

TABLE OF CONTENTS

Financial Information Act - Statement of Financial Information

Library Name: Dawson Creek Municipal Public Library
Fiscal Year Ended: 2022

Documents are in the following order:

- 1) Table of Contents
- 2) Financial Information Act Submission Checklist
- 3) Board Approval Form
- 4) Management Report
- 5) Financial Statements
 - a. Statement of Revenue and Expenditures
 - b. Statement of Assets and Liabilities
- 6) Schedule of Debt
- 7) Schedule of Guarantee and Indemnity Agreements
- 8) Schedule of Remuneration and Expenses
- 9) Statement of Severance Agreements
- 10) Statement of Changes in Financial Position
- 11) Schedule of Payments for the Provision of Goods and Services

Submission Checklist

Financial Information Act - Statement of Financial Information

Library Name: Dawson Creek Municipal Public Library

Fiscal Year Ended: 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)
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.
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:		
g)	<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
	<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.

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>Dawson Creek Municipal Public Library</i>	FISCAL YEAR END (YYYY) 2022	
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 Kim Erickson	TELEPHONE NUMBER 780-686-7150	
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 2022 for Dawson Creek 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)

04-05-2023
DD-MM-YYYY

SIGNATURE OF THE LIBRARY DIRECTOR



DATE SIGNED (DD-MM-YYYY)

04-05-2023
DD-MM-YYYY

Management Report

Financial Information Act - Statement of Financial Information

Library Name: Dawson Creek Municipal Public Library

Fiscal Year Ended: 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.

The external auditors, _____ Sander, Rose, Bone and 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 Dawson Creek Municipal Public Library

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

Kim Erickson

**Signature,
Chairperson of the Library
Board**



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

05-04-2023

**Name,
Library Director [Print]**

Pamela Morris

**Signature,
Library Director**



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

05-04-2023

DAWSON CREEK MUNICIPAL PUBLIC LIBRARY

Financial Statements

Year Ended December 31, 2022

(See Independent Auditor's Report)

DAWSON CREEK MUNICIPAL PUBLIC LIBRARY
Index to Financial Statements
Year Ended December 31, 2022
(See Independent Auditor's Report)

	Page
INDEPENDENT AUDITOR'S REPORT	1 - 3
FINANCIAL STATEMENTS	
Statement of Financial Position	4
Statement of Operations and Changes in Net Assets	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 11
Expenses (<i>Schedule 1</i>)	12

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

INDEPENDENT AUDITOR'S REPORT

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 Organization), 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, 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, 2022, 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 Organization 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 Organization. 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, 2022, current assets and net assets as at December 31, 2022. Our audit opinion on the financial statements for the year ended December 31, 2021 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.

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.

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)

Dawson Creek, BC
May 1, 2023

Sander Rose Bone Grindle CPA
CHARTERED PROFESSIONAL ACCOUNTANTS

DAWSON CREEK MUNICIPAL PUBLIC LIBRARY
Statement of Financial Position
December 31, 2022

	Operating Fund	Capital Asset Fund	Total 2022	Total 2021
ASSETS				
CURRENT				
Cash	\$ 482,001	\$ -	\$ 482,001	\$ 336,795
Trade receivables	17,274	-	17,274	119
Goods and services tax recoverable	2,642	-	2,642	1,844
Prepaid expenses	3,074	-	3,074	3,118
	504,991	-	504,991	341,876
TANGIBLE CAPITAL ASSETS (Note 3)				
	-	108,573	108,573	122,992
	\$ 504,991	\$ 108,573	\$ 613,564	\$ 464,868
LIABILITIES AND NET ASSETS				
CURRENT				
Trade payables	\$ 15,174	\$ -	\$ 15,174	\$ 8,888
Wages payable	37,198	-	37,198	-
Employee deductions payable	3,557	-	3,557	-
Deferred revenue (Note 4)	215,736	-	215,736	97,714
Unearned revenue (Note 5)	-	99,325	99,325	115,316
	271,665	99,325	370,990	221,918
NET ASSETS	233,326	9,248	242,574	242,950
	\$ 504,991	\$ 108,573	\$ 613,564	\$ 464,868

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, 2022

	Operating Fund	Capital Asset Fund	Total 2022	Total 2021
REVENUES				
Amortization of deferred shelving donations	\$ -	\$ 12,177	\$ 12,177	\$ 12,178
Donations	7,676	-	7,676	15,177
Grants				
- Municipal operating	556,138	-	556,138	478,191
- Provincial operating	50,927	-	50,927	50,927
- Interlibrary loan	1,828	-	1,828	1,828
- Equity	41,491	-	41,491	12,498
- OneCard program	11,000	-	11,000	11,000
- Covid Recovery and Emergency Preparedness	14,809	-	14,809	-
- Law Matters	1,285	-	1,285	-
- BC Technology	-	3,814	3,814	7,600
Interest and Other	872	-	872	273
Library fines, user fees and sundry	6,240	-	6,240	5,436
	692,266	15,991	708,257	595,108
EXPENSES (Schedule 1)	689,315	19,318	708,633	612,839
(DEFICIENCY) EXCESS OF REVENUES OVER EXPENSES	2,951	(3,327)	(376)	(17,731)
OTHER INCOME				
Loss on disposal of tangible capital assets	-	-	-	(28)
NET (DEFICIENCY) EXCESS OF REVENUES OVER EXPENSES	2,951	(3,327)	(376)	(17,759)
NET ASSETS - BEGINNING OF YEAR				
	235,274	7,676	242,950	260,708
	238,225	4,349	242,574	242,949
CONTRIBUTIONS DURING YEAR				
	(4,899)	4,899	-	-
NET ASSETS - END OF YEAR	\$ 233,326	\$ 9,248	\$ 242,574	\$ 242,949

See notes to financial statements

DAWSON CREEK MUNICIPAL PUBLIC LIBRARY**Statement of Cash Flows****Year Ended December 31, 2022**

	2022	2021
OPERATING ACTIVITIES		
(Deficiency) excess of revenues over expenses	\$ (376)	\$ (17,759)
Items not affecting cash:		
Amortization of capital assets	19,318	21,526
Loss on disposal of tangible capital assets	-	28
	18,942	3,795
Changes in non-cash working capital:		
Trade receivables - (increase)	(17,155)	(119)
Goods and services tax receivable - decrease	(798)	595
Prepaid expenses - (increase) decrease	44	(1,348)
Trade payables - (decrease)	6,286	(1,804)
Deferred revenue - (decrease) increase	102,030	(773)
Wages payable	37,198	-
Employee deductions payable	3,557	-
	131,162	(3,449)
Cash flow from operating activities	150,104	346
INVESTING ACTIVITY		
Purchase of tangible capital assets	(4,898)	-
INCREASE IN CASH	145,206	346
Cash - beginning of year	336,795	336,448
CASH - END OF YEAR	\$ 482,001	\$ 336,794

See notes to financial statements

DAWSON CREEK MUNICIPAL PUBLIC LIBRARY

Notes to Financial Statements

Year Ended December 31, 2022

1. PURPOSE OF THE ORGANIZATION

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, 2022

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, 2022

3. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated amortization	2022 Net book value	2021 Net book value
Computer equipment	\$ 128,255	\$ 123,550	\$ 4,705	\$ 5,722
Office equipment	20,979	17,093	3,886	3,878
Shelving	201,166	101,184	99,982	113,393
	\$ 350,400	\$ 241,827	\$ 108,573	\$ 122,993

4. DEFERRED REVENUE

	2022	2021
BC Equity Grant Deferral	\$ 26,510	\$ 51,032
OneCard grant	11,000	11,000
Resource sharing grant	1,828	1,828
Summer reading program	4,254	6,937
Rotary Club	1,185	1,185
Dolly Parton Deferred Donations	31,017	25,732
City of Dawson Creek	113,750	-
Covid Recovery and Emergency Preparedness	25,978	-
Law Matters	215	-
	\$ 215,737	\$ 97,714

5. UNEARNED REVENUE

	2022	2021
Deferred Revenue - Shelving	\$ 97,418	\$ 109,594
Deferred Rev - Tech Grant	1,907	5,722
	\$ 99,325	\$ 115,316

In the year ending December 31, 2015 the Library received funding in the amount of \$148,391 from various sources that was restricted in use for the purchase of new shelves. This funding is being recognized over 15 years in accordance with the Library's amortization policy. In 2022 the Library recognized \$12,177 (2021 - \$12,178) of revenue related to these contributions.

In the year ending December 31, 2020, the Library received funding in the amount of \$11,443 for the purchase of new computers. This money was fully spent in 2020 on it's intended use. The funding is being recognized over a 3 year period in accordance with the Library's amortization policy. In 2021 the Library recognized \$3,814 (2021 - \$3,814) of revenue related to these contributions.

DAWSON CREEK MUNICIPAL PUBLIC LIBRARY

Notes to Financial Statements

Year Ended December 31, 2022

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

The following events occurred subsequent to the fiscal year end:

Change to funding

Subsequent to year end, The City of Dawson Creek, changed their funding arrangement with the Library. Effective January 1, 2023, the Library will be responsible for managing and administering its payroll and benefits program. Management is unable to determine what the impact on their operations will be at this time but believe that it will have a material financial impact on the Library.

8. EXCEPTIONAL 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 Dawson Creek Municipal Public Library.

9. 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.

(continues)

DAWSON CREEK MUNICIPAL PUBLIC LIBRARY

Notes to Financial Statements

Year Ended December 31, 2022

9. FINANCIAL INSTRUMENTS (continued)

(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.

DAWSON CREEK MUNICIPAL PUBLIC LIBRARY

Expenses

(Schedule 1)

Year Ended December 31, 2022

	Operating Fund	Capital Asset Fund	Total 2022	Total 2021
Advertising and promotion	\$ 161	\$ -	\$ 161	\$ 358
Amortization	-	19,318	19,318	21,526
Automobile allowance	762	-	762	583
Books	14,343	-	14,343	23,703
Equity	41,795	-	41,795	13,516
Fees and dues	10,138	-	10,138	7,206
Insurance	17,026	-	17,026	13,022
Interest and bank charges	1	-	1	1
Janitor	35,203	-	35,203	47,235
Library supplies	5,978	-	5,978	4,251
Meetings and conventions	983	-	983	1,011
Miscellaneous	1,454	-	1,454	1,314
Photocopier	3,388	-	3,388	4,022
Postage	3,320	-	3,320	3,234
Professional development	50	-	50	25
Professional fees	7,721	-	7,721	5,885
Programs	6,183	-	6,183	3,569
Repairs and maintenance				
- building	36,267	-	36,267	33,589
- computers	14,443	-	14,443	7,201
Technology grant	-	-	-	3,786
Telephone	2,999	-	2,999	3,071
Utilities	20,340	-	20,340	18,634
Wages and benefits	466,760	-	466,760	396,097
	\$ 689,315	\$ 19,318	\$ 708,633	\$ 612,839

See notes to financial statements

Schedule of Debt

Financial Information Act - Statement of Financial Information

Library Name: Dawson Creek Municipal Public Library
Fiscal Year Ended: 2022

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

Schedule of Guarantee and Indemnity

Financial Information Act - Statement of Financial Information

Library Name: Dawson Creek Municipal Public Library
Fiscal Year Ended: 2022

Dawson Creek 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: Dawson Creek Municipal Public Library
Fiscal Year Ended: 2022

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	\$	\$
Detailed Employees Exceeding \$75,000		
1) Pamela Morris	\$94319.58	\$540.00
2) Laurie Youb	\$79628.92	\$116.51
3)	\$	\$
Total Detailed Employees Exceeding \$75,000	\$173948.50	\$656.51
Total Employees Equal to or Less Than \$75,000	\$197344.01	\$131.24
Consolidated Total* (Sum of column)	\$371292.51	\$787.75

Table 2 – Total Employer Premium to Receiver General for Canada

Total Employer Premium for Canada Pension Plan and Employment Insurance	DO NOT USE	\$21853.80
--	-------------------	-------------------

* 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		\$ 371292.51
Reconciling Items		
	Employment Insurance	\$ 5867.71
	CPP	\$15688.35
	Pension	\$23276.18
	WCB	\$6425.22
	Health Benefits	\$30005.80
	EHT	\$6772.52
	In lieu of benefits	\$1793.91
	Security company contract wages	\$ 5560.67
Total Per Statement of Revenue and Expenditure Variance*		\$ 466760.00
		\$ 77.13

- Variance - wage rounding adjustments

Statement of Severance Agreements

Financial Information Act - Statement of Financial Information

Library Name: Dawson Creek Municipal Public Library
Fiscal Year Ended: 2022

There were __0__ severance agreements made between Dawson Creek Municipal Public Library and its non-unionized employees during fiscal year 2022.

These agreements represent from ____ to ____ months' compensation.

Schedule of Changes in Financial Position

Financial Information Act - Statement of Financial Information

Library Name: Dawson Creek Municipal Public Library
Fiscal Year Ended: 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: Dawson Creek Municipal Public Library

Fiscal Year Ended: 2022

Name of Individual, Firm or Corporation	Total Amount Paid During Fiscal Year
1)	\$
2)	\$
3)	\$
Total (Suppliers with payments exceeding \$25,000)	\$NIL
Total (Suppliers where payments are \$25,000 or less)	\$135576.00
Consolidated Total	\$135576.00

Reconciliation of Goods and Services

Total of Suppliers with Payments Exceeding \$25,000	\$ 0
Consolidated Total of Supplier Payments of \$25,000 or Less	\$ 135576
Reconciling Items	
Janitor Contract paid by City of Dawson Creek	\$ 35203
Insurance paid by City of Dawson Creek	\$15509
Building maintenance paid by City of Dawson Creek	\$ 36267.00
Total remuneration	\$ 347309.27
Benefits, CPP, EI, security company wages	\$119450.73
Total Per Statement of Revenue and Expenditure	\$689314.73
Variance*	(\$.27)

***Variance due to rounding**