



Office of the City Manager
Internal Audit Division

April 6, 2021

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 for the year ended December 31, 2020. 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.

Work Performed

We have performed the following specified 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 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 Director, VPL Corporate Services & Facilities to identify any deviations from accounting policies and procedures that would affect the integrity of the financial statements.

In addition, as part of Internal Audit's response to addressing COVID-19 in engagements being conducted, a walk-through of COVID-19 safety measures deployed at the VPL Central Library's main entrance and Finance office areas was performed. The objective was to assess the adequacy of current COVID-19 safety measures. The two locations were selected based on the work areas related to the VPL Finance team. No concerns were identified and VPL was compliant with COVID-19 safety measures at those areas.

Conclusion

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.

Observations

There were a few variances in the 2020 financial statements to note due to the effects of COVID-19 impacts.

The 2020 Accounts Receivable was \$147k (92%) higher than 2019 due to an increase in outstanding balances with clients taking more time to process their invoices due to lower pandemic staffing.

As a result of VPL branch closures due to COVID-19 in 2020, funds received from the City of Vancouver were \$7.5M (15%) lower than budget. Other Fees and Recoveries revenues were \$924k (34%) lower than budget due to less fines, holds, photocopier and lost book revenues.

With VPL in-branch services being suspended, Books and Materials expenses were \$1.3M (77%) higher than 2019 due to a sudden increased demand for digital resources such as e-books, audiobooks, etc.

2020 Salaries and Benefits expenses were \$8.6M (21%) lower than budget and Building Occupancy and Maintenance Expenses were also \$812k (14%) less than budget. Both variances were expected and reasonable.

Submitted by:

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

Jennifer Chow, CPA, CMA, CIA
Senior Internal Auditor

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Senior Internal Auditor



Vancouver Public Library

2020 STATEMENT OF FINANCIAL INFORMATION

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VANCOUVER PUBLIC LIBRARY BOARD

STATEMENT OF FINANCIAL INFORMATION APPROVAL

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 28, 2021, all the unaudited statements and schedules included in this Statement of Financial Information, as required under section 2 of the Financial Information Act.

Jennifer Chan, Chair
Vancouver Public Library Board

April 28, 2021

VANCOUVER PUBLIC LIBRARY BOARD

MANAGEMENT REPORT

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 Vancouver Public Library Board and management engages the City of Vancouver's Internal Audit Division to review the Statement of Financial Information and perform specified procedures to help provide assurance that the statement has been prepared, in all material respects, in accordance with Public Sector Accounting Standards and consistently with the City's corporate accounting policies.

Internal audit has reviewed the unaudited financial statements and reported to the Vancouver Public Library Board on the results of the review.

Christina de Castell, Chief Librarian
Vancouver Public Library

Julia Morrison, CA, Director of Corporate Services and Facilities
Vancouver Public Library
April 28, 2021

2021 Vancouver Public Library Board

C. Boyle – Council Liaison

J. Chan – Chair

K. Heinrich

Z. Hussein

R. Jules

K. Lowe – Vice Chair

S. Mackinnon – Board of Parks and Recreation Representative

R. Mangat – Vice Chair

B. Parrott – Vancouver School Board Representative

H. Pruden

R. Sherwood

K. Spears

A. Yusuf

Secretary and Chief Librarian – C. de Castell

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

	<u>2020</u>	<u>2019</u>
FINANCIAL ASSETS		
Accounts receivable and accrued interest	\$ 305,500	\$ 158,717
Due from the City of Vancouver	7,702,935	6,659,850
	<u>8,008,435</u>	<u>6,818,567</u>
LIABILITIES		
Accounts payable and accrued liabilities	\$ 3,023,145	\$ 3,533,895
Deferred income (Note 2)	139,659	168,813
	<u>3,162,804</u>	<u>3,702,708</u>
NET FINANCIAL ASSETS	<u>4,845,631</u>	<u>3,115,859</u>
NON-FINANCIAL ASSETS		
Inventory	111,970	93,134
Prepaid expenses	90,934	140,932
Tangible capital assets (Note 6)	17,712,734	17,405,300
	<u>17,915,638</u>	<u>17,639,366</u>
NET ASSETS	<u>\$ 22,761,269</u>	<u>\$ 20,755,225</u>
ACCUMULATED SURPLUS		
Reserves (Note 3)	\$ 7,811,535	6,700,925
Investments in tangible capital assets	17,712,734	17,405,300
Deferred liabilities (Note 4)	(2,763,000)	(3,351,000)
	<u>\$ 22,761,269</u>	<u>\$ 20,755,225</u>

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>2020 Budget*</u>	<u>2020</u>	<u>2019</u>
REVENUES			
City of Vancouver	\$ 50,861,465	\$ 43,355,188	\$ 49,556,740
Other fees and recoveries	2,743,200	1,818,539	3,001,139
Other grants	-	-	-
Provincial Government	1,316,300	1,331,300	1,280,007
Investment income	-	89,811	98,746
Interlink reciprocal services	140,000	168,982	169,078
Charitable donations and bequests	220,400	673,913	1,580,988
	<u>55,281,365</u>	<u>47,437,733</u>	<u>55,686,698</u>
EXPENDITURES			
Amortization	3,611,842	3,611,842	3,356,400
Books and materials	1,375,138	2,987,023	1,686,561
Building occupancy and maintenance	5,926,786	5,114,726	6,284,773
Equipment and fleet	615,904	477,270	602,262
Loss on disposal of tangible capital assets	-	-	1,777,550
Other	901,110	727,209	1,145,365
Supplies and materials	1,039,600	778,006	1,005,386
Salaries and benefits	41,687,903	33,092,865	39,600,751
	<u>55,158,283</u>	<u>46,788,941</u>	<u>55,459,048</u>
ANNUAL SURPLUS (DEFICIT)	123,082	648,792	227,650
OPENING ACCUMULATED SURPLUS		20,755,225	20,510,684
Transfer to City Equipment Reserve	(64,438)	(21,188)	(20,583)
Transfer to City Insurance Reserve	(55,544)	(55,548)	(55,548)
Transfer from (to) City capital and reserve	(3,100)	1,433,988	93,022
ENDING ACCUMULATED SURPLUS	<u>\$ -</u>	<u>\$ 22,761,269</u>	<u>\$ 20,755,225</u>

See accompanying Notes to Financial Statements

* As approved by Vancouver City Council

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

	<u>2020</u>	<u>2019</u>
Annual surplus (deficit)	\$ 648,792	\$ 227,650
Acquisition of tangible capital assets	(3,919,546)	(4,075,750)
Amortization of tangible capital assets	3,611,842	3,356,400
Loss on disposal of tangible capital assets	-	1,777,550
Proceeds on disposal of tangible capital assets	-	8,100
	<u>(307,704)</u>	<u>1,066,300</u>
Change in inventory and prepaids	31,161	60,052
Transfer to City Equipment Reserve	(21,188)	(20,583)
Transfer to City insurance reserve	(55,548)	(55,548)
Transfer from Capital for tangible capital assets	1,509,258	941,500
Transfer to Capital	(75,000)	(848,478)
	<u>1,388,683</u>	<u>76,943</u>
Change in net financial assets	1,729,772	1,370,893
Net financial assets at beginning of year	3,115,859	1,744,966
NET INCREASE (DECREASE) IN CASH	<u><u>\$ 4,845,631</u></u>	<u><u>\$ 3,115,859</u></u>

See accompanying Notes to Financial Statements

VANCOUVER PUBLIC LIBRARY BOARD

Statement of Cash Flows

(unaudited)

Years Ended December 31

	<u>2020</u>	<u>2019</u>
CASH PROVIDED BY (USED IN):		
Operating Transactions		
Annual Surplus (deficit)	\$ 648,792	227,650
Items not involving cash		
Amortization	3,611,842	3,356,400
Loss on disposal of tangible capital assets	-	1,777,550
Net transfer from (to) capital	1,434,258	93,022
Transfer to City equipment reserve	(21,188)	(20,583)
Transfer to City insurance reserve	(55,548)	(55,548)
Proceeds on disposal of tangible capital assets	-	8,100
Change in non-cash items		
Decrease (increase) in inventory	(18,837)	34,717
Decrease (increase) in prepaids	49,998	25,335
Decrease (increase) in accounts receivable	(146,783)	51,204
Decrease (increase) in due from City of Vancouver	(1,043,085)	(1,055,756)
Decrease (increase) in accounts payable	(510,750)	(363,407)
	<u>3,948,700</u>	<u>4,078,684</u>
Financing Transactions		
Increase (decrease) in deferred income	(29,154)	(2,934)
Capital Transactions		
Increase (decrease) in capital assets	(3,919,546)	(4,075,750)
Investing		
Sale (purchase) of investments	-	-
NET INCREASE (DECREASE) IN CASH	<u>-</u>	<u>-</u>
Cash at beginning of year	-	-
CASH AT END OF YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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.

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.

	2020	2019
Advanced receipts at the beginning of year	\$168,813	\$171,747
Contributions received in the year	78,422	205,234
Recognized as revenue in the year	<u>(107,576)</u>	<u>(208,168)</u>
Advanced receipts at the end of year	<u>\$139,659</u>	<u>\$168,813</u>

3. RESERVES

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

	2019	Transfers to	Transfers from	2020
Grants and Donation	\$ 4,169,195	\$ 998,852	\$ 0	\$ 5,168,047
Other	1,553,127	100,758	0	1,653,885
Equipment Replacement	<u>978,603</u>	<u>11,000</u>	<u>0</u>	<u>989,603</u>
	<u>\$ 6,700,925</u>	<u>\$ 1,110,610</u>	<u>\$ 0</u>	<u>\$ 7,811,535</u>

4. DEFERRED LIABILITIES

The liabilities reported in the 2020 financial statements are based on an actuarial valuation as at December 31, 2020 using the following valuation assumptions:

	<u>2020</u>	<u>2019</u>
Discount rate	3.03%	3.36%
Inflation rate	2.50%	2.50%
Rate of compensation increase	2.58% to 4.50%	2.58% to 4.63%

Employee benefit liabilities as at December 31 are as follows:

	<u>2020</u>	<u>2019</u>
Sick leave gratuity	\$ 369,000	\$ 287,000
Deferred Vacation	1,023,000	1,049,000
Non-vested accumulating sick leave	645,000	595,000
Other post-employment benefits	<u>1,497,000</u>	<u>1,265,000</u>
	3,534,000	3,196,000
Unamortized actuarial gain (loss)	<u>(771,000)</u>	<u>155,000</u>
Liabilities to be funded from future revenues	<u>\$2,763,000</u>	<u>\$3,351,000</u>

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

	<u>2020</u>	<u>2019</u>
Balance, beginning of year	\$3,351,000	\$3,678,000
Current service cost	(463,000)	(188,000)
Interest cost	111,000	117,000
Amortization of Actuarial gain (loss)	140,000	(41,000)
Actual benefits paid	<u>(376,000)</u>	<u>(215,000)</u>
Balance, end of year	<u>\$2,763,000</u>	<u>\$3,351,000</u>

5. CONTINGENCIES AND COMMITMENTS

(a) Municipal Pension Plan

The Vancouver Public Library and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trustee pension plan. The Board of Trustees, representing plan members and employers, is responsible for administering the Plan, including investment of assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. The Municipal Pension Plan had 213,111 active members who worked for 929 employers as at December 31, 2019. The total membership was 364,485.

There are four types of members:

- Active: Currently contributing, on a leave of absence or receiving benefits from an approved long-term disability plan. There were 213,111 active plan members, an increase of 4.2 per cent from 2018.
- Inactive: Not currently contributing; has ended employment with a plan employer and left contributions in the plan. Inactive members may be eligible for a pension in the future, or may become eligible if they return to work for a plan employer, contribute to the plan and accrue additional service. There were 45,316 inactive plan members, a 5.1 per cent increase from 2018.
- Retired: Currently receiving a pension, including a survivor or disability benefit. There were 106,058 retired plan members, a 5.0 per cent increase from 2018.
- Limited: A plan member's former spouse who has the right to a portion of the plan member's pension; applies to become a limited member after a separation or divorce. These members are included in the retired total if they are receiving a pension.

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

The most recent actuarial valuation for the Plan, as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis. The next valuation will be at December 31, 2021, with results available in 2022.

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 \$2,476,700 (2019 - \$2,836,200) for employer contributions to the Plan in 2020. Employees contributed \$2,163,100 (2019 - \$2,477,500) in 2020.

(b) Contingent Legal Liabilities

As at December 31, 2020, there were no legal claims pending against the Library.

(c) Operating Leases

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

2021	\$803,900
2022	835,500
2023	849,600
2024	864,100
2025	879,000

6. TANGIBLE CAPITAL ASSETS

Cost	<u>2019</u>	<u>Additions</u>	<u>2020</u>
Furniture and Equipment	\$13,726,527	\$122,222	\$13,848,749
Technology	6,748,506	1,578,924	8,327,430
Collections	36,976,705	2,218,399	39,195,104
	<u>\$57,451,738</u>	<u>\$3,919,545</u>	<u>\$61,371,283</u>
 Accumulated Amortization	 <u>2019</u>	 <u>Amortization</u>	 <u>2020</u>
Furniture and Equipment	\$9,822,667	\$458,974	\$10,281,641
Technology	4,809,976	1,027,476	5,837,452
Collections	25,414,065	2,125,392	27,539,457
	<u>\$40,046,708</u>	<u>\$3,611,842</u>	<u>\$43,658,550</u>
 Net Book value	 <u>2019</u>		 <u>2020</u>
Furniture and Equipment	\$3,903,860		\$3,567,108
Technology	1,938,530		2,489,978
Collections	11,562,640		11,655,648
	<u>\$17,405,030</u>		<u>\$17,712,734</u>

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)

2020 Library Board

Expenses

Boyle, Christine		\$0
Chan, Jennifer	Chair	0
Heinrich, Kurt		142
Hussein, Zahra		0
Jules, Rebecca		0
Lowe, Kevin		0
Mackinnon, Stuart		0
Mangat, Raji	Vice Chair	0
Parrott, Barb		0
Pruden, Harlan		282
Schaub, John		0
Sherwood, Rhonda	Vice Chair	0
Yusuf, Abeer		0
Total		<u>\$424</u>

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

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

	<u>Expenses</u>	<u>Remuneration</u>
Argo, P	\$ -	\$ 84,633
Ashdown, M	0	111,312
Baron, D	0	91,768
Bayanpour, N	998	106,025
Bordignon, D A.	0	86,763
Brown, A	0	76,021
Cahill, K	2	131,281
Campbell, I	0	102,678
Chong, P	0	103,934
Coggles, D	405	100,382
Contois, R	0	76,598
Cooper, T	279	83,040
Cribdon, G L.	0	88,000
Curry, L	43	90,308
De Castell, C	2,565	213,249
Douglas, J	450	83,050
Downey, M	31	94,764
Elmslie, K	0	104,194
Esparo, D	0	117,236
Fortin, A	0	94,242
Fraser, S	0	108,941
Fu, H	56	87,528
Gatley, R	3,200	81,512
Gaudet, G	0	83,184
Green, A	0	110,947
Greenwood, A	30	88,031
Guilmant-Smith, G	475	90,454
Hanson, L	0	76,442
Horne, J	0	119,721
Iannaccone, J	3,017	142,899
Ibey, M	3,299	152,095
Kevlahan, C	0	91,391
King, D B	112	95,091
Koep, M	0	91,753
Kripps, S	226	90,630
Kung, N	523	124,083
Langley, M	111	118,198
Lee, J	3,200	105,707
Lee, J	0	76,295
Lee, S	0	94,166
Li, H	0	76,350
Liebel, K	10	84,955
Lowe, C	0	83,521

	<u>Expenses</u>	<u>Remuneration</u>
Lum, W	0	76,904
Ma, N	2,100	84,882
MacCutchan, A	0	133,584
MacKichan, M	0	76,338
Maestro, M	0	86,657
Massine, W	0	100,747
McKnight, J	935	79,973
McMillan, T	0	86,947
Middleton, S	1,035	105,244
Mildenberger, N	0	79,618
Mills, S	3,200	79,317
Morrison, J	861	157,875
Nelson, C	0	140,906
O'Coffey, T	0	90,308
Palmer, L	0	102,096
Patenaude, M	0	80,661
Pater, C	0	76,442
Payne, K	0	102,196
Pintos, A	0	76,572
Rai, B	315	142,278
Reed, J	0	91,325
Richmond, S	0	98,139
Schick, J	0	78,471
Scudder, N	0	79,906
Tolentino, C	0	84,453
Waddell, D	0	83,417
Walker, C	369	82,575
Wang, S	57	77,745
Watkins, E	375	108,223
Whipple, J	0	75,814
Wilde, M	1,488	77,951
Wong, B	0	100,389
Woodhouse, M	315	79,888
Wotherspoon, P	0	84,935
Yip, D	0	79,366
Yoshida, N	0	76,606
Ziegenfuss, E	0	84,017
Employees' remuneration less than \$75,000		20,318,254
Total remuneration		<u>\$ 28,034,389</u>
Employer share of EI, CPP, and other benefits*		6,155,847
Accruals and amounts recorded in other accounts		(1,097,371)
Total per financial statements		<u><u>\$ 33,092,865</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 was one severance agreement made between the Vancouver Public Library Board and its non-unionized employees during the 2020 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.	\$	42,216
Activated Automatic Door Systems Ltd		30,764
Alblaster Pressure Washing Ltd dba Alblaster Snow Removal & Saltin		41,381
Aquilini Properties LP Aquilini Centre West		202,955
BC Libraries Cooperative		615,183
Beijing Bookstore		50,547
Bell Mobility Inc		37,415
Bibliocommons Corp.		255,185
Bibliotheca Canada Inc.		627,062
CDW Canada Corp		210,384
Centre For Equitable Library Access		43,696
Champlain Square LP c/o Bentall LP		137,756
Compugen Inc		501,150
CVS Midwest Tape LLC Lockbox #T45591C		229,540
Ebsco Canada Ltd Lockbox 916640		305,062
Emco Corporation		26,025
F & D Scene Changes Ltd		91,815
Fujitec Canada Inc.		27,320
Global Consumer Services Inc		40,096
Grand & Toy		41,366
Heland Investments Limited		185,482
iXSystems Inc		157,121
Kanopy Inc		72,000
Konica Minolta Business Solutions (Canada) Ltd		49,052
Landscape Forms, Inc.		26,514
LexisNexis Canada Inc.		26,507
Liang You Book Co. Ltd.		31,262
Librairie Monet		31,502
Library Bound Inc.		896,710
Lyngsoe Systems Inc		73,934
Mott Electric GP		47,330
Newspaperdirect Inc dba Pressreader		66,928
OCLC, Inc		69,463
Overdrive Inc		1,469,735
Paladin Technologies Inc		26,849
ProQuest LLC		50,261
ProQuest LLC c/o Lockbox 915070		391,871
Public Library Interlink		132,825
Quadreal Property Group LP North Office Tower		81,091
Rasmussen Bindery		33,192
Securiguard Services Ltd		1,634,058
Sino United Publishing (Can) Ltd.		83,918

Sirsidynix (Canada) Inc	44,808
Soffid IAM S L C/ Galileo Galilei	31,814
Thomson Reuters Canada Limited	45,282
Today'S Books	36,038
Uline Canada Corporation	41,214
United Library Services Inc.	282,631
Vancouver Kidsbooks	104,304
Whitehots Inc.	206,559
Workers' Compensation Board Of BC	100,097
Total greater than \$25,000	<u>\$ 10,087,266</u>
Total less than \$25,000	<u>1,363,239</u>
Sub-total	<u>\$ 11,450,505</u>
Capital asset purchases from Operating budget	(2,410,288)
Amortization and loss on disposals	3,611,842
Amounts charged to City, capital accounts, GST rebates, Accruals, and Other	(1,933,331)
Amounts charged by City departments	<u>2,977,347</u>
Total per statement of operations	<u><u>\$ 13,696,076</u></u>
Total expense per statement of operations	46,788,941
Less salaries and benefits per statement of operations	(33,092,865)
Total non - salary and benefit expenses	<u><u>\$ 13,696,076</u></u>