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|                           |                                      |
|---------------------------|--------------------------------------|
| <b>Library Name:</b>      | <b>Fort St. James Public Library</b> |
| <b>Fiscal Year Ended:</b> | <b>2019</b>                          |

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## Submission Checklist

### Financial Information Act - Statement of Financial Information

**Library Name:** Fort St. James Public Library

**Fiscal Year Ended:** 2019

**Due Date: May 15<sup>th</sup>, 2020**

|    |                                     |  |
|----|-------------------------------------|--|
| 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 <sup>1</sup> financial statements)  |
| d) | <input checked="" type="checkbox"/> | Statement of assets and liabilities (audited <sup>1</sup> financial statements)  |
| e) | <input checked="" type="checkbox"/> | Schedule of debts (audited <sup>1</sup> 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.                        |

<sup>1</sup> 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.

**Board Approval Form**

**Financial Information Act - Statement of Financial Information**

|   |                              |                                  |
|---|------------------------------|----------------------------------|
| NAME OF LIBRARY<br><i>Fort St. James Public Library</i>       |                              | FISCAL YEAR END (YYYY)<br>2019   |
| LIBRARY ADDRESS<br>425 Manson Street                          |                              | TELEPHONE NUMBER<br>250-996-7431 |
| CITY<br>Fort St. James  | PROVINCE<br>British Columbia | POSTAL CODE<br>V0J 1P0           |
| NAME OF THE CHAIRPERSON OF THE LIBRARY BOARD<br>Elizabeth Hoy |                              | TELEPHONE NUMBER<br>250-996-8465 |
| NAME OF THE LIBRARY DIRECTOR<br>Karli Fisher                  |                              | TELEPHONE NUMBER<br>289-213-9181 |

**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 2019 for Fort St. James Public Library as required under Section 2 of the Financial Information Act.*

SIGNATURE OF THE CHAIRPERSON OF THE LIBRARY BOARD\*

DATE SIGNED (DD-MM-YYYY)



DD-MM-YYYY  
30-05-2020

SIGNATURE OF THE LIBRARY DIRECTOR

DATE SIGNED (DD-MM-YYYY)



DD-MM-YYYY  
30-05-2020

## Management Report

### Financial Information Act - Statement of Financial Information

Library Name: Fort St. James Public Library  
Fiscal Year Ended: 2019

#### 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.

The external auditors, Beswick Hildebrant Lund CPA, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination does not relate to the other schedules of financial information required by the *Financial Information Act*. Their examination includes a review and evaluation of the board's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly.

On behalf of the Fort St. James Public Library

Name, Chairperson of the  
Library Board [Print]

ELIZABETH HOY

Signature,  
Chairperson of the Library  
Board

E. Hoy

Date  
(MM-DD-YYYY) 30-05-2020

Name,  
Library Director [Print]

Karli Fisher

Signature,  
Library Director

Karli Fisher

Date  
(MM-DD-YYYY) 30-05-2020

# **FORT ST. JAMES PUBLIC LIBRARY**

**Financial Statements**

**December 31, 2019**

**(unaudited - See Notice to Reader)**



beswick  
hildebrandt  
lund

CHARTERED PROFESSIONAL ACCOUNTANTS

## NOTICE TO READER

On the basis of information provided by management, we have compiled the statement of financial position of Fort St. James Public Library as at December 31, 2019 and the statement of operations and changes in net assets for the year then ended. We have not performed an audit or a review engagement in respect of these financial statements and, accordingly, we express no assurance thereon. Readers are cautioned that these statements may not be appropriate for their purposes.

Prince George, BC  
May 25, 2020

*Beswick Hildebrandt Lund*  
Chartered Professional Accountants

### Partners

- Allison Beswick CPA, CA
- Norm Hildebrandt CPA, CA
- Robin Lund CPA, CGA

•Denotes professional corporation

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**FORT ST. JAMES PUBLIC LIBRARY**  
**STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS**

For the year ended December 31, 2019

(unaudited - See Notice to Reader)

|  | <u>2019</u>              | <u>2018</u>              |
|--|--------------------------|--------------------------|
| <b>REVENUE</b>                               |                          |                          |
| Grants                                       |                          |                          |
| District of Fort St. James                   | \$ 162,336               | \$ 162,404               |
| Province of British Columbia                 | 32,569                   | 31,839                   |
| Fort Outreach                                | 25,000                   | -                        |
| Regional District of Bulkley Nechako         | 18,910                   | 16,450                   |
| Canada Summer Jobs                           | 3,478                    | 2,653                    |
| Law Matters                                  | 2,500                    | 300                      |
| Community Foundation of Fort St. James Grant | 1,000                    | 1,190                    |
| CNC Grant                                    | 500                      | 900                      |
| Early Childhood Development                  | -                        | 1,300                    |
| Apollo                                       | -                        | 500                      |
| North Central Library Federation             | -                        | 2,619                    |
| Book sales, replacements and other           | 3,266                    | 220                      |
| Other revenue                                | 3,809                    | 276                      |
| Computer, fees and photocopier               | 1,353                    | 1,073                    |
| Interest and miscellaneous                   | 1,314                    | 2,452                    |
| Fines  | 798                      | 1,512                    |
|  | <u>256,833</u>           | <u>225,688</u>           |
| <b>EXPENDITURES</b>                          |                          |                          |
| Wages and benefits                           | 133,757                  | 132,458                  |
| Office and sundry                            | 21,695                   | 7,649                    |
| Circulation materials                        | 16,820                   | 14,060                   |
| Accounting and legal services                | 16,412                   | 1,800                    |
| Hydro  | 9,390                    | 10,409                   |
| Janitorial and housekeeping                  | 8,220                    | 7,914                    |
| Repairs and maintenance                      | 7,966                    | 9,011                    |
| Education and travel                         | 5,573                    | 5,295                    |
| Insurance                                    | 4,906                    | 4,869                    |
| Telephone and internet                       | 3,022                    | 2,983                    |
| Computers, supplies and software             | 2,126                    | 268                      |
| Reading programs                             | 923                      | 1,860                    |
| Registration fee                             | 374                      | 669                      |
| Meals and entertainment                      | 278                      | 296                      |
| Advertising and promotion                    | 85                       | 992                      |
| Bank charges and interest                    | 26                       | 17                       |
|  | <u>231,573</u>           | <u>200,550</u>           |
| <b>EXCESS REVENUE FOR THE YEAR</b>           | 25,260                   | 25,138                   |
| <b>NET ASSETS AT BEGINNING OF THE YEAR</b>   | <u>145,425</u>           | <u>120,287</u>           |
| <b>NET ASSETS AT END OF THE YEAR</b>         | <u><u>\$ 170,685</u></u> | <u><u>\$ 145,425</u></u> |

**FORT ST. JAMES PUBLIC LIBRARY**  
**STATEMENT OF FINANCIAL POSITION**

December 31, 2019

(unaudited - See Notice to Reader)

**ASSETS**

|                       | <u>2019</u>       | <u>2018</u>       |
|-----------------------|-------------------|-------------------|
| <b>CURRENT ASSETS</b> |                   |                   |
| Cash                  | \$ 61,525         | \$ 67,472         |
| Term deposits         | 110,023           | 78,677            |
| GST receivable        | <u>3,652</u>      | <u>1,325</u>      |
|                       | <u>\$ 175,200</u> | <u>\$ 147,474</u> |

**LIABILITIES AND NET ASSETS**

|  |                   |                   |
|--|-------------------|-------------------|
| <b>CURRENT LIABILITIES</b>               |                   |                   |
| Accounts payable and accrued liabilities | \$ 4,515          | \$ 2,049          |
|  | <u>170,685</u>    | <u>145,425</u>    |
| <b>NET ASSETS</b>                        |                   |                   |
|  | <u>\$ 175,200</u> | <u>\$ 147,474</u> |

Approved by the Directors:

 Director

 Director



**Schedule of Debt**

**Financial Information Act - Statement of Financial Information**

**Library Name:** Fort St. James Public Library

**Fiscal Year Ended:** 2019

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

**Schedule of Guarantee and Indemnity**

**Financial Information Act - Statement of Financial Information**

**Library Name:** Fort St. James Public Library

**Fiscal Year Ended:** 2019

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

**Schedule of Payments Made for the Provision of Goods and Services**

**Financial Information Act - Statement of Financial Information**

**Library Name:** Fort St. James Public Library

**Fiscal Year Ended:** 12-31-2019

| <b>Name of Individual, Firm or Corporation</b>               | <b>Total Amount Paid During Fiscal Year</b> |
|--|---|
| 1)   | \$  |
| 2)   | \$  |
| 3)   | \$  |
| <b>Total (Suppliers with payments exceeding \$25,000)</b>    | <b>\$</b>                                   |
| <b>Total (Suppliers where payments are \$25,000 or less)</b> | <b>\$97,816.00</b>                          |
| <b>Consolidated Total</b>                                    | <b>\$97,816.00</b>                          |

**Reconciliation of Goods and Services**

|  |   |                      |
|--|---|----------------------|
| <b>Total of Suppliers with Payments Exceeding \$25,000</b>         |   | <b>\$ 0</b>          |
| <b>Consolidated Total of Supplier Payments of \$25,000 or Less</b> |   | <b>\$ 97,816.00</b>  |
| <b>Reconciling Items</b>   |   |                      |
|  | Employee Compensation and Related Costs | \$ 133,757.00        |
| <b>Total Per Statement of Revenue and Expenditure</b>              |   | <b>\$ 231,573.00</b> |
| <b>Variance*</b>   |   | <b>\$ 0</b>          |

**Statement of Severance Agreements**

**Financial Information Act - Statement of Financial Information**

**Library Name:** Fort St. James Public Library

**Fiscal Year Ended:** 2019

There were 0 severance agreements made between Fort St. James Public Library and its non-unionized employees during fiscal year 2019.

**Schedule of Changes in Financial Position**

**Financial Information Act - Statement of Financial Information**

**Library Name:** Fort St. James Public Library

**Fiscal Year Ended:** 2019

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

**Schedule of Remuneration and Expenses**

**Financial Information Act - Statement of Financial Information**

**Library Name:** Fort St. James Public Library

**Fiscal Year Ended:** 12-31-2019

**Table 1 – Total Remuneration & Total Expenses**

|                            | <b>Total<br/>Remuneration<br/>(Wages/Salaries)</b> | <b>Total Expenses<br/>(Reimbursement for<br/>Conferences/Mileage etc.)</b> |
|----------------------------|--|--|
| <b>Board Members</b>       |  |  |
| 1) Maxime Evans            | \$   | \$2,442.56   |
| 2) Shelagh Crookes         | \$   | \$308.55   |
| 3)                         | \$   | \$   |
| <b>Total Board Members</b> | <b>\$</b>  | <b>\$2,751.11</b>  |

|  |               |               |
|--|---------------|---------------|
| <b>Detailed Employees Exceeding \$75,000</b>       |               |               |
| 1)   | \$            | \$            |
| 2)   | \$            | \$            |
| 3)   | \$            | \$            |
| <b>Total Detailed Employees Exceeding \$75,000</b> | <b>\$0.00</b> | <b>\$0.00</b> |

|   |                     |                    |
|---|---------------------|--------------------|
| <b>Total Employees Equal to or Less Than \$75,000</b> | <b>\$126,699.62</b> | <b>\$656.77</b>    |
|   |                     |                    |
| <b>Consolidated Total* (Sum of column)</b>            | <b>\$</b>           | <b>\$ 3,407.88</b> |

**Table 2 – Total Employer Premium to Receiver General for Canada**

|  |                   |                   |
|--|-------------------|-------------------|
| <b>Total Employer Premium for Canada Pension Plan<br/>and Employment Insurance</b> | <b>DO NOT USE</b> | <b>\$7,057.38</b> |
|--|-------------------|-------------------|

\* 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**

|   |        |                      |
|---|--------|----------------------|
| <b>Total Remuneration</b>                                 |        | <b>\$133,756.67</b>  |
| <b>Reconciling Items</b>                                  |        |                      |
|   | Item 1 | \$ 0                 |
|   | Item 2 | \$ 0                 |
|   | Item 3 | \$ 0                 |
|   | Item 4 | \$ 0                 |
| <b>Total Per Statement of<br/>Revenue and Expenditure</b> |        | <b>\$ 133,757.00</b> |
| <b>Variance*</b>  |        | <b>\$ 0.33</b>       |

\* Rounding.

\* Expenses are captured within the Travel and Education line of the Financial Statement.