

**TABLE OF CONTENTS**

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

**Library Name:** \_\_\_\_\_

**Fiscal Year Ended:** \_\_\_\_\_

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:** Vancouver Public Library

**Fiscal Year Ended:** December 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 <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.
	<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.
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 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.	
h)	<input checked="" type="checkbox"/>	Schedule of Payments for the Provision of Goods and Services including:
	<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.

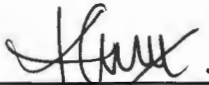
**Board Approval Form**

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

NAME OF LIBRARY <i>Vancouver Public Library</i>	FISCAL YEAR END (YYYY) 2022	
LIBRARY ADDRESS 350 West Georgia Street	TELEPHONE NUMBER 604 331 3761	
CITY Vancouver	PROVINCE BC	POSTAL CODE V6B 6B1
NAME OF THE CHAIRPERSON OF THE LIBRARY BOARD Kevin Lowe	TELEPHONE NUMBER 604 331 4003	
NAME OF THE LIBRARY DIRECTOR Christina de Castell	TELEPHONE NUMBER 604 331 4007	

**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 December 31, 2022 for Vancouver 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)
	24-05-2023

SIGNATURE OF THE LIBRARY DIRECTOR	DATE SIGNED (DD-MM-YYYY)
	24-05-2023

**Management Report**

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

**Library Name:** Vancouver 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 public sector accounting standards and the integrity and objectivity of these statements are management's responsibility.

Management is also responsible for all other statements and 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 Library Board 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.

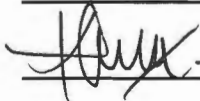
The audit of Vancouver Public Library's financial transactions was conducted in conjunction with the audit of the City of Vancouver's consolidated financial statements for the fiscal year ending December 31, 2022. KPMG provided the opinion that the City of Vancouver's consolidated financial statements present fairly, in all material respects, in accordance with Canadian public sector accounting standards.

The Vancouver Public Library Board and management engages the City of Vancouver's Internal Audit Division to review the unaudited Vancouver Public Library financial statements as required under the Financial Information Act, and perform specified procedures to help provide assurance that the statement has been prepared, in all material respects, in accordance with Public Sector Accounting Standards and consistently with the City's corporate accounting policies. Internal audit has reviewed the unaudited financial statements and reported to the Vancouver Public Library Board on the results of the review.

On behalf of Vancouver Public Library

**Chair of the Library Board**

Kevin Lowe



**Date**

05-24-2023

**Chief Librarian & CEO**

Christina de Castell



**Date**

05-24-2023



**Office of the City Manager  
Internal Audit Division**

March 31, 2023

Members of the Vancouver Public Library Board,

At the request of the Board of the Vancouver Public Library, we have reviewed the Statement of Financial Information for the year ended December 31, 2022. This review does not constitute an independent audit or review engagement, and is not designed to detect fraud. Accordingly, there should be no such reliance.

Management is responsible for the preparation and fair representation of these financial statements and for such internal control as management determines necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

**Work Performed**

We performed the following procedures with respect to the financial information presented:

- Agreed the financial information to the general ledger of the City of Vancouver (the City);
- Reviewed the financial statements for discrepancies;
- Analyzed the financial information for reasonableness and consistency with Corporate accounting policies;
- Reviewed the working papers prepared by the Library's Director, Corporate Services & CFO for reclassifications;
- Performed variance analysis based on Council approved budgets and obtained explanations from management where appropriate;
- Inquired as to the accounting, budget and other internal controls that provide reasonable assurance that transactions are properly authorized and accurately recorded, and that the Library's assets are properly safeguarded and accounted for, thereby maintaining the integrity of financial records; and
- Inquired and received written representation from the Library's Director, Corporate Services & CFO to identify any deviations from accounting policies and procedures that would affect the integrity of the financial statements.

**Observations**

We summarized notable variances in the Library's revenues and expenditures from 2021 to 2022 in the table below. Explanations for these changes are from management and are reasonable.

Table 1: Notable Variances – Library Revenues & Expenditures

	2022	2021	Increase (decrease) \$	Increase (decrease) %	Explanation for change
<b>Investment income</b>	\$178,831	\$71,933	\$106,898	149%	Investment income comprises interest received from the City on the Library's reserve balances. The increase from 2021 to 2022 reflects the much higher interest rates in 2022.
<b>Charitable donations and bequests</b>	\$1,386,143	\$609,030	\$777,113	128%	In 2022, the Library received a large disbursement from the Vancouver Library Foundation.
<b>Other expenses</b>	\$993,181	\$1,188,158	(\$194,977)	(16%)	In 2021, the Library incurred costs to build early literacy spaces at the Renfrew and Britannia branches, and purchased new microfilm equipment. These expenses were not repeated in 2022.
<b>Salaries and benefits</b>	\$41,842,386	\$40,285,775	\$1,556,611	4%	Library programming and in-person activities restarted throughout 2022. As a result, staff were recalled from layoff, hourly and part-time staff were used to temporarily fill full-time positions and staff training activities (for both new and existing employees) resumed.

### Conclusion

Based on the results of the procedures performed, the Library's financial statements were prepared, in all material respects, in accordance with Public Accounting Standards and consistently with the City's corporate accounting policies and general ledger.

Submitted by:




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Carmen Fuellbrandt, CPA, CMA, CIA  
Chief of Internal Audit




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Valerie Choi, CPA, CA, CIA, CISA  
Senior Internal Auditor



## 2022 STATEMENT OF FINANCIAL INFORMATION

## TABLE OF CONTENTS

Financial Information Act Submission Checklist	2
Board Approval Form	3
Management Report	4
Library Board Members	5
Statement of Financial Position	6
Statement of Operations	7
Statement of Changes in Net Financial Assets	8
Statement of Cash Flows	9
Notes to Financial Statements	10
Schedule of Debts	15
Schedule of Guarantees and Indemnity Agreements	15
Schedule of Remuneration and Expenses, including:	16
- Reconciliation to Statement of Operations	
- Statement of Severance Agreements	
Schedule of Payments for the Provision of Goods and Services, including:	21
- Reconciliation to Statement of Operations	



## Submission Checklist

### Financial Information Act - Statement of Financial Information

**Library Name:** Vancouver Public Library

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

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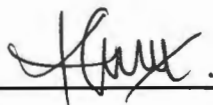
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SIGNATURE OF THE LIBRARY DIRECTOR                      DATE SIGNED (DD-MM-YYYY)



24-05-2023

**Management Report**

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

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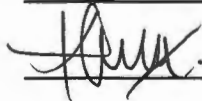
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On behalf of Vancouver Public Library

**Chair of the Library Board**

Kevin Lowe



**Date**

05-24-2023

**Chief Librarian & CEO**

Christina de Castell



**Date**

05-24-2023

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**2023 Vancouver Public Library Board**

T. Bottomer

V. Huang

E. Lapper

K. Lowe – Chair

M. Ma

R. Mangat – Vice Chair

P. Meiszner – Council Liaison

H. Pruden

K. Spears

Z. Yang

A. Yusuf

Secretary and Chief Librarian – C. de Castell

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

	<b>2022</b>	<b>2021</b>
<b>FINANCIAL ASSETS</b>		
Accounts receivable and accrued interest	\$ 200,095	\$ 226,708
Due from the City of Vancouver	9,764,284	7,763,950
	9,964,379	7,990,658
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	\$ 1,378,300	\$ 2,171,535
Deferred income (Note 2)	176,830	159,153
	1,555,130	2,330,688
<b>NET FINANCIAL ASSETS</b>	<b>8,409,249</b>	<b>5,659,970</b>
<b>NON-FINANCIAL ASSETS</b>		
Inventory	90,564	101,561
Prepaid expenses	278,367	283,870
Tangible capital assets (Note 6)	18,063,594	17,418,741
	18,432,525	17,804,172
<b>NET ASSETS</b>	<b>\$ 26,841,774</b>	<b>\$ 23,464,142</b>
<b>ACCUMULATED SURPLUS</b>		
Reserves (Note 3)	\$ 10,070,180	7,950,401
Investments in tangible capital assets	18,063,594	17,418,741
Deferred liabilities (Note 4)	(1,292,000)	(1,905,000)
	\$ 26,841,774	\$ 23,464,142

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

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

	<u>2022 Budget*</u>	<u>2022</u>	<u>2021</u>
<b>REVENUES</b>			
City of Vancouver	\$ 53,805,810	\$ 53,418,837	\$ 50,784,594
Other fees and recoveries	2,323,200	2,216,477	2,206,609
Other grants	-	-	-
Provincial Government	1,316,300	1,488,221	1,272,166
Investment income	-	178,831	71,933
Interlink reciprocal services	140,000	52,862	66,667
Charitable donations and bequests	220,400	1,386,143	609,030
	<u>57,805,710</u>	<u>58,741,371</u>	<u>55,010,999</u>
<b>EXPENDITURES</b>			
Amortization	3,678,051	3,678,051	3,576,724
Books and materials	1,517,766	2,428,023	2,545,065
Building occupancy and maintenance	6,484,459	6,184,050	5,668,967
Equipment and fleet	624,453	667,517	578,689
Loss on disposal of tangible capital assets	-	-	-
Other	1,236,816	993,181	1,188,158
Supplies and materials	1,039,600	867,306	865,400
Salaries and benefits	43,112,077	41,842,386	40,285,775
	<u>57,693,222</u>	<u>56,660,514</u>	<u>54,708,778</u>
<b>ANNUAL SURPLUS (DEFICIT)</b>	112,488	2,080,858	302,221
<b>OPENING ACCUMULATED SURPLUS</b>		23,464,143	22,761,269
Transfer to City Equipment Reserve	(63,069)	(63,069)	(23,784)
Transfer to City Insurance Reserve	(55,544)	(55,548)	(55,548)
Transfer from (to) City capital and reserve	6,125	1,415,389	479,984
<b>ENDING ACCUMULATED SURPLUS</b>	<u>\$ -</u>	<u>\$ 26,841,774</u>	<u>\$ 23,464,143</u>

See accompanying Notes to Financial Statements

\* As approved by Vancouver City Council

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

	<u>2022</u>	<u>2021</u>
Annual surplus (deficit)	\$ 2,080,858	\$ 302,221
Acquisition of tangible capital assets	(4,322,903)	(3,282,731)
Amortization of tangible capital assets	3,678,051	3,576,724
Loss on disposal of tangible capital assets	-	-
Proceeds on disposal of tangible capital assets	-	-
	<u>(644,852)</u>	<u>293,994</u>
Change in inventory and prepaids	16,500	(182,527)
Transfer to City Equipment Reserve	(63,069)	(23,784)
Transfer to City insurance reserve	(55,548)	(55,548)
Transfer from Capital for tangible capital assets	1,415,389	479,984
Transfer to Capital	-	-
	<u>1,313,272</u>	<u>218,125</u>
Change in net financial assets	2,749,278	814,340
Net financial assets at beginning of year	5,659,970	4,845,631
<b>NET FINANCIAL ASSETS AT END OF YEAR</b>	<u>\$ 8,409,249</u>	<u>\$ 5,659,970</u>

See accompanying Notes to Financial Statements

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

	<b>2022</b>	<b>2021</b>
<b>CASH PROVIDED BY (USED IN):</b>		
<b>Operating Transactions</b>		
Annual Surplus (deficit)	\$ 2,080,858	302,221
Items not involving cash		
Amortization	3,678,051	3,576,724
Loss on disposal of tangible capital assets	-	-
Net transfer from (to) capital	1,415,389	479,984
Transfer to City equipment reserve	(63,069)	(23,784)
Transfer to City insurance reserve	(55,548)	(55,548)
Proceeds on disposal of tangible capital assets	-	-
Change in non-cash items		
Decrease (increase) in inventory	10,997	10,410
Decrease (increase) in prepaids	5,504	(192,937)
Decrease (increase) in accounts receivable	26,613	78,792
Decrease (increase) in due from City of Vancouver	(2,000,334)	(61,016)
Decrease (increase) in accounts payable	(793,236)	(851,609)
	4,305,225	3,263,237
<b>Financing Transactions</b>		
Increase (decrease) in deferred income	17,678	19,495
<b>Capital Transactions</b>		
Increase (decrease) in capital assets	(4,322,903)	(3,282,732)
<b>Investing</b>		
Sale (purchase) of investments	-	-
<b>NET INCREASE (DECREASE) IN CASH</b>	-	-
Cash at beginning of year	-	-
<b>CASH AT END OF YEAR</b>	\$ -	\$ -

See accompanying Notes to Financial Statements



**VANCOUVER PUBLIC LIBRARY**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended December 31, 2022**

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

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Presentation**

The financial statements of the Library are prepared by management in accordance with Canadian generally accepted accounting principles for municipal financial reporting as prescribed by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada. These financial statements are included in the Consolidated Financial Statements of the City of Vancouver.

**(b) Basis of Accounting**

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

**(c) Tangible Capital Assets**

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

Collections	10 years
Furniture and equipment	15 years
Technology	5 years

**(d) Reserves**

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

**VANCOUVER PUBLIC LIBRARY**  
**NOTES TO FINANCIAL STATEMENTS continued**  
**Year Ended December 31, 2022**

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**Note 1** (continued)

**(e) Long term debt**

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

**(f) Pension Plan and Deferred Payroll Liabilities**

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

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

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

**2. DEFERRED INCOME**

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

	<u>2022</u>	<u>2021</u>
Advanced receipts at the beginning of year	\$159,153	\$139,659
Contributions received in the year	174,281	130,273
Recognized as revenue in the year	<u>(156,603)</u>	<u>(110,779)</u>
Advanced receipts at the end of year	<u>\$176,830</u>	<u>\$159,153</u>

**3. RESERVES**

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

	<u>2021</u>	<u>Transfers to</u>	<u>Transfers from</u>	<u>2022</u>
Grants and Donation	\$ 5,278,545	\$ 1,829,598	\$ 0	\$ 7,108,144
Other	1,671,253	179,180	0	1,850,433
Equipment Replacement	<u>1,000,603</u>	<u>111,000</u>	<u>0</u>	<u>1,111,603</u>
	<u>\$ 7,950,401</u>	<u>\$ 2,119,778</u>	<u>\$ 0</u>	<u>\$ 10,070,180</u>

**VANCOUVER PUBLIC LIBRARY**  
**NOTES TO FINANCIAL STATEMENTS continued**  
**Year Ended December 31, 2022**

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**4. DEFERRED LIABILITIES**

The liabilities reported in the 2022 financial statements are based on an actuarial valuation as at December 31, 2022 using the following valuation assumptions:

	<u>2022</u>	<u>2021</u>
Discount rate	3.02%	2.90%
Inflation rate	2.50%	2.50%
Rate of compensation increase	2.58% to 4.50%	2.58% to 4.50%

Employee benefit liabilities as at December 31 are as follows:

	<u>2022</u>	<u>2021</u>
Sick leave gratuity	\$ 352,000	\$ 340,000
Deferred Vacation	786,000	1,054,000
Non-vested accumulating sick leave	652,000	621,000
Other post-employment benefits	<u>1,221,000</u>	<u>1,609,000</u>
	3,011,000	3,624,000
Unamortized actuarial gain (loss)	<u>(1,719,000)</u>	<u>(1,719,000)</u>
Liabilities to be funded from future revenues	<u>\$1,292,000</u>	<u>\$1,905,000</u>

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

	<u>2022</u>	<u>2021</u>
Balance, beginning of year	\$1,905,000	\$2,763,000
Current service cost	(125,000)	(474,000)
Interest cost	102,000	108,000
Amortization of Actuarial gain (loss)	(206,000)	34,000
Actual benefits paid	<u>(384,000)</u>	<u>(526,000)</u>
Balance, end of year	<u>\$1,292,000</u>	<u>\$1,905,000</u>

**5. CONTINGENCIES AND COMMITMENTS**

**(a) Municipal Pension Plan**

The Vancouver Public Library and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trustee pension plan. The Board of Trustees, representing plan members and employers, is responsible for administering the Plan, including investment of assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. The Municipal Pension Plan had 227,493 active members who worked for 959 employers as at December 31, 2021. The total membership was 397,873.

There are four types of members:

- **Active:** Currently contributing, on a leave of absence or receiving benefits from an approved long-term disability plan. There were 227,493 active plan members, an increase of 3.3 per cent from 2020.
- **Inactive:** Not currently contributing; has ended employment with a plan employer and left contributions in the plan. Inactive members may be eligible for a pension in the future, or may become eligible if they return to work for a plan employer to contribute to the plan and accrue additional service. There were 52,332 inactive plan members, a 10.8 per cent increase from 2020.
- **Retired:** Currently receiving a pension, including a survivor pension or disability benefit. There were 118,048 retired plan members, a 5.8 per cent increase from 2020.
- **Limited:** A plan member's former spouse who has the right to a portion of the plan member's pension and applies to become a limited member after a separation or divorce. These members are included in the retired total if they are receiving a pension.

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

The most recent actuarial valuation for the Plan, as at December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis. The next valuation will be at December 31, 2024, with results available in 2025.

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

The Library paid \$2,713,400 (2021 - \$2,896,300) for employer contributions to the Plan in 2022. Employees contributed \$2,509,400 (2021 - \$2,529,100) in 2022.

**(b) Contingent Legal Liabilities**

As at December 31, 2022, there were no legal claims pending against the Library.

**VANCOUVER PUBLIC LIBRARY**  
**NOTES TO FINANCIAL STATEMENTS continued**  
**Year Ended December 31, 2022**

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**(c) Operating Leases**

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

2023	920,700
2024	812,200
2025	812,100
2026	829,300
2027	864,800

**6. TANGIBLE CAPITAL ASSETS**

<b>Cost</b>	<u>2021</u>	<u>Additions</u>	<u>2022</u>
Furniture and Equipment	\$13,959,342	\$78,732	\$14,038,074
Technology	8,908,970	1,435,820	10,344,790
Collections	41,785,703	2,808,351	44,594,054
	<u>\$64,654,015</u>	<u>\$4,322,903</u>	<u>\$68,976,918</u>
<b>Accumulated Amortization</b>	<u>2021</u>	<u>Amortization</u>	<u>2022</u>
Furniture and Equipment	\$10,732,594	\$450,894	\$11,183,487
Technology	6,757,543	913,138	7,670,681
Collections	29,745,136	2,314,020	32,059,156
	<u>\$47,235,273</u>	<u>\$3,678,052</u>	<u>\$50,913,324</u>
<b>Net Book value</b>	<u>2021</u>	<u>Change</u>	<u>2022</u>
Furniture and Equipment	\$3,226,748	(\$372,161)	\$2,854,586
Technology	2,151,427	522,682	2,674,109
Collections	12,040,567	494,332	12,534,899
	<u>\$17,418,742</u>	<u>\$644,852</u>	<u>\$18,063,594</u>

**VANCOUVER PUBLIC LIBRARY**

**SCHEDULE OF DEBTS and SCHEDULE OF GUARANTEES AND INDEMNITY AGREEMENTS**

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Schedule of Debts

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

Schedule of Guarantees and Indemnity Agreements

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

VANCOUVER PUBLIC LIBRARY

SCHEDULE OF REMUNERATION AND EXPENSES (A)

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**2022 Library Board**

**Expenses**

Bottomer, T		\$50
Fry, P		-
Heinrich, K	Vice Chair	\$64
Huang, V		\$306
Hussein, Z		-
Lowe, K	Chair	-
Ma, M		\$200
Mackinnon, S		-
Mangat, R	Vice Chair	-
Parrott, B		-
Pruden, H		-
Spears, K		\$375
Yusuf, A		\$89

**Total** **\$1,084**

**VANCOUVER PUBLIC LIBRARY**

**SCHEDULE OF REMUNERATION AND EXPENSES (B)**

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

	<u>Expenses</u>	<u>Remuneration</u>
Amigo Gonzalez Mariscal, J	100	\$ 97,616
Argo, P	-	96,129
Ashdown, M	4,390	135,899
Aspinwall, E	-	78,017
Bayanpour, N	998	128,815
Bordignon, D A.	463	99,066
Broughton, M	65	78,367
Cahill, K	3,587	158,897
Caldwell, J	-	84,308
Campbell, I	399	121,527
Chalut, R	-	77,742
Chan, P	744	87,900
Cheng, A	370	101,648
Chong, P	399	110,903
Constable, K	107	123,950
Contois, R	-	79,485
Cooper, T	690	97,779
Crowe, C	200	85,906
Danay, B	-	86,425
Daoust, L	-	119,819
De Castell, C	4,576	267,662
De Groot, P	-	80,985
Douglas, J	-	89,271
Downey, M	200	114,466
Dunbar, D	-	77,620
Ens, A	35	77,730
Fong, J	47	77,748
Fortin, A	-	111,504
Fraser, S	-	124,354
Fu, H	260	104,004
Galanopoulos, A	186	77,731
Galbraith, A	106	79,573
Gatley, R	-	96,086
Gaudet, G	200	95,503
Gerber, C	-	75,020
Gibeaux, M	313	76,728
Grant, L	100	92,713
Grant, L	100	77,620
Green, A	2,039	126,456
Greenwood, A	288	104,174
Guilmant-Smith, G	100	102,241
Haapalainen, R	188	80,555
Hama, G	-	87,773



**VANCOUVER PUBLIC LIBRARY**

**SCHEDULE OF REMUNERATION AND EXPENSES (B)**

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

	<u>Expenses</u>	<u>Remuneration</u>
Hanson, L	-	90,417
Hmaidan, M	-	82,007
Ho, V	-	78,211
Holdbak, N	-	77,920
Horne, J	129	145,474
Huang, J	1,429	75,791
Iannacone, J	489	112,212
Ibey, M	399	168,708
Jang, C	-	78,121
Kevlahan, C	-	92,394
King, D B	313	93,800
Knudsen, T	-	76,543
Koep, M	-	104,019
Krabbenhoff, L	-	78,333
Kripps, S	-	104,004
Kung, N	421	126,899
Kushner, E	745	82,699
Landon, R	100	93,260
Lee, J	129	124,873
Lee, S	2,229	107,917
Lee, J	129	78,440
Li, H	1,918	80,910
Liebel, K	-	96,010
Long, T	-	77,631
Lowe, C	125	87,972
Lum, W	140	82,065
MacKichan, M	105	91,985
MacPherson, M	152	78,799
Mao, J	-	89,360
Matheson, A	125	79,959
McKnight, J	-	88,966
McMillan, T	80	96,168
Menzo, C	30	77,919
Middleton, S	1,109	121,398
Mills, S	100	91,484
Mitchell, A	800	88,408
Morrison, J	3,376	170,449
Nelson, C	697	151,368
Norcott, A	-	80,354
O'Coffey, T	-	95,737
Oliver, N	174	77,631
Or, V	320	88,894
Parker, K	-	81,499

**VANCOUVER PUBLIC LIBRARY**

**SCHEDULE OF REMUNERATION AND EXPENSES (B)**

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

	<u>Expenses</u>	<u>Remuneration</u>
Pater, C	129	90,521
Payne, K	-	94,667
Pintos, A	129	95,461
Rai, B	399	164,091
Reed, J	-	115,853
Rempel, G	-	84,541
Ritchie, A	-	87,188
Roberts, K	-	83,259
Saayman, E	188	80,084
Savage, K	-	80,351
Schertzer, W	-	77,351
Shaffer, EB	86	79,947
Sobool, E	-	77,771
Stainton, D	-	79,388
Stolbenko, U	-	75,660
Thiriar, C	-	78,460
Tolentino, C	100	88,869
Turner, S	-	89,356
Voth, V	5	76,756
Waddell, D	1,746	95,104
Walker, C	369	87,762
Walls, B	-	77,604
Wang, S	494	97,094
Watkins, E	-	126,456
Whipple, J	-	81,021
Wiens, M	388	75,121
Wilde, M	422	83,563
Wilkinson, A	-	77,631
Williams, K S.	-	86,597
Wong, B	3,089	112,391
Wong, J	135	75,313
Woodhouse, M	-	85,850
Wotherspoon, P	100	87,968
Yoshida, N	-	78,612
Ziegenfuss, E	-	89,215
	<b>Sum</b>	<b>Sum</b>
Employees' remuneration less than \$75,000		24,170,012
Total remuneration		\$ 35,781,609
Employer share of EI, CPP, and other benefits*		7,292,056
Accruals and amounts recorded in other accounts		(1,231,279)
Total per financial statements		\$ 41,842,386

**See Sch 8 template:** Please resubmit this following the template provided:  
 Remuneration/ total expenses >\$75k should be subtotaled. Total expenses for <\$75k earners should be added here with a total consolidated amount)

Please provide breakdown of this lump amount \$1,231,279. These are "Reconciling items".

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

Statement of Severance Agreements

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

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

---

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

Alblaster Pressure Washing Ltd	\$	62,034
Andornot Consulting Inc		30,454
Aquilini Properties LP		183,968
Babakco Holdings Ltd.		202,881
BC Libraries Cooperative		364,109
Beijing Bookstore		105,831
Bell Mobility Inc		50,063
Bibliocommons Corp.		132,359
Bibliotheca Canada Inc.		222,285
Canadian Assistive Technology Ltd		32,367
CDW Canada Corp		114,317
Centre For Equitable Library Access		45,461
Champlain Square LP		119,637
Compugen Inc		504,030
Contemporary Office Interiors Ltd.		38,129
CVS Midwest Tape LLC		203,141
Ebsco Canada Ltd		260,835
F & D Scene Changes Ltd		71,934
Global Consumer Services Inc		41,395
Grand & Toy		30,972
Heland Investments Limited		193,268
Info-Tech Research Group		28,370
iXSystems Inc		177,398
Jo-Ann Stores LLC		28,000
Kanopy Inc		154,000
Konica Minolta Business Solutions		73,683
Liang You Book Co. Ltd.		36,399
Librairie Monet		29,773
Library Bound Inc.		1,143,713
Logpoint Inc		26,618
Lyngsoe Systems Inc		44,650
Mallory International Ltd.		28,346
Mcmmedia		34,415
Ming Pao Daily News		32,401
Newspaperdirect Inc		78,653
OCLC, Inc		62,514
Overdrive Inc		918,234
ProQuest LLC		97,442
ProQuest LLC		103,084
Public Library Interlink		92,217
Rasmussen Bindery		46,913
RATIO Architecture Interior		33,705

**VANCOUVER PUBLIC LIBRARY**

**SCHEDULE OF PAYMENTS FOR THE PROVISION OF GOODS AND SERVICES**

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

Securiguard Services Ltd	1,297,361
Sino United Publishing (Can) Ltd.	113,355
SirsiDynix (Canada) Inc	206,789
Staples Business Advantage	58,239
Thomson Reuters Canada Limited	53,554
TNG, a division of GPE Inc.	26,452
Today'S Books	29,169
Uline Canada Corporation	29,704
United Library Services Inc.	400,318
Vancouver Kidsbooks Ltd	76,590
Vancouver School Board	68,646
Waste Management of Canada	26,600
Western Imperial Magnetics Ltd.	32,779
Whitehots Inc.	329,821
Workers' Compensation Board	181,731
YWCA Vancouver	28,707
Zoom Video Communications Inc	38,566
<b>Total greater than \$25,000</b>	<u>\$ 9,278,380</u>
<b>Total less than \$25,000</b>	1,508,512
<b>Sub-total</b>	<u>\$ 10,786,891</u>
Capital asset purchases from Operating budget	(2,907,514)
Amortization and loss on disposals	3,678,051
Amounts charged to City, capital accounts, GST rebates, Accruals, and Other	(239,964)
Amounts charged by City departments	3,500,664
Total per statement of operations	<u>\$ 14,818,128</u>
Noted as "per Statement of Operations"? Cannot find.	
Total expense per statement of operations	56,660,514
Less salaries and benefits per statement of operations	<u>(41,842,386)</u>
Total non - salary and benefit expenses	<u>\$ 14,818,128</u>

Per note on Sch 8 above- CPP/EI paid for by city. Based on Sch 8, CPP/EI looks to be expensed by library and therefore should be included within this Sch 11. It looks like its included within the Salaries/ Benefits amount in reconciliation area. Please break out CPP/EI from Remuneration only portion of wages. Per instructions, employer portion of CPP/EI should be shown separately to agree to Sch 8.

**Please see Sch 11 template for future Sch 11 submissions.**



Schedule of Remuneration and Expenses

Financial Information Act - Statement of Financial Information

**Library Name:** Vancouver Public Library  
**Fiscal Year Ended:** December 31, 2022

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

	<u>Total Remuneration</u> <u>(Wages/Salaries)</u>	<u>Total Expenses</u> <u>(Reimbursement for</u> <u>Conferences/Mileage etc.)</u>
<b>Board Members:</b>		
Bottomer, T	\$0	\$50
Fry, P	\$0	\$0
Heinrich, K	\$0	\$64
Huang, V	\$0	\$306
Hussein, Z	\$0	\$0
Lowe, K	\$0	\$0
Ma, M	\$0	\$200
Mackinnon, S	\$0	\$0
Mangat, R	\$0	\$0
Parrott, B	\$0	\$0
Pruden, H	\$0	\$0
Spears, K	\$0	\$375
Yusuf, A	\$0	\$89
<b>Total Board Members</b>	<b>\$0</b>	<b>\$1,084</b>

**Detailed Employees Exceeding \$75,000:**

Amigo Gonzalez Mariscal, J	\$97,616	\$100
Argo, P	\$96,129	\$0
Ashdown, M	\$135,899	\$4,390
Aspinwall, E	\$78,017	\$0
Bayanpour, N	\$128,815	\$998
Bordignon, D A.	\$99,066	\$463
Broughton, M	\$78,367	\$65
Cahill, K	\$158,897	\$3,587
Caldwell, J	\$84,308	\$0
Campbell, I	\$121,527	\$399
Chalut, R	\$77,742	\$0
Chan, P	\$87,900	\$744
Cheng, A	\$101,648	\$370
Chong, P	\$110,903	\$399
Constable, K	\$123,950	\$107
Contois, R	\$79,485	\$0
Cooper, T	\$97,779	\$690
Crowe, C	\$85,906	\$200
Danay, B	\$86,425	\$0
Daoust, L	\$119,819	\$0
De Castell, C	\$267,662	\$4,576
De Groot, P	\$80,985	\$0
Douglas, J	\$89,271	\$0
Downey, M	\$114,466	\$200
Dunbar, D	\$77,620	\$0
Ens, A	\$77,730	\$35
Fong, J	\$77,748	\$47
Fortin, A	\$111,504	\$0

Fraser, S	\$124,354	\$0
Fu, H	\$104,004	\$260
Galanopoulos, A	\$77,731	\$186
Galbraith, A	\$79,573	\$106
Gatley, R	\$96,086	\$0
Gaudet, G	\$95,503	\$200
Gerber, C	\$75,020	\$0
Gibeaux, M	\$76,728	\$313
Grant, L	\$92,713	\$100
Grant, L	\$77,620	\$100
Green, A	\$126,456	\$2,039
Greenwood, A	\$104,174	\$288
Guilmant-Smith, G	\$102,241	\$100
Haapalainen, R	\$80,555	\$188
Hama, G	\$87,773	\$0
Hanson, L	\$90,417	\$0
Hmaidan, M	\$82,007	\$0
Ho, V	\$78,211	\$0
Holdbak, N	\$77,920	\$0
Horne, J	\$145,474	\$129
Huang, J	\$75,791	\$1,429
Iannacone, J	\$112,212	\$489
Ibey, M	\$168,708	\$399
Jang, C	\$78,121	\$0
Kevlahan, C	\$92,394	\$0
King, D B	\$93,800	\$313
Knudsen, T	\$76,543	\$0
Koep, M	\$104,019	\$0
Krabbenhoff, L	\$78,333	\$0
Kripps, S	\$104,004	\$0
Kung, N	\$126,899	\$421
Kushner, E	\$82,699	\$745
Landon, R	\$93,260	\$100
Lee, J	\$124,873	\$129
Lee, S	\$107,917	\$2,229
Lee, J	\$78,440	\$129
Li, H	\$80,910	\$1,918
Liebel, K	\$96,010	\$0
Long, T	\$77,631	\$0
Lowe, C	\$87,972	\$125
Lum, W	\$82,065	\$140
MacKichan, M	\$91,985	\$105
MacPherson, M	\$78,799	\$152
Mao, J	\$89,360	\$0
Matheson, A	\$79,959	\$125
McKnight, J	\$88,966	\$0
McMillan, T	\$96,168	\$80
Menzo, C	\$77,919	\$30
Middleton, S	\$121,398	\$1,109
Mills, S	\$91,484	\$100
Mitchell, A	\$88,408	\$800
Morrison, J	\$170,449	\$3,376
Nelson, C	\$151,368	\$697
Norcott, A	\$80,354	\$0
O'Coffey, T	\$95,737	\$0
Oliver, N	\$77,631	\$174
Or, V	\$88,894	\$320



Parker, K	\$81,499	\$0
Pater, C	\$90,521	\$129
Payne, K	\$94,667	\$0
Pintos, A	\$95,461	\$129
Rai, B	\$164,091	\$399
Reed, J	\$115,853	\$0
Rempel, G	\$84,541	\$0
Ritchie, A	\$87,188	\$0
Roberts, K	\$83,259	\$0
Saayman, E	\$80,084	\$188
Savage, K	\$80,351	\$0
Schertzer, W	\$77,351	\$0
Shaffer, E B	\$79,947	\$86
Sobool, E	\$77,771	\$0
Stainton, D	\$79,388	\$0
Stolbenko, U	\$75,660	\$0
Thiriar, C	\$78,460	\$0
Tolentino, C	\$88,869	\$100
Turner, S	\$89,356	\$0
Voth, V	\$76,756	\$5
Waddell, D	\$95,104	\$1,746
Walker, C	\$87,762	\$369
Walls, B	\$77,604	\$0
Wang, S	\$97,094	\$494
Watkins, E	\$126,456	\$0
Whipple, J	\$81,021	\$0
Wiens, M	\$75,121	\$388
Wilde, M	\$83,563	\$422
Wilkinson, A	\$77,631	\$0
Williams, K S.	\$86,597	\$0
Wong, B	\$112,391	\$3,089
Wong, J	\$75,313	\$135
Woodhouse, M	\$85,850	\$0
Wotherspoon, P	\$87,968	\$100
Yoshida, N	\$78,612	\$0
Ziegenfuss, E	\$89,215	\$0
<b>Total Detailed Employees Exceeding \$75,000</b>	<b>\$ 11,611,597</b>	<b>\$ 44,791</b>
<b>Total Employees Equal to or Less Than \$75,000</b>	<b>\$ 24,170,012</b>	<b>\$ 254,187</b>
<b>Consolidated Total</b>	<b>\$ 35,781,609</b>	<b>\$ 298,978</b>

**Reconciliation of Remuneration and Expenses**

Total Remuneration	\$35,781,609
<b>Reconciling Items:</b>	
Employer share of EI, CPP, and other benefits*	7,292,056
Employer contributions not included on T4	(1,231,279)
<b>Total Per Statement of Revenue and Expenditure</b>	<b>\$ 41,842,386</b>
<b>Variance*</b>	<b>\$ -</b>

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

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

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

<b>Library Name:</b>	<b>Vancouver Public Library</b>
<b>Fiscal Year Ended:</b>	<b>December 31, 2022</b>

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Alblaster Pressure Washing Ltd	\$62,034
Andornot Consulting Inc	\$30,454
Aquilini Properties LP	\$183,968
Babakco Holdings Ltd.	\$202,881
BC Libraries Cooperative	\$364,109
Beijing Bookstore	\$105,831
Bell Mobility Inc	\$50,063
Bibliocommons Corp.	\$132,359
Bibliotheca Canada Inc.	\$222,285
Canadian Assistive Technology Ltd	\$32,367
CDW Canada Corp	\$114,317
Centre For Equitable Library Access	\$45,461
Champlain Square LP	\$119,637
Compugen Inc	\$504,030
Contemporary Office Interiors Ltd.	\$38,129
CVS Midwest Tape LLC	\$203,141
Ebsco Canada Ltd	\$260,835
F & D Scene Changes Ltd	\$71,934
Global Consumer Services Inc	\$41,395
Grand & Toy	\$30,972
Heland Investments Limited	\$193,268
Info-Tech Research Group	\$28,370
iXSystems Inc	\$177,398
Jo-Ann Stores LLC	\$28,000
Kanopy Inc	\$154,000
Konica Minolta Business Solutions	\$73,683
Liang You Book Co. Ltd.	\$36,399
Librairie Monet	\$29,773
Library Bound Inc.	\$1,143,713
Logpoint Inc	\$26,618
Lyngsoe Systems Inc	\$44,650
Mallory International Ltd.	\$28,346
Mcmmedia	\$34,415
Ming Pao Daily News	\$32,401
Newspaperdirect Inc	\$78,653
OCLC, Inc	\$62,514
Overdrive Inc	\$918,234
ProQuest LLC	\$97,442
ProQuest LLC	\$103,084
Public Library Interlink	\$92,217
Rasmussen Bindery	\$46,913
RATIO Architecture Interior	\$33,705

Securiguard Services Ltd		\$1,297,361
Sino United Publishing (Can) Ltd.		\$113,355
Sirsidynix (Canada) Inc		\$206,789
Staples Business Advantage		\$58,239
Thomson Reuters Canada Limited		\$53,554
TNG, a division of GPE Inc.		\$26,452
Today'S Books		\$29,169
Uline Canada Corporation		\$29,704
United Library Services Inc.		\$400,318
Vancouver Kidsbooks Ltd		\$76,590
Vancouver School Board		\$68,646
Waste Management of Canada		\$26,600
Western Imperial Magnetics Ltd.		\$32,779
Whitehots Inc.		\$329,821
Workers' Compensation Board		\$181,731
YWCA Vancouver		\$28,707
Zoom Video Communications Inc		\$38,566
<b>Total (Suppliers with payments exceeding \$25,000)</b>	<b>\$</b>	<b>9,278,380</b>
<b>Total (Suppliers where payments are \$25,000 or less)</b>	<b>\$</b>	<b>1,508,512</b>
<b>Consolidated Total</b>	<b>\$</b>	<b>10,786,891</b>

#### **Reconciliation of Goods and Services**

Total of Suppliers with Payments Exceeding \$25,000	\$9,278,380
Consolidated Total of Supplier Payments of \$25,000 or Less	\$1,508,512

#### **Reconciling Items:**

Salaries and benefits per statement of revenue and expenditure	\$41,842,386
Amortization	\$3,678,051
Tangible Capital Assets Additions	-\$2,907,514
Amounts charged by City of Vancouver departments	\$3,500,664
Amounts charged to City, Capital accounts, GST rebates, Accruals, and Other	-\$239,964
<b>Total Per Statement of Revenue and Expenditure</b>	<b>\$ 56,660,514</b>
<b>Variance*</b>	<b>\$ -</b>