

Statement of Operations  
For the Period Ended September 30, 2020



Cariboo Library Network

Account Code	Account Description	Prior Year	Year to Date	Budget Amount	Variance	% Variance
<b>Revenue</b>						
<b>Taxes</b>						
1660-1-100-1100	Electoral Area Tax Levy	- 2,358,867.02	- 2,429,634.00	- 1,580,878.66	- 848,755.34	53.69%
1660-1-100-1300	City of Quesnel	-	-	- 363,244.36	- 363,244.36	-100.00%
1660-1-100-1301	City of Williams Lake	-	-	- 381,064.35	- 381,064.35	-100.00%
1660-1-100-1302	District of 100 Mile House	-	-	- 99,694.10	- 99,694.10	-100.00%
1660-1-100-1304	District of Wells	-	-	- 4,752.86	- 4,752.86	-100.00%
	<b>Total Taxes</b>	- 2,358,867.02	- 2,429,634.00	- 2,429,634.33	0.33	0.00%
<b>Sale of Services</b>						
1660-1-400-1411	Other Recoveries	- 32,180.69	- 6,581.50	- 29,000.00	22,418.50	-77.31%
1660-1-400-1413	Used Book Sales	- 179.00	- 186.45	-	- 186.45	0.00%
	<b>Total Sale of Services</b>	- 32,359.69	- 6,767.95	- 29,000.00	22,232.05	-76.66%
<b>Other Revenue</b>						
1660-1-500-1550	Interest Recovery	- 49,630.07	- 23,270.38	- 25,263.00	1,992.62	-7.89%
1660-1-500-1593	Donations	- 7,570.03	0.80	- 500.00	500.80	-100.16%
	<b>Total Other Revenue</b>	- 57,200.10	- 23,269.58	- 25,763.00	2,493.42	-9.68%
<b>Unconditional Transfers</b>						
1660-1-600-1622	Annual Grant - Province of BC	- 243,747.00	- 243,747.00	- 243,747.00	-	0.00%
	<b>Total Unconditional Transfers</b>	- 243,747.00	- 243,747.00	- 243,747.00	-	0.00%
<b>Conditional Transfers</b>						
1660-1-700-1750	Conditional Grants - Provincial	- 55,657.00	- 55,657.00	- 55,657.00	-	0.00%
1660-1-700-1759	Other Grants	-	- 45,480.74	- 7,000.00	- 38,480.74	549.72%
1660-1-700-1760	Challenge Program Grant	- 4,989.00	- 10,512.00	- 5,000.00	- 5,512.00	110.24%
	<b>Total Conditional Transfers</b>	- 60,646.00	- 111,649.74	- 67,657.00	- 43,992.74	65.02%
<b>Misc Revenue/Expense</b>						
1660-1-900-1911	Prior Years Surplus	-	-	- 535,013.27	535,013.27	-100.00%
1660-1-900-1912	Transfer from Capital Reserve	- 33,641.38	-	- 30,000.00	30,000.00	-100.00%
	<b>Total Misc/Revenue/Expense</b>	- 33,641.38	-	- 565,013.27	565,013.27	-100.00%
<b>Total Revenue</b>		- 2,786,461.19	- 2,815,068.27	- 3,360,814.60	545,746.33	-16.24%
<b>Expenditures</b>						
<b>Administration Expenses</b>						
1660-2-110-1101	Salaries	894,562.73	644,499.66	923,407.00	- 278,907.34	-30.20%
1660-2-110-1103	P/T / Casual Salaries	602,668.31	373,162.71	629,763.57	- 256,600.86	-40.75%
1660-2-110-1301	F/T Benefits	266,911.31	198,635.99	254,147.00	- 55,511.01	-21.84%
1660-2-110-1303	P/T / Casual Benefits	137,673.75	87,754.19	143,586.09	- 55,831.90	-38.88%
1660-2-110-1600	Hiring Expenses	1,394.66	-	1,500.00	- 1,500.00	-100.00%
	<b>Total Administration Expenses</b>	1,903,210.76	1,304,052.55	1,952,403.66	- 648,351.11	-33.21%
<b>Operating Expenses</b>						
1660-2-120-1120	Contract Services	5,841.00	400.00	8,200.00	- 7,800.00	-95.12%
1660-2-120-1123	Contracts Non WCB	-	-	1,000.00	- 1,000.00	-100.00%
1660-2-120-1304	Contractors Benefits	143.21	131.16	-	131.16	0.00%
1660-2-120-1600	Hiring Expenses	5,656.75	-	-	-	0.00%
1660-2-120-2110	General Travel	10,598.12	2,350.25	18,300.00	- 15,949.75	-87.16%
1660-2-120-2120	Office Supplies	7,550.97	9,606.52	10,000.00	- 393.48	-3.93%
1660-2-120-2121	Stationary & Supplies	15,498.49	-	-	-	0.00%
1660-2-120-2122	Postage & Courier	27,188.52	12,665.17	36,000.00	- 23,334.83	-64.82%
1660-2-120-2123	Operating Supplies	11,881.37	6,418.31	10,000.00	- 3,581.69	-35.82%
1660-2-120-2126	Library Materials-Other	64,365.76	67,640.62	66,500.00	1,140.62	1.72%
1660-2-120-2130	Telephone	30,451.69	25,264.24	31,212.00	- 5,947.76	-19.06%
1660-2-120-2136	Telecom Internet	1,100.52	-	-	-	0.00%
1660-2-120-2138	Library Materials	234,844.32	151,356.33	260,904.00	- 109,547.67	-41.99%
1660-2-120-2140	Processing & Program Supplies	19,055.62	18,424.38	20,000.00	- 1,575.62	-7.88%
1660-2-120-2210	Advertising	6,392.83	3,149.49	7,500.00	- 4,350.51	-58.01%
1660-2-120-2320	Legal	-	-	500.00	- 500.00	-100.00%
1660-2-120-2332	Application Fees/Refunds	624.06	216.01	1,000.00	- 783.99	-78.40%
1660-2-120-2340	Employee Training/Development	1,310.85	277.14	3,500.00	- 3,222.86	-92.08%
1660-2-120-2345	Seminars / Workshops	-	-	500.00	- 500.00	-100.00%
1660-2-120-2385	Programs / Author Visits	-	-	500.00	- 500.00	-100.00%
1660-2-120-2390	Computer Hardware	126.67	-	500.00	- 500.00	-100.00%
1660-2-120-2391	Computer Software	18,515.28	18,515.28	20,000.00	- 1,484.72	-7.42%
1660-2-120-2392	Professional / Consulting	-	-	1,000.00	- 1,000.00	-100.00%
1660-2-120-2395	Dues & Memberships	-	1,500.00	2,000.00	- 500.00	-25.00%
1660-2-120-2398	Unreported Mastercard	- 3,174.94	5,061.71	-	5,061.71	0.00%
1660-2-120-2620	Equipment Rental	5,570.50	2,811.92	7,000.00	- 4,188.08	-59.83%
1660-2-130-2395	Dues & Memberships	1,500.00	-	-	-	0.00%
1660-2-120-2500	Equipment Repairs & Maintenance	182.84	198.86	-	198.86	0.00%
1660-2-130-2620	Equipment Rental	316.28	-	-	-	0.00%
	<b>Total Operating Expenses</b>	465,540.71	325,987.39	506,116.00	- 180,128.61	-35.59%
<b>Building &amp; Equipment Expenses</b>						
1660-2-140-2373	Insurance	28,156.38	27,895.91	30,774.00	- 2,878.09	-9.35%
1660-2-140-2480	Equipment/Furniture	5,765.12	4,957.45	10,000.00	- 5,042.55	-50.43%
1660-2-140-2500	Equipment Repairs & Maintenance	303.90	128.50	500.00	- 371.50	-74.30%
1660-2-140-2520	Building Rent & Janitorial	43,551.90	36,559.80	45,000.00	- 8,440.20	-18.76%
1660-2-140-2521	Building Maintenance	115,582.94	112,592.62	185,000.00	- 72,407.38	-39.14%
1660-2-140-2525	Property Taxes	431.56	453.14	500.00	- 46.86	-9.37%
1660-2-140-2620	Equipment Rental	539.58	454.90	-	454.90	0.00%
1660-2-140-5500	Utilities	99,460.48	80,512.66	96,000.00	- 15,487.34	-16.13%
1660-2-140-5520	Janitorial Services	68,613.95	46,046.23	64,000.00	- 17,953.77	-28.05%
1660-2-140-5540	Building Expense Allocation	17,746.00	10,575.00	16,400.00	- 5,825.00	-35.52%
1660-2-140-5600	Amortization Expense	213,016.69	-	-	-	0.00%
	<b>Total Building &amp; Equipment Expenses</b>	593,168.50	320,176.21	448,174.00	- 127,997.79	-28.56%
<b>Capital Expenses</b>						
1660-2-150-6000	Equipment / Improvements	-	-	-	-	0.00%
1660-2-150-6001	Buildings	33,641.38	-	-	-	0.00%
1660-2-150-6999	Capital Transfer to Balance Sheet	- 33,641.38	-	-	-	0.00%
	<b>Total Capital Expenses</b>	-	-	-	-	0.00%
<b>Reserve</b>						
1660-2-250-7400	Transfer to Capital Reserve	6,775.26	4,245.14	-	4,245.14	0.00%
	<b>Total Reserve</b>	6,775.26	4,245.14	-	4,245.14	0.00%
<b>Misc Revenue/Expense</b>						
1660-2-900-9800	Budgeted Surplus	-	-	454,120.94	- 454,120.94	-100.00%
	<b>Total Misc Revenue/Expense</b>	-	-	454,120.94	- 454,120.94	-100.00%
<b>Total Expenditures</b>		2,968,695.23	1,954,461.29	3,360,814.60	- 1,406,353.31	-41.85%
<b>Total Cariboo Library Network</b>		182,234.04	- 860,606.98	-	- 860,606.98	0.00%

Reserve Balances

1660-7-800-8001	Stat Reserve - Library	763,175.17
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**Central Cariboo Arts & Culture**

Account Code	Account Description	Prior Year	Year to Date	Budget Amount	Variance	% Variance
<b>Revenue</b>						
<b>Taxes</b>						
1665-1-100-1100	Electoral Area Tax Levy	- 204,603.01	- 206,649.00	- 117,410.45	- 89,238.55	76.01%
1665-1-100-1301	City of Williams Lake	-	-	89,238.35	89,238.35	-100.00%
	<b>Total Taxes</b>	- 204,603.01	- 206,649.00	- 206,648.80	- 0.20	0.00%
<b>Other Revenue</b>						
1665-1-500-1550	Interest Recovery	- 3,630.55	- 1,731.88	- 910.00	- 821.88	90.32%
	<b>Total Other Revenue</b>	- 3,630.55	- 1,731.88	- 910.00	- 821.88	90.32%
<b>Misc Revenue/Expense</b>						
1665-1-900-1911	Prior Years Surplus	-	-	88,539.62	88,539.62	-100.00%
	<b>Total Misc/Revenue/Expense</b>	-	-	88,539.62	88,539.62	-100.00%
<b>Total Revenue</b>		- 208,233.56	- 208,380.88	- 296,098.42	87,717.54	-29.62%
<b>Expenditures</b>						
<b>Administration Expenses</b>						
1665-2-110-1101	Salaries	2,337.51	1,630.64	2,245.00	- 614.36	-27.37%
1665-2-110-1301	F/T Benefits	580.43	430.10	606.15	- 176.05	-29.04%
	<b>Total Administration Expenses</b>	2,917.94	2,060.74	2,851.15	- 790	-27.72%
<b>Operating Expenses</b>						
1665-2-120-1120	Contract Services	215,139.00	231,030.00	216,000.00	15,030.00	6.96%
	<b>Total Operating Expenses</b>	215,139.00	231,030.00	216,000.00	15,030.00	6.96%
<b>Building &amp; Equipment Expenses</b>						
1665-2-140-2373	Insurance	-	-	1,378.00	- 1,378.00	-100.00%
	<b>Total Building &amp; Equipment Expenses</b>	-	-	1,378.00	- 1,378.00	-100.00%
<b>Misc Revenue/Expense</b>						
1665-2-900-9800	Budgeted Surplus	-	-	75,869.27	- 75,869.27	-100.00%
	<b>Total Misc Revenue/Expense</b>	-	-	75,869.27	- 75,869.27	-100.00%
<b>Total Expenditures</b>		218,056.94	233,090.74	296,098.42	- 63,007.68	-21.28%
<b>Total Central Cariboo Arts &amp; Culture</b>		9,823.38	24,709.86	-	24,709.86	0.00%

Statement of Operations  
For the Period Ended September 30, 2020



Heritage

Account Code	Account Description	Prior Year	Year to Date	Budget Amount	Variance	% Variance
<b>Revenue</b>						
<b>Taxes</b>						
1670-1-100-1100	Electoral Area Tax Levy	- 5,000.00	- 10,000.00	- 10,000.00	-	0.00%
	<b>Total Taxes</b>	- 5,000.00	- 10,000.00	- 10,000.00	-	0.00%
<b>Other Revenue</b>						
1670-1-500-1550	Interest Recovery	- 225.27	- 143.51	- 90.00	- 53.51	59.46%
	<b>Total Other Revenue</b>	- 225.27	- 143.51	- 90.00	- 53.51	59.46%
<b>Misc Revenue/Expense</b>						
1670-1-900-1911	Prior Years Surplus	-	-	20,789.81	20,789.81	-100.00%
	<b>Total Misc/Revenue/Expense</b>	-	-	20,789.81	20,789.81	-100.00%
<b>Total Revenue</b>		- 5,225.27	- 10,143.51	- 30,879.81	20,736.30	-67.15%
<b>Expenditures</b>						
<b>Operating Expenses</b>						
1670-2-120-1120	Contract Services	2,198.92	146.67	2,500.00	- 2,353.33	-94.13%
1670-2-120-2108	Meeting Expense	16.73	62.86	600.00	- 537.14	-89.52%
1670-2-120-2110	General Travel	799.34	133.40	3,000.00	- 2,866.60	-95.55%
1670-2-120-2395	Dues & Memberships	-	-	100.00	- 100.00	-100.00%
	<b>Total Operating Expenses</b>	3,014.99	342.93	6,200.00	- 5,857.07	-94.47%
<b>Building &amp; Equipment Expenses</b>						
1670-2-140-2373	Insurance	40.47	24.37	-	24.37	0.00%
	<b>Total Building &amp; Equipment Expenses</b>	40.47	24.37	-	24.37	0.00%
<b>Misc Revenue/Expense</b>						
1670-2-900-9800	Budgeted Surplus	-	-	24,679.81	- 24,679.81	-100.00%
	<b>Total Misc Revenue/Expense</b>	-	-	24,679.81	- 24,679.81	-100.00%
<b>Total Expenditures</b>		3,055.46	367.30	30,879.81	- 30,512.51	-98.81%
<b>Total Heritage</b>		- 2,169.81	- 9,776.21	-	9,776.21	0.00%