



Vancouver Public Library

2019 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 22, 2020, 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 22, 2020

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 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.



Christina de Castell, Chief Librarian
Vancouver Public Library



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

April 22, 2020

2020 Vancouver Public Library Board

C. Boyle – Council Liaison

J. Chan – 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 Representative

H. Pruden

J. Schaub

R. Sherwood – Vice Chair

A. Yusuf

Secretary and Chief Librarian – C. de Castell

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

	<u>2019</u>	<u>2018</u>
FINANCIAL ASSETS		
Accounts receivable and accrued interest	\$ 158,717	\$ 209,921
Due from the City of Vancouver	6,659,850	5,604,094
	<u>6,818,567</u>	<u>5,814,015</u>
LIABILITIES		
Accounts payable and accrued liabilities	\$ 3,533,895	\$ 3,897,302
Deferred income (Note 2)	168,813	171,747
	<u>3,702,708</u>	<u>4,069,049</u>
NET FINANCIAL ASSETS	<u>3,115,859</u>	<u>1,744,966</u>
NON-FINANCIAL ASSETS		
Inventory	93,134	127,851
Prepaid expenses	140,932	166,267
Tangible capital assets (Note 6)	17,405,300	18,471,600
	<u>17,639,366</u>	<u>18,765,718</u>
NET ASSETS	<u>\$ 20,755,225</u>	<u>\$ 20,510,684</u>
ACCUMULATED SURPLUS		
Reserves (Note 3)	\$ 6,700,925	5,717,084
Investments in tangible capital assets	17,405,300	18,471,600
Deferred liabilities (Note 4)	(3,351,000)	(3,678,000)
	<u>\$ 20,755,225</u>	<u>\$ 20,510,684</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>2019 Budget*</u>	<u>2019</u>	<u>2018</u>
REVENUES			
City of Vancouver	\$ 49,655,249	\$ 49,556,740	\$ 47,740,788
Other fees and recoveries	2,743,200	3,001,139	3,012,587
Other grants	-	-	1,176
Provincial Government	1,316,300	1,280,007	1,329,762
Investment income	-	98,746	88,400
Interlink reciprocal services	140,000	169,078	151,640
Charitable donations and bequests	220,400	1,580,988	3,511,888
	<u>54,075,149</u>	<u>55,686,698</u>	<u>55,836,241</u>
EXPENDITURES			
Amortization	3,356,400	3,356,400	3,178,400
Books and materials	1,535,740	1,686,561	1,663,509
Building occupancy and maintenance	6,149,322	6,284,773	5,669,089
Equipment and fleet	663,633	602,262	676,219
Loss on disposal of tangible capital assets	-	1,777,550	1,186,200
Other	900,300	1,145,365	1,230,619
Supplies and materials	1,039,600	1,005,386	987,265
Salaries and benefits	40,371,510	39,600,751	39,398,295
	<u>54,016,505</u>	<u>55,459,048</u>	<u>53,989,596</u>
ANNUAL SURPLUS (DEFICIT)	58,644	227,650	1,846,645
OPENING ACCUMULATED SURPLUS		20,510,684	20,486,343
Transfer to City Equipment Reserve	-	(20,583)	-
Transfer to City Insurance Reserve	(55,544)	(55,548)	(55,548)
Transfer from (to) City capital and reserve	(3,100)	93,022	(1,766,756)
ENDING ACCUMULATED SURPLUS	<u>\$ -</u>	<u>\$ 20,755,225</u>	<u>\$ 20,510,684</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>2019</u>	<u>2018</u>
Annual surplus (deficit)	\$ 227,650	\$ 1,846,645
Acquisition of tangible capital assets	(4,075,750)	(4,963,800)
Amortization of tangible capital assets	3,356,400	3,178,400
Loss on disposal of tangible capital assets	1,777,550	1,186,200
Proceeds on disposal of tangible capital assets	8,100	8,100
	<u>1,066,300</u>	<u>(591,100)</u>
Change in inventory and prepaids	60,052	31,117
Transfer to City Equipment Reserve	(20,583)	-
Transfer to City insurance reserve	(55,548)	(55,548)
Transfer from Capital for tangible capital assets	941,500	1,387,200
Transfer to Capital	(848,478)	(3,153,956)
	<u>76,943</u>	<u>(1,791,187)</u>
Change in net financial assets	1,370,893	(535,642)
Net financial assets at beginning of year	1,744,966	2,280,608
NET INCREASE (DECREASE) IN CASH	<u><u>\$ 3,115,859</u></u>	<u><u>\$ 1,744,966</u></u>

See accompanying Notes to Financial Statements

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

	<u>2019</u>	<u>2018</u>
CASH PROVIDED BY (USED IN):		
Operating Transactions		
Annual Surplus (deficit)	\$ 227,650	1,846,645
Items not involving cash		
Amortization	3,356,400	3,178,400
Loss on disposal of tangible capital assets	1,777,550	1,186,200
Net transfer from (to) capital	93,022	(1,766,756)
Transfer to City equipment reserve	(20,583)	-
Transfer to City insurance reserve	(55,548)	(55,548)
Proceeds on disposal of tangible capital assets	8,100	8,100
Change in non-cash items		
Decrease (increase) in inventory	34,717	6,026
Decrease (increase) in prepaids	25,335	25,091
Decrease (increase) in accounts receivable	51,204	291,069
Decrease (increase) in due from City of Vancouver	(1,055,756)	(369,565)
Decrease (increase) in accounts payable	(363,407)	606,854
	<u>4,078,684</u>	<u>4,956,516</u>
Financing Transactions		
Increase (decrease) in deferred income	(2,934)	7,283
Capital Transactions		
Increase (decrease) in capital assets	(4,075,750)	(4,963,800)
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>

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.

	2019	2018
Advanced receipts at the beginning of year	\$171,747	\$164,464
Contributions received in the year	205,234	202,165
Recognized as revenue in the year	<u>(208,168)</u>	<u>(194,882)</u>
Advanced receipts at the end of year	<u>\$168,813</u>	<u>\$171,747</u>

3. RESERVES

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

	2018	Transfers to	Transfers from	2019
Grants and Donation	\$ 3,266,982	\$ 922,213	\$ (20,000)	\$ 4,169,195
Other	1,482,499	145,628	(75,000)	1,553,127
Equipment Replacement	<u>967,603</u>	<u>11,000</u>	<u>0</u>	<u>978,603</u>
	<u>\$ 5,717,084</u>	<u>\$ 1,078,841</u>	<u>\$ (95,000)</u>	<u>\$ 6,700,925</u>

4. DEFERRED LIABILITIES

The liabilities reported in the 2019 financial statements are based on an actuarial valuation as at December 31, 2019 using the following valuation assumptions:

	<u>2019</u>	<u>2018</u>
Discount rate	3.36%	3.58%
Inflation rate	2.50%	2.50%
Rate of compensation increase	2.58% to 4.63%	2.58% to 4.63%

Employee benefit liabilities as at December 31 are as follows:

	<u>2019</u>	<u>2018</u>
Sick leave gratuity	\$ 287,000	\$ 287,000
Deferred Vacation	1,049,000	998,000
Non-vested accumulating sick leave	595,000	578,000
Other post-employment benefits	<u>1,265,000</u>	<u>1,284,000</u>
	3,196,000	3,147,000
Unamortized actuarial gain (loss)	<u>155,000</u>	<u>531,000</u>
Liabilities to be funded from future revenues	<u>\$3,351,000</u>	<u>\$3,678,000</u>

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

	<u>2019</u>	<u>2018</u>
Balance, beginning of year	\$3,678,000	\$3,150,000
Current service cost	(188,000)	697,000
Interest cost	117,000	146,000
Amortization of Actuarial gain (loss)	(41,000)	(24,000)
Actual benefits paid	<u>(215,000)</u>	<u>(291,000)</u>
Balance, end of year	<u>\$3,351,000</u>	<u>\$3,678,000</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, 2018, the Plan had about 205,000 active members and approximately 101,000 retired members. Active members include approximately 43,000 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, 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 \$2,836,200 (2018 - \$2,814,800) for employer contributions to the Plan in 2019. Employees contributed \$2,477,500 (2018 - \$2,476,100) in 2019.

(b) Contingent Legal Liabilities

As at December 31, 2019, 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:

2020	\$801,900
2021	815,600
2022	847,500
2023	861,900
2024	766,800

6. TANGIBLE CAPITAL ASSETS

Cost	<u>2018</u>	<u>Additions</u>	<u>Disposals</u>	<u>2019</u>
Furniture and Equipment	\$13,750,600	\$190,700	\$(214,200)	\$13,727,100
Technology	6,123,800	816,100	(191,600)	6,748,300
Collections	<u>38,280,100</u>	<u>3,069,000</u>	<u>(4,372,300)</u>	<u>36,976,800</u>
	<u>\$58,154,500</u>	<u>\$4,075,800</u>	<u>\$(4,778,100)</u>	<u>\$57,452,200</u>
Accumulated Amortization	<u>2018</u>	<u>Amortization</u>	<u>Disposals</u>	<u>2019</u>
Furniture and Equipment	\$9,572,700	\$447,400	\$(197,500)	\$9,822,600
Technology	4,271,500	730,000	(191,300)	4,810,200
Collections	<u>25,838,700</u>	<u>2,179,000</u>	<u>(2,603,600)</u>	<u>25,414,100</u>
	<u>\$39,682,900</u>	<u>\$3,356,400</u>	<u>\$(2,992,400)</u>	<u>\$40,046,900</u>
Net Book value	<u>2018</u>			<u>2019</u>
Furniture and Equipment	\$4,177,900			\$3,904,500
Technology	1,852,300			1,938,100
Collections	<u>12,441,400</u>			<u>11,562,700</u>
	<u>\$18,471,600</u>			<u>\$17,405,300</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)

2019 Library Board

Expenses

Boyle, Christine		\$0
Chan, Jennifer	Vice Chair	0
Heinrich, Kurt		145
Hussein, Zahra		0
Jules, Rebecca		271
Lowe, Kevin		0
Mackinnon, Stuart		0
Mangat, Raji	Vice Chair	0
Parrott, Barb		0
Pruden, Harlan		57
Schaub, John	Chair	0
Sherwood, Rhonda		0
Yusuf, Abeer		0
	Total	<u>\$473</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	\$ -	\$ 77,201
Baron, D	363	98,098
Bordignon, D A.	0	87,476
Brown, A	874	91,436
Cahill, K	4,170	127,358
Campbell, I	233	104,611
Chalut, R	1,005	75,973
Chan, K	1,025	118,037
Chen, G	763	93,200
Cheng, A	471	91,268
Chong, P	2,499	107,859
Contois, R	0	77,396
Cribdon, G L.	0	89,221
Curry, L	213	90,938
De Castell, C	6,569	215,978
Douglas, J	249	83,305
Downey, M	55	92,709
Edwards, B	15	75,115
Elmslie, K	953	121,332
Esparo, D	0	120,870
Fong, J	310	76,454
Fortin, A	0	94,904
Fraser, S	450	100,997
Fu, H	417	98,765
Gatley, R	2,421	83,673
Gaudet, G	265	84,096
Greenwood, A	107	86,836
Guilmant-Smith, G	105	91,290
Hall, P	100	90,261
Hama, G	0	81,196
Hanson, L	0	76,407
Hmaidan, M	59	78,318
Horne, J	614	123,962
Iannacone, J	4,483	144,136
Ibey, M	542	157,079
Kevlahan, C	0	98,426
Koep, M	450	102,550
Kripps, S	0	85,929
Kung, N	988	103,407
Langley, M	856	121,020
Lee, J	634	97,461
Lee, S	4,601	91,838
Li, H	0	76,303
Liebel, K	0	88,340

	<u>Expenses</u>	<u>Remuneration</u>
Lowe, C	52	75,673
Lum, W	0	79,046
Ma, N	181	93,593
MacCutchan, A	265	104,720
MacPherson, M	149	75,052
Maestro, M	0	90,688
Massine, W	1,281	104,174
McGrath, N	0	78,906
McKnight, J	430	77,549
McMillan, T	0	84,156
Middleton, S	873	109,295
Mildenberger, N	490	98,760
Mills, S	600	76,255
Morrison, J	4,450	160,438
Nelson, C	973	147,551
O'Coffey, T	188	90,260
Owsianski, R	77	76,867
Patenaude, M	161	78,869
Pater, C	0	77,077
Payne, K	959	109,295
Preston, P	0	90,638
Rai, B	125	152,536
Reed, J	0	88,920
Rempel, G	235	75,457
Richmond, S	48	98,425
Schick, J	0	79,104
Scudder, N	0	83,040
Smith, E	0	149,400
Tolentino, C	2	84,738
Voth, V	0	88,762
Waddell, D	1,526	82,739
Walker, C	450	75,893
Wang, S	449	91,737
Watkins, E	265	101,143
Wilde, M	591	81,211
Wong, B	1,136	104,666
Woodhouse, M	29	82,867
Wotherspoon, P	8	83,963
Ziegenfuss, E	4	81,316
Employees' remuneration less than \$75,000		25,806,971
Total remuneration		<u>\$ 33,844,780</u>
Employer share of EI, CPP, and other benefits*		6,880,106
Accruals and amounts recorded in other accounts		(1,124,135)
Total per financial statements		<u><u>\$ 39,600,751</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 no severance agreements made between the Vancouver Public Library Board and its non-unionized employees during the 2019 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.	\$	25,332
Activated Automatic Door		43,043
Amazon.ca		32,420
Aquilini Properties LP		127,960
BC Hydro		164,810
BC Libraries Cooperative		414,319
Beijing Bookstore		72,754
Bell Mobility Inc		32,558
Bibliocommons Inc.		123,318
Bibliotheca Canada Inc.		143,620
BrandAlliance Inc		36,140
Canada Council For The Arts		32,587
Centre For Equitable Library Access		43,696
Champlain Square LP		120,135
City Elevator Ltd		30,993
Compugen Inc		130,213
Contemporary Office Interiors Ltd.		29,446
Convergint Technologies Ltd		38,021
CVS Midwest Tape LLC		505,991
Ebsco Canada Ltd		225,365
Fortis Gas		30,791
Gale Group		34,103
GardaWorld Cash Services Canada		29,088
Global Consumer Services Inc		40,947
Grand & Toy		35,803
Heland Investments Limited		145,432
Hi-Cube Storage Products Ltd		158,436
iXSystems Inc		359,999
Kinokuniya Book Stores Of America Co Ltd		31,274
Konica Minolta Business Solutions		91,860
Kuehne & Nagel Limited		25,117
LexisNexis Canada Inc.		28,172
Liang You Book Co. Ltd.		28,474
Librairie Monet		31,767
Library Bound Inc.		1,068,841
Lyngsoe Systems Inc		79,091
Mott Electric GP		57,603
Newspaperdirect Inc		78,938
NGL Nordicity Group Limited		76,721
OCLC, Inc		55,686
Overdrive Inc		691,584

Paladin Technologies Inc	46,372
Postmedia Network Inc.	34,146
ProQuest LLC	97,910
Public Library Interlink	126,589
Quadreal Property Group LP	304,547
Rasmussen Bindery	61,142
Scalar Decisions Inc	51,458
Securiguard Services Ltd	1,296,060
Sigmatix Solutions Inc.	111,912
Sino United Publishing (Can) Ltd.	139,931
SirsiDynix (Canada) Inc	151,007
SkillsSoft Canada Ltd.	52,838
Staples Business Advantage	78,843
Telus Services Inc	39,279
The Globe And Mail	28,175
Thomson Reuters Canada Limited	49,572
Today'S Books	31,308
Uline Canada Corporation	32,181
United Library Services Inc.	352,012
Vancouver Kidsbooks	103,502
Vancouver Public Library Foundation	75,320
Whitehots Inc.	547,102
Workers' Compensation Board	133,310
World Book Educational Products Of Canada	39,610
YWCA Vancouver	28,850
Total greater than \$25,000	\$ 9,565,425
Total less than \$25,000	1,633,238
Sub-total	\$ 11,198,663
Capital asset purchases from Operating budget	(3,134,250)
Amortization and loss on disposals	5,133,950
Amounts charged to City, capital accounts, GST rebates, Accruals, and Other	(764,145)
Amounts charged by City departments	3,424,079
Total per statement of operations	\$ 15,858,297
Total expense per statement of operations	55,459,048
Less salaries and benefits per statement of operations	(39,600,751)
Total non - salary and benefit expenses	\$ 15,858,297