

ANNUAL REPORT CERTIFICATION

Upper Valley Parks and Recreation Service Area

(Official Name of Government)

2803

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 PO Box 287
Leavenworth, WA 98826

Official Website Address NA

Official E-mail Address chantell@cityofleavenworth.com

Official Phone Number 509-548-5275

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Kiah Patzkowsky

Contact Phone Number _____

Contact E-mail Address prsa@cityofleavenworth.com

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

Kiah Patzkowsky (prsa@cityofleavenworth.com)

**Upper Valley Parks and Recreation Service 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	79,420
388 / 588	Net Adjustments	-
Revenues		
310	Taxes	169,345
320	Licenses and Permits	-
330	Intergovernmental Revenues	207
340	Charges for Goods and Services	-
350	Fines and Penalties	-
360	Miscellaneous Revenues	-
Total Revenues:		169,552
Expenditures		
570	Culture and Recreation	166,000
Total Expenditures:		166,000
Excess (Deficiency) Revenues over Expenditures:		3,552
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	77,940
597	Transfers-Out	-
585	Special or Extraordinary Items	-
581, 582, 589	Other Uses	-
Total Other Decreases in Fund Resources:		77,940
Increase (Decrease) in Cash and Investments:		(74,388)
Ending Cash and Investments		
50821	Nonspendable	-
50831	Restricted	-
50841	Committed	-
50851	Assigned	-
50891	Unassigned	5,032
Total Ending Cash and Investments		5,032

The accompanying notes are an integral part of this statement.

Upper Valley Parks and Recreation Service Area

Schedule 01

For the year ended December 31, 2020

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2803	001	General	3089100	Unassigned Cash and Investments - Beginning	\$79,420
2803	001	General	3111000	Property Tax	\$169,345
2803	001	General	3370000	Local Grants, Entitlements and Other Payments	\$207
2803	001	General	5762040	Swimming Pools	\$166,000
2803	001	General	5089100	Unassigned Cash and Investments - Ending	\$5,032
2803	001	General	5917670	Debt Repayment - Park Facilities	\$75,000
2803	001	General	5927680	Interest and Other Debt Service Cost - Park Facilities	\$2,813
2803	001	General	5927680	Interest and Other Debt Service Cost - Park Facilities	\$127

**Upper Valley Parks and Recreation Service Area
Schedule of Liabilities
For the Year Ended December 31, 2020**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.12	2011 UTGO BOND	12/1/2020	75,000	-	75,000	-
	Total General Obligation Debt/Liabilities:		75,000	-	75,000	-
	Total Liabilities:		75,000	-	75,000	-

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

Upper Valley Parks and Recreation Service Area
Schedule 22 - Audit Assessment Questionnaire (unaudited)
For Fiscal Year ended December 31, 2020

Reference	#	Question	Answer	Explanation
-----------	---	----------	--------	-------------

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.).	(A)
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

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.	<p>County staff reconciles cash collected as well as bank activity on a daily basis. Bank statements are not provided to the Special Purpose District. City Finance Director reviews beginning and ending cash balances and verifies that revenues and expenses posted reconcile appropriately to the ending fund balances. These are verified on a monthly basis once the County completes monthly postings.</p> <p>County Treasurer is responsible for posting, and City Finance Director performs reconciliation</p>	
	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 Board receives, reviews, and approves all expenses processed through the County at quarterly board meetings.

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).		County postings encompassing the fiscal year are used to prepare financial statements. No significant changes have occurred.
	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	
	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	

Reference	#	Question	Answer	Explanation
	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?	No	
	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.	None.	
	38	Does the government incur payroll costs?	No	
	40	Please mark all that apply to the government:	None	
	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)

Reference	#	Question	Answer	Explanation
<i>Informational</i>	98	Meeting Minutes - Attach the meeting minutes and resolutions for all governing body meetings held during the last year.	Attached	Attachments 2020 UVPRSA Minutes.pdf 2020 UVPRSA Resolutions.pdf
	99	Please check each that is applicable to the government and attach the third party reports. **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.	Cash Balance Summary , Detailed Revenue by Source Report	Attachments 2020 UVPRS GL Trial Balance Details.pdf 2020 UVPRSA Expenditure Details.pdf 2020 UVPRSA Revenue Details.pdf
	99	Please check each that is applicable to the government and attach the third party reports. **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.	Detailed Expenditure List , Detailed Revenue by Source Report	Attachments 2020 UVPRS GL Trial Balance Details.pdf 2020 UVPRSA Expenditure Details.pdf 2020 UVPRSA Revenue Details.pdf
	99	Please check each that is applicable to the government and attach the third party reports. **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.	Detailed Revenue by Source Report , Detailed Expenditure List	Attachments 2020 UVPRS GL Trial Balance Details.pdf 2020 UVPRSA Expenditure Details.pdf 2020 UVPRSA Revenue Details.pdf
<i>Informational</i>	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	Not required - entity does not handle any cash, nor does it invoice or receive any revenues other than those posted from the County Treasurer for property tax-related revenues.

Reference	#	Question	Answer	Explanation
<i>Informational</i>	101	<p>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.</p> <p>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.</p>	Attached	<p>Attachments 2020 UVPRSA Volunteer & Board Members.xlsx</p>
<i>Preparer</i>	102	<p>Please include the below information in the text box (on the right) for the local government personnel who completed the annual report.</p> <p>Name</p> <p>Telephone number</p> <p>E-mail address</p>	<p>Kiah Patzkowsky (206) 349-6752 prsa@cityofleavenworth.com</p>	