

## ANNUAL REPORT CERTIFICATION

San Juan Island Library District  
(Official Name of Government)

0485  
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	<u>1010 Guard St</u>
	<u>Friday Harbor, WA 98250</u>
Official Website Address	<u>www.sjlib.org</u>
Official E-mail Address	<u>clacher@sjlib.org</u>
Official Phone Number	<u>360-378-2798</u>

### AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title	<u>Carrie Lacher Administrative Specialist</u>
Contact Phone Number	<u>360-378-2798</u>
Contact E-mail Address	<u>clacher@sjlib.org</u>

I certify 15th day of June, 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 Lacher (clacher@sjlib.org)

# San Juan Island Library District

Schedule 01

For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0485	001	General	3088000	Unreserved Cash and Investments - Beginning	\$1,475,674
0485	001	General	3111000	Property Tax	\$1,400,325
0485	001	General	3350233	DNR Timber Trust 2	\$405
0485	001	General	3417000	Sales of Merchandise	\$7,365
0485	001	General	3472000	Library Services	\$210
0485	001	General	3590000	Non-Court Fines and Penalties	\$3,025
0485	001	General	3611000	Investment Earnings	\$7,609
0485	001	General	3620000	Rents and Leases	\$910
0485	001	General	3670000	Contributions and Donations from Nongovernmental Sources	\$35,013
0485	001	General	3691000	Sale of Surplus	\$86
0485	001	General	3698000	Cash Adjustments	\$25
0485	001	General	3699100	Miscellaneous Other	\$4,050
0485	001	General	5721010	Administration	\$103,728
0485	001	General	5721020	Administration	\$36,316
0485	001	General	5721030	Administration	\$13,708
0485	001	General	5721040	Administration	\$235,173
0485	001	General	5722010	Library Services	\$566,680
0485	001	General	5722020	Library Services	\$215,997
0485	001	General	5722030	Library Services	\$138,941
0485	001	General	5722040	Library Services	\$76,022
0485	001	General	5725010	Facilities	\$78,711
0485	001	General	5725020	Facilities	\$29,747
0485	001	General	5725030	Facilities	\$4,376
0485	001	General	5725040	Facilities	\$104,449
0485	001	General	5088000	Unreserved Cash and Investments - Ending	\$1,315,760
0485	001	General	3981000	Insurance Recoveries	\$14,344
0485	001	General	5947260	Capital Expenditures/Expenses - Libraries	\$29,428

**San Juan Island Library District  
Schedule of Liabilities  
For the Year Ended December 31, 2019**

<b>ID. No.</b>	<b>Description</b>	<b>Due Date</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>Revenue and Other (non G.O.) Debt/Liabilities</b>						
264.30	net pension liability		300,536	-	73,441	227,095
259.12	compensated absences		25,247	4,100	-	29,347
<b>Total Revenue and Other (non G.O.) Debt/Liabilities:</b>			<b>325,783</b>	<b>4,100</b>	<b>73,441</b>	<b>256,442</b>
<b>Total Liabilities:</b>			<b>325,783</b>	<b>4,100</b>	<b>73,441</b>	<b>256,442</b>

**Schedule 19**

**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