$2,160,000	\$2,160,000	\$2,160,000	100.00%
592.80	Debt Service Interest	\$1,063,975	\$531,988	\$1,063,975	100.00%
594.41	Miscellaneous	\$2,500	\$2,800	\$2,800	112.00%
	Total Debt Svc Expenditures	\$3,226,475	\$2,694,788	\$3,226,775	100.01%
Ending Cash - Cash with Clark County Treasurer				<u>\$926,741</u>	

Levy Certification

Submit this document to the county legislative authority on or before November 30 of the year preceding the year in which the levy amounts are to be collected and forward a copy to the assessor.

In Accordance with RCW 84.52.020, I, **Marc Boldt, Chair, Vancouver Library Capital Facility Area,** do hereby certify to the Clark County legislative authority that the **VLCFA Board of Trustees** requests that the following levy amounts be collected in 2019 as provided in the district's budget, which was adopted following a public hearing held on **October 16, 2018**.

General Fund Levy

Administrative Refund General Fund	\$3,226,475
Total General Fund	\$3,226,475

EMS Levy	\$ n/a
Administrative Refund EMS Levy	\$ n/a
Total EMS Levy	\$ n/a

Road Diversion Fund	\$ n/a
Admin Refund Road Diversion Fund	\$ n/a
Total Road Diversion Fund Levy	\$ n/a

Admin Refund	\$ n/a
Total Levy	\$ n/a

Signature: _____ Date: _____

Levy Certification

Submit this document to the county legislative authority on or before November 30 of the year preceding the year in which the levy amounts are to be collected and forward a copy to the assessor.

In Accordance with RCW 84.52.020, I, **Marc Boldt, Chair, Vancouver Library Capital Facility Area,** do hereby certify to the Clark County legislative authority that the **VLCFA Board of Trustees** requests that the following levy amounts be collected in 2019 as provided in the district's budget, which was adopted following a public hearing held on **October 16, 2018**.

General Fund Levy

Administrative Refund General Fund	\$3,226,475
Total General Fund	\$3,226,475

EMS Levy	\$ n/a
Administrative Refund EMS Levy	\$ n/a
Total EMS Levy	\$ n/a

Road Diversion Fund	\$ n/a
Admin Refund Road Diversion Fund	\$ n/a
Total Road Diversion Fund Levy	\$ n/a

Admin Refund	\$ n/a
Total Levy	\$ n/a

Signature: _____ Date: _____

Vancouver Library Capital Facility Area
(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.



CLARK COUNTY TREASURER'S OFFICE
MONTHLY FINANCIAL REPORT
Financial Statements Fort Vancouver Regional Library
Dec 2019

		6725 Fort Vancouver	6729 Library District
I(a) CASH			
	Beginning Cash Balance	\$ 330,222.02	\$ -
ADD:	Tax Collected	60,931.59	-
	Deposit Receipts	323,196.53	2.34
	Investments Sold	2,216,000.00	-
	Transfers In	43,843.74	-
	DNR	65,820.42	-
	Line of Credit Draw	-	-
DEDUCT:	Warrants Redeemed	1,202,577.36	-
	Registered Warrant Redeemed	-	-
	Registered Warrant Interest Paid	-	-
	Investments Purchased	502,943.66	2.34
	Transfers Out	-	-
	Payroll Withholding	237,910.65	-
	Sales and Use Tax	3,383.91	-
	Payroll and AP Payments	759,601.85	-
	Line of Credit Payment	-	-
	Line of Credit Interest	-	-
	Wire to Fiscal Agent Bonds	-	-
	Wire to Fiscal Agent Coupons	-	-
	Other Remittance	(20,952.01)	-
	Ending Cash Balance	354,548.88	-
I(b) PETTY CASH BALANCE			
		-	-
II. INVESTMENTS			
	Beginning Investment Balance	18,853,367.38	1,184.47
ADD:	Investments Purchased	502,943.66	2.34
DEDUCT:	Investments Sold	2,216,000.00	-
	Ending Investment Balance	17,140,311.04	1,186.81
III. WARRANTS OUTSTANDING			
	Beginning Warrants Outstanding Balance	330,221.60	-
ADD:	Warrants Issued	1,230,065.15	-
	Registered Warrants Issued	-	-
DEDUCT:	Warrants Redeemed	1,202,577.36	-
	Warrants Cancelled	3,269.00	-
	Registered Warrants Redeemed	-	-
	Ending Warrants Outstanding Balance	354,440.39	-
IV. LINE OF CREDIT			
	Beginning Line of Credit Balance	-	-
ADD:	Line of Credit Draw	-	-
DEDUCT:	Line of Credit Payment	-	-
	Ending Line of Credit Balance	-	-
V. CASH AVAILABLE		17,140,419.53	1,186.81
VII. BONDS OUTSTANDING			
	Beginning Bonds Outstanding Balance	-	-
ADD:	Bonds Issued	-	-
DEDUCT:	Bonds Redeemed by Fiscal Agent	-	-
	Bonds Redeemed by Country Treasurer	-	-
	Ending Bonds Outstanding Balance	-	-
VIII. COUPONS OUTSTANDING			
	Beginning Balance Matured Coupons Outstanding	-	-
ADD:	Coupons Due This Month	-	-
DEDUCT:	Coupon Interest Paid by Country Treasurer	-	-
	Coupon Interest Paid by Fiscal Agent	-	-
	Ending Balance Matured Coupons Outstanding	-	-



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		6731 FVRL-Yale Valley	6732 Vancouver-LCFA
I(a) CASH			
	Beginning Cash Balance	\$ -	\$ 2,691,987.50
ADD:	Tax Collected	12,838.37	-
	Deposit Receipts	1,934.91	2.55
	Investments Sold	43,843.74	-
	Transfers In	-	-
	DNR	-	-
	Line of Credit Draw	-	-
DEDUCT:	Warrants Redeemed	-	-
	Registered Warrant Redeemed	-	-
	Registered Warrant Interest Paid	-	-
	Investments Purchased	14,773.28	2.55
	Transfers Out	43,843.74	-
	Payroll Withholding	-	-
	Sales and Use Tax	-	-
	Payroll and AP Payments	-	-
	Line of Credit Payment	-	-
	Line of Credit Interest	-	-
	Wire to Fiscal Agent Bonds	-	2,160,000.00
	Wire to Fiscal Agent Coupons	-	531,987.50
	Other Remittance	-	-
	Ending Cash Balance	-	-
I(b) PETTY CASH BALANCE			
		-	-
II. INVESTMENTS			
	Beginning Investment Balance	1,007,959.71	1,288.13
ADD:	Investments Purchased	14,773.28	2.55
DEDUCT:	Investments Sold	43,843.74	-
	Ending Investment Balance	978,889.25	1,290.68
III. WARRANTS OUTSTANDING			
	Beginning Warrants Outstanding Balance	-	-
ADD:	Warrants Issued	-	-
	Registered Warrants Issued	-	-
DEDUCT:	Warrants Redeemed	-	-
	Warrants Cancelled	-	-
	Registered Warrants Redeemed	-	-
	Ending Warrants Outstanding Balance	-	-
IV. LINE OF CREDIT			
	Beginning Line of Credit Balance	-	-
ADD:	Line of Credit Draw	-	-
DEDUCT:	Line of Credit Payment	-	-
	Ending Line of Credit Balance	-	-
V. CASH AVAILABLE		978,889.25	1,290.68
VII. BONDS OUTSTANDING			
	Beginning Bonds Outstanding Balance	-	25,630,000.00
ADD:	Bonds Issued	-	-
DEDUCT:	Bonds Redeemed by Fiscal Agent	-	-
	Bonds Redeemed by Country Treasurer	-	-
	Ending Bonds Outstanding Balance	-	23,470,000.00
VIII. COUPONS OUTSTANDING			
	Beginning Balance Matures Coupons Outstanding	-	-
ADD:	Coupons Due This Month	-	531,987.50
DEDUCT:	Coupon Interest Paid by Country Treasurer	-	-
	Coupon Interest Paid by Fiscal Agent	-	(531,987.50)
	Ending Balance Matures Coupons Outstanding	-	-



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6734 VLCFA - Debt

I(a) CASH		
	Beginning Cash Balance	\$ -
ADD:	Tax Collected	879.78
	Deposit Receipts	1,836.61
	Investments Sold	3,225.09
	Transfers In	-
	DNR	-
	Line of Credit Draw	-
DEDUCT:	Warrants Redeemed	-
	Registered Warrant Redeemed	-
	Registered Warrant Interest Paid	-
	Investments Purchased	5,941.48
	Transfers Out	-
	Payroll Withholding	-
	Sales and Use Tax	-
	Payroll and AP Payments	-
	Line of Credit Payment	-
	Line of Credit Interest	-
	Wire to Fiscal Agent Bonds	-
	Wire to Fiscal Agent Coupons	-
	Other Remittance	-
	Ending Cash Balance	-
I(b) PETTY CASH BALANCE		-
II. INVESTMENTS		
	Beginning Investment Balance	926,024.40
ADD:	Investments Purchased	5,941.48
DEDUCT:	Investments Sold	3,225.09
	Ending Investment Balance	928,740.79
III. WARRANTS OUTSTANDING		
	Beginning Warrants Outstanding Balance	-
ADD:	Warrants Issued	-
	Registered Warrants Issued	-
DEDUCT:	Warrants Redeemed	-
	Warrants Cancelled	-
	Registered Warrants Redeemed	-
	Ending Warrants Outstanding Balance	-
IV. LINE OF CREDIT		
	Beginning Line of Credit Balance	-
ADD:	Line of Credit Draw	-
DEDUCT:	Line of Credit Payment	-
	Ending Line of Credit Balance	-
V. CASH AVAILABLE		928,740.79
VII. BONDS OUTSTANDING		
	Beginning Bonds Outstanding Balance	-
ADD:	Bonds Issued	-
DEDUCT:	Bonds Redeemed by Fiscal Agent	-
	Bonds Redeemed by Country Treasurer	-
	Ending Bonds Outstanding Balance	-
VIII. COUPONS OUTSTANDING		
	Beginning Balance Matured Coupons Outstanding	-
ADD:	Coupons Due This Month	-
DEDUCT:	Coupon Interest Paid by Country Treasurer	-
	Coupon Interest Paid by Fiscal Agent	-
	Ending Balance Matured Coupons Outstanding	-



































