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Financial Information Act - Statement of Financial Information

Library Name: Mackenzie Public Library

Fiscal Year Ended: December 31, 2023

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Submission Checklist

Financial Information Act - Statement of Financial Information

Library Name: Mackenzie Public Library

Fiscal Year Ended: December 31, 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
	<input checked="" type="checkbox"/>	\$75,000
	<input checked="" type="checkbox"/>	ii) Total amount of expenses paid to or on behalf of each employee under
	<input checked="" type="checkbox"/>	75,000
g)	<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

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>Mackenzie Public Library</i>	FISCAL YEAR END (YYYY) 2023	
LIBRARY ADDRESS 400 Skeena Drive	TELEPHONE NUMBER 250-997-6343	
CITY Mackenzie	PROVINCE British Columbia	POSTAL CODE V0J 2C0
NAME OF THE CHAIRPERSON OF THE LIBRARY BOARD Camille Ginnever	TELEPHONE NUMBER 778-582-0516	
NAME OF THE LIBRARY DIRECTOR Alice Pritchett	TELEPHONE NUMBER 250-997-6343	

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 Mackenzie 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) <i>15-05-2024</i> DD-MM-YYYY
SIGNATURE OF THE LIBRARY DIRECTOR	DATE SIGNED (DD-MM-YYYY) <i>15-05-2024</i> DD-MM-YYYY

Management Report

Financial Information Act - Statement of Financial Information

Library Name: Mackenzie Public Library

Fiscal Year Ended: December 31, 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, KPMG 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 Mackenzie Public Library

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

Camille Ginnever

Signature,

**Chairperson of the Library
Board**



Date

(MM-DD-YYYY)

05-15-2024

Name,

Library Director [Print]

Alice Pritchett

Signature,

Library Director



Date

(MM-DD-YYYY)

05-15-2024

Financial Statements of

MACKENZIE PUBLIC LIBRARY

And Independent Auditor's Report thereon

Year ended December 31, 2023

MACKENZIE PUBLIC LIBRARY

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Management Responsibility Statement

Independent Auditor's Report

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MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The accompanying financial statements of the Mackenzie Public Library (the "Library") are the responsibility of the Library's management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of the significant accounting policies are described in Note 1 to the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Library's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements. These systems are monitored and evaluated by management.

The Library's Board meets with management and the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

The financial statements have been audited by KPMG LLP, independent external auditors appointed by the Library. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Library's financial statements.



Camille Ginner, Board Chair



Alice Pritchett, Library Director



KPMG LLP
177 Victoria Street, Suite 400
Prince George BC V2L 5R8
Canada
Tel 250 563 7151
Fax 250 563 5693

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Mackenzie Public Library

Opinion

We have audited the financial statements of Mackenzie Public Library (the Library), which comprise:

- the statement of financial position as at December 31, 2023
- the statement of operations and accumulated surplus for the year then ended
- the statement of changes in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Library as at December 31, 2023 and its results of operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

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 Auditor's report.

We are independent of the Library in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our ethical other 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 Canadian public sector accounting standards, 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 Library'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 Library or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Library'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 the 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 Library'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 Library'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 Library's to cease to continue as a going concern.



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- 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
- 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.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slanted style. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P', with a small upward tick at the end.

Chartered Professional Accountants

Prince George, Canada

May 22, 2024

MACKENZIE PUBLIC LIBRARY

Statement of Financial Position

December 31, 2023, with comparative information for 2022

	2023	2022
Financial assets:		
Cash	\$ 150	\$ -
Accounts receivables	36	1,804
Due from District of Mackenzie	375,821	244,046
	<u>376,007</u>	<u>245,850</u>
Financial liabilities:		
Accounts payable and accrued liabilities (note 2)	14,503	31,270
Deferred revenue (note 3)	147,791	23,771
	<u>162,294</u>	<u>55,041</u>
Net financial assets	213,713	190,809
Non-financial assets:		
Tangible capital assets (note 4)	114,192	100,303
Prepaid expenses and deposits	4,783	5,723
	<u>118,975</u>	<u>106,026</u>
Accumulated surplus (note 5)	\$ 332,688	\$ 296,835

See accompanying notes to financial statements.

On behalf of the Library:


Camille Ginever, Board Chair


Alice Pritchett, Library Director

MACKENZIE PUBLIC LIBRARY

Statement of Operations and Accumulated Surplus

Year ended December 31, 2023, with comparative information for 2022

	Budget (note 6)	2023	2022
Revenue:			
Grants	\$ 349,940	\$ 374,463	\$ 353,778
Fines	800	1,742	839
Miscellaneous	1,000	2,753	2,461
Photocopies	900	2,413	1,355
Donations	4,000	963	969
	<u>356,640</u>	<u>382,334</u>	<u>359,402</u>
General expenses:			
Advertising	500	439	216
Amortization of tangible capital assets	44,000	41,360	43,010
Bank charges	450	342	324
Insurance	3,000	3,013	2,826
Janitorial	11,000	10,449	9,885
Office supplies and equipment	18,497	16,586	20,899
Photocopier lease	3,700	3,511	3,732
Professional fees	5,000	5,500	5,000
Repairs and maintenance	600	-	20
Salaries and benefits	241,266	235,786	247,447
Subscriptions	7,500	9,988	8,111
Telephone	2,040	3,030	885
Training	6,400	5,396	4,443
Utilities	9,250	11,081	10,869
	<u>353,203</u>	<u>346,481</u>	<u>357,667</u>
Annual surplus	3,437	35,853	1,735
Accumulated surplus, beginning of year	296,835	296,835	295,100
Accumulated surplus, end of year	\$ 300,272	\$ 332,688	\$ 296,835

See accompanying notes to financial statements.

MACKENZIE PUBLIC LIBRARY

Statement of Changes in Net Financial Assets

Year ended December 31, 2023, with comparative information for 2022

	Budget (note 6)	Total 2023	Total 2022
Annual surplus	\$ 3,437	\$ 35,853	\$ 1,735
Acquisition of tangible capital assets	(47,437)	(55,249)	(35,924)
Amortization of tangible capital assets	-	41,360	43,010
	(44,000)	21,964	8,821
Consumption of prepaid expenses	-	5,723	5,313
Acquisition of prepaid expenses	-	(4,783)	(5,723)
Change in net financial assets	(44,000)	22,904	8,411
Net financial assets, beginning of year	190,809	190,809	182,398
Net financial assets, end of year	\$ 146,809	\$ 213,713	\$ 190,809

See accompanying notes to financial statements.

MACKENZIE PUBLIC LIBRARY

Statement of Cash Flows

Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 35,853	\$ 1,735
Item not involving cash:		
Amortization of tangible capital assets	41,360	43,010
Changes in non-cash operating assets and liabilities:		
Prepaid expenses	940	(410)
Accounts payable and accrued liabilities	(16,767)	16,006
Accounts receivables	1,768	(19)
Deferred revenue	124,020	19,334
Due from District of Mackenzie	(131,775)	(43,732)
	55,399	35,924
Capital activities:		
Acquisition of tangible capital assets	(55,249)	(35,924)
Increase in cash	150	-
Cash, beginning of year	-	-
Cash, end of year	\$ 150	\$ -

See accompanying notes to financial statements.

MACKENZIE PUBLIC LIBRARY

Notes to Financial Statements

Year ended December 31, 2023

Nature of operations:

Mackenzie Public Library (the "Entity") was established under the Library Act of British Columbia. Its principal activity is the operation of the public library serving residents of the District of Mackenzie.

The Library is a registered charity and is exempt from income tax.

1. Significant accounting policies:

These financial statements of Mackenzie Public Library (the "Library") are prepared by management in accordance with Canadian public sector accounting standards. Significant accounting policies adopted by the Library are as follows:

(a) Basis of accounting:

The Library follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and/or creation of a legal obligation to pay.

(b) Revenue recognition:

The library receives an annual operating grant for the Public Library Services Branch of the Government of British Columbia. The grant covers a 12-month period ending December 31. Accordingly, monies received prior to the fiscal year end that relate to the subsequent year's revenue are recorded on the statement of financial position as deferred revenue.

Other revenue is recognized when received or receivable, if the amount can be reasonably estimated and collection is reasonably assured.

(c) Government transfers:

Government transfers are recognized in the financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made. Government transfers with stipulations are recognized as revenue when authorized and eligibility criteria have been met, except to the extent the transfer gives rise to an obligation that meets the definition of a liability.

MACKENZIE PUBLIC LIBRARY

Notes to Financial Statements (continued)

Year ended December 31, 2023

1. Significant accounting policies (continued):

(d) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(i) Tangible capital assets:

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or settlement of the asset. The cost, less residual value, of the tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

Asset	Rate
Computer	5 years
Library materials	2 to 4 years
Furniture and fixtures	10 years

Amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

When a tangible capital asset no longer contributes to the Library's ability to provide services, its carrying amount is written down to its residual value.

(ii) Contributions of tangible capital assets:

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue.

(iii) Leased tangible capital assets:

Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

(iv) Works of art and cultural and historical assets:

Works of art and cultural and historic assets are not recorded as assets in these financial statements.

MACKENZIE PUBLIC LIBRARY

Notes to Financial Statements (continued)

Year ended December 31, 2023

1. Significant accounting policies (continued):

(e) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Equity instruments that are quoted in an active market are subsequently measured at fair value as at the reporting date. All other financial instruments are subsequently measured at cost or amortized cost, unless the Library has elected to carry the instruments at fair value. The Library has not elected to carry any such financial instruments at fair value.

Unrealized changes in fair value would be recognized on the statement of remeasurement gains and losses. They are recorded in the statement of operations when they are realized. There are no unrealized changes in fair value as at December 31, 2023 and December 31, 2022. As a result, the Library does not have a statement of remeasurement gains and losses.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. Transaction costs incurred on the acquisition of financial instruments recorded at cost or amortized cost are included in the cost.

All financial assets are assessed for impairment on an annual basis. When a decline is determined to be other than temporary, the amount of the loss is reported in the statement of operations.

(f) Asset retirement obligation:

An asset retirement obligation is recognized when, as at the financial reporting date, all of the following criteria are met:

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made.

The Library does not have any asset retirement obligations.

MACKENZIE PUBLIC LIBRARY

Notes to Financial Statements (continued)

Year ended December 31, 2023

1. Significant accounting policies (continued):

(g) Use of estimates:

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period. Items subject to such estimates and assumptions include the carrying amount of accounts receivable, accounts payable and accrued liabilities and useful life of tangible capital assets.

2. Accounts payable and accrued liabilities:

	2023	2022
Accounts payable - trade	\$ 7,407	\$ 24,867
Payroll wages and benefits	7,096	6,403
	\$ 14,503	\$ 31,270

3. Deferred revenue:

	2023	2022
College of New Caledonia	\$ 312	\$ 312
Iris Energy	10,488	2,263
Northern Health	760	760
Province of British Columbia	136,231	20,436
	\$ 147,791	\$ 23,771

MACKENZIE PUBLIC LIBRARY

Notes to Financial Statements (continued)

Year ended December 31, 2023

4. Tangible capital assets:

2023	Library materials	Furniture and fixtures	Computer	Total
Cost:				
Balance, beginning	\$ 779,864	\$ 183,184	\$ 59,435	\$ 1,022,483
Additions	23,460	31,788	-	55,248
Balance, ending	803,324	214,972	59,435	1,077,731
Accumulated amortization:				
Balance, beginning	735,957	146,057	40,166	922,180
Amortization	24,362	9,889	7,108	41,359
Balance, ending	760,319	155,946	47,274	963,539
Net book value, end of year	\$ 43,005	\$ 59,026	\$ 12,161	\$ 114,192

2022	Library materials	Furniture and fixtures	Computer	Total
Cost:				
Balance, beginning	\$ 759,528	\$ 173,644	\$ 53,387	\$ 986,559
Additions	20,336	9,540	6,048	35,924
Balance, ending	779,864	183,184	59,435	1,022,483
Accumulated amortization:				
Balance, beginning	708,384	137,406	33,380	879,170
Amortization	27,573	8,651	6,786	43,010
Balance, ending	735,957	146,057	40,166	922,180
Net book value, end of year	\$ 43,907	\$ 37,127	\$ 19,269	\$ 100,303

Land and buildings for the Library are owned by the District of Mackenzie.

MACKENZIE PUBLIC LIBRARY

Notes to Financial Statements (continued)

Year ended December 31, 2023

5. Accumulated surplus:

Accumulated surplus consists of:

	2023	2022
Investment in tangible capital assets	\$ 114,192	\$ 100,303
General surplus	123,496	101,532
Operating reserve	70,000	70,000
Relocation allowance reserve	5,000	5,000
Contracts reserve	20,000	20,000
	<u>\$ 332,688</u>	<u>\$ 296,835</u>

6. Budget data:

The budget data presented in these financial statements is based upon the 2023 operating budget approved by the Board of Directors. The table below reconciles the approved budget figures reported in these consolidated financial statements.

	Budget amount
Revenue:	
Operating budget	\$ 400,640
Less:	
Transfer from accumulated surplus	(44,000)
Total revenues	<u>356,640</u>
Expenses:	
Operating budget	400,640
Less:	
Capital expenditures	(47,437)
Total expenses	<u>353,203</u>
Annual surplus	<u>\$ 3,437</u>

MACKENZIE PUBLIC LIBRARY

Notes to Financial Statements (continued)

Year ended December 31, 2023

7. Related party transactions:

The District of Mackenzie (the "District") is a related party to the Mackenzie Public Library as the Library operates under the District's By-Law No. 436 , dated November 23, 1981. During the course of the year, the Library conducted the following transactions with the District:

	2023	2022
Operating grant received	\$ 278,881	\$ 278,881

The District also provides payroll processing and 5,600 sq. ft. of District owned space free of charge. The rent received free of charge for facilities has been recorded at the carrying amount as management is not able to determine the fair value of these transactions.

8. Economic dependence:

Approximately 73% (2022 - 78%) of the Library's revenue are derived from contributions from the District of Mackenzie. Should this funding be cancelled or not renewed, management is of the opinion that continued viability of operations would not be assured.

9. Comparative amounts:

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year's annual surplus.

Schedule of Debt

Financial Information Act - Statement of Financial Information

Library Name: Mackenzie Public Library

Fiscal Year Ended: December 31, 2023

The **Mackenzie Public Library** has no long term debt.

Schedule of Guarantee and Indemnity

Financial Information Act - Statement of Financial Information

Library Name: Mackenzie Public Library

Fiscal Year Ended: December 31, 2023

Mackenzie 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:	Mackenzie 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 Conferences/Mileage etc.)
Lynn Blackmore - Trustee		\$25.00
Total Board Members	\$0.00	\$25.00

Detailed Employees Exceeding \$75,000	Total Remuneration (Wages/Salaries)	Total Expenses (Reimbursement for Conferences/Mileage etc.)
Total Employees Exceeding \$75,000	\$0.00	\$0.00

Total Employees Equal to or Less Than \$75,000	Total Remuneration (Wages/Salaries)	Total Expenses (Reimbursement for Conferences/Mileage etc.)
DO NOT USE - list totals only	\$192,085.00	\$5,840.00

Consolidated Total	Total Remuneration (Wages/Salaries)	Total Expenses (Reimbursement for Conferences/Mileage etc.)
DO NOT USE - list totals only	\$192,085.00	\$5,865.00

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)	\$13,038.00
--	-------------

Table 3: Reconciliation of Remuneration and Expenses

	Amount
Total Remuneration	\$192,085.00

Reconciling Items	Amount
Employer CPP & EI	\$13,038.00
Extended Health, Dental LTD	\$13,578.00
Other Non-taxable benefits	\$17,085.00
Total Reconciling Items	\$43,701.00

	Amount
Total Per Statement of Revenue & Expenditure	\$235,786.00

	Amount
Variance	\$0.00

Variance explanation (if required):

Statement of Severance Agreements

Financial Information Act - Statement of Financial Information

Library Name: Mackenzie Public Library

Fiscal Year Ended: December 31, 2023

There were no severance agreements made between Mackenzie Public Library and its non-unionized employees during fiscal year 2023.

Schedule of Changes in Financial Position

Financial Information Act - Statement of Financial Information

Library Name: Mackenzie Public Library

Fiscal Year Ended: December 31, 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:	Mackenzie 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
Canadian Learning Supply Inc	\$26,337.34
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
Total of all suppliers exceeding \$25,000	\$26,337.34

Totals	Amount
Total (Suppliers with payments exceeding \$25,000 (total from above))	\$26,337.34
Total (Suppliers with payments less than or equal to \$25,000)	\$134,517.22
Consolidated Total	\$160,854.56

Table 2: Reconciliation of Goods and Services

Reconciliation of Goods and Services	Amount
Total of Aggregate Payments Exceeding \$25,000 Paid to Suppliers	\$26,337.34
Consolidated total of suppliers with payments less than or equal to \$25,000	\$134,517.22

Reconciling Items	Amount
Amortization	\$41,360.00
Wages	\$192,085.00
Accruals	\$13,901.24
Prepays	-\$940.30
Capital Expenditures	-\$55,249.43
GST included in supplier payments	-\$5,530.07
Total Reconciling Items	\$185,626.44

Reconciliation	Amount
Total Per Statement of Revenue and Expenditure	\$346,481.00
Variance	\$0.00

Variance explanation (if required):

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