

## TABLE OF CONTENTS

### Financial Information Act - Statement of Financial Information

**Library Name:** Fort St. John Public Library

**Fiscal Year Ended:** December 31st 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:** Fort St. John Public Library

**Fiscal Year Ended:** December 31st 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 <sup>1</sup> financial statements)
d)	<input checked="" type="checkbox"/>	Statement of assets and liabilities (audited <sup>1</sup> financial statements)
e)	<input checked="" type="checkbox"/>	Schedule of debts (audited <sup>1</sup> financial statements) If there is no debt, or if the information is found elsewhere in the SOFI, an explanation must be provided in the Schedule.
		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.

---

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

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>Fort St. John Public Library</i>	FISCAL YEAR END (YYYY) 2022
LIBRARY ADDRESS 10015 100 Avenue	TELEPHONE NUMBER 250-785-3731
CITY Fort St. John	PROVINCE British Columbia
	POSTAL CODE V1J 1Y7
NAME OF THE CHAIRPERSON OF THE LIBRARY BOARD Michael Bourcet	TELEPHONE NUMBER 250-329-4300
NAME OF THE LIBRARY DIRECTOR Matthew Rankin	TELEPHONE NUMBER 250-271-4000

**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 Fort St. John 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)



07-07-2023

SIGNATURE OF THE LIBRARY DIRECTOR

DATE SIGNED (DD-MM-YYYY)



07-07-2023

Management Report

Financial Information Act - Statement of Financial Information

Library Name: Fort St. John Public Library Association  
Fiscal Year Ended: December 31st 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 [Fort St. John Public Library Association

Name, Chairperson of the  
Library Board [Print]

Michael Bourcet

Signature,  
Chairperson of the Library  
Board



Date  
(MM-DD-YYYY)

07-07-2023

Name,  
Library Director [Print]

Matthew Rankin

Signature,  
Library Director



Date  
(MM-DD-YYYY)

07-07-2023

**FORT ST. JOHN PUBLIC LIBRARY ASSOCIATION**

**Financial Statements**

**Year Ended December 31, 2022**

*(Unaudited - See Independent Practitioner's Review Engagement Report)*

**FORT ST. JOHN PUBLIC LIBRARY ASSOCIATION**  
**Index to Financial Statements**  
**Year Ended December 31, 2022**  
*(Unaudited - See Review Engagement Report)*

---

	Page
INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT	1
FINANCIAL STATEMENTS	
Statement of Financial Position	2
Statement of Operations and Changes in Fund Balances	3
Statement of Changes in Financial Position	4
Notes to the Financial Statements	5
Schedule of Expenses	9

*Partners*

- \* Dale J. Rose, CPA, CA
- \* Alan Bone, B. Comm., CPA, CA
- \* Jason Grindle, B. Comm., CPA, CA
- \* Jaron Neufeld, B. Comm., CPA, CA
  
- \* Ben Sander, B. Comm., FCPA, FCA (Retired)

813 - 103rd AVENUE, DAWSON CREEK, BC V1G 2G2  
TEL: (250) 782-3374 • FAX: (250) 782-3379 • dc@srbg.ca

10208 - 99th AVENUE, FORT ST. JOHN, BC V1J 1V4  
TEL: (250) 785-5645 • FAX: (250) 785-0064 • fsj@srbg.ca

203 - 9815 - 97th STREET, GRANDE PRAIRIE, AB T8V 8B9  
TEL: (780) 532-8303 • FAX: (780) 532-8374 • gp@srbg.ca

---

**INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT**

---

To the Directors of the Fort St. John Public Library Association

We have reviewed the accompanying financial statements of Fort St. John Public Library Association that comprise the statement of financial position as at December 31, 2022 and the statements of operations and changes in fund balances and changes in financial position for the year then ended, and a summary of significant accounting policies and other explanatory information.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-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.

**Practitioner's Responsibility**

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

**Conclusion**

Based on our review, nothing has come to our attention that causes us to believe that these financial statements do not present fairly, in all material respects, the financial position of Fort St. John Public Library Association as at December 31, 2022, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Fort St. John, BC  
May 29, 2023

*Sander Rose Bone Grindle LLP*  
CHARTERED PROFESSIONAL ACCOUNTANTS

**FORT ST. JOHN PUBLIC LIBRARY ASSOCIATION**

**Statement of Financial Position**

**December 31, 2022**

*(Unaudited - See Review Engagement Report)*

	2022				Total	2021 Total
	General Fund	Summer Reading Program Fund	Future Expenditure Fund	Capital Asset Fund		
<b>ASSETS</b>						
<b>CURRENT</b>						
Cash	\$ 112,237	\$ -	\$ -	\$ -	\$ 112,237	\$ 79,610
Receivables	7,513	-	-	-	7,513	2,082
Goods and services tax recoverable	5,858	-	-	-	5,858	4,497
Employee advances receivable	171	-	-	-	171	-
Prepaid expenses	9,234	-	-	-	9,234	10,544
Term deposit - short term	50,501	-	-	-	50,501	50,251
	185,514	-	-	-	185,514	146,984
DUE FROM GENERAL FUND <i>(Note 3/6)</i>	-	-	95,485	-	95,485	95,485
DUE FROM GENERAL FUND <i>(Note 3/6)</i>	-	50,699	-	-	50,699	41,107
TANGIBLE CAPITAL ASSETS <i>(Note 4)</i>	-	-	-	92,252	92,252	111,926
INTANGIBLE CAPITAL ASSETS <i>(Note 5)</i>	-	-	-	2,190	2,190	3,285
	\$ 185,514	\$ 50,699	\$ 95,485	\$ 94,442	\$ 426,140	\$ 398,787
<b>LIABILITIES AND FUND BALANCES</b>						
<b>CURRENT</b>						
Trade payables	\$ 10,358	\$ -	\$ -	\$ -	\$ 10,358	\$ 14,756
Wages payable	27,388	-	-	-	27,388	18,306
Source deductions payable	10,178	-	-	-	10,178	11,834
WorkSafe BC payable	1,099	-	-	-	1,099	786
Deferred revenue	10,985	-	-	-	10,985	15,959
	60,009	-	-	-	60,009	61,641
DUE TO SUMMER READING PROGRAM FUND <i>(Note 3/6)</i>	50,699	-	-	-	50,699	41,107
DUE TO FUTURE EXPENDITURE FUND <i>(Note 3/6)</i>	95,485	-	-	-	95,485	95,485
	206,193	-	-	-	206,193	198,233
<b>FUND BALANCES</b>						
Invested in tangible capital assets <i>(Page 3)</i>	-	-	-	94,442	94,442	115,211
Internally restricted <i>(Note 6)</i>	-	50,699	95,485	-	146,184	136,592
Unrestricted <i>(Page 3)</i>	(20,679)	-	-	-	(20,679)	(51,249)
	(20,679)	50,699	95,485	94,442	219,947	200,554
	\$ 185,514	\$ 50,699	\$ 95,485	\$ 94,442	\$ 426,140	\$ 398,787

Approved by

\_\_\_\_\_ Director

\_\_\_\_\_ Director

See accompanying notes to the financial statements



**FORT ST. JOHN PUBLIC LIBRARY ASSOCIATION**  
**Statement of Operations and Changes in Fund Balances**  
**Year Ended December 31, 2022**  
*(Unaudited - See Review Engagement Report)*

	<b>2022</b>				<b>2021</b>	
	General Fund	Summer Reading Program Fund	Future Expenditure Fund	Capital Asset Fund	Total	Total
<b>REVENUE</b>						
Grants						
City - operating	\$ 427,000	\$ -	\$ -	\$ -	\$ 427,000	\$ 420,000
Regional District	129,974	-	-	-	129,974	134,891
Province - operating	124,216	-	-	-	124,216	124,216
- SRC wages	-	5,568	-	-	5,568	11,095
Other grants	55,938	-	-	-	55,938	2,500
Other						
Donations	14,471	29,900	-	-	44,371	52,882
Interest and sundry	254	-	-	-	254	273
Services	6,706	-	-	-	6,706	13,359
	758,558	35,468	-	-	794,026	759,216
<b>EXPENSES</b>						
Amortization	-	-	-	42,850	42,850	45,838
General (Page 9)	705,907	-	-	-	705,907	680,123
Other	-	14,390	-	-	14,390	24,834
Rent	-	350	-	-	350	-
Wages and benefits	-	11,136	-	-	11,136	10,533
	705,907	25,876	-	42,850	774,633	761,328
<b>EXCESS (DEFICIENCY) OF</b>						
<b>REVENUE OVER EXPENSES</b>	52,651	9,592	-	(42,850)	19,393	(2,112)
<b>FUND BALANCES,</b>						
beginning of year	(51,249)	41,107	95,485	115,211	200,554	202,666
<b>ACQUISITION OF:</b>						
- BOOKS	(15,189)	-	-	15,189	-	-
- COMPUTER	(6,394)	-	-	6,394	-	-
- EQUIPMENT	(498)	-	-	498	-	-
<b>FUND BALANCES, end of year</b>	<b>\$ (20,679)</b>	<b>\$ 50,699</b>	<b>\$ 95,485</b>	<b>\$ 94,442</b>	<b>\$ 219,947</b>	<b>\$ 200,554</b>

See accompanying notes to the financial statements

**FORT ST. JOHN PUBLIC LIBRARY ASSOCIATION**

**Statement of Changes in Financial Position**

**Year Ended December 31, 2022**

*(Unaudited - See Review Engagement Report)*

	2022	2021
<b>OPERATING ACTIVITIES</b>		
Cash receipts from grants	\$ 735,731	\$ 693,426
Cash receipts from other revenue	46,357	82,473
Cash paid out for expenses	(727,128)	(714,085)
Cash flow from operating activities	54,960	61,814
<b>INVESTING ACTIVITIES</b>		
Purchase of tangible capital assets	(22,083)	(21,980)
Purchase of term deposit - short term	(50,501)	(50,251)
Proceeds from term deposit - short term	50,251	-
Proceeds from (purchase of) long term investments	-	50,000
Cash flow from investing activities	(22,333)	(22,231)
<b>INCREASE (DECREASE) IN CASH</b>	<b>32,627</b>	<b>39,583</b>
CASH - BEGINNING OF YEAR	79,610	40,027
<b>CASH - END OF YEAR</b>	<b>\$ 112,237</b>	<b>\$ 79,610</b>

See accompanying notes to the financial statements

# FORT ST. JOHN PUBLIC LIBRARY ASSOCIATION

## Notes to the Financial Statements

Year Ended December 31, 2022

(Unaudited - See Review Engagement Report)

---

### 1. PURPOSE OF ORGANIZATION

The Fort St. John Public Library Association is a local organization operating programs and providing library services to the community. The Association is a non profit organization incorporated as a public library association under the Library Act of British Columbia. The Association is a registered charity and is exempt from payment of income tax under Section 149(1) of the Income Tax Act.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian accounting standards for Not-for-Profit Organizations (ASNPO); accordingly these financial statements have been prepared in accordance with Canadian generally accepted accounting principles.

#### 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.

#### Prepaid expenses

Prepaid expenses consist of unexpired insurance premiums which will be amortized over the term of the policies and prepaid operating expenses which will be expensed over their effective dates.

#### 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 at the following annual rates:

Books	5 years
Computers	3 years
Office furniture	10 years
Shelves and tables	20 years
Leasehold improvements	6 years

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 tangible assets are 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.

#### Intangible capital assets

Intangible 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 at the following annual rates:

Website	10 years
---------	----------

**FORT ST. JOHN PUBLIC LIBRARY ASSOCIATION**

**Notes to the Financial Statements**

**Year Ended December 31, 2022**

*(Unaudited - See Review Engagement Report)*

---

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** *(continued)*

Fund accounting

The Association follows the fund basis of accounting. Current funds in use are:

The General Fund accounts for the organization's program delivery and administrative activities.

The Summer Reading Program Fund accounts for revenues and expenses for children's programs. The balance of the fund is restricted to expenditures approved by the board and is not available for general operations.

The Future Expenditures Fund accounts for funds set aside by the board for future commitments and capital improvements. The balance of the fund is restricted to expenditures approved by the board.

The Capital Asset Fund reports the organization's equity in books, furniture and equipment.

Financial instruments

The Association initially measures its financial assets and financial liabilities at fair value. The Association 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, term deposits and receivables.

Financial liabilities measured at amortized cost include trade payables and wages payable.

Revenue recognition

The Association follows the deferral method of accounting for contributions.

Contributions are recognized as revenue in the year the related expense occurs.

Use of estimates

The preparation of these financial statements is in conformity with Canadian accounting standards for Not-for-Profit Organizations 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 receivables, useful life of tangible capital assets, useful life of intangible capital assets and payables. All estimates are reviewed periodically and adjustments are made to the statements of operations as appropriate in the year they become known.

**3. INTERFUND LOANS**

Interfund loans are non interest bearing and have no set terms of repayment.

**FORT ST. JOHN PUBLIC LIBRARY ASSOCIATION**

**Notes to the Financial Statements**

**Year Ended December 31, 2022**

*(Unaudited - See Review Engagement Report)*

**4. TANGIBLE CAPITAL ASSETS**

	Cost	Accumulated amortization	<b>2022 Net book value</b>	2021 Net book value
Books	\$ 545,524	\$ 510,306	\$ 35,218	\$ 40,114
Computer equipment	57,316	48,814	8,502	9,430
Office furniture	74,648	61,248	13,400	17,147
Shelves and tables	91,353	76,671	14,682	16,828
Leasehold improvement	40,214	19,764	20,450	28,407
	<b>\$ 809,055</b>	<b>\$ 716,803</b>	<b>\$ 92,252</b>	<b>\$ 111,926</b>

**5. INTANGIBLE ASSETS**

	Cost	Accumulated amortization	<b>2022 Net book value</b>	2021 Net book value
Website	\$ 10,950	\$ 8,760	\$ 2,190	\$ 3,285

**6. INTERFUND TRANSFERS AND INTERNALLY RESTRICTED FUND BALANCES**

The Association's board of directors have internally restricted resources of \$50,699 (2021 - \$41,107) in the Summer Reading Program Fund. This amount represents current and prior period excesses of revenue over expenses from the Summer Reading Program Fund that can only be used for this specific program in the future. These internally restricted amounts are not available for other purposes without approval of the board of directors. At year-end the General Fund owed the Summer Reading Program Fund \$50,699 (2021 - \$41,107).

The Association's board of directors have internally restricted resources of \$95,485 (2021 - \$95,485) in the Future Expenditure Fund; \$40,441 (2021 - \$40,441) for books, and \$55,044 (2021 - \$55,044) as a general reserve. These amounts have been restricted by transfers from the General Fund to the Future Expenditure Fund. These internally restricted amounts are not available for other purposes without approval of the board of directors. During the year the board transferred \$NIL (2021 - \$NIL) from the Future Expenditure Fund to the General Fund for book purchases. At year-end the General Fund owed the Future Expenditure Fund \$95,485 (2021 - \$95,485).

**7. ECONOMIC DEPENDENCY**

The Association's primary funders are City of Fort St. John, the Peace River Regional District and the Province of British Columbia. It is managements' opinion that the loss of any one of these funders could have an adverse effect on the Association.

**FORT ST. JOHN PUBLIC LIBRARY ASSOCIATION**

**Notes to the Financial Statements**

**Year Ended December 31, 2022**

*(Unaudited - See Review Engagement Report)*

---

**8. FINANCIAL INSTRUMENTS**

Risks and concentrations

The Association is exposed to various risks through its financial instruments, without being exposed to concentrations of risk. The following analysis provides a measure of the Association's risk exposure at the statement of financial position date.

Liquidity risk

Liquidity risk is the risk that the Association will not be able to meet its obligations associated with financial liabilities. Cash flow from operations provide a substantial portion of the Association's cash requirements. The Association monitors its cash flows from operations by preparing and monitoring cash flows against budget and anticipated future requirements based on their needs.

Credit risk

Credit risk is the possibility that other parties may default on their financial obligations. At year end the maximum exposure of the Association to credit risk is the carrying value of cash, term deposits and accounts receivable. The Association has limited exposure to this type of risk.

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.

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 Association has very limited exposures to this type of risk.

Interest rate risk

The Association's interest bearing assets and liabilities include cash and term deposits.

The Association's cash is generally of a demand nature which minimizes the impact of fluctuations in market interest rates. The term deposits have a fixed interest rate and therefore minimal risk. These assets are held with the North Peace Savings and Credit Union.

**FORT ST. JOHN PUBLIC LIBRARY ASSOCIATION**  
**Schedule of Expenses**  
**Year Ended December 31, 2022**

	<b>2022</b>	<b>2021</b>
<b>Administrative</b>		
Advertising	\$ 1,354	\$ 1,393
Insurance	7,887	6,634
Internet	1,556	1,262
Professional services	10,500	10,500
Programs	3,083	7,102
Repairs	9,408	12,636
Staff training and travel	494	1,371
Sundry	26,216	25,816
Telephone	1,612	2,139
	<b>62,110</b>	<b>68,853</b>
<b>Facility</b>		
Rent	73,471	30,992
Repairs and maintenance	160	253
	<b>73,631</b>	<b>31,245</b>
<b>Library</b>		
Book processing	2,958	3,311
Collection development	16,074	19,964
Office and sundry	5,199	6,807
Pamphlets and subscriptions	1,439	1,750
Postage and shipping	5,050	5,316
Sitka membership and maintenance	10,250	10,149
Wages and benefits	528,600	532,257
	<b>569,570</b>	<b>579,554</b>
<b>Trustee</b>		
Travel and sundry	596	471
	<b>\$ 705,907</b>	<b>\$ 680,123</b>

Schedule of Debt

Financial Information Act - Statement of Financial Information

Library Name: Fort St. John Public Library Association

Fiscal Year Ended: December 31st 2022

The **Fort St. John Public Library** has no long term debt.



Schedule of Guarantee and Indemnity

Financial Information Act - Statement of Financial Information

Library Name: Fort St. John Public Library Association

Fiscal Year Ended: December 31st 2022

**Fort St. John 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: Fort St. John Public Library Association

Fiscal Year Ended: December 31st 2022

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

	Total Remuneration (Wages/Salaries)	Total Expenses (Reimbursement for Conferences/Mileage etc.)
<b>Board Members</b>		
1) Michael Bourcet	\$ 0.00	\$ 0.00
2) Andy Ackerman	\$ 0.00	\$ 0.00
3) Nick Zhang	\$ 0.00	\$ 0.00
4) Amber Harding	\$ 0.00	\$ 0.00
5) Debbie Hoza	\$ 0.00	\$ 0.00
6) Stacy Nimmo	\$ 0.00	\$ 0.00
7) Lyle Goldie	\$ 0.00	\$ 0.00
8) Lilia Hansen	\$ 0.00	\$ 0.00
9) Warren Mulvey	\$ 0.00	\$ 0.00
10) Sarah MacDougall	\$ 0.00	\$ 0.00
<b>Total Board Members</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>

<b>Detailed Employees Exceeding \$75,000</b>		
1) None	\$	\$
2)	\$	\$
3)	\$	\$
<b>Total Detailed Employees Exceeding \$75,000</b>	<b>\$0</b>	<b>\$0</b>

<b>Total Employees Equal to or Less Than \$75,000</b>	<b>\$462,949</b>	<b>\$0</b>
<b>Consolidated Total* (Sum of column)</b>	<b>\$462,949</b>	<b>0</b>

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

<b>Total Employer Premium for Canada Pension Plan and Employment Insurance</b>	<b>DO NOT USE</b>	<b>\$31825.</b>
--	-------------------	-----------------

\* A Reconciliation to the financial statements is required, and any variance must be explained.

\* The Total Remuneration column and the Total Expenses Column **MUST REMAIN SEPARATE** throughout the form.

**Reconciliation of Remuneration and Expenses**

<b>Total Remuneration</b>		\$ 462,949
<b>Reconciling Items</b>		
	CPP & EI	\$3,1825.
	WCB	\$ 824
	RRSP & BENEFITS	\$ 33,002
	Item 4	\$ 0
<b>Total Per Statement of Revenue and Expenditure</b>		\$ 528,600.
<b>Variance*</b>		\$ 0

Statement of Severance Agreements

Financial Information Act - Statement of Financial Information

Library Name: Fort St. John Public Library Association  
Fiscal Year Ended: December 31st 2022

There were 0 severance agreements made between ( N/A )

Library and its non-unionized employees during fiscal year \_\_\_\_\_.

These agreements represent from \_\_\_\_\_ to \_\_\_\_\_ months' compensation.

Schedule of Changes in Financial Position

Financial Information Act - Statement of Financial Information

Library Name: Fort St. John Public Library Association

Fiscal Year Ended: December 31st 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:** Fort St. John Public Library Association

**Fiscal Year Ended:** December 31st, 2022

<b>Name of Individual, Firm or Corporation</b>	<b>Total Amount Paid During Fiscal Year</b>
1) North Peace Cultural Centre	\$74,136.
2) VISA	\$25,955.
3)Receiver General	\$31,825.
<b>Total (Suppliers with payments exceeding \$25,000)</b>	<b>\$131,916.</b>
<b>Total (Suppliers where payments are \$25,000 or less)</b>	<b>\$71,267</b>
<b>Consolidated Total</b>	<b>\$203,183</b>

**Reconciliation of Goods and Services**

<b>Total of Suppliers with Payments Exceeding \$25,000</b>		\$131,916
<b>Consolidated Total of Supplier Payments of \$25,000 or Less</b>		\$ 71,267
<b>Reconciling Items</b>		
	Payroll (Wages)	528,600
	Amortization	42,850.
		\$ 0
		\$ 0
<b>Total Per Statement of Revenue and Expenditure</b>		\$774,633
<b>Variance*</b>		\$ 0