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### Financial Information Act - Statement of Financial Information

<b>Library Name:</b>	<b>Dawson Creek Public Library</b>
<b>Fiscal Year Ended:</b>	<b>2019</b>

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- 11) Schedule of Payments for the Provision of Goods and Services

## Submission Checklist

### Financial Information Act - Statement of Financial Information

**Library Name:** Dawson Creek Public Library

**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.

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<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 <i>Dawson Creek Public Library</i>		FISCAL YEAR END (YYYY) 2019
LIBRARY ADDRESS 1001 McKellar Avenue		TELEPHONE NUMBER 250-782-4661
CITY Dawson Creek	PROVINCE BC	POSTAL CODE V1G 4W7
NAME OF THE CHAIRPERSON OF THE LIBRARY BOARD Hanna Gilliatt		TELEPHONE NUMBER 250-719-7638
NAME OF THE LIBRARY DIRECTOR Pamela Morris		TELEPHONE NUMBER 250-782-4661

**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 Dawson Creek 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)

*Hanna Gilliatt*

DD-MM-YYYY  
*04/05/2020*

SIGNATURE OF THE LIBRARY DIRECTOR

DATE SIGNED (DD-MM-YYYY)

*Pamela Morris*

DD-MM-YYYY  
*04/05/2020*

## Management Report

### Financial Information Act - Statement of Financial Information

Library Name: Dawson Creek 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, Sander Rose Bone and Grindle \_\_\_\_\_, 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 [Library name]

Name, Chairperson of the  
Library Board [Print]

HANNA GILLIATT

Signature,  
Chairperson of the Library  
Board

Hanna Gilliatt

Date

(MM-DD-YYYY)

05/04/2020

Name,  
Library Director [Print]

Pamela Morris

Signature,  
Library Director

Pamela Morris

Date

(MM-DD-YYYY)

05/04/2020



**DAWSON CREEK MUNICIPAL PUBLIC LIBRARY**

**Financial Statements**

**Year Ended December 31, 2019**

*(See Independent Auditor's Report)*

**DAWSON CREEK MUNICIPAL PUBLIC LIBRARY**

**Index to Financial Statements**

**Year Ended December 31, 2019**

*(See Independent Auditor's Report)*

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*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

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To the Board of Directors of Dawson Creek Municipal Public Library

*Report on the Financial Statements*

*Qualified Opinion*

We have audited the financial statements of Dawson Creek Municipal Public Library (the Library), which comprise the statement of financial position as at December 31, 2019, and the statements of operations and 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 Library 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 Library derives revenue from donations, 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 Library. Therefore, we were not able to determine whether any adjustments might be necessary to these revenues, excess of revenues over expenses, and cash flows from operations for the year ended December 31, 2019, current assets and net assets as at December 31, 2019. 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 Library 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.



**Member, Chartered Professional Accountants of British Columbia and Alberta**

\* Denotes Professional Corporations

### *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 Library'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 Library or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Library'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 Library'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 Library'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 Library 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 Board of Directorss of Dawson Creek Municipal Public 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 29, 2020

*Sander Rose Bone Grindle LLP*  
CHARTERED PROFESSIONAL ACCOUNTANTS

**DAWSON CREEK MUNICIPAL PUBLIC LIBRARY**  
**Statement of Financial Position**  
**December 31, 2019**

	Operating Fund	Capital Asset Fund	Total 2019	Total 2018
<b>ASSETS</b>				
CURRENT				
Cash	\$ 295,466	\$ -	\$ 295,466	\$ 259,521
Goods and services tax recoverable	4,545	-	4,545	3,131
Prepaid expenses	1,779	-	1,779	619
	301,790	-	301,790	263,271
TANGIBLE CAPITAL ASSETS (Note 4)	-	155,549	155,549	176,346
	\$ 301,790	\$ 155,549	\$ 457,339	\$ 439,617
<b>LIABILITIES AND NET ASSETS</b>				
CURRENT				
Trade payables	\$ 15,885	\$ -	\$ 15,885	\$ 12,059
Deferred revenue (Note 5)	58,915	133,949	192,864	186,973
	74,800	133,949	208,749	199,032
NET ASSETS	226,990	21,600	248,590	240,585
	\$ 301,790	\$ 155,549	\$ 457,339	\$ 439,617

Approved by

 Director  
 Director

See notes to financial statements

**DAWSON CREEK MUNICIPAL PUBLIC LIBRARY**  
**Statement of Operations and Changes in Net Assets**  
**Year Ended December 31, 2019**

	Operating Fund	Capital Asset Fund	Total 2019	Total 2018
<b>REVENUES</b>				
Amortization of deferred shelving donations	\$ -	\$ 12,180	\$ 12,180	\$ 12,177
Donations	13,486	-	13,486	8,845
Grants				
- Municipal operating	534,888	-	534,888	623,183
- Provincial operating	50,927	-	50,927	50,927
- Federal operating	1,940	-	1,940	-
- Interlibrary loan	952	-	952	898
- Equity	2,310	-	2,310	3,899
- OneCard program	11,000	-	11,000	11,000
- BC Courthouse	3,000	-	3,000	-
Interest	2,795	-	2,795	2,262
Library fines, user fees and sundry	11,149	-	11,149	10,840
	632,447	12,180	644,627	724,031
<b>EXPENSES (Schedule 1)</b>	615,824	20,798	636,622	706,962
<b>NET EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	16,623	(8,618)	8,005	17,069
<b>NET ASSETS - BEGINNING OF YEAR</b>	210,367	30,218	240,585	224,025
	226,990	21,600	248,590	241,094
Loss on disposal of tangible capital assets	-	-	-	(509)
<b>NET ASSETS - END OF YEAR</b>	\$ 226,990	\$ 21,600	\$ 248,590	\$ 240,585

See notes to financial statements





**DAWSON CREEK MUNICIPAL PUBLIC LIBRARY**  
**Statement of Cash Flows**  
**Year Ended December 31, 2019**

	2019	2018
<b>OPERATING ACTIVITIES</b>		
Excess of revenues over expenses	\$ 8,005	\$ 17,069
Item not affecting cash:		
Amortization of capital assets	20,798	18,434
	<b>28,803</b>	<b>35,503</b>
Changes in non-cash working capital:		
Goods and services tax receivable - (increase)	(1,414)	(403)
Prepaid expenses - (increase) decrease	(1,160)	1,973
Trade payables - increase	3,826	4,947
Deferred revenue - increase (decrease)	5,890	(1,175)
	<b>7,142</b>	<b>5,342</b>
Cash flow from operating activities	<b>35,945</b>	<b>40,845</b>
<b>INVESTING ACTIVITY</b>		
Purchase of tangible capital assets	-	(17,872)
<b>INCREASE IN CASH</b>	<b>35,945</b>	<b>22,973</b>
Cash - beginning of year	<b>259,521</b>	<b>236,548</b>
<b>CASH - END OF YEAR</b>	<b>\$ 295,466</b>	<b>\$ 259,521</b>

See notes to financial statements

# DAWSON CREEK MUNICIPAL PUBLIC LIBRARY

## Notes to Financial Statements

Year Ended December 31, 2019

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### 1. PURPOSE OF THE LIBRARY

The Dawson Creek Municipal Public Library is a local organization operating programs and providing library services to the community. The Dawson Creek Municipal Public Library is governed under the Libraries Act of British Columbia as a 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 (PSAS); 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 materials and supplies

From time to time the Library receives donations of books and pieces of artwork. These contributions are not reported in the financial statements as their value cannot be reasonably estimated.

#### Fund accounting

Dawson Creek Municipal Public Library follows the deferral method of accounting for contributions.

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

The Capital Asset Fund reports the assets, liabilities, revenues and expenses related to the Dawson Creek 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)

# DAWSON CREEK MUNICIPAL PUBLIC LIBRARY

## Notes to Financial Statements

Year Ended December 31, 2019

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### 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 and receivables.

Financial liabilities measured at amortized cost include payables, and deferred revenues.

#### 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, payables, and deferred revenues. All estimates are reviewed periodically and adjustments are made to the statements of operations as appropriate in the year they become known.

#### 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 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 over their estimated useful lives as follows:

Computer equipment	3 years
Office equipment	10 years
Shelving	15 years

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

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 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.

**DAWSON CREEK MUNICIPAL PUBLIC LIBRARY**  
**Notes to Financial Statements**  
**Year Ended December 31, 2019**

**3. COMPARATIVE FIGURES**

Some of the comparative figures have been 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	\$ 131,649	\$ 123,703	\$ 7,946	\$ 13,379
Office equipment	19,996	12,608	7,388	9,342
Shelving	201,166	60,951	140,215	153,625
	<b>\$ 352,811</b>	<b>\$ 197,262</b>	<b>\$ 155,549</b>	<b>\$ 176,346</b>

**5. DEFERRED REVENUE**

	2019	2018
BC Equity Grant Deferral	\$ 34,856	\$ 20,198
OneCard grant	11,000	11,000
Resource sharing grant	1,826	950
Summer reading program	10,048	8,697
Rotary Club	1,185	-
	<b>58,915</b>	<b>40,845</b>
Shelving donations	<b>133,949</b>	<b>146,128</b>
	<b>\$ 192,864</b>	<b>\$ 186,973</b>

**6. ECONOMIC DEPENDENCE**

The Library's primary source of funding is from the City of Dawson Creek. 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.

**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 Dawson Creek Municipal Public Library. The estimated financial impact of the event is unable to be estimated at the time of release of these financial statements.

**DAWSON CREEK MUNICIPAL PUBLIC LIBRARY**  
**Notes to Financial Statements**  
**Year Ended December 31, 2019**

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**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 library is not exposed to significant other price risks arising from these financial instruments.

**DAWSON CREEK MUNICIPAL PUBLIC LIBRARY****Expenses****(Schedule 1)****Year Ended December 31, 2019**

	Operating Fund	Capital Asset Fund	Total 2019	Total 2018
Accounting	\$ 6,341	\$ -	\$ 6,341	\$ 7,461
Advertising and promotion	290	-	290	403
Amortization	-	20,798	20,798	18,434
Automobile allowance	958	-	958	813
Books	30,848	-	30,848	38,903
Equity	2,952	-	2,952	3,899
Fees and dues	2,955	-	2,955	1,322
Insurance	8,335	-	8,335	7,622
Janitor	37,715	-	37,715	37,057
Library supplies	4,839	-	4,839	6,599
Meetings and conventions	1,575	-	1,575	3,761
Miscellaneous	2,471	-	2,471	1,759
Photocopier	5,371	-	5,371	5,485
Postage	2,715	-	2,715	952
Professional development	725	-	725	8,647
Programs	6,526	-	6,526	6,341
Repairs and maintenance				
- building	30,927	-	30,927	32,021
- computers	12,180	-	12,180	18,595
SITKA	-	-	-	10,410
Telephone	6,933	-	6,933	9,642
Utilities	17,582	-	17,582	19,604
Wages and benefits	433,586	-	433,586	467,232
	\$ 615,824	\$ 20,798	\$ 636,622	\$ 706,962

See notes to financial statements



**Schedule of Debt**

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

**Library Name:** Dawson Creek Public Library

**Fiscal Year Ended:** 2019

The **Dawson Creek Public Library** has no long term debt.

**Schedule of Guarantee and Indemnity**

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

<b>Library Name:</b>	<u><b>Dawson Creek Public Library</b></u>
<b>Fiscal Year Ended:</b>	<u><b>2019</b></u>

**Dawson Creek 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: Dawson Creek Public Library

Fiscal Year Ended: 2019

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

	Total Remuneration (Wages/Salaries)	Total Expenses (Reimbursement for Conferences/Mileage etc.)
<b>Board Members</b>		
1)	\$	\$
2)	\$	\$
3)	\$	\$
<b>Total Board Members</b>	<b>\$</b>	<b>\$NIL</b>

<b>Detailed Employees Exceeding \$75,000</b>		
1) Pamela Morris - Library Manager	\$79,305.97	\$1,292.52
2)	\$	\$
3)	\$	\$
<b>Total Detailed Employees Exceeding \$75,000</b>	<b>\$79,305.97</b>	<b>\$1,292.52</b>

<b>Total Employees Equal to or Less Than \$75,000</b>	<b>\$259,947.55</b>	<b>\$249.04</b>
<b>Consolidated Total* (Sum of column)</b>	<b>\$339,253.52</b>	<b>\$1,541.56</b>

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

<b>Total Employer Premium for Canada Pension Plan and Employment Insurance</b>	<b>DO NOT USE</b>	<b>\$19,119.13</b>
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\* 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>\$ 339,253.52</b>
<b>Reconciling Items</b>		
	CPP & EI	19,119.13
	Pension	\$ 22,479.79
	WCB	\$5,976.45
	EHB	\$11,455.43
	Dental	\$7,642.88
	MSP	\$3,045.78
	Long term disability/Short term disability	\$12,074.76
	EHT	\$8,396.43
	10% Lieu of Benefits	\$3,139.04
	Long service bonus	\$2,080
	Deduction of Box 14 Benefits	-\$6,544.30
	Security contract	\$6,987.47
<b>Total Per Statement of Revenue and Expenditure</b>		<b>\$ 433,586</b>
<b>Variance*</b>		<b>-\$ 1,520.38</b>

Variance:

- Wage rounding adjustments
- Pay schedule and calendar year timing

**Statement of Severance Agreements**

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

**Library Name:** Dawson Creek Public Library  
**Fiscal Year Ended:** 2019

There were \_\_0\_\_ severance agreements made between (\_\_\_\_\_)  
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:** Dawson Creek 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 Payments Made For the Provision of Goods and Services**

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

**Library Name:** Dawson Creek Public Library

**Fiscal Year Ended:** 2019

Name of Individual, Firm or Corporation	Total Amount Paid During Fiscal Year
1)	\$
2)	\$
3)	\$
<b>Total (Suppliers with payments exceeding \$25,000)</b>	<b>\$ NIL</b>
<b>Total (Suppliers where payments are \$25,000 or less)</b>	<b>\$134,394</b>
<b>Consolidated Total</b>	<b>\$134,394</b>

**Reconciliation of Goods and Services**

<b>Total of Suppliers with Payments Exceeding \$25,000</b>		NIL
<b>Consolidated Total of Supplier Payments of \$25,000 or Less</b>		\$134,394
<b>Reconciling Items</b>		
	Janitor contract – paid by City of Dawson Creek	\$37,715
	Building maintenance – paid by City of Dawson Creek	\$30,927
	Total remuneration	\$ 339,253.52
	Benefits	\$88,865.39
	Security contract paid by City of Dawson Creek	\$6,987.47
	Remuneration/Benefits variance	-1,520.38
<b>Total Per Statement of Revenue and Expenditure</b>		\$636,622
<b>Variance*</b>		NIL