

TABLE OF CONTENTS

Financial Information Act - Statement of Financial Information

Library Name: Dawson Creek Municipal Public Library

Fiscal Year Ended: 2023

Documents are in the following order:

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

Submission Checklist

Financial Information Act - Statement of Financial Information

Library Name: Dawson Creek Municipal Public Library

Fiscal Year Ended: 2023

a)	<input checked="" type="checkbox"/>	Approval of Statement of Financial Information
b)	<input checked="" type="checkbox"/>	A Management Report signed and dated by the Library Board and Library Director
An operational statement including:		
c)	<input checked="" type="checkbox"/>	i) Statement of Income
	<input checked="" type="checkbox"/>	ii) Statement of Changes in Financial Position, or, if omitted, an explanation in the Notes to the Financial Statements (audited ¹ financial statements)
d)	<input checked="" type="checkbox"/>	Statement of assets and liabilities (audited ¹ financial statements)
e)	<input checked="" type="checkbox"/>	Schedule of debts (audited ¹ financial statements) If there is no debt, or if the information is found elsewhere in the SOFI, an explanation must be provided in the Schedule.
f)	<input checked="" type="checkbox"/>	Schedule of guarantee and indemnity agreements including the names of the entities involved and the amount of money involved. If no agreements, or if the information is found elsewhere in the SOFI, an explanation must be provided in the Schedule.
Schedule of Remuneration and Expenses, including:		
	<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
g)	<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

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

As per the *Libraries Act* section 40(3)(a) Public Library Associations must prepare annual financial statements in accordance with generally accepted accounting principles. This also applies to Library Federations.

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) 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.
-

Board Approval Form


Financial Information Act - Statement of Financial Information

NAME OF LIBRARY <i>Dawson Creek Municipal Public Library</i>	FISCAL YEAR END (YYYY) 2023	
LIBRARY ADDRESS 1001 McKellar Avenue	TELEPHONE NUMBER 250-782-4661	
CITY Dawson Creek	PROVINCE BC	POSTAL CODE V1G 4W7
NAME OF THE CHAIRPERSON OF THE LIBRARY BOARD Kim Erickson	TELEPHONE NUMBER 780-686-7150	
NAME OF THE LIBRARY DIRECTOR Pamela Morris	TELEPHONE NUMBER 250-782-4661	

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information of the year ended 2023 for Dawson Creek Municipal Public Library as required under Section 2 of the Financial Information Act.

SIGNATURE OF THE CHAIRPERSON OF THE LIBRARY BOARD* DATE SIGNED (DD-MM-YYYY)

 *DD-MM-YYYY*
15-05-2024

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

 10-05-2024
DD-MM-YYYY

Management Report

Financial Information Act - Statement of Financial Information

Library Name: Dawson Creek Municipal Public Library
Fiscal Year Ended: 2023

MANAGEMENT REPORT

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility.

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

The Board of the Library is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and for approving the financial information included in the Statement of Financial Information.

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

On behalf of Dawson Creek Municipal Public Library

Name. Chairperson of the Library Board [Print] Kim Erickson

Signature, Chairperson of the Library Board 

Date (MM-DD-YYYY) 05-15-2024

Name, Library Director [Print] Pamela Morris

Signature, Library Director 

Date (MM-DD-YYYY) 05-10-2024

DAWSON CREEK MUNICIPAL PUBLIC LIBRARY

Financial Statements

Year Ended December 31, 2023

(See Independent Auditor's Report)

DAWSON CREEK MUNICIPAL PUBLIC LIBRARY
Index to Financial Statements
Year Ended December 31, 2023
(See Independent Auditor's Report)

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

Partners

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

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Dawson Creek Municipal Public Library

Report on the Financial Statements

Qualified Opinion

We have audited the financial statements of Dawson Creek Municipal Public Library (the Organization), which comprise the statement of financial position as at December 31, 2023, and the statements of operations and changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2023, and the results of its operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAS).

Basis for Qualified Opinion

In common with many libraries, the Organization derives revenue from donations, book fines and user fees, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Organization. Therefore, we were not able to determine whether any adjustments might be necessary to these revenues, excess of revenues over expenses, and cash flows from operations for the year ended December 31, 2023, current assets and net assets as at December 31, 2023. Our audit opinion on the financial statements for the year ended December 31, 2022 was modified accordingly because of the possible effects of this limitation of scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Organization in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

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

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

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

(continues)

Independent Auditor's Report to the Board of Directors of Dawson Creek Municipal Public Library
(continued)



Dawson Creek, BC
May 8, 2024

Sander Rose Bone Grindle LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

DAWSON CREEK MUNICIPAL PUBLIC LIBRARY
Statement of Financial Position
December 31, 2023

	Operating Fund	Capital Asset Fund	Total 2023	Total 2022
ASSETS				
CURRENT				
Cash	\$ 785,347	\$ -	\$ 785,347	\$ 482,001
Trade receivables	-	-	-	17,274
Goods and services tax recoverable	2,684	-	2,684	2,642
Prepaid expenses	4,948	-	4,948	3,074
	792,979	-	792,979	504,991
TANGIBLE CAPITAL ASSETS (Note 3)				
	-	101,903	101,903	108,573
	\$ 792,979	\$ 101,903	\$ 894,882	\$ 613,564
LIABILITIES AND NET ASSETS				
CURRENT				
Trade payables	\$ 14,344	\$ -	\$ 14,344	\$ 15,174
Payroll payables	38,765	-	38,765	37,198
Source deductions payable	9,476	-	9,476	3,557
Deferred revenue (Note 4)	497,679	-	497,679	215,736
Unearned revenue (Note 5)	-	85,241	85,241	99,325
	560,264	85,241	645,505	370,990
NET ASSETS	232,715	16,662	249,377	242,574
	\$ 792,979	\$ 101,903	\$ 894,882	\$ 613,564

Approved by

 Director
 Director

See notes to financial statements

DAWSON CREEK MUNICIPAL PUBLIC LIBRARY
Statement of Operations and Changes in Net Assets
Year Ended December 31, 2023

	Operating Fund	Capital Asset Fund	Total 2023	Total 2022
REVENUES				
Amortization of deferred shelving donations	\$ -	\$ 12,177	\$ 12,177	\$ 12,177
Donations	10,145	-	10,145	7,676
Grants				
- Municipal operating	522,404	-	522,404	556,138
- Provincial operating	50,320	-	50,320	50,927
- Interlibrary loan	8,131	-	8,131	1,828
- Equity	17,705	-	17,705	41,491
- OneCard program	11,000	-	11,000	11,000
- Covid Recovery and Emergency Preparedness	2,344	-	2,344	14,809
- Law Matters	-	-	-	1,285
Friends of Library	1,597	-	1,597	-
- BC Technology	-	1,907	1,907	3,814
Interest and Other	4,326	-	4,326	872
Library fines, user fees and sundry	7,933	-	7,933	6,240
	635,905	14,084	649,989	708,257
EXPENSES (Schedule 1)	623,973	19,213	643,186	708,633
NET (DEFICIENCY)EXCESS OF REVENUES OVER EXPENSES	11,932	(5,129)	6,803	(376)
NET ASSETS - BEGINNING OF YEAR	233,326	9,248	242,574	242,950
	245,258	4,119	249,377	242,574
CAPITAL TRANSFERS	(12,543)	12,543	-	-
NET ASSETS - END OF YEAR	\$ 232,715	\$ 16,662	\$ 249,377	\$ 242,574

See notes to financial statements

DAWSON CREEK MUNICIPAL PUBLIC LIBRARY
Statement of Cash Flows
Year Ended December 31, 2023

	2023	2022
OPERATING ACTIVITIES		
(Deficiency) excess of revenues over expenses	\$ 6,803	\$ (376)
Item not affecting cash:		
Amortization of capital assets	19,213	19,318
	26,016	18,942
Changes in non-cash working capital:		
Trade receivables - decrease (increase)	17,274	(17,155)
Goods and services tax receivable - (increase) decrease	(42)	(798)
Prepaid expenses - decrease (increase)	(1,874)	44
Trade payables - increase (decrease)	(831)	6,286
Deferred revenue - increase (decrease)	267,859	102,030
Payroll payables - increase (decrease)	1,567	37,198
Source deductions payable - increase (decrease)	5,919	3,557
	289,872	131,162
Cash flow from operating activities	315,888	150,104
INVESTING ACTIVITY		
Purchase of tangible capital assets	(12,542)	(4,898)
INCREASE IN CASH	303,346	145,206
Cash - beginning of year	482,001	336,795
CASH - END OF YEAR	\$ 785,347	\$ 482,001

DAWSON CREEK MUNICIPAL PUBLIC LIBRARY

Notes to Financial Statements

Year Ended December 31, 2023

1. PURPOSE OF THE ORGANIZATION

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

These financial statements have been prepared in accordance with Canadian public sector accounting standards (PSAS); accordingly these financial statements have been prepared in accordance with Canadian generally accepted accounting principles.

Revenue recognition

Library revenue

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

Grant revenue

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

Other revenue

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

Contributed materials and supplies

From time to time the Library receives donations of books and pieces of artwork. These contributions are not reported in the financial statements as their value cannot be reasonably estimated.

Fund accounting

Dawson Creek Municipal Public Library follows the deferral method of accounting for contributions.

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

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

Cash and cash equivalents

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

(continues)

DAWSON CREEK MUNICIPAL PUBLIC LIBRARY
Notes to Financial Statements
Year Ended December 31, 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial instruments

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

Financial assets measured at amortized cost include cash and receivables.

Financial liabilities measured at amortized cost include payables, and deferred revenues.

Use of estimates

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

Prepaid expenses

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

Tangible capital assets

Tangible capital assets are stated at cost or, if donated, at estimated fair market value at the time of donation. They are amortized using the straight-line method over the useful life of the assets. Amortization is recorded over their estimated useful lives as follows:

Computer equipment	3 years
Office equipment	10 years
Shelving	15 years

Expenditures for maintenance and repairs are charged to operating expenses as incurred. Significant expenditures for improvements are capitalized.

Gains or losses realized on the disposal of major tangible capital assets are reflected in income in the year of disposition.

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

Books

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

DAWSON CREEK MUNICIPAL PUBLIC LIBRARY
Notes to Financial Statements
Year Ended December 31, 2023

3. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated amortization	2023 Net book value	2022 Net book value
Computer equipment	\$ 127,096	\$ 118,099	\$ 8,997	\$ 4,705
Office equipment	23,740	18,372	5,368	3,886
Shelving	202,166	114,628	87,538	99,982
	\$ 353,002	\$ 251,099	\$ 101,903	\$ 108,573

4. DEFERRED REVENUE

	2023	2022
BC Equity Grant Deferral	\$ 25,805	\$ 26,510
City of Dawson Creek - first quarter funding	113,750	113,750
Covid Recovery and Emergency Preparedness	23,634	25,978
Dolly Parton Deferred Donations	37,098	31,017
Law Matters	215	215
OneCard Grant	11,000	11,000
Resource Sharing Grant	-	1,828
Rotary Club	1,185	1,185
Summer Reading Program	-	4,254
BC Enhancement Grant (one-time)	284,992	-
	\$ 497,679	\$ 215,737

5. UNEARNED REVENUE

	2023	2022
Deferred Revenue - Shelving	\$ 85,241	\$ 97,418
Deferred Rev - Tech Grant	-	1,907
	\$ 85,241	\$ 99,325

In the year ending December 31, 2015 the Library received funding in the amount of \$148,391 from various sources that was restricted in use for the purchase of new shelves. This funding is being recognized over 15 years in accordance with the Library's amortization policy. In 2023 the Library recognized \$12,177 (2022 - \$12,177) of revenue related to these contributions.

In the year ending December 31, 2020, the Library received funding in the amount of \$11,443 for the purchase of new computers. This money was fully spent in 2020 on its intended use. The funding is being recognized over a 3 year period in accordance with the Library's amortization policy. In 2023 the Library recognized \$1,907 (2022 - \$3,814) of revenue related to these contributions.

DAWSON CREEK MUNICIPAL PUBLIC LIBRARY
Notes to Financial Statements
Year Ended December 31, 2023

6. ECONOMIC DEPENDENCE

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

7. FINANCIAL INSTRUMENTS

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

(a) Credit risk

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

(b) Liquidity risk

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

(c) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises of currency risk and interest rate risk.

(d) Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Library has very limited exposures to this type of risk.

(e) Interest rate risk

The Library's interest bearing assets include cash.

The Library's cash is generally of a demand nature which minimizes the impact of fluctuations in market interest rates. These assets are held with the Lake View Credit Union.

Unless otherwise noted, it is management's opinion that the organization is not exposed to significant other price risks arising from these financial instruments.

DAWSON CREEK MUNICIPAL PUBLIC LIBRARY**Expenses****(Schedule 1)****Year Ended December 31, 2023**

	Operating Fund	Capital Asset Fund	Total 2023	Total 2022
Advertising and promotion	\$ 753	\$ -	\$ 753	\$ 161
Amortization	-	19,213	19,213	19,318
Automobile allowance	908	-	908	762
Books	30,258	-	30,258	14,343
Equity	20,002	-	20,002	41,795
Fees and dues	8,120	-	8,120	10,138
Insurance	19,663	-	19,663	17,027
Janitor	26,839	-	26,839	35,203
Library supplies	5,378	-	5,378	5,978
Meetings and conventions	3,814	-	3,814	983
Miscellaneous	2,395	-	2,395	1,454
Photocopier	3,421	-	3,421	3,388
Postage	3,543	-	3,543	3,320
Professional development	495	-	495	50
Professional fees	8,048	-	8,048	7,721
Programs	8,704	-	8,704	6,183
Repairs and maintenance				
- building	17,938	-	17,938	36,267
- computers	11,441	-	11,441	14,443
Telephone	3,154	-	3,154	2,999
Utilities	20,623	-	20,623	20,340
Wages and benefits	428,476	-	428,476	466,760
	\$ 623,973	\$ 19,213	\$ 643,186	\$ 708,633

See notes to financial statements

Schedule of Debt

Financial Information Act - Statement of Financial Information

Library Name: Dawson Creek Municipal Public Library
Fiscal Year Ended: 2023

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

Schedule of Guarantee and Indemnity

Financial Information Act - Statement of Financial Information

Library Name: Dawson Creek Municipal Public Library
Fiscal Year Ended: 2023

Dawson Creek Municipal Public Library has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

Schedule 8 - Remuneration and Expenses
Financial Information Act - Statement of Financial Information

Please enter data only in white fields - leave grey fields untouched.

Library Name:	Dawson Creek Municipal Public Library
Fiscal Year Ended:	2023

Note: Total Remuneration and Total Expenses columns MUST REMAIN SEPARATE throughout the form.

Table 1: Total Remuneration and Expenses - Board and Employees

Board Members	Total Remuneration (Wages/Salaries)	Total Expenses (Reimbursement for
NIL		
Total Board Members	\$0.00	\$0.00

Detailed Employees Exceeding \$75,000	Total Remuneration (Wages/Salaries)	Total Expenses (Reimbursement for
Pamela Morris Library Manager	\$93,990.95	\$488.00
Laurie Youb Assistant Librarian/Children's Librarian	\$78,516.26	\$154.62
Total Employees Exceeding \$75,000	\$172,507.21	\$642.62

Total Employees Equal to or Less Than \$75,000	Total Remuneration (Wages/Salaries)	Total Expenses (Reimbursement for
DO NOT USE - list totals only	\$174,135.10	\$394.75

Consolidated Total	Total Remuneration (Wages/Salaries)	Total Expenses (Reimbursement for
DO NOT USE - list totals only	\$346,642.31	\$1,037.37

Table 2: Total Employer Premium to Receiver General for Canada

Total Employer Premium for Canada Pension Plan and Employment Insurance (Component of Receiver General for Canada Supplier Payment)	\$22,841.32
--	-------------

Table 3: Reconciliation of Remuneration and Expenses

	Amount
Total Remuneration	\$346,642.31

Reconciling Items	Amount
Employment Insurance	\$6,863.48
CPP	\$15,977.84
Pension	\$29,977.84
WCB	\$1,422.76
Health Benefits	\$22,993.97
Security Contract	\$4,597.80
Total Reconciling Items	\$81,833.69

	Amount
Total Per Statement of Revenue & Expenditure	\$428,476.00

	Amount
Variance	\$0.00

Variance explanation (if required):

--

Statement of Severance Agreements

Financial Information Act - Statement of Financial Information

Library Name: Dawson Creek Municipal Public Library
Fiscal Year Ended: 2023

There were 0 severance agreements made between Dawson Creek Municipal Public Library and its non-unionized employees during fiscal year 2023.

These agreements represent from NIL to NIL months' compensation.

Schedule of Changes in Financial Position

Financial Information Act - Statement of Financial Information

Library Name: Dawson Creek Municipal Public Library
Fiscal Year Ended: 2023

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

Schedule 11 - Provision of Goods and Services
Financial Information Act - Statement of Financial Information

Please enter data only in white fields - leave grey fields untouched.

Library Name:	Dawson Creek Municipal Public Library
Fiscal Year Ended:	2023

Table 1: Suppliers of Goods and Services

Name of Individual, Firm or Corporation	Total Amount Paid During Fiscal Year
BC Pension Corporation	\$29,977.84
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
Total of all suppliers exceeding \$25,000	\$29,977.84

Totals	Amount
Total (Suppliers with payments exceeding \$25,000 (total from above))	\$29,977.84
Total (Suppliers with payments less than or equal to \$25,000)	\$132,579.75
Consolidated Total	\$162,557.59

Table 2: Reconciliation of Goods and Services

Reconciliation of Goods and Services	Amount
Total of Aggregate Payments Exceeding \$25,000 Paid to Suppliers	\$29,977.84
Consolidated total of suppliers with payments less than or equal to \$25,000	\$132,579.75

Reconciling Items	Amount
Janitor contract paid by the City of Dawson Creek	\$26,838.78
Security contract paid by the City of Dawson Creek	\$4,597.80
Insurance paid by the City of Dawson Creek	\$18,140.07
Building maintenance paid by the City of Dawson Creek	\$17,937.71
Receiver General CPP	\$15,977.84
Receiver General EI	\$6,863.48
Manulife (Health benefits)	\$22,993.97
WCB	\$1,422.76
Amortization	\$19,213.00
Total remuneration	\$346,642.31
Total Reconciling Items	\$480,627.72

Reconciliation	Amount
Total Per Statement of Revenue and Expenditure	\$643,186.00
Variance	

Variance explanation (if required):