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Financial Information Act - Statement of Financial Information

Library Name: Pouce Coupe Public Library

Fiscal Year Ended: December 31, 2019

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Submission Checklist

Financial Information Act - Statement of Financial Information

Library Name: Pouce Coupe Public Library

Fiscal Year Ended: December 31, 2019

a)	<input type="checkbox"/>	Approval of Statement of Financial Information
b)	<input type="checkbox"/>	A Management Report signed and dated by the Library Board and Library Director
		An operational statement including:
c)	<input type="checkbox"/>	i) Statement of Income
	<input 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 type="checkbox"/>	Statement of assets and liabilities (audited ¹ financial statements)
e)	<input 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 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 type="checkbox"/>	i) An alphabetical list of employees (first and last names) earning over \$75,000
	<input type="checkbox"/>	ii) Total amount of expenses paid to or on behalf of each employee under 75,000
	<input type="checkbox"/>	iii) If the total wages and expenses differs from the audited financial statements, an explanation is required
g)	<input 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 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 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.

Board Approval Form

Financial Information Act - Statement of Financial Information

NAME OF LIBRARY <i>Pouce Coupe Municipal Public Library</i>	FISCAL YEAR END (YYYY) December 31, 2019
LIBRARY ADDRESS 5010-52 Avenue	TELEPHONE NUMBER 250-786-5765
CITY Pouce Coupe	PROVINCE BC
POSTAL CODE V0C2C0	
NAME OF THE CHAIRPERSON OF THE LIBRARY BOARD Ruby Freeman	TELEPHONE NUMBER 250-786-5765
NAME OF THE LIBRARY DIRECTOR Courtenay Cryne	TELEPHONE NUMBER 250-719-8663

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 January 1, 2019 for December 31, 2019 as required under Section 2 of the Financial Information Act.

SIGNATURE OF THE CHAIRPERSON OF THE LIBRARY BOARD*

DATE SIGNED (DD-MM-YYYY)

Ruby Freeman
27/04/2020

SIGNATURE OF THE LIBRARY DIRECTOR

DATE SIGNED (DD-MM-YYYY)

C. Cryne
27/04/2020

Management Report

Financial Information Act - Statement of Financial Information

Library Name: Pouce Coupe Public Library

Fiscal Year Ended: December 31, 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, Sander Rose Bone Grindle LLP, 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 Pouce Coupe Municipal Library

Name. Chairperson of the
Library Board [Print]

Signature,

Chairperson of the Library
Board

Ruby Freeman

Ruby Freeman

Date

(MM-DD-YYYY)

05/06/2020

Name,
Library Director [Print]

Signature,

Library Director

Courtenay Crayne

C. Crayne

Date

(MM-DD-YYYY)

05/06/2020

POUCE COUPE MUNICIPAL LIBRARY

Financial Statements

Year Ended December 31, 2019

(See Independent Auditor's Report)

POUCE COUPE MUNICIPAL LIBRARY
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Year Ended December 31, 2019

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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 AUDITOR'S REPORT

To the Members of Pouce Coupe Municipal Library

Report on the Financial Statements

Qualified Opinion

We have audited the financial statements of Pouce Coupe Municipal Library (the Organization), which comprise the statement of financial position as at December 31, 2019, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2019, and the results of its operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAS).

Basis for Qualified Opinion

In common with many libraries, the Organization derives revenue from donations, fundraisers, book fines and user fees, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Organization. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising revenue, excess of revenues over expenses, and cash flows from operations for the years ended December 31, 2019 and 2018, current assets as at December 31, 2019 and 2018, and net assets as at January 1 and December 31 for both the 2019 and 2018 years. Our audit opinion on the financial statements for the year ended December 31, 2018 was modified accordingly because of the possible effects of this limitation of scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Organization in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with PSAS, 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.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

(continues)

Independent Auditor's Report to the Members of Pouce Coupe Municipal Library *(continued)*

Report on Other Legal and Regulatory Requirements

As required by the Societies Act of British Columbia, we report that, in our opinion, the accounting policies applied in preparing and presenting the financial statements in accordance with Canadian public sector accounting standards have been applied on a basis consistent with that of the preceding year.

Dawson Creek, BC
April 17, 2020



Sander Rose Bone Grindle CPA

CHARTERED PROFESSIONAL ACCOUNTANTS

POUCE COUPE MUNICIPAL LIBRARY
Statement of Financial Position
December 31, 2019

	Operating Fund	Fundraising Fund	Capital Asset Fund	2019	2018
ASSETS					
CURRENT					
Cash	\$ 105,995	\$ 44,432	\$ -	\$ 150,427	\$ 127,583
Accounts receivable	-	-	-	-	2,370
Goods and services tax receivable	4,551	-	-	4,551	2,981
Due from the operating fund	-	6,972	-	6,972	5,620
Prepaid expenses	1,219	-	-	1,219	2,257
Inventory	434	-	-	434	434
	112,199	51,404	-	163,603	141,245
TANGIBLE CAPITAL ASSETS (Note 4)	-	-	38,005	38,005	38,005
	\$ 112,199	\$ 51,404	\$ 38,005	\$ 201,608	\$ 179,250
LIABILITIES AND NET ASSETS					
CURRENT					
Payables (Note 5)	\$ 12,680	\$ -	\$ -	\$ 12,680	\$ 14,337
Due to the fundraising fund	6,972	-	-	6,972	5,620
	19,652	-	-	19,652	19,957
NET ASSETS					
Net assets	92,547	51,404	38,005	181,956	159,293
	\$ 112,199	\$ 51,404	\$ 38,005	\$ 201,608	\$ 179,250

Approved by

 Director
 Director

See notes to financial statements

POUCE COUPE MUNICIPAL LIBRARY
Statement of Operations
Year Ended December 31, 2019

	Operating Fund	Fundraising Fund	2019	2018
REVENUES				
Book sales	\$ -	\$ -	\$ -	\$ 5
BCLC reimbursements	1,500	-	1,500	2,551
Donations - monetary	-	-	-	950
Grants				
- BC Courthouse	2,500	-	2,500	300
- Equity	4,225	-	4,225	4,225
- Municipal operating	104,500	-	104,500	100,000
- One Card program	6,350	-	6,350	6,350
- Provincial operating	3,000	-	3,000	3,000
- Resource sharing	2	-	2	280
Interest	86	-	86	79
Library fines, user fees and sundry	122	-	122	105
Wine for Books fundraising				
- monetary	-	14,837	14,837	16,667
- contributions in kind	-	6,775	6,775	8,719
	122,285	21,612	143,897	143,231
EXPENSES (Schedule 1)	102,218	19,016	121,234	127,363
EXCESS OF REVENUES OVER EXPENSES	\$ 20,067	\$ 2,596	\$ 22,663	\$ 15,868

See notes to financial statements

POUCE COUPE MUNICIPAL LIBRARY
Statement of Changes in Net Assets
Year Ended December 31, 2019

	Operating Fund	Fundraising Fund	Capital Asset Fund	2019	2018
Net assets - beginning of year					
As previously reported	\$ 72,480	\$ 48,808	\$ 38,005	\$ 159,293	\$ 141,809
PRIOR PERIOD ADJUSTMENT	-	-	-	-	1,616
As restated	72,480	48,808	38,005	159,293	143,425
Excess of revenues over expenses	20,067	2,596	-	22,663	15,868
Net assets - end of year	\$ 92,547	\$ 51,404	\$ 38,005	\$ 181,956	\$ 159,293

See notes to financial statements

POUCE COUPE MUNICIPAL LIBRARY
Statement of Cash Flows
Year Ended December 31, 2019

	2019	2018
OPERATING ACTIVITIES		
Excess of revenues over expenses	\$ 22,663	\$ 15,868
Changes in non-cash working capital:		
Receivables - decrease (increase)	800	(4,160)
Prepaid expenses - decrease (increase)	1,038	(1,119)
Inventory - decrease	-	5
Payables - (decrease) increase	(1,657)	727
	181	(4,547)
Cash flow from operating activities	22,844	11,321
INVESTING ACTIVITY		
Purchase of tangible capital assets	-	(3,794)
INCREASE IN CASH FLOW	22,844	7,527
Cash - beginning of year	127,583	120,056
CASH - END OF YEAR	\$ 150,427	\$ 127,583

See notes to financial statements

POUCE COUPE MUNICIPAL LIBRARY
Notes to Financial Statements
Year Ended December 31, 2019

1. PURPOSE OF THE ORGANIZATION

The Pouce Coupe Municipal Library is a local organization operating programs and providing library services to the community. The Pouce Coupe Municipal Library is governed under the Libraries Act of British Columbia as a government not-for-profit organization and is a registered charity under the Income Tax Act.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

These financial statements have been prepared in accordance with Canadian public sector accounting standards; accordingly these financial statements have been prepared in accordance with Canadian generally accepted accounting principles.

Revenue recognition

Library revenue

Library revenue is recognized as revenue in the year in which the related expenses are incurred.

Grant revenue

Grant revenues are recognized in the year in which the related expenses are incurred.

Other revenue

All other contributions are recognized as revenue in the appropriate fund in the year in which the related expenses are incurred.

Contributed goods are recorded at their estimated fair market value on the date of acquisition.

Fund accounting

The Pouce Coupe Municipal Library follows the restricted fund method of accounting for contributions.

The Operating Fund accounts for revenues and expenses related to program delivery and administrative activities.

The Fundraising Fund accounts for activities for which the use of the funds is internally restricted by the board.

The Capital Asset Fund reports the assets, liabilities, revenues and expenses related to the Pouce Coupe Municipal Library's tangible capital assets.

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.

(continues)

POUCE COUPE MUNICIPAL LIBRARY
Notes to Financial Statements
Year Ended December 31, 2019

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

Financial instruments

The Library initially measures its financial assets and financial liabilities at fair value. The Library 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, receivables, and inventory.

Financial liabilities measured at amortized cost include payables.

Use of estimates

The preparation of these financial statements is in conformity with Canadian public sector accounting standards 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 useful life of tangible capital assets, contributions in kind, and payables. All estimates are reviewed periodically and adjustments are made to the statements of operations as appropriate in the year they become known.

Inventory

Inventory consists of books held for resale which are valued at the lower of cost and net realizable value. Net realizable value is the estimated selling price in the ordinary course of operations less the estimated costs of sale.

Prepaid expenses

Prepaid expenses consist of prepaid operating expenses which will be expensed in the periods expected to benefit from them.

Tangible capital assets

Tangible capital assets are stated at cost and are not amortized; however, in common with not-for-profit organizations, acquisitions are expensed in the year incurred. Contributed capital assets are recorded at fair value at the date of contribution.

Expenditures for maintenance and repairs are charged to operating expenses as incurred. Significant expenditures for improvements are capitalized.

The carrying amount of an item of tangible capital assets is 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.

Books

All book purchases are expensed in the year of purchase and are not recorded as a capital asset.

(continues)

POUCE COUPE MUNICIPAL LIBRARY
Notes to Financial Statements
Year Ended December 31, 2019

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

Contributed goods

School District No. 59 donates the library space required for the daily operations of the Library. These contributions are not reported in the financial statements as their value cannot be reasonably estimated.

3. COMPARATIVE FIGURES

Some of the comparative figures have been restated and reclassified to conform to the current year's presentation.

4. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated amortization	2019 Net book value	2018 Net book value
Computer equipment	\$ 10,299	\$ -	\$ 10,299	\$ 10,299
Kitchen equipment	4,712	-	4,712	4,712
Office equipment	17,233	-	17,233	17,233
Shed	4,261	-	4,261	4,261
Shelving	1,500	-	1,500	1,500
	\$ 38,005	\$ -	\$ 38,005	\$ 38,005

5. PAYABLES

	2019	2018
Trade	\$ 6,525	\$ 7,409
Wages	1,323	1,321
Vacation	3,364	3,572
Source deductions	1,468	2,035
	\$ 12,680	\$ 14,337

6. ECONOMIC DEPENDENCE

The Library's primary source of funding is from the Village of Pouce Coupe. It is management's opinion that the loss of this funding would have a significant impact on the Library's ability to continue operations. As at the date of this report, management has no reason to believe the funding will not continue.

POUCE COUPE MUNICIPAL LIBRARY

Notes to Financial Statements

Year Ended December 31, 2019

7. SUBSEQUENT EVENTS

Subsequent to year end a Global Pandemic was declared by the World Health Organization for the spread of Covid-19. Management expects this global event to have a substantial and material impact on the operations of Pouce Coupe Municipal Library. The estimated financial impact of the event is unable to be estimated at the time of release of these financial statements.

8. FINANCIAL INSTRUMENTS

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

(a) Credit risk

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

(b) Liquidity risk

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

(c) 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.

(d) 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 Library has very limited exposures to this type of risk.

(e) Interest rate risk

The Library's interest bearing assets include cash.

The Library's cash is generally of a demand nature which minimizes the impact of fluctuations in market interest rates. These assets are held with the Lake View Credit Union.

Unless otherwise noted, it is management's opinion that the organization is not exposed to significant other price risks arising from these financial instruments.

POUCE COUPE MUNICIPAL LIBRARY**Expenses****(Schedule 1)****Year Ended December 31, 2019**

	Operating Fund	Fundraising Fund	2019	2018
Accounting	\$ 7,400	\$ -	\$ 7,400	\$ 7,500
Advertising and promotion	50	-	50	1,308
Book purchases	4,101	-	4,101	2,757
Bookkeeping	1,671	-	1,671	1,772
Insurance	3,095	-	3,095	3,017
Interest and bank charges	196	-	196	667
Library supplies	971	-	971	870
Licenses	1,549	-	1,549	1,438
Meetings and conventions	4,024	-	4,024	2,941
Memberships	315	-	315	509
Office and miscellaneous	2,394	-	2,394	1,827
Programs	1,066	-	1,066	1,834
Repairs and maintenance	213	-	213	400
Telephone	1,380	-	1,380	1,627
Wages and benefits	73,793	-	73,793	75,081
Wine for Books fundraising	-	19,016	19,016	23,815
	\$ 102,218	\$ 19,016	\$ 121,234	\$ 127,363

Schedule of Debt

Financial Information Act - Statement of Financial Information

Library Name: Pouce Coupe Public Library

Fiscal Year Ended: December 31, 2019

The **Pouce Coupe Public Library** has no long term debt.

Schedule of Guarantee and Indemnity

Financial Information Act - Statement of Financial Information

Library Name: Pouce Coupe Municipal Library
Fiscal Year Ended: December 31, 2019

Pouce Coupe Public Library 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: Pouce Coupe Municipal Library

Fiscal Year Ended: December 31, 2019

Table 1 – Total Remuneration & Total Expenses

	Total Remuneration (Wages/Salaries)	Total Expenses (Reimbursement for Conferences/Mileage etc.)
Board Members		
1) Ruby Freeman	\$	\$488.96
2)	\$	\$
3)	\$	\$
Total Board Members	\$	\$

Detailed Employees Exceeding \$75,000		
1) N/A	\$	\$
2)	\$	\$
3)	\$	\$
Total Detailed Employees Exceeding \$75,000	\$	\$

Total Employees Equal to or Less Than \$75,000	\$69,135	\$11,053.17
Consolidated Total* (Sum of column)	\$69,135	\$11542.13

Table 2 – Total Employer Premium to Receiver General for Canada

Total Employer Premium for Canada Pension Plan and Employment Insurance	DO NOT USE	\$4496.00
------------------------------------------------------------------------------------	-------------------	------------------

* 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		\$69135.00
Reconciling Items		
	CPP & EI expense	\$ 4496.00
	WCB & Misc.	\$ 162.00
	Item 3	\$ 0
	Item 4	\$ 0
Total Per Statement of Revenue and Expenditure		\$73793.00
Variance*		\$0

Statement of Severance Agreements

Financial Information Act - Statement of Financial Information

Library Name: Pouce Coupe Public Library

Fiscal Year Ended: December 31, 2019

There were **no** severance agreements made between the Pouce Coupe Public Library and its non-unionized employees during fiscal year 2019.

These agreements represent from January 1 to December 31 months' compensation.

Schedule of Changes in Financial Position

Financial Information Act - Statement of Financial Information

Library Name: Pouce Coupe Municipal Library

Fiscal Year Ended: December 31, 2019

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: Pouce Coupe Public Library
Fiscal Year Ended: December 31, 2019

	Total Amount Paid During Fiscal Year
1)	\$ -
2)	\$
3)	\$
Total (Suppliers with payments exceeding \$25,000)	\$
Total (Suppliers where payments are \$25,000 or less)	\$63,175.00
Consolidated Total	\$

Reconciliation of Goods and Services

Total of Suppliers with Payments Exceeding \$25,000		\$ 0
Consolidated Total of Supplier Payments of \$25,000 or Less		\$ 63,175
Reconciling Items		
	Add wages	\$ 73,793
	Less payments to CRA	\$ (21,290)
	Less prepaid expenses	\$ (1,219)
	Add contributed items	\$ 6775
Total Per Statement of Revenue and Expenditure		121,234
Variance*		\$ 0