

TABLE OF CONTENTS

Financial Information Act - Statement of Financial Information

Library Name: Fort St. John Public Library Association

Fiscal Year Ended: December 31st 2021

Documents are in the following order:

- 1) Table of Contents
- 2) Financial Information Act Submission Checklist
- 3) Board Approval Form
- 4) Management Report
- 5) Financial Statements
 - a. Statement of Revenue and Expenditures
 - b. Statement of Assets and Liabilities
- 6) Schedule of Debt
- 7) Schedule of Guarantee and Indemnity Agreements
- 8) Schedule of Remuneration and Expenses
- 9) Statement of Severance Agreements
- 10) Statement of Changes in Financial Position
- 11) Schedule of Payments for the Provision of Goods and Services

Submission Checklist

Financial Information Act - Statement of Financial Information

Library Name: Click here to enter text. Fort St. John Public Library

Fiscal Year Ended: Click here to enter text. December 31st 2021

a)	<input checked="" type="checkbox"/>	Approval of Statement of Financial Information
b)	<input checked="" type="checkbox"/>	A Management Report signed and dated by the Library Board and Library Director
		An operational statement including:
c)	<input checked="" type="checkbox"/>	i) Statement of Income
	<input checked="" type="checkbox"/>	ii) Statement of Changes in Financial Position, or, if omitted, an explanation in the Notes to the Financial Statements (audited ¹ financial statements)
d)	<input checked="" type="checkbox"/>	Statement of assets and liabilities (audited ¹ financial statements)
e)	<input checked="" type="checkbox"/>	Schedule of debts (audited ¹ financial statements) If there is no debt, or if the information is found elsewhere in the SOFI, an explanation must be provided in the Schedule.
f)	<input checked="" type="checkbox"/>	Schedule of guarantee and indemnity agreements including the names of the entities involved and the amount of money involved. If no agreements, or if the information is found elsewhere in the SOFI, an explanation must be provided in the Schedule.
		Schedule of Remuneration and Expenses, including:
	<input checked="" type="checkbox"/>	i) An alphabetical list of employees (first and last names) earning over \$75,000
	<input checked="" type="checkbox"/>	ii) Total amount of expenses paid to or on behalf of each employee under 75,000
	<input checked="" type="checkbox"/>	iii) If the total wages and expenses differs from the audited financial statements, an explanation is required
g)	<input checked="" type="checkbox"/>	iv) A list, by name and position, of Library Board Members with the amount of any remuneration paid to or on behalf of the member.
	<input checked="" type="checkbox"/>	v) The number of severance agreements started during the fiscal year and the range of months` pay covered by the agreement, in respect of excluded employees. If there are no agreements to report, an explanation is required.
		Schedule of Payments for the Provision of Goods and Services including:
h)	<input checked="" type="checkbox"/>	i) An alphabetical list of suppliers receiving over \$25,000 and a consolidated total for those suppliers receiving less than \$25,000. If the total differs from the Audited Financial Statements, an explanation is required.

¹ Municipal Libraries and Regional Library Districts must provide audited financial statements as per the *Libraries Act* section 11(2) and 26(2) (a). Audited statements are not required for the SOFI but if available, please include them.

As per the *Libraries Act* section 40(3)(a) Public Library Associations must prepare annual financial statements in accordance with generally accepted accounting principles. This also applies to Library Federations.

Board Approval Form

Financial Information Act - Statement of Financial Information

NAME OF LIBRARY Fort St. John Public Library Association		FISCAL YEAR END (YYYY) 2,021
LIBRARY ADDRESS 10015 100th Ave		TELEPHONE NUMBER (250) 785-3731
CITY Fort St. John	PROVINCE BC	POSTAL CODE V1J 1Y7
NAME OF THE CHAIRPERSON OF THE LIBRARY BOARD Michael Bourcet		TELEPHONE NUMBER (250) 329-4300
NAME OF THE LIBRARY DIRECTOR Matthew Rankin		TELEPHONE NUMBER (250) 271-4000

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information of the year ended 2021 for Fort St. John Public Library Association as required under Section 2 of the Financial Information Act.

SIGNATURE OF THE CHAIRPERSON OF THE LIBRARY BOARD*

DATE SIGNED (DD-MM-YYYY)



08-07-2022

SIGNATURE OF THE LIBRARY DIRECTOR

DATE SIGNED (DD-MM-YYYY)



08-07-2022

Management Report

Financial Information Act - Statement of Financial Information

Library Name: Fort St. John Public Library

Fiscal Year Ended: December 31st 2021

MANAGEMENT REPORT

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility.

Management is also responsible for all other schedules of financial information and for ensuring this information is consistent, where appropriate, with the information contained in the financial statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Board of the Library is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and for approving the financial information included in the Statement of Financial Information.

On behalf of **Fort St. John Public Library Association**

Name, Chairperson of the
Library Board [Print]

Michael Bourcet

Signature,
Chairperson of the Library
Board



Date
(MM-DD-YYYY)

07-08-2022

Name,
Library Director [Print]

Matthew Rankin

Signature,
Library Director

Matthew Rankin

Date
(MM-DD-YYYY)

07-08-2022

FORT ST. JOHN PUBLIC LIBRARY ASSOCIATION
Financial Statements
Year Ended December 31, 2021
(Unaudited - See Independent Practitioner's Review Engagement Report)

FORT ST. JOHN PUBLIC LIBRARY ASSOCIATION
Index to Financial Statements
Year Ended December 31, 2021
(Unaudited - See Review Engagement Report)

	Page
INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT	1
FINANCIAL STATEMENTS	
Statement of Financial Position	2
Statement of Operations and Changes in Fund Balances	3
Statement of Changes in Financial Position	4
Notes to the Financial Statements	5
Schedule of Expenses	9



CHARTERED PROFESSIONAL ACCOUNTANTS

Partners

- * Ben Sander, B. Comm., FCPA, FCA
- * Dale J. Rose, CPA, CA
- * Alan Bone, B. Comm., CPA, CA
- * Jason Grindle, B. Comm., CPA, CA
- * Jaron Neufeld, B. Comm., CPA, CA

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TEL: (780) 532-8303 • FAX: (780) 532-8374 • gp@srbg.ca

INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Directors of the Fort St. John Public Library Association

We have reviewed the accompanying financial statements of Fort St. John Public Library Association that comprise the statement of financial position as at December 31, 2021 and the statements of operations and changes in fund balances and changes in financial position for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that these financial statements do not present fairly, in all material respects, the financial position of Fort St. John Public Library Association as at December 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Fort St. John, BC
June 22, 2022

Sander Rose Bone Grindle LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

1



Member, Chartered Professional Accountants of British Columbia and Alberta

* Denotes Professional Corporations

FORT ST. JOHN PUBLIC LIBRARY ASSOCIATION
Statement of Financial Position
December 31, 2021
(Unaudited - See Review Engagement Report)

	2021				2020	
	General Fund	Summer Reading Program Fund	Future Expenditure Fund	Capital Asset Fund	Total	Total
ASSETS						
CURRENT						
Cash	\$ 79,610	\$ -	\$ -	\$ -	\$ 79,610	\$ 40,027
Receivables	2,082	-	-	-	2,082	-
Goods and services tax recoverable	4,497	-	-	-	4,497	7,302
Prepaid expenses	10,544	-	-	-	10,544	7,978
Term deposit - short term	50,251	-	-	-	50,251	-
	146,984	-	-	-	146,984	55,307
TERM DEPOSIT	-	-	-	-	-	50,000
DUE FROM GENERAL FUND (Note 3/6)	-	-	95,485	-	95,485	95,485
DUE FROM GENERAL FUND (Note 3/6)	-	41,107	-	-	41,107	30,388
TANGIBLE CAPITAL ASSETS (Note 4)	-	-	-	111,926	111,926	134,689
INTANGIBLE CAPITAL ASSETS (Note 5)	-	-	-	3,285	3,285	4,380
	\$ 146,984	\$ 41,107	\$ 95,485	\$ 115,211	\$ 398,787	\$ 370,249
LIABILITIES AND FUND BALANCES						
CURRENT						
Trade payables	\$ 14,756	\$ -	\$ -	\$ -	\$ 14,756	\$ 33,355
Wages payable	18,306	-	-	-	18,306	7,646
Source deductions payable	11,834	-	-	-	11,834	-
WorkSafe BC payable	786	-	-	-	786	709
Deferred revenue	15,959	-	-	-	15,959	-
	61,641	-	-	-	61,641	41,710
DUE TO SUMMER READING PROGRAM FUND (Note 3/6)	41,107	-	-	-	41,107	30,388
DUE TO FUTURE EXPENDITURE FUND (Note 3/6)	95,485	-	-	-	95,485	95,485
	198,233	-	-	-	198,233	167,583
FUND BALANCES						
invested in tangible capital assets (Page 3)	-	-	-	115,211	115,211	139,069
Internally restricted (Note 6)	-	41,107	95,485	-	136,592	125,873
Unrestricted (Page 3)	(51,249)	-	-	-	(51,249)	(62,276)
	(51,249)	41,107	95,485	115,211	200,554	202,666
	\$ 146,984	\$ 41,107	\$ 95,485	\$ 115,211	\$ 398,787	\$ 370,249

Approved by

_____, Director

_____, Director

See accompanying notes to the financial statements

FORT ST. JOHN PUBLIC LIBRARY ASSOCIATION
Statement of Operations and Changes in Fund Balances
Year Ended December 31, 2021
(Unaudited - See Review Engagement Report)

	2021				2020	
	General Fund	Summer Reading Program Fund	Future Expenditure Fund	Capital Asset Fund	Total	Total
REVENUE						
Grants						
City - operating	\$ 420,000	\$ -	\$ -	\$ -	\$ 420,000	\$ 397,944
Regional District	134,891	-	-	-	134,891	110,500
Province - operating	124,216	-	-	-	124,216	124,216
- SRC wages	-	11,095	-	-	11,095	11,908
Other grants	2,500	-	-	-	2,500	41,070
Other						
Donations	17,891	34,991	-	-	52,882	40,827
Interest and sundry	273	-	-	-	273	251
Services	13,359	-	-	-	13,359	4,472
	713,130	46,086	-	-	759,216	731,188
EXPENSES						
Amortization	-	-	-	45,838	45,838	39,152
General (Page 9)	680,123	-	-	-	680,123	714,514
Other	-	24,834	-	-	24,834	4,176
Wages and benefits	-	10,533	-	-	10,533	6,470
	680,123	35,367	-	45,838	761,328	764,312
EXCESS (DEFICIENCY) OF						
REVENUE OVER EXPENSES	33,007	10,719	-	(45,838)	(2,112)	(33,124)
FUND BALANCES,						
beginning of year	(62,276)	30,388	95,485	139,069	202,666	235,790
ACQUISITION OF:						
- BOOKS	(18,175)	-	-	18,175	-	-
- OFFICE FURNITURE	(3,164)	-	-	3,164	-	-
- SHELVES AND TABLES	(641)	-	-	641	-	-
FUND BALANCES, end of year	\$ (51,249)	\$ 41,107	\$ 95,485	\$ 115,211	\$ 200,554	\$ 202,666

See accompanying notes to the financial statements

FORT ST. JOHN PUBLIC LIBRARY ASSOCIATION
Statement of Changes in Financial Position
Year Ended December 31, 2021
(Unaudited - See Review Engagement Report)

	2021	2020
OPERATING ACTIVITIES		
Cash receipts from grants	\$ 693,426	\$ 711,156
Cash receipts from other revenue	82,473	45,549
Cash paid out for expenses	(714,085)	(738,415)
Cash flow from operating activities	61,814	18,290
INVESTING ACTIVITIES		
Purchase of tangible capital assets	(21,980)	(72,460)
Purchase of term deposit - short term	(50,251)	-
Proceeds from (purchase of) long term investments	50,000	(50,000)
Cash flow from investing activities	(22,231)	(122,460)
INCREASE (DECREASE) IN CASH	39,583	(104,170)
CASH - BEGINNING OF YEAR	40,027	144,197
CASH - END OF YEAR	\$ 79,610	\$ 40,027

See accompanying notes to the financial statements

FORT ST. JOHN PUBLIC LIBRARY ASSOCIATION

Notes to the Financial Statements

Year Ended December 31, 2021

(Unaudited - See Review Engagement Report)

1. PURPOSE OF ORGANIZATION

The Fort St. John Public Library Association is a local organization operating programs and providing library services to the community. The Association is a non profit organization incorporated as a public library association under the Library Act of British Columbia. The Association is a registered charity and is exempt from payment of income tax under Section 149(1) of the Income Tax Act.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian accounting standards for Not-for-Profit Organizations (ASNPO); accordingly these financial statements have been prepared in accordance with Canadian generally accepted accounting principles.

Cash and cash equivalents

Cash is defined as cash on hand, cash on deposit and short term deposits with maturity dates of less than 90 days net of cheques issued and outstanding at the reporting date.

Prepaid expenses

Prepaid expenses consist of unexpired insurance premiums which will be amortized over the term of the policies and prepaid operating expenses which will be expensed over their effective dates.

Tangible capital assets

Tangible capital assets are stated at cost or, if donated, at estimated fair market value at the time of donation. They are amortized using the straight-line method over the useful life of the assets. Amortization is recorded at the following annual rates:

Books	5 years
Computers	3 years
Office furniture	10 years
Shelves and tables	20 years
Leasehold improvements	6 years

Gains or losses realized on the disposal of major tangible capital assets are reflected in income in the year of disposition.

The carrying amount of tangible assets are tested for recoverability whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognized when the asset's carrying amount is not recoverable and exceeds its fair value.

Intangible capital assets

Intangible capital assets are stated at cost or, if donated, at estimated fair market value at the time of donation. They are amortized using the straight-line method over the useful life of the assets. Amortization is recorded at the following annual rates:

Website	10 years
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FORT ST. JOHN PUBLIC LIBRARY ASSOCIATION

Notes to the Financial Statements

Year Ended December 31, 2021

(Unaudited - See Review Engagement Report)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Fund accounting

The Association follows the fund basis of accounting. Current funds in use are:

The General Fund accounts for the organization's program delivery and administrative activities.

The Summer Reading Program Fund accounts for revenues and expenses for children's programs. The balance of the fund is restricted to expenditures approved by the board and is not available for general operations.

The Future Expenditures Fund accounts for funds set aside by the board for future commitments and capital improvements. The balance of the fund is restricted to expenditures approved by the board.

The Capital Asset Fund reports the organization's equity in books, furniture and equipment.

Financial instruments

The Association initially measures its financial assets and financial liabilities at fair value. The Association subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in the statement of operations.

Financial assets measured at amortized cost include cash, term deposits and receivables.

Financial liabilities measured at amortized cost include trade payables and wages payable.

Revenue recognition

The Association follows the deferral method of accounting for contributions.

Contributions are recognized as revenue in the year the related expense occurs.

Use of estimates

The preparation of these financial statements is in conformity with Canadian accounting standards for Not-for-Profit Organizations which requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the current period. Significant estimates include those used when accounting for receivables, useful life of tangible capital assets, useful life of intangible capital assets and payables. All estimates are reviewed periodically and adjustments are made to the statements of operations as appropriate in the year they become known.

3. INTERFUND LOANS

Interfund loans are non interest bearing and have no set terms of repayment.

FORT ST. JOHN PUBLIC LIBRARY ASSOCIATION**Notes to the Financial Statements****Year Ended December 31, 2021***(Unaudited - See Review Engagement Report)***4. TANGIBLE CAPITAL ASSETS**

	Cost	Accumulated amortization	2021 Net book value	2020 Net book value
Books	\$ 530,334	\$ 490,220	\$ 40,114	\$ 45,512
Computer equipment	50,424	40,994	9,430	13,089
Office furniture	74,648	57,501	17,147	21,007
Shelves and tables	91,353	74,525	16,828	18,716
Leasehold Improvement	40,214	11,807	28,407	36,365
	\$ 786,973	\$ 675,047	\$ 111,926	\$ 134,689

5. INTANGIBLE ASSETS

	Cost	Accumulated amortization	2021 Net book value	2020 Net book value
Website	\$ 10,950	\$ 7,665	\$ 3,285	\$ 4,380

6. INTERFUND TRANSFERS AND INTERNALLY RESTRICTED FUND BALANCES

The Association's board of directors have internally restricted resources of \$41,107 (2020 - \$30,388) in the Summer Reading Program Fund. This amount represents current and prior period excesses of revenue over expenses from the Summer Reading Program Fund that can only be used for this specific program in the future. These internally restricted amounts are not available for other purposes without approval of the board of directors. At year-end the General Fund owed the Summer Reading Program Fund \$41,107 (2020 - \$30,388).

The Association's board of directors have internally restricted resources of \$95,485 (2020 - \$95,485) in the Future Expenditure Fund; \$40,441 (2020 - \$40,441) for books, and \$55,044 (2020 - \$55,044) as a general reserve. These amounts have been restricted by transfers from the General Fund to the Future Expenditure Fund. These internally restricted amounts are not available for other purposes without approval of the board of directors. During the year the board transferred \$NIL (2020 - \$NIL) from the Future Expenditure Fund to the General Fund for book purchases. At year-end the General Fund owed the Future Expenditure Fund \$95,485 (2020 - \$95,485).

7. ECONOMIC DEPENDENCY

The Association's primary funders are City of Fort St. John, the Peace River Regional District and the Province of British Columbia. It is managements' opinion that the loss of any one of these funders could have an adverse effect on the Association.

FORT ST. JOHN PUBLIC LIBRARY ASSOCIATION

Notes to the Financial Statements

Year Ended December 31, 2021

(Unaudited - See Review Engagement Report)

8. FINANCIAL INSTRUMENTS

Risks and concentrations

The Association is exposed to various risks through its financial instruments, without being exposed to concentrations of risk. The following analysis provides a measure of the Association's risk exposure at the statement of financial position date.

Liquidity risk

Liquidity risk is the risk that the Association will not be able to meet its obligations associated with financial liabilities. Cash flow from operations provide a substantial portion of the Association's cash requirements. The Association monitors its cash flows from operations by preparing and monitoring cash flows against budget and anticipated future requirements based on their needs.

Credit risk

Credit risk is the possibility that other parties may default on their financial obligations. At year end the maximum exposure of the Association to credit risk is the carrying value of cash, term deposits and accounts receivable. The Association has limited exposure to this type of risk.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises of currency risk and interest rate risk.

Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Association has very limited exposures to this type of risk.

Interest rate risk

The Association's interest bearing assets and liabilities include cash and term deposits.

The Association's cash is generally of a demand nature which minimizes the impact of fluctuations in market interest rates. The term deposits have a fixed interest rate and therefore minimal risk. These assets are held with the North Peace Savings and Credit Union.

9. EXCEPTION ITEM

On March 11, 2020, the World Health Organization declared a Global Pandemic for the spread of Covid-19. Management continues to assess the actual and potential impact this global pandemic may have on the operations of the association.

FORT ST. JOHN PUBLIC LIBRARY ASSOCIATION
Schedule of Expenses
Year Ended December 31, 2021

	2021	2020
Administrative		
Advertising	\$ 1,393	\$ 3,540
Insurance	6,634	6,286
Internet	1,262	1,572
Professional services	10,500	6,300
Programs	7,102	4,653
Repairs	12,636	14,564
Service agreements	-	4,314
Staff training and travel	1,371	1,253
Sundry	25,816	18,592
Telephone	2,139	981
	68,853	62,055
Facility		
Rent	30,992	81,821
Repairs and maintenance	253	4,212
	31,245	86,033
Library		
Book processing	3,311	3,181
Collection development	19,964	17,009
Office and sundry	6,807	6,832
Pamphlets and subscriptions	1,750	3,328
Postage and shipping	5,316	3,520
Sitka membership and maintenance	10,149	10,094
Wages and benefits	532,257	521,698
	579,554	565,662
Trustee		
Travel and sundry	471	764
	\$ 680,123	\$ 714,514

Schedule of Debt

Financial Information Act - Statement of Financial Information

Library Name: Fort St. John Public Library Association

Fiscal Year Ended: December 31st 2021

The Fort St. John Public Library Association has no long term debt.

Schedule of Debt

Financial Information Act - Statement of Financial Information

Library Name: Fort St. John Public Library Association

Fiscal Year Ended: December 31st 2021

The **Fort St. John Public Library Association** has no long term debt.

Schedule of Guarantee and Indemnity

Financial Information Act - Statement of Financial Information

Library Name: Fort St. John Public Library Association

Fiscal Year Ended: December 31st 2021

Fort St. John Public Library Association has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

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Submission Checklist

Financial Information Act - Statement of Financial Information

Library Name: Click here to enter text. Fort St. John Public Library
Fiscal Year Ended: Click here to enter text. December 31st 2021

a)	<input checked="" type="checkbox"/>	Approval of Statement of Financial Information
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Schedule of Remuneration and Expenses, including:		
	<input checked="" type="checkbox"/>	i) An alphabetical list of employees (first and last names) earning over \$75,000
	<input checked="" type="checkbox"/>	ii) Total amount of expenses paid to or on behalf of each employee under 75,000
	<input checked="" type="checkbox"/>	iii) If the total wages and expenses differs from the audited financial statements, an explanation is required
g)	<input checked="" type="checkbox"/>	iv) A list, by name and position, of Library Board Members with the amount of any remuneration paid to or on behalf of the member.
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Board Approval Form

Financial Information Act - Statement of Financial Information

NAME OF LIBRARY Fort St. John Public Library Association		FISCAL YEAR END (YYYY) 2,021
LIBRARY ADDRESS 10015 100th Ave		TELEPHONE NUMBER (250) 785-3731
CITY Fort St. John	PROVINCE BC	POSTAL CODE V1J 1Y7
NAME OF THE CHAIRPERSON OF THE LIBRARY BOARD Michael Bourcet		TELEPHONE NUMBER (250) 329-4300
NAME OF THE LIBRARY DIRECTOR Matthew Rankin		TELEPHONE NUMBER (250) 271-4000

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information of the year ended 2021 for Fort St. John Public Library Association as required under Section 2 of the Financial Information Act.

SIGNATURE OF THE CHAIRPERSON OF THE LIBRARY BOARD*

DATE SIGNED (DD-MM-YYYY)



08-07-2022

SIGNATURE OF THE LIBRARY DIRECTOR

DATE SIGNED (DD-MM-YYYY)



08-07-2022

Management Report

Financial Information Act - Statement of Financial Information

Library Name: Fort St. John Public Library

Fiscal Year Ended: December 31st 2021

MANAGEMENT REPORT

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility.

Management is also responsible for all other schedules of financial information and for ensuring this information is consistent, where appropriate, with the information contained in the financial statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Board of the Library is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and for approving the financial information included in the Statement of Financial Information.

On behalf of Fort St. John Public Library Association

Name, Chairperson of the
Library Board [Print]

Michael Bourcet

Signature,
Chairperson of the Library
Board



Date
(MM-DD-YYYY)

07-08-2022

Name,
Library Director [Print]

Matthew Rankin

Signature,
Library Director

Matthew Rankin

Date
(MM-DD-YYYY)

07-08-2022

FORT ST. JOHN PUBLIC LIBRARY ASSOCIATION
Financial Statements
Year Ended December 31, 2021
(Unaudited - See Independent Practitioner's Review Engagement Report)

FORT ST. JOHN PUBLIC LIBRARY ASSOCIATION
Index to Financial Statements
Year Ended December 31, 2021
(Unaudited - See Review Engagement Report)

	Page
INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT	1
FINANCIAL STATEMENTS	
Statement of Financial Position	2
Statement of Operations and Changes in Fund Balances	3
Statement of Changes in Financial Position	4
Notes to the Financial Statements	5
Schedule of Expenses	9



CHARTERED PROFESSIONAL ACCOUNTANTS

Partners

- * Ben Sander, B. Comm., FCPA, FCA
- * Dale J. Rose, CPA, CA
- * Alan Bone, B. Comm., CPA, CA
- * Jason Grindle, B. Comm., CPA, CA
- * Jaron Neufeld, B. Comm., CPA, CA

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INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Directors of the Fort St. John Public Library Association

We have reviewed the accompanying financial statements of Fort St. John Public Library Association that comprise the statement of financial position as at December 31, 2021 and the statements of operations and changes in fund balances and changes in financial position for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that these financial statements do not present fairly, in all material respects, the financial position of Fort St. John Public Library Association as at December 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Fort St. John, BC
June 22, 2022

Sander Rose Bone Grindle LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

1



Member, Chartered Professional Accountants of British Columbia and Alberta

* Denotes Professional Corporations

FORT ST. JOHN PUBLIC LIBRARY ASSOCIATION
Statement of Financial Position
December 31, 2021
(Unaudited - See Review Engagement Report)

	2021				2020	
	General Fund	Summer Reading Program Fund	Future Expenditure Fund	Capital Asset Fund	Total	Total
ASSETS						
CURRENT						
Cash	\$ 79,610	\$ -	\$ -	\$ -	\$ 79,610	\$ 40,027
Receivables	2,082	-	-	-	2,082	-
Goods and services tax recoverable	4,497	-	-	-	4,497	7,302
Prepaid expenses	10,544	-	-	-	10,544	7,978
Term deposit - short term	50,251	-	-	-	50,251	-
	146,984	-	-	-	146,984	55,307
TERM DEPOSIT						
DUE FROM GENERAL FUND (Note 3/6)	-	-	-	-	-	50,000
DUE FROM GENERAL FUND (Note 3/6)	-	-	95,485	-	95,485	95,485
TANGIBLE CAPITAL ASSETS (Note 4)	-	41,107	-	-	41,107	30,388
INTANGIBLE CAPITAL ASSETS (Note 5)	-	-	-	111,926	111,926	134,689
	-	-	-	3,285	3,285	4,380
	\$ 146,984	\$ 41,107	\$ 95,485	\$ 115,211	\$ 398,787	\$ 370,249
LIABILITIES AND FUND BALANCES						
CURRENT						
Trade payables	\$ 14,756	\$ -	\$ -	\$ -	\$ 14,756	\$ 33,355
Wages payable	18,306	-	-	-	18,306	7,646
Source deductions payable	11,834	-	-	-	11,834	-
WorkSafe BC payable	786	-	-	-	786	709
Deferred revenue	15,959	-	-	-	15,959	-
	61,641	-	-	-	61,641	41,710
DUE TO SUMMER READING PROGRAM FUND (Note 3/6)						
	41,107	-	-	-	41,107	30,388
DUE TO FUTURE EXPENDITURE FUND (Note 3/6)						
	95,485	-	-	-	95,485	95,485
	198,233	-	-	-	198,233	167,583
FUND BALANCES						
Invested in tangible capital assets (Page 3)	-	-	-	115,211	115,211	139,069
Internally restricted (Note 6)	-	41,107	95,485	-	136,592	125,873
Unrestricted (Page 3)	(51,249)	-	-	-	(51,249)	(62,276)
	(51,249)	41,107	95,485	115,211	200,554	202,666
	\$ 146,984	\$ 41,107	\$ 95,485	\$ 115,211	\$ 398,787	\$ 370,249

Approved by

Director

Director

See accompanying notes to the financial statements

FORT ST. JOHN PUBLIC LIBRARY ASSOCIATION
Statement of Operations and Changes in Fund Balances
Year Ended December 31, 2021
(Unaudited - See Review Engagement Report)

	2021				2020	
	General Fund	Summer Reading Program Fund	Future Expenditure Fund	Capital Asset Fund	Total	Total
REVENUE						
Grants						
City - operating	\$ 420,000	\$ -	\$ -	\$ -	\$ 420,000	\$ 397,944
Regional District	134,891	-	-	-	134,891	110,500
Province - operating	124,216	-	-	-	124,216	124,216
- SRC wages	-	11,095	-	-	11,095	11,908
Other grants	2,500	-	-	-	2,500	41,070
Other						
Donations	17,891	34,991	-	-	52,882	40,827
Interest and sundry	273	-	-	-	273	251
Services	13,359	-	-	-	13,359	4,472
	713,130	46,086	-	-	759,216	731,188
EXPENSES						
Amortization	-	-	-	45,838	45,838	39,152
General (Page 9)	680,123	-	-	-	680,123	714,514
Other	-	24,834	-	-	24,834	4,176
Wages and benefits	-	10,533	-	-	10,533	6,470
	680,123	35,367	-	45,838	761,328	764,312
EXCESS (DEFICIENCY) OF						
REVENUE OVER EXPENSES	33,007	10,719	-	(45,838)	(2,112)	(33,124)
FUND BALANCES,						
beginning of year	(62,276)	30,388	95,485	139,069	202,666	235,790
ACQUISITION OF:						
- BOOKS	(18,175)	-	-	18,175	-	-
- OFFICE FURNITURE	(3,164)	-	-	3,164	-	-
- SHELVES AND TABLES	(641)	-	-	641	-	-
FUND BALANCES, end of year	\$ (51,249)	\$ 41,107	\$ 95,485	\$ 115,211	\$ 200,554	\$ 202,666

See accompanying notes to the financial statements

FORT ST. JOHN PUBLIC LIBRARY ASSOCIATION
Statement of Changes in Financial Position
Year Ended December 31, 2021
(Unaudited - See Review Engagement Report)

	2021	2020
OPERATING ACTIVITIES		
Cash receipts from grants	\$ 693,426	\$ 711,156
Cash receipts from other revenue	82,473	45,549
Cash paid out for expenses	(714,085)	(738,415)
Cash flow from operating activities	61,814	18,290
INVESTING ACTIVITIES		
Purchase of tangible capital assets	(21,980)	(72,460)
Purchase of term deposit - short term	(50,251)	-
Proceeds from (purchase of) long term investments	50,000	(50,000)
Cash flow from investing activities	(22,231)	(122,460)
INCREASE (DECREASE) IN CASH	39,583	(104,170)
CASH - BEGINNING OF YEAR	40,027	144,197
CASH - END OF YEAR	\$ 79,610	\$ 40,027

See accompanying notes to the financial statements

FORT ST. JOHN PUBLIC LIBRARY ASSOCIATION

Notes to the Financial Statements

Year Ended December 31, 2021

(Unaudited - See Review Engagement Report)

1. PURPOSE OF ORGANIZATION

The Fort St. John Public Library Association is a local organization operating programs and providing library services to the community. The Association is a non profit organization incorporated as a public library association under the Library Act of British Columbia. The Association is a registered charity and is exempt from payment of income tax under Section 149(1) of the Income Tax Act.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian accounting standards for Not-for-Profit Organizations (ASNPO); accordingly these financial statements have been prepared in accordance with Canadian generally accepted accounting principles.

Cash and cash equivalents

Cash is defined as cash on hand, cash on deposit and short term deposits with maturity dates of less than 90 days net of cheques issued and outstanding at the reporting date.

Prepaid expenses

Prepaid expenses consist of unexpired insurance premiums which will be amortized over the term of the policies and prepaid operating expenses which will be expensed over their effective dates.

Tangible capital assets

Tangible capital assets are stated at cost or, if donated, at estimated fair market value at the time of donation. They are amortized using the straight-line method over the useful life of the assets. Amortization is recorded at the following annual rates:

Books	5 years
Computers	3 years
Office furniture	10 years
Shelves and tables	20 years
Leasehold improvements	6 years

Gains or losses realized on the disposal of major tangible capital assets are reflected in income in the year of disposition.

The carrying amount of tangible assets are tested for recoverability whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognized when the asset's carrying amount is not recoverable and exceeds its fair value.

Intangible capital assets

Intangible capital assets are stated at cost or, if donated, at estimated fair market value at the time of donation. They are amortized using the straight-line method over the useful life of the assets. Amortization is recorded at the following annual rates:

Website	10 years
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FORT ST. JOHN PUBLIC LIBRARY ASSOCIATION

Notes to the Financial Statements

Year Ended December 31, 2021

(Unaudited - See Review Engagement Report)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Fund accounting

The Association follows the fund basis of accounting. Current funds in use are:

The General Fund accounts for the organization's program delivery and administrative activities.

The Summer Reading Program Fund accounts for revenues and expenses for children's programs. The balance of the fund is restricted to expenditures approved by the board and is not available for general operations.

The Future Expenditures Fund accounts for funds set aside by the board for future commitments and capital improvements. The balance of the fund is restricted to expenditures approved by the board.

The Capital Asset Fund reports the organization's equity in books, furniture and equipment.

Financial instruments

The Association initially measures its financial assets and financial liabilities at fair value. The Association subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in the statement of operations.

Financial assets measured at amortized cost include cash, term deposits and receivables.

Financial liabilities measured at amortized cost include trade payables and wages payable.

Revenue recognition

The Association follows the deferral method of accounting for contributions.

Contributions are recognized as revenue in the year the related expense occurs.

Use of estimates

The preparation of these financial statements is in conformity with Canadian accounting standards for Not-for-Profit Organizations which requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the current period. Significant estimates include those used when accounting for receivables, useful life of tangible capital assets, useful life of intangible capital assets and payables. All estimates are reviewed periodically and adjustments are made to the statements of operations as appropriate in the year they become known.

3. INTERFUND LOANS

Interfund loans are non interest bearing and have no set terms of repayment.

FORT ST. JOHN PUBLIC LIBRARY ASSOCIATION**Notes to the Financial Statements****Year Ended December 31, 2021***(Unaudited - See Review Engagement Report)***4. TANGIBLE CAPITAL ASSETS**

	Cost	Accumulated amortization	2021 Net book value	2020 Net book value
Books	\$ 530,334	\$ 490,220	\$ 40,114	\$ 45,512
Computer equipment	50,424	40,994	9,430	13,089
Office furniture	74,648	57,501	17,147	21,007
Shelves and tables	91,353	74,525	16,828	18,716
Leasehold improvement	40,214	11,807	28,407	36,365
	\$ 786,973	\$ 675,047	\$ 111,926	\$ 134,689

5. INTANGIBLE ASSETS

	Cost	Accumulated amortization	2021 Net book value	2020 Net book value
Website	\$ 10,950	\$ 7,665	\$ 3,285	\$ 4,380

6. INTERFUND TRANSFERS AND INTERNALLY RESTRICTED FUND BALANCES

The Association's board of directors have internally restricted resources of \$41,107 (2020 - \$30,388) in the Summer Reading Program Fund. This amount represents current and prior period excesses of revenue over expenses from the Summer Reading Program Fund that can only be used for this specific program in the future. These internally restricted amounts are not available for other purposes without approval of the board of directors. At year-end the General Fund owed the Summer Reading Program Fund \$41,107 (2020 - \$30,388).

The Association's board of directors have internally restricted resources of \$95,485 (2020 - \$95,485) in the Future Expenditure Fund; \$40,441 (2020 - \$40,441) for books, and \$55,044 (2020 - \$55,044) as a general reserve. These amounts have been restricted by transfers from the General Fund to the Future Expenditure Fund. These internally restricted amounts are not available for other purposes without approval of the board of directors. During the year the board transferred \$NIL (2020 - \$NIL) from the Future Expenditure Fund to the General Fund for book purchases. At year-end the General Fund owed the Future Expenditure Fund \$95,485 (2020 - \$95,485).

7. ECONOMIC DEPENDENCY

The Association's primary funders are City of Fort St. John, the Peace River Regional District and the Province of British Columbia. It is managements' opinion that the loss of any one of these funders could have an adverse effect on the Association.

FORT ST. JOHN PUBLIC LIBRARY ASSOCIATION

Notes to the Financial Statements

Year Ended December 31, 2021

(Unaudited - See Review Engagement Report)

8. FINANCIAL INSTRUMENTS

Risks and concentrations

The Association is exposed to various risks through its financial instruments, without being exposed to concentrations of risk. The following analysis provides a measure of the Association's risk exposure at the statement of financial position date.

Liquidity risk

Liquidity risk is the risk that the Association will not be able to meet its obligations associated with financial liabilities. Cash flow from operations provide a substantial portion of the Association's cash requirements. The Association monitors its cash flows from operations by preparing and monitoring cash flows against budget and anticipated future requirements based on their needs.

Credit risk

Credit risk is the possibility that other parties may default on their financial obligations. At year end the maximum exposure of the Association to credit risk is the carrying value of cash, term deposits and accounts receivable. The Association has limited exposure to this type of risk.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises of currency risk and interest rate risk.

Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Association has very limited exposures to this type of risk.

Interest rate risk

The Association's interest bearing assets and liabilities include cash and term deposits.

The Association's cash is generally of a demand nature which minimizes the impact of fluctuations in market interest rates. The term deposits have a fixed interest rate and therefore minimal risk. These assets are held with the North Peace Savings and Credit Union.

9. EXCEPTION ITEM

On March 11, 2020, the World Health Organization declared a Global Pandemic for the spread of Covid-19. Management continues to assess the actual and potential impact this global pandemic may have on the operations of the association.

FORT ST. JOHN PUBLIC LIBRARY ASSOCIATION
Schedule of Expenses
Year Ended December 31, 2021

	2021	2020
Administrative		
Advertising	\$ 1,393	\$ 3,540
Insurance	6,634	6,286
Internet	1,262	1,572
Professional services	10,500	6,300
Programs	7,102	4,653
Repairs	12,636	14,564
Service agreements	-	4,314
Staff training and travel	1,371	1,253
Sundry	25,816	18,592
Telephone	2,139	981
	68,853	62,055
Facility		
Rent	30,992	81,821
Repairs and maintenance	253	4,212
	31,245	86,033
Library		
Book processing	3,311	3,181
Collection development	19,964	17,009
Office and sundry	6,807	6,832
Pamphlets and subscriptions	1,750	3,328
Postage and shipping	5,316	3,520
Sitka membership and maintenance	10,149	10,094
Wages and benefits	532,257	521,698
	579,554	565,662
Trustee		
Travel and sundry	471	764
	\$ 680,123	\$ 714,514

Schedule of Debt

Financial Information Act - Statement of Financial Information

Library Name: Fort St. John Public Library Association
Fiscal Year Ended: December 31st 2021

The **Fort St. John Public Library Association** has no long term debt.

Schedule of Guarantee and Indemnity

Financial Information Act - Statement of Financial Information

Library Name: Fort St. John Public Library Association

Fiscal Year Ended: December 31st 2021

Fort St. John Public Library Association has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

Schedule of Remuneration and Expenses

Financial Information Act - Statement of Financial Information

Library Name: Fort St. John Public Library Association

Fiscal Year Ended: 2021

Table 1 – Total Remuneration & Total Expenses

	Total Remuneration (Wages/Salaries)	Total Expenses (Reimbursement for Conferences/Mileage etc.)
Board Members		
ABCPLD		383.
Lenita Choi		88.
Total Board Members	\$0.00	471

Detailed Employees Exceeding \$75,000		
1)		
2)		
3)		
Total Detailed Employees Exceeding \$75,000	\$0.00	\$0.00

Total Employees Equal to or Less Than \$75,000	474883	1200.00
Consolidated Total* (Sum of column)	474883	1671.

Table 2 – Total Employer Premium to Receiver General for Canada

Total Employer Premium for Canada Pension Plan and Employment Insurance	DO NOT USE	31927
--	-------------------	--------------

* A Reconciliation to the financial statements is required, and any variance must be explained.

* The Total Remuneration column and the Total Expenses Column **MUST REMAIN SEPARATE** throughout the form.

Reconciliation of Remuneration and Expenses

Total Remuneration		474883
Reconciling Items		
	CPP & EI	31927
	WCB	1671.
	RRSP & Benefits	23776.
Total Per Statement of Revenue and Expenditure		\$ 532,257.
,Variance*		NIL

Statement of Severance Agreements

Financial Information Act - Statement of Financial Information

Library Name: Fort St. John Public Library Association
Fiscal Year Ended: December 31st 2021

There were 1 severance agreements made between (Karlene Duncan)
Library and its non-unionized employees during fiscal year 2021.

These agreements represent from 1 to 3 months' compensation.

Schedule of Changes in Financial Position

Financial Information Act - Statement of Financial Information

Library Name: Fort St. John Public Library Association

Fiscal Year Ended: December 31st 2021

A Statement of Changes in Financial Position has not been prepared because this information is provided in the Financial Statements.

Schedule of Payments Made For the Provision of Goods and Services

Financial Information Act - Statement of Financial Information

Library Name: Fort St. John Public Library
 Fiscal Year Ended: December 31, 2021

<u>Name of Individual, Firm or Corporation</u>	<u>Total Amount Paid During Fiscal Year</u>
1)North Peace Cultural Centre	\$30992
2)Receiver General	\$31927
otal (Suppliers with payments exceeding \$25,000)	\$62919
Total (Suppliers where payments are \$25,000 or less)	\$142321
Consolidated Total	\$205240

Reconciliation of Goods and Services

	62919
Consolidated Total of Supplier Payments of \$25,000 or Less	142321
Reconciling Items	
Payroll	474883.
Wages	
Total Per Statement of Revenue and Expenditure	680123
Variance*	\$ 0

Statement of Severance Agreements

Financial Information Act - Statement of Financial Information

Library Name: Fort St. John Public Library Association
Fiscal Year Ended: December 31st 2021

There were 1 severance agreements made between (Karlene Duncan)
Library and its non-unionized employees during fiscal year 2021.

These agreements represent from 1 to 3 months' compensation.

Schedule of Changes in Financial Position

Financial Information Act - Statement of Financial Information

Library Name: Fort St. John Public Library Association

Fiscal Year Ended: December 31st 2021

A Statement of Changes in Financial Position has not been prepared because this information is provided in the Financial Statements.

Schedule of Payments Made For the Provision of Goods and Services

Financial Information Act - Statement of Financial Information

Library Name: Fort St. John Public Library
 Fiscal Year Ended: December 31, 2021

Plan to Purchase, Goods and Services	Total Amount Paid During Fiscal Year
1) North Peace Cultural Centre	\$30992
2) Receiver General	\$31927
Total (Suppliers with payments exceeding \$25,000)	\$62919
Total (Suppliers where payments are \$25,000 or less)	\$142321
Consolidated Total	\$205240

Reconciliation of Goods and Services

	62919
Consolidated Total of Supplier Payments of \$25,000 or Less	142321
Reconciling Items	
Payroll	474883.
Wages	
Total Per Statement of Revenue and Expenditure	680123
Variance*	\$ 0

