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Financial Information Act - Statement of Financial Information

Library Name: Burns Lake Public Library

Fiscal Year Ended: 12-31-2022

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Submission Checklist

Financial Information Act - Statement of Financial Information

Library Name: Burns Lake Public Library

Fiscal Year Ended: 12-31-2022

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)
Schedule of debts (audited ¹ financial statements) If there is no debt, or if the		
e)	<input checked="" type="checkbox"/>	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		
f)	<input checked="" type="checkbox"/>	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:		
g)	<input 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 type="checkbox"/>	iii) If the total wages and expenses differs from the audited financial statements, an explanation is required
	<input type="checkbox"/>	iv) A list, by name and position, of Library Board Members with the amount of any remuneration paid to or on behalf of the member.
	<input 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.

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>Burns Lake Public Library</i>		FISCAL YEAR END (YYYY) 2022
LIBRARY ADDRESS PO Box 449 585 Government Street		TELEPHONE NUMBER 250-692-3192
CITY Burns Lake	PROVINCE British Columbia	POSTAL CODE V0J 1E0
NAME OF THE CHAIRPERSON OF THE LIBRARY BOARD Mikel Platt		TELEPHONE NUMBER 250-685-8201
NAME OF THE LIBRARY DIRECTOR Monika Willner		TELEPHONE NUMBER 250-692-3192

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 2022 for Burns Lake 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)



10-05-2023

SIGNATURE OF THE LIBRARY DIRECTOR

DATE SIGNED (DD-MM-YYYY)



10-05-2023

Management Report

Financial Information Act - Statement of Financial Information

Library Name: Burns Lake Public Library
Fiscal Year Ended: 12-31-2022


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 Burns Lake Public Library

Name, Chairperson of the Library Board [Print] Mikel Platt
Signature, Chairperson of the Library Board  **Date (MM-DD-YYYY)** 05-10-2023

Name, Library Director [Print] Monika Willner
Signature, Library Director  **Date (MM-DD-YYYY)** 05-10-2023

BURNS LAKE PUBLIC LIBRARY ASSOCIATION

Financial Statements

December 31, 2022

BURNS LAKE PUBLIC LIBRARY ASSOCIATION

FINANCIAL STATEMENTS

December 31, 2022

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Burns Lake Public Library Association

Opinion

We have audited the financial statements of Burns Lake Public Library Association (the Entity), which comprise the statement of financial position as at December 31, 2022, 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, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2022, and the results of its operations and cash flows for the year then ended in accordance with Canadian Accounting Standards for Non-for-profit Organizations.

Basis for Opinion

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 Entity in accordance with the 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 opinion.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian Accounting Standards for Non-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.

In preparing the financial statements, management is responsible for assessing the Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

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

Partners

Allison Beswick CPA, CA
Norm Hildebrandt CPA, CA
Robin Lund CPA, CGA

Dane Soares CPA
Taylor Turkington CPA

Beswick Hildebrandt Lund CPA
556 North Nechako Road, Suite 10,
Prince George BC, Canada V2K 1A1
T: +1 250 564 2515, F: +1 250 562 8722

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 Entity'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 Entity'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 Entity 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.



CHARTERED PROFESSIONAL ACCOUNTANTS

Beswick Hildebrandt Lund

Chartered Professional Accountants

Prince George, British Columbia

February 22, 2023

BURNS LAKE PUBLIC LIBRARY ASSOCIATION

STATEMENT OF OPERATIONS AND CHANGE IN NET ASSETS

For the year ended December 31, 2022

	<u>Operating</u>	<u>Operating Reserve</u>	<u>Contingency Reserve</u>	<u>Total 2022</u>	<u>Total 2021</u>
REVENUE					
Regional District of Bulkley-Nechako	\$ 260,000	\$ -	\$ -	\$ 260,000	\$ 250,000
Other grants (Note 7)	97,664	-	-	97,664	87,436
Donations	17,336	-	-	17,336	13,925
Fundraising activities	7,815	-	-	7,815	1,797
Fees for services including fines	5,600	-	-	5,600	3,968
Rental income	4,577	-	-	4,577	2,871
Book revenue	2,571	-	-	2,571	1,979
Interest	105	13	29	147	378
	<u>395,668</u>	<u>13</u>	<u>29</u>	<u>395,710</u>	<u>362,354</u>
EXPENSES					
Salaries and Benefits	255,089	-	-	255,089	213,233
Acquisition of books and periodicals	27,813	-	-	27,813	29,977
Covid 19 grant expenses	19,726	-	-	19,726	-
Teen room project	18,894	-	-	18,894	-
Professional fees	16,390	-	-	16,390	15,306
Utilities	8,690	-	-	8,690	6,484
Rent	6,765	-	-	6,765	7,995
Database licensing	5,228	-	-	5,228	6,739
Postage	5,217	-	-	5,217	3,979
Office materials and supplies	4,268	-	-	4,268	3,098
Community programs	2,770	-	-	2,770	2,907
Telephone	2,708	-	-	2,708	2,697
Repairs and maintenance	2,576	-	-	2,576	2,378
Janitorial	2,547	-	-	2,547	2,155
Acquisition supplies	2,533	-	-	2,533	5,183
SITKA integrated library services	2,226	-	-	2,226	-
Literacy events	2,179	-	-	2,179	689
BC Courthouse expenses	1,521	-	-	1,521	1,933
Conferences and courses	1,353	-	-	1,353	1,155
Computer and software	1,112	-	-	1,112	1,295
Insurance	1,100	-	-	1,100	1,050
Dues and memberships	1,036	-	-	1,036	618
Rotary Club project	995	-	-	995	10,916
Northern BC Infant Development books	912	-	-	912	435
Workshop supplies	562	-	-	562	-
Security and safety	492	-	-	492	6,447
Advertising	468	-	-	468	720
Fundraising	419	-	-	419	254
Bank charges	289	-	-	289	296
Travel expenses	277	-	-	277	-
Honorariums	180	-	-	180	-
Lost books	97	-	-	97	5
United Way expenses	-	-	-	-	6,608
BC grant in aid expenses	-	-	-	-	5,969
Provincial tech grant expenses	-	-	-	-	416
	<u>396,432</u>	<u>-</u>	<u>-</u>	<u>396,432</u>	<u>340,937</u>
EXCESS (EXPENSES)REVENUE FOR THE YEAR	<u>(764)</u>	<u>13</u>	<u>29</u>	<u>(722)</u>	<u>21,417</u>
NET ASSETS AT BEGINNING OF THE YEAR	<u>12,216</u>	<u>50,000</u>	<u>74,699</u>	<u>136,915</u>	<u>115,498</u>
INTERFUND TRANSFERS					
Allocation of reserve funds	-	(20,000)	20,000	-	-
NET ASSETS END OF THE YEAR	<u>\$ 11,452</u>	<u>\$ 30,013</u>	<u>\$ 94,728</u>	<u>\$ 136,193</u>	<u>\$ 136,915</u>

See notes to the financial statements

BURNS LAKE PUBLIC LIBRARY ASSOCIATION

STATEMENT OF FINANCIAL POSITION

December 31, 2022

ASSETS

	<u>2022</u>	<u>2021</u>
CURRENT ASSETS		
Cash	\$ 32,006	\$ 30,235
Prepaid expenses	1,963	-
Accounts receivable (Note 3)	3,140	2,883
Short term investments (Note 4 - Contingency Reserve)	<u>94,728</u>	<u>-</u>
	131,837	33,118
CASH - RESTRICTED (OPERATING RESERVE)	30,013	50,000
CASH - RESTRICTED (CONTINGENCY RESERVE)	<u>-</u>	<u>74,699</u>
	<u>\$ 161,850</u>	<u>\$ 157,817</u>

LIABILITIES

CURRENT LIABILITIES		
Accounts payable and accrued liabilities (Note 5)	\$ 12,348	\$ 19,889
Deferred revenue (Note 6)	<u>13,309</u>	<u>1,013</u>
	<u>25,657</u>	<u>20,902</u>

NET ASSETS

UNRESTRICTED	11,452	12,216
OPERATING RESERVE	30,013	50,000
CONTINGENCY RESERVE	<u>94,728</u>	<u>74,699</u>
	<u>136,193</u>	<u>136,915</u>
	<u>\$ 161,850</u>	<u>\$ 157,817</u>

See notes the the financial statements

BURNS LAKE PUBLIC LIBRARY ASSOCIATION

STATEMENT OF CASH FLOWS

December 31, 2022

	<u>2022</u>	<u>2021</u>
OPERATING ACTIVITIES		
Excess (expenses)revenue for the year	\$ (722)	\$ 21,417
Add: Item not involving cash		
Unrealized (gain) loss on investments	<u>-</u>	<u>-</u>
	<u>(722)</u>	<u>21,417</u>
 Changes in non-cash working capital items:		
Accounts receivable	(257)	(515)
Prepaid expenses	(1,963)	-
Accounts payable and accrued liabilities	(7,541)	(3,131)
Deferred revenue	<u>12,296</u>	<u>(18,188)</u>
	<u>2,535</u>	<u>(21,834)</u>
 Cash from (to) operations	<u>1,813</u>	<u>(417)</u>
 INVESTING ACTIVITIES		
Disposal of short term investments	-	16,621
Acquisition of short term investments	<u>(94,728)</u>	<u>-</u>
 Cash from (to) investing	<u>(94,728)</u>	<u>16,621</u>
 (DECREASE)INCREASE IN CASH DURING THE YEAR	(92,915)	16,204
 CASH AT BEGINNING OF THE YEAR	<u>154,934</u>	<u>138,730</u>
 CASH AT END OF THE YEAR	<u>\$ 62,019</u>	<u>\$ 154,934</u>
 Cash consists of:		
Operating	32,006	30,235
Operating Reserve	30,013	50,000
Contingency Reserve	<u>-</u>	<u>74,699</u>
	<u>\$ 62,019</u>	<u>\$ 154,934</u>

See notes the the financial statements

BURNS LAKE PUBLIC LIBRARY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2022

1. PURPOSE

The Burns Lake Public Library Association (the "Library") is a registered under the Library Act of British Columbia. The Library is a registered charity and is exempted from income tax. The Library was registered on January 1, 1975 and provides library service to the community of the Village of Burns Lake and the Regional District of Bulkey-Nechako area B and E. The Library services includes lending books, DVD's, CD's, Audio books, periodicals, and reference books. It also provides literacy programs for adults, children, and youth and continuing education programs for youth, adults, and seniors.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following accounting policies:

Cash

Cash includes cash on hand, cash on deposit net of cheques issued and outstanding at the reporting date, and short-term deposits with maturity dates of less than 3 months.

Fund Accounting

The Library classifies revenues and expenses for accounting and reporting purposes into funds according to the activity or objective specified using the deferral method of accounting.

The Operating fund accounts for the Library's program delivery and administration activities.

The Operating Reserve fund accounts for revenue and expenses set aside to sustain operations through delays in payments of committed funds.

The Contingency Reserve Fund accounts for revenue and expenses of funds set aside for one-time, non-recurring expenses that will use the funds effectively for the benefit of meeting the goals of the Strategic Plan.

Revenue recognition

The Library uses the deferral method of accounting for contributions whereby restricted contributions are recognized as revenue of the appropriate fund in the years in which the related expenses are incurred. Restricted contributions related to expenses of future periods are deferred and recognized as revenue in the period in which the related expenses occur.

Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Capital Assets

Capital assets are expensed in the year of purchase. These assets include leasehold improvements, computer equipment, office equipment and furniture and collection purchases. The amount of capital assets expensed during the period is \$34,744 (2021 - \$8,521).

BURNS LAKE PUBLIC LIBRARY
NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2022

2. SIGNIFICANT ACCOUNTING POLICIES, continued

Measurement Uncertainty

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the year. Actual results could differ from management's best estimates as additional information becomes available in the future. Significant estimates include deferred revenue.

Financial Instruments

Measurement of financial instruments

The Library initially measures its financial assets and financial liabilities at fair value. The entity subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash, short term investments and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and deferred revenue.

Impairment

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

Transaction costs

The entity recognizes its transaction costs in net income in the period incurred. However, the carrying amount of the financial instruments that will not be subsequently measured at fair value reflects the transaction costs that are directly attributable to their origination, issuance or assumption.

Contributed Material and Services

Contributions of materials and services by donors and volunteers are not recorded in these financial statements due to the difficulty of determining their fair market value.

3. ACCOUNTS RECEIVABLE

	<u>2022</u>	<u>2021</u>
Public service bodies rebate	\$ 2,990	\$ 2,883
Accrued interest receivable	150	-
	<u>\$ 3,140</u>	<u>\$ 2,883</u>

BURNS LAKE PUBLIC LIBRARY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2022

4. SHORT TERM INVESTMENTS

	<u>2022</u>	<u>2021</u>
3.05% BVCU Redeemable long -2022 FALL SPECIAL 1 year term deposit maturing in November 2023.	\$ 30,000	\$ -
3.05% BVCU Redeemable long -2022 FALL SPECIALI 1 year term deposit maturing in November 2023.	<u>64,728</u>	<u>-</u>
	<u><u>\$ 94,728</u></u>	<u><u>\$ -</u></u>

5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2022</u>	<u>2021</u>
Accounts payable and accrued liabilities	\$ 9,399	\$ 9,000
Payroll payable	2,437	10,540
WCB payable	<u>512</u>	<u>349</u>
	<u><u>\$ 12,348</u></u>	<u><u>\$ 19,889</u></u>

6. DEFERRED REVENUE

	<u>2022</u>	<u>2021</u>
Balance at beginning of year	\$ 1,013	\$ 19,201
Additional contributions received	33,682	-
Amounts recognized as revenue	<u>(21,386)</u>	<u>(18,188)</u>
	<u><u>\$ 13,309</u></u>	<u><u>\$ 1,013</u></u>

Deferred contributions related to operating funding represent funds received from funding agencies for a specific purpose that were not expended by the end of the fiscal year.

BURNS LAKE PUBLIC LIBRARY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2022

7. OTHER GRANTS

	<u>2022</u>	<u>2021</u>
Operating(per capita)	\$ 22,150	\$ 22,150
Covid 19 Relief and Recovery Grant	20,373	-
BC One Card	10,250	10,250
Burns Lake Community Forest Grant	9,786	-
BC Interlibrary Loan	7,923	7,923
BC Literacy Equity	5,793	5,793
Bulkley Valley Credit Union	5,000	-
Canada Summer Job	4,161	4,794
Burns Lake and District Community Foundation Grant	4,000	-
Northern Central Library Foundation	2,344	3,624
BC Courthouse	1,500	2,000
LD Literacy	1,350	1,350
Rotary Club	1,013	11,091
Grant in Aid	1,000	10,920
Northern BC Infant Development	912	435
Canada Helps	109	9
United Way of Northern BC	-	6,681
Provincial Tech	-	416
	<u>\$ 97,664</u>	<u>\$ 87,436</u>

8. INSURANCE

Insurance coverage for the building and its contents is carried on behalf of the Library by the Village of Burns Lake. Insurance for general accidents and liability is held by the Library.

9. FINANCIAL INSTRUMENTS

Risks and Concentrations

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 as at December 31, 2022:

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Library's main credit risks relates to its accounts receivable. The Library rarely provides credit to its clients in the normal course of its operations and the majority of its receivables are from government agencies. Management considers credit risk to be minimal.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Library is exposed to this risk mainly in respect of its accounts payable and accrued liabilities and deferred revenue. Management considers liquidity risk to be minimal.

BURNS LAKE PUBLIC LIBRARY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2022

9. FINANCIAL INSTRUMENTS, continued

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 three types of risk: currency risk, interest rate risk and other price risk. The Library is mainly exposed to interest rate risk.

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Library is exposed to interest rate risk relating to its short-term investments. Interest rate risk is minimal.

10. ECONOMIC DEPENDENCE

A substantial portion, \$260,000 (2021 - \$250,000), of the Library's funding is derived from the Regional District of Bulkley-Nechako. Any disruption of this funding would have a significant impact on the Library's operations.

Schedule of Debt

Financial Information Act - Statement of Financial Information

Library Name: Burns Lake Public Library
Fiscal Year Ended: 12-31-2022

The **Burns Lake Public Library** has no long term debt.

Schedule of Guarantee and Indemnity

Financial Information Act - Statement of Financial Information

Library Name: Burns Lake Public Library
Fiscal Year Ended: 12-31-2022

Burns Lake 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: Burns Lake Public Library

Fiscal Year Ended: 12-31-2022

Table 1 – Total Remuneration & Total Expenses

	Total Remuneration (Wages/Salaries)	Total Expenses (Reimbursement for Conferences/Mileage etc.)
Board Members		
1) Board of Trustees	\$	\$165.00
2)	\$	\$
3)	\$	\$
Total Board Members	\$	\$165.00

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

Total Employees Equal to or Less Than \$75,000	\$	\$228,259.68
Consolidated Total* (Sum of column)	\$	\$

Table 2 – Total Employer Premium to Receiver General for Canada

Total Employer Premium for Canada Pension Plan and Employment Insurance	DO NOT USE	\$16,446.33
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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		228,259.68\$ 0
Reconciling Items		
	Item 1) CPP, Employer's contribution	\$16,446.33
	Item 2) Benefits Employer's portion	\$ 9,871.29
	Item 3) WCB	\$ 512.06
Total Per Statement of Revenue and Expenditure Variance*		\$ 255,089 \$ 0

Statement of Severance Agreements

Financial Information Act - Statement of Financial Information

Library Name: Burns Lake Public Library

Fiscal Year Ended: 12-31-2022

There were no severance agreements made between Burns Lake Public Library and its non-unionized employees during fiscal year 2022.

Schedule of Changes in Financial Position

Financial Information Act - Statement of Financial Information

Library Name: Burns Lake Public Library

Fiscal Year Ended: 12-31-2022

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: Burns Lake Public Library

Fiscal Year Ended: 12-31-2022

Name of Individual, Firm or Corporation	Total Amount Paid During Fiscal Year
1)	\$
Total (Suppliers with payments exceeding \$25,000)	\$0
Total (Suppliers where payments are \$25,000 or less)	\$141,343
Consolidated Total	\$

Reconciliation of Goods and Services

Total of Suppliers with Payments Exceeding \$25,000	\$ 0
Consolidated Total of Supplier Payments of \$25,000 or Less	\$ 141,343
Reconciling Items	
Salaries and Benefits	\$ 255,089
Total Per Statement of Revenue and Expenditure	\$ 396,432
Variance*	\$ 0