

## TABLE OF CONTENTS

### Financial Information Act - Statement of Financial Information

**Library Name:** Fort St. John Public Library Association  
**Fiscal Year Ended:** 2019

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: Fort St. John Public Library Association

Fiscal Year Ended: 2019

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.

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 <i>Fort St. John Public Library Association</i>	FISCAL YEAR END (YYYY) 2019
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 Andy Ackerman	TELEPHONE NUMBER 250-793-7797
NAME OF THE LIBRARY DIRECTOR Karlene Duncan	TELEPHONE NUMBER 250-785-3731

**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. John 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 *07-07-2020*

SIGNATURE OF THE LIBRARY DIRECTOR

DATE SIGNED (DD-MM-YYYY)



DD-MM-YYYY  
*15-05-2020*

## Management Report

### Financial Information Act - Statement of Financial Information

Library Name: Fort St. John Public Library Association  
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.

On behalf of Fort St. John Public Library Association

Name. Chairperson of the  
Library Board [Print]

Andy Ackerman

Signature,  
Chairperson of the Library  
Board

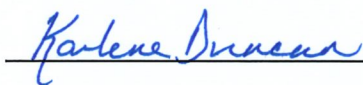


Date  
(MM-DD-YYYY) 06-22-2020

Name,  
Library Director [Print]

Karlene Duncan

Signature,  
Library Director



Date  
(MM-DD-YYYY) 06-22-2020

**FORT ST. JOHN PUBLIC LIBRARY ASSOCIATION**

**Financial Statements**

**Year Ended December 31, 2019**

*(Unaudited - See Independent Practitioner's Review Engagement Report)*

**FORT ST. JOHN PUBLIC LIBRARY ASSOCIATION**

**Index to Financial Statements**

**Year Ended December 31, 2019**

*(Unaudited - See Review Engagement Report)*

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	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**

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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, 2019 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, 2019, 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.

July 6, 2020  
Fort St. John, BC

*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, 2019**

*(Unaudited - See Review Engagement Report)*

	2019				2018	
	General Fund	Summer Reading Program Fund	Future Expenditure Fund	Capital Asset Fund	Total	Total
<b>ASSETS</b>						
CURRENT						
Cash	\$ 144,197	\$ -	\$ -	\$ -	\$ 144,197	\$ 248,042
Receivables	27,699	-	-	-	27,699	8,343
Goods and services tax recoverable	5,121	-	-	-	5,121	4,606
Prepaid expenses	7,909	-	-	-	7,909	8,266
	184,926	-	-	-	184,926	269,257
DUE FROM GENERAL FUND (Note 3/6)	-	-	95,485	-	95,485	96,090
DUE FROM GENERAL FUND (Note 3)	-	10,126	-	-	10,126	12,613
TANGIBLE CAPITAL ASSETS (Note 4)	-	-	-	100,286	100,286	107,750
INTANGIBLE CAPITAL ASSETS (Note 5)	-	-	-	5,475	5,475	6,570
	\$ 184,926	\$ 10,126	\$ 95,485	\$ 105,761	\$ 396,298	\$ 492,280
<b>LIABILITIES AND FUND BALANCES</b>						
CURRENT						
Trade payables	\$ 22,275	\$ -	\$ -	\$ -	\$ 22,275	\$ 25,429
Wages payable	31,916	-	-	-	31,916	25,019
WCB payable	706	-	-	-	706	655
	54,897	-	-	-	54,897	51,103
DUE TO SUMMER READING PROGRAM FUND (Note 3)	10,126	-	-	-	10,126	12,613
DUE TO FUTURE EXPENDITURE FUND (Note 3/6)	95,485	-	-	-	95,485	96,090
	160,508	-	-	-	160,508	159,806
FUND BALANCES						
Invested in tangible capital assets (Page 3)	-	-	-	105,761	105,761	114,320
Internally restricted (Note 6)	-	10,126	95,485	-	105,611	108,703
Unrestricted (Page 3)	24,418	-	-	-	24,418	109,451
	24,418	10,126	95,485	105,761	235,790	332,474
	\$ 184,926	\$ 10,126	\$ 95,485	\$ 105,761	\$ 396,298	\$ 492,280

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, 2019**  
*(Unaudited - See Review Engagement Report)*

	<b>2019</b>				<b>2018</b>	
	General Fund	Summer Reading Program Fund	Future Expenditure Fund	Capital Asset Fund	Total	Total
<b>REVENUE</b>						
Grants						
City - operating	\$ 397,000	\$ -	\$ -	\$ -	\$ 397,000	\$ 397,250
Regional District	110,500	-	-	-	110,500	110,500
Province - wages	7,766	-	-	-	7,766	17,713
- operating	124,216	-	-	-	124,216	123,161
- SRC wages	-	-	-	-	-	14,596
Other	5,505	-	-	-	5,505	5,260
Other						
Donations	11,525	17,000	-	-	28,525	33,193
Interest and sundry	645	-	-	-	645	834
Services	12,741	-	-	-	12,741	16,415
	669,898	17,000	-	-	686,898	718,922
<b>EXPENSES</b>						
Amortization	-	-	-	39,643	39,643	48,337
General (Page 9)	724,452	-	-	-	724,452	710,970
Other	-	1,248	-	-	1,248	4,207
Rent	-	2,853	-	-	2,853	2,662
Wages and benefits	-	15,386	-	-	15,386	16,738
	724,452	19,487	-	39,643	783,582	782,914
(DEFICIENCY) OF						
REVENUE OVER EXPENSES	(54,554)	(2,487)	-	(39,643)	(96,684)	(63,992)
FUND BALANCES,						
beginning of year	109,451	12,613	96,090	114,320	332,474	396,466
TRANSFER FROM FUTURE						
EXPENDITURE FUND	605	-	(605)	-	-	-
ACQUISITION OF:						
- BOOKS	(28,634)	-	-	28,634	-	-
- COMPUTER EQUIPMENT	(2,450)	-	-	2,450	-	-
FUND BALANCES, end of year	\$ 24,418	\$ 10,126	\$ 95,485	\$ 105,761	\$ 235,790	\$ 332,474

See accompanying notes to the financial statements

**FORT ST. JOHN PUBLIC LIBRARY ASSOCIATION****Statement of Changes in Financial Position****Year Ended December 31, 2019***(Unaudited - See Review Engagement Report)*

	2019	2018
<b>OPERATING ACTIVITIES</b>		
Cash receipts from grants	\$ 625,115	\$ 668,547
Cash receipts from other revenue	41,911	39,891
Cash paid out for expenses	(739,787)	(712,903)
Cash flow from operating activities	(72,761)	(4,465)
<b>INVESTING ACTIVITIES</b>		
Purchase of tangible capital assets	(31,084)	(22,347)
	(31,084)	(22,347)
<b>(DECREASE) IN CASH</b>	<b>(103,845)</b>	<b>(26,812)</b>
CASH - BEGINNING OF YEAR	248,042	274,854
<b>CASH - END OF YEAR</b>	<b>\$ 144,197</b>	<b>\$ 248,042</b>

See accompanying notes to the financial statements

## **FORT ST. JOHN PUBLIC LIBRARY ASSOCIATION**

### **Notes to the Financial Statements**

**Year Ended December 31, 2019**

*(Unaudited - See Review Engagement Report)*

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#### **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 not-for-profit organization as described in Section 149(1)(l) of the Income tax Act and therefore is not subject to federal or provincial income taxes.

#### **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, 2019**

*(Unaudited - See Review Engagement Report)*

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## **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 income 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 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, 2019***(Unaudited - See Review Engagement Report)***4. TANGIBLE CAPITAL ASSETS**

	Cost	Accumulated amortization	2019 Net book value	2018 Net book value
Books	\$ 496,074	\$ 441,011	\$ 55,063	\$ 56,193
Computer equipment	33,858	32,225	1,633	-
Office furniture	72,161	48,956	23,205	27,432
Shelves and tables	87,879	68,775	19,104	22,417
Leasehold improvement	2,562	1,281	1,281	1,708
	\$ 692,534	\$ 592,248	\$ 100,286	\$ 107,750

During the year the Society wrote off \$NIL (2018 - \$NIL) of tangible capital assets

**5. INTANGIBLE ASSETS**

	Cost	Accumulated amortization	2019 Net book value	2018 Net book value
Website	\$ 10,950	\$ 5,475	\$ 5,475	\$ 6,570

**6. INTERFUND TRANSFERS AND INTERNALLY RESTRICTED FUND BALANCES**

The Association's board of directors have internally restricted resources of \$95,485 (2018 - \$96,090) in the Future Expenditure Fund; \$40,441 (2018 - \$41,046) for books, and \$55,044 (2018 - \$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 \$605 (2018 - \$334) 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 (2018 - \$96,090).

**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.

**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.

**FORT ST. JOHN PUBLIC LIBRARY ASSOCIATION**

**Notes to the Financial Statements**

**Year Ended December 31, 2019**

*(Unaudited - See Review Engagement Report)*

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**8. FINANCIAL INSTRUMENTS *(continued)***

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 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.

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

**9. 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 the Fort St. John Public Library Association. The estimated financial impact of the event is unable to be estimated at the time of release of these financial statements.

**FORT ST. JOHN PUBLIC LIBRARY ASSOCIATION****Schedule of Expenses****Year Ended December 31, 2019**

	2019	2018
Administrative		
Advertising	\$ 576	\$ 1,340
Insurance	6,546	7,183
Internet	1,288	5,454
Professional services	5,785	5,750
Programs	4,562	3,241
Repairs	24,018	18,558
Service agreements	4,516	6,817
Staff training and travel	5,040	3,361
Sundry	12,388	7,142
Telephone	3,948	1,273
	68,667	60,119
Facility		
Rent	76,984	83,184
Repairs and maintenance	485	204
	77,469	83,388
Library		
Book processing	6,514	6,178
Collection development	6,421	19,015
Office and sundry	18,151	13,385
Pamphlets and subscriptions	3,586	3,845
Postage and shipping	6,001	6,943
Sitka membership and maintenance	10,014	9,882
Wages and benefits	524,094	504,823
	574,781	564,071
Trustee		
Travel and sundry	3,535	3,392
	\$ 724,452	\$ 710,970

**Schedule of Debt**

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

**Library Name:** Fort St. John Public Library Association

**Fiscal Year Ended:** 2019

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: 2019

**Fort St. John Public Library Association** 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. John Public Library Association

**Fiscal Year Ended:** 2019

<b>Name of Individual, Firm or Corporation</b>	<b>Total Amount Paid During Fiscal Year</b>
1) North Peace Cultural Center	\$80,071
2) United Library Services	\$26,330
3)	\$
<b>Total (Suppliers with payments exceeding \$25,000)</b>	<b>\$106,401</b>
<b>Total (Suppliers where payments are \$25,000 or less)</b>	<b>\$138,586</b>
<b>Consolidated Total</b>	<b>\$244,987</b>

**Reconciliation of Goods and Services**

<b>Total of Suppliers with Payments Exceeding \$25,000</b>		<b>\$ 106,401</b>
<b>Consolidated Total of Supplier Payments of \$25,000 or Less</b>		<b>\$ 138,586</b>
<b>Reconciling Items</b>		
	Payroll	\$ 494,332
	Amortization Expenses	\$ 39,643
	Item 3	\$ 0
	Item 4	\$ 0
<b>Total Per Statement of Revenue and Expenditure</b>		<b>\$ 778,962</b>
<b>Variance*</b>		<b>\$ 4,620</b>

Statement of Severance Agreements

Financial Information Act - Statement of Financial Information

Library Name: Fort St. John Public Library Association

Fiscal Year Ended: 2019

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

These agreements represent from    to    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:** 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:** Fort St. John Public Library Association

**Fiscal Year Ended:** 2019

<b>Name of Individual, Firm or Corporation</b>	<b>Total Amount Paid During Fiscal Year</b>
1) North Peace Cultural Center	\$80,071
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3)	\$
<b>Total (Suppliers with payments exceeding \$25,000)</b>	<b>\$106,401</b>
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<b>Consolidated Total</b>	<b>\$244,987</b>

**Reconciliation of Goods and Services**

<b>Total of Suppliers with Payments Exceeding \$25,000</b>		<b>\$ 106,401</b>
<b>Consolidated Total of Supplier Payments of \$25,000 or Less</b>		<b>\$ 138,586</b>
<b>Reconciling Items</b>		
	Payroll	\$ 494,332
	Amortization Expenses	\$ 39,643
	Item 3	\$ 0
	Item 4	\$ 0
<b>Total Per Statement of Revenue and Expenditure</b>		<b>\$ 778,962</b>
<b>Variance*</b>		<b>\$ 4,620</b>