



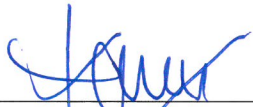
2021 STATEMENT OF FINANCIAL INFORMATION

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VANCOUVER PUBLIC LIBRARY BOARD
STATEMENT OF FINANCIAL INFORMATION APPROVAL

The undersigned represents the Board of the Vancouver Public Library and confirms that the Board of the Vancouver Public Library has received and approved, at its meeting of May 25, 2022, all the unaudited statements and schedules included in this Statement of Financial Information, as required under section 2 of the Financial Information Act.



Kevin Lowe, Chair
Vancouver Public Library Board

May 25, 2022

**VANCOUVER PUBLIC LIBRARY BOARD
MANAGEMENT REPORT**

The unaudited Financial Statements contained in this Statement of Financial Information under the Financial Information Act have been prepared by management in accordance with the accounting principles in Note 1, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all the statements and schedules, and for ensuring that this information is consistent, where appropriate, with information contained in the financial statements. The unaudited financial statements necessarily include some amounts, which are based on the best estimates and judgments of management.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Library Board is a policy setting Board and assigns to management the responsibility for day-to-day operations. The Library Board is responsible for assessing the management, systems and practices.

The Vancouver Public Library Board and management engages the City of Vancouver's Internal Audit Division to review the Statement of Financial Information and perform specified procedures to help provide assurance that the statement has been prepared, in all material respects, in accordance with Public Sector Accounting Standards and consistently with the City's corporate accounting policies.

Internal audit has reviewed the unaudited financial statements and reported to the Vancouver Public Library Board on the results of the review.



Christina de Castell, Chief Librarian & CEO
Vancouver Public Library



Julia Morrison, CA, Director of Corporate Services & CFO
Vancouver Public Library
May 25, 2022

2022 Vancouver Public Library Board

T. Bottomer
P. Fry – Council Liaison
K. Heinrich – Vice Chair
V. Huang
Z. Hussein
K. Lowe – Chair
M. Ma
S. Mackinnon – Board of Parks and Recreation Representative
R. Mangat – Vice Chair
B. Parrott – Vancouver School Board Representative
H. Pruden
K. Spears
A. Yusuf
Secretary and Chief Librarian – C. de Castell

VANCOUVER PUBLIC LIBRARY BOARD
Statement of Financial Position
(unaudited)
As at December 31

	<u>2021</u>	<u>2020</u>
FINANCIAL ASSETS		
Accounts receivable and accrued interest	\$ 226,708	\$ 305,500
Due from the City of Vancouver	<u>7,763,950</u>	<u>7,702,935</u>
	<u>7,990,658</u>	<u>8,008,434</u>
LIABILITIES		
Accounts payable and accrued liabilities	\$ 2,171,535	\$ 3,023,145
Deferred income (Note 2)	<u>159,153</u>	<u>139,659</u>
	<u>2,330,688</u>	<u>3,162,803</u>
NET FINANCIAL ASSETS	<u>5,659,970</u>	<u>4,845,631</u>
NON-FINANCIAL ASSETS		
Inventory	101,561	111,970
Prepaid expenses	283,870	90,934
Tangible capital assets (Note 6)	<u>17,418,741</u>	<u>17,712,734</u>
	<u>17,804,172</u>	<u>17,915,638</u>
NET ASSETS	<u>\$ 23,464,142</u>	<u>\$ 22,761,269</u>
ACCUMULATED SURPLUS		
Reserves (Note 3)	\$ 7,950,401	7,811,535
Investments in tangible capital assets	17,418,741	17,712,734
Deferred liabilities (Note 4)	<u>(1,905,000)</u>	<u>(2,763,000)</u>
	<u>\$ 23,464,142</u>	<u>\$ 22,761,269</u>

See accompanying Notes to Financial Statements
Long term debt (Note 1e)
Contingencies and commitments (Note 5)

VANCOUVER PUBLIC LIBRARY BOARD
Statement of Operations
(unaudited)
Years Ended December 31

	<u>2021 Budget*</u>	<u>2021</u>	<u>2020</u>
REVENUES			
City of Vancouver	\$ 50,923,225	\$ 50,784,594	\$ 43,355,188
Other fees and recoveries	2,593,200	2,206,609	1,818,539
Other grants	-	-	-
Provincial Government	1,316,300	1,272,166	1,331,300
Investment income	-	71,933	89,811
Interlink reciprocal services	140,000	66,667	168,982
Charitable donations and bequests	220,400	609,030	673,913
	<u>55,193,125</u>	<u>55,010,999</u>	<u>47,437,733</u>
EXPENDITURES			
Amortization	3,576,724	3,576,724	3,611,842
Books and materials	1,518,299	2,545,065	2,987,023
Building occupancy and maintenance	6,152,633	5,668,967	5,114,726
Equipment and fleet	610,981	578,689	477,270
Loss on disposal of tangible capital assets	-	-	-
Other	1,318,688	1,188,158	727,209
Supplies and materials	1,039,600	865,400	778,006
Salaries and benefits	40,901,930	40,285,775	33,092,865
	<u>55,118,855</u>	<u>54,708,778</u>	<u>46,788,941</u>
ANNUAL SURPLUS (DEFICIT)	74,270	302,221	648,792
OPENING ACCUMULATED SURPLUS		22,761,269	21,176,367
Transfer to City Equipment Reserve	(24,851)	(23,784)	(21,188)
Transfer to City Insurance Reserve	(55,544)	(55,548)	(55,548)
Transfer from (to) City capital and reserve	6,125	479,984	1,012,846
ENDING ACCUMULATED SURPLUS	<u>\$ -</u>	<u>\$ 23,464,142</u>	<u>\$ 22,761,269</u>

See accompanying Notes to Financial Statements

* As approved by Vancouver City Council

VANCOUVER PUBLIC LIBRARY BOARD
Statement of Changes in Net Financial Assets
(unaudited)
Years Ended December 31

	<u>2021</u>	<u>2020</u>
Annual surplus (deficit)	\$ 302,221	\$ 648,792
Acquisition of tangible capital assets	(3,282,731)	(3,919,546)
Amortization of tangible capital assets	3,576,724	3,611,842
Loss on disposal of tangible capital assets	-	-
Proceeds on disposal of tangible capital assets	-	-
	<u>293,994</u>	<u>(307,704)</u>
Change in inventory and prepaids	(182,527)	31,161
Transfer to City Equipment Reserve	(23,784)	(21,188)
Transfer to City insurance reserve	(55,548)	(55,548)
Transfer from Capital for tangible capital assets	479,984	1,509,258
Transfer to Capital	-	(75,000)
	<u>218,125</u>	<u>1,388,683</u>
Change in net financial assets	814,340	1,729,772
Net financial assets at beginning of year	4,845,631	3,115,859
NET FINANCIAL ASSETS AT END OF YEAR	<u><u>\$ 5,659,970</u></u>	<u><u>\$ 4,845,631</u></u>

See accompanying Notes to Financial Statements

VANCOUVER PUBLIC LIBRARY BOARD
Statement of Cash Flows
(unaudited)
Years Ended December 31

	2021	2020
CASH PROVIDED BY (USED IN):		
Operating Transactions		
Annual Surplus (deficit)	\$ 302,221	648,792
Items not involving cash		
Amortization	3,576,724	3,611,842
Loss on disposal of tangible capital assets	-	-
Net transfer from (to) capital	479,984	1,434,258
Transfer to City equipment reserve	(23,784)	(21,188)
Transfer to City insurance reserve	(55,548)	(55,548)
Proceeds on disposal of tangible capital assets	-	-
Change in non-cash items		
Decrease (increase) in inventory	10,410	(18,837)
Decrease (increase) in prepaids	(192,937)	49,998
Decrease (increase) in accounts receivable	78,792	(146,783)
Decrease (increase) in due from City of Vancouver	(61,016)	(1,043,085)
Decrease (increase) in accounts payable	(851,609)	(510,750)
	3,263,237	3,948,700
Financing Transactions		
Increase (decrease) in deferred income	19,495	(29,154)
Capital Transactions		
Increase (decrease) in capital assets	(3,282,732)	(3,919,546)
Investing		
Sale (purchase) of investments	-	-
NET INCREASE (DECREASE) IN CASH	-	-
Cash at beginning of year	-	-
CASH AT END OF YEAR	\$ -	\$ -

See accompanying Notes to Financial Statements

**VANCOUVER PUBLIC LIBRARY BOARD
NOTES TO FINANCIAL STATEMENTS
Year Ended December 31, 2021**

The Vancouver Public Library Board (Library) is established under the *Library Act of British Columbia* and is a registered charity under the *Income Tax Act*. Its principal activity is the operation of public libraries in the City of Vancouver (City).

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Presentation

The financial statements of the Library have been prepared, in all material respects, in accordance with generally accepted accounting principles for local governments as recommended by the Public Sector Accounting Board (PSAB).

(b) Basis of Accounting

- (i) Revenues, with the exception of overdue book fines and lost book charges, are recorded in the period in which the transactions or events that give rise to the revenues occur. Amounts received in advance of services rendered are considered deferred income until the Library discharges the obligations that led to the collection of funds.
- (ii) Overdue book fine revenues and lost book charges are recorded on a cash basis.
- (iii) Expenditures are recorded in the period in which the goods or services are acquired and a liability is incurred or transfers are due.
- (iv) Inventory of supplies and materials are valued at cost with allowances made for obsolete stock. Cost is determined on a first in, first out basis.
- (v) The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities and the reported amounts of revenues and expenditures during the reporting period. Actual results will depend on future economic events and could differ from the estimates. Adjustments, if any, will be reflected in the period of settlement or upon a change in the estimate.

(c) Tangible Capital Assets

The City owns the land, buildings, leasehold improvements, and vehicles used by the Library. These assets are reported in the City's Consolidated Statement of Financial Position. Books and materials and furniture and equipment are owned by the Library and are recorded in these statements. These capital assets are recorded at cost. Amortization is recorded on a straight line basis over the useful lives of the assets as follows:

Collections	10 years
Furniture and equipment	15 years
Technology	5 years

(d) Reserves

Reserves are established at the discretion of the Library Board with the approval of City Council for future operating and capital expenditures. The reserves are held by the City.

VANCOUVER PUBLIC LIBRARY BOARD
NOTES TO FINANCIAL STATEMENTS continued
Year Ended December 31, 2021

Note 1 (continued)

(e) Long term debt

The City is responsible for all debt associated with the Library. The debt is reported in the City's Consolidated Statement of Financial Position and principal and interest payments are reported in the City's Consolidated Statement of Financial Activities.

(f) Pension Plan and Deferred Payroll Liabilities

The Library and its employees participate in a Municipal Pension Plan. The Municipal Pension is a multi-employer contributory defined benefit pension plan. Payments in the year are expensed.

Employees are entitled to earned benefits related to non-vested accumulating sick leave, sick leave gratuity and vacation entitlements at retirement. Employees may also defer current vacation entitlements. The cost of post-employment benefits is actuarially determined based on service provided, a best estimate of retirement ages, and expected future salary and wage increases. The liability under these benefit plans is accrued based on projected benefits as the employees render service necessary to earn the future benefits.

As well, certain employees are entitled to income continuation benefits under long term disability plans. The Library recognizes a liability and expense for these post-employment benefits in the period when the event occurs that obligates the Library to provide the benefit.

2. DEFERRED INCOME

Amounts will be recognized as income in the year the related service is provided.

	<u>2021</u>	<u>2020</u>
Advanced receipts at the beginning of year	\$139,659	\$168,813
Contributions received in the year	130,273	78,422
Recognized as revenue in the year	<u>(110,779)</u>	<u>(107,576)</u>
Advanced receipts at the end of year	<u>\$159,153</u>	<u>\$139,659</u>

3. RESERVES

These amounts are set aside by the Library Board with the approval of City Council for specific purposes.

	<u>2020</u>	<u>Transfers to</u>	<u>Transfers from</u>	<u>2021</u>
Grants and Donation	\$ 5,168,047	\$ 634,318	\$ 523,820	\$ 5,278,545
Other	1,653,885	17,368	0	1,671,253
Equipment Replacement	<u>989,603</u>	<u>11,000</u>	<u>0</u>	<u>1,000,603</u>
	<u>\$ 7,811,535</u>	<u>\$ 662,686</u>	<u>\$ 523,820</u>	<u>\$ 7,950,401</u>

4. DEFERRED LIABILITIES

The liabilities reported in the 2021 financial statements are based on an actuarial valuation as at December 31, 2021 using the following valuation assumptions:

	<u>2021</u>	<u>2020</u>
Discount rate	2.90%	3.03%
Inflation rate	2.50%	2.50%
Rate of compensation increase	2.58% to 4.50%	2.58% to 4.50%

Employee benefit liabilities as at December 31 are as follows:

	<u>2021</u>	<u>2020</u>
Sick leave gratuity	\$ 340,000	\$ 369,000
Deferred Vacation	1,054,000	1,023,000
Non-vested accumulating sick leave	621,000	645,000
Other post-employment benefits	<u>1,609,000</u>	<u>1,497,000</u>
	3,624,000	3,534,000
Unamortized actuarial gain (loss)	<u>(1,719,000)</u>	<u>(771,000)</u>
Liabilities to be funded from future revenues	<u>\$1,905,000</u>	<u>\$2,763,000</u>

The continuity of the Library's employee benefit liabilities are as follows:

	<u>2021</u>	<u>2020</u>
Balance, beginning of year	\$2,763,000	\$3,351,000
Current service cost	(474,000)	(463,000)
Interest cost	108,000	111,000
Amortization of Actuarial gain (loss)	34,000	140,000
Actual benefits paid	<u>(526,000)</u>	<u>(376,000)</u>
Balance, end of year	<u>\$1,905,000</u>	<u>\$2,763,000</u>

5. CONTINGENCIES AND COMMITMENTS

(a) Municipal Pension Plan

The Vancouver Public Library and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trusted pension plan. The Board of Trustees, representing plan members and employers, is responsible for administering the Plan, including investment of assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. The Municipal Pension Plan had 220,321 active members who worked for 945 employers as at December 31, 2020. The total membership was 379,091.

There are four types of members:

- Active: Currently contributing, on a leave of absence or receiving benefits from an approved long-term disability plan. There were 220,321 active plan members, an increase of 3.4 per cent from 2019.
- Inactive: Not currently contributing; has ended employment with a plan employer and left contributions in the plan. Inactive members may be eligible for a pension in the future, or may become eligible if they return to work for a plan employer to contribute to the plan and accrue additional service. There were 47,219 inactive plan members, a 4.2 per cent increase from 2019.
- Retired: Currently receiving a pension, including a survivor pension or disability benefit. There were 111,551 retired plan members, a 5.2 per cent increase from 2019.
- Limited: A plan member's former spouse who has the right to a portion of the plan member's pension and applies to become a limited member after a separation or divorce. These members are included in the retired total if they are receiving a pension.

Every three years, an actuarial valuation is performed to assess the financial position of the Plan and adequacy of Plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the Plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the Plan. This rate may be adjusted for amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent actuarial valuation for the Plan, as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis. The next valuation will be at December 31, 2021, with results available in 2022.

Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and costs to individual employers participating in the Plan.

The Library paid \$2,896,300 (2020 - \$2,476,700) for employer contributions to the Plan in 2021. Employees contributed \$2,529,100 (2020 - \$2,163,100) in 2021.

(b) Contingent Legal Liabilities

As at December 31, 2021, there were no legal claims pending against the Library.

VANCOUVER PUBLIC LIBRARY BOARD
NOTES TO FINANCIAL STATEMENTS continued
Year Ended December 31, 2021

(c) Operating Leases

The Library is committed to operating leases for buildings and equipment. Minimum future lease payments are as follows:

2022	\$859,300
2023	866,400
2024	873,700
2025	881,100
2026	888,800

6. TANGIBLE CAPITAL ASSETS

Cost	<u>2020</u>	<u>Additions</u>	<u>2021</u>
Furniture and Equipment	\$13,848,749	\$110,593	\$13,959,342
Technology	8,327,430	581,540	8,908,970
Collections	39,195,104	2,590,599	41,785,703
	<u>\$61,371,283</u>	<u>\$3,282,732</u>	<u>\$64,654,015</u>
Accumulated Amortization	<u>2020</u>	<u>Amortization</u>	<u>2021</u>
Furniture and Equipment	\$10,281,641	\$450,953	\$10,732,594
Technology	5,837,452	920,091	6,757,543
Collections	27,539,457	2,205,680	29,745,137
	<u>\$43,658,550</u>	<u>\$3,576,724</u>	<u>\$47,235,274</u>
Net Book value	<u>2020</u>	<u>Change</u>	<u>2021</u>
Furniture and Equipment	\$3,567,108	(\$340,360)	\$3,226,748
Technology	2,489,978	(338,551)	2,151,427
Collections	11,655,648	384,919	12,040,567
	<u>\$17,712,734</u>	<u>(\$293,992)</u>	<u>\$17,418,742</u>

VANCOUVER PUBLIC LIBRARY BOARD
SCHEDULE OF DEBTS and SCHEDULE OF GUARANTEES AND INDEMNITY AGREEMENTS

Schedule of Debts

A Schedule of Debts has not been prepared because the information required is disclosed in the Statement of Financial Position and no additional information would be provided in the schedule.

Schedule of Guarantees and Indemnity Agreements

The Vancouver Public Library has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation.

VANCOUVER PUBLIC LIBRARY BOARD

SCHEDULE OF REMUNERATION AND EXPENSES (A)

2021 Library Board		Expenses
Chan, Jennifer	Chair	-
Fry, Pete		-
Heinrich, Kurt		\$115
Hussein, Zahra		-
Lowe, Kevin	Vice Chair	\$50
Mackinnon, Stuart		-
Mangat, Raji	Vice Chair	\$135
Parrott, Barb		-
Pruden, Harlan		\$100
Sherwood, Rhonda		\$150
Spears, Karen		\$150
Yusuf, Abeer		-
	Total	\$700

VANCOUVER PUBLIC LIBRARY BOARD
SCHEDULE OF REMUNERATION AND EXPENSES (B)

Employees' remuneration greater than \$75,000 and expenses:

	<u>Expenses</u>	<u>Remuneration</u>
Amigo Gonzalez Mariscal, J	\$ -	\$ 91,815
Amon, S	130	76,526
Argo, P	200	95,303
Ashdown, M	100	129,253
Baron, D	542	102,459
Bayanpour, N	1,800	122,244
Bordignon, D A.	0	90,374
Cahill, K	130	154,766
Caldwell, J	0	79,398
Campbell, I	100	117,127
Castellanes, M	0	75,448
Chalut, R	0	76,504
Chan, P	3	79,950
Cheng, A	609	96,827
Chong, P	0	111,336
Coggles, D	950	78,264
Contois, R	0	80,113
Cooper, T	100	92,335
Crowe, C	0	80,665
Curry, L	0	94,310
Danay, B	0	75,648
Daoust, L	0	77,069
De Castell, C	110	240,895
Douglas, J	100	86,643
Downey, M	50	108,376
Dunbar, D	0	76,476
Elmslie, K	0	82,668
Ens, A	100	76,472
Esparo, D	0	128,103
Fong, J	2	76,587
Fortin, A	0	98,641
Fraser, S	0	121,162
Fu, H	40	102,638
Galanopoulos, A	308	76,529
Galanopoulos, C	858	76,145
Gatley, R	2	92,591
Gaudet, G	0	90,070
Grant, L	0	76,476
Grant, L	0	93,181
Green, A	2,438	123,972
Greenwood, A	318	97,553
Guilmant-Smith, G	58	94,769
Haapalainen, R	0	79,003

**VANCOUVER PUBLIC LIBRARY BOARD
SCHEDULE OF REMUNERATION AND EXPENSES (B)**

Employees' remuneration greater than \$75,000 and expenses:

	<u>Expenses</u>	<u>Remuneration</u>
Hama, G	0	89,435
Hanson, L	0	80,487
Hmaidan, M	100	80,710
Ho, V	0	77,295
Holdbak, N	100	78,260
Horne, J	130	130,270
Iannacone, J	242	161,484
Ibey, M	529	171,691
Kevlahan, C	0	102,448
King, D B	249	100,069
Koep, M	0	102,448
Krabbenhoff, L	11	79,144
Kripps, S	247	103,746
Kung, N	571	125,849
Kushner, E	3	77,557
Lafrance, D	0	79,855
Langley, M	46	125,629
Lee, J	0	116,800
Lee, J	0	78,727
Lee, S	128	98,289
Li, H	520	79,730
Liebel, K	24	94,295
Long, T	0	76,486
Lowe, C	231	86,664
Lum, W	0	80,371
Ma, N	1,964	95,322
MacKichan, M	0	84,545
MacPherson, M	120	77,635
Mao, J	0	78,340
Matheson, A	0	76,635
McKnight, J	180	86,593
McMillan, T	27	96,843
Middleton, S	609	118,148
Mills, S	0	88,694
Mitchell, A	595	88,825
Morrison, J	1,200	169,084
Nelson, C	0	148,928
Norcott, A	0	76,801
O'Coffey, T	100	94,308
Oliver, N	0	76,476
Or, V	0	85,367
Palmer, L	0	117,320
Parker, K	0	77,480

**VANCOUVER PUBLIC LIBRARY BOARD
SCHEDULE OF REMUNERATION AND EXPENSES (B)**

Employees' remuneration greater than \$75,000 and expenses:

	<u>Expenses</u>	<u>Remuneration</u>
Patenaude, M	0	87,027
Pater, C	130	79,986
Payne, K	0	104,702
Pintos, A	0	79,747
Rai, B	0	161,664
Reed, J	0	107,921
Rempel, G	300	79,594
Richmond, S	0	94,885
Ritchie, A	300	87,267
Roberts, K	0	79,109
Savage, K	0	75,772
Schertzer, W	0	78,566
Schick, J	0	81,489
Scudder, N	0	87,043
Shaffer, EB	38	77,177
Sobool, E	0	77,917
Stainton, D	0	76,679
Stolbenko, U	0	76,485
Thiriar, C	0	79,556
Tolentino, C	300	87,764
Turner, S	0	79,432
Voth, V	0	92,703
Waddell, D	2,034	89,573
Walker, C	130	86,114
Walls, B	0	76,469
Wang, S	260	95,164
Watkins, E	0	124,115
Whipple, J	0	79,819
Wilde, M	461	83,204
Wilkinson, A	0	76,486
Williams, K S.	0	76,563
Wong, B	3	110,103
Woodhouse, M	0	85,549
Wotherspoon, P	0	90,051
Yoshida, N	0	80,775
Ziegenfuss, E	321	87,724
Employees' remuneration less than \$75,000		23,093,042
Total remuneration		<u>\$ 34,659,004</u>
Employer share of EI, CPP, and other benefits*		7,106,170
Accruals and amounts recorded in other accounts		(1,479,399)
Total per financial statements		<u><u>\$ 40,285,775</u></u>

(*) Payments to the Receiver General are made directly by the City of Vancouver on behalf of the Library. These payments are shown on this schedule at the standard rate allocated by the City of Vancouver, and not on the Schedule of Payments for the Provision of Goods and Services.

Statement of Severance Agreements

There was one severance agreement made between the Vancouver Public Library Board and its non-unionized employees during the 2021 fiscal year.

**VANCOUVER PUBLIC LIBRARY BOARD
SCHEDULE OF PAYMENTS FOR THE PROVISION OF GOODS AND SERVICES**

Payments to Vendors with a cumulative total greater than or equal to \$25,000:

4th Utility Inc	\$	25,589
966452 B.C. Ltd		59,787
Alblaster Pressure Washing Ltd		30,056
Aquilini Properties LP		241,731
Babakco Holdings Ltd.		51,543
BC Libraries Cooperative		396,318
Beijing Bookstore		100,372
Bell Mobility Inc		37,370
Bibliocommons Corp.		128,342
Bibliotheca Canada Inc.		126,313
Black & Mcdonald Limited		47,463
Brodart Canada Company		30,463
Brooks Corning Co. Ltd		70,515
CDW Canada Corp		143,244
Cengage Learning Inc.		25,475
Centre For Equitable Library Access		44,570
Champlain Square LP		150,752
Compugen Inc		478,280
CVS Midwest Tape LLC		196,991
Ebsco Canada Ltd		192,308
F & D Scene Changes Ltd		188,773
Fujitec Canada Inc.		27,320
Global Consumer Services Inc		36,566
Grand & Toy		25,036
Heland Investments Limited		143,731
iXSystems Inc		187,391
Kanopy Inc		155,000
Konica Minolta Business Solutions		68,936
LexisNexis Canada Inc.		31,761
Liang You Book Co. Ltd.		32,003
Librairie Monet		30,811
Library Bound Inc.		1,121,311
Logpoint Inc		26,503
Lyngsoe Systems Inc		49,741
Mott Electric GP		47,405
Newspaperdirect Inc		66,648
OCLC, Inc		67,863
Overdrive Inc		1,521,698
ProQuest LLC		164,808
ProQuest LLC		53,503
Public Library Interlink		96,839
Rasmussen Bindery		53,971

**VANCOUVER PUBLIC LIBRARY BOARD
SCHEDULE OF PAYMENTS FOR THE PROVISION OF GOODS AND SERVICES**

Payments to Vendors with a cumulative total greater than or equal to \$25,000:

Ristech Information Solutions Ltd	86,625
Saint Bernadine Mission	32,380
Securiguard Services Ltd	1,693,849
Sino United Publishing (Can) Ltd.	105,470
Sirsidynix (Canada) Inc	337,587
Staples Business Advantage	53,334
Thomson Reuters Canada Limited	44,514
TNG, a division of GPE Inc.	25,902
Today'S Books	29,398
Uline Canada Corporation	30,641
United Library Services Inc.	384,741
Vancouver Kidsbooks	86,495
Waste Management of Canada	25,421
Whitehots Inc.	183,070
Workers' Compensation Board	145,172
Zoom Video Communications Inc	28,100
Total greater than \$25,000	<u>\$ 10,067,797</u>
Total less than \$25,000	<u>1,372,490</u>
Sub-total	<u>\$ 11,440,287</u>
Capital asset purchases from Operating budget	(2,802,747)
Amortization and loss on disposals	3,576,724
Amounts charged to City, capital accounts, GST rebates, Accruals, and Other	(1,316,228)
Amounts charged by City departments	3,524,967
Total per statement of operations	<u>\$ 14,423,003</u>
Total expense per statement of operations	54,708,778
Less salaries and benefits per statement of operations	<u>(40,285,775)</u>
Total non - salary and benefit expenses	<u>\$ 14,423,003</u>

