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Financial Information Act - Statement of Financial Information

Library Name: Tumbler Ridge Public Library

Fiscal Year Ended: December 31, 2023

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Submission Checklist

Financial Information Act - Statement of Financial Information

Library Name: Tumbler Ridge Public Library

Fiscal Year Ended: December 31, 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 (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:		
	<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

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.

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) 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.
-

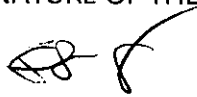
Board Approval Form

Financial Information Act - Statement of Financial Information

NAME OF LIBRARY <i>Tumbler Ridge Public Library</i>	FISCAL YEAR END (YYYY) 2023	
LIBRARY ADDRESS 340 Front Street	TELEPHONE NUMBER 250-242-4778	
CITY Tumbler Ridge	PROVINCE BC	POSTAL CODE V0C 2W0
NAME OF THE CHAIRPERSON OF THE LIBRARY BOARD Trent Ernst	TELEPHONE NUMBER 250-219-8215	
NAME OF THE LIBRARY DIRECTOR Paula Coutts	TELEPHONE NUMBER 250-242-4778	

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 Tumbler Ridge 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

SIGNATURE OF THE LIBRARY DIRECTOR DATE SIGNED (DD-MM-YYYY)
 15-05-2024

Management Report

Financial Information Act - Statement of Financial Information

Library Name: Tumbler Ridge Public Library
Fiscal Year Ended: December 31, 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.

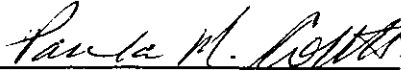
Management is also responsible for all other schedules of financial information and for ensuring this information is consistent, where appropriate, with the information contained in the financial statements and for implementing and maintaining a system of internal controls to provide reasonable assurance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

The external auditors, _____SRBG_____, 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 Tumbler Ridge Public Library

Name. Chairperson of the Library Board [Print] Trent Ernst
Signature, Chairperson of the Library Board  **Date (MM-DD-YYYY)** 05-14-2024

Name, Library Director [Print] Paula Coutts
Signature, Library Director  **Date (MM-DD-YYYY)** 05-14-2024

TUMBLER RIDGE PUBLIC LIBRARY
Financial Statements
Year Ended December 31, 2023

TUMBLER RIDGE PUBLIC LIBRARY
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Year Ended December 31, 2023

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Partners

- * Dale J. Rose, CPA, CA
- * Alan Bone, B. Comm., CPA, CA
- * Jason Grindle, B. Comm., CPA, CA
- * Jaron Neufeld, B. Comm., CPA, CA

- * Ben Sander, B. Comm., FCPA, FCA (Retired)

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Tumbler Ridge Public Library

Report on the Financial Statements

Qualified Opinion

We have audited the financial statements of Tumbler Ridge Public Library (the Library), which comprise the statement of financial position as at December 31, 2023, and the statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Library as at December 31, 2023, and the results of its operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAS)

Basis for Qualified Opinion

In common with many not-for-profit organizations, the Library derives revenue from fundraising activities the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Library. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising revenue, excess of revenues over expenses, and cash flows from operations for the year ended December 31, 2023, current assets and net assets as at December 31, 2023. Our audit opinion on the financial statements for the year ended December 31, 2022 was modified accordingly because of the possible effects of this limitation of scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Library in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with PSAS, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Library's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Library or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Library's financial reporting process.

(continues)

Independent Auditor's Report to the Board of Directorss of Tumbler Ridge Public Library (*continued*)

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Library's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Library's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Library to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Dawson Creek, BC
May 15, 2024

Sander Rose Bone Grindle CPA
CHARTERED PROFESSIONAL ACCOUNTANTS

Sander Rose Bone Grindle LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

TUMBLER RIDGE PUBLIC LIBRARY
Statement of Financial Position
December 31, 2023

	2023	2022
ASSETS		
Cash	\$ 256,589	\$ 89,998
Goods and services tax recoverable	4,119	19,329
	260,708	109,327
LIABILITIES		
Accounts payable and accrued liabilities (Note 3)	14,319	13,142
Deferred income (Note 4)	197,314	67,593
	211,633	80,735
NET FINANCIAL ASSETS	49,075	28,592
NON-FINANCIAL ASSETS		
Prepaid expenses and deposits	3,420	3,365
Tangible capital assets (Note 5)	122,265	136,806
	125,685	140,171
ACCUMULATED SURPLUS (Note 7)	\$ 174,760	\$ 168,764

Approved by

 _____ Director

 _____ Director

TUMBLER RIDGE PUBLIC LIBRARY
Statement of Operations and Accumulated Surplus
Year Ended December 31, 2023

	Budget 2023	Total 2023	Total 2022
REVENUES			
CALP	\$ -	\$ 10,833	\$ 17,613
Government transfers - Federal	4,000	-	-
Government transfers - Provincial	72,223	23,206	21,378
Government transfers - Provincial Covid	-	5,000	4,892
Miscellaneous sources	17,000	21,628	14,334
Municipal funding sources	406,268	406,268	360,000
	499,491	466,935	418,217
EXPENSES			
Amortization	-	49,490	50,818
Communications	6,000	3,882	4,711
Computers and online databases	6,500	3,798	15,768
Equipment rentals	7,500	7,351	6,347
Insurance	4,700	4,846	4,406
Interest and bank charges	-	26	6
Library materials and processing	-	6,081	4,202
Postage	-	4,526	5,156
Professional fees	7,000	14,457	14,096
Public relations and programming	4,080	12,879	8,061
Repairs and maintenance	300	1,091	169
Supplies	4,500	5,927	10,432
Travel	6,000	2,748	1,707
Wages and benefits	363,440	343,835	291,929
	410,020	460,937	417,808
ANNUAL SURPLUS	89,471	5,998	409
ACCUMULATED SURPLUS - BEGINNING OF YEAR	168,764	168,764	168,355
ACCUMULATED SURPLUS - END OF YEAR	\$ 258,235	\$ 174,760	\$ 168,764

TUMBLER RIDGE PUBLIC LIBRARY
Statement of Changes in Net Financial Assets
Year Ended December 31, 2023

	Budget 2023	Total 2023	Total 2022
ANNUAL SURPLUS	\$ 89,471	\$ 5,998	\$ 409
Amortization of tangible capital assets	-	49,490	50,818
Purchase of tangible capital assets	(38,000)	(34,949)	(43,307)
Use of prepaid expenses and deposits	-	3,364	3,978
Acquisition of prepaid expenses and deposits	-	(3,420)	(3,363)
	(38,000)	14,485	8,126
INCREASE IN NET FINANCIAL ASSETS	51,471	20,483	8,535
NET FINANCIAL ASSETS - BEGINNING OF YEAR	28,592	28,592	20,057
NET FINANCIAL ASSETS - END OF YEAR	\$ 80,063	\$ 49,075	\$ 28,592

TUMBLER RIDGE PUBLIC LIBRARY
Statement of Cash Flows
Year Ended December 31, 2023

	2023	2022
OPERATING ACTIVITIES		
Annual surplus	\$ 5,998	\$ 409
Item not affecting cash:		
Amortization of tangible capital assets	49,490	50,818
	55,488	51,227
Changes in non-cash working capital:		
Goods and services tax payable - decrease	15,209	115
Prepaid expenses and deposits - (increase) decrease	(55)	615
Payables - (decrease)	(169)	(2,253)
Payroll wages and benefits - increase	1,346	1,413
Deferred income - increase	129,721	28,967
	146,052	28,857
Cash flow from operating activities	201,540	80,084
INVESTING ACTIVITY		
Purchase of tangible capital assets	(34,949)	(43,307)
INCREASE IN CASH FLOW	166,591	36,777
Cash - beginning of year	89,998	53,221
CASH - END OF YEAR	\$ 256,589	\$ 89,998

TUMBLER RIDGE PUBLIC LIBRARY

Notes to Financial Statements

Year Ended December 31, 2023

1. PURPOSE OF THE LIBRARY

Tumbler Ridge Public Library (the "Library") is a not-for-profit organization of British Columbia. As a registered charity the Library is exempt from the payment of income tax under Subsection 149(1) of the Income Tax Act. Its principal activity is the operation of the public library serving residents of the District of Tumbler Ridge.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared by management in accordance with Canadian public sector accounting standards.

The Library follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and/or the creation of a legal obligation to pay.

Revenue recognition

Tumbler Ridge Public Library follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

The District of Tumbler Ridge donates the office space required for the daily operations of the Library. The contributions are not reported in the financial statements as their value cannot be reasonably estimated.

Cash and cash equivalents

Cash is defined as cash on hand, cash on deposit and short term deposits with maturity dates of less than 90 days net of cheques issued and outstanding at the reporting date.

Financial instruments

The Library initially measures its financial assets and financial liabilities at fair value. The Library subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair market value. Changes in fair value are recognized in the statement of operations.

Financial assets measured at amortized cost include cash and receivables.

Financial liabilities measured at amortized cost include payables and deferred revenues.

Government transfers

Government transfers are recognized in the financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made.

Prepaid expenses

Prepaid expenses consist of prepaid operating expenses which will be expenses in the periods expected to benefit from them.

(continues)

TUMBLER RIDGE PUBLIC LIBRARY

Notes to Financial Statements

Year Ended December 31, 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Tangible capital assets

Tangible capital assets are stated at cost or deemed cost less accumulated amortization and is amortized over its estimated useful life on a straight-line basis at the following rates:

Computer infrastructure	10 years
Furniture and fixtures	10 to 40 years
Leasehold improvements	5 to 10 years
Library materials	2 to 5 years

Expenditures for maintenance and repairs are charged to operating expenses as incurred. Significant expenditures for improvements are capitalized.

Gains or losses realized on the disposal of major tangible capital assets are reflected in income in the year of disposition.

The carrying amount of an item of tangible capital assets is tested for recoverability whenever event or changes in circumstances indicate that the carrying amount is not recoverable and exceeds its fair value.

Use of estimates

The preparation of these financial statements is in conformity with Canadian public sector accounting standards which requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the current period. Significant estimates include those used when accounting for useful life of tangible capital assets, payables and deferred revenues. All estimates are reviewed periodically and adjustments are made to the statements of operations as appropriate in the year they become known.

3. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2023	2022
Trade	\$ 7,149	\$ 7,318
Payroll wages and benefits	7,170	5,824
	\$ 14,319	\$ 13,142

4. DEFERRED REVENUE

	2023	2022
Community Adult Literacy Program (CALP)	\$ 27,561	\$ 22,391
Provincial Covid Grant	18,955	23,955
Enhancement Grant	129,616	-
Public Library Services Operating Grant	13,328	12,716
Technology Grant	2,766	3,192
Shelving Grant	5,088	5,339
	\$ 197,314	\$ 67,593

TUMBLER RIDGE PUBLIC LIBRARY
Notes to Financial Statements
Year Ended December 31, 2023

5. TANGIBLE CAPITAL ASSETS

Cost	2022 Balance	Additions	Disposals	2023 Balance
Computer	\$ 95,304	\$ 781	\$ -	\$ 96,085
Furniture and fixtures	133,832	-	-	133,832
Leasehold improvements	11,500	-	-	11,500
Library materials	478,346	34,168	-	512,514
	\$ 718,982	\$ 34,949	\$ -	\$ 753,931

Accumulated Amortization	2022 Balance	Amortization	Accumulated Amortization on Disposals	2023 Balance
Computer equipment	\$ 90,814	\$ 808	\$ -	\$ 91,622
Furniture and fixtures	116,004	1,647	-	117,651
Leasehold improvements	11,500	-	-	11,500
Library materials	363,858	47,035	-	410,893
	\$ 582,176	\$ 49,490	\$ -	\$ 631,666

Net book value	2023	2022
Computer	\$ 4,463	\$ 4,490
Furniture and fixtures	16,181	17,828
Library materials	101,621	114,488
	\$ 122,265	\$ 136,806

6. COMMITMENTS

Books

As at December 31, 2023, the Library had placed orders for books with an approximate commitment of \$16,571 (2022 - \$16,745). This amount is not included in the current year purchases.

Other

The Library obligations under various operating leases for office equipment. Future minimum lease payments as at December 31, 2023, are as follows:

2024	\$ 3,068
2025	3,068
2026	3,068
2027	3,068
	<u>12,272</u>
	\$ 12,272

TUMBLER RIDGE PUBLIC LIBRARY
Notes to Financial Statements
Year Ended December 31, 2023

7. ACCUMULATED SURPLUS

Accumulated surplus consists of:

	2023	2022
Investment in tangible capital assets	\$ 114,412	\$ 128,277
General surplus	60,348	40,487
	\$ 174,760	\$ 168,764

8. ECONOMIC DEPENDENCE

The Library's primary source of funding is from the District of Tumbler Ridge. It is management's opinion that any further reduction to this funding would have a significant impact on the Library's ability to continue operations, and would impact it's ability to continue operating as a going concern.

9. FINANCIAL INSTRUMENTS

The Library is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Library's risk exposure and concentration as of December 31, 2023.

Credit risk

Credit risk is the possibility that other parties may default on their financial obligations. At year end the maximum exposure of the Library to credit risk is the carrying value of cash and receivables. The Library has limited exposure to this type of risk.

Liquidity risk

Liquidity risk is the risk that the Library will not be able to meet its obligations associated with financial liabilities. Cash flow from operations provides a substantial portion of the Library's cash requirements. The Library monitors its cash flows from operations by preparing and monitoring cash flows against budget and anticipated future requirements based on their needs.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises of currency risk and interest rate risk. The Library has very limited exposures to this type of risk.

Currency risk

Currency risk is the risk to the Library's earnings that arise from fluctuations of foreign exchange rates and the degree of volatility of these rates. The Library has very limited exposures to this type of risk.

Interest rate risk

The Library's interest bearing assets include cash. The Library's cash is generally of a demand nature which minimizes the impact of fluctuations in market interest rates. These assets are held with the Lake View Credit Union.

Unless otherwise noted, it is management's opinion that the Library is not exposed to significant other price risks arising from these financial instruments.

Schedule of Debt

Financial Information Act - Statement of Financial Information

Library Name: Tumbler Ridge Public Library

Fiscal Year Ended: December 31, 2023

The **Tumbler Ridge Public Library** has no long term debt.

Schedule of Guarantee and Indemnity

Financial Information Act - Statement of Financial Information

Library Name: Tumbler Ridge Public Library
Fiscal Year Ended: December 31, 2023

Tumbler Ridge 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.

Library Name:	Tumbler Ridge Public Library
Fiscal Year Ended:	31-Dec-23

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

Table 1: Total Remuneration and Expenses - Board and Employees

Board Members	Total Remuneration (Wages/Salaries)	Total Expenses (Reimbursement for Conferences/Mileage etc.)
Trent Ernst		\$310.00
Zachary Schoenberger		\$310.00
Total Board Members	\$0.00	\$620.00

Detailed Employees Exceeding \$75,000	Total Remuneration (Wages/Salaries)	Total Expenses (Reimbursement for Conferences/Mileage etc.)
Paula Coutts	\$98,163.00	
Total Employees Exceeding \$75,000	\$98,163.00	\$0.00

Total Employees Equal to or Less Than \$75,000	Total Remuneration (Wages/Salaries)	Total Expenses (Reimbursement for Conferences/Mileage etc.)
DO NOT USE - list totals only	\$158,540.00	\$2,034.44

Consolidated Total	Total Remuneration (Wages/Salaries)	Total Expenses (Reimbursement for Conferences/Mileage etc.)
DO NOT USE - list totals only	\$256,703.00	\$2,654.44

Table 2: Total Employer Premium to Receiver General for Canada

Total Employer Premium for Canada Pension Plan and Employment Insurance (Component of Receiver General for Canada Supplier Payment)	\$64,425.00
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Table 3: Reconciliation of Remuneration and Expenses

	Amount
Total Remuneration	\$256,703.00

Reconciling Items	Amount
Extended Benefits	\$22,707.00
EI/ CPP Paid	\$64,425.00
Total Reconciling Items	\$87,132.00

	Amount
Total Per Statement of Revenue & Expenditure	\$343,835.00

	Amount
Variance	\$0.00

Variance explanation (if required):

--

Statement of Severance Agreements

Financial Information Act - Statement of Financial Information

Library Name: Tumbler Ridge Public Library

Fiscal Year Ended: December 31, 2023

There were 0 severance agreements made between Tumbler Ridge 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: Tumbler Ridge Public Library

Fiscal Year Ended: December 31 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.

Library Name:	Tumbler Ridge Public Library
Fiscal Year Ended:	2023

Table 1: Suppliers of Goods and Services

Name of Individual, Firm or Corporation	Total Amount Paid During Fiscal Year
United Library Services	\$37,852.00
Receiver General for Canada Supplier Payment	\$64,425.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
Total of all suppliers exceeding \$25,000	\$102,277.00

Totals	Amount
Total (Suppliers with payments exceeding \$25,000 (total from above))	\$102,277.00
Total (Suppliers with payments less than or equal to \$25,000)	\$55,157.00
Consolidated Total	\$157,434.00

Table 2: Reconciliation of Goods and Services

Reconciliation of Goods and Services	Amount
Total of Aggregate Payments Exceeding \$25,000 Paid to Suppliers	\$102,277.00
Consolidated total of suppliers with payments less than or equal to \$25,000	\$55,157.00

Reconciling Items	Amount
Salaries and Wages	\$256,703.00
Amortization	\$49,490.00
Capital Asset Additions	-\$34,949.00
Prepays	-\$56.00
GST Payable Accrual	\$15,209.00
Other Accruals	\$17,088.00
Total Reconciling Items	\$303,485.00

Reconciliation	Amount
Total Per Statement of Revenue and Expenditure	\$460,937.00
Variance	-\$18.00

Variance explanation (if required):

The variance shown refers to rounding differences and has no material impact.