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Financial Information Act - Statement of Financial Information

Library Name:	Kootenay Library Federation
Fiscal Year Ended:	December 31, 2022

Documents are in the following order:

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- 3) Board Approval Form
- 4) Management Report
- 5) Financial Statements
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 - b. Statement of Assets and Liabilities
- 6) Schedule of Debt
- 7) Schedule of Guarantee and Indemnity Agreements
- 8) Schedule of Remuneration and Expenses
- 9) Statement of Severance Agreements
- 10) Statement of Changes in Financial Position
- 11) Schedule of Payments for the Provision of Goods and Services

Submission Checklist

Financial Information Act - Statement of Financial Information

Library Name: Kootenay Library Federation

Fiscal Year Ended: December 31, 2022

Due Date: May 15th, 2023

a)	\boxtimes	Approval of Statement of Financial Information
b)	\boxtimes	A Management Report signed and dated by the Library Board and Library Director
		An operational statement including:
c)	\boxtimes	i) Statement of Income
C)	\boxtimes	ii) Statement of Changes in Financial Position, or, if omitted, an explanation in the
		Notes to the Financial Statements (audited ¹ financial statements)
d)	\boxtimes	Statement of assets and liabilities (audited financial statements)
		Schedule of debts (audited ¹ financial statements) If there is no debt, or if the
e)	\boxtimes	information is found elsewhere in the SOFI, an explanation must be provided in the
		Schedule.
		Schedule of guarantee and indemnity agreements including the names of the entities
f)	\boxtimes	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:
	\boxtimes	i) An alphabetical list of employees (first and last names) earning over \$75,000
	\boxtimes	ii) Total amount of expenses paid to or on behalf of each employee under 75,000
	\boxtimes	iii) If the total wages and expenses differs from the audited financial statements, an
g)		explanation is required
61	\boxtimes	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.
	\boxtimes	v) The number of severance agreements started during the fiscal year and the
		range of months` pay covered by the agreement, in respect of 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)	\boxtimes	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.

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.

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.

Board Approval Form

Financial Information Act Statement of Financial Information

NAME OF LIBRARY		FISCAL YEAR END (YYYY)
Kootenay Library Federation	n	
LIBRARY ADDRESS		December 31, 2022 TELEPHONE NUMBER
PO Box 3125		250-608-4490
CITY	PROVINCE	POSTAL CODE
Castlegar	ВС	VIN 3H4
NAME OF THE CHAIRPERSO	N OF THE LIBRARY BOARD	TELEPHONE NUMBER
Daneve McAffer		250-349-5515
NAME OF THE LIBRARY DIRI	ECTOR	TELEPHONE NUMBER
Melanie Reaveley		250-608-4490
DECLARATION AND SIGNAT	TURES	
We, the undersigned, certif	fy that the attached is a correct and true cop	y of the Statement of Financial Information of the
year ended December 31, 20	022for the Kootenay Library Federation as	required under Section 2 of the Financial
Information Act.		
SIGNATURE OF THE CHAIRP	ERSON OF THE FEDERATION BOARD	DATE SIGNED (DD-MM-YYYY)
		24/03/2023
Paneve 7	neaffer	

SIGNATURE OF THE FEDERATION DIRECTOR

Milone Reavely

DATE SIGNED (DD-MM-YYYY)

24/03/23

Management Report

Financial Information Act - Statement of Financial Information

Library Name: Kootenay Library Federation	
Fiscal Year Ended:	December 31, 2022
	MANAGEMENT REPORT
Information Act have	ents contained in this Statement of Financial Information under the $Financial$ been prepared by management in accordance with Canadian generally accepted and the integrity and objectivity of these statements are management's
information is consiste and for implementing	esponsible for all other schedules of financial information and for ensuring this ent, where appropriate, with the information contained in the financial statements and maintaining a system of internal controls to provide reasonable assurance information is produced.
	ary is responsible for ensuring that management fulfils its responsibilities for dinternal control and for approving the financial information included in the all Information.
	On behalf of Kootenay Library Federation
Name. Chairperson of Library Board [Print]	f the Daneve McAffer
Signature, Chairperso of the Library Board	on Date
Pareve May	(03/24/2023)
	(03/24/2023)
Name, 1.ibrary Director [Print],	Melanie Reaveley Date: (03/24/2023)
	Milane Reaveloy
Signature Library Director	v .

KOOTENAY LIBRARY FEDERATION BALANCE SHEET AS AT DECEMBER 31, 2022

ASSETS

Current Assets	_		
Cash to be deposited KSCU Chequing KSCU Summit Savings KSCU US Account			\$ 482.80 8,923.59 164,402.86 508.59
Total Cash			174.317.84
Receivables Accounts Receivable GST Receivable Total Receivables			234.99 372.04 607,03
Computers Accum Amort. Computers Capital Assets • Computer	\$	4,025.04 1,951.27_	2,073.77
TOTAL ASSETS			<u>\$ 176,998.64</u>
Current Liabilities Accounts Payable Payroll Liability Collabria Visa WCB Payable Deferred Revenue • Operating Grant TOTAL LIABILITIES	ES		\$ 4,458.64 5,568.54 729.75 160.90 28,250,00 9,167.83
EQUITY	1		
ILS Reserve Equipment Replacement Reserve Operating Reserve Library Development Reserve Retained Earnings - Previous Year Current Earnings TOTAL EQUITY			3,500.00 40,000,00 16,016.29 51,890.31 27,002.74 138,409.34
LIABILITIES AND EQUITY			<u>\$177,577.17</u>

Relane Reavely

KOOTENAY LIBRARY FEDERATION INCOME STATEMENT JANUARY 1 TO DECEMBER 31, 2022

Other Revenue 202,000.00 — 113,000 178.8 Other Revenue 861.73 560 153.9 Outside Agencies 3,720.00 0.0 Transfer from Reserves 21,765 0.0 Total Other Revenue 4,581.73 22,325 20.5 Library Contributions 20,500 30,000 136.99 Total Library Contributions 41,076.82 30,000 136.99 TOTAL REVENUE 247,658.55 165,325 149.89 EXPENSE Library Development 1,500.00 1,600 93.89 Shared Collections Expense 1,500.00 1,600 93.89 Consortium Purchasing Expense 13,643.02 0.00 Library Development 22,183.38 20,500 147.79 Contracted Services 13,443.02 0.00 Library Promotion & Programming 39,856.61 25,000 159.49 Professional Development 22,183.38 20,500 108.20 Local Initiative Project Grants 2,630.00 2,100 125.22	REVENUE	YTD	BUDGET	%DIFF
Other Provincial Grants 89,000,00 113,000 178.8 Other Revenue Interest Agencies 3,000,00 113,000 178.8 Outside Agencies 3,720,000 20,000 100		¢ 112 000 00	¢ 112.000	100.00/
Other Revenue 202,000.00 113,000 178.8 Other Revenue 861.73 560 153.9 Outside Agencies 3,720.00 0.0 153.9 Transfer from Reserves 21,765 0.0 Total Other Revenue 4,581.73 22,325 20.5 Library Contributions 41,076.82 30,000 136.99 Total Library Contributions 41,076.82 30,000 136.99 TOTAL REVENUE 247,658.55 165,325 149.89 EXPENSE Library Development 51,705.95 35,000 147.77 Shared Collections Expense 51,705.95 35,000 147.77 Contracted Services 13,643.02 0.00 160.00 19.38 Library Promotion & Programming 39,856.61 25,000 159.49 Professional Development 22,183.38 20,500 162.90 Local Initiative Project Grants 2,630.00 2,100 125.21 Total Library Development Expense 313,518.96 84,200 156.25	·	The state of the s	\$ 113,000	0.0%
Other Revenue Interest 861.73 560 153.9 Outside Agencies 3,720.00 21,765 0.0 Transfer from Reserves 4,581.73 22,325 20.5 Total Other Revenue 4,581.73 22,325 20.5 Library Contributions 20,000 36.99 Consortium Purchasing 41,076.82 30,000 136.99 Total Library Contributions 41,076.82 30,000 136.99 TOTAL REVENUE 247,658.55 165,325 149.89 EXPENSE Library Development 1,500.00 1,600 93.89 Consortium Purchasing Expense 51,705.95 35,000 147.79 Consortium Purchasing Expense 13,643.02 0.00 1.600 Library Promotion & Programming 39,856.61 25,000 159.44 Professional Development 22,183.38 20,500 108.29 Local Initiative Project Grants 2,630.00 2,100 125.22 Total Library Development Expense 131,518.96 84,200 156.22			112 000	
Name		202,000.00	— 113,000	178.8%
Outside Agencies 3,720,00 0.0 Transfer from Reserves 21,765 0.0 Total Other Revenue 4,581,73 22,325 20,5 Library Contributions 30,000 136,90 Consortium Purchasing 41,076,82 30,000 136,90 TOTAL REVENUE 247,658,55 165,325 149,80 EXPENSE Library Development 51,705,95 35,000 14,77 Shared Collections Expense 1,500,00 1,600 93,80 Consortium Purchasing Expense 51,705,95 35,000 147,70 Contracted Services 13,643,02 0.00 Library Promotion & Programming 39,856,61 25,000 159,40 Professional Development 22,183,38 20,500 108,22 Local Initiative Project Grants 2,630,00 2,100 125,22 Total Library Development Expense 131,518,96 84,200 156,22 Operating Expenditures 3,184,49 6,000 53,11 Accounting and Legal 3,184,49 6,000 53,11	Other Revenue			
Transfer from Reserves Total Other Revenue 4,581.73 22,325 20,5	Interest	861.73	560	153.9%
Total Other Revenue 4,581.73 22,325 20.5 Library Contributions 41,076.82 30,000 136.99 Total Library Contributions 41,076.82 30,000 136.99 TOTAL REVENUE 247,658.55 165,325 149.89 EXPENSE Library Development 51,705.95 35,000 147.79 Consortium Purchasing Expense 51,705.95 35,000 147.79 Contracted Services 13,643.02 0.00 159.49 Library Promotion & Programming 39,856.61 25,000 159.49 Professional Development 22,183.38 20,500 108.29 Local Initiative Project Grants 2,630.00 2,100 125.27 Total Library Development Expense 131,518.96 84,200 156.29 Operating Expenditures 3,184.49 6,000 53.11 Bank Charges 58.23 0.00 Board Expense 3,360.00 2,000 168.09 KLF Communications 763.98 1,025 74.59 Office Supplies & Operations <td></td> <td>3,720.00</td> <td></td> <td>0.0%</td>		3,720.00		0.0%
Library Contributions 41,076.82 30,000 136,99 Total Library Contributions 41,076.82 30,000 136,99 TOTAL REVENUE 247,658.55 165,325 149,89 EXPENSE Library Development 51,500.00 1,600 93,89 Consortium Purchasing Expense 1,500.00 1,600 93,89 Consortium Purchasing Expense 51,705.95 35,000 147,79 Contracted Services 13,643.02 0.00 159,49 Contracted Services 13,643.02 0.00 159,49 Professional Development 22,183.38 20,500 108,29 Local Initiative Project Grants 2,630.00 2,100 125,22 Total Library Development Expense 131,518.96 84,200 156,22 Operating Expenditures 3,184,49 6,000 53,11 Accounting and Legal 3,184,49 6,000 53,11 Bank Charges 58,23 0.00 Board Expense 3,360.00 2,000 168,00 KLF Communications <	Transfer from Reserves		21,765	0.0%
Consortium Purchasing 41,076.82 30,000 136,99 Total Library Contributions 41,076.82 30,000 136,99 TOTAL REVENUE 247,658.55 165,325 149.89 EXPENSE Library Development Stared Collections Expense 1,500.00 1,600 93.89 Consortium Purchasing Expense 51,705.95 35,000 147.79 Contracted Services 13,643.02 0.00 Library Promotion & Programming 39,856.61 25,000 108.29 Professional Development 22,183.38 20,500 108.29 Local Initiative Project Grants 2,630.00 2,100 125.2 Total Library Development Expense 131,518.96 84,200 156.29 Operating Expenditures Accounting and Legal 3,184.49 6,000 53.19 Bank Charges 3,360.00 2,000 168.09 KLF Communications 763.98 1,025 74.55 Office Supplies & Operations 835.97 1,650 50.79 Meeting Expense 1	Total Other Revenue	4,581.73	22,325	20.5%
Consortium Purchasing 41,076.82 30,000 136,99 Total Library Contributions 41,076.82 30,000 136,99 TOTAL REVENUE 247,658.55 165,325 149.89 EXPENSE Library Development Stared Collections Expense 1,500.00 1,600 93.89 Consortium Purchasing Expense 51,705.95 35,000 147.79 Contracted Services 13,643.02 0.00 Library Promotion & Programming 39,856.61 25,000 108.29 Professional Development 22,183.38 20,500 108.29 Local Initiative Project Grants 2,630.00 2,100 125.2 Total Library Development Expense 131,518.96 84,200 156.29 Operating Expenditures Accounting and Legal 3,184.49 6,000 53.19 Bank Charges 3,360.00 2,000 168.09 KLF Communications 763.98 1,025 74.55 Office Supplies & Operations 835.97 1,650 50.79 Meeting Expense 1	Library Contributions			
Total Library Contributions		41 076 82	30,000	126 00/
TOTAL REVENUE 247,658.55	<u> </u>			
EXPENSE Library Development Shared Collections Expense 1,500.00 1,600 93.88	Total Library Communications	11,070.02		130.970
Consortium Purchasing Expense 1,500.00 1,600 93.88	TOTAL REVENUE	247,658.55	165,325	149.8%
Consortium Purchasing Expense 1,500.00 1,600 93.88	EXPENSE			
Shared Collections Expense 1,500.00 1,600 93.8 Consortium Purchasing Expense 51,705.95 35,000 147.75 Contracted Services 13,643.02 0.06 Library Promotion & Programming 39,856.61 25,000 159.46 Professional Development 22,183.38 20,500 108.25 Local Initiative Project Grants 2,630.00 2,100 125.25 Total Library Development Expense 131,518.96 84,200 156.25 Operating Expenditures Accounting and Legal 3,184.49 6,000 53.1 Bank Charges 58.23 0.0 Board Expense 3,360.00 2,000 168.05 KLF Communications 763.98 1,025 74.55 Office Supplies & Operations 835.97 1,650 50.76 Meeting Expense 12,703.36 12,000 105.99 Wages 64,266.03 55,250 116.33 Exec. Director travel for KLF Business 2,759.83 2,100 162.15 Exec. Director Profess				
Consortium Purchasing Expense 51,705.95 35,000 147.75 Contracted Services 13,643.02 0.00 Library Promotion & Programming 39,856.61 25,000 159.49 Professional Development 22,183.38 20,500 108.25 Local Initiative Project Grants 2,630.00 2,100 125.27 Total Library Development Expense 131,518.96 84,200 156.29 Operating Expenditures Accounting and Legal 3,184.49 6,000 53.11 Bank Charges 58.23 0.00 Board Expense 3,360.00 2,000 168.00 KLF Communications 763.98 1,025 74.5 Office Supplies & Operations 835.97 1,650 50.76 Meeting Expense 12,703.36 12,000 105.99 Wages 64,266.03 55,250 116.31 Exec. Director travel for KLF Business 2,759.83 2,100 162.19 Exec. Director Professional Development 1,783.49 1 100 110.69 Total		1 500 00	1 600	03 80/
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Accounting and Legal Bank Charges 3,184.49 6,000 53.11 Bank Charges 58.23 0.00 Board Expense 3,360.00 2,000 168.09 KLF Communications 763.98 1,025 74.5 Office Supplies & Operations 835.97 1,650 50.76 Meeting Expense 12,703.36 12,000 105.99 Wages 64,266.03 55,250 116.30 Exec. Director travel for KLF Business 2,759.83 2,100 162.19 Exec. Director Professional Development 1,783.49 1 100 110.60 Total Operating Expenditures 89,715.38 81,125 110.60 TOTAL EXPENSE 221,234.34 165,325 133.80	Operating Expenditures			
Bank Charges 58.23 0.0° Board Expense 3,360.00 2,000 168.0° KLF Communications 763.98 1,025 74.5° Office Supplies & Operations 835.97 1,650 50.7° Meeting Expense 12,703.36 12,000 105.9° Wages 64,266.03 55,250 116.3° Exec. Director travel for KLF Business 2,759.83 2,100 162.1° Exec. Director Professional Development 1,783.49 1 100 110.6° Total Operating Expenditures 89,715.38 81,125 110.6° TOTAL EXPENSE 221,234.34 165,325 133.8°		3 184 49	6,000	52 10/
Board Expense 3,360.00 2,000 168.09 KLF Communications 763.98 1,025 74.5 Office Supplies & Operations 835.97 1,650 50.76 Meeting Expense 12,703.36 12,000 105.99 Wages 64,266.03 55,250 116.36 Exec. Director travel for KLF Business 2,759.83 2,100 162.19 Exec. Director Professional Development 1,783.49 1 100 110.69 Total Operating Expenditures 89,715.38 81,125 110.69 TOTAL EXPENSE 221,234.34 165,325 133.89			0,000	0.0%
KLF Communications 763.98 1,025 74.5 Office Supplies & Operations 835.97 1,650 50.76 Meeting Expense 12,703.36 12,000 105.96 Wages 64,266.03 55,250 116.36 Exec. Director travel for KLF Business 2,759.83 2,100 162.19 Exec. Director Professional Development 1,783.49 1 100 110.60 Total Operating Expenditures 89,715.38 81,125 110.60 TOTAL EXPENSE 221,234.34 165,325 133.80			2.000	
Office Supplies & Operations 835.97 1,650 50.76 Meeting Expense 12,703.36 12,000 105.96 Wages 64,266.03 55,250 116.36 Exec. Director travel for KLF Business 2,759.83 2,100 162.19 Exec. Director Professional Development 1,783.49 1 100 110.60 Total Operating Expenditures 89,715.38 81,125 110.60 TOTAL EXPENSE 221,234.34 165,325 133.80	KLF Communications		· · · · · · · · · · · · · · · · · · ·	74.5%
Meeting Expense 12,703.36 12,000 105.99 Wages 64,266.03 55,250 116.3° Exec. Director travel for KLF Business 2,759.83 2,100 162.1° Exec. Director Professional Development 1,783.49 1 100 110.6° Total Operating Expenditures 89,715.38 81,125 110.6° TOTAL EXPENSE 221,234.34 165,325 133.8°	Office Supplies & Operations			50.7%
Wages 64,266.03 55,250 116.3° Exec. Director travel for KLF Business 2,759.83 2,100 162.1° Exec. Director Professional Development 1,783.49 1 100 110.6° Total Operating Expenditures 89,715.38 81,125 110.6° TOTAL EXPENSE 221,234.34 165,325 133.8°				
Exec. Director travel for KLF Business 2,759.83 2,100 162.19 Exec. Director Professional Development 1,783.49 1 100 110.69 Total Operating Expenditures 89,715.38 81,125 110.69 TOTAL EXPENSE 221,234.34 165,325 133.89	Wages		The state of the s	116.3%
Exec. Director Professional Development 1,783.49 1 100 110.69 Total Operating Expenditures 89,715.38 81,125 110.69 TOTAL EXPENSE 221,234.34 165,325 133.89	Exec. Director travel for KLF Business	· ·		162.1%
Total Operating Expenditures 89,715.38 81,125 110.6 TOTAL EXPENSE 221,234.34 165,325 133.89	Exec. Director Professional Development	1,783.49		110.6%
	Total Operating Expenditures	89,715.38		110.6%
\$\frac{26,424.21}{\$}\$	TOTAL EXPENSE	221,234.34	165,325	133.8%
	SURPLUS	\$ 26,424.21	\$	
YTD Budget		YTD	Budget	
Consortium Purchasing Expense \$ 51,705.95 35,000	Consortium Purchasing Expense			
Deduct: Consortium Purchasing Recovered 41,076.82 30,000				
Net Expense \$ 10,629.13				

Schedule of Debt

<u>Financial Information Act - Statement of Financial Information</u>

Library Name:	Kootenay Library Federation
Fiscal Year Ended:	December 31, 2022

The Kootenay Library Federation has no long term debt.

Schedule of Guarantee and Indemnity

<u>Financial Information Act - Statement of Financial Information</u>

Library Name: Kootenay Library Federation

Fiscal Year Ended: December 31, 2022

The Kootenay Library Federation has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

Schedule of Remuneration and Expenses

<u>Financial Information Act - Statement of Financial Information</u>

Library Name: Kootenay Library Federation

Fiscal Year Ended: December 31, 2022

	Total Remuneration (Wages/Salaries)	Total Expenses (Reimbursement for Conferences/Mileage etc.)
Board Members		
1) Daneve McAffer	\$0.00	\$0.00
2) Terry Welsh	\$0.00	\$901.33
3) Joanne Beetstra	\$0.00	\$0.00
4) Mary Kierans	\$0.00	\$332.85
5) Kevin Atherton	\$0.00	\$616.70
6) Jan Kohlhauser	\$0.00	\$0.00
7) Jen Tagg	\$0.00	\$0.00
Total Board Members	\$0.00	\$1,850.88

Detailed Employees Exceeding \$75,000		
1)	\$0.00	\$0.00
Total Detailed Employees Exceeding \$75,000	\$0.00	\$0.00

Total Employees Equal to or Less Than \$75,000	\$59,588.40	\$1353.91
Consolidated Total* (Sum of column)	\$59,588.40	\$3,204.79
• • • • • • • • • • • • • • • • • • • •		
Total Employer Premium for Canada Pension Plan and Employment Insurance (Component of Receiver General for Canada Supplier Payment)	DO NOT USE	\$4,516.73

Reconciliation of Remuneration and Expenses

Treconcination of Itematiciation	Tana Expenses	
Total Remuneration		\$59,588.40
Reconciling Items		
	CPP expense	3,197.04
	El expense	1,319.69
	WCB expense	160.90
Total Per Statement of		\$64,266.03
Revenue and Expenditure		\$04,200.03
Variance*		\$0

Statement of Severance Agreements

<u>Financial Information Act - Statement of Financial Information</u>

Library Name:	Kootenay Library Federation
Fiscal Year Ended:	December 31, 2022

There were no severance agreements made between the Kootenay Library Federation and its non-unionized employee during fiscal year 2022.

Schedule of Changes in Financial Position

<u>Financial Information Act - Statement of Financial Information</u>

Library Name:	Kootenay Library Federation
---------------	------------------------------------

Fiscal Year Ended: December 31, 2022

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

Schedule of Payments Made For the Provision of Goods and Services

<u>Financial Information Act - Statement of Financial Information</u>

Library Name: Kootenay Library Federation

Fiscal Year Ended: December 31, 2022

Name of Individual, Firm or Corporation	Total Amount Paid During Fiscal Year
1)	\$0.00
Total (Suppliers with payments exceeding \$25,000)	\$0.00
Total (Suppliers where payments are \$25,000 or less)	\$156,968.31
Consolidated Total	\$156,968.31

Reconciliation of Goods and Services

Total of Suppliers with Payments Exceeding \$25,000		\$ 0
Consolidated Total of Supplier Payments of \$25,000 or Less		\$156,968.31
Reconciling Items		
	Payroll Expense	\$64266.03
Total Per Statement of Revenue and Expenditure		\$221,234.34
Variance*		\$0.00