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

**Library Name:** Rossland Public Library

**Fiscal Year Ended:** 31 December 2023

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## Submission Checklist

### Financial Information Act - Statement of Financial Information

**Library Name:** Rossland Public Library

**Fiscal Year Ended:** 31 December 2023

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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 <sup>1</sup> financial statements)
d)	<input checked="" type="checkbox"/>	Statement of assets and liabilities (audited <sup>1</sup> financial statements)
e)	<input checked="" type="checkbox"/>	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.
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:		
	<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
g)	<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.
		v) The number of severance agreements started during the fiscal year and the range of months` pay covered by the agreement, in respect of

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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.

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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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**Board Approval Form**

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

NAME OF LIBRARY Rossland Public Library	FISCAL YEAR END (YYYY) 2023	
LIBRARY ADDRESS 2180 Columbia Ave	TELEPHONE NUMBER (250) 362-7611	
CITY Rossland	PROVINCE BC	POSTAL CODE V0G1Y0
NAME OF THE CHAIRPERSON OF THE LIBRARY BOARD Catherine Spence	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 2023 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)

15-05-2024

DD-MM-YYYY

SIGNATURE OF THE LIBRARY DIRECTOR



DATE SIGNED (DD-MM-YYYY)

15-05-2024

DD-MM-YYYY

**Management Report**

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

**Library Name:** Rossland Public Library  
**Fiscal Year Ended:** 31 December 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 the Rossland Public Library Association.

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

**Signature,  
Chairperson of the  
Library Board** 

**Date  
(MM-DD-  
YYYY)** 05-15-2024

**Name,  
Library Director [Print]** Stacey Boden

**Signature,  
Library Director** 

**Date  
(MM-DD-  
YYYY)** 05-15-2024



Financial Information

Rossland Public Library Association

December 31, 2023

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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, 2023, 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  
April 15, 2024

*Grant Thornton LLP*

Chartered Professional Accountants



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# Rossland Public Library Association

## Statement of Financial Position

December 31

2023

2022

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### Assets

#### Current

##### Cash

Cash - unrestricted	\$ 85,215	\$ 80,776
Cash - restricted	23	34,567
Short term investment	124,295	-
Accounts receivable	-	376
Goods and services tax receivable	<u>3,373</u>	<u>2,985</u>

	<u>\$ 212,906</u>	<u>\$ 118,704</u>
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### Liabilities

#### Current

Accounts payable and accrued liabilities	\$ 12,603	\$ 9,323
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### Net assets

	<u>200,303</u>	<u>109,381</u>
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	<u>\$ 212,906</u>	<u>\$ 118,704</u>
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# Rossland Public Library Association

## Statement of Operations

Year ended December 31

	2023	2022
<b>Revenues</b>		
Library enhancement grant	\$ 152,924	\$ -
Operating grant	136,900	136,900
Provincial grants	32,411	27,875
General grants	15,241	28,170
Fundraising	14,293	11,081
Copier	6,494	3,929
Donations	2,129	1,906
Interest income	906	87
Dues and fines	37	-
Emergency preparedness grant	-	32,366
	<u>361,335</u>	<u>242,314</u>
<b>Expenditures</b>		
Accounting and other professional fees	5,561	4,280
Bank charges	208	225
Books and educational materials	15,581	9,361
Building repairs and maintenance	21,307	750
Catalogue and shipping charges	2,169	1,143
Computer expense	4,481	20,602
Copier lease	3,919	3,993
Fundraising	12,973	9,851
Insurance	4,086	2,430
Interlibrary loans	3,605	1,664
Janitorial	5,066	6,663
Library renewal expenses	-	350
Magazines and newspapers	487	-
Memberships	884	796
Office	7,907	3,730
Online database	2,776	3,035
Program supplies	4,339	3,687
Salaries and benefits	167,129	133,512
Security	252	252
Telephone and internet	1,890	1,846
Training	999	777
Travel	10	-
Utilities	4,784	5,758
	<u>270,413</u>	<u>214,705</u>
Excess of revenues over expenditures	<u>\$ 90,922</u>	<u>\$ 27,609</u>

# Rossland Public Library Association

## Statement of Changes in Net Assets

Year ended December 31

	Internally restricted	Unrestricted	Total 2023	Total 2022
Balance, beginning of year	\$ 34,567	\$ 74,814	\$ 109,381	\$ 81,772
Excess of revenues over expenditures	-	90,922	90,922	27,609
Contributions to internally restricted	92,854	(92,854)	-	-
Use of funds from internally restricted	(4,000)	4,000	-	-
Interest earned on internally restricted funds	<u>897</u>	<u>(897)</u>	<u>-</u>	<u>-</u>
Balance, end of year	<u>\$ 124,318</u>	<u>\$ 75,985</u>	<u>\$ 200,303</u>	<u>\$ 109,381</u>

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# Rossland Public Library Association

## Note to the Financial Information

December 31, 2023

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### 1. Basis of accounting

The preparation of the statement of financial position of Rossland Public Library Association as at December 31, 2023, 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.
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**Rossland Public Library Association**

Year End: December 31, 2023

Adjusting Journal Entries

Date: 01/01/2023 To 12/31/2023

Number	Date	Name	Account No	Debit	Credit	Recurrence	Misstatement
1	12/31/2023	Accounts Payable (A/P)	2100		2,660.00		
1	12/31/2023	Ferraro Foods (Fund Raiser) - Gift Cards	5010	2,660.00			
To record Ferraro Foods gift card							
2	12/31/2023	Accrued Expenses	2110		2,865.00		
2	12/31/2023	Accounting and Audit	5610	2,865.00			
To record GT accounting accrual							
3	12/31/2023	TD GIC	1075	697.88			
3	12/31/2023	Interest earned	4120		697.88		
To record interest earned on TD GIC							
				<b>6,222.88</b>	<b>6,222.88</b>		
<b>Net Income (Loss)</b>			<b>90,922.24</b>				

# Rossland Public Library Association

Year End: December 31, 2023

## Trial Balance By Account

Account	Prelim	Adj's	Reclass	Rep
1010 Nelson & District Credit Union	84,979.85	0.00	0.00	84,979.85
1020 NDCU Enrich-Library Renewal	0.03	0.00	0.00	0.03
1050 Petty Cash	54.70	0.00	0.00	54.70
1055 NDCU Enrich	23.08	0.00	0.00	23.08
1060 #000-Membership Equity Shar	40.22	0.00	0.00	40.22
1065 #001 - Dividend Equity Shares	116.24	0.00	0.00	116.24
1075 TD GIC	30,000.00	697.88	0.00	30,697.88
1080 NDCU - 1yr Locked in Term	93,597.33	0.00	0.00	93,597.33
1090 Ferraro Foods Gift Card	23.60	0.00	0.00	23.60
1200 Accounts Receivable (A/R)	3,349.37	0.00	(3,349.37)	0.00
2100 Accounts Payable (A/P)	(5,625.08)	(2,660.00)	0.00	(8,285.08)
2101 Payroll Liabilities:Vacation P	(559.59)	0.00	0.00	(559.59)
2103 Payroll Liabilities:Vacation P	689.62	0.00	0.00	689.62
2110 Accrued Expenses	0.00	(2,865.00)	(23.99)	(2,888.99)
2142 Visa (Stacey)	(1,559.30)	0.00	0.00	(1,559.30)
2410 GST/HST Suspense	0.00	0.00	3,373.36	3,373.36
3550 Contingency Fund	(34,567.20)	0.00	0.00	(34,567.20)
3560 Retained Earnings	(74,813.51)	0.00	0.00	(74,813.51)
4010 General Grant Revenue	(12,841.00)	0.00	0.00	(12,841.00)
4020 City of Rossland Operating Gr	(136,900.00)	0.00	0.00	(136,900.00)
4025 Hiring Grant Revenue	(6,824.92)	0.00	0.00	(6,824.92)
4040 Provincial Grant	(166,171.69)	0.00	152,923.69	(13,248.00)
4041 Library Enhancement Grant	0.00	0.00	(152,923.69)	(152,923.69)
4065 One Card Grant	(7,400.00)	0.00	0.00	(7,400.00)
4070 Equity Grant	(3,100.00)	0.00	0.00	(3,100.00)
4080 Inter Library Loan	(1,838.20)	0.00	0.00	(1,838.20)
4120 Interest earned	(207.85)	(697.88)	0.00	(905.73)
4200 General Donations	(2,129.15)	0.00	0.00	(2,129.15)
4220 Fines	(37.00)	0.00	0.00	(37.00)
4240 Copier Income	(6,494.05)	0.00	0.00	(6,494.05)
4310 Ferraro Foods (Fund Raiser) -	(13,150.00)	0.00	0.00	(13,150.00)
4320 Fundraising - Various	(1,142.95)	0.00	0.00	(1,142.95)
4350 Broadband Shed	(2,400.00)	0.00	0.00	(2,400.00)
5010 Ferraro Foods (Fund Raiser) -	10,312.50	2,660.00	0.00	12,972.50
5200 Subcontractors - COS	70.00	0.00	0.00	70.00
5610 Accounting and Audit	628.50	2,865.00	0.00	3,493.50
5611 Legal and professional fees	212.51	0.00	0.00	212.51
5613 Bookkeeping	1,854.85	0.00	0.00	1,854.85
5615 Bank charges	208.03	0.00	0.00	208.03
5620 Books	15,580.76	0.00	0.00	15,580.76
5640 Catalog	2,169.16	0.00	0.00	2,169.16
5650 Copy Machine Contract	3,918.64	0.00	0.00	3,918.64
5664 Computer Hardware Expense	(4.20)	0.00	0.00	(4.20)
5665 Software Subscriptions and Ex	4,485.10	0.00	0.00	4,485.10
5685 Insurance	4,086.05	0.00	0.00	4,086.05
5690 Inter-Library Loans	3,604.74	0.00	0.00	3,604.74
5695 Postage/Shipping	9.18	0.00	0.00	9.18
5700 Online Database	2,776.35	0.00	0.00	2,776.35

04/15/2024

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# Rossland Public Library Association

Year End: December 31, 2023

## Trial Balance By Account

Account	Prelim	Adj's	Reclass	Rep
5705 Office Supplies	7,690.67	0.00	0.00	7,690.67
5710 Program Supplies	3,835.95	0.00	0.00	3,835.95
5712 Summer Reading Program	503.44	0.00	0.00	503.44
5717 Renovation Expenses	20,509.44	0.00	0.00	20,509.44
5725 Magazines/Newspapers	487.19	0.00	0.00	487.19
5730 Library of Things	178.83	0.00	0.00	178.83
5745 Memberships	884.09	0.00	0.00	884.09
5750 Security	252.00	0.00	0.00	252.00
5770 Maintenance and Repair	797.29	0.00	0.00	797.29
5771 Building Cleaning	5,066.25	0.00	0.00	5,066.25
5779 Internet	1,219.80	0.00	0.00	1,219.80
5780 Telephone	670.15	0.00	0.00	670.15
5786 Travel Costs	9.88	0.00	0.00	9.88
5791 Gas	2,275.09	0.00	0.00	2,275.09
5792 Power	1,836.60	0.00	0.00	1,836.60
5793 Water, Sewer & Garbage	672.59	0.00	0.00	672.59
5796 Training	998.50	0.00	0.00	998.50
5798 Board/Staff/Volunteer Appreci	2,498.93	0.00	0.00	2,498.93
5799 Meals and entertainment	28.95	0.00	0.00	28.95
5811 Payroll Expenses:Wages	153,789.49	0.00	0.00	153,789.49
5812 Payroll Expenses:Payroll Tax	10,431.26	0.00	0.00	10,431.26
5825 WCB Expense	338.89	0.00	0.00	338.89
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Net Income (Loss)</b>	<b>95,749.36</b>			<b>90,922.24</b>

# Rossland Public Library Association

Year End: December 31, 2023

Trial Balance By Map - Year

Account	Rep 23	Rep 22	%Chg	Rep 21	%Chg	Rep 20	%Chg	Rep 19	%Chg
4030 Library Renewal	0.00	0.00	0	0.00	0	0.00	0	(329.21)	(100)
<b>*** Unassigned Accounts ***</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>(329.21)</b>	<b>(100)</b>
1020 NDCU Enrich-Library Renewal	0.03	0.02	50	1,430.43	(100)	13,136.37	(89)	15,648.58	(16)
1030 Community Gaming	0.00	0.00	0	0.00	0	0.00	0	36.39	(100)
1055 NDCU Enrich	23.08	34,567.20	(100)	34,485.68	0	34,447.40	0	34,323.71	0
<b>11.01.04 Restricted cash</b>	<b>23.11</b>	<b>34,567.22</b>	<b>(100)</b>	<b>35,916.11</b>	<b>(4)</b>	<b>47,583.77</b>	<b>(25)</b>	<b>50,008.68</b>	<b>(5)</b>
1001 Cash Clearing	0.00	0.00	0	324.25	(100)	0.00	0	338.70	(100)
1010 Nelson & District Credit Union	84,979.85	80,380.48	6	53,689.95	50	63,506.17	(15)	61,252.07	4
1050 Petty Cash	54.70	223.55	(76)	162.95	37	68.80	137	25.46	170
1060 #000-Membership Equity Shares	40.22	38.10	6	36.67	4	35.24	4	33.88	4
1065 #001 - Dividend Equity Shares	116.24	110.11	6	105.89	4	101.82	4	97.96	4
1090 Ferraro Foods Gift Card	23.60	23.60	0	23.60	0	84.26	(72)	0.00	0
<b>11.01.05 Unrestricted cash</b>	<b>85,214.61</b>	<b>80,775.84</b>	<b>5</b>	<b>54,343.31</b>	<b>49</b>	<b>63,796.29</b>	<b>(15)</b>	<b>61,748.07</b>	<b>3</b>
1200 Accounts Receivable (A/R)	0.00	375.97	(100)	0.00	0	0.00	0	0.00	0
<b>11.02 Accounts receivable</b>	<b>0.00</b>	<b>375.97</b>	<b>(100)</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
1075 TD GIC	30,697.88	0.00	0	0.00	0	0.00	0	0.00	0
1080 NDCU - 1yr Locked in Term	93,597.33	0.00	0	0.00	0	0.00	0	0.00	0
<b>11.10 Short term investment</b>	<b>124,295.21</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
2100 Accounts Payable (A/P)	(8,285.08)	(6,315.46)	31	(6,661.37)	(5)	(8,031.53)	(17)	(3,347.30)	140
2101 Payroll Liabilities:Vacation Payable	(559.59)	(559.59)	0	(164.44)	240	0.00	0	0.00	0
2103 Payroll Liabilities:Vacation Pay	689.62	0.00	0	0.00	0	0.00	0	0.00	0
2110 Accrued Expenses	(2,888.99)	(2,100.00)	38	(2,100.00)	0	(5,100.00)	(59)	(2,500.00)	104
2111 Payroll Liabilities:Vacation Pay	0.00	438.23	(100)	(107.45)	(508)	0.00	0	0.00	0
2140 Visa	0.00	0.00	0	0.00	0	(1,704.52)	(100)	(77.72)	093
2142 Visa (Stacey)	(1,559.30)	(786.74)	98	(647.76)	21	0.00	0	0.00	0
<b>13.01 Accounts payable and accrued li</b>	<b>(12,603.34)</b>	<b>(9,323.56)</b>	<b>35</b>	<b>(9,681.02)</b>	<b>(4)</b>	<b>(14,836.05)</b>	<b>(35)</b>	<b>(5,925.01)</b>	<b>150</b>
2400 GST/HST Payable	0.00	0.00	0	1,193.88	(100)	1,414.23	(16)	864.94	64
2410 GST/HST Suspense	3,373.36	2,985.24	13	0.00	0	0.00	0	0.00	0
<b>13.02 GST payable/receivable</b>	<b>3,373.36</b>	<b>2,985.24</b>	<b>13</b>	<b>1,193.88</b>	<b>150</b>	<b>1,414.23</b>	<b>(16)</b>	<b>864.94</b>	<b>64</b>
3520 Library Renewal Reserve	0.00	0.00	0	(1,149.08)	(100)	(3,853.41)	(70)	(10,460.20)	(63)
3550 Contingency Fund	(34,567.20)	(34,567.20)	0	(34,485.68)	0	(34,444.34)	0	(34,320.65)	0
3560 Retained Earnings	(74,813.51)	(47,205.08)	58	(62,323.48)	(24)	(68,398.93)	(9)	(62,814.86)	9
<b>15.10.01 Opening/As previously stated</b>	<b>(109,380.71)</b>	<b>(81,772.28)</b>	<b>34</b>	<b>(97,958.24)</b>	<b>(17)</b>	<b>(106,696.68)</b>	<b>(8)</b>	<b>(107,595.71)</b>	<b>(1)</b>
4010 General Grant Revenue	(12,841.00)	(28,170.00)	(54)	(9,209.14)	206	(1,696.40)	443	(5,322.12)	(68)
4100 Federal Grant	0.00	0.00	0	0.00	0	0.00	0	(9,834.00)	(100)
4210 Donations - Masks	0.00	0.00	0	0.00	0	(59.25)	(100)	0.00	0
4350 Broadband Shed	(2,400.00)	0.00	0	0.00	0	0.00	0	0.00	0
<b>21.01 General grants</b>	<b>(15,241.00)</b>	<b>(28,170.00)</b>	<b>(46)</b>	<b>(9,209.14)</b>	<b>206</b>	<b>(1,755.65)</b>	<b>425</b>	<b>(15,156.12)</b>	<b>(88)</b>
4020 City of Rossland Operating Grant	(136,900.00)	(136,900.00)	0	(136,900.00)	0	(130,000.00)	5	(125,417.00)	4
<b>21.02 Operating grant</b>	<b>(136,900.00)</b>	<b>(136,900.00)</b>	<b>0</b>	<b>(136,900.00)</b>	<b>0</b>	<b>(130,000.00)</b>	<b>5</b>	<b>(125,417.00)</b>	<b>4</b>
4200 General Donations	(2,129.15)	(1,906.16)	12	(7,026.50)	(73)	(354.99)	879	(5,240.35)	(93)
<b>21.03 Donations</b>	<b>(2,129.15)</b>	<b>(1,906.16)</b>	<b>12</b>	<b>(7,026.50)</b>	<b>(73)</b>	<b>(354.99)</b>	<b>879</b>	<b>(5,240.35)</b>	<b>(93)</b>



# Rossland Public Library Association

Year End: December 31, 2023

Trial Balance By Map - Year

Account	Rep 23	Rep 22	%Chg	Rep 21	%Chg	Rep 20	%Chg	Rep 19	%Chg
4220 Fines	(37.00)	0.00	0	(80.00)	(100)	(377.39)	(79)	(901.15)	(58)
<b>21.04 Dues and fines</b>	<b>(37.00)</b>	<b>0.00</b>	<b>0</b>	<b>(80.00)</b>	<b>(100)</b>	<b>(377.39)</b>	<b>(79)</b>	<b>(901.15)</b>	<b>(58)</b>
4240 Copier Income	(6,494.05)	(3,928.65)	65	(2,185.71)	80	(1,479.35)	48	(3,735.55)	(60)
<b>21.05 Copier</b>	<b>(6,494.05)</b>	<b>(3,928.65)</b>	<b>65</b>	<b>(2,185.71)</b>	<b>80</b>	<b>(1,479.35)</b>	<b>48</b>	<b>(3,735.55)</b>	<b>(60)</b>
4025 Hiring Grant Revenue	(6,824.92)	(3,132.96)	118	(6,585.03)	(52)	(1,267.84)	419	0.00	0
4040 Provincial Grant	(13,248.00)	(12,899.00)	3	(14,310.00)	(10)	(22,639.00)	(37)	(12,899.00)	76
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	(3,100.00)	(3,032.00)	2	(3,032.00)	0	(3,032.00)	0	(3,032.00)	0
4080 Inter Library Loan	(1,838.20)	(1,411.00)	30	92.10	****	(1,411.00)	(107)	(1,454.95)	(3)
<b>21.06 Provincial grants</b>	<b>(32,411.12)</b>	<b>(27,874.96)</b>	<b>16</b>	<b>(31,234.93)</b>	<b>(11)</b>	<b>(35,749.84)</b>	<b>(13)</b>	<b>(24,785.95)</b>	<b>44</b>
4310 Ferraro Foods (Fund Raiser) - Gift C	(13,150.00)	(9,950.00)	32	0.00	0	0.00	0	0.00	0
4320 Fundraising - Various	(1,142.95)	(1,131.10)	1	0.00	0	0.00	0	0.00	0
<b>21.07 Fundraising</b>	<b>(14,292.95)</b>	<b>(11,081.10)</b>	<b>29</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
4090 COVID / emerg prep	0.00	(32,365.84)	(100)	0.00	0	0.00	0	0.00	0
<b>21.09 Emergency preparedness grant</b>	<b>0.00</b>	<b>(32,365.84)</b>	<b>(100)</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
4120 Interest earned	(905.73)	(87.09)	940	(48.92)	78	(172.40)	(72)	(57.59)	199
<b>21.10 Interest income</b>	<b>(905.73)</b>	<b>(87.09)</b>	<b>940</b>	<b>(48.92)</b>	<b>78</b>	<b>(172.40)</b>	<b>(72)</b>	<b>(57.59)</b>	<b>199</b>
4041 Library Enhancement Grant	(152,923.69)	0.00	0	0.00	0	0.00	0	0.00	0
<b>21.11 Library enhancement grant</b>	<b>(152,923.69)</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
5625 Advertising	0.00	0.00	0	270.66	(100)	180.50	50	160.00	13
<b>23.01 Advertising and promotion</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>270.66</b>	<b>(100)</b>	<b>180.50</b>	<b>50</b>	<b>160.00</b>	<b>13</b>
5664 Computer Hardware Expense	(4.20)	16,642.36	(100)	3,331.39	400	4,130.48	(19)	328.19	159
5665 Software Subscriptions and Expense	4,485.10	3,959.89	13	5,546.24	(29)	3,826.37	45	1,947.10	97
5670 Hardware/ Software Maintenance	0.00	0.00	0	0.00	0	1,200.00	(100)	1,500.00	(20)
<b>23.07 Computer expense</b>	<b>4,480.90</b>	<b>20,602.25</b>	<b>(78)</b>	<b>8,877.63</b>	<b>132</b>	<b>9,156.85</b>	<b>(3)</b>	<b>3,775.29</b>	<b>143</b>
5620 Books	15,580.76	9,360.69	66	11,447.05	(18)	11,048.57	4	7,896.13	40
<b>23.13 Books and educational materials</b>	<b>15,580.76</b>	<b>9,360.69</b>	<b>66</b>	<b>11,447.05</b>	<b>(18)</b>	<b>11,048.57</b>	<b>4</b>	<b>7,896.13</b>	<b>40</b>
5010 Ferraro Foods (Fund Raiser) - Gift C	12,972.50	9,850.50	32	0.00	0	0.00	0	0.00	0
<b>23.15 Fundraising</b>	<b>12,972.50</b>	<b>9,850.50</b>	<b>32</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
5685 Insurance	4,086.05	2,430.05	68	3,088.92	(21)	3,089.00	0	5,038.17	(39)
<b>23.19 Insurance</b>	<b>4,086.05</b>	<b>2,430.05</b>	<b>68</b>	<b>3,088.92</b>	<b>(21)</b>	<b>3,089.00</b>	<b>0</b>	<b>5,038.17</b>	<b>(39)</b>
5615 Bank charges	208.03	225.30	(8)	224.50	0	276.09	(19)	265.60	4
<b>23.20 Bank charges</b>	<b>208.03</b>	<b>225.30</b>	<b>(8)</b>	<b>224.50</b>	<b>0</b>	<b>276.09</b>	<b>(19)</b>	<b>265.60</b>	<b>4</b>
5771 Building Cleaning	5,066.25	6,662.90	(24)	7,650.67	(13)	5,158.19	48	6,547.32	(21)
<b>23.24 Janitorial</b>	<b>5,066.25</b>	<b>6,662.90</b>	<b>(24)</b>	<b>7,650.67</b>	<b>(13)</b>	<b>5,158.19</b>	<b>48</b>	<b>6,547.32</b>	<b>(21)</b>
5905 Covid Expenses	0.00	0.00	0	0.00	0	2,442.22	(100)	0.00	0
<b>23.31 COVID expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>2,442.22</b>	<b>(100)</b>	<b>0.00</b>	<b>0</b>
5695 Postage/Shipping	9.18	10.00	(8)	47.31	(79)	0.00	0	150.56	(100)

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# Rossland Public Library Association

Year End: December 31, 2023

Trial Balance By Map - Year

Account	Rep 23	Rep 22	%Chg	Rep 21	%Chg	Rep 20	%Chg	Rep 19	%Chg
5705 Office Supplies	7,690.67	3,108.27	147	3,057.74	2	2,389.00	28	2,296.99	4
5720 Emergency Preparedness	0.00	610.54	(100)	0.00	0	0.00	0	0.00	0
5730 Library of Things	178.83	0.00	0	0.00	0	0.00	0	0.00	0
5775 Building Rent	0.00	0.00	0	0.00	0	5.00	(100)	0.00	0
5795 Meetings and Events	0.00	0.00	0	100.00	(100)	0.00	0	440.45	(100)
5799 Meals and entertainment	28.95	0.00	0	0.00	0	0.00	0	0.00	0
<b>23.32 Office</b>	<b>7,907.63</b>	<b>3,728.81</b>	<b>112</b>	<b>3,205.05</b>	<b>16</b>	<b>2,394.00</b>	<b>34</b>	<b>2,888.00</b>	<b>(17)</b>
5700 Online Database	2,776.35	3,034.77	(9)	1,588.71	91	2,079.44	(24)	2,188.77	(5)
<b>23.33 Online database</b>	<b>2,776.35</b>	<b>3,034.77</b>	<b>(9)</b>	<b>1,588.71</b>	<b>91</b>	<b>2,079.44</b>	<b>(24)</b>	<b>2,188.77</b>	<b>(5)</b>
5710 Program Supplies	3,835.95	3,432.51	12	923.52	272	696.85	33	506.99	37
5711 Kids Gardening Club	0.00	0.00	0	0.00	0	0.00	0	861.82	(100)
5712 Summer Reading Program	503.44	254.64	98	0.00	0	0.00	0	0.00	0
<b>23.35 Program supplies</b>	<b>4,339.39</b>	<b>3,687.15</b>	<b>18</b>	<b>923.52</b>	<b>299</b>	<b>696.85</b>	<b>33</b>	<b>1,368.81</b>	<b>(49)</b>
5610 Accounting and Audit	3,493.50	2,300.00	52	2,000.00	15	1,800.00	11	2,750.00	(35)
5611 Legal and professional fees	212.51	69.75	205	240.00	(71)	0.00	0	0.00	0
5613 Bookkeeping	1,854.85	1,910.00	(3)	2,133.15	(10)	2,493.40	(14)	2,511.69	(1)
<b>23.38 Accounting and other profession</b>	<b>5,560.86</b>	<b>4,279.75</b>	<b>30</b>	<b>4,373.15</b>	<b>(2)</b>	<b>4,293.40</b>	<b>2</b>	<b>5,261.69</b>	<b>(18)</b>
5717 Renovation Expenses	20,509.44	0.00	0	0.00	0	0.00	0	0.00	0
5770 Maintenance and Repair	797.29	750.00	6	964.23	(22)	227.31	324	785.48	(71)
5773 Snow Removal	0.00	0.00	0	0.00	0	0.00	0	678.23	(100)
<b>23.42 Building repairs and maintenanc</b>	<b>21,306.73</b>	<b>750.00</b>	<b>741</b>	<b>964.23</b>	<b>(22)</b>	<b>227.31</b>	<b>324</b>	<b>1,463.71</b>	<b>(84)</b>
5750 Security	252.00	252.00	0	252.00	0	400.15	(37)	252.00	59
<b>23.45 Security</b>	<b>252.00</b>	<b>252.00</b>	<b>0</b>	<b>252.00</b>	<b>0</b>	<b>400.15</b>	<b>(37)</b>	<b>252.00</b>	<b>59</b>
5690 Inter-Library Loans	3,604.74	1,664.40	117	730.41	128	2,046.18	(64)	1,737.11	18
<b>23.46 Interlibrary loans</b>	<b>3,604.74</b>	<b>1,664.40</b>	<b>117</b>	<b>730.41</b>	<b>128</b>	<b>2,046.18</b>	<b>(64)</b>	<b>1,737.11</b>	<b>18</b>
5745 Memberships	884.09	796.47	11	499.32	60	584.27	(15)	728.97	(20)
<b>23.48 Memberships</b>	<b>884.09</b>	<b>796.47</b>	<b>11</b>	<b>499.32</b>	<b>60</b>	<b>584.27</b>	<b>(15)</b>	<b>728.97</b>	<b>(20)</b>
5779 Internet	1,219.80	1,229.30	(1)	1,219.80	1	1,219.80	0	1,219.80	0
5780 Telephone	670.15	617.05	9	651.98	(5)	502.27	30	464.24	8
<b>23.50 Telephone and internet</b>	<b>1,889.95</b>	<b>1,846.35</b>	<b>2</b>	<b>1,871.78</b>	<b>(1)</b>	<b>1,722.07</b>	<b>9</b>	<b>1,684.04</b>	<b>2</b>
5786 Travel Costs	9.88	0.00	0	0.00	0	0.00	0	1,122.02	(100)
<b>23.51 Travel and accommodation</b>	<b>9.88</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>1,122.02</b>	<b>(100)</b>
5791 Gas	2,275.09	2,926.61	(22)	2,352.43	24	1,826.99	29	1,142.31	60
5792 Power	1,836.60	2,191.54	(16)	2,415.46	(9)	2,045.74	18	2,617.21	(22)
5793 Water, Sewer & Garbage	672.59	639.90	5	562.48	14	885.69	(36)	336.46	163
<b>23.53 Utilities</b>	<b>4,784.28</b>	<b>5,758.05</b>	<b>(17)</b>	<b>5,330.37</b>	<b>8</b>	<b>4,758.42</b>	<b>12</b>	<b>4,095.98</b>	<b>16</b>
5200 Subcontractors - COS	70.00	0.00	0	0.00	0	0.00	0	0.00	0
5798 Board/Staff/Volunteer Appreciation	2,498.93	1,778.84	40	323.69	450	447.20	(28)	607.68	(26)
5810 Wages and Salaries	0.00	0.00	0	134,286.38	(100)	108,337.90	24	114,621.89	(5)
5811 Payroll Expenses:Wages	153,789.49	123,381.98	25	0.00	0	0.00	0	0.00	0
5812 Payroll Expenses:Payroll Taxes - CP	10,431.26	8,123.13	28	0.00	0	0.00	0	0.00	0
5815 CPP Expenses	0.00	0.00	0	5,349.40	(100)	4,472.12	20	4,244.61	5

# Rossland Public Library Association

Year End: December 31, 2023

Trial Balance By Map - Year

Account	Rep 23	Rep 22	%Chg	Rep 21	%Chg	Rep 20	%Chg	Rep 19	%Chg
5820 EI Expenses	0.00	0.00	0	2,966.74	(100)	2,396.55	24	2,618.10	(8)
5825 WCB Expense	338.89	228.38	48	107.45	113	328.35	(67)	0.00	0
<b>23.54 Salaries and benefits</b>	<b>167,128.57</b>	<b>133,512.33</b>	<b>25</b>	<b>143,033.66</b>	<b>(7)</b>	<b>115,982.12</b>	<b>23</b>	<b>122,092.28</b>	<b>(5)</b>
5796 Training	998.50	777.32	28	497.99	56	1,496.46	(67)	775.00	93
<b>23.64 Training</b>	<b>998.50</b>	<b>777.32</b>	<b>28</b>	<b>497.99</b>	<b>56</b>	<b>1,496.46</b>	<b>(67)</b>	<b>775.00</b>	<b>93</b>
5650 Copy Machine Contract	3,918.64	3,993.02	(2)	4,249.70	(6)	3,099.04	37	3,742.84	(17)
<b>23.76 Copier lease</b>	<b>3,918.64</b>	<b>3,993.02</b>	<b>(2)</b>	<b>4,249.70</b>	<b>(6)</b>	<b>3,099.04</b>	<b>37</b>	<b>3,742.84</b>	<b>(17)</b>
5715 Library Renewal Expenses	0.00	350.00	(100)	2,767.03	(87)	6,650.28	(58)	1,835.00	262
<b>23.97.01 Library renewal expenses</b>	<b>0.00</b>	<b>350.00</b>	<b>(100)</b>	<b>2,767.03</b>	<b>(87)</b>	<b>6,650.28</b>	<b>(58)</b>	<b>1,835.00</b>	<b>262</b>
5640 Catalog	2,169.16	1,143.26	90	784.92	46	665.14	18	929.93	(28)
<b>23.97.03 Catalogue and shipping charges</b>	<b>2,169.16</b>	<b>1,143.26</b>	<b>90</b>	<b>784.92</b>	<b>46</b>	<b>665.14</b>	<b>18</b>	<b>929.93</b>	<b>(28)</b>
5725 Magazines/Newspapers	487.19	0.00	0	239.89	(100)	181.51	32	673.29	(73)
<b>23.97.04 Magazines and newspapers</b>	<b>487.19</b>	<b>0.00</b>	<b>0</b>	<b>239.89</b>	<b>(100)</b>	<b>181.51</b>	<b>32</b>	<b>673.29</b>	<b>(73)</b>
	<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>
<b>Net Income (Loss)</b>	<b>90,922.24</b>	<b>27,608.43</b>	<b>229</b>	<b>(16,185.96)</b>	<b>(271)</b>	<b>(8,738.44)</b>	<b>85</b>	<b>(899.03)</b>	<b>872</b>

**Schedule of Debt**

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

**Library Name:** Rossland Public Library  
**Fiscal Year Ended:** 31 December 2023

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 2023

Rossland 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>	Rossland 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>
Richard Kemick, Board Chair, beginning 2023		
Catherine Spence, Board Chair, end 2023		
Abigail Steel, Vice Chair		
Mike Ramsay, Treasurer		
Doug Orr		
Francine Weigeldt		
Marie-Josée Beaulieu		
<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>
<b>Total Employees Exceeding \$75,000</b>	<b>\$0.00</b>	<b>\$0.00</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>	<b>\$153,789.49</b>	<b>\$1,144.16</b>

<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>\$153,789.49</b>	<b>\$1,144.16</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>	\$10,431.26
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**Table 3: Reconciliation of Remuneration and Expenses**

	<b>Amount</b>
<b>Total Remuneration</b>	<b>\$153,789.49</b>

<b>Reconciling Items</b>	<b>Amount</b>
El and CPP	\$10,431.26
WCB	\$338.89
Staff Appreciation	\$2,569.36
<b>Total Reconciling Items</b>	<b>\$13,339.51</b>

	<b>Amount</b>
<b>Total Per Statement of Revenue &amp; Expenditure</b>	<b>\$167,129.00</b>

	<b>Amount</b>
<b>Variance</b>	<b>\$0.00</b>

**Variance explanation (if required):**

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**Statement of Severance Agreements**

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

**Library Name:** Rossland Public Library  
**Fiscal Year Ended:** 31 December 2023

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

These agreements represent from Nil to Nil 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 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>	Rossland 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>
<b>Total of all suppliers exceeding \$25,000</b>	<b>\$0.00</b>

<b>Totals</b>	<b>Amount</b>
Total (Suppliers with payments exceeding \$25,000 (total from above))	\$0.00
Total (Suppliers with payments less than or equal to \$25,000)	\$103,284.00
<b>Consolidated Total</b>	<b>\$103,284.00</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	\$0.00
Consolidated total of suppliers with payments less than or equal to \$25,000	\$103,284.00

<b>Reconciling Items</b>	<b>Amount</b>
Salaries and Benefits	\$167,129.00
	\$0.00
	\$0.00
	\$0.00
<b>Total Reconciling Items</b>	<b>\$167,129.00</b>

<b>Reconciliation</b>	<b>Amount</b>
Total Per Statement of Revenue and Expenditure	\$270,413.00
<b>Variance</b>	<b>\$0.00</b>

<b>Variance explanation (if required):</b>