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Financial Information Act - Statement of Financial Information

Library Name: Castlegar & District Public Library Association
Fiscal Year Ended: December 31, 2022

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- 6) Schedule of Debt
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- 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: Castlegar & District Public Library Association

Fiscal Year Ended: December 31, 2022

Due Date: May 15th, 2023

a)	<input checked="" type="checkbox"/>	Approval of Statement of Financial Information
b)	<input checked="" type="checkbox"/>	A Management Report signed and dated by the Library Board and Library Director
An operational statement including:		
c)	<input checked="" type="checkbox"/>	i) Statement of Income
	<input checked="" type="checkbox"/>	ii) Statement of Changes in Financial Position, or, if omitted, an explanation in the Notes to the Financial Statements
d)	<input checked="" type="checkbox"/>	Statement of assets and liabilities
e)	<input checked="" type="checkbox"/>	Schedule of debts. If there is no debt, or if the information is found elsewhere in the SOFI, an explanation must be provided in the Schedule.
f)	<input checked="" type="checkbox"/>	Schedule of guarantee and indemnity agreements including the names of the entities involved and the amount of money involved. If no agreements, or if the information is found elsewhere in the SOFI, an explanation must be provided in the Schedule.
Schedule of Remuneration and Expenses, including:		
g)	<input checked="" type="checkbox"/>	i) An alphabetical list of employees (first and last names) earning over \$75,000
	<input checked="" type="checkbox"/>	ii) Total amount of expenses paid to or on behalf of each employee under 75,000
	<input checked="" type="checkbox"/>	iii) If the total wages and expenses differs from the audited financial statements, an explanation is required
	<input checked="" type="checkbox"/>	iv) A list, by name and position, of Library Board Members with the amount of any remuneration paid to or on behalf of the member.
	<input checked="" type="checkbox"/>	v) The number of severance agreements started during the fiscal year and the range of months` pay covered by the agreement, in respect of 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)	<input checked="" type="checkbox"/>	i) An alphabetical list of suppliers receiving over \$25,000 and a consolidated total for those suppliers receiving less than \$25,000. If the total differs from the Audited Financial Statements, an explanation is required.

Board Approval Form

Financial Information Act - Statement of Financial Information

NAME OF LIBRARY Castlegar & District Public Library Association	FISCAL YEAR END (YYYY) Dec. 31, 2022	
LIBRARY ADDRESS 1005 3rd Street	TELEPHONE NUMBER 250-365-6611	
CITY Castlegar	PROVINCE BC	POSTAL CODE V1N 2A2
NAME OF THE CHAIRPERSON OF THE LIBRARY BOARD Margaret MacDougall	TELEPHONE NUMBER 250-365-0590	
NAME OF THE LIBRARY DIRECTOR Kimberley Partanen	TELEPHONE NUMBER 250-365-6611	

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information of the year ended Dec. 31, 2022 for the Castlegar & District Public Library Association as required under Section 2 of the Financial Information Act.

SIGNATURE OF THE CHAIRPERSON OF THE LIBRARY BOARD*

margaret mac Dougall

DATE SIGNED (DD-MM-YYYY)

28/06/2023
DD-MM-YYYY

SIGNATURE OF THE LIBRARY DIRECTOR

Kimberley Pat

DATE SIGNED (DD-MM-YYYY)

DD-MM-YYYY

June 28, 2023

Management Report

Financial Information Act - Statement of Financial Information

Library Name: Castlegar & District Public Library Association
Fiscal Year Ended: December 31, 2022

MANAGEMENT REPORT

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility.

Management is also responsible for all other schedules of financial information and for ensuring this information is consistent, where appropriate, with the information contained in the financial statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Board of the Library is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and for approving the financial information included in the Statement of Financial Information.

The external auditors, Grant Thornton, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination does not relate to the other schedules of financial information required by the *Financial Information Act*. Their examination includes a review and evaluation of the board's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly.

On behalf of Castlegar & District Public Library Association

Name. Chairperson of the
Library Board [Print]

Signature,

Chairperson of the Library
Board

Margaret MacDougall

Date

Margaret MacDougall (MM-DD-YYYY)

04-12-2023

Name,

Library Director [Print]

Signature,

Library Director

Kimberley Partanen

Date

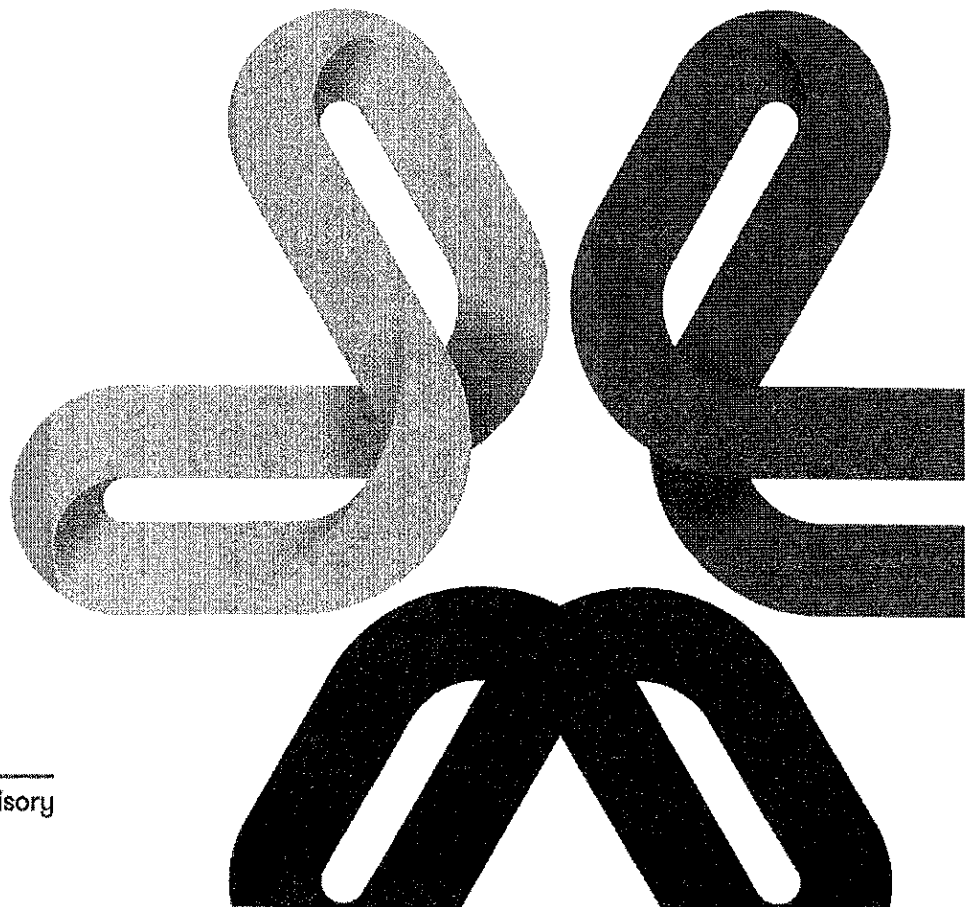
Kimberley Partanen

(MM-DD-YYYY)

04-12-2023



Financial Reporting Package
Castlegar & District Public Library Association
December 31, 2022



Audit | Tax | Advisory

**Financial Reporting Package
Castlegar & District Public Library
Association
December 31, 2022**

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Financial Reporting Package
Castlegar & District Public Library Association
December 31, 2022

Action items for your immediate attention:

1. Adjusting journal entries

Enclosed you will find a copy of the adjusting journal entries. Please post the entries to your general ledger on the date as indicated. Once the entries have been posted, it is best to disable the ability to post into the prior year again.

2. Required signatures

Please sign and return a copy to us of the following items:

- Management final acknowledgement letter



Grant Thornton LLP
#4 - 615 Columbia Avenue
Castlegar, BC
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www.GrantThornton.ca

April 4, 2023

Castlegar & District Public Library Association
1005 3rd Street
Castlegar, BC V1N 2A2

Attention: Ms. Kim Partanen

Dear Kim:

We are pleased to provide you with the financial reporting package for Castlegar & District Public Library Association ("the Organization", "you" or "your") for the year ending December 31, 2022. This financial reporting package contains all the engagement deliverables for the current fiscal year. Be sure to review the items carefully and get back to us with any questions or concerns you may have.

We would like to take the opportunity to share the following information to aid you in the year ahead.

This letter is prepared solely for the information of management and those charged with governance and is not intended for any other purpose. We accept no responsibility to a third party who uses this communication.

Please contact us if you need help with, or have questions about any of these items.

Yours sincerely,
Grant Thornton LLP

A handwritten signature in cursive script that reads "Grant Thornton LLP".

Pam Gerrand, CPA, CA
Senior Manager



Compiled Financial Information

Castlegar & District Public Library Association

December 31, 2022

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Compilation Engagement Report

To the Management of
Castlegar & District Public Library Association

On the basis of information provided by management, we have compiled the statement of financial position of Castlegar & District Public Library Association as at December 31, 2022, the statements of operations and changes in net assets for the year then ended, and Note 2, which describes the basis of accounting applied in the preparation of the compiled financial information ("financial information").

Management is responsible for the accompanying financial information, including the accuracy and completeness of the underlying information used to compile it and the selection of the basis of accounting.

We performed this engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, *Compilation Engagements*, which requires us to comply with relevant ethical requirements. Our responsibility is to assist management in the preparation of the financial information.

We did not perform an audit engagement or a review engagement, nor were we required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an audit opinion or a review conclusion, or provide any form of assurance on the financial information.

Readers are cautioned that the financial information may not be appropriate for their purposes.

Castlegar, Canada
April 4, 2023



Chartered Professional Accountants

Castlegar & District Public Library Association
Statement of Financial Position

December 31 2022 2021

Assets

Current

Cash (Note 3)	\$ 221,233	\$ 210,458
Accounts receivable	5,219	4,275
Prepaid expenses	<u>694</u>	<u>683</u>

227,146 215,416

Tangible capital assets (Note 4) 30,632 21,898

\$ 257,778 \$ 237,314

Liabilities

Current

Accounts payable	\$ 61,843	\$ 68,157
Unearned revenue	<u>18,000</u>	<u>-</u>

79,843 68,157

Net Assets

Unrestricted net assets	104,455	104,411
Net assets invested in tangible capital assets	30,632	21,898
Internally restricted operating reserve	24,654	24,654
Internally restricted special projects reserve	<u>18,194</u>	<u>18,194</u>

177,935 169,157

\$ 257,778 \$ 237,314

Castlegar & District Public Library Association

Statement of Operations

Year ended December 31	2022	2021
Revenues		
Grants (Note 5)	\$ 639,248	\$ 619,773
Donated services	22,944	11,808
Book and miscellaneous sales	9,201	7,104
Interest	7,507	1,572
Memberships and fines	7,012	5,508
Donations and bequests	<u>2,423</u>	<u>7,387</u>
	<u>688,335</u>	<u>653,152</u>
Expenses		
Amortization	10,964	15,603
Bank charges	1,450	1,207
Books, periodicals and audio visuals	91,648	78,359
Insurance	1,500	2,325
Memberships and dues	1,255	1,205
Office	34,706	42,278
Professional development	1,279	1,225
Professional fees (Note 6)	3,500	3,300
Repairs and maintenance (Note 6)	49,554	36,568
Special events	7,371	5,268
Subcontracts	9,066	9,040
Telephone	3,163	3,161
Utilities	11,310	13,626
Wages and benefits	<u>452,791</u>	<u>409,456</u>
	<u>679,557</u>	<u>622,621</u>
Excess of revenues over expenses before other income	8,778	30,531
Gain on disposal of tangible capital assets	<u>-</u>	<u>261</u>
Excess of revenues over expenses	<u>\$ 8,778</u>	<u>\$ 30,792</u>

Castlegar & District Public Library Association

Statement of Changes in Net Assets

Year ended December 31

	Unrestricted net assets	Net assets invested in tangible capital assets	Internally restricted operating reserve	Internally restricted special projects reserve	Total 2022	Total 2021
Balance, beginning of year	\$ 104,411	\$ 21,898	\$ 24,654	\$ 18,194	\$ 169,157	\$ 138,365
Excess of revenues over expenses	8,778	-	-	-	8,778	30,792
Amortization of tangible capital assets	10,964	(10,964)	-	-	-	-
Additions to tangible capital assets	<u>(19,698)</u>	<u>19,698</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Balance, end of year	<u>\$ 104,455</u>	<u>\$ 30,632</u>	<u>\$ 24,654</u>	<u>\$ 18,194</u>	<u>\$ 177,935</u>	<u>\$ 169,157</u>

See accompanying notes to the financial information.

Castlegar & District Public Library Association

Notes to the Compiled Financial Information

December 31, 2022

1. General information

Castlegar & District Public Library Association is an association under the BC Library Act and is engaged in the operation of a non-profit public library association in Castlegar, British Columbia. The Association has registered charity status under the Income Tax Act.

2. Basis of accounting

The preparation of the statement of financial position of Castlegar & District Public Library Association as at December 31, 2022 and the statements of operations and changes in net assets for the year then ended is on the cash basis of accounting with the addition of the following:

- (a) accounts receivable are accrued as at the reporting date
 - (b) prepaid expenses are recorded based on the terms of the invoice
 - (c) tangible capital assets are recorded at historical cost and are amortized over their useful lives
 - (d) accounts payable and accrued liabilities are accrued as at the reporting date
 - (e) unearned revenue represents internally restricted contributions received and not spent at year end
-

3. Cash

Included in cash are funds set aside for internally restricted purposes totaling \$42,848 (2021 - \$42,848).

4. Tangible capital assets

	<u>2022</u>		<u>2021</u>	
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Cost</u>	<u>Accumulated Amortization</u>
Building improvements	\$ 23,569	\$ 13,671	\$ 23,569	\$ 12,728
Computer equipment and software	93,680	88,405	88,945	84,718
Furniture and equipment	<u>39,597</u>	<u>24,138</u>	<u>24,634</u>	<u>17,804</u>
	<u>156,846</u>	<u>126,214</u>	<u>137,148</u>	<u>115,250</u>
Net book value	<u>\$ 30,632</u>		<u>\$ 21,898</u>	

Castlegar & District Public Library Association

Notes to the Compiled Financial Information

December 31, 2022

5. Grants

	<u>2022</u>	<u>2021</u>
City of Castlegar	\$ 332,049	\$ 325,538
Regional District of Central Kootenay	199,899	194,225
Other	70,283	62,993
Provincial Library Association	<u>37,017</u>	<u>37,017</u>
	<u>\$ 639,248</u>	<u>\$ 619,773</u>

6. Donated services

Under an agreement with the City of Castlegar, the Association pays \$1 per year rent for its building. The City maintains and insures the building. Included in the accounts are donated services provided by the City:

	<u>2022</u>	<u>2021</u>
Professional fees	\$ 3,500	\$ 3,300
Repairs and maintenance	<u>19,444</u>	<u>8,508</u>
	<u>\$ 22,944</u>	<u>\$ 11,808</u>

The fair value of rental and other donated services have not been recorded, as their fair values are not readily determinable.

Castlegar & District Public Library Association

4. 2. 3

Year End: December 31, 2022

Adjusting Journal Entries

Date: 1/1/2022 To 12/31/2022

Number	Date	Name	Account No	Debit	Credit	Recurrence	Misstatement
1	12/31/2022	Surplus (Deficit)	3560		152.34		
1	12/31/2022	Office expenses	5320	152.34			
To reverse J461 and reconcile retained earnings							
2	12/31/2022	A/C Amort: Building Improvements	1402		942.77		
2	12/31/2022	A/C Amort: Computer Equip	1410		3,687.25		
2	12/31/2022	A/C Amort: Equip & Furn	1430		6,333.27		
2	12/31/2022	Amortization	5202	10,963.29			
To record current year amortization							
3	12/31/2022	Computer Equip & Software	1405	4,735.26			
3	12/31/2022	Equipment & Furnishings	1425	14,963.13			
3	12/31/2022	Computer hardware & supplies	5215		2,888.36		
3	12/31/2022	Computer hardware & supplies	5215		1,846.90		
3	12/31/2022	Furnishings & Equipment	5219		14,963.13		
To record capital additions							
4	12/31/2022	Donated Services	4730		22,944.10		
4	12/31/2022	Repairs/maintenance	5030	19,444.10			
4	12/31/2022	Accounting	5145	3,500.00			
To record donated services from city of Castlegar							
5	12/31/2022	Municipal Pension payable	2370	732.03			
5	12/31/2022	Wages	5610		732.03		
To clear municipal pension plan outstanding since 2015 as requested by Gloria							
6	12/31/2022	A/C Amort: Equip & Furn	1430		0.22		
6	12/31/2022	Amortization	5202	0.22			
To adjust rounding for financial statement purposes							
				54,490.37	54,490.37		
Net Income (Loss)				8,777.99			

Castlegar & District Public Library Association

4. 2. 4

Year End: December 31, 2022

Trial Balance By Account

Account	Prelim	Adj's	Reclass	Rep
1010 Petty Cash	500.00	0.00	0.00	500.00
1015 Cash Clearing	317.36	0.00	0.00	317.36
1020 HCU - Chequing	7,999.24	0.00	0.00	7,999.24
1030 HCU- Plan 24	212,283.80	0.00	0.00	212,283.80
1050 HCU - Organizational Shares	58.05	0.00	0.00	58.05
1060 HCU - Class B & C Shares	74.60	0.00	0.00	74.60
1210 GST Receivable	5,219.31	0.00	0.00	5,219.31
1300 Prepays	694.11	0.00	0.00	694.11
1401 Building Improvements	23,569.29	0.00	0.00	23,569.29
1402 A/C Amort: Building Improvem	(12,728.31)	(942.77)	0.00	(13,671.08)
1405 Computer Equip & Software	88,944.53	4,735.26	0.00	93,679.79
1410 A/C Amort: Computer Equip	(84,717.37)	(3,687.25)	0.00	(88,404.62)
1425 Equipment & Furnishings	24,634.36	14,963.13	0.00	39,597.49
1430 A/C Amort: Equip & Furn	(17,804.74)	(6,333.49)	0.00	(24,138.23)
2010 Accounts Payable	(6,090.57)	0.00	0.00	(6,090.57)
2025 Collabria Visa	3,113.08	0.00	0.00	3,113.08
2030 Wages payable	(13,219.32)	0.00	0.00	(13,219.32)
2033 WCB payable	(843.22)	0.00	0.00	(843.22)
2035 Vacation payable adjust	(90,226.03)	0.00	0.00	(90,226.03)
2040 Vacation payable	71,636.05	0.00	0.00	71,636.05
2050 Accrued sick time payable	(19,650.00)	0.00	0.00	(19,650.00)
2310 EI payable	(794.95)	0.00	0.00	(794.95)
2320 CPP payable	(1,640.76)	0.00	0.00	(1,640.76)
2330 Income tax payable	(3,689.17)	0.00	0.00	(3,689.17)
2360 Union dues payable	(438.91)	0.00	0.00	(438.91)
2370 Muncipal Pension payable	(732.03)	732.03	0.00	0.00
2500 Deferred Revenue	(18,000.00)	0.00	0.00	(18,000.00)
3550 Equity in Capital Assets	(30,902.38)	0.00	0.00	(30,902.38)
3560 Surplus (Deficit)	(95,254.55)	(152.34)	0.00	(95,406.89)
3570 Equipment Purchase Reserve	(24,654.48)	0.00	0.00	(24,654.48)
3571 Special Projects Reserve	(18,193.57)	0.00	0.00	(18,193.57)
4010 City of Castlegar	(332,049.00)	0.00	0.00	(332,049.00)
4020 CKRD - Area J	(97,433.74)	0.00	0.00	(97,433.74)
4022 CKRD - Area I	(85,536.55)	0.00	0.00	(85,536.55)
4025 Area H Revenue Share	(16,929.00)	0.00	0.00	(16,929.00)
4030 BC Book Grant	(37,017.00)	0.00	0.00	(37,017.00)
4035 BC Program Grants	(21,741.00)	0.00	0.00	(21,741.00)
4040 Resource Sharing	(12,421.00)	0.00	0.00	(12,421.00)
4110 Summer Student grants	(4,966.47)	0.00	0.00	(4,966.47)
4140 Grants, other employment	(127.62)	0.00	0.00	(127.62)
4220 Grants, Other	(31,026.96)	0.00	0.00	(31,026.96)
4405 Memberships	(685.00)	0.00	0.00	(685.00)
4410 Fines	(6,326.63)	0.00	0.00	(6,326.63)
4420 Photocopier/Printer income	(5,208.78)	0.00	0.00	(5,208.78)
4430 Book sales	(2,432.60)	0.00	0.00	(2,432.60)
4440 Interest	(7,507.00)	0.00	0.00	(7,507.00)
4450 Meeting room rentals	(1,560.00)	0.00	0.00	(1,560.00)
4630 Donations	(2,423.36)	0.00	0.00	(2,423.36)
4730 Donated Services	0.00	(22,944.10)	0.00	(22,944.10)
5020 Janitor supplies	2,873.30	0.00	0.00	2,873.30
5030 Repairs/maintenance	3,373.15	19,444.10	0.00	22,817.25
5110 Audiovisual materials	2,581.71	0.00	0.00	2,581.71

Castlegar & District Public Library Association

4. 2. 4-1

Year End: December 31, 2022

Trial Balance By Account

Account	Prelim	Adj's	Reclass	Rep
5120 Books	67,683.37	0.00	0.00	67,683.37
5130 Magazines/newspapers	6,357.29	0.00	0.00	6,357.29
5140 Electronic subscriptions	15,025.67	0.00	0.00	15,025.67
5145 Accounting	0.00	3,500.00	0.00	3,500.00
5150 Book processing/supplies	4,380.42	0.00	0.00	4,380.42
5202 Amortization	0.00	10,963.51	0.00	10,963.51
5205 Bookkeeper	9,066.25	0.00	0.00	9,066.25
5214 Computer software	9,869.40	0.00	0.00	9,869.40
5215 Computer hardware & supplies	4,914.93	(4,735.26)	0.00	179.67
5216 Computer - R&M	363.85	0.00	0.00	363.85
5219 Furnishings & Equipment	15,573.00	(14,963.13)	0.00	609.87
5235 Janitorial Service	23,500.00	0.00	0.00	23,500.00
5240 Library memberships	1,254.54	0.00	0.00	1,254.54
5260 Professional Development	1,279.00	0.00	0.00	1,279.00
5301 Advertising	1,080.37	0.00	0.00	1,080.37
5310 Bank charges	1,449.79	0.00	0.00	1,449.79
5315 Insurance	1,500.00	0.00	0.00	1,500.00
5320 Office expenses	4,060.03	152.34	0.00	4,212.37
5330 Photocopier	7,190.15	0.00	0.00	7,190.15
5340 Postage	8,265.56	0.00	0.00	8,265.56
5410 Board expense/AGM	485.00	0.00	0.00	485.00
5430 PR/Strategic Planning	3,222.77	0.00	0.00	3,222.77
5440 Children's Programming	2,583.02	0.00	0.00	2,583.02
5610 Wages	385,941.04	(732.03)	0.00	385,209.01
5620 CPP expense	15,792.14	0.00	0.00	15,792.14
5630 EI expense	8,219.21	0.00	0.00	8,219.21
5640 Benefits expense	42,727.21	0.00	0.00	42,727.21
5650 WCB	843.22	0.00	0.00	843.22
5810 Gas	2,942.85	0.00	0.00	2,942.85
5815 Internet	2,036.00	0.00	0.00	2,036.00
5820 Power	8,367.08	0.00	0.00	8,367.08
5830 Telephone	1,126.97	0.00	0.00	1,126.97
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Income (Loss)	(536.58)			8,777.99

Castlegar & District Public Library Association

Year End: December 31, 2022

Trial Balance By Map - Year

Account	Rep 22	Rep 21	%Chg	Rep 20	%Chg	Rep 19	%Chg	Rep 18	%Chg
1010 Petty Cash	500.00	500.00	0	500.00	0	558.30	(10)	500.00	12
1015 Cash Clearing	317.36	87.85	261	73.55	19	774.80	(91)	1,308.11	(41)
1020 HCU - Chequing	7,999.24	13,762.09	(42)	1,292.24	965	1,215.57	6	5,119.18	(76)
1030 HCU- Plan 24	212,283.80	195,980.33	8	170,613.04	15	110,126.32	55	87,603.44	26
1050 HCU - Organizational Shares	58.05	58.05	0	58.05	0	58.05	0	58.05	0
1060 HCU - Class B & C Shares	74.60	69.49	7	64.57	8	59.95	8	54.32	10
11.01 Cash	221,233.05	210,457.81	5	172,601.45	22	112,792.99	53	94,643.10	19
1200 Accounts Receivable	0.00	0.00	0	0.00	0	600.00	(100)	1,164.16	(48)
1210 GST Receivable	5,219.31	4,275.45	22	3,966.36	8	5,056.16	(22)	4,403.61	15
11.02 Accounts receivable	5,219.31	4,275.45	22	3,966.36	8	5,656.16	(30)	5,567.77	2
1300 Prepays	694.11	683.42	2	400.00	71	233.00	72	230.00	1
11.07 Prepaid expenses (and deposits)	694.11	683.42	2	400.00	71	233.00	72	230.00	1
1401 Building Improvements	23,569.29	23,569.29	0	23,569.29	0	23,569.29	0	22,500.00	5
12.20.02 Buildings	23,569.29	23,569.29	0	23,569.29	0	23,569.29	0	22,500.00	5
1425 Equipment & Furnishings	39,597.49	24,634.36	61	25,940.18	(5)	16,818.83	54	428,502.56	(96)
12.20.08 Furniture and fixtures	39,597.49	24,634.36	61	25,940.18	(5)	16,818.83	54	428,502.56	(96)
1405 Computer Equip & Software	93,679.79	88,944.53	5	82,606.96	8	82,606.96	0	154,651.55	(47)
12.20.13 Computer equipment	93,679.79	88,944.53	5	82,606.96	8	82,606.96	0	154,651.55	(47)
1402 A/C Amort: Building Improvements	(13,671.08)	(12,728.31)	7	(11,785.54)	8	(10,842.77)	9	(9,900.00)	10
12.21.02 Buildings	(13,671.08)	(12,728.31)	7	(11,785.54)	8	(10,842.77)	9	(9,900.00)	10
1430 A/C Amort: Equip & Furn	(24,138.23)	(17,804.74)	36	(14,010.71)	27	(8,822.83)	59	(418,958.51)	(98)
12.21.08 Furniture & fixtures	(24,138.23)	(17,804.74)	36	(14,010.71)	27	(8,822.83)	59	(418,958.51)	(98)
1410 A/C Amort: Computer Equip	(88,404.62)	(84,717.37)	4	(74,111.98)	14	(62,687.72)	18	(145,689.65)	(57)
12.21.13 Computer equipment	(88,404.62)	(84,717.37)	4	(74,111.98)	14	(62,687.72)	18	(145,689.65)	(57)
2010 Accounts Payable	(6,090.57)	(6,004.92)	1	(3,611.41)	66	(5,081.97)	(29)	(3,463.34)	47
2025 Collabria Visa	3,113.08	(2,778.39)	212	(1,752.42)	59	(876.34)	100	0.00	0
2030 Wages payable	(13,219.32)	(12,021.56)	10	(8,230.02)	46	(5,966.70)	38	(6,471.86)	(8)
2033 WCB payable	(843.22)	(616.95)	37	(505.80)	22	(510.12)	(1)	(451.97)	13
2035 Vacation payable adjust	(90,226.03)	(74,442.68)	21	(64,451.17)	16	(57,609.26)	12	(52,895.49)	9
2040 Vacation payable	71,636.05	59,542.34	20	50,024.89	19	41,059.59	22	40,950.73	0
2050 Accrued sick time payable	(19,650.00)	(21,317.00)	(8)	(18,770.00)	14	(16,001.00)	17	(14,384.00)	11
2310 El payable	(794.95)	(775.15)	3	(783.30)	(1)	(794.74)	(1)	(790.38)	1
2320 CPP payable	(1,640.76)	(1,786.56)	(8)	(1,828.18)	(2)	(1,707.54)	7	(1,701.34)	0
2330 Income tax payable	(3,689.17)	(3,716.23)	(1)	(3,630.03)	2	(3,716.13)	(2)	(3,747.08)	(1)
2360 Union dues payable	(438.91)	(388.55)	13	(382.45)	2	(392.32)	(3)	(384.24)	2
2370 Municipal Pension payable	0.00	(3,851.47)	(100)	(4,839.94)	(20)	(4,769.29)	1	(3,922.32)	22
13.01 Accounts payable and accrued l	(61,843.80)	(68,157.12)	(9)	(58,759.83)	16	(56,365.82)	4	(47,261.29)	19
2500 Deferred Revenue	(18,000.00)	0.00	0	(12,051.52)	(100)	0.00	0	0.00	0
13.18 Unearned revenue	(18,000.00)	0.00	0	(12,051.52)	(100)	0.00	0	0.00	0
3550 Equity in Capital Assets	(30,902.38)	(40,641.76)	(24)	(40,641.76)	0	(31,105.95)	31	(22,952.30)	36
3560 Surplus (Deficit)	(95,406.89)	(54,874.85)	74	(19,468.28)	182	(10,331.53)	88	(11,415.35)	(9)
3570 Equipment Purchase Reserve	(24,654.48)	(24,654.48)	0	(24,654.48)	0	(24,654.48)	0	(24,654.48)	0
3571 Special Projects Reserve	(18,193.57)	(18,193.57)	0	(18,193.57)	0	(18,193.57)	0	(18,193.57)	0
15.10.01 Opening/As previously stated	(169,157.32)	(138,364.66)	22	(102,958.09)	34	(84,285.53)	22	(77,215.70)	9
4010 City of Castlegar	(332,049.00)	(325,538.00)	2	(319,155.00)	2	(312,897.00)	2	(306,762.00)	2

Castlegar & District Public Library Association

Year End: December 31, 2022

Trial Balance By Map - Year

Account	Rep 22	Rep 21	%Chg	Rep 20	%Chg	Rep 19	%Chg	Rep 18	%Chg
4020 CKRD - Area J	(97,433.74)	(95,523.28)	2	(93,650.28)	2	(91,814.00)	2	(90,014.00)	2
4022 CKRD - Area I	(85,536.55)	(83,859.36)	2	(82,215.06)	2	(80,603.00)	2	(79,022.00)	2
4025 Area H Revenue Share	(16,929.00)	(14,842.00)	14	(14,731.00)	1	(13,238.00)	11	(11,579.94)	14
4030 BC Book Grant	(37,017.00)	(37,017.00)	0	(37,016.60)	0	(37,017.00)	0	(37,017.00)	0
4035 BC Program Grants	(21,741.00)	(33,792.52)	(36)	(23,656.48)	43	(21,741.00)	9	(21,741.00)	0
4040 Resource Sharing	(12,421.00)	(12,421.00)	0	(12,421.00)	0	(12,421.00)	0	(10,546.00)	18
4110 Summer Student grants	(4,966.47)	(11,000.47)	(55)	(7,118.06)	55	(11,567.56)	(38)	(9,785.78)	18
4140 Grants, other employment	(127.62)	0.00	0	0.00	0	(1,557.92)	(100)	(4,727.33)	(67)
4220 Grants, Other	(31,026.96)	(5,779.56)	437	(1,092.19)	429	(27,179.45)	(96)	(2,854.00)	852
21.01 Grants	(639,248.34)	(619,773.19)	3	(591,055.87)	5	(610,035.93)	(3)	(574,049.05)	6
4730 Donated Services	(22,944.10)	(11,807.58)	94	(17,358.59)	(32)	(25,898.97)	(33)	(16,223.12)	60
21.04 Donated services	(22,944.10)	(11,807.58)	94	(17,358.59)	(32)	(25,898.97)	(33)	(16,223.12)	60
4630 Donations	(2,423.36)	(7,387.45)	(67)	(5,818.12)	27	(2,926.68)	99	(4,117.23)	(29)
21.05 Donations and bequests	(2,423.36)	(7,387.45)	(67)	(5,818.12)	27	(2,926.68)	99	(4,117.23)	(29)
4405 Memberships	(685.00)	(675.00)	1	(685.00)	(1)	(879.15)	(22)	(1,358.75)	(35)
4410 Fines	(6,326.63)	(4,833.31)	31	(2,297.98)	110	(7,317.05)	(69)	(6,496.24)	13
21.06 Memberships and fines	(7,011.63)	(5,508.31)	27	(2,982.98)	85	(8,196.20)	(64)	(7,854.99)	4
4420 Photocopier/Printer income	(5,208.78)	(4,885.08)	7	(4,435.39)	10	(7,701.90)	(42)	(6,681.60)	15
4430 Book sales	(2,432.60)	(2,090.65)	16	(1,282.35)	63	(2,330.87)	(45)	(3,203.41)	(27)
4435 Faxes	0.00	0.00	0	0.00	0	0.00	0	(640.25)	(100)
4450 Meeting room rentals	(1,560.00)	(280.00)	457	(965.50)	(71)	(2,982.80)	(68)	(2,840.00)	5
4605 Artshow sales	0.00	152.10	(100)	(116.00)	(231)	(17.00)	582	(86.50)	(80)
21.08 Book and miscellaneous sales	(9,201.38)	(7,103.63)	30	(6,799.24)	4	(13,032.57)	(48)	(13,451.76)	(3)
4440 Interest	(7,507.00)	(1,571.61)	378	(1,662.91)	(5)	(1,991.89)	(17)	(2,084.23)	(4)
21.10 Interest income	(7,507.00)	(1,571.61)	378	(1,662.91)	(5)	(1,991.89)	(17)	(2,084.23)	(4)
5202 Amortization	10,963.51	15,603.35	(30)	17,554.91	(11)	18,833.95	(7)	11,965.43	57
23.02 Amortization	10,963.51	15,603.35	(30)	17,554.91	(11)	18,833.95	(7)	11,965.43	57
5110 Audiovisual materials	2,581.71	1,744.23	48	2,183.00	(20)	2,458.24	(11)	2,748.63	(11)
5120 Books	67,683.37	60,199.67	12	49,785.79	21	69,838.87	(29)	77,238.80	(10)
5130 Magazines/newspapers	6,357.29	4,096.06	55	3,675.08	11	4,987.43	(26)	5,327.02	(6)
5140 Electronic subscriptions	15,025.67	12,318.90	22	17,499.26	(30)	14,380.88	22	14,532.44	(1)
23.13 Books, periodicals and audio vi	91,648.04	78,358.86	17	73,143.13	7	91,665.42	(20)	99,846.89	(8)
5315 Insurance	1,500.00	2,325.00	(35)	0.00	0	0.00	0	0.00	0
23.19 Insurance	1,500.00	2,325.00	(35)	0.00	0	0.00	0	0.00	0
5310 Bank charges	1,449.79	1,207.41	20	1,123.36	7	1,324.90	(15)	991.56	34
23.20 Interest and bank charges	1,449.79	1,207.41	20	1,123.36	7	1,324.90	(15)	991.56	34
5240 Library memberships	1,254.54	1,205.16	4	1,001.17	20	1,145.99	(13)	811.12	41
23.30 Memberships and dues	1,254.54	1,205.16	4	1,001.17	20	1,145.99	(13)	811.12	41
5301 Advertising	1,080.37	1,072.73	1	206.14	420	517.51	(60)	736.24	(30)
5410 Board expense/AGM	485.00	625.00	(22)	567.50	10	1,285.29	(56)	572.58	124
5420 Author Readings	0.00	100.00	(100)	90.70	10	50.00	81	121.07	(59)
5430 PR/Strategic Planning	3,222.77	1,357.64	137	928.40	46	4,135.18	(78)	3,189.95	30
5440 Children's Programming	2,583.02	2,112.42	22	1,961.41	8	1,437.48	36	2,959.33	(51)
23.31 Special events	7,371.16	5,267.79	40	3,754.15	40	7,425.46	(49)	7,579.17	(2)
5150 Book processing/supplies	4,380.42	2,924.80	50	3,000.75	(3)	3,943.09	(24)	5,702.83	(31)

Castlegar & District Public Library Association

Year End: December 31, 2022

Trial Balance By Map - Year

Account	Rep 22	Rep 21	%Chg	Rep 20	%Chg	Rep 19	%Chg	Rep 18	%Chg
5214 Computer software	9,869.40	9,724.61	1	9,016.11	8	8,382.01	8	7,814.46	7
5215 Computer hardware & supplies	179.67	3,698.48	(95)	0.00	0	591.72	(100)	973.43	(39)
5219 Furnishings & Equipment	609.87	8,257.93	(93)	172.63	684	1,815.55	(90)	1,775.59	2
5320 Office expenses	4,212.37	3,493.56	21	3,546.78	(2)	4,486.46	(21)	5,407.58	(17)
5330 Photocopier	7,190.15	5,718.65	26	5,904.00	(3)	7,015.87	(16)	6,322.35	11
5340 Postage	8,265.56	8,457.84	(2)	4,715.23	79	9,193.96	(49)	7,906.65	16
5940 Capital Purchases	0.00	0.00	0	0.00	0	(1,815.55)	(100)	(10,565.48)	(83)
23.32 Office	34,707.44	42,275.87	(18)	26,355.50	60	33,613.11	(22)	25,337.41	33
5260 Professional Development	1,279.00	1,225.00	4	0.00	0	1,190.07	(100)	2,982.39	(60)
23.37 Professional development	1,279.00	1,225.00	4	0.00	0	1,190.07	(100)	2,982.39	(60)
5145 Accounting	3,500.00	3,300.00	6	3,412.50	(3)	3,675.00	(7)	2,250.00	63
23.38 Professional services	3,500.00	3,300.00	6	3,412.50	(3)	3,675.00	(7)	2,250.00	63
5020 Janitor supplies	2,873.30	1,770.24	62	2,036.16	(13)	1,550.98	31	1,520.62	2
5030 Repairs/maintenance	22,817.25	10,904.15	109	15,610.08	(30)	25,432.22	(39)	16,133.36	58
5216 Computer - R&M	363.85	643.50	(43)	610.83	5	485.00	26	740.03	(34)
5235 Janitorial Service	23,500.00	23,250.00	1	23,000.00	1	22,800.00	1	22,599.96	1
23.42 Repairs and maintenance	49,554.40	36,567.89	36	41,256.87	(11)	50,268.20	(18)	40,993.97	23
5815 Internet	2,036.00	2,036.00	0	2,036.00	0	2,036.00	0	2,030.65	0
5830 Telephone	1,126.97	1,125.16	0	1,128.51	0	1,117.83	1	1,080.23	3
23.50 Telephone	3,162.97	3,161.16	0	3,164.51	0	3,153.83	0	3,110.88	1
5810 Gas	2,942.85	5,203.71	(43)	1,873.16	178	1,658.78	13	985.04	68
5820 Power	8,367.08	8,422.65	(1)	8,718.81	(3)	10,697.22	(18)	10,301.05	4
23.53 Utilities	11,309.93	13,626.36	(17)	10,591.97	29	12,356.00	(14)	11,286.09	9
5610 Wages	385,209.01	349,562.55	10	338,696.77	3	341,200.74	(1)	323,694.47	5
5620 CPP expense	15,792.14	14,928.59	6	14,991.47	0	14,615.35	3	13,633.22	7
5630 EI expense	8,219.21	7,339.49	12	7,132.57	3	7,258.47	(2)	7,141.00	2
5640 Benefits expense	42,727.21	37,008.66	15	38,341.06	(3)	45,827.58	(16)	49,667.70	(8)
5650 WCB	843.22	616.95	37	505.80	22	510.12	(1)	451.96	13
23.54 Wages and benefits	452,790.79	409,456.24	11	399,667.67	2	409,412.26	(2)	394,588.35	4
5205 Bookkeeper	9,066.25	9,040.18	0	9,245.20	(2)	9,345.49	(1)	8,967.29	4
23.58 Subcontracts	9,066.25	9,040.18	0	9,245.20	(2)	9,345.49	(1)	8,967.29	4
5950 Gain/loss on disposal of capital ass	0.00	(281.16)	(100)	0.00	0	0.00	0	0.00	0
24.02 Gain (loss) on sale of capital as	0.00	(281.16)	(100)	0.00	0	0.00	0	0.00	0
	<u>0.00</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>
Net Income (Loss)	8,777.99	30,792.66	(71)	35,406.57	(13)	18,672.56	90	7,069.83	164

Castlegar & District Public Library Association
1005 3rd Street
Castlegar, BC V1N 2A2

April 4, 2023

Grant Thornton LLP
#4 - 615 Columbia Avenue
Castlegar, BC
V1N 1G9

Dear Sir/Madam:

This letter is provided in connection with the CSRS 4200 compilation engagement provided by you for the compiled financial information of Castlegar & District Public Library Association for the year ended December 31, 2022.

We acknowledge our responsibility for the final version of the compiled financial information of Castlegar & District Public Library Association for the year ended December 31, 2022, including the basis of accounting. The adjusting journal entries which have been proposed by you are approved by us and will be recorded on the books of the entity.

Acknowledged and agreed on behalf of Castlegar & District Public Library Association by,

Kim Partanen
(Name)

Director
(Title)

(Signature)

Schedule of Debt

Financial Information Act - Statement of Financial Information

Library Name: Castlegar & District Public Library Association

Fiscal Year Ended: December 31, 2022

The Castlegar & District Public Library Association has no long term debt.

Schedule of Guarantee and Indemnity

Financial Information Act - Statement of Financial Information

Library Name: Castlegar & District Public Library Association
Fiscal Year Ended: December 31, 2022

The Castlegar & District Public Library Association has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

Schedule of Remuneration and Expenses

Financial Information Act - Statement of Financial Information

Library Name: Castlegar & District Public Library Association

Fiscal Year Ended: December 31, 2022

	Total Remuneration (Wages/Salaries)	Total Expenses (Reimbursement for Conferences/Mileage etc.)
Board Members		
1) Sarah Byers – Co-Chair	\$ 0.00	\$ 0.00
2) Margaret MacDougall – Co-chair	\$ 0.00	\$ 0.00
3) Leeza Perehudoff- Treasurer	\$ 0.00	\$ 0.00
4) Sue Heaton-Sherstobitoff	\$ 0.00	\$ 0.00
5) Terry Gerling	\$ 0.00	\$ 0.00
6) Jesse Ellis	\$ 0.00	\$ 0.00
7) Wendy Hurst	\$ 0.00	\$ 0.00
8) Geeta Gillespie	\$ 0.00	\$ 0.00
9) Dianne Galloway	\$ 0.00	\$ 0.00
10) Mo Forster	\$ 0.00	\$ 0.00
11)		
12)		
Total Board Members	\$0.00	\$ 0.00
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	\$385,209	\$1,006
Consolidated Total* (Sum of column)	\$385,209	\$1006
Total Employer Premium for Canada Pension Plan and Employment Insurance (Component of Receiver General for Canada Supplier Payment)	DO NOT USE	

Reconciliation of Remuneration and Expenses

Total Remuneration		385,209
Reconciling Items		
	CPP Expense	15,793
	EI Expense	8,219
	Benefits Expense	42,727
	WCB	843
Total Per Statement of Revenue and Expenditure		452,791
Variance*		\$ 0

Statement of Severance Agreements

Financial Information Act - Statement of Financial Information

Library Name: Castlegar & District Public Library Association

Fiscal Year Ended: December 31, 2022

There were no severance agreements made between Castlegar & District Public Library and its unionized employees during fiscal year 2022.

Schedule of Changes in Financial Position

Financial Information Act - Statement of Financial Information

Library Name: Castlegar & District Public Library Association

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

Financial Information Act - Statement of Financial Information

Library Name: Castlegar & District Public Library Association

Fiscal Year Ended: December 31, 2022

Name of Individual, Firm or Corporation	Total Amount Paid During Fiscal Year
1) Municipal Pension Plan	\$57,644
2) Receiver General	\$98,239
3)United Library Services	\$66,022
Total (Suppliers with payments exceeding \$25,000)	\$221,905
Total (Suppliers where payments are \$25,000 or less)	\$61,479
Consolidated Total	\$283,384

Reconciliation of Goods and Services

Total of Suppliers with Payments Exceeding \$25,000	\$221,905
Consolidated Total of Supplier Payments of \$25,000 or Less	\$61,479
Reconciling Items	
Add Amortization	\$10,964
Add Wages and benefits	\$452,791
Deduct amounts included in wages and benefits	(\$67,582)
Total Per Statement of Revenue and Expenditure	\$679,557
Variance*	\$ 0