



## MANAGEMENT REPORT

Date: April 18, 2019  
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Phone No.: 604-331-3761  
VanDocs #: DOC/2019/102652  
Meeting Date: April 24, 2019

TO: Library Board  
FROM: Rhonda Sherwood, Chair, Services, Finance & Human Resources  
Committee  
SUBJECT: **2018 Statement of Financial Information (SOFI)**

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### **PURPOSE**

The purpose of the report is to present the annual financial statements prepared for the 2018 Statement of Financial Information (SOFI) and to seek Board approval of these statements and schedules.

### **RECOMMENDATION**

That the Vancouver Public Library Board approve the financial statements and schedules included in the 2018 Statement of Financial Information, produced under the Financial Information Act, and that the Chair of the Library Board sign the approval on behalf of the Board.

### **CHIEF LIBRARIAN'S COMMENTS**

The Chief Librarian recommends approval of the above.

### **BOARD POLICY**

There is no Board policy with respect to this matter.

### **BACKGROUND**

As the library operates under the Library Act and we receive Provincial grants, we are required to file a Statement of Financial Information (under the Financial Information Act) each year.

The Board is required to approve the SOFI financial statements and schedules under the Financial Reporting Act, which states that “a Statement of Financial Information prepared by a corporation, other than a municipality, must be approved by its board of directors or, if the corporation has a governing body by a different name, by its governing body”.

While there is no requirement in the Financial Information Act that the statements and schedules be audited, the Library Act states that “the library board must provide the municipality annual financial statements that have been audited in the same manner and at the same time as the financial statements of the municipality”.

**DISCUSSION:**

The library does not provide “audited” financial statements to the City. The City’s Director of Finance advised the Board that the City does not require separate audited financial statements for the library. The library’s financial numbers are in the City financial accounting system and these numbers are included in the City’s financial numbers.

The City’s Internal Audit group performs certain tests and examinations of the library’s financial numbers and schedules, but this does not constitute an audit.

Attached is the Statement of Financial Information for 2018. The letter from Internal Audit, including observations, is also attached.

The difference between the December 31 operating results, previously received by the Board, and these financial statements is due to year-end adjustments for deferred payroll costs, accruals, and tangible capital assets. The deferred payroll costs are determined using an actuarial valuation provided by Mercer to the City of Vancouver. The tangible capital assets effectively removes the expenses related to capital items (collections, furniture and equipment and computer equipment) from the operating budget, and records them on the balance sheet. The amounts capitalized are amortized over the useful lives of the assets.

In 2018, \$528,000 (2017: \$1,620,000) was added to salary expenses for the deferred payroll costs, most of which related to long term disability and benefit continuation costs. In 2018 \$3,576,600 (2017: \$3,412,300) was backed out of the operating expenses for capital assets, \$3,178,400 (2017: \$3,184,300) was added for amortization expense, and \$1,186,200 (2017: \$1,060,500) was recorded as a loss on disposals of tangible capital assets.

April 11<sup>th</sup>, 2019

Members of the Vancouver Public Library Board,

At the request of the Board of the Vancouver Public Library (VPL), we have reviewed the statement of financial position as at December 31, 2018, the statement of operations, change in net financial assets, cash flows and notes to the financial statements for the period then ended. 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 is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

We have 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 any discrepancies and communicated to VPL management for revision;
- Discussed and analyzed the financial information for reasonableness and consistency with Corporate accounting policies;
- Reviewed the working papers prepared by the Acting Director, VPL Corporate Services & Facilities for any reclassifications;
- Performed variance analysis based on the Council approved budgets and obtained explanations from VPL 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 assets of VPL are properly safeguarded and accounted for thereby maintaining the integrity of financial records;
- Made inquiries and received written representation from the Chief Librarian and Acting Director, VPL Corporate Services & Facilities to identify any deviations from accounting policies and procedures that would affect the integrity of the financial statements.

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

To coincide with a City-wide employee expense audit, we also reviewed related VPL expense processes and tested 2018 travel/training claims and purchase card transactions. The objectives were to assess whether these expenses are valid, reasonable and comply with established policies and procedures.

We found that travel/training claims and purchase card expenses incurred by VPL were properly authorized, approved and in compliance with City guidelines and VPL policies. Non-routine expenditures were scrutinized; explanations obtained and reviewed to determine the transactions were reasonable, properly processed and recorded in accordance with established procedures.

Submitted by:



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Tony Hui, CPA, CA, CRMA  
Chief of Internal Audit

*Attachment 1: 2018 Statement of Financial Information - VPL (20 pages)*



Vancouver Public Library

## **2018 STATEMENT OF FINANCIAL INFORMATION**



## TABLE OF CONTENTS

Approval of Statement of Financial Information	2
Financial Information Act Submission Checklist	separate document
Management Report	3
Library Board Members	4
Statement of Financial Position	5
Statement of Operations	6
Statement of Changes in Net Financial Assets	7
Statement of Cash Flows	8
Notes to Financial Statements	9
Schedule of Debts	14
Schedule of Guarantees and Indemnity Agreements	14
Schedule of Remuneration and Expenses, including:	15
- Reconciliation to Statement of Operations	
- Statement of Severance Agreements	
Schedule of Payments for the Provision of Goods and Services, including:	19
- Reconciliation to Statement of Operations	

## VANCOUVER PUBLIC LIBRARY BOARD STATEMENT OF FINANCIAL INFORMATION APPROVAL

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The undersigned represents the Board of the Vancouver Public Library and confirms that the Board of the Vancouver Public Library has received and approved, at its meeting of April 24, 2019, all the unaudited statements and schedules included in this Statement of Financial Information, as required under section 2 of the Financial Information Act.

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John Schaub, Chair  
Vancouver Public Library Board

April 24, 2019



**VANCOUVER PUBLIC LIBRARY BOARD  
MANAGEMENT REPORT**

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The unaudited Financial Statements contained in this Statement of Financial Information under the Financial Information Act have been prepared by management in accordance with the accounting principles in Note 1, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all the statements and schedules, and for ensuring that this information is consistent, where appropriate, with information contained in the financial statements. The unaudited financial statements necessarily include some amounts, which are based on the best estimates and judgments of management.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Library Board is a policy setting Board and assigns to management the responsibility for day-to-day operations. The Library Board is responsible for assessing the management, systems and practices.

The Internal Audit Division of the City of Vancouver assists the Vancouver Public Library Board and management in assessing the internal control environment and making observations and recommendations on the effectiveness of management systems and processes.

The unaudited financial statements have been reviewed by the Internal Audit Division of the City of Vancouver. Internal Audit has reported to the Vancouver Public Library Board on the scope and results of the review.

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Christina de Castell, Chief Librarian  
Vancouver Public Library

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Julia Morrison, CA, Director of Corporate Services and Facilities  
Vancouver Public Library  
April 24, 2019

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## 2019 Vancouver Public Library Board

C. Boyle – Council Liaison  
J. Chan – Vice Chair  
K. Heinrich  
Z. Hussein  
R. Jules  
K. Lowe  
S. Mackinnon – Board of Parks and Recreation Representative  
R. Mangat – Vice Chair  
B. Parrott – Vancouver School Board  
H. Pruden  
J. Schaub – Chair  
R. Sherwood  
Secretary and Chief Librarian – C. de Castell

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

	<b>2018</b>	<b>2017</b>
<b>FINANCIAL ASSETS</b>		
Accounts receivable and accrued interest	\$ 209,921	\$ 500,990
Due from the City of Vancouver	5,604,094	5,234,529
	5,814,015	5,735,519
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	\$ 3,897,302	\$ 3,290,448
Deferred income (Note 2)	171,747	164,463
	4,069,049	3,454,911
<b>NET FINANCIAL ASSETS</b>	1,744,966	2,280,608
<b>NON-FINANCIAL ASSETS</b>		
Inventory	127,851	133,877
Prepaid expenses	166,267	191,358
Tangible capital assets (Note 6)	18,471,600	17,880,500
	18,765,718	18,205,735
<b>NET ASSETS</b>	\$ 20,510,684	\$ 20,486,343
<b>ACCUMULATED SURPLUS</b>		
Reserves (Note 3)	\$ 5,717,084	5,755,843
Investments in tangible capital assets	18,471,600	17,880,500
Deferred liabilities (Note 4)	(3,678,000)	(3,150,000)
	\$ 20,510,684	\$ 20,486,343

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>2018 Budget*</u>	<u>2018</u>	<u>2017</u>
<b>REVENUES</b>			
City of Vancouver	\$ 47,674,540	\$ 47,740,788	\$ 46,489,933
Other fees and recoveries	2,743,200	3,012,587	2,653,656
Other grants	-	1,176	2,537
Provincial Government	1,304,100	1,329,762	1,354,982
Investment income	-	88,400	63,505
Interlink reciprocal services	152,200	151,640	140,795
Charitable donations and bequests	220,400	3,511,888	2,967,242
	<u>52,094,440</u>	<u>55,836,241</u>	<u>53,672,650</u>
<b>EXPENDITURES</b>			
Amortization	3,178,400	3,178,400	3,184,300
Books and materials	1,618,900	1,663,509	1,596,264
Building occupancy and maintenance	5,742,040	5,669,089	5,036,360
Equipment and fleet	619,000	676,219	622,539
Loss on disposal of tangible capital assets	-	1,186,200	1,060,500
Other	899,900	1,230,619	1,326,756
Supplies and materials	1,000,400	987,265	924,615
Salaries and benefits	38,997,200	39,398,295	39,764,041
	<u>52,055,840</u>	<u>53,989,596</u>	<u>53,515,375</u>
<b>ANNUAL SURPLUS (DEFICIT)</b>	38,600	1,846,645	157,275
<b>OPENING ACCUMULATED SURPLUS</b>		20,486,343	21,277,688
Transfer to City Insurance Reserve	(55,500)	(55,548)	(55,548)
Transfer from (to) City capital and reserve	16,900	(1,766,756)	(893,072)
<b>ENDING ACCUMULATED SURPLUS</b>	<u>\$ -</u>	<u>\$ 20,510,684</u>	<u>\$ 20,486,343</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**

	<b>2018</b>	<b>2017</b>
Annual surplus (deficit)	\$ 1,846,645	\$ 157,275
Acquisition of tangible capital assets	(4,963,800)	(5,166,800)
Amortization of tangible capital assets	3,178,400	3,184,300
Loss on disposal of tangible capital assets	1,186,200	1,060,500
Proceeds on disposal of tangible capital assets	8,100	29,300
	(591,100)	(892,700)
Change in inventory and prepaids	31,117	97,335
Transfer to City insurance reserve	(55,548)	(55,548)
Transfer from Capital for tangible capital assets	1,387,200	1,754,500
Transfer to Capital	(3,153,956)	(2,647,572)
	(1,791,187)	(851,285)
Change in net financial assets	(535,642)	(1,586,710)
Net financial assets at beginning of year	2,280,608	3,867,318
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>\$ 1,744,966</b>	<b>\$ 2,280,608</b>

See accompanying Notes to Financial Statements

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

	<b>2018</b>	<b>2017</b>
<b>CASH PROVIDED BY (USED IN):</b>		
<b>Operating Transactions</b>		
Annual Surplus (deficit)	\$ 1,846,645	\$ 157,275
Items not involving cash		
Amortization	3,178,400	3,184,300
Loss on disposal of tangible capital assets	1,186,200	1,060,500
Net transfer from (to) capital	(1,766,756)	(893,072)
Transfer to City insurance reserve	(55,548)	(55,548)
Proceeds on disposal of tangible capital assets	8,100	29,300
Change in non-cash items		
Decrease (increase) in inventory	6,026	(38,955)
Decrease (increase) in prepaids	25,091	136,290
Decrease (increase) in accounts receivable	291,069	(48,947)
Decrease (increase) in due from City of Vancouver	(369,565)	437,954
Decrease (increase) in accounts payable	606,854	1,162,514
	4,956,516	5,131,611
<b>Financing Transactions</b>		
Increase (decrease) in deferred income	7,283	35,189
<b>Capital Transactions</b>		
Increase (decrease) in capital assets	(4,963,800)	(5,166,800)
<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

The Vancouver Public Library Board (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 have been prepared, in all material respects, in accordance with generally accepted accounting principles for local governments as recommended by the Public Sector Accounting Board (PSAB).

**(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 BOARD  
 NOTES TO FINANCIAL STATEMENTS continued  
 Year Ended December 31, 2018

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.

	2018	2017
Advanced receipts at the beginning of year	\$164,464	\$129,274
Contributions received in the year	202,165	178,604
Recognized as revenue in the year	<u>(194,882)</u>	<u>(143,415)</u>
Advanced receipts at the end of year	<u>\$171,747</u>	<u>\$164,464</u>

3. RESERVES

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

	2017	Transfers to	Transfers from	2018
Grants and Donation	\$ 3,388,046	\$282,964	\$ (404,028)	\$ 3,266,982
Other	1,411,194	176,333	(105,028)	1,482,499
Equipment Replacement	<u>956,603</u>	<u>11,000</u>	<u>0</u>	<u>967,603</u>
	<u>\$ 5,755,843</u>	<u>\$470,297</u>	<u>\$ (509,056)</u>	<u>\$ 5,717,084</u>



4. DEFERRED LIABILITIES

The liabilities reported in the 2018 financial statements are based on an actuarial valuation as at December 31, 2018 using the following valuation assumptions:

	<u>2018</u>	<u>2017</u>
Discount rate	3.58%	3.62%
Inflation rate	2.50%	2.00%
Rate of compensation increase	2.58% to 4.63%	2.59% to 4.63%

Employee benefit liabilities as at December 31 are as follows:

	<u>2018</u>	<u>2017</u>
Sick leave gratuity	\$ 287,000	\$ 300,000
Deferred Vacation	998,000	989,000
Non-vested accumulating sick leave	578,000	577,000
Other post-employment benefits	<u>1,284,000</u>	<u>2,147,000</u>
	3,147,000	4,013,000
Unamortized actuarial gain (loss)	<u>531,000</u>	<u>(863,000)</u>
Liabilities to be funded from future revenues	<u>\$3,678,000</u>	<u>\$3,150,000</u>

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

	<u>2018</u>	<u>2017</u>
Balance, beginning of year	\$3,150,000	\$1,530,000
Current service cost	697,000	1,872,000
Interest cost	146,000	94,000
Amortization of Actuarial gain (loss)	(24,000)	(16,000)
Actual benefits paid	<u>(291,000)</u>	<u>(330,000)</u>
Balance, end of year	<u>\$3,678,000</u>	<u>\$3,150,000</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. As at December 31, 2016, the Plan had about 193,000 active members and approximately 90,000 retired members. Active members include approximately 38,000 contributors from local governments.

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, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, \$1,927 million was transferred to the rate stabilization account and \$297 million of the surplus ensured the required contribution rates remained unchanged. The next valuation will be at December 31, 2018, with results available in 2019.

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 \$2,814,800 (2017 - \$2,810,600) for employer contributions to the Plan in 2018. Employees contributed \$2,476,100 (2017 - \$2,466,200) in 2018.

**(b) Contingent Legal Liabilities**

As at December 31, 2018, there were no legal claims pending against the Library.

VANCOUVER PUBLIC LIBRARY BOARD  
 NOTES TO FINANCIAL STATEMENTS continued  
 Year Ended December 31, 2018

(c) Operating Leases

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

2019	\$1,169,100
2020	640,500
2021	649,300
2022	680,600
2023	692,500

6. TANGIBLE CAPITAL ASSETS

<b>Cost</b>	<u>2017</u>	<u>Additions</u>	<u>Disposals</u>	<u>2018</u>
Furniture and Equipment	\$12,900,300	\$966,400	\$(116,100)	\$13,750,600
Technology	6,345,900	570,500	(792,600)	6,123,800
Collections	<u>38,012,000</u>	<u>3,426,900</u>	<u>(3,158,800)</u>	<u>38,280,100</u>
	<u>\$57,258,200</u>	<u>\$4,963,800</u>	<u>\$(4,067,500)</u>	<u>\$58,154,500</u>
<b>Accumulated Amortization</b>	<u>2017</u>	<u>Amortization</u>	<u>Disposals</u>	<u>2018</u>
Furniture and Equipment	\$9,277,100	\$400,400	\$(104,800)	\$9,572,700
Technology	4,464,700	598,200	(791,400)	4,271,500
Collections	<u>25,635,900</u>	<u>2,179,800</u>	<u>(1,977,000)</u>	<u>25,838,700</u>
	<u>\$39,377,700</u>	<u>\$3,178,400</u>	<u>\$(2,873,200)</u>	<u>\$39,682,900</u>
<b>Net Book value</b>	<u>2017</u>			<u>2018</u>
Furniture and Equipment	\$3,623,200			\$4,177,900
Technology	1,881,200			1,852,300
Collections	<u>12,376,100</u>			<u>12,441,400</u>
	<u>\$17,880,500</u>			<u>\$18,471,600</u>

**VANCOUVER PUBLIC LIBRARY BOARD**  
**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 BOARD  
SCHEDULE OF REMUNERATION AND EXPENSES (A)

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**2018 Library Board**

**Expenses**

Card, A.		\$492
Chan, J.	Vice Chair	0
Epstein, K.	Chair	915
Grewal, S.		0
Heinrich, K		395
Kirby-Yung, S		0
Lin, J		940
Mangat, R.		389
Pruden, H		464
Schaub, J.	Vice Chair	150
Sherwood, R.		150
Stevenson, T		0
Zaichkowsky, J		0
	<b>Total</b>	<b><u>\$3,895</u></b>

**VANCOUVER PUBLIC LIBRARY BOARD**  
**SCHEDULE OF REMUNERATION AND EXPENSES (B)**

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

	<u>Expenses</u>	<u>Remuneration</u>
Baron, D	\$ 606	\$ 97,093
Barrington, S	0	80,491
Bordignon, D A.	0	85,483
Brown, A	96	89,592
Cahill, K	2,555	119,861
Campbell, I	216	103,829
Chan, K	998	108,029
Cheng, A	559	85,726
Chong, P	491	105,752
Contois, R	25	75,849
Cribdon, G L.	0	87,496
Curry, L	439	89,175
De Castell, C	7,287	191,403
Dickson, E	271	89,166
Douglas, J	108	81,681
Downey, M	0	84,930
Dreicer, G	1,576	112,837
Elmslie, K	375	118,972
Esparo, D	0	118,429
Fortin, A	0	92,603
Fralic, J	0	78,062
Freeman, A	275	97,887
Fu, H	662	96,845
Gatley, R	94	78,775
Gaudet, G	382	76,084
Green, A	372	112,415
Greenwood, A	39	82,586
Guilmant-Smith, G	1,282	92,695
Guinn, D	408	124,872
Hall, P	67	88,754
Hama, G	0	78,961
Hmaidan, M	0	75,795
Horne, J	2,146	122,706
Iannacone, J	3,829	137,752
Ibey, M	3,356	150,451
Johal, S	111	89,041
Kevlahan, C	0	93,519
Koep, M	342	98,090
Kripps, S	0	75,678
Langley, M	739	116,995
Lee, J	37	78,608

	<u>Expenses</u>	<u>Remuneration</u>
Liebel, K	0	82,845
Ma, N	577	89,760
MacCutchan, A	642	94,465
Maestro, M	0	89,136
Masoumi, A	0	82,028
Massine, W	1,384	99,248
McGee, M	0	231,110
McMillan, T	0	79,981
Menzo, C	1,227	80,910
Middleton, S	1,345	101,623
Mildenberger, N	456	96,858
Morrison, J	733	88,396
Nelson, C	743	111,451
O'Coffey, T	792	86,132
O'Shea, A	888	77,001
Owsianski, R	0	75,483
Pater, C	0	75,582
Payne, K	2,898	106,262
Preston, P	0	89,041
Raj, B	1,497	136,040
Richmond, S	171	96,508
Ritchie, A	0	76,095
Schick, J	0	77,563
Schiller, H	835	84,194
Scudder, N	485	84,492
Smith, E	1,107	157,709
Tolentino, C	3	83,941
Voth, V	0	87,818
Waddell, D	1,607	75,532
Walker, C	0	79,213
Wang, S	991	89,388
Wilde, M	384	79,326
Wong, B	11	100,259
Woodhouse, M	0	78,895
Wotherspoon, P	61	84,833
Ziegenfuss, E	75	75,382
Employees' remuneration less than \$75,000		25,770,581
Total remuneration		<u>\$ 33,220,046</u>
Employer share of EI, CPP, and other benefits*		6,253,693
Accruals and amounts recorded in other accounts		(75,444)
Total per financial statements		<u><u>\$ 39,398,295</u></u>

(\*) 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 two severance agreements made between the Vancouver Public Library Board and its non-unionized employees during the 2018 fiscal year.



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

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

123 West Communications Inc.	\$	58,993
Amazon.Ca/Com		25,272
Antrust Technology Inc.		34,900
Aquilini Properties LP		47,999
BC Hydro		176,143
BC Libraries Cooperative		432,135
Beijing Bookstore		74,607
Bell Mobility Inc		33,698
Bibliocommons Inc.		47,367
Bibliotheca Canada Inc.		195,593
BrandAlliance Inc		25,921
Canada Chairlines Ltd		31,248
CDW Canada Corp		29,485
Centre For Equitable Library Access		43,696
Champlain Square LP		102,062
Compugen Inc		437,488
Contemporary Office Interiors Ltd.		97,441
Cornerstone Signage & Design Ltd		161,776
CVS Midwest Tape LLC		482,456
Ebsco Canada Ltd		215,787
Elia Kirby Productions Ltd		63,724
Gale Group		37,524
GardaWorld Cash Services Canada		29,631
Grand & Toy		32,014
The Great Courses		31,026
Heland Investments Limited		132,941
Hi-Cube Storage Products Ltd		269,673
Identive, Inc		38,824
Ingram International		31,814
Kidsbooks		84,207
Kinokuniya Book Stores Of		32,895
Konica Minolta Business Solutions		110,322
LexisNexis Canada Inc.		36,428
Librairie Monet		28,663
Library Bound Inc.		891,599
Lyngsoe Systems Inc		76,529
MAL Audio Ltd		27,670
Mott Electric GP		76,491
OCLC, Inc		54,589
Odgers Berndtson Canada Inc.		50,129
Overdrive Inc		577,936

Pacific Newspaper Group	32,465
Newspaperdirect Inc	78,073
Profit Systems Inc.	31,841
ProQuest LLC - USA	47,906
ProQuest LLC - Canada	44,136
Public Library Interlink	117,237
Quadreal Property Group LP	392,249
Scalar Decisions Inc	119,063
Securiguard Services Ltd	1,050,589
Sino United Publishing (Can) Ltd.	131,285
Sirsidynix (Canada) Inc	154,750
Skillssoft Canada Ltd.	55,620
Staples Business Advantage	83,580
Telus Services Inc	77,817
The Cushion Shop	26,678
Thomson Reuters Canada Limited	39,666
Today'S Books	29,252
Uline Canada Corporation	49,289
United Library Services Inc.	376,554
Vancouver Public Library Foundation	120,138
Whitehots Inc.	644,553
Workers' Compensation Board	138,970
YWCA Vancouver	75,704
<b>Total greater than \$25,000</b>	<u>\$ 9,386,106</u>
<b>Total less than \$25,000</b>	<u>1,861,181</u>
<b>Sub-total</b>	<u>\$ 11,247,287</u>
Capital asset purchases from Operating budget	(3,576,600)
Amortization and loss on disposals	4,364,600
Amounts charged to City, capital accounts, GST rebates, Accruals, and Other	(647,968)
Amounts charged by City departments	<u>3,203,982</u>
Total per statement of operations	<u><u>\$ 14,591,301</u></u>
Total expense per statement of operations	53,989,596
Less salaries and benefits per statement of operations	(39,398,295)
Total non - salary and benefit expenses	<u><u>\$ 14,591,301</u></u>