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Financial Information Act - Statement of Financial Information

Library Name: Rossland Public Library

Fiscal Year Ended: 31 December 2022

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Submission Checklist

Financial Information Act - Statement of Financial Information

Library Name: Rossland Public Library

Fiscal Year Ended: 31 December 2022

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 (audited ¹ financial statements)
d)	<input checked="" type="checkbox"/>	Statement of assets and liabilities (audited ¹ financial statements)
e)	<input checked="" type="checkbox"/>	Schedule of debts (audited ¹ financial statements) 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.

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.

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.

Board Approval Form

Financial Information Act - Statement of Financial Information

NAME OF LIBRARY Rossland Public Library		FISCAL YEAR END (YYYY) 2022
LIBRARY ADDRESS 2180 Columbia Ave		TELEPHONE NUMBER (250) 362-7611
CITY Rossland	PROVINCE BC	POSTAL CODE VOG 1Y0
NAME OF THE CHAIRPERSON OF THE LIBRARY BOARD Richard Kemick		TELEPHONE NUMBER (587)998-2228
NAME OF THE LIBRARY DIRECTOR Stacey Boden		TELEPHONE NUMBER (306)201-5768

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 31 Dec 2022 for Rossland Public Library as required under Section 2 of the Financial Information Act.

SIGNATURE OF THE CHAIRPERSON OF THE LIBRARY BOARD*


DATE SIGNED (DD-MM-YYYY)



~~DD-MM-YYYY~~
12-05-2023

SIGNATURE OF THE LIBRARY DIRECTOR

DATE SIGNED (DD-MM-YYYY)



~~DD-MM-YYYY~~
12-05-2023

Management Report

Financial Information Act - Statement of Financial Information

Library Name: Rossland Public Library
Fiscal Year Ended: 31 December 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.

On behalf of Rossland Public Library

**Name. Chairperson of the
Library Board [Print]**

Richard Kemick

**Signature,
Chairperson of the Library
Board**



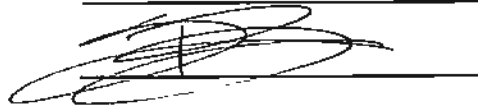
**Date
(MM-DD-YYYY)**

05-12-2023

**Name,
Library Director [Print]**

Stacey Boden

**Signature,
Library Director**



**Date
(MM-DD-YYYY)**

05-12-2023



Financial Information

Rossland Public Library Association

December 31, 2022

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Compilation Engagement Report

Grant Thornton LLP

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To the Directors of
[Rossland Public Library Association](#)

On the basis of information provided by Management, we have compiled the statement of financial position of Rossland Public Library Association as at December 31, 2022, the statements of operations and changes in net assets for the year then ended, and Note 1, 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.

Trail, Canada
May 12, 2023



Chartered Professional Accountants

Rossland Public Library Association

Statement of Financial Position

December 31

2022

2021

Assets

Current

Cash

Cash - unrestricted	\$ 80,776	\$ 54,343
Cash - restricted	34,567	35,916
Accounts receivable	376	-
Goods and services tax receivable	<u>2,985</u>	<u>1,194</u>

	<u>\$ 118,704</u>	<u>\$ 91,453</u>
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Liabilities

Current

Accounts payable and accrued liabilities	\$ <u>9,323</u>	\$ <u>9,681</u>
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Fund balances

Internally restricted	34,567	35,635
Unrestricted	<u>74,814</u>	<u>46,137</u>
	<u>109,381</u>	<u>81,772</u>
	<u>\$ 118,704</u>	<u>\$ 91,453</u>

Rossland Public Library Association

Statement of Operations

Year ended December 31

	2022	2021
Revenues		
Operating grant	\$ 136,900	\$ 136,900
General grants	28,170	9,209
Provincial grants	60,241	31,235
Fundraising	11,081	-
Copier	3,929	2,186
Donations	1,906	7,027
Interest income	87	49
Dues and fines	-	80
	<u>242,314</u>	<u>186,686</u>
Expenditures		
Accounting and other professional fees	4,280	4,373
Advertising and promotion	-	271
Bank charges	225	225
Books and educational materials	9,361	11,447
Building repairs and maintenance	750	964
Catalogue and shipping charges	1,143	785
Computer expense	20,602	8,878
Copier lease	3,993	4,250
Fundraising	9,851	-
Insurance	2,430	3,089
Interlibrary loans	1,664	730
Janitorial	6,663	7,651
Library renewal expenses	350	2,767
Magazines and newspapers	-	240
Memberships	796	499
Office	3,730	3,204
Online database	3,035	1,589
Program supplies	3,687	924
Salaries and benefits	133,512	143,034
Security	252	252
Telephone and internet	1,846	1,872
Training	777	498
Utilities	5,758	5,330
	<u>214,705</u>	<u>202,872</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 27,609</u>	<u>\$ (16,186)</u>

Rossland Public Library Association

Statement of Changes in Net Assets

Year ended December 31

	Internally restricted	Unrestricted	Total 2022	Total 2021
Balance, beginning of year	\$ 35,635	\$ 46,137	\$ 81,772	\$ 97,958
Excess (deficiency) of revenues over expenditures	81	27,528	27,609	(16,186)
Transfer	<u>(1,149)</u>	<u>1,149</u>	<u>-</u>	<u>-</u>
Balance, end of year	<u>\$ 34,567</u>	<u>\$ 74,814</u>	<u>\$ 109,381</u>	<u>\$ 81,772</u>

Rossland Public Library Association

Notes to the Financial Information

December 31, 2022

1. Basis of accounting

The preparation of the statement of financial position of Rossland Public Library Association as at December 31, 2022, 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 with the addition of:

- (a) accounts receivable are accrued as at the reporting date;
- (b) tangible capital assets have been expensed in the year of purchase;
- (c) accounts payable and accrued liabilities are accrued as at the reporting date; and
- (d) unrestricted contributions are recognized as revenue when received. Contributions that are restricted by third parties are recognized as revenue when the related expenses have been incurred. When the related expenses have not yet been incurred, contributions that are restricted by third parties are recorded as deferred revenue.

2. Internally restricted net assets

At the discretion of the Board, the following amounts have been restricted for specific uses. The Contingency Fund shall be used for unexpected expenses which arise or to help the Association when faced with cash flow problems. The Library Renewal Fund was used to fund the library renovation project. The remaining amount was transferred to unrestricted net assets during the year.

	<u>2021</u>	<u>Interest</u>	<u>Expenses / Transfers</u>	<u>2022</u>
Contingency Fund	\$ 34,486	\$ 81	\$ -	\$ 34,567
Library Renewal Reserve	<u>1,149</u>	<u>-</u>	<u>(1,149)</u>	<u>-</u>
	<u>\$ 35,635</u>	<u>\$ 81</u>	<u>\$ (1,149)</u>	<u>\$ 34,567</u>

Rossland Public Library Association

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	Accrued Expenses	2110		2,100.00		
1	12/31/2022	Accounting and Audit	5610	2,100.00			
To record GT fee							
2	12/31/2022	Library Renewal Reserve	3520	3,853.41			
2	12/31/2022	Contingency Fund	3550		45.00		
2	12/31/2022	Retained Earnings	3560		3,808.41		
To adjust net asset accounts.							
3	12/31/2022	Contingency Fund	3550		77.86		
3	12/31/2022	Retained Earnings	3560	77.86			
To adjust reserve account and retained earnings for changes in fiscal year							
				6,031.27	6,031.27		
Net Income (Loss)			27,608.43				

Rossland Public Library Association

Year End: December 31, 2022

Trial Balance By Account

Account	Prelim	Adj's	Reclass	Rep
1010 Nelson & District Credit Union	80,380.48	0.00	0.00	80,380.48
1020 NDCU Enrich-Library Renewal	0.02	0.00	0.00	0.02
1050 Petty Cash	223.55	0.00	0.00	223.55
1055 NDCU Enrich	34,567.20	0.00	0.00	34,567.20
1060 #000-Membership Equity Shar	38.10	0.00	0.00	38.10
1065 #001 - Dividend Equity Shares	110.11	0.00	0.00	110.11
1090 Ferraro Foods Gift Card	23.60	0.00	0.00	23.60
1200 Accounts Receivable (A/R)	375.97	0.00	0.00	375.97
2100 Accounts Payable (A/P)	(6,315.46)	0.00	0.00	(6,315.46)
2101 Payroll Liabilities:Vacation P	(559.59)	0.00	0.00	(559.59)
2110 Accrued Expenses	0.00	(2,100.00)	0.00	(2,100.00)
2111 Payroll Liabilities:Vacation P	438.23	0.00	0.00	438.23
2142 Visa (Stacey)	(786.74)	0.00	0.00	(786.74)
2410 GST/HST Suspense	2,985.24	0.00	0.00	2,985.24
3520 Library Renewal Reserve	(3,853.41)	3,853.41	0.00	0.00
3550 Contingency Fund	(34,444.34)	(122.86)	0.00	(34,567.20)
3560 Retained Earnings	(43,474.53)	(3,730.55)	0.00	(47,205.08)
4010 General Grant Revenue	(60,535.84)	0.00	32,365.84	(28,170.00)
4020 City of Rossland Operating Gr	(136,900.00)	0.00	0.00	(136,900.00)
4025 Hiring Grant Revenue	(3,132.96)	0.00	0.00	(3,132.96)
4040 Provincial Grant	(12,899.00)	0.00	0.00	(12,899.00)
4065 One Card Grant	(7,400.00)	0.00	0.00	(7,400.00)
4070 Equity Grant	(3,032.00)	0.00	0.00	(3,032.00)
4080 Inter Library Loan	(1,411.00)	0.00	0.00	(1,411.00)
4090 COVID / emerg prep	0.00	0.00	(32,365.84)	(32,365.84)
4120 Interest earned	(87.09)	0.00	0.00	(87.09)
4200 General Donations	(1,906.16)	0.00	0.00	(1,906.16)
4240 Copier Income	(3,928.65)	0.00	0.00	(3,928.65)
4310 Ferraro Foods (Fund Raiser) -	(9,950.00)	0.00	0.00	(9,950.00)
4320 Fundraising - Various	(1,131.10)	0.00	0.00	(1,131.10)
5010 Ferraro Foods (Fund Raiser) -	9,850.50	0.00	0.00	9,850.50
5610 Accounting and Audit	200.00	2,100.00	0.00	2,300.00
5611 Legal and professional fees	69.75	0.00	0.00	69.75
5613 Bookkeeping	1,910.00	0.00	0.00	1,910.00
5615 Bank charges	225.30	0.00	0.00	225.30
5620 Books	9,360.69	0.00	0.00	9,360.69
5640 Catalog	1,143.26	0.00	0.00	1,143.26
5650 Copy Machine Contract	3,993.02	0.00	0.00	3,993.02
5664 Computer Hardware Expense	16,642.36	0.00	0.00	16,642.36
5665 Software Subscriptions and Ex	3,959.89	0.00	0.00	3,959.89
5685 Insurance	2,430.05	0.00	0.00	2,430.05
5690 Inter-Library Loans	1,664.40	0.00	0.00	1,664.40
5695 Postage/Shipping	10.00	0.00	0.00	10.00
5700 Online Database	3,034.77	0.00	0.00	3,034.77
5705 Office Supplies	3,108.27	0.00	0.00	3,108.27
5710 Program Supplies	3,432.51	0.00	0.00	3,432.51
5712 Summer Reading Program	254.64	0.00	0.00	254.64
5715 Library Renewal Expenses	350.00	0.00	0.00	350.00
5720 Emergency Preparedness	610.54	0.00	0.00	610.54
5745 Memberships	796.47	0.00	0.00	796.47
5750 Security	252.00	0.00	0.00	252.00
5770 Maintenance and Repair	750.00	0.00	0.00	750.00

Rossland Public Library Association

Year End: December 31, 2022

Trial Balance By Account

Account	Prelim	Adj's	Reclass	Rep
5771 Building Cleaning	6,662.90	0.00	0.00	6,662.90
5779 Internet	1,229.30	0.00	0.00	1,229.30
5780 Telephone	617.05	0.00	0.00	617.05
5791 Gas	2,926.61	0.00	0.00	2,926.61
5792 Power	2,191.54	0.00	0.00	2,191.54
5793 Water, Sewer & Garbage	639.90	0.00	0.00	639.90
5796 Training	777.32	0.00	0.00	777.32
5798 Board/Staff/Volunteer Appreci	1,778.84	0.00	0.00	1,778.84
5811 Payroll Expenses:Wages	123,381.98	0.00	0.00	123,381.98
5812 Payroll Expenses:Payroll Tax	8,123.13	0.00	0.00	8,123.13
5825 WCB Expense	228.38	0.00	0.00	228.38
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Income (Loss)	29,708.43			27,608.43

Rossland 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
4030 Library Renewal	0.00	0.00	0	0.00	0	(329.21)	(100)	(241,800.00)	(100)
*** Unassigned Accounts ***	0.00	0.00	0	0.00	0	(329.21)	(100)	(241,800.00)	(100)
1020 NDCU Enrich-Library Renewal	0.02	1,430.43	(100)	13,136.37	(89)	15,648.58	(16)	85,494.62	(82)
1030 Community Gaming	0.00	0.00	0	0.00	0	36.39	(100)	560.39	(94)
1055 NDCU Enrich	34,567.20	34,485.68	0	34,447.40	0	34,323.71	0	36,453.65	(6)
11.01.04 Restricted cash	34,567.22	35,916.11	(4)	47,583.77	(25)	50,008.68	(5)	122,508.66	(59)
1001 Cash Clearing	0.00	324.25	(100)	0.00	0	338.70	(100)	528.22	(36)
1010 Nelson & District Credit Union	80,380.48	53,689.95	50	63,506.17	(15)	61,252.07	4	62,143.87	(1)
1050 Petty Cash	223.55	162.95	37	68.80	137	25.46	170	40.00	(36)
1060 #000-Membership Equity Shares	38.10	36.67	4	35.24	4	33.88	4	32.57	4
1065 #001 - Dividend Equity Shares	110.11	105.89	4	101.82	4	97.96	4	94.21	4
1090 Ferraro Foods Gift Card	23.60	23.60	0	84.26	(72)	0.00	0	0.00	0
11.01.05 Unrestricted cash	80,775.84	54,343.31	49	63,796.29	(15)	61,748.07	3	62,838.87	(2)
1150 Accounts Receivable	0.00	0.00	0	0.00	0	0.00	0	1,100.00	(100)
1160 CBT Grant Receivable	0.00	0.00	0	0.00	0	0.00	0	7,000.00	(100)
1200 Accounts Receivable (A/R)	375.97	0.00	0	0.00	0	0.00	0	5,642.05	(100)
11.02 Accounts receivable	375.97	0.00	0	0.00	0	0.00	0	13,742.05	(100)
1205 Prepays	0.00	0.00	0	0.00	0	0.00	0	409.17	(100)
11.07 Prepaid expenses (and deposits)	0.00	0.00	0	0.00	0	0.00	0	409.17	(100)
2100 Accounts Payable (A/P)	(6,315.46)	(6,661.37)	(5)	(8,031.53)	(17)	(3,347.30)	140	(10,423.95)	(68)
2101 Payroll Liabilities:Vacation Payable	(559.59)	(164.44)	240	0.00	0	0.00	0	0.00	0
2110 Accrued Expenses	(2,100.00)	(2,100.00)	0	(5,100.00)	(59)	(2,500.00)	104	(81,183.75)	(97)
2111 Payroll Liabilities:Vacation Pay	438.23	(107.45)	508	0.00	0	0.00	0	0.00	0
2130 Mastercard Payable	0.00	0.00	0	0.00	0	0.00	0	(157.77)	(100)
2140 Visa	0.00	0.00	0	(1,704.52)	(100)	(77.72)	093	0.00	0
2142 Visa (Stacey)	(786.74)	(647.76)	21	0.00	0	0.00	0	0.00	0
2305 WCB Payable	0.00	0.00	0	0.00	0	0.00	0	(137.57)	(100)
13.01 Accounts payable and accrued l	(9,323.56)	(9,681.02)	(4)	(14,836.05)	(35)	(5,925.01)	150	(91,903.04)	(94)
2400 GST/HST Payable	0.00	1,193.88	(100)	1,414.23	(16)	864.94	64	0.00	0
2410 GST/HST Suspense	2,985.24	0.00	0	0.00	0	0.00	0	0.00	0
13.02 GST payable/receivable	2,985.24	1,193.88	150	1,414.23	(16)	864.94	64	0.00	0
3520 Library Renewal Reserve	0.00	(1,149.08)	(100)	(3,853.41)	(70)	(10,460.20)	(63)	(11,989.99)	(13)
3550 Contingency Fund	(34,567.20)	(34,485.68)	0	(34,444.34)	0	(34,320.65)	0	(36,450.65)	(6)
3560 Retained Earnings	(47,205.08)	(62,323.48)	(24)	(68,398.93)	(9)	(62,814.86)	9	(57,737.02)	9
15.10.01 Opening/As previously stater	(81,772.28)	(97,958.24)	(17)	(106,696.68)	(8)	(107,595.71)	(1)	(106,177.66)	1
4010 General Grant Revenue	(28,170.00)	(9,209.14)	206	(1,696.40)	443	(5,322.12)	(68)	(5,382.15)	(1)
4100 Federal Grant	0.00	0.00	0	0.00	0	(9,834.00)	(100)	(6,072.00)	62
4110 Fund Raising	0.00	0.00	0	0.00	0	0.00	0	(221.55)	(100)
4210 Donations - Masks	0.00	0.00	0	(59.25)	(100)	0.00	0	0.00	0
21.01 General grants	(28,170.00)	(9,209.14)	206	(1,755.65)	425	(15,156.12)	(88)	(11,675.70)	30
4020 City of Rossland Operating Grant	(136,900.00)	(136,900.00)	0	(130,000.00)	5	(125,417.00)	4	(125,417.00)	0
21.02 Operating grant	(136,900.00)	(136,900.00)	0	(130,000.00)	5	(125,417.00)	4	(125,417.00)	0
4200 General Donations	(1,906.16)	(7,026.50)	(73)	(354.99)	879	(5,240.35)	(93)	(428.75)	122
21.03 Donations	(1,906.16)	(7,026.50)	(73)	(354.99)	879	(5,240.35)	(93)	(428.75)	122
4220 Fines	0.00	(80.00)	(100)	(377.39)	(79)	(901.15)	(58)	(884.03)	2
21.04 Dues and fines	0.00	(80.00)	(100)	(377.39)	(79)	(901.15)	(58)	(884.03)	2

Rossland 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
4240 Copier Income	(3,928.65)	(2,185.71)	80	(1,479.35)	48	(3,735.55)	(60)	(2,518.14)	48
21.05 Copier	(3,928.65)	(2,185.71)	80	(1,479.35)	48	(3,735.55)	(60)	(2,518.14)	48
4025 Hiring Grant Revenue	(3,132.96)	(6,585.03)	(52)	(1,267.84)	419	0.00	0	0.00	0
4040 Provincial Grant	(12,899.00)	(14,310.00)	(10)	(22,639.00)	(37)	(12,899.00)	76	(12,899.00)	0
4065 One Card Grant	(7,400.00)	(7,400.00)	0	(7,400.00)	0	(7,400.00)	0	(7,400.00)	0
4070 Equity Grant	(3,032.00)	(3,032.00)	0	(3,032.00)	0	(3,032.00)	0	(3,032.00)	0
4080 Inter Library Loan	(1,411.00)	92.10	****	(1,411.00)	(107)	(1,454.95)	(3)	0.00	0
4090 COVID / emerg prep	(32,365.84)	0.00	0	0.00	0	0.00	0	0.00	0
4255 Inter Library Loans	0.00	0.00	0	0.00	0	0.00	0	(2,224.00)	(100)
21.06 Provincial grants	(60,240.80)	(31,234.93)	93	(35,749.84)	(13)	(24,785.95)	44	(25,555.00)	(3)
4310 Ferraro Foods (Fund Raiser) - Gift C	(9,950.00)	0.00	0	0.00	0	0.00	0	0.00	0
4320 Fundraising - Various	(1,131.10)	0.00	0	0.00	0	0.00	0	0.00	0
21.07 Fundraising	(11,081.10)	0.00	0	0.00	0	0.00	0	0.00	0
4120 Interest earned	(87.09)	(48.92)	78	(172.40)	(72)	(57.59)	199	(861.44)	(93)
21.10 Interest income	(87.09)	(48.92)	78	(172.40)	(72)	(57.59)	199	(861.44)	(93)
4106 Restricted donations	0.00	0.00	0	0.00	0	0.00	0	(8,200.59)	(100)
21.11 Restricted donations	0.00	0.00	0	0.00	0	0.00	0	(8,200.59)	(100)
5625 Advertising	0.00	270.66	(100)	180.50	50	160.00	13	276.89	(42)
23.01 Advertising and promotion	0.00	270.66	(100)	180.50	50	160.00	13	276.89	(42)
5664 Computer Hardware Expense	16,642.36	3,331.39	400	4,130.48	(19)	328.19	159	4,103.19	(92)
5665 Software Subscriptions and Expense	3,959.89	5,546.24	(29)	3,826.37	45	1,947.10	97	2,455.96	(21)
5670 Hardware/ Software Maintenance	0.00	0.00	0	1,200.00	(100)	1,500.00	(20)	0.00	0
23.07 Computer expense	20,602.25	8,877.63	132	9,156.85	(3)	3,775.29	143	6,559.15	(42)
5620 Books	9,360.69	11,447.05	(18)	11,048.57	4	7,896.13	40	6,549.84	21
23.13 Books and educational material:	9,360.69	11,447.05	(18)	11,048.57	4	7,896.13	40	6,549.84	21
5010 Ferraro Foods (Fund Raiser) - Gift C	9,850.50	0.00	0	0.00	0	0.00	0	0.00	0
5703 Furniture and fixtures	0.00	0.00	0	0.00	0	0.00	0	13,368.25	(100)
23.15 Fundraising	9,850.50	0.00	0	0.00	0	0.00	0	13,368.25	(100)
5685 Insurance	2,430.05	3,088.92	(21)	3,089.00	0	5,038.17	(39)	2,212.83	128
23.19 Insurance	2,430.05	3,088.92	(21)	3,089.00	0	5,038.17	(39)	2,212.83	128
5615 Bank charges	225.30	224.50	0	276.09	(19)	265.60	4	243.43	9
23.20 Bank charges	225.30	224.50	0	276.09	(19)	265.60	4	243.43	9
5771 Building Cleaning	6,662.90	7,650.67	(13)	5,158.19	48	6,547.32	(21)	2,082.90	214
23.24 Janitorial	6,662.90	7,650.67	(13)	5,158.19	48	6,547.32	(21)	2,082.90	214
5905 Covid Expenses	0.00	0.00	0	2,442.22	(100)	0.00	0	0.00	0
23.31 COVID expenses	0.00	0.00	0	2,442.22	(100)	0.00	0	0.00	0
5695 Postage/Shipping	10.00	47.31	(79)	0.00	0	150.56	(100)	305.37	(51)
5705 Office Supplies	3,108.27	3,057.74	2	2,389.00	28	2,296.99	4	3,542.32	(35)
5720 Emergency Preparedness	610.54	0.00	0	0.00	0	0.00	0	0.00	0
5775 Building Rent	0.00	0.00	0	5.00	(100)	0.00	0	0.00	0
5795 Meetings and Events	0.00	100.00	(100)	0.00	0	440.45	(100)	1,774.78	(75)
23.32 Office	3,728.81	3,205.05	16	2,394.00	34	2,888.00	(17)	5,622.47	(49)

Rossland 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
5700 Online Database	<u>3,034.77</u>	<u>1,588.71</u>	91	<u>2,079.44</u>	(24)	<u>2,188.77</u>	(5)	<u>1,398.84</u>	56
23.33 Online database	3,034.77	1,588.71	91	2,079.44	(24)	2,188.77	(5)	1,398.84	56
5710 Program Supplies	<u>3,432.51</u>	<u>923.52</u>	272	<u>696.85</u>	33	<u>506.99</u>	37	<u>688.87</u>	(26)
5711 Kids Gardening Club	<u>0.00</u>	<u>0.00</u>	0	<u>0.00</u>	0	<u>861.82</u>	(100)	<u>0.00</u>	0
5712 Summer Reading Program	<u>254.64</u>	<u>0.00</u>	0	<u>0.00</u>	0	<u>0.00</u>	0	<u>0.00</u>	0
5740 Honoraria	<u>0.00</u>	<u>0.00</u>	0	<u>0.00</u>	0	<u>0.00</u>	0	<u>2,016.04</u>	(100)
23.35 Program supplies	3,687.15	923.52	299	696.85	33	1,368.81	(49)	2,704.91	(49)
5610 Accounting and Audit	<u>2,300.00</u>	<u>2,000.00</u>	15	<u>1,800.00</u>	11	<u>2,750.00</u>	(35)	<u>3,850.00</u>	(29)
5611 Legal and professional fees	<u>69.75</u>	<u>240.00</u>	(71)	<u>0.00</u>	0	<u>0.00</u>	0	<u>0.00</u>	0
5613 Bookkeeping	<u>1,910.00</u>	<u>2,133.15</u>	(10)	<u>2,493.40</u>	(14)	<u>2,511.69</u>	(1)	<u>2,220.76</u>	13
23.38 Accounting and other professio	4,279.75	4,373.15	(2)	4,293.40	2	5,261.69	(18)	6,070.76	(13)
5770 Maintenance and Repair	<u>750.00</u>	<u>964.23</u>	(22)	<u>227.31</u>	324	<u>785.48</u>	(71)	<u>553.82</u>	42
5773 Snow Removal	<u>0.00</u>	<u>0.00</u>	0	<u>0.00</u>	0	<u>678.23</u>	(100)	<u>1,224.00</u>	(45)
23.42 Building repairs and maintenanc	750.00	964.23	(22)	227.31	324	1,463.71	(84)	1,777.82	(18)
5750 Security	<u>252.00</u>	<u>252.00</u>	0	<u>400.15</u>	(37)	<u>252.00</u>	59	<u>0.00</u>	0
23.45 Security	252.00	252.00	0	400.15	(37)	252.00	59	0.00	0
5690 Inter-Library Loans	<u>1,664.40</u>	<u>730.41</u>	128	<u>2,046.18</u>	(64)	<u>1,737.11</u>	18	<u>875.63</u>	98
23.46 Interlibrary loans	1,664.40	730.41	128	2,046.18	(64)	1,737.11	18	875.63	98
5704 Subcontractors	<u>0.00</u>	<u>0.00</u>	0	<u>0.00</u>	0	<u>0.00</u>	0	<u>237,058.75</u>	(100)
23.47 Subcontract	0.00	0.00	0	0.00	0	0.00	0	237,058.75	(100)
5745 Memberships	<u>796.47</u>	<u>499.32</u>	60	<u>584.27</u>	(15)	<u>728.97</u>	(20)	<u>762.68</u>	(4)
23.48 Memberships	796.47	499.32	60	584.27	(15)	728.97	(20)	762.68	(4)
5779 Internet	<u>1,229.30</u>	<u>1,219.80</u>	1	<u>1,219.80</u>	0	<u>1,219.80</u>	0	<u>0.00</u>	0
5780 Telephone	<u>617.05</u>	<u>651.98</u>	(5)	<u>502.27</u>	30	<u>464.24</u>	8	<u>1,233.58</u>	(62)
23.50 Telephone and internet	1,846.35	1,871.78	(1)	1,722.07	9	1,684.04	2	1,233.58	37
5786 Travel Costs	<u>0.00</u>	<u>0.00</u>	0	<u>0.00</u>	0	<u>1,122.02</u>	(100)	<u>159.38</u>	604
23.51 Travel and accommodation	0.00	0.00	0	0.00	0	1,122.02	(100)	159.38	604
5791 Gas	<u>2,926.61</u>	<u>2,352.43</u>	24	<u>1,826.99</u>	29	<u>1,142.31</u>	60	<u>1,104.68</u>	3
5792 Power	<u>2,191.54</u>	<u>2,415.46</u>	(9)	<u>2,045.74</u>	18	<u>2,617.21</u>	(22)	<u>2,003.09</u>	31
5793 Water, Sewer & Garbage	<u>639.90</u>	<u>562.48</u>	14	<u>885.69</u>	(36)	<u>336.46</u>	163	<u>547.27</u>	(39)
23.53 Utilities	5,758.05	5,330.37	8	4,758.42	12	4,095.98	16	3,655.04	12
5798 Board/Staff/Volunteer Appreciation	<u>1,778.84</u>	<u>323.69</u>	450	<u>447.20</u>	(28)	<u>607.68</u>	(26)	<u>428.32</u>	42
5810 Wages and Salaries	<u>0.00</u>	<u>134,286.38</u>	(100)	<u>108,337.90</u>	24	<u>114,621.89</u>	(5)	<u>96,576.85</u>	19
5811 Payroll Expenses:Wages	<u>123,381.98</u>	<u>0.00</u>	0	<u>0.00</u>	0	<u>0.00</u>	0	<u>0.00</u>	0
5812 Payroll Expenses:Payroll Taxes - CF	<u>8,123.13</u>	<u>0.00</u>	0	<u>0.00</u>	0	<u>0.00</u>	0	<u>0.00</u>	0
5815 CPP Expenses	<u>0.00</u>	<u>5,349.40</u>	(100)	<u>4,472.12</u>	20	<u>4,244.61</u>	5	<u>3,650.35</u>	16
5820 EI Expenses	<u>0.00</u>	<u>2,966.74</u>	(100)	<u>2,396.55</u>	24	<u>2,618.10</u>	(8)	<u>2,283.11</u>	15
5825 WCB Expense	<u>228.38</u>	<u>107.45</u>	113	<u>328.35</u>	(67)	<u>0.00</u>	0	<u>0.00</u>	0
5830 Employee Benefits	<u>0.00</u>	<u>0.00</u>	0	<u>0.00</u>	0	<u>0.00</u>	0	<u>137.57</u>	(100)
23.54 Salaries and benefits	133,512.33	143,033.66	(7)	115,982.12	23	122,092.28	(5)	103,076.20	18
5796 Training	<u>777.32</u>	<u>497.99</u>	56	<u>1,496.46</u>	(67)	<u>775.00</u>	93	<u>2,231.36</u>	(65)
23.64 Training	777.32	497.99	56	1,496.46	(67)	775.00	93	2,231.36	(65)
5650 Copy Machine Contract	<u>3,993.02</u>	<u>4,249.70</u>	(6)	<u>3,099.04</u>	37	<u>3,742.84</u>	(17)	<u>3,436.45</u>	9
23.76 Copier lease	3,993.02	4,249.70	(6)	3,099.04	37	3,742.84	(17)	3,436.45	9

Rossland 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
5715 Library Renewal Expenses	<u>350.00</u>	<u>2,767.03</u>	<u>(87)</u>	<u>6,650.28</u>	<u>(58)</u>	<u>1,835.00</u>	<u>262</u>	<u>0.00</u>	<u>0</u>
23.97.01 Library renewal expenses	350.00	2,767.03	(87)	6,650.28	(58)	1,835.00	262	0.00	0
5702 Permits	<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>1,878.00</u>	<u>(100)</u>
23.97.02 Building permits	0.00	0.00	0	0.00	0	0.00	0	1,878.00	(100)
5640 Catalog	<u>1,143.26</u>	<u>784.92</u>	<u>46</u>	<u>665.14</u>	<u>18</u>	<u>929.93</u>	<u>(28)</u>	<u>610.56</u>	<u>52</u>
23.97.03 Catalogue and shipping char	1,143.26	784.92	46	665.14	18	929.93	(28)	610.56	52
5725 Magazines/Newspapers	<u>0.00</u>	<u>239.89</u>	<u>(100)</u>	<u>181.51</u>	<u>32</u>	<u>673.29</u>	<u>(73)</u>	<u>456.40</u>	<u>48</u>
23.97.04 Magazines and newspapers	0.00	239.89	(100)	181.51	32	673.29	(73)	456.40	48
5730 Music/Movies	<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>104.55</u>	<u>(100)</u>
23.97.05 Other expense #5	0.00	0.00	0	0.00	0	0.00	0	104.55	(100)
5716 Engineering and Design	<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>11,515.93</u>	<u>(100)</u>
23.97.06 Other expense #6	0.00	0.00	0	0.00	0	0.00	0	11,515.93	(100)
	<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)	27,608.43	(16,185.96)	(271)	(8,738.44)	85	(899.03)	872	1,418.05	(163)

Schedule of Debt

Financial Information Act - Statement of Financial Information

Library Name: Rossland Public Library

Fiscal Year Ended: 31 December 2022

The **Rossland Public Library** has no long term debt.

Schedule of Guarantee and Indemnity

Financial Information Act - Statement of Financial Information

Library Name: Rossland Public Library
Fiscal Year Ended: 31 December 2022

Rossland Public Library 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: Rossland Public Library

Fiscal Year Ended: 31 December 2022

Table 1 – Total Remuneration & Total Expenses

	Total Remuneration (Wages/Salaries)	Total Expenses (Reimbursement for Conferences/Mileage etc.)
Board Members		
1) Richard Kemick, Board Chair	\$	\$
2) Catherine Spence, Vice Chair	\$	\$
3) Eileen Daniel, At Large	\$	\$
4) Marie Josee Beaulieu, At Large	\$	\$
5) Abigail Steel, At Large	\$	\$
6) Francine Weigeldt, At Large	\$	\$
7) Mike Ramsey, At Large	\$	\$
Total Board Members	\$	\$

Detailed Employees Exceeding \$75,000		
1)	\$0	\$0
Total Detailed Employees Exceeding \$75,000	\$0	\$0

Total Employees Equal to or Less Than \$75,000	\$123,425.00	\$1,276.38
Consolidated Total* (Sum of column)	\$123,425.00	\$1,276.38

Table 2 – Total Employer Premium to Receiver General for Canada

Total Employer Premium for Canada Pension Plan and Employment Insurance	DO NOT USE	\$7,946.00
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* A Reconciliation to the financial statements is required, and any variance must be explained.

* The Total Remuneration column and the Total Expenses Column **MUST REMAIN SEPARATE** throughout the form.

Reconciliation of Remuneration and Expenses

Total Remuneration		\$ \$123,425.00
Reconciling Items		
	CPP	\$ 5,216.00
	EI	\$2,730.00
	WCB	\$272.00
	Staff appreciation & gifts	\$1,869.00
Total Per Statement of Revenue and Expenditure Variance*		\$133,512
		\$ 0

Statement of Severance Agreements

Financial Information Act - Statement of Financial Information

Library Name: Rosland Public Library

Fiscal Year Ended: 31 December 2022

There were 0 severance agreements made between **Rosland Public** Library and its non-unionized employees during fiscal year 2022.

These agreements represent from ____ to ____ months' compensation.

Schedule of Changes in Financial Position

Financial Information Act - Statement of Financial Information

Library Name: Rossland Public Library

Fiscal Year Ended: 31 December 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: Rossland Public Library

Fiscal Year Ended: 31 December 2022

Name of Individual, Firm or Corporation	Total Amount Paid During Fiscal Year
1)	\$
3)	\$
Total (Suppliers with payments exceeding \$25,000)	\$0
Total (Suppliers where payments are \$25,000 or less)	\$81,193.00
Consolidated Total	\$81,193.00

Reconciliation of Goods and Services

Total of Suppliers with Payments Exceeding \$25,000	\$ 0
Consolidated Total of Supplier Payments of \$25,000 or Less	\$ 81,193.00
Reconciling Items	
Salaries & Benefits	\$133,512.00
Item 2	\$ 0
Item 3	\$ 0
Item 4	\$ 0
Total Per Statement of Revenue and Expenditure	\$214,705.00
Variance*	\$ 0