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### **Financial Information Act - Statement of Financial Information**

**Library Name:** Kitimat Public Library

**Fiscal Year Ended:** 2023

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## Submission Checklist

### Financial Information Act - Statement of Financial Information

**Library Name:** Kitimat Public Library

**Fiscal Year Ended:** 2023

- 
- a)  Approval of Statement of Financial Information
- 
- b)  A Management Report signed and dated by the Library Board and Library Director
- 
- An operational statement including:
- c)  i) Statement of Income  
 ii) Statement of Changes in Financial Position, or, if omitted, an explanation in the Notes to the Financial Statements (audited<sup>1</sup> financial statements)
- 
- d)  Statement of assets and liabilities (audited<sup>1</sup> financial statements)
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- e)  Schedule of debts (audited<sup>1</sup> 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.
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- f)  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:
- i) An alphabetical list of employees (first and last names) earning over  
 \$75,000
- ii) Total amount of expenses paid to or on behalf of each employee under  
75,000
- iii) If the total wages and expenses differs from the audited financial statements, an explanation is required
- g)  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.
- 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.
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Schedule of Payments for the Provision of Goods and Services including:

- h)  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.

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<sup>1</sup> 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 <i>Kitimat Public Library</i>	FISCAL YEAR END (YYYY) 2023	
LIBRARY ADDRESS 940 Wakahan Ave	TELEPHONE NUMBER 250-632-8985	
CITY Kitimat	PROVINCE British Columbia	POSTAL CODE V8C 2G3
NAME OF THE CHAIRPERSON OF THE LIBRARY BOARD Anna Cullen	TELEPHONE NUMBER 778-995-9968	
NAME OF THE LIBRARY DIRECTOR Samantha Anderson	TELEPHONE NUMBER 250-632-1564	

**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 2023 for Kitimat 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)

08-05-2024

SIGNATURE OF THE LIBRARY DIRECTOR



DATE SIGNED (DD-MM-YYYY)

DD-MM-YYYY  
08-05-2024

**Management Report**

**Financial Information Act - Statement of Financial Information**

**Library Name:** Kitimat Public Library  
**Fiscal Year Ended:** 2023



**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 Kitimat Public Library

<b>Name, Chairperson of the Library Board [Print]</b>	<u>Anna Cullen</u>		
<b>Signature, Chairperson of the Library Board</b>	<u></u>	<b>Date (MM-DD-YYYY)</b>	<u>05-08-2024</u>
<b>Name, Library Director [Print]</b>	<u>Samantha Anderson</u>		
<b>Signature, Library Director</b>	<u></u>	<b>Date (MM-DD-YYYY)</b>	<u>05-08-2024</u>

**Kitimat Public Library Association**  
**Statement of Financial Position**

*As at December 31, 2023*

	<b>2023</b>	2022
<b>Assets</b>		
<b>Current</b>		
Cash	162,703	75,694
Accounts receivable	27,548	63,693
Goods and Services Tax rebate recoverable	12,374	4,862
	<b>202,625</b>	144,249
<b>Tangible capital assets (Note 2)</b>	<b>214,489</b>	138,974
	<b>417,114</b>	283,223
<b>Liabilities</b>		
<b>Current</b>		
Accounts payable and accruals	6,399	5,063
Deferred contributions (Note 3)	135,658	-
Deferred contributions related to tangible capital assets (Note 4)	44,189	-
	<b>186,246</b>	5,063
<b>Net Assets</b>		
Unrestricted	60,568	139,187
Invested in tangible capital assets	170,300	138,973
	<b>230,868</b>	278,160
	<b>417,114</b>	283,223

**Approved on behalf of Board of Trustees**

e-Signed by Samantha Anderson  
2024-03-26 15:29:24:24 MDT

**Kitimat Public Library Association**  
**Statement of Revenue and Expenses**

*For the year ended December 31, 2023*

	2023	2022
<b>Revenue</b>		
District of Kitimat general grant	489,163	557,637
District of Kitimat rental grant	111,600	111,600
Provincial grants	68,867	90,922
Other revenue	15,108	19,775
Amortization of deferred contributions related to tangible capital assets	2,577	-
Other grants	1,590	3,308
	<b>688,905</b>	783,242
<b>Expenses</b>		
Advertising	856	117
Amortization	43,180	69,300
Association dues	9,239	1,211
Computer	8,793	22,355
Insurance	5,671	9,918
Office supplies	11,968	12,887
Professional fees	1,233	4,463
Programming	6,401	4,778
Training and education	2,723	3,140
Rent	111,600	111,600
Repairs and maintenance	29,090	22,884
Salaries and benefits	499,083	490,845
Telephone	5,252	5,207
Travel	1,108	8,299
	<b>736,197</b>	767,004
<b>Excess (deficiency) of revenue over expenses</b>	<b>(47,292)</b>	16,238

**Schedule of Debt**

**Financial Information Act - Statement of Financial Information**

**Library Name:** Kitimat Public Library  
**Fiscal Year Ended:** 2023

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



**Schedule of Guarantee and Indemnity**

**Financial Information Act - Statement of Financial Information**

**Library Name:** Kitimat Public Library

**Fiscal Year Ended:** 2023

**Kitimat Public Library** has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

**Schedule 8 - Remuneration and Expenses**  
**Financial Information Act - Statement of Financial Information**

Please enter data only in white fields - leave grey fields untouched.

<b>Library Name:</b>	Kitimat Public Library
<b>Fiscal Year Ended:</b>	2023

Note: Total Remuneration and Total Expenses columns MUST REMAIN SEPARATE throughout the form.

**Table 1: Total Remuneration and Expenses - Board and Employees**

<b>Board Members</b>	<b>Total Remuneration (Wages/Salaries)</b>	<b>Total Expenses (Reimbursement for Conferences/Mileage etc.)</b>
B. Feldhoff		
A. Cullen		
M. Johnsen		
A. Ponter		
P. Ponter		
C. Cridge		
T. Watchorn		
J. Sluyter		
T. Marleau		
<b>Total Board Members</b>	<b>\$0.00</b>	<b>\$0.00</b>

<b>Detailed Employees Exceeding \$75,000</b>	<b>Total Remuneration (Wages/Salaries)</b>	<b>Total Expenses (Reimbursement for Conferences/Mileage etc.)</b>
Samantha Anderson	\$96,191.81	\$4,889.28
Shawn Durocher	\$89,132.16	\$165.00
Marieve Charron-Lanthier	\$89,218.66	\$375.00
<b>Total Employees Exceeding \$75,000</b>	<b>\$274,542.63</b>	<b>\$5,429.28</b>

<b>Total Employees Equal to or Less Than \$75,000</b>	<b>Total Remuneration (Wages/Salaries)</b>	<b>Total Expenses (Reimbursement for Conferences/Mileage etc.)</b>
<b>DO NOT USE - list totals only</b>	\$146,944.58	

<b>Consolidated Total</b>	<b>Total Remuneration (Wages/Salaries)</b>	<b>Total Expenses (Reimbursement for Conferences/Mileage etc.)</b>
<b>DO NOT USE - list totals only</b>	<b>\$421,487.21</b>	<b>\$5,429.28</b>

**Table 2: Total Employer Premium to Receiver General for Canada**

<b>Total Employer Premium for Canada Pension Plan and Employment Insurance (Component of Receiver General for Canada Supplier Payment)</b>	\$22,063.39
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**Table 3: Reconciliation of Remuneration and Expenses**

	<b>Amount</b>
<b>Total Remuneration</b>	<b>\$421,487.21</b>

<b>Reconciling Items</b>	<b>Amount</b>
CPP/EI	\$22,063.39
Benefits	\$53,999.69
WCB	\$1,532.26
<b>Total Reconciling Items</b>	<b>\$77,595.34</b>

	<b>Amount</b>
<b>Total Per Statement of Revenue &amp; Expenditure</b>	<b>\$499,083.00</b>

	<b>Amount</b>
<b>Variance</b>	<b>\$0.45</b>

**Variance explanation (if required):**

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**Statement of Severance Agreements**

**Financial Information Act - Statement of Financial Information**

**Library Name:** Kitimat Public Library

**Fiscal Year Ended:** 2023

There were 0 severance agreements made between (the Kitimat Public) Library and its non-unionized employees during fiscal year 2023.

**Schedule of Changes in Financial Position**

**Financial Information Act - Statement of Financial Information**

**Library Name:** Kitimat Public Library

**Fiscal Year Ended:** 2023

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

**Schedule 11 - Provision of Goods and Services**  
**Financial Information Act - Statement of Financial Information**

Please enter data only in white fields - leave grey fields untouched.

<b>Library Name:</b>	Kitimat Public Library
<b>Fiscal Year Ended:</b>	2023

**Table 1: Suppliers of Goods and Services**

<b>Name of Individual, Firm or Corporation</b>	<b>Total Amount Paid During Fiscal Year</b>
District of Kitimat	\$111,600.00
AccessSMT	\$33,336.80
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
<b>Total of all suppliers exceeding \$25,000</b>	<b>\$144,936.80</b>

<b>Totals</b>	<b>Amount</b>
Total (Suppliers with payments exceeding \$25,000 (total from above))	\$144,936.80
Total (Suppliers with payments less than or equal to \$25,000)	\$48,997.20
<b>Consolidated Total</b>	<b>\$193,934.00</b>

**Table 2: Reconciliation of Goods and Services**

<b>Reconciliation of Goods and Services</b>	<b>Amount</b>
Total of Aggregate Payments Exceeding \$25,000 Paid to Suppliers	\$144,936.80
Consolidated total of suppliers with payments less than or equal to \$25,000	\$48,997.20

<b>Reconciling Items</b>	<b>Amount</b>
Salaries	\$421,487.21
Amortization	\$43,180.00
CPP/EI	\$22,063.39
Benefits	\$53,999.69
WCB	\$1,532.26
<b>Total Reconciling Items</b>	<b>\$542,262.55</b>

<b>Reconciliation</b>	<b>Amount</b>
Total Per Statement of Revenue and Expenditure	\$736,197.00
<b>Variance</b>	<b>-\$0.45</b>

**Variance explanation (if required):**

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