

Bank Charges	200.00	17.00	87.21
Miscellaneous	200.00	0.00	0.00
Wages (includes temp. staff)	149,286.00	12,008.81	51,214.51
EI Expense	4,000.00	314.41	1,375.01
CPP Expense	5,500.00	461.23	2,124.43
WCB Expense	600.00	0.00	131.87
AUMA Expense	4,000.00	-26.92	722.05
LAPP Expense	8,500.00	608.38	2,939.65
AB Health Expense	1,000.00	15.40	338.80
<b>Total Expenses</b>	<b>269,690.00</b>	<b>21,413.54</b>	<b>79,356.06</b>

**REVENUE**

**REVENUE**

Town of Brooks	34,453.25
HRDC - Summer Student	0.00
Province of Alberta	0.00
Industry Canada - CAP 3	0.00
Industry Canada - CAP Y1	0.00
County of Newell Library Board	0.00
Resident Cardholder Fees	1,182.00
Interest Income	0.00
Miscellaneous	0.00
Fines, Book Sales and Services	1,241.56
Non-resident Cardholder Fees	120.00
Charitable Receipt Donations	0.00
Fundraisers	0.00
Adopt-a-magazine	0.00
Medieval Faire	0.00
GST Recovery	0.00
<b>TOTAL REVENUE</b>	<u>36,996.81</u>

**TOTAL REVENUE**

36,996.81

**EXPENSE**

**EXPENSES**

SLS Expense (Materials)	0.00
SLS - Non-resident fees	0.00
SLS - Dynix and Telecom	0.00
Books and Materials	-411.31
New Library Furnishings	6,338.46
Library Equipment	0.00
Payroll Expense	50.00
Library Supplies	1,253.56
Administration & Travel	211.42
Recruitment Expense	0.00
Program Expense	61.97
Repair & Maintenance	37.50
Rebinding, Microfilming, Laminating	0.00
Staff Training	185.00
Telephone and Fax Expense	261.88
Copier & Computer Costs	0.00
Security Monitoring	25.00
Computer Main. Contracts	0.00
GST Expense	1.75
Freight and Postage	0.00
Professional Memberships	0.00
Publicity and Advertising	0.00
Audit and Insurance	0.00
Bank Charges	17.00
Miscellaneous	0.00
Wages	12,008.81
EI Expense	314.41
CPP Expense	461.23
WCB Expense	0.00
AUMA Extended Health	-26.92
L.A.P.P. Expense	608.38
AB Health Expense	15.40
<b>TOTAL EXPENSES</b>	<u>21,413.54</u>

**TOTAL EXPENSE**

21,413.54

**NET INCOME**

15,583.27

**REVENUE**

**REVENUE**

Town of Brooks	68,906.50
HRDC - Summer Student	0.00
Province of Alberta	19,843.00
Industry Canada - CAP 3	0.00
Industry Canada - CAP YI	0.00
County of Newell Library Board	0.00
Resident Cardholder Fees	5,448.18
Interest Income	0.00
Miscellaneous	0.00
Fines, Book Sales and Services	5,588.03
Non-resident Cardholder Fees	700.00
Charitable Receipt Donations	12,392.12
Fundraisers	0.00
Adopt-a-magazine	0.00
Medieval Faire	1,150.00
GST Recovery	0.00
<b>TOTAL REVENUE</b>	<u>114,027.83</u>

**TOTAL REVENUE** 114,027.83

**EXPENSE**

**EXPENSES**

SLS Expense (Materials)	0.00
SLS - Non-resident fees	0.00
SLS - Dynix and Telecom	0.00
Books and Materials	300.19
New Library Furnishings	13,709.22
Library Equipment	0.00
Payroll Expense	220.00
Library Supplies	1,974.84
Administration & Travel	920.81
Recruitment Expense	0.00
Program Expense	127.63
Repair & Maintenance	50.97
Rebinding, Microfilming, Laminating	0.00
Staff Training	1,397.50
Telephone and Fax Expense	1,069.66
Copier & Computer Costs	106.53
Security Monitoring	100.00
Computer Main. Contracts	0.00
GST Expense	7.00
Freight and Postage	25.00
Professional Memberships	149.18
Publicity and Advertising	264.00
Audit and Insurance	0.00
Bank Charges	87.21
Miscellaneous	0.00
Wages	51,214.51
EI Expense	1,375.01
CPP Expense	2,124.43
WCB Expense	131.87
AUMA Extended Health	722.05
L.A.P.P. Expense	2,939.65
AB Health Expense	338.80
<b>TOTAL EXPENSES</b>	<u>79,356.06</u>

**TOTAL EXPENSE** 79,356.06

**NET INCOME** 34,671.77

Brooks Public Library  
 Reconciliation Transactions Detail Report 04/01/2006 to 04/30/2006

Account: 1080 Cash In Bank Deposit No.: \*\*\* all \*\*\*  
 Cleared: Y, Deposit error: Y, Payment error: Y, NSF: Y, Reversed: Y, Void: Y, Adjustment: Y, Outstanding: Y

Date	Tran. No.	Comment	Source	Deposits	Withdrawals	Deposit No.	C	Status
04/13/2006	J163	Fines	Deposit	239.86	-		Y	Cleared
04/13/2006	J164	Resident Cardholder	Deposit	258.00	-		Y	Cleared
04/13/2006	J165	Apr2006, Memory Lane Computers	2172	-	3,029.81		Y	Cleared
04/13/2006	J166	Apr2006, Shortgrass Library System	2173	-	28.80		Y	Cleared
04/13/2006	J167	Apr2006, Brooks Computer Servic...	2174	-	53.50		Y	Cleared
04/13/2006	J168	Apr2006, Esplanade Arts and Heri...	2175	-	50.00		Y	Cleared
04/13/2006	J169	Apr2006, Brooks Home Hardware	2176	-	12.10		Y	Cleared
04/13/2006	J170	Apr2006, Royal Bank Visa	2177	-	12.00		Y	Cleared
04/13/2006	J171	Apr 2006, Royal Bank Visa	2178	-	331.11		Y	Cleared
04/30/2006	J172	April06, Ronnie Adams	2179	-	1,228.39		Y	Cleared
04/30/2006	J173	April06, Shannon Christoffersen	2180	-	1,747.09		Y	Cleared
04/30/2006	J174	April06, Bessie Jacowishen	2181	-	1,472.51		Y	Cleared
04/30/2006	J175	April06, Cathryn Krochak	2182	-	431.26		Y	Cleared
04/30/2006	J176	April06, Maxine Meldrum	2183	-	1,524.87		Y	Cleared
04/30/2006	J177	April06, Patricia Neufeld	2184	-	195.18		Y	Cleared
04/30/2006	J178	April06, Tamara Van Horne	2185	-	731.55		Y	Cleared
04/30/2006	J179	April06, Julia Reinhart	2186	-	2,822.68		Y	Cleared
04/30/2006	J180	April06, Sharon Wilson	2187	-	585.29		Y	Cleared
04/30/2006	J181	April06, Canada Customs and Rev...	2188	-	3,526.18		N	Outstanding
04/30/2006	J182	April06, Local Authorities Pension ...	2189	-	1,450.10		N	Outstanding
04/25/2006	J183	Apr 2006, Memory Lane Computers	2190	-	3,747.68		N	Outstanding
04/25/2006	J184	Apr2006, Brodart	2191	-	1,280.74		N	Outstanding
04/25/2006	J185	Apr2006, Julia Reinhart	2192	-	110.10		N	Outstanding
04/25/2006	J186	Apr2006, Water Pure & Simple	2193	-	16.50		N	Outstanding
04/25/2006	J187	Apr2006, Telus Communications	2194	-	280.09		N	Outstanding
04/25/2006	J188	Apr2006, Shannon Christoffersen	2195	-	11.97		Y	Cleared
04/07/2006	J189	Fines	Deposit	290.70	-		Y	Cleared
04/07/2006	J190	Resident Cardholder	Deposit	306.00	-		Y	Cleared
04/07/2006	J191	Non-Resident Cardholder	Deposit	60.00	-		Y	Cleared
04/07/2006	J192	Shortgrass Library System	Deposit	2,515.02	-		Y	Cleared
04/07/2006	J193	Town of Brooks	Deposit	34,453.25	-		Y	Cleared
04/30/2006	J194	Reversing J180. Correction is J195.	ADJ2187	585.29	-		Y	Adjustment
04/28/2006	J195	April06, Sharon Wilson	2187	-	585.29		N	Outstanding
04/30/2006	J196	Reversing J179. Correction is J197.	ADJ2186	2,822.68	-		Y	Adjustment
04/28/2006	J197	April06, Julia Reinhart	2186	-	2,822.68		N	Outstanding
04/30/2006	J198	Reversing J178. Correction is J199.	ADJ2185	731.55	-		Y	Adjustment
04/28/2006	J199	April06, Tamara Van Horne	2185	-	731.55		N	Outstanding
04/30/2006	J200	Reversing J177. Correction is J201.	ADJ2184	195.18	-		Y	Adjustment
04/28/2006	J201	April06, Patricia Neufeld	2184	-	195.18		N	Outstanding
04/30/2006	J202	Reversing J176. Correction is J203.	ADJ2183	1,524.87	-		Y	Adjustment
04/28/2006	J203	April06, Maxine Meldrum	2183	-	1,524.87		N	Outstanding
04/30/2006	J204	Reversing J175. Correction is J205.	ADJ2182	431.26	-		Y	Adjustment
04/28/2006	J205	April06, Cathryn Krochak	2182	-	431.26		N	Outstanding
04/30/2006	J206	Reversing J174. Correction is J207.	ADJ2181	1,472.51	-		Y	Adjustment
04/28/2006	J207	April06, Bessie Jacowishen	2181	-	1,472.51		Y	Cleared
04/30/2006	J208	Reversing J173. Correction is J209.	ADJ2180	1,747.09	-		Y	Adjustment
04/28/2006	J209	April06, Shannon Christoffersen	2180	-	1,747.09		Y	Cleared
04/30/2006	J210	Reversing J172. Correction is J211.	ADJ2179	1,228.39	-		Y	Adjustment
04/28/2006	J211	April06, Ronnie Adams	2179	-	1,228.39		N	Outstanding
04/21/2006	J215	Fines	Deposit	326.02	-		Y	Cleared
04/21/2006	J216	Resident Cardholder	Deposit	294.00	-		Y	Cleared
04/28/2006	J217	Fines	Deposit	384.98	-		Y	Cleared
04/28/2006	J218	Resident Cardholder	Deposit	324.00	-		Y	Cleared
04/28/2006	J219	Non-Resident Cardholder	Deposit	60.00	-		Y	Cleared
04/28/2006	J220	Landmark 99	Deposit	411.31	-		Y	Cleared
04/30/2006	J226	Securtek	Debit	-	26.75		Y	Cleared
04/30/2006	J227	AB Health	Debit	-	44.00		Y	Cleared
04/30/2006	J228	Destination Fee	Debit	-	5.00		Y	Cleared
				50,661.96	35,494.07			

Brooks Public Library  
All Journal Entries 04/01/2006 to 04/30/2006

			Debits	Credits
04/13/2006	J163	Deposit, Fines		
		4120 Fines, Book Sales and Services	-	239.86
		1080 Cash In Bank	239.86	-
04/13/2006	J164	Deposit, Resident Cardholder		
		4090 Resident Cardholder Fees	-	258.00
		1080 Cash In Bank	258.00	-
04/13/2006	J165	2172, Apr2006, Memory Lane Computers		
		2100 GST Paid on Purchases	198.21	-
		5050 New Library Furnishings	2,831.60	-
		1080 Cash In Bank	-	3,029.81
04/13/2006	J166	2173, Apr2006, Shortgrass Library System		
		5070 Library Supplies	28.80	-
		1080 Cash In Bank	-	28.80
04/13/2006	J167	2174, Apr2006, Brooks Computer Services Ltd.		
		2100 GST Paid on Purchases	3.50	-
		5060 Payroll Expense	50.00	-
		1080 Cash In Bank	-	53.50
04/13/2006	J168	2175, Apr2006, Esplanade Arts and Heritage Ce		
		5090 Program Expense	50.00	-
		1080 Cash In Bank	-	50.00
04/13/2006	J169	2176, Apr2006, Brooks Home Hardware		
		2100 GST Paid on Purchases	0.79	-
		5070 Library Supplies	11.31	-
		1080 Cash In Bank	-	12.10
04/13/2006	J170	2177, Apr2006, Royal Bank Visa		
		5250 Bank Charges	12.00	-
		1080 Cash In Bank	-	12.00
04/13/2006	J171	2178, Apr 2006, Royal Bank Visa		
		2100 GST Paid on Purchases	2.93	-
		5050 New Library Furnishings	41.86	-
		5080 Administration & Travel	101.32	-
		5130 Staff Training	185.00	-
		1080 Cash In Bank	-	331.11
04/30/2006	J181	2188, April06, Canada Customs and Revenue Age		
		2310 EI Payable	264.79	-
		2320 CPP Payable	560.46	-
		2330 Income Tax Payable	1,769.76	-
		5310 EI Expense	370.71	-
		5320 CPP Expense	560.46	-
		1080 Cash In Bank	-	3,526.18
04/30/2006	J182	2189, April06, Local Authorities Pension Plan		
		2400 L.A.P.P.	675.05	-
		5350 L.A.P.P. Expense	775.05	-
		1080 Cash In Bank	-	1,450.10
04/25/2006	J183	2190, Apr 2006, Memory Lane Computers		
		2100 GST Paid on Purchases	245.18	-
		5050 New Library Furnishings	3,465.00	-
		5100 Repair & Maintenance	37.50	-
		1080 Cash In Bank	-	3,747.68
04/25/2006	J184	2191, Apr2006, Brodart		
		2100 GST Paid on Purchases	83.79	-
		5070 Library Supplies	1,196.95	-
		1080 Cash In Bank	-	1,280.74
04/25/2006	J185	2192, Apr2006, Julia Reinhart		
		5080 Administration & Travel	110.10	-
		1080 Cash In Bank	-	110.10

Brooks Public Library  
All Journal Entries 04/01/2006 to 04/30/2006

			Debits	Credits
04/25/2006	J186	2193, Apr2006, Water Pure & Simple		
		5070 Library Supplies	16.50	-
		1080 Cash In Bank	-	16.50
04/25/2006	J187	2194, Apr2006, Telus Communications		
		2100 GST Paid on Purchases	18.21	-
		5140 Telephone and Fax Expense	261.88	-
		1080 Cash In Bank	-	280.09
04/25/2006	J188	2195, Apr2006, Shannon Christoffersen		
		5090 Program Expense	11.97	-
		1080 Cash In Bank	-	11.97
04/07/2006	J189	Deposit, Fines		
		4120 Fines, Book Sales and Services	-	290.70
		1080 Cash In Bank	290.70	-
04/07/2006	J190	Deposit, Resident Cardholder		
		4090 Resident Cardholder Fees	-	306.00
		1080 Cash In Bank	306.00	-
04/07/2006	J191	Deposit, Non-Resident Cardholder		
		4140 Non-resident Cardholder Fees	-	60.00
		1080 Cash In Bank	60.00	-
04/07/2006	J192	Deposit, Shortgrass Library System		
		5300 Wages	-	2,150.50
		5350 L.A.P.P. Expense	-	166.67
		5340 AUUMA Extended Health	-	26.92
		5360 AB Health Expense	-	15.40
		5310 EI Expense	-	56.30
		5320 CPP Expense	-	99.23
		1080 Cash In Bank	2,515.02	-
04/07/2006	J193	Deposit, Town of Brooks		
		4020 Town of Brooks	-	34,453.25
		1080 Cash In Bank	34,453.25	-
04/28/2006	J195	2187, April06, Sharon Wilson		
		5300 Wages	596.44	-
		1080 Cash In Bank	-	585.29
		2310 EI Payable	-	11.15
04/28/2006	J197	2186, April06, Julia Reinhart		
		5300 Wages	4,301.00	-
		1080 Cash In Bank	-	2,822.68
		2310 EI Payable	-	80.43
		2320 CPP Payable	-	198.46
		2330 Income Tax Payable	-	872.84
		2400 L.A.P.P.	-	290.32
		2420 AUUMA Extended Health	-	23.07
		2440 AB Health Payable	-	13.20
04/28/2006	J199	2185, April06, Tamara Van Horne		
		5300 Wages	769.60	-
		1080 Cash In Bank	-	731.55
		2310 EI Payable	-	14.39
		2320 CPP Payable	-	23.66
04/28/2006	J201	2184, April06, Patricia Neufeld		
		5300 Wages	198.90	-
		1080 Cash In Bank	-	195.18
		2310 EI Payable	-	3.72
04/28/2006	J203	2183, April06, Maxine Meldrum		
		5300 Wages	2,029.73	-
		1080 Cash In Bank	-	1,524.87
		2310 EI Payable	-	37.96
		2320 CPP Payable	-	86.03
		2330 Income Tax Payable	-	240.12

			Debits	Credits
		2400 L.A.P.P.	-	137.01
		2420 AUMA Extended Health	-	3.74
04/28/2006	J205	2182, April06, Cathryn Krochak		
		5300 Wages	447.34	-
		1080 Cash In Bank	-	431.26
		2310 EI Payable	-	8.37
		2320 CPP Payable	-	7.71
04/28/2006	J207	2181, April06, Bessie Jacowishen		
		5300 Wages	2,007.90	-
		1080 Cash In Bank	-	1,472.51
		2310 EI Payable	-	37.55
		2320 CPP Payable	-	84.95
		2330 Income Tax Payable	-	235.04
		2400 L.A.P.P.	-	135.53
		2420 AUMA Extended Health	-	42.32
04/28/2006	J209	2180, April06, Shannon Christoffersen		
		5300 Wages	2,146.32	-
		1080 Cash In Bank	-	1,747.09
		2310 EI Payable	-	40.14
		2320 CPP Payable	-	91.81
		2330 Income Tax Payable	-	267.28
04/28/2006	J211	2179, April06, Ronnie Adams		
		5300 Wages	1,662.08	-
		1080 Cash In Bank	-	1,228.39
		2310 EI Payable	-	31.08
		2320 CPP Payable	-	67.84
		2330 Income Tax Payable	-	154.48
		2400 L.A.P.P.	-	112.19
		2420 AUMA Extended Health	-	41.70
		2440 AB Health Payable	-	26.40
04/21/2006	J215	Deposit, Fines		
		4120 Fines, Book Sales and Services	-	326.02
		1080 Cash In Bank	326.02	-
04/21/2006	J216	Deposit, Resident Cardholder		
		4090 Resident Cardholder Fees	-	294.00
		1080 Cash In Bank	294.00	-
04/28/2006	J217	Deposit, Fines		
		4120 Fines, Book Sales and Services	-	384.98
		1080 Cash In Bank	384.98	-
04/28/2006	J218	Deposit, Resident Cardholder		
		4090 Resident Cardholder Fees	-	324.00
		1080 Cash In Bank	324.00	-
04/28/2006	J219	Deposit, Non-Resident Cardholder		
		4140 Non-resident Cardholder Fees	-	60.00
		1080 Cash In Bank	60.00	-
04/28/2006	J220	Deposit, Landmark 99		
		5030 Books and Materials	-	411.31
		1080 Cash In Bank	411.31	-
04/30/2006	J226	Debit, Securtek		
		5170 Security Monitoring	25.00	-
		5180 GST Expense	1.75	-
		1080 Cash In Bank	-	26.75
04/30/2006	J227	Debit, AB Health		
		5360 AB Health Expense	30.80	-
		2440 AB Health Payable	13.20	-
		1080 Cash In Bank	-	44.00

Brooks Public Library  
All Journal Entries 04/01/2006 to 04/30/2006

			<u>Debits</u>	<u>Credits</u>
04/30/2006	J228	Debit, Destination Fee		
		5250 Bank Charges	5.00	-
		1080 Cash In Bank	-	5.00
			<hr/>	<hr/>
			68,098.88	68,098.88



**MINUTES OF REGULAR MEETING OF BROOKS PUBLIC LIBRARY BOARD**  
**June 22, 2006**  
**HELD IN BROOKS PUBLIC LIBRARY**

PRESENT: Tilly Gamble-Altwasser (Vice Chair), Sheila Tiegs, Henry Nadja, Karen Nelson, Gloria Evans, Martin Shields, Julia Reinhart (Librarian), Shannon Christoffersen (Librarian), Cathleen Patterson, Elsie Strach

REGRETS: Dino Champlone, Pat Walsh

**VISION STATEMENT**

**Brooks Public Library: A vibrant and inspiring resource connecting our diverse community to the world.**

**MISSION STATEMENT**

**Brooks Public Library provides lifelong learning and enrichment opportunities with equitable access to high quality service, collections and facilities.**

1. Call to Order: Tilly called the meeting to order at 6:30 pm.
2. Tilly welcomed Terry Welsh to the meeting. He reported on the condition of the roof following the water damage in earlier June. The roof structure is solid. An extra roof drain was installed to direct water away from the area. The problem has been alleviated for the short term. The City is looking at costs right now for replacing the whole roof and adding a peak. Terry will be return in a few months to give an update on their findings. The street light installation in the parking lot will likely be delayed.
3. Approval of Agenda: One item was added under New Business. **Motion to approve agenda: Moved: Martin; Seconded: Sheila. Carried.**
4. Consent Agenda: **Motion to approve Consent Agenda: Moved: Cathleen; Seconded: Elsie. Carried.**
5. Presentation by Terry Welsh re roof. See number 2 above.
6. Correspondence
  - a) Letter to Brooks Bulletin editor re Bessie Jacowishen's Outreach Program and BPL circulated
  - b) AALT report by Bessie distributed
  - c) AALT report by Maxine Meldrum distributed
  - d) *The Trustee Report* distributed
7. Shortgrass Library System report: Martin had nothing to report.
8. Librarians' Report: Shannon's report on library happenings during the past month distributed
9. Business Arising for the April 2006 Board Meeting Minutes
  - a) 2006 Audit: There was discussion on the cost of the audit. Julia will look into other options and their costs.
  - b) One time grant from province update: The job ad for training coordinator is ready to be posted. There has been no word regarding the additional funding that may be available from Rural Initiatives Project.
  - c) Brooks Public Library Foundation dissolution has occurred.
10. New Business

- a) Change in signing authority: **Motion to transfer signing authority from Julia Reinhart (Head Librarian) to Shannon Christoffersen (Public Services Librarian) effective June 22, 2006. Moved: Karen Nelson; Seconded: Elsie Strach. Carried.**
- b) Secondment for Julia Reinhart: Julia and Shannon left for the following discussion. Julia's secondment to Shortgrass Library System dates are from November 1, 2005 to October 31, 2006. In a letter from Harold Storlien, CEO of Shortgrass Library System, they requested that Julia begin full time with SLS as of September 1, 2006, so that Julia's secondment would end as of August 31, 2006. **Motion to accept with regret the August 31, 2006 date as the end of Julia's secondment so she can begin full time with SLS on September 1, 2006. Moved: Karen; Seconded: Sheila. Carried.**
- c) Contract for Shannon Christoffersen: Shannon was out of the room for this discussion. Julia mentioned there is a six month probationary period for any new position. **Motion to offer Shannon Christoffersen a full time Head Librarian position effective September 1, 2006. Moved: Henry Nadja; Seconded: Cathleen Patterson. Carried.**
- d) Letter from Henry Nadja: Tilly read a letter of resignation from Henry effective August 31, 2006. Henry has given much to BPL as he has been a trustee for the past nine years. His knowledge and enthusiasm will be missed.

**11. Next Board Meeting: Thursday, September 21, 2006**

  
\_\_\_\_\_  
Head Librarian

  
\_\_\_\_\_  
Chair

**Brooks Library Board**  
**Finance Standing Committee Meeting**  
**8:00 am June 21, 2006**

Present: Elsie Strach, Dino Champlone, and Shannon Christoffersen

- 1) Meeting was called to order at 8:05 am.
- 2) Receipts and Expenditures for the month of May were discussed in detail and reviewed by the Committee. Items of note: Under Receipts – received grant money from County of Newell. Under Expenditures – Audit and Insurance – cost of the audit increased by nearly \$2000 this year. Staff Training – Ronnie and Maxine were scheduled to attend First Aid training at Medicine Hat College, but the course was cancelled, so the cost was reimbursed. Computer Maintenance Contracts – all computers in the library received a check up and additional RAM was placed on one of the office computers since it was running too slow to perform necessary tasks. Rebinding - 2005 Brooks Bulletin was placed on microfilm. Conference costs fell under Administration and Travel. Expenditures for the month totaled \$24,890.27. Motion to accept expenditures for the month of May 2006.
- 3) The Committee discussed the increase to the audit. Meyers, Norris, and Penney (MNP) have indicated that next year the cost could increase to between \$15,000-\$20,000. Julia is speaking to Kevin Stephenson at the City office about potential options to minimize this cost. Options may include getting a Notice to Reader (first level audit) performed instead of getting a full audit; getting our audit done with the city instead of separately; or switching accountants.
- 4) Meeting was adjourned at 8:25 am.

**Brooks Library Board Budget**  
**May 2006**

<b>Receipts</b>	<b>Annual Budget</b>	<b>Current Month</b>	<b>Total to Date</b>
City of Brooks	137,813.00	0.00	68,906.50
HRDC – Summer Student	1,446.00	0.00	0.00
Province of Alberta	49,781.00	0.00	19,843.00
Industry Canada - CAP V Grant	1,975.00	0.00	0.00
County of Newell Library Board	20,475.00	3,686.76	3,686.76
Resident Cardholder Fees	16,000.00	1,110.00	6,558.18
Interest Income	0.00	0.00	0.00
Miscellaneous	200.00	0.00	0.00
Fines, books and services	20,500.00	1,410.68	6,998.71
Non-resident Cardholder Fees	3,000.00	200.00	900.00
Donations	14,000.00	0.00	12,392.12
Fundrais		0.00	0.00
Adopt-a-magazi		0.00	0.00
Medieval Fa		0.00	1,650.00
GST Recov		0.00	0.00
<b>Total Revenue</b>		44	120,935.27
<b>Expendit</b>			
SLS Expense (Materials Al		0.00	0.00
Shortgrass – Non-resident		0.00	0.00
Dynix and Telecom (S		0.00	0.00
Books & Mate		58	343.77
Furnishings and Equip		0.00	13,709.22
Payroll Exp		0.00	320.00
Library Supp		20	3,100.04
Administration & Travel	3,000.00	1,129.85	2,050.66
Program Expense	2,500.00	17.08	144.71
	0.00	363.78	363.78
Repair & Maintenance	2,000.00	0.00	50.97
Rebinding	500.00	475.16	475.16
Staff Training	4,000.00	-260.00	1,137.50
Telephone & Fax Expense	3,500.00	264.49	1,334.15
Copier & Computer Costs	2,000.00	0.00	106.53
Security Monitoring	600.00	25.00	125.00
Computer Main. Contracts	1,000.00	759.95	759.95
GST Expense	0.00	1.75	8.75
Freight & Postage	1,000.00	135.45	160.45
Professional Memberships	400.00	0.00	149.18
Publicity and Advertising	2,000.00	0.00	264.00

*Revised*

Audit and Insurance	6,500.00	8,190.00	8,190.00
Bank Charges	200.00	5.00	92.21
Miscellaneous	200.00	0.00	0.00
Wages (includes temp. staff)	149,286.00	11,358.62	62,573.13
EI Expense	4,000.00	297.36	1,672.37
CPP Expense	5,500.00	416.57	2,541.00
WCB Expense	600.00	-83.99	47.88
AUMA Expense	4,000.00	204.79	926.84
LAPP Expense	8,500.00	499.61	3,439.26
AB Health Expense	1,000.00	184.80	523.60
<b>Total Expenses</b>	269,690.00	25,254.05	104,610.11

**ASSETS**

**CURRENT ASSETS**

GIC Account	0.00
GST Recoverable	2,968.59
Building Fund	27,706.79
Furn. & Shelving Reserve	0.00
Cash On Hand/Float	50.00
Cash In Bank	35,967.86
Accounts Receivable	236.59
<b>TOTAL CURRENT ASSETS</b>	<u>66,929.83</u>

<b>TOTAL ASSETS</b>	<u>66,929.83</u>
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**LIABILITIES**

**CURRENT LIABILITIES**

Accounts Payable	1,722.88
MNP Accrual	1,500.00
GST Charged on Sales	0.00
GST Paid on Purchases	-2,001.09
GST Paid on Books	0.00
New Account	0.00
Accounts Payable	0.00
Vacation Payable	0.00
EI Payable	-0.01
CPP Payable	0.00
Income Tax Payable	0.00
L.A.P.P.	0.00
AUMA Extended Health	110.86
AB Health Payable	52.80
W.C.B. Payable	0.00
Miscellaneous	0.00
<b>TOTAL CURRENT LIABILITIES</b>	<u>1,385.44</u>

<b>TOTAL LIABILITIES</b>	<u>1,385.44</u>
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**EQUITY**

**EARNINGS**

Building Fund Reserves	28,314.20
Externally restricted	200.00
Retained Earnings	20,705.03
Current Earnings	16,325.16
<b>CURRENT EARNINGS</b>	<u>65,544.39</u>

<b>TOTAL EQUITY</b>	<u>65,544.39</u>
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<b>LIABILITIES AND EQUITY</b>	<u>66,929.83</u>
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**Brooks Public Library**  
**Income Statement 05/01/2006 to 05/31/2006**

**REVENUE**

<b>REVENUE</b>	
Town of Brooks	0.00
HRDC - Summer Student	0.00
Province of Alberta	0.00
Industry Canada - CAP 3	0.00
Industry Canada - CAP YI	0.00
County of Newell Library Board	3,686.76
Resident Cardholder Fees	1,110.00
Interest Income	0.00
Miscellaneous	0.00
Fines, Book Sales and Services	1,410.68
Non-resident Cardholder Fees	200.00
Charitable Receipt Donations	0.00
Fundraisers	0.00
Adopt-a-magazine	0.00
Medieval Faire	500.00
GST Recovery	0.00
<b>TOTAL REVENUE</b>	<u>6,907.44</u>

**TOTAL REVENUE** 6,907.44

**EXPENSE**

<b>EXPENSES</b>	
SLS Expense (Materials)	0.00
SLS - Non-resident fees	0.00
SLS - Dynix and Telecom	0.00
Books and Materials	43.58
New Library Furnishings	0.00
Library Equipment	0.00
Payroll Expense	100.00
Library Supplies	1,125.20
Administration & Travel	1,129.85
Recruitment Expense	0.00
Program Expense	17.08
Medieval Faire	363.78
Repair & Maintenance	0.00
Rebinding, Microfilming, Laminating	475.16
Staff Training	-260.00
Telephone and Fax Expense	264.49
Copier & Computer Costs	0.00
Security Monitoring	25.00
Computer Main. Contracts	759.95
GST Expense	1.75
Freight and Postage	135.45
Professional Memberships	0.00
Publicity and Advertising	0.00
Audit and Insurance	8,190.00
Bank Charges	5.00
Miscellaneous	0.00
Wages	11,358.62
Wage Reimbursement	0.00
EI Expense	297.36
CPP Expense	416.57
WCB Expense	-83.99
AUMA Extended Health	204.79
L.A.P.P. Expense	499.61
AB Health Expense	184.80
<b>TOTAL EXPENSES</b>	<u>25,254.05</u>

**TOTAL EXPENSE** 25,254.05

**NET INCOME** -18,346.61

**Brooks Public Library**  
**Income Statement 01/01/2006 to 05/31/2006**

**REVENUE**

<b>REVENUE</b>	
Town of Brooks	68,906.50
HRDC - Summer Student	0.00
Province of Alberta	19,843.00
Industry Canada - CAP 3	0.00
Industry Canada - CAP Y1	0.00
County of Newell Library Board	3,686.76
Resident Cardholder Fees	6,558.18
Interest Income	0.00
Miscellaneous	0.00
Fines, Book Sales and Services	6,998.71
Non-resident Cardholder Fees	900.00
Charitable Receipt Donations	12,392.12
Fundraisers	0.00
Adopt-a-magazine	0.00
Medieval Faire	1,650.00
GST Recovery	0.00
<b>TOTAL REVENUE</b>	<u>120,935.27</u>

**TOTAL REVENUE** 120,935.27

**EXPENSE**

<b>EXPENSES</b>	
SLS Expense (Materials)	0.00
SLS - Non-resident fees	0.00
SLS - Dynix and Telecom	0.00
Books and Materials	343.77
New Library Furnishings	13,709.22
Library Equipment	0.00
Payroll Expense	320.00
Library Supplies	3,100.04
Administration & Travel	2,050.66
Recruitment Expense	0.00
Program Expense	144.71
Medieval Faire	363.78
Repair & Maintenance	50.97
Rebinding, Microfilming, Laminating	475.16
Staff Training	1,137.50
Telephone and Fax Expense	1,334.15
Copier & Computer Costs	106.53
Security Monitoring	125.00
Computer Main. Contracts	759.95
GST Expense	8.75
Freight and Postage	160.45
Professional Memberships	149.18
Publicity and Advertising	264.00
Audit and Insurance	8,190.00
Bank Charges	92.21
Miscellaneous	0.00
Wages	62,573.13
Wage Reimbursement	0.00
EI Expense	1,672.37
CPP Expense	2,541.00
WCB Expense	47.88
AUMA Extended Health	926.84
L.A.P.P. Expense	3,439.26
AB Health Expense	523.60
<b>TOTAL EXPENSES</b>	<u>104,610.11</u>

**TOTAL EXPENSE** 104,610.11

**NET INCOME** 16,325.16



**Brooks Public Library**  
**Reconciliation Transactions Detail Report 05/01/2006 to 05/31/2006**

Account: 1080 Cash In Bank

Deposit No.: \*\*\* all \*\*\*

Cleared: Y, Deposit error: Y, Payment error: Y, NSF: Y, Reversed: Y, Void: Y, Adjustment: Y, Outstanding: Y

Date	Tran. No.	Comment	Source	Deposits	Withdrawals	Deposit No.	C	Status
05/02/2006	J212	May06, Canada Post	2196	-	109.14		Y	Cleared
05/02/2006	J213	May06, City of Brooks	2197	-	21.40		Y	Cleared
05/02/2006	J214	May06, Bignote Entertainment Inc.	2198	-	363.78		Y	Cleared
05/05/2006	J221	Fines	Deposit	426.34	-		Y	Cleared
05/05/2006	J222	Resident Cardholder	Deposit	300.00	-		Y	Cleared
05/05/2006	J223	Non-Resident Cardholder	Deposit	140.00	-		Y	Cleared
05/05/2006	J224	Donation-Brooks Knette Club	Deposit	500.00	-		Y	Cleared
05/05/2006	J225	Shortgrass Library System	Deposit	5,030.04	-		Y	Cleared
05/12/2006	J229	Fines	Deposit	365.84	-		Y	Cleared
05/12/2006	J230	Resident Cardholder	Deposit	180.00	-		Y	Cleared
05/19/2006	J231	Fines	Deposit	255.81	-		Y	Cleared
05/19/2006	J232	Resident Cardholder	Deposit	342.00	-		Y	Cleared
05/19/2006	J233	Non-Resident Cardholder	Deposit	60.00	-		Y	Cleared
05/23/2006	J234	May2006, Telus Communications	2199	-	282.89		Y	Cleared
05/23/2006	J235	May2006, Brodart	2200	-	46.89		Y	Cleared
05/23/2006	J236	May2006, CNL	2201	-	813.15		Y	Cleared
05/23/2006	J237	May2006, Purolator	2202	-	27.95		Y	Cleared
05/23/2006	J238	May2006, Critical Control Solution...	2203	-	508.42		Y	Cleared
05/23/2006	J239	May2006, Shortgrass Library Syst...	2204	-	477.95		Y	Cleared
05/23/2006	J240	May 2006, Shortgrass Library Syst...	2205	-	43.58		Y	Cleared
05/23/2006	J241	May2006, Brooks Computer Servic...	2206	-	53.50		Y	Cleared
05/23/2006	J242	May2006, Engravables	2207	-	6.96		Y	Cleared
05/23/2006	J243	May2006, City of Brooks	2208	-	369.45		Y	Cleared
05/23/2006	J244	May2006, Brooks Home Hardware	2209	-	5.44		Y	Cleared
05/23/2006	J245	May 2006, Meyers, Norris and Pen...	2210	-	8,763.30		Y	Cleared
05/23/2006	J246	May2006, Julia Reinhart	2211	-	7.84		Y	Cleared
05/23/2006	J247	May2006, Sharon Wilson	2212	-	3.21		Y	Cleared
05/23/2006	J248	mAY2006, The Alberta Library	2213	-	630.06		Y	Cleared
05/23/2006	J249	May2006, Royal Bank Visa	2214	-	788.00		Y	Cleared
05/31/2006	J250	May06, Ronnie Adams	2215	-	1,318.79		Y	Cleared
05/31/2006	J251	May06, Shannon Christoffersen	2216	-	1,397.66		Y	Cleared
05/31/2006	J252	May06, Bessie Jacowishen	2217	-	1,674.60		Y	Cleared
05/31/2006	J253	May06, Lesley Jensen	2218	-	962.43		Y	Cleared
05/31/2006	J254	May06, Cathryn Krochak	2219	-	731.55		Y	Cleared
05/31/2006	J255	May06, Maxine Meldrum	2220	-	1,703.99		Y	Cleared
05/31/2006	J256	May06, Patricia Neufeld	2221	-	214.32		Y	Cleared
05/31/2006	J257	May06, Julia Reinhart	2222	-	2,822.68		Y	Cleared
05/31/2006	J258	May06, Tamara Van Horne	2223	-	552.28		Y	Cleared
05/31/2006	J259	May06, Sharon Wilson	2224	-	670.25		Y	Cleared
05/31/2006	J260	May06, Local Authorities Pension ...	2225	-	1,558.42		Y	Cleared
05/31/2006	J261	May06, Canada Customs and Rev...	2226	-	3,760.16		Y	Cleared
05/31/2006	J262	May31,2006, Julia Reinhart	2227	-	66.00		Y	Cleared
05/31/2006	J263	May06, Workers' Compensation B...	2228	-	125.80		Y	Cleared
05/31/2006	J264	May06, Alberta Health Care Insura...	2229	-	264.00		Y	Cleared
05/31/2006	J265	May06, Water Pure & Simple	2230	-	16.50		Y	Cleared
05/31/2006	J266	May06, Brooks Computer Services...	2231	-	53.50		Y	Cleared
05/31/2006	J267	May31,2006, Sharon Wilson	2232	-	17.08		Y	Cleared
05/29/2006	J271	Fines	Deposit	362.69	-		Y	Cleared
05/29/2006	J272	Resident Cardholder	Deposit	288.00	-		Y	Cleared
05/29/2006	J273	WCB	Deposit	209.79	-		Y	Cleared
05/29/2006	J274	County of Newell	Deposit	3,686.76	-		Y	Cleared
05/31/2006	J278	Securtek	Debit	-	26.75		Y	Cleared
05/31/2006	J279	AB Health	Debit	-	44.00		Y	Cleared
05/31/2006	J280	Destination Fee	Debit	-	5.00		Y	Cleared
05/02/2006	J324	Reversing J214. Correction is J325.	ADJ2198	363.78	-		Y	Adjustment
05/02/2006	J325	May06, Bignote Entertainment Inc.	2198	-	363.78		Y	Cleared
				12,511.05	31,672.45			

**Brooks Public Library**  
**All Journal Entries 05/01/2006 to 05/31/2006**

			Debits	Credits
05/02/2006	J212	2196, May06, Canada Post		
		2100 GST Paid on Purchases	7.14	-
		5200 Freight and Postage	102.00	-
		1080 Cash In Bank	-	109.14
05/02/2006	J213	2197, May06, City of Brooks		
		5080 Administration & Travel	21.40	-
		1080 Cash In Bank	-	21.40
05/05/2006	J221	Deposit, Fines		
		4120 Fines, Book Sales and Services	-	426.34
		1080 Cash In Bank	426.34	-
05/05/2006	J222	Deposit, Resident Cardholder		
		4090 Resident Cardholder Fees	-	300.00
		1080 Cash In Bank	300.00	-
05/05/2006	J223	Deposit, Non-Resident Cardholder		
		4140 Non-resident Cardholder Fees	-	140.00
		1080 Cash In Bank	140.00	-
05/05/2006	J224	Deposit, Donation-Brooks Kinetite Club		
		4190 Medieval Faire	-	500.00
		1080 Cash In Bank	500.00	-
05/05/2006	J225	Deposit, Shortgrass Library System		
		5300 Wages	-	2,150.50
		5350 L.A.P.P. Expense	-	166.67
		5340 AUMA Extended Health	-	26.92
		5360 AB Health Expense	-	15.40
		5310 EI Expense	-	56.30
		5320 CPP Expense	-	99.23
		5300 Wages	-	2,150.50
		5350 L.A.P.P. Expense	-	166.67
		5340 AUMA Extended Health	-	26.92
		5360 AB Health Expense	-	15.40
		5310 EI Expense	-	56.30
		5320 CPP Expense	-	99.23
		1080 Cash In Bank	5,030.04	-
05/12/2006	J229	Deposit, Fines		
		4120 Fines, Book Sales and Services	-	365.84
		1080 Cash In Bank	365.84	-
05/12/2006	J230	Deposit, Resident Cardholder		
		4090 Resident Cardholder Fees	-	180.00
		1080 Cash In Bank	180.00	-
05/19/2006	J231	Deposit, Fines		
		4120 Fines, Book Sales and Services	-	255.81
		1080 Cash In Bank	255.81	-
05/19/2006	J232	Deposit, Resident Cardholder		
		4090 Resident Cardholder Fees	-	342.00
		1080 Cash In Bank	342.00	-
05/19/2006	J233	Deposit, Non-Resident Cardholder		
		4140 Non-resident Cardholder Fees	-	60.00
		1080 Cash In Bank	60.00	-
05/23/2006	J234	2199, May2006, Telus Communications		
		2100 GST Paid on Purchases	18.40	-
		5140 Telephone and Fax Expense	264.49	-
		1080 Cash In Bank	-	282.89
05/23/2006	J235	2200, May2006, Brodart		
		2100 GST Paid on Purchases	3.06	-
		5070 Library Supplies	43.83	-
		1080 Cash In Bank	-	46.89

**Brooks Public Library**  
**All Journal Entries 05/01/2006 to 05/31/2006**

			Debits	Credits
05/23/2006	J236	2201, May2006, CNL		
		2100 GST Paid on Purchases	53.20	-
		5175 Computer Main. Contracts	759.95	-
		1080 Cash In Bank	-	813.15
05/23/2006	J237	2202, May2006, Purolator		
		2100 GST Paid on Purchases	1.83	-
		5200 Freight and Postage	26.12	-
		1080 Cash In Bank	-	27.95
05/23/2006	J238	2203, May2006, Critical Control Solutions Inc		
		2100 GST Paid on Purchases	33.26	-
		5120 Rebinding, Microfilming, Laminating	475.16	-
		1080 Cash In Bank	-	508.42
05/23/2006	J239	2204, May2006, Shortgrass Library System		
		5070 Library Supplies	477.95	-
		1080 Cash In Bank	-	477.95
05/23/2006	J240	2205, May 2006, Shortgrass Library System		
		5030 Books and Materials	43.58	-
		1080 Cash In Bank	-	43.58
05/23/2006	J241	2206, May2006, Brooks Computer Services Ltd.		
		2100 GST Paid on Purchases	3.50	-
		5060 Payroll Expense	50.00	-
		1080 Cash In Bank	-	53.50
05/23/2006	J242	2207, May2006, Engravables		
		2100 GST Paid on Purchases	0.46	-
		5070 Library Supplies	6.50	-
		1080 Cash In Bank	-	6.96
05/23/2006	J243	2208, May2006, City of Brooks		
		2420 AUMA Extended Health	110.82	-
		5340 AUMA Extended Health	258.63	-
		1080 Cash In Bank	-	369.45
05/23/2006	J244	2209, May2006, Brooks Home Hardware		
		2100 GST Paid on Purchases	0.36	-
		5070 Library Supplies	5.08	-
		1080 Cash In Bank	-	5.44
05/23/2006	J245	2210, May 2006, Meyers, Norris and Penny LLP		
		2100 GST Paid on Purchases	573.30	-
		5240 Audit and Insurance	8,190.00	-
		1080 Cash In Bank	-	8,763.30
05/23/2006	J246	2211, May2006, Julia Reinhart		
		2100 GST Paid on Purchases	0.51	-
		5200 Freight and Postage	7.33	-
		1080 Cash In Bank	-	7.84
05/23/2006	J247	2212, May2006, Sharon Wilson		
		2100 GST Paid on Purchases	0.21	-
		5070 Library Supplies	3.00	-
		1080 Cash In Bank	-	3.21
05/23/2006	J248	2213, mAY2006, The Alberta Library		
		2100 GST Paid on Purchases	41.22	-
		5070 Library Supplies	588.84	-
		1080 Cash In Bank	-	630.06
05/23/2006	J249	2214, May2006, Royal Bank Visa		
		2100 GST Paid on Purchases	22.05	-
		5080 Administration & Travel	1,025.95	-
		1080 Cash In Bank	-	788.00
		5130 Staff Training	-	260.00

Brooks Public Library  
All Journal Entries 05/01/2006 to 05/31/2006

			Debits	Credits
05/31/2006	J250	2215, May06, Ronnie Adams		
		5300 Wages	1,805.25	-
		1080 Cash In Bank	-	1,318.79
		2310 EI Payable	-	33.76
		2320 CPP Payable	-	74.92
		2330 Income Tax Payable	-	187.83
		2400 L.A.P.P.	-	121.85
		2420 AUMA Extended Health	-	41.70
		2440 AB Health Payable	-	26.40
05/31/2006	J251	2216, May06, Shannon Christoffersen		
		5300 Wages	1,646.32	-
		1080 Cash In Bank	-	1,397.66
		2310 EI Payable	-	30.79
		2320 CPP Payable	-	67.06
		2330 Income Tax Payable	-	150.81
05/31/2006	J252	2217, May06, Bessie Jacowishen		
		5300 Wages	2,328.00	-
		1080 Cash In Bank	-	1,674.60
		2310 EI Payable	-	43.53
		2320 CPP Payable	-	100.80
		2330 Income Tax Payable	-	309.61
		2400 L.A.P.P.	-	157.14
		2420 AUMA Extended Health	-	42.32
05/31/2006	J253	2218, May06, Lesley Jensen		
		5300 Wages	1,017.38	-
		1080 Cash In Bank	-	962.43
		2310 EI Payable	-	19.03
		2320 CPP Payable	-	35.92
05/31/2006	J254	2219, May06, Cathryn Krochak		
		5300 Wages	769.60	-
		1080 Cash In Bank	-	731.55
		2310 EI Payable	-	14.39
		2320 CPP Payable	-	23.66
05/31/2006	J255	2220, May06, Maxine Meldrum		
		5300 Wages	2,313.45	-
		1080 Cash In Bank	-	1,703.99
		2310 EI Payable	-	43.26
		2320 CPP Payable	-	100.08
		2330 Income Tax Payable	-	306.22
		2400 L.A.P.P.	-	156.16
		2420 AUMA Extended Health	-	3.74
05/31/2006	J256	2221, May06, Patricia Neufeld		
		5300 Wages	218.40	-
		1080 Cash In Bank	-	214.32
		2310 EI Payable	-	4.08
05/31/2006	J257	2222, May06, Julia Reinhart		
		5300 Wages	4,301.00	-
		1080 Cash In Bank	-	2,822.68
		2310 EI Payable	-	80.43
		2320 CPP Payable	-	198.46
		2330 Income Tax Payable	-	872.84
		2400 L.A.P.P.	-	290.32
		2420 AUMA Extended Health	-	23.07
		2440 AB Health Payable	-	13.20
05/31/2006	J258	2223, May06, Tamara Van Horne		
		5300 Wages	577.20	-
		1080 Cash In Bank	-	552.28
		2310 EI Payable	-	10.79
		2320 CPP Payable	-	14.13

**Brooks Public Library**  
**All Journal Entries 05/01/2006 to 05/31/2006**

			Debits	Credits
05/31/2006	J259	2224, May06, Sharon Wilson		
		5300 Wages	683.02	-
		1080 Cash In Bank	-	670.25
		2310 EI Payable	-	12.77
05/31/2006	J260	2225, May06, Local Authorities Pension Plan		
		2400 L.A.P.P.	725.47	-
		5350 L.A.P.P. Expense	832.95	-
		1080 Cash In Bank	-	1,558.42
05/31/2006	J261	2226, May06, Canada Customs and Revenue Agenc		
		2310 EI Payable	292.83	-
		2320 CPP Payable	615.03	-
		2330 Income Tax Payable	1,827.31	-
		5310 EI Expense	409.96	-
		5320 CPP Expense	615.03	-
		1080 Cash In Bank	-	3,760.16
05/31/2006	J262	2227, May31,2006, Julia Reinhart		
		5080 Administration & Travel	66.00	-
		1080 Cash In Bank	-	66.00
05/31/2006	J263	2228, May06, Workers' Compensation Board Albe		
		5330 WCB Expense	125.80	-
		1080 Cash In Bank	-	125.80
05/31/2006	J264	2229, May06, Alberta Health Care Insurance PI		
		2440 AB Health Payable	79.20	-
		5360 AB Health Expense	184.80	-
		1080 Cash In Bank	-	264.00
05/31/2006	J265	2230, May06, Water Pure & Simple		
		5080 Administration & Travel	16.50	-
		1080 Cash In Bank	-	16.50
05/31/2006	J266	2231, May06, Brooks Computer Services Ltd.		
		2100 GST Paid on Purchases	3.50	-
		5060 Payroll Expense	50.00	-
		1080 Cash In Bank	-	53.50
05/31/2006	J267	2232, May31,2006, Sharon Wilson		
		5090 Program Expense	17.08	-
		1080 Cash In Bank	-	17.08
05/29/2006	J271	Deposit, Fines		
		4120 Fines, Book Sales and Services	-	362.69
		1080 Cash In Bank	362.69	-
05/29/2006	J272	Deposit, Resident Cardholder		
		4090 Resident Cardholder Fees	-	288.00
		1080 Cash In Bank	288.00	-
05/29/2006	J273	Deposit, WCB		
		5330 WCB Expense	-	209.79
		1080 Cash In Bank	209.79	-
05/29/2006	J274	Deposit, County of Newell		
		4060 County of Newell Library Board	-	3,686.76
		1080 Cash In Bank	3,686.76	-
05/31/2006	J278	Debit, Securtek		
		5170 Security Monitoring	25.00	-
		5180 GST Expense	1.75	-
		1080 Cash In Bank	-	26.75
05/31/2006	J279	Debit, AB Health		
		5360 AB Health Expense	30.80	-
		2440 AB Health Payable	13.20	-
		1080 Cash In Bank	-	44.00

## Brooks Public Library

## All Journal Entries 05/01/2006 to 05/31/2006

			<u>Debits</u>	<u>Credits</u>
05/31/2006	J280	Debit, Destination Fee		
		5250 Bank Charges	5.00	-
		1080 Cash In Bank	-	5.00
05/02/2006	J325	2198, May06, Bignote Entertainment Inc.		
		5091 Medieval Faire	363.78	-
		1080 Cash In Bank	-	363.78
			<u>47,327.01</u>	<u>47,327.01</u>

**Brooks Library Board Budget**  
**May 2006**

<b>Receipts</b>	<b>Annual Budget</b>	<b>Current Month</b>	<b>Total to Date</b>
City of Brooks	137,813.00	0.00	68,906.50
HRDC – Summer Student	1,446.00	0.00	0.00
Province of Alberta	49,781.00	0.00	19,843.00
Industry Canada - CAP V Grant	1,975.00	0.00	0.00
County of Newell Library Board	20,475.00	3,686.76	3,686.76
Resident Cardholder Fees	16,000.00	1,110.00	6,558.18
Interest Income	0.00	0.00	0.00
Miscellaneous	200.00	0.00	0.00
Fines, books and services	20,500.00	1,410.68	6,998.71
Non-resident Cardholder Fees	3,000.00	200.00	900.00
Donations	14,000.00	0.00	12,392.12
Fundraisers	300.00	0.00	0.00
Adopt-a-magazine	2,200.00	0.00	0.00
Medieval Faire	0.00	136.22	1,286.22
GST Recovery	2,000.00	0.00	0.00
<b>Total Revenue</b>	<b>269,690.00</b>	<b>6,543.66</b>	<b>120,571.49</b>
<b>Expenditures</b>			
SLS Expense (Materials Allot.)	45,604.00	0.00	0.00
Shortgrass – Non-resident Fees	1,500.00	0.00	0.00
Dynix and Telecom (SLS)	3,500.00	0.00	0.00
Books & Materials	0.00	43.58	343.77
Furnishings and Equipment	12,000.00	0.00	13,709.22
Payroll Expense	800.00	100.00	320.00
Library Supplies	4,000.00	1,125.20	3,100.04
Administration & Travel	3,000.00	1,129.85	2,050.66
Program Expense	2,500.00	17.08	144.71
Repair & Maintenance	2,000.00	0.00	50.97
Rebinding	500.00	475.16	475.16
Staff Training	4,000.00	-260.00	1,137.50
Telephone & Fax Expense	3,500.00	264.49	1,334.15
Copier & Computer Costs	2,000.00	0.00	106.53
Security Monitoring	600.00	25.00	125.00
Computer Main. Contracts	1,000.00	759.95	759.95
GST Expense	0.00	1.75	8.75
Freight & Postage	1,000.00	135.45	160.45
Professional Memberships	400.00	0.00	149.18
Publicity and Advertising	2,000.00	0.00	264.00
Audit and Insurance	6,500.00	8,190.00	8,190.00

Bank Charges	200.00	5.00	92.21
Miscellaneous	200.00	0.00	0.00
Wages (includes temp. staff)	149,286.00	11,358.62	62,573.13
EI Expense	4,000.00	297.36	1,672.37
CPP Expense	5,500.00	416.57	2,541.00
WCB Expense	600.00	-83.99	47.88
AUMA Expense	4,000.00	204.79	926.84
LAPP Expense	8,500.00	499.61	3,439.26
AB Health Expense	1,000.00	184.80	523.60
<b>Total Expenses</b>	<b>269,690.00</b>	<b>24,890.27</b>	<b>104,246.33</b>



Brooks Public Library  
Income Statement 05/01/2006 to 05/31/2006

**REVENUE**

<b>REVENUE</b>	
Town of Brooks	0.00
HRDC - Summer Student	0.00
Province of Alberta	0.00
Industry Canada - CAP 3	0.00
Industry Canada - CAP YI	0.00
County of Newell Library Board	3,686.76
Resident Cardholder Fees	1,110.00
Interest Income	0.00
Miscellaneous	0.00
Fines, Book Sales and Services	1,410.68
Non-resident Cardholder Fees	200.00
Charitable Receipt Donations	0.00
Fundraisers	0.00
Adopt-a-magazine	0.00
Medieval Faire	136.22
GST Recovery	0.00
<b>TOTAL REVENUE</b>	<u>6,543.66</u>

**TOTAL REVENUE** 6,543.66

**EXPENSE**

<b>EXPENSES</b>	
SLS Expense (Materials)	0.00
SLS - Non-resident fees	0.00
SLS - Dynix and Telecom	0.00
Books and Materials	43.58
New Library Furnishings	0.00
Library Equipment	0.00
Payroll Expense	100.00
Library Supplies	1,125.20
Administration & Travel	1,129.85
Recruitment Expense	0.00
Program Expense	17.08
Repair & Maintenance	0.00
Rebinding, Microfilming, Laminating	475.16
Staff Training	-260.00
Telephone and Fax Expense	264.49
Copier & Computer Costs	0.00
Security Monitoring	25.00
Computer Main. Contracts	759.95
GST Expense	1.75
Freight and Postage	135.45
Professional Memberships	0.00
Publicity and Advertising	0.00
Audit and Insurance	8,190.00
Bank Charges	5.00
Miscellaneous	0.00
Wages	11,358.62
Wage Reimbursement	0.00
EI Expense	297.36
CPP Expense	416.57
WCB Expense	-83.99
AUMA Extended Health	204.79
L.A.P.P. Expense	499.61
AB Health Expense	184.80
<b>TOTAL EXPENSES</b>	<u>24,890.27</u>

**TOTAL EXPENSE** 24,890.27

**NET INCOME** -18,346.61

Brooks Public Library  
Income Statement 01/01/2006 to 05/31/2006

**REVENUE**

<b>REVENUE</b>	
Town of Brooks	68,906.50
HRDC - Summer Student	0.00
Province of Alberta	19,843.00
Industry Canada - CAP 3	0.00
Industry Canada - CAP Y1	0.00
County of Newell Library Board	3,686.76
Resident Cardholder Fees	6,558.18
Interest Income	0.00
Miscellaneous	0.00
Fines, Book Sales and Services	6,998.71
Non-resident Cardholder Fees	900.00
Charitable Receipt Donations	12,392.12
Fundraisers	0.00
Adopt-a-magazine	0.00
Medieval Faire	1,286.22
GST Recovery	0.00
<b>TOTAL REVENUE</b>	<u>120,571.49</u>
<b>TOTAL REVENUE</b>	<u>120,571.49</u>

**EXPENSE**

<b>EXPENSES</b>	
SLS Expense (Materials)	0.00
SLS - Non-resident fees	0.00
SLS - Dynix and Telecom	0.00
Books and Materials	343.77
New Library Furnishings	13,709.22
Library Equipment	0.00
Payroll Expense	320.00
Library Supplies	3,100.04
Administration & Travel	2,050.66
Recruitment Expense	0.00
Program Expense	144.71
Repair & Maintenance	50.97
Rebinding, Microfilming, Laminating	475.16
Staff Training	1,137.50
Telephone and Fax Expense	1,334.15
Copier & Computer Costs	106.53
Security Monitoring	125.00
Computer Main. Contracts	759.95
GST Expense	8.75
Freight and Postage	160.45
Professional Memberships	149.18
Publicity and Advertising	264.00
Audit and Insurance	8,190.00
Bank Charges	92.21
Miscellaneous	0.00
Wages	62,573.13
Wage Reimbursement	0.00
EI Expense	1,672.37
CPP Expense	2,541.00
WCB Expense	47.88
AUMA Extended Health	926.84
L.A.P.P. Expense	3,439.26
AB Health Expense	523.60
<b>TOTAL EXPENSES</b>	<u>104,246.33</u>
<b>TOTAL EXPENSE</b>	<u>104,246.33</u>
<b>NET INCOME</b>	<u>16,325.16</u>



Brooks Public Library  
Reconciliation Transactions Detail Report 05/01/2006 to 05/31/2006

Account: 1080 Cash In Bank Deposit No.: \*\*\* all \*\*\*  
Cleared: Y, Deposit error: Y, Payment error: Y, NSF: Y, Reversed: Y, Void: Y, Adjustment: Y, Outstanding: Y

Date	Tran. No.	Comment	Source	Deposits	Withdrawals	Deposit No.	C	Status
05/02/2006	J212	May06, Canada Post	2196	-	109.14		Y	Cleared
05/02/2006	J213	May06, City of Brooks	2197	-	21.40		Y	Cleared
05/02/2006	J214	May06, Bignote Entertainment Inc.	2198	-	363.78		Y	Cleared
05/05/2006	J221	Fines	Deposit	426.34	-		Y	Cleared
05/05/2006	J222	Resident Cardholder	Deposit	300.00	-		Y	Cleared
05/05/2006	J223	Non-Resident Cardholder	Deposit	140.00	-		Y	Cleared
05/05/2006	J224	Donation-Brooks Knette Club	Deposit	500.00	-		Y	Cleared
05/05/2006	J225	Shortgrass Library System	Deposit	5,030.04	-		Y	Cleared
05/12/2006	J229	Fines	Deposit	365.84	-		Y	Cleared
05/12/2006	J230	Resident Cardholder	Deposit	180.00	-		Y	Cleared
05/19/2006	J231	Fines	Deposit	255.81	-		Y	Cleared
05/19/2006	J232	Resident Cardholder	Deposit	342.00	-		Y	Cleared
05/19/2006	J233	Non-Resident Cardholder	Deposit	60.00	-		Y	Cleared
05/23/2006	J234	May2006, Telus Communications	2199	-	282.89		Y	Cleared
05/23/2006	J235	May2006, Brodart	2200	-	46.89		N	Outstanding
05/23/2006	J236	May2006, CNL	2201	-	813.15		Y	Cleared
05/23/2006	J237	May2006, Purolator	2202	-	27.95		Y	Cleared
05/23/2006	J238	May2006, Critical Control Solution...	2203	-	508.42		Y	Cleared
05/23/2006	J239	May2006, Shortgrass Library Syst...	2204	-	477.95		Y	Cleared
05/23/2006	J240	May 2006, Shortgrass Library Syst...	2205	-	43.58		Y	Cleared
05/23/2006	J241	May2006, Brooks Computer Servic...	2206	-	53.50		Y	Cleared
05/23/2006	J242	May2006, Engravables	2207	-	6.96		N	Outstanding
05/23/2006	J243	May2006, City of Brooks	2208	-	369.45		Y	Cleared
05/23/2006	J244	May2006, Brooks Home Hardware	2209	-	5.44		Y	Cleared
05/23/2006	J245	May 2006, Meyers, Norris and Pen...	2210	-	8,763.30		Y	Cleared
05/23/2006	J246	May2006, Julia Reinhart	2211	-	7.84		N	Outstanding
05/23/2006	J247	May2006, Sharon Wilson	2212	-	3.21		N	Outstanding
05/23/2006	J248	mAY2006, The Alberta Library	2213	-	630.06		N	Outstanding
05/23/2006	J249	May2006, Royal Bank Visa	2214	-	788.00		Y	Cleared
05/31/2006	J250	May06, Ronnie Adams	2215	-	1,318.79		N	Outstanding
05/31/2006	J251	May06, Shannon Christoffersen	2216	-	1,397.66		Y	Cleared
05/31/2006	J252	May06, Bessie Jacowishen	2217	-	1,674.60		Y	Cleared
05/31/2006	J253	May06, Lesley Jensen	2218	-	962.43		N	Outstanding
05/31/2006	J254	May06, Cathryn Krochak	2219	-	731.55		N	Outstanding
05/31/2006	J255	May06, Maxine Meldrum	2220	-	1,703.99		N	Outstanding
05/31/2006	J256	May06, Patricia Neufeld	2221	-	214.32		N	Outstanding
05/31/2006	J257	May06, Julia Reinhart	2222	-	2,822.68		N	Outstanding
05/31/2006	J258	May06, Tamara Van Horne	2223	-	552.28		Y	Cleared
05/31/2006	J259	May06, Sharon Wilson	2224	-	670.25		N	Outstanding
05/31/2006	J260	May06, Local Authorities Pension ...	2225	-	1,558.42		N	Outstanding
05/31/2006	J261	May06, Canada Customs and Rev...	2226	-	3,760.16		N	Outstanding
05/31/2006	J262	May31,2006, Julia Reinhart	2227	-	66.00		N	Outstanding
05/31/2006	J263	May06, Workers' Compensation B...	2228	-	125.80		N	Outstanding
05/31/2006	J264	May06, Alberta Health Care Insura...	2229	-	264.00		N	Outstanding
05/31/2006	J265	May06, Water Pure & Simple	2230	-	16.50		N	Outstanding
05/31/2006	J266	May06, Brooks Computer Services...	2231	-	53.50		N	Outstanding
05/31/2006	J267	May31,2006, Sharon Wilson	2232	-	17.08		N	Outstanding
05/29/2006	J271	Fines	Deposit	362.69	-		Y	Cleared
05/29/2006	J272	Resident Cardholder	Deposit	288.00	-		Y	Cleared
05/29/2006	J273	WCB	Deposit	209.79	-		Y	Cleared
05/29/2006	J274	County of Newell	Deposit	3,686.76	-		Y	Cleared
05/31/2006	J278	Securtek	Debit	-	26.75		Y	Cleared
05/31/2006	J279	AB Health	Debit	-	44.00		Y	Cleared
05/31/2006	J280	Destination Fee	Debit	-	5.00		Y	Cleared
				12,147.27	31,308.67			



Brooks Public Library  
All Journal Entries 05/01/2006 to 05/31/2006

			Debits	Credits
05/02/2006	J212	2196, May06, Canada Post		
		2100 GST Paid on Purchases	7.14	-
		5200 Freight and Postage	102.00	-
		1080 Cash In Bank	-	109.14
05/02/2006	J213	2197, May06, City of Brooks		
		5080 Administration & Travel	21.40	-
		1080 Cash In Bank	-	21.40
05/02/2006	J214	2198, May06, Bignote Entertainment Inc.		
		4190 Medieval Faire	363.78	-
		1080 Cash In Bank	-	363.78
05/05/2006	J221	Deposit, Fines		
		4120 Fines, Book Sales and Services	-	426.34
		1080 Cash In Bank	426.34	-
05/05/2006	J222	Deposit, Resident Cardholder		
		4090 Resident Cardholder Fees	-	300.00
		1080 Cash In Bank	300.00	-
05/05/2006	J223	Deposit, Non-Resident Cardholder		
		4140 Non-resident Cardholder Fees	-	140.00
		1080 Cash In Bank	140.00	-
05/05/2006	J224	Deposit, Donation-Brooks Kinetite Club		
		4190 Medieval Faire	-	500.00
		1080 Cash In Bank	500.00	-
05/05/2006	J225	Deposit, Shortgrass Library System		
		5300 Wages	-	2,150.50
		5350 L.A.P.P. Expense	-	166.67
		5340 AUMA Extended Health	-	26.92
		5360 AB Health Expense	-	15.40
		5310 EI Expense	-	56.30
		5320 CPP Expense	-	99.23
		5300 Wages	-	2,150.50
		5350 L.A.P.P. Expense	-	166.67
		5340 AUMA Extended Health	-	26.92
		5360 AB Health Expense	-	15.40
		5310 EI Expense	-	56.30
		5320 CPP Expense	-	99.23
		1080 Cash In Bank	5,030.04	-
05/12/2006	J229	Deposit, Fines		
		4120 Fines, Book Sales and Services	-	365.84
		1080 Cash In Bank	365.84	-
05/12/2006	J230	Deposit, Resident Cardholder		
		4090 Resident Cardholder Fees	-	180.00
		1080 Cash In Bank	180.00	-
05/19/2006	J231	Deposit, Fines		
		4120 Fines, Book Sales and Services	-	255.81
		1080 Cash In Bank	255.81	-
05/19/2006	J232	Deposit, Resident Cardholder		
		4090 Resident Cardholder Fees	-	342.00
		1080 Cash In Bank	342.00	-
05/19/2006	J233	Deposit, Non-Resident Cardholder		
		4140 Non-resident Cardholder Fees	-	60.00
		1080 Cash In Bank	60.00	-
05/23/2006	J234	2199, May2006, Telus Communications		
		2100 GST Paid on Purchases	18.40	-
		5140 Telephone and Fax Expense	264.49	-
		1080 Cash In Bank	-	282.89

Brooks Public Library  
All Journal Entries 05/01/2006 to 05/31/2006

			Debits	Credits
05/23/2006	J235	2200, May2006, Brodart		
		2100 GST Paid on Purchases	3.06	-
		5070 Library Supplies	43.83	-
		1080 Cash In Bank	-	46.89
05/23/2006	J236	2201, May2006, CNL		
		2100 GST Paid on Purchases	53.20	-
		5175 Computer Main. Contracts	759.95	-
		1080 Cash In Bank	-	813.15
05/23/2006	J237	2202, May2006, Purolator		
		2100 GST Paid on Purchases	1.83	-
		5200 Freight and Postage	26.12	-
		1080 Cash In Bank	-	27.95
05/23/2006	J238	2203, May2006, Critical Control Solutions Inc		
		2100 GST Paid on Purchases	33.26	-
		5120 Rebinding, Microfilming, Laminating	475.16	-
		1080 Cash In Bank	-	508.42
05/23/2006	J239	2204, May2006, Shortgrass Library System		
		5070 Library Supplies	477.95	-
		1080 Cash In Bank	-	477.95
05/23/2006	J240	2205, May 2006, Shortgrass Library System		
		5030 Books and Materials	43.58	-
		1080 Cash In Bank	-	43.58
05/23/2006	J241	2206, May2006, Brooks Computer Services Ltd.		
		2100 GST Paid on Purchases	3.50	-
		5060 Payroll Expense	50.00	-
		1080 Cash In Bank	-	53.50
05/23/2006	J242	2207, May2006, Engravables		
		2100 GST Paid on Purchases	0.46	-
		5070 Library Supplies	6.50	-
		1080 Cash In Bank	-	6.96
05/23/2006	J243	2208, May2006, City of Brooks		
		2420 AUMA Extended Health	110.82	-
		5340 AUMA Extended Health	258.63	-
		1080 Cash In Bank	-	369.45
05/23/2006	J244	2209, May2006, Brooks Home Hardware		
		2100 GST Paid on Purchases	0.36	-
		5070 Library Supplies	5.08	-
		1080 Cash In Bank	-	5.44
05/23/2006	J245	2210, May 2006, Meyers, Norris and Penny LLP		
		2100 GST Paid on Purchases	573.30	-
		5240 Audit and Insurance	8,190.00	-
		1080 Cash In Bank	-	8,763.30
05/23/2006	J246	2211, May2006, Julia Reinhart		
		2100 GST Paid on Purchases	0.51	-
		5200 Freight and Postage	7.33	-
		1080 Cash In Bank	-	7.84
05/23/2006	J247	2212, May2006, Sharon Wilson		
		2100 GST Paid on Purchases	0.21	-
		5070 Library Supplies	3.00	-
		1080 Cash In Bank	-	3.21
05/23/2006	J248	2213, mAY2006, The Alberta Library		
		2100 GST Paid on Purchases	41.22	-
		5070 Library Supplies	588.84	-
		1080 Cash In Bank	-	630.06

Brooks Public Library  
All Journal Entries 05/01/2006 to 05/31/2006

			Debits	Credits
05/23/2006	J249	2214, May2006, Royal Bank Visa		
		2100 GST Paid on Purchases	22.05	-
		5080 Administration & Travel	1,025.95	-
		1080 Cash In Bank	-	788.00
		5130 Staff Training	-	260.00
05/31/2006	J250	2215, May06, Ronnie Adams		
		5300 Wages	1,805.25	-
		1080 Cash In Bank	-	1,318.79
		2310 EI Payable	-	33.76
		2320 CPP Payable	-	74.92
		2330 Income Tax Payable	-	187.83
		2400 L.A.P.P.	-	121.85
		2420 AUMA Extended Health	-	41.70
		2440 AB Health Payable	-	26.40
05/31/2006	J251	2216, May06, Shannon Christoffersen		
		5300 Wages	1,646.32	-
		1080 Cash In Bank	-	1,397.66
		2310 EI Payable	-	30.79
		2320 CPP Payable	-	67.06
		2330 Income Tax Payable	-	150.81
05/31/2006	J252	2217, May06, Bessie Jacowishen		
		5300 Wages	2,328.00	-
		1080 Cash In Bank	-	1,674.60
		2310 EI Payable	-	43.53
		2320 CPP Payable	-	100.80
		2330 Income Tax Payable	-	309.61
		2400 L.A.P.P.	-	157.14
		2420 AUMA Extended Health	-	42.32
05/31/2006	J253	2218, May06, Lesley Jensen		
		5300 Wages	1,017.38	-
		1080 Cash In Bank	-	962.43
		2310 EI Payable	-	19.03
		2320 CPP Payable	-	35.92
05/31/2006	J254	2219, May06, Cathryn Krochak		
		5300 Wages	769.60	-
		1080 Cash In Bank	-	731.55
		2310 EI Payable	-	14.39
		2320 CPP Payable	-	23.66
05/31/2006	J255	2220, May06, Maxine Meldrum		
		5300 Wages	2,313.45	-
		1080 Cash In Bank	-	1,703.99
		2310 EI Payable	-	43.26
		2320 CPP Payable	-	100.08
		2330 Income Tax Payable	-	306.22
		2400 L.A.P.P.	-	156.16
		2420 AUMA Extended Health	-	3.74
05/31/2006	J256	2221, May06, Patricia Neufeld		
		5300 Wages	218.40	-
		1080 Cash In Bank	-	214.32
		2310 EI Payable	-	4.08
05/31/2006	J257	2222, May06, Julia Reinhart		
		5300 Wages	4,301.00	-
		1080 Cash In Bank	-	2,822.68
		2310 EI Payable	-	80.43
		2320 CPP Payable	-	198.46
		2330 Income Tax Payable	-	872.84
		2400 L.A.P.P.	-	290.32
		2420 AUMA Extended Health	-	23.07
		2440 AB Health Payable	-	13.20



Brooks Public Library  
All Journal Entries 05/01/2006 to 05/31/2006

			Debits	Credits
05/31/2006	J258	2223, May06, Tamara Van Horne		
		5300 Wages	577.20	-
		1080 Cash In Bank	-	552.28
		2310 EI Payable	-	10.79
		2320 CPP Payable	-	14.13
05/31/2006	J259	2224, May06, Sharon Wilson		
		5300 Wages	683.02	-
		1080 Cash In Bank	-	670.25
		2310 EI Payable	-	12.77
05/31/2006	J260	2225, May06, Local Authorities Pension Plan		
		2400 L.A.P.P.	725.47	-
		5350 L.A.P.P. Expense	832.95	-
		1080 Cash In Bank	-	1,558.42
05/31/2006	J261	2226, May06, Canada Customs and Revenue Agenc		
		2310 EI Payable	292.83	-
		2320 CPP Payable	615.03	-
		2330 Income Tax Payable	1,827.31	-
		5310 EI Expense	409.96	-
		5320 CPP Expense	615.03	-
		1080 Cash In Bank	-	3,760.16
05/31/2006	J262	2227, May31,2006, Julia Reinhart		
		5080 Administration & Travel	66.00	-
		1080 Cash In Bank	-	66.00
05/31/2006	J263	2228, May06, Workers' Compensation Board Albe		
		5330 WCB Expense	125.80	-
		1080 Cash In Bank	-	125.80
05/31/2006	J264	2229, May06, Alberta Health Care Insurance PI		
		2440 AB Health Payable	79.20	-
		5360 AB Health Expense	184.80	-
		1080 Cash In Bank	-	264.00
05/31/2006	J265	2230, May06, Water Pure & Simple		
		5080 Administration & Travel	16.50	-
		1080 Cash In Bank	-	16.50
05/31/2006	J266	2231, May06, Brooks Computer Services Ltd.		
		2100 GST Paid on Purchases	3.50	-
		5060 Payroll Expense	50.00	-
		1080 Cash In Bank	-	53.50
05/31/2006	J267	2232, May31,2006, Sharon Wilson		
		5090 Program Expense	17.08	-
		1080 Cash In Bank	-	17.08
05/29/2006	J271	Deposit, Fines		
		4120 Fines, Book Sales and Services	-	362.69
		1080 Cash In Bank	362.69	-
05/29/2006	J272	Deposit, Resident Cardholder		
		4090 Resident Cardholder Fees	-	288.00
		1080 Cash In Bank	288.00	-
05/29/2006	J273	Deposit, WCB		
		5330 WCB Expense	-	209.79
		1080 Cash In Bank	209.79	-
05/29/2006	J274	Deposit, County of Newell		
		4060 County of Newell Library Board	-	3,686.76
		1080 Cash In Bank	3,686.76	-
05/31/2006	J278	Debit, Securtek		
		5170 Security Monitoring	25.00	-
		5180 GST Expense	1.75	-
		1080 Cash In Bank	-	26.75

Brooks Public Library  
All Journal Entries 05/01/2006 to 05/31/2006

			<u>Debits</u>	<u>Credits</u>
05/31/2006	J279	Debit, AB Health		
		5360 AB Health Expense	30.80	-
		2440 AB Health Payable	13.20	-
		1080 Cash In Bank	-	44.00
05/31/2006	J280	Debit, Destination Fee		
		5250 Bank Charges	5.00	-
		1080 Cash In Bank	-	5.00
			<u>47,327.01</u>	<u>47,327.01</u>

**ASSETS**

**CURRENT ASSETS**

GIC Account	0.00
GST Recoverable	2,968.59
Building Fund	27,706.79
Furn. & Shelving Reserve	0.00
Cash On Hand/Float	50.00
Cash In Bank	35,967.86
Accounts Receivable	236.59
<b>TOTAL CURRENT ASSETS</b>	<u>66,929.83</u>

**TOTAL ASSETS**

66,929.83

**LIABILITIES**

**CURRENT LIABILITIES**

Accounts Payable	1,722.88
MNP Accrual	1,500.00
GST Charged on Sales	0.00
GST Paid on Purchases	-2,001.09
GST Paid on Books	0.00
New Account	0.00
Accounts Payable	0.00
Vacation Payable	0.00
EI Payable	-0.01
CPP Payable	0.00
Income Tax Payable	0.00
L.A.P.P.	0.00
AUMA Extended Health	110.86
AB Health Payable	52.80
W.C.B. Payable	0.00
Miscellaneous	0.00
<b>TOTAL CURRENT LIABILITIES</b>	<u>1,385.44</u>

**TOTAL LIABILITIES**

1,385.44

**EQUITY**

**EARNINGS**

Building Fund Reserves	28,314.20
Externally restricted	200.00
Retained Earnings	20,705.03
Current Earnings	16,325.16
<b>CURRENT EARNINGS</b>	<u>65,544.39</u>

**TOTAL EQUITY**

65,544.39

**LIABILITIES AND EQUITY**

66,929.83