

TABLE OF CONTENTS

Financial Information Act - Statement of Financial Information

**Library Name:** Pouce Coupe Municipal Public Library

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

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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:** Pouce Coupe Municipal Public Library

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

a)	<input 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.
g)	<input checked="" type="checkbox"/>	Schedule of Remuneration and Expenses, including:
	<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 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.
h)	<input type="checkbox"/>	Schedule of Payments for the Provision of Goods and Services including:
		i) An alphabetical list of suppliers receiving over \$25,000 and a consolidated total for those suppliers receiving less than \$25,000. If the total differs from the Audited Financial Statements, an explanation is required.

<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 <b>Pouce Coupe Municipal Public Library</b>	FISCAL YEAR END (YYYY)
LIBRARY ADDRESS <b>5010-52 Ave.</b>	TELEPHONE NUMBER <b>(250) 786-5765</b>
CITY <b>Pouce Coupe</b>	PROVINCE <b>BC</b>
	POSTAL CODE
NAME OF THE CHAIRPERSON OF THE LIBRARY BOARD <b>Ruby Freeman</b>	TELEPHONE NUMBER <b>(250) 786-5765</b>
NAME OF THE LIBRARY DIRECTOR <b>Courtenay Cryne</b>	TELEPHONE NUMBER <b>(250) 786-5765</b>

**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 Pouce Coupe Municipal Public Library as required under Section 2 of the Financial Information Act.*

SIGNATURE OF THE CHAIRPERSON OF THE LIBRARY BOARD\*

DATE SIGNED (DD-MM-YYYY)

*Ruby Freeman*

*May 12/2023*

SIGNATURE OF THE LIBRARY DIRECTOR

DATE SIGNED (DD-MM-YYYY)

*C. Cryne*

*May 12/2023*

**Management Report**

**Financial Information Act - Statement of Financial Information**

**Library Name:** Pouce Coupe Municipal Public Library  
**Fiscal Year Ended:** December 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.

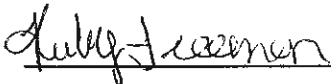
Management is also responsible for all other schedules of financial information and for ensuring this information is consistent, where appropriate, with the information contained in the financial statements and for implementing and maintaining a system of internal controls to provide reasonable assurance 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.

The external auditors, Sander Rose Banc Grindle LLP, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination does not relate to the other schedules of financial information required by the *Financial Information Act*. Their examination includes a review and evaluation of the board's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly.

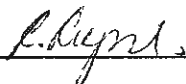
On behalf of Pouce Coupe Municipal Public Library

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

**Signature, Chairperson of the Library Board** 

**Date (MM-DD-YYYY)** 05/12/2023

**Name, Library Director [Print]** Courtenay Cryne

**Signature, Library Director** 

**Date (MM-DD-YYYY)** 05/12/2023

**POUCE COUPE MUNICIPAL LIBRARY**

**Financial Statements**

**Year Ended December 31, 2022**

*(See Independent Auditor's Report)*

**POUCE COUPE MUNICIPAL LIBRARY**  
**Index to Financial Statements**  
**Year Ended December 31, 2022**

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	Page
INDEPENDENT AUDITOR'S REPORT	1 - 2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Revenues and Expenditures	4
Statement of Changes in Net Assets	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 10
Expenses ( <i>Schedule 1</i> )	11

*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)

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## INDEPENDENT AUDITOR'S REPORT

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To the Members of Pouce Coupe Municipal Library

### Report on the Financial Statements

#### Opinion

We have audited the financial statements of Pouce Coupe Municipal Library (the organization), which comprise the statement of financial position as at December 31, 2022, and the statements of revenues and expenditures, 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 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 (PSAS)

#### 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 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 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.

*(continues)*



### **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.

Dawson Creek, BC  
April 27, 2023

*Sander Rose Bone Grindle LLP*  
CHARTERED PROFESSIONAL ACCOUNTANTS

*Sander Rose Bone Grindle LLP*  
CHARTERED PROFESSIONAL ACCOUNTANTS

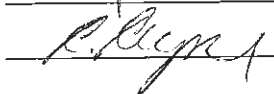


**POUCE COUPE MUNICIPAL LIBRARY**  
**Statement of Financial Position**  
**December 31, 2022**

	Operating Fund	Fundraising Fund	Capital Asset Fund	2022	2021
<b>ASSETS</b>					
<b>CURRENT</b>					
Cash	\$ 101,980	\$ 43,064	\$ -	\$ 145,044	\$ 186,838
Goods and services tax receivable	2,248	-	-	2,248	1,255
Prepaid expenses	1,670	-	-	1,670	1,358
Inventory	-	50	-	50	434
Due from operating fund	-	7,804	-	7,804	8,364
	105,898	50,918	-	156,816	198,049
<b>TANGIBLE CAPITAL ASSETS (Note 3)</b>	-	-	48,186	48,186	43,202
	\$ 105,898	\$ 50,918	\$ 48,186	\$ 205,002	\$ 241,251
<b>LIABILITIES AND NET ASSETS</b>					
<b>CURRENT</b>					
Payables (Note 4)	\$ 12,886	\$ -	\$ -	\$ 12,886	\$ 13,094
Due to fundraising fund	7,804	-	-	7,804	8,364
	20,690	-	-	20,690	21,458
<b>DEFERRED REVENUE (Note 5)</b>	11,613	-	-	11,613	-
	32,303	-	-	32,303	21,458
<b>NET ASSETS</b>					
Net assets	73,595	50,918	48,186	172,699	219,793
	\$ 105,898	\$ 50,918	\$ 48,186	\$ 205,002	\$ 241,251

Approved by

 Director

 Director

See accompanying notes to financial statements

**POUCE COUPE MUNICIPAL LIBRARY**  
**Statement of Revenues and Expenditures**  
**Year Ended December 31, 2022**

	Operating Fund	Fundraising Fund	2022	2021
<b>REVENUES</b>				
BCLC reimbursements	\$ -	\$ -	\$ -	\$ 77
Book sales	-	-	-	20
Grants				
- BC Courthouse	1,500	-	1,500	2,000
- Equity	4,225	-	4,225	4,225
- Municipal operating	57,700	-	57,700	107,400
- One Card program	6,350	-	6,350	6,350
- Provincial Covid-19	14,546	-	14,546	-
- Provincial operating	3,000	-	3,000	3,000
- Resource sharing	2	-	2	2
Interest	24	-	24	8
Library fines, user fees and sundry	100	-	100	253
Program revenues	1,455	-	1,455	-
	88,902	-	88,902	123,335
<b>EXPENSES (Schedule 1)</b>	132,970	486	133,456	108,954
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES FROM OPERATIONS</b>	(44,068)	(486)	(44,554)	14,381
<b>OTHER INCOME</b>				
Gain (loss) on disposal of tangible capital assets	(2,540)	-	(2,540)	-
Temporary Wage Subsidy (Note 6)	-	-	-	2,267
	(2,540)	-	(2,540)	2,267
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	\$ (46,608)	\$ (486)	\$ (47,094)	\$ 16,648

See accompanying notes to financial statements

**POUCE COUPE MUNICIPAL LIBRARY**  
**Statement of Changes in Net Assets**  
**Year Ended December 31, 2022**

	General Fund	Fundraising Fund	Capital Asset Fund	2022	2021
<b>NET ASSETS -</b>					
<b>BEGINNING OF</b>					
<b>YEAR</b>	\$ 125,187	\$ 51,404	\$ 43,202	\$ 219,793	\$ 203,145
Deficiency of revenues over expenses	(46,608)	(486)	-	(47,094)	16,648
Purchase of tangible capital assets	(7,984)	-	7,984	-	-
Disposal of tangible capital assets	3,000	-	(3,000)	-	-
<b>NET ASSETS - END OF</b>					
<b>YEAR</b>	\$ 73,595	\$ 50,918	\$ 48,186	\$ 172,699	\$ 219,793

See accompanying notes to financial statements

**POUCE COUPE MUNICIPAL LIBRARY**  
**Statement of Cash Flows**  
**Year Ended December 31, 2022**

	2022	2021
<b>OPERATING ACTIVITIES</b>		
Excess (deficiency) of revenues over expenses	\$ (47,094)	\$ 16,648
Item not affecting cash:		
Loss on disposal of tangible capital assets	2,540	-
	<b>(44,554)</b>	16,648
Changes in non-cash working capital:		
Receivables - (increase) decrease	(993)	(710)
Inventory - (increase) decrease	384	-
Prepaid expenses - (increase) decrease	(312)	(82)
Payables - (decrease) increase	(208)	(3,180)
Deferred revenue - (decrease) increase	11,613	-
	<b>10,484</b>	<b>(3,972)</b>
Cash flow from (used by) operating activities	<b>(34,070)</b>	12,676
<b>INVESTING ACTIVITIES</b>		
Purchase of tangible capital assets	(7,984)	(1,814)
Proceeds on disposal of tangible capital assets	460	-
Cash flow used by investing activities	<b>(7,524)</b>	<b>(1,814)</b>
<b>INCREASE (DECREASE) IN CASH FLOW</b>	<b>(41,594)</b>	10,862
Cash - beginning of year	<b>186,638</b>	175,776
<b>CASH - END OF YEAR</b>	<b>\$ 145,044</b>	<b>\$ 186,638</b>

See accompanying notes to financial statements

## **POUCE COUPE MUNICIPAL LIBRARY**

### **Notes to Financial Statements**

**Year Ended December 31, 2022**

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The Pouce Coupe Municipal Library is a local organization operating programs and providing library services to the community. The Pouce Coupe Municipal Library is governed under the Libraries Act of British Columbia as a government not-for-profit organization and is a registered charity under the Income Tax Act.

#### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

##### **Basis of presentation**

The financial statements were prepared in accordance with Canadian public sector accounting (PSAS). Canadian public sector accounting are part of Canadian GAAP.

##### **Revenue recognition**

###### *Library revenue*

Library revenue is recognized as revenue in the year in which the related expenses are incurred.

###### *Grant revenue*

Grant revenues are recognized in the year in which the related expenses are incurred.

###### *Other revenue*

All other contributions are recognized as revenue in the appropriate fund in the year in which the related expenses are incurred.

Contributed goods are recorded at their estimated fair market value on the date of acquisition.

##### **Fund accounting**

The Pouce Coupe Municipal Library follows the restricted fund method of accounting for contributions.

The Operating Fund accounts for revenues and expenses related to program delivery and administrative activities.

The Fundraising Fund accounts for activities for which the use of the funds is internally restricted by the board.

The Capital Asset Fund reports the assets, liabilities, revenues and expenses related to the Pouce Coupe Municipal Library's tangible capital assets.

##### **Cash and cash equivalents**

Cash is defined as cash on hand, cash on deposit and short term deposits with maturity dates of less than 90 days net of cheques issued and outstanding at the reporting date.

*(continues)*

**POUCE COUPE MUNICIPAL LIBRARY**  
**Notes to Financial Statements**  
**Year Ended December 31, 2022**

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

**Financial instruments**

The Library initially measures its financial assets and financial liabilities at fair value. The Library subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in the statement of operations.

Financial assets measured at amortized cost include cash, receivables, and inventory.

Financial liabilities measured at amortized cost include payables.

**Use of estimates**

The preparation of these financial statements is in conformity with Canadian public sector accounting standards which requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the current period. Significant estimates include those used when accounting for useful life of tangible capital assets, contributions in kind, and payables. All estimates are reviewed periodically and adjustments are made to the statements of operations as appropriate in the year they become known.

**Inventory**

Inventory consists of books held for resale which are valued at the lower of cost and net realizable value. Net realizable value is the estimated selling price in the ordinary course of operations less the estimated costs of sale.

**Prepaid expenses**

Prepaid expenses consist of prepaid operating expenses which will be expensed in the periods expected to benefit from them.

**Tangible capital assets**

Tangible capital assets are stated at cost and are not amortized; however, in common with not-for-profit organizations, acquisitions are expensed in the year incurred. Contributed capital assets are recorded at fair value at the date of contribution.

Tangible capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

The carrying amount of an item of tangible capital assets is tested for recoverability whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognized when the asset's carrying amount is not recoverable and exceeds its fair value.

**Books**

All book purchases are expensed in the year of purchase and are not recorded as a capital asset.

(continues)

**POUCE COUPE MUNICIPAL LIBRARY**

**Notes to Financial Statements**

**Year Ended December 31, 2022**

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

**Contributed goods**

School District No. 59 donates the library space required for the daily operations of the Library. These contributions are not reported in the financial statements as their value cannot be reasonably estimated.

**2. COMPARATIVE FIGURES**

Some of the comparative figures have been restated and reclassified to conform to the current year's presentation.

**3. TANGIBLE CAPITAL ASSETS**

	2022	2021
Computer Equipment	\$ 20,480	\$ 15,496
Kitchen Equipment	4,712	4,712
Office Equipment	17,233	17,233
Sheds	4,261	4,261
Shelving	1,500	1,500
	<b>\$ 48,186</b>	<b>\$ 43,202</b>

**4. PAYABLES**

	2022	2021
Source deductions	\$ 3,243	\$ 2,658
Trade	7,067	6,836
Vacation	877	2,503
Wages	1,699	1,097
	<b>\$ 12,886</b>	<b>\$ 13,094</b>

**5. DEFERRED REVENUE**

	2022	2021
Provincial Covid-19 grant	\$ 11,613	\$ -

**6. TEMPORARY WAGE SUBSIDY**

The Temporary Wage Subsidy (TWS) was a program designed by the Canadian government to offset the impact of reduced revenues faced by organizations due to the Covid-19 global pandemic. The program subsidizes employee wage expenses for eligible employers. It is the opinion of management that all eligibility criteria for the program has been met for the periods in which this subsidy was claimed, and does not expect there to be a need to repay it. The Library received \$Nil from this program during the year ended December 31, 2022 (2021-\$2,267). As of December 31, 2022, there was no balance receivable relating to this program (2021-\$Nil).

## **POUCE COUPE MUNICIPAL LIBRARY**

### **Notes to Financial Statements**

**Year Ended December 31, 2022**

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#### **7. ECONOMIC DEPENDENCE**

The Library's primary source of funding is from the Village of Pouce Coupe. It is management's opinion that the loss of this funding would have a significant impact on the Library's ability to continue operations. As at the date of this report, management has no reason to believe the funding will not continue.

#### **8. FINANCIAL INSTRUMENTS**

The organization is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the organization's risk exposure and concentration as of December 31, 2022.

##### **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.

##### **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.

##### **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 rate risk, interest rate risk and other price risk.

##### **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.



**POUCE COUPE MUNICIPAL LIBRARY**

**Expenses**

**(Schedule 1)**

**Year Ended December 31, 2022**

	Operating Fund	Fundraising Fund	2022	2021
Advertising and promotion	\$ 50	\$ -	\$ 50	\$ 203
Book purchases	8,439	-	8,439	4,139
Bookkeeping	1,610	-	1,610	1,930
COVID-19 grant spending	6,561	-	6,561	-
Insurance	4,052	-	4,052	3,530
Interest and bank charges	153	-	153	273
Library supplies	2,645	-	2,645	1,671
Licenses	11	-	11	1,059
Meetings and conventions	313	-	313	261
Memberships	942	-	942	571
Office and miscellaneous	3,374	-	3,374	3,051
Professional fees	8,295	-	8,295	8,225
Programs	10,399	-	10,399	2,464
Repairs and maintenance	96	-	96	484
Telephone	1,367	-	1,367	1,454
Wages and benefits	84,663	-	84,663	79,639
Wine for Books fundraising	-	486	486	-
	\$ 132,970	\$ 486	\$ 133,456	\$ 108,954

See accompanying notes to financial statements

**Schedule of Debt**

**Financial Information Act - Statement of Financial Information**

**Library Name:** Pouce Coupe Municipal Public Library

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

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

**Schedule of Guarantee and Indemnity**

**Financial Information Act - Statement of Financial Information**

**Library Name:** Pouce Coupe Municipal Public Library

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

**Pouce Coupe Municipal Public Library** has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

**Schedule of Remuneration and Expenses**

**Financial Information Act - Statement of Financial Information**

Library Name: Pouce Coupe Municipal Public Library  
 Fiscal Year Ended: December 31, 2022

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

	Total Remuneration (Wages/Salaries)	Total Expenses (Reimbursement for Conferences/Mileage etc.)
<b>Board Members</b>		
1)	\$	\$
2)	\$	\$
3)	\$	\$
<b>Total Board Members</b>	\$	\$
<b>Detailed Employees Exceeding \$75,000</b>		
1)	\$	\$
2)	\$	\$
3)	\$	\$
<b>Total Detailed Employees Exceeding \$75,000</b>	\$	\$
<b>Total Employees Equal to or Less Than \$75,000</b>	\$78697.95	\$8671.34
<b>Consolidated Total* (Sum of column)</b>	\$78697.95	\$8671.34

**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>	\$5711.53
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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**

<b>Total Remuneration</b>		78697.95
<b>Reconciling Items</b>		
	Item 1 - EI	\$1649.71
	Item 2 – CPP	\$ 4061.82
	Item 3 – WCB	\$ 253.52
	Item 4 -	\$ 0
<b>Total Per Statement of Revenue and Expenditure</b>		\$84663.00
<b>Variance*</b>		\$ 0

**Statement of Severance Agreements**

**Financial Information Act - Statement of Financial Information**

**Library Name:** Pouce Coupe Municipal Public Library

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

There were 0 severance agreements made between the Pouce Coupe Municipal Public Library and its non-unionized employees during fiscal year 2022.

These agreements represent from January 1 to December 31 months' compensation.

**Schedule of Changes in Financial Position**

**Financial Information Act - Statement of Financial Information**

**Library Name:** Pouce Coupe Municipal Public Library

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

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A Statement of Changes in Financial Position has not been prepared because this information is provided in the Financial Statements.

**Schedule of Payments Made For the Provision of Goods and Services**

**Financial Information Act - Statement of Financial Information**

**Library Name:** Pouce Coupe Municipal Public Library

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

Name of Individual, Firm or Corporation	Total Amount Paid During Fiscal Year
1)	\$0
2)	\$0
3)	\$0
<b>Total (Suppliers with payments exceeding \$25,000)</b>	<b>\$65749.60</b>
<b>Total (Suppliers where payments are \$25,000 or less)</b>	<b>\$</b>
<b>Consolidated Total</b>	<b>\$</b>

**Reconciliation of Goods and Services**

<b>Total of Suppliers with Payments Exceeding \$25,000</b>	\$ 65749.60
<b>Consolidated Total of Supplier Payments of \$25,000 or Less</b>	\$
<b>Reconciling Items</b>	
Item 1 – remuneration excluding CPP/EI/WCB	\$ 78697.95
Item 2 – Loss on disposal of assets	\$ (2540.00)
Item 3 – Purchase of Capital Assets	\$ (7984.00)
Item 4 – misc. item/accounting adjustment for prepaid and accounts payable	\$ (467.55)
<b>Total Per Statement of Revenue and Expenditure</b>	<b>\$133456.00</b>
<b>Variance*</b>	<b>\$ 0</b>