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Financial Information Act - Statement of Financial Information

Library Name: Pouce Coupe Municipal Public Library
Fiscal Year Ended: December 31, 2020

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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: Pouce Coupe Municipal Library

Fiscal Year Ended: December 31, 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 ¹ financial statements)
d)	<input checked="" type="checkbox"/>	Statement of assets and liabilities (audited ¹ financial statements)
e)	<input checked="" type="checkbox"/>	Schedule of debts (audited ¹ financial statements) If there is no debt, or if the information is found elsewhere in the SOFI, an explanation must be provided in the Schedule.
		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.
g)	<input checked="" type="checkbox"/>	Schedule of Remuneration and Expenses, including:
		i) An alphabetical list of employees (first and last names) earning over \$75,000
		ii) Total amount of expenses paid to or on behalf of each employee under 75,000
		iii) If the total wages and expenses differs from the audited financial statements, an explanation is required
		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.
		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.
h)	<input checked="" type="checkbox"/>	Schedule of Payments for the Provision of Goods and Services including:
		i) An alphabetical list of suppliers receiving over \$25,000 and a consolidated total for those suppliers receiving less than \$25,000. If the total differs from the Audited Financial Statements, an explanation is required.

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

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

Board Approval Form

Financial Information Act - Statement of Financial Information

NAME OF LIBRARY <i>Pouce Coupe Municipal Public Library</i>	FISCAL YEAR END (YYYY) 2020	
LIBRARY ADDRESS 5010-52 Avenue Box 75	TELEPHONE NUMBER 250-786-5765	
CITY Pouce Coupe	PROVINCE BC	POSTAL CODE V0C 2C0
NAME OF THE CHAIRPERSON OF THE LIBRARY BOARD Ruby Freeman	TELEPHONE NUMBER 250-467-9003	
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 2020 for Pouce Coupe Municipal 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)

Ruby Freeman

14/05/2021
DD-MM-YYYY

SIGNATURE OF THE LIBRARY DIRECTOR

DATE SIGNED (DD-MM-YYYY)

C. Cryne

14/05/2021
DD-MM-YYYY

Management Report

Financial Information Act - Statement of Financial Information

Library Name: Pouce Coupe Municipal Public Library
Fiscal Year Ended: December 31, 2020

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 **Pouce Coupe Municipal Public Library**

**Name, Chairperson of the
Library Board [Print]**

Ruby Freeman

**Signature,
Chairperson of the Library
Board**

Ruby Freeman

**Date
(MM-DD-YYYY)**

05/14/2021

**Name,
Library Director [Print]**

Courtney Crayne

**Signature,
Library Director**

C. Crayne

**Date
(MM-DD-YYYY)**

05/14/2021

POUCE COUPE MUNICIPAL LIBRARY

Financial Statements

Year Ended December 31, 2020

(See Independent Auditor's Report)

POUCE COUPE MUNICIPAL LIBRARY
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Year Ended December 31, 2020

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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

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, 2020, and the statements of operations, changes in accumulated surplus, changes in net financial 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, 2020, 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 not-for-profit organizations, the organization derives revenue from fundraising activities 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 year ended December 31, 2020, current assets and net assets as at December 31, 2020. Our audit opinion on the financial statements for the year ended December 31, 2019 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.

(continues)



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 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.

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(continues)

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

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.

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 Accounting Standards for Not-for-profit Organizations have been applied on a basis consistent with that of the preceding year.

Dawson Creek, BC
May 5, 2021

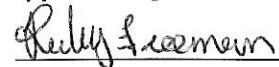
Sander Rose Bone Grindle CPA
CHARTERED PROFESSIONAL ACCOUNTANTS

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POUCE COUPE MUNICIPAL LIBRARY
Statement of Financial Position
December 31, 2020

	Operating Fund	Fundraising Fund	Capital Asset Fund	2020	2019
ASSETS					
CURRENT					
Cash	\$ 132,219	\$ 43,557	\$ -	\$ 175,776	\$ 150,427
Goods and services tax receivable	545	-	-	545	4,551
Due from the operating fund	-	7,847	-	7,847	6,972
Prepaid expenses	1,277	-	-	1,277	1,217
Inventory	434	-	-	434	434
	134,475	51,404	-	185,879	163,601
TANGIBLE CAPITAL ASSETS (Note 3)	-	-	41,387	41,387	38,005
	\$ 134,475	\$ 51,404	\$ 41,387	\$ 227,266	\$ 201,606
LIABILITIES AND NET ASSETS					
CURRENT					
Payables (Note 4)	\$ 16,274	\$ -	\$ -	\$ 16,274	\$ 12,679
Due to the fundraising fund	7,847	-	-	7,847	6,972
	24,121	-	-	24,121	19,651
NET ASSETS					
Net assets	110,354	51,404	41,387	203,145	181,955
	\$ 134,475	\$ 51,404	\$ 41,387	\$ 227,266	\$ 201,606

Approved by

 Director

 Director

See notes to financial statements

POUCE COUPE MUNICIPAL LIBRARY
Statement of Operations
Year Ended December 31, 2020

	Operating Fund	Fundraising Fund	2020	2019
REVENUES				
BCLC reimbursements	\$ 1,382	\$ -	\$ 1,382	\$ 1,500
Donations - monetary	101	-	101	-
Grants				
- BC Courthouse	-	-	-	2,500
- Equity	4,225	-	4,225	4,225
- Municipal operating	105,545	-	105,545	104,500
- One Card program	6,350	-	6,350	6,350
- Provincial operating	3,000	-	3,000	3,000
- Resource sharing	2	-	2	2
- Technology grant	6,720	-	6,720	-
Interest	39	-	39	86
Library fines, user fees and sundry	138	-	138	122
Wine for Books fundraising				
- monetary	-	-	-	14,837
- contributions in kind	-	525	525	6,775
	127,502	525	128,027	143,897
EXPENSES (Schedule 1)	106,312	525	106,837	121,236
EXCESS OF REVENUES OVER EXPENSES	\$ 21,190	\$ -	\$ 21,190	\$ 22,661

See notes to financial statements

POUCE COUPE MUNICIPAL LIBRARY
Statement of Changes in Net Assets
Year Ended December 31, 2020

	Operating Fund	Fundraising Fund	Capital Asset Fund	2020	2019
Net assets - beginning of year	\$ 92,546	\$ 51,404	\$ 38,005	\$ 181,955	\$ 159,294
Excess of revenues over expenses	21,190	-	-	21,190	22,661
PURCHASE OF TANGIBLE CAPITAL ASSETS	(3,382)	-	3,382	-	-
Net assets - end of year	\$ 110,354	\$ 51,404	\$ 41,387	\$ 203,145	\$ 181,955

See notes to financial statements

POUCE COUPE MUNICIPAL LIBRARY
Statement of Cash Flows
Year Ended December 31, 2020

	2020	2019
OPERATING ACTIVITIES		
Excess of revenues over expenses	\$ 21,190	\$ 22,661
Changes in non-cash working capital:		
Receivables - decrease	4,006	800
Prepaid expenses - (increase) decrease	(59)	1,038
Payables -increase (decrease)	3,594	(1,655)
	7,541	183
Cash flow from operating activities	28,731	22,844
INVESTING ACTIVITY		
Purchase of tangible capital assets	(3,382)	-
INCREASE IN CASH FLOW	25,349	22,844
Cash - beginning of year	150,427	127,583
CASH - END OF YEAR	\$ 175,776	\$ 150,427

See notes to financial statements

POUCE COUPE MUNICIPAL LIBRARY

Notes to Financial Statements

Year Ended December 31, 2020

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, 2020

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, 2020

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. TANGIBLE CAPITAL ASSETS

	2020	2019
Computer equipment	\$ 13,682	\$ 10,299
Kitchen equipment	4,712	4,712
Office equipment	17,233	17,233
Shed	4,260	4,261
Shelving	1,500	1,500
	\$ 41,387	\$ 38,005

4. PAYABLES

	2020	2019
Trade	\$ 7,829	\$ 6,524
Wages	2,410	1,323
Vacation	2,694	3,364
Source deductions	3,341	1,468
	\$ 16,274	\$ 12,679

5. 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.

6. 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.

(continues)

POUCE COUPE MUNICIPAL LIBRARY
Notes to Financial Statements
Year Ended December 31, 2020

6. FINANCIAL INSTRUMENTS (continued)

(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.

7. EXCEPTION ITEM

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

POUCE COUPE MUNICIPAL LIBRARY

Expenses

(Schedule 1)

Year Ended December 31, 2020

	Operating Fund	Fundraising Fund	2020	2019
Accounting	\$ 7,875	\$ -	\$ 7,875	\$ 7,400
Advertising and promotion	131	-	131	50
Book purchases	4,300	-	4,300	4,101
Bookkeeping	2,004	-	2,004	1,671
Insurance	3,301	-	3,301	3,095
Interest and bank charges	144	-	144	198
Library supplies	1,846	-	1,846	971
Licenses	1,468	-	1,468	1,549
Meetings and conventions	2,220	-	2,220	4,024
Memberships	292	-	292	315
Office and miscellaneous	2,029	-	2,029	2,394
Programs	899	-	899	1,066
Repairs and maintenance	1,664	-	1,664	213
Telephone	1,477	-	1,477	1,380
Wages and benefits	76,662	-	76,662	73,793
Wine for Books fundraising	-	525	525	19,016
	\$ 106,312	\$ 525	\$ 106,837	\$ 121,236

See notes to financial statements

Schedule of Debt

Financial Information Act - Statement of Financial Information

Library Name: Pouce Coupe Municipal Public Library
Fiscal Year Ended: December 31, 2020

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

Schedule of Guarantee and Indemnity

Financial Information Act - Statement of Financial Information

Library Name: Pouce Coupe Municipal Public Library

Fiscal Year Ended: December 31, 2020

Pouce Coupe Municipal 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 Public Library

Fiscal Year Ended: December 31,2020

Table 1 – Total Remuneration & Total Expenses

	Total Remuneration (Wages/Salaries)	Total Expenses (Reimbursement for Conferences/Mileage etc.)
Board Members		
1)	\$	\$
2)	\$	\$
3)	\$	\$
Total Board Members	\$0	\$0

Detailed Employees Exceeding \$75,000		
1)	\$	\$
2)	\$	\$
3)	\$	\$
Total Detailed Employees Exceeding \$75,000	\$0	\$0

Total Employees Equal to or Less Than \$75,000	\$71,833	\$1427.06
Consolidated Total* (Sum of column)	\$71,833	\$1427.06

Table 2 – Total Employer Premium to Receiver General for Canada

Total Employer Premium for Canada Pension Plan and Employment Insurance	DO NOT USE	\$4353
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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

Total Remuneration		\$ 71833
Reconciling Items		
	Item 1 – CPP.EI	\$4353
	Item 2 - WCB	\$ 105
	Item 3 - Employee Reconciliation	\$ 371
	Item 4	\$ 0
Total Per Statement of Revenue and Expenditure		76662
Variance*		\$ 0

Statement of Severance Agreements

Financial Information Act - Statement of Financial Information

Library Name: Pouce Coupe Municipal Public Library

Fiscal Year Ended: December 31, 2020

There were **no** severance agreements made between Pouce Coupe Municipal Public Library and its non-unionized employees during fiscal year 2020.

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 Public Library

Fiscal Year Ended: December 31, 2020

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 Municipal Public Library

Fiscal Year Ended: December 31, 2020

Name of Individual, Firm or Corporation	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)	\$33557.00
Consolidated Total	\$33557.00

Reconciliation of Goods and Services

Total of Suppliers with Payments Exceeding \$25,000	\$ 0
Consolidated Total of Supplier Payments of \$25,000 or Less	\$ 33557.00
Reconciling Items	
Item 1 Wage expenses	\$ 76662.00
Item 2 Purchases of TCA	\$ (3382.00)
Item 3	\$ 0
Item 4	\$ 0
Total Per Statement of Revenue and Expenditure	\$ 106837.00
Variance*	\$ 0