



NOTICE OF MEETING

Okanagan Regional Library Board
will meet

Wednesday May 21, 2025

Library Administration Building
1430 KLO Road, Kelowna, BC

REGULAR MEETING

9:30 AM – 11:30 AM

IN-CAMERA MEETING

11:30 AM – 12:30 PM

**OKANAGAN REGIONAL LIBRARY
REGULAR BOARD MEETING
AGENDA**

Wednesday, May 21, 2025

9:30 a.m.

Board Meeting Room, 1430 K.L.O. Road, Kelowna, BC

1. ROLL CALL / ESTABLISH QUORUM (majority: 13+)

Quorum: majority of all members of the board [Library Act, Sec. 20(2)]

2. CALL TO ORDER

Chair to call the meeting to order.

3. LAND ACKNOWLEDGEMENT

The ORL Headquarters is located on the traditional, ancestral, and unceded *tm̓xʷúlaʔxʷ* (land) of the syilx / Okanagan people who have resided here since time immemorial. We recognize, honour, and respect the syilx / Okanagan lands upon which we live, work, and play.

4. ADOPTION OF THE AGENDA

All Trustees – Unweighted Vote – Simple Majority (Board Policy Section II.A / Community Charter s.123)

To adopt the agenda of the Board of Trustees meeting of May 21, 2025.

Staff Recommendation:

THAT the May 21, 2025, Board of Trustees Meeting Agenda be adopted.

5. ADOPTION OF THE PREVIOUS MINUTES

All Trustees - Unweighted Vote - Simple Majority (Board Policy Section II.C / Community Charter s.123)
(Attached pgs. 1 – 6)

To adopt the February 19, 2025, Board of Trustees Meeting Minutes.

Staff Recommendation:

THAT the February 19, 2025, Board of Trustees Meeting Minutes be adopted.

6. DELEGATIONS

7. COMMITTEE REPORTS

7.1 BOARD FINANCE COMMITTEE REPORTS

7.1.1 2024 Audit Findings Report - Jennifer Saville, Auditor, MNP. (5 mins)

All Trustees - Unweighted Vote - Simple Majority (Board Policy Section II.C / Community Charter s.123)
(pgs. 7 -3)

To receive for information the Auditor's report presented by Jennifer Saville, MNP.

Board Finance Committee Recommendation:

THAT the Board receive for information, the Auditor's Findings Report as presented at the May 21, 2025 ORL Board Meeting.

7.1.2 Audited Financial Statements Year 2024 - Jennifer Saville, Auditor, MNP. (5 mins)

All Trustees - Unweighted Vote - Simple Majority (Board Policy Section II.C / Community Charter s.123) (pgs. 14-38)

To approve the Audited Financial Statements for the year ending December 31, 2024, presented by Jennifer Saville, MNP.

Board Finance Committee Recommendation:

THAT the Board approve the 2024 Year-End Financial Statements as presented at the May 21, 2025, ORL Board Meeting.

7.1.3 Statement of Financial Information (SOFI) Report Year 2024 – CFO Jeremy Feddersen (5 mins)

All Trustees - Unweighted Vote - Simple Majority (Board Policy Section II.C / Community Charter s.123) (pgs. 39-51)

To approve the Statement of Financial Information (SOFI) Report Year 2024.

Board Finance Committee Recommendation:

THAT the Board approve the Statement of Financial Information Report for the fiscal year ending 2024 as presented at the May 21, 2025, ORL Board Meeting.

7.1.4 CFO Report – Jeremy Feddersen

All Trustees - Unweighted Vote - Simple Majority (Board Policy Section II.C / Community Charter s.123) (pgs. 52-59)

To receive, for information, the CFO's Financial Update Report to March 31, 2025, dated May 21, 2025.

Staff Recommendation:

THAT the Board receive, for information, the CFO's Financial Update Report to March 31, 2025, dated May 21, 2025.

7.1.5 Appointment of Auditor for the 2025 Audit – CFO Jeremy Feddersen (5 mins)

All Trustees - Unweighted Vote - Simple Majority (Board Policy Section II.C / Community Charter s.123)

To approve the appointment of MNP as auditors for the ORL's 2025 audit.

Staff Recommendation:

THAT the Board approve the appointment of MNP as auditors for the ORL's 2025 fiscal year end audit.

7.2 BOARD POLICY AND PLANNING COMMITTEE REPORTS

7.2.1 **Board Code of Conduct** – CEO Danielle Hubbard (10-15 mins)

*All Trustees - Unweighted Vote - Simple Majority (Board Policy Section II.C / Community Charter s.123)
(pgs. 60-65)*

To receive Board approval to adopt a Board Code of Conduct Policy.

Board Policy and Planning Committee Recommendation:

THAT the Board Code of Conduct Policy as attached to the Report dated May 21, 2025, be adopted.

7.2.2 **UBCM Provincial Funding Advocacy**– CEO Danielle Hubbard (10-15 mins)

*All Trustees - Unweighted Vote - Simple Majority (Board Policy Section II.C / Community Charter s.123)
(pgs. 66-68)*

To obtain Board approval for the CEO and Administrative Services Manager to coordinate Minister meetings to advocate for increased provincial funding.

Board Policy and Planning Committee Recommendation:

THAT the Board approve the CEO and Administrative Services Manager coordinating a delegation to UBCM 2025 to seek an audience with Ministers Ravi Kahlon and Sheila Malcomson to advocate for increased provincial funding for public libraries as outlined in the May 21, 2025, report from the Policy and Planning Committee;

AND THAT the CEO and Administrative Services Manager additionally coordinate a future meeting with the Ministers in Victoria, BC.

8. CEO REPORTS

8.1 **CEO Report (10 mins)**

*All Trustees - Unweighted Vote - Simple Majority (Board Policy Section II.C / Community Charter s.123)
(pgs. 69-71)*

To receive for information, the CEO report on the operational and strategic activities of the ORL.

Staff Recommendation:

THAT the Board received for the information, the CEO Report dated May 21, 2025 pertaining to the operational and strategic activities of the ORL

8.2 **ANNUAL REPORT YEAR 2024** – CEO and Marketing & Communications Director (10 mins)

*All Trustees - Unweighted Vote - Simple Majority (Board Policy Section II.C / Community Charter s.123)
(pgs. 72-100)*

To receive Board approval on, the 2024 Annual Report, in accordance with Section 21(k) of the Library Act.

Staff Recommendation:

THAT the Board approve the ORL's 2024 Annual Report.

8.3 Incorporation of OK Falls – CEO (10 mins)

*All Trustees - Unweighted Vote - Simple Majority (Board Policy Section II.C / Community Charter s.123)
(pgs. 101-102)*

To receive for information, the CEO's report on the OK Falls incorporation.

Staff Recommendation:

THAT the Board receive for information, the CEO report, dated May 21, 2025, pertaining to the incorporation of OK Falls.

9 CORRESPONDENCE

10 NEW BUSINESS

11 TRUSTEE ITEMS (5 mins)

12 ADJOURN

**Okanagan Regional Library
Regular Board of Trustees Meeting
DRAFT MINUTES**

Date: Wednesday, February 19, 2025
Time: 9:30 AM
Location: Boardroom, Library Administration Building, 1430 K.L.O. Road, Kelowna, BC

Trustees Present: Neil Todd, Armstrong
Pat Cochrane, Coldstream
David Ramey, Enderby
Gord Lovegrove, Kelowna
Tracy Henderson, Keremeos
Terry Schafer, Oliver (Alternate)
Terry Condon, Peachland
George Elliott, Princeton
Tim Palmer, Revelstoke
Kari Gares, Vernon
Tasha Da Silva, West Kelowna
Kevin Kraft, Regional District Central Okanagan

Trustees Participating Remotely: John Manuel, Golden
Cara Reed, Lake Country
Lori Mindnich, Lumby
Myers Bennett, Osoyoos
Sylvia Lindgren, Salmon Arm
Erin Trainer, Summerland
Jay Simpson, Regional District Columbia Shuswap
Allysa Hopkins, Regional District North Okanagan
Adrienne Fedrigo, Regional District Okanagan Similkameen

Trustees Absent: Bob Evans, Sicamous
Todd York, Spallumcheen
Sara Tronson, Westbank First Nation

Staff Present: Danielle Hubbard, Chief Executive Officer
Jeremy Feddersen, Chief Financial Officer
Mark Reinelt, Director of Public Services
Colleen Hardie, Director of Human Resources
Jeff Campbell, Chief Technology Officer
Michal Utko, Director of Marketing and Communications
Corinne Boback, Administrative Services Manager (Recording Secretary)

Guests Present: Ashley Machum, PEA President, ORL Chapter
Shilo Jones, ORL Copywriter

1. ROLL CALL / ESTABLISH QUORUM (13+)

Quorum: majority of all members of the board [Library Act, Sec. 20(2)]

CEO Danielle Hubbard conducted roll call and determined quorum was established with 21 Trustees in attendance.

2. CALL TO ORDER

Trustee Tasha Da Silva called the meeting to order at 9:31 AM.

3. LAND ACKNOWLEDGMENT

The ORL Headquarters is located on the traditional, ancestral, and unceded tmx^wúla?x^w (land) of the syilx / Okanagan people who have resided here since time immemorial. We recognize, honour, and respect the syilx / Okanagan lands upon which we live, work, and play.

CEO Danielle Hubbard presided over the meeting until the completion of the elections.

4. ADOPTION OF THE AGENDA

All Trustees - Unweighted Vote - Simple Majority (Board Policy Section II.A /Community Charter C. 26, s.123)

It was moved and seconded

THAT the February 19, 2025, Board Meeting Agenda be adopted.

CARRIED UNANIMOSLY

5. ADOPTION OF PREVIOUS MINUTES

All Trustees - Unweighted Vote - Simple Majority (Board Policy Section II.A /Community Charter C.26, s.123)

It was moved and seconded

THAT the November 20, 2024, Regular Library Board Meeting Minutes be adopted as circulated.

CARRIED UNANIMOSLY

6. ANNUAL ELECTIONS AND APPOINTMENTS

All Trustees - Unweighted Vote - Simple Majority (Board Policy Section II.A /Community Charter C.26, s.123)

6.1. Board Nominations Committee Report

Keremeos Trustee Tracy Henderson presented the report from the Nominations Committee.

6.2 Election of Library Board Chair and Vice Chair

(Library Act Part 3 Section 19 (1))

1) Elect the Board Chair

Nominations were called from the floor. Vernon Trustee Kari Gares withdrew her name from consideration.

IT WAS MOVED AND SECONDED

THAT West Kelowna Trustee Tasha Da Silva be re-elected as Board Chair by acclamation.

CARRIED UNANIMOSLY

2) Elect the Board Vice Chair

Nominations were called from the floor.

IT WAS MOVED AND SECONDED

THAT Vernon Trustee Kari Gares be re-elected as Board Vice Chair by acclamation.

CARRIED UNANIMOSLY

6.3 Election of Library Board Officers – Newly Elected Board Chair
(ORL Board Policy Section II: Board Organization and Structure)

a) Elect the Personnel Committee Chair

IT WAS MOVED AND SECONDED

THAT Lumby Trustee Lori Mindnich be re-elected as Personnel Committee Chair by acclamation for a third term.

CARRIED UNANIMOSLY

b) Elect the Finance Committee Chair

Revelstoke Trustee Tim Palmer withdrew his name for consideration.

IT WAS MOVED AND SECONDED

THAT Vernon Trustee Kari Gares be re-elected as Finance Committee Chair by acclamation for a third term.

CARRIED UNANIMOSLY

c) Elect the Policy and Planning Committee Chair

Lumby Trustee Lori Mindnich nominated Regional District Okanagan Similkameen Adrienne Fedrigo.

Adrienne accepted the nomination.

Salmon Arm Trustee Sylvia Lindgren withdrew her name from consideration and requested to be added as a Committee Member.

IT WAS MOVED AND SECONDED

THAT RDOS Trustee Adrienne Fedrigo be elected as Policy and Planning Committee Chair by acclamation.

CARRIED UNANIMOSLY

6.4 Appoint Signing Officers

(ORL Board Policy Section II: Board Organization and Structure)

IT WAS MOVED AND SECONDED

THAT the following positions be appointed as the ORL Signing Officers for 2024:

- a) Library Board Chair
- b) Library Board Finance Committee Chair
- c) ORL Chief Executive Officer/Secretary to the Board
- d) ORL Chief Financial Officer
- e) ORL Director of Public Service
- f) ORL Director of Human Resources

CARRIED UNANIMOSLY

Re-elected Board Chair Tasha Da Silva presided over the remainder of the meeting.

7. STAFF REPORTS

All Trustees - Unweighted Vote - Simple Majority (Board Policy Section II.A / Community Charter C.26, s.123)

7.1 CEO REPORT – Danielle Hubbard

CEO Danielle Hubbard provided an update on the quarterly summary of operational and strategic activities at the ORL focusing on:

- a) Operational Plan updates, flowing from the 2024-2029 Strategic Plan;
- b) General updates on operational activities; and
- c) Summary of the 2025 ORL CEO council delegation content and schedule; and was available for questions and comments from the Board.

IT WAS MOVED AND SECONDED

THAT the Policy and Planning Committee create a meaningful recommendation for each community to submit to the 2026 SILGA Conference to be forwarded to UBCM;

AND THAT the recommendation be brought forward to the Board for approval.

CARRIED UNANIMOSLY

IT WAS MOVED AND SECONDED

THAT CEO report dated February 19, 2025, be received for information.

CARRIED UNANIMOSLY

7.2 CFO REPORT - Jeremy Feddersen

CFO Jeremy Feddersen provided the Financial Update to December 31, 2024, and reported that the ORL is operating within its budget and there are no significant challenges for the ORL for the 2024 fiscal year.

IT WAS MOVED AND SECONDED

THAT the CFO report dated February 19, 2025, be received for information.

CARRIED UNANIMOSLY

7.3 DIRECTOR OF PUBLIC SERVICES REPORT – Mark Reinelt

The Director of Public Services Mark Reinelt provided an update on the Summer Reading Club being a pillar program offered at Libraries across BC focusing on:

- the history of the program
- support that we receive from the province and other donors
- how we provide equal access system-wide to presentations
- our statistics
- the impact of the SRC in the branches; and was available for questions and comments from the Board.

IT WAS MOVED AND SECONDED

THAT the Report from the Director of Public Services dated February 19, 2025, be received for information.

CARRIED UNANIMOSLY

8. BOARD CHAIR REPORT

Re-Elected Board Chair Tasha Da Silva thanked Board members for their support in her re-election and welcomed Corinne Boback, Administrative Services Manager to the team.

9. TRUSTEE REPORTS

Coldstream Trustee Pat Cochrane addressed the collaboration between Coldstream and Vernon in securing permanent Council funding for the Vernon branch's Sunday hours, and thanked those who made the change happen.

10. NEW BUSINESS

None

11. NEXT MEETING - Wednesday, May 21, 2025.

12. MOTION TO ADJOURN

All Trustees - Unweighted Vote - Simple Majority (Board Policy Section II.A / Community Charter C.26, s.123)

It was moved and seconded

THAT the meeting be adjourned.

CARRIED UNANIMOSLY

Adjourned at 11:01 AM.

X

Board Chair: Tasha Da Silva
Approved & Signed: May 21, 2025

Not Approved

Okanagan Regional Library

2024 Audit Findings

Report to the Board of Trustees

December 31, 2024

Jennifer Saville, CPA

T: 778-475-5678

E: jennifer.saville@mnp.ca



Overview

We are pleased to submit to you this Audit Findings Report (the "Report") for discussion of our audit of the financial statements of Okanagan Regional Library (the "Library District") as at December 31, 2024 and for the year then ended. In this report we cover those significant matters which, in our opinion, you should be aware of as members of the Board of Trustees.

As auditors, we report to the Trustees on the results of our examination of the financial statements of the Library District as at and for the year ended December 31, 2024. The purpose of this Report is to assist you, as members of the Board of Trustees, in your review of the results of our audit.

This Report is intended solely for the information and use of the Board of Trustees and management and should not be distributed to or used by any other parties than these specified parties.

We appreciate having the opportunity to meet with you and to respond to any questions you may have about our audit, and to discuss any other matters that may be of interest to you.

Engagement Status

We have substantially completed our audit of the financial statements of the Library District which has been carried out in accordance with Canadian generally accepted auditing standards and are prepared to sign our Independent Auditor's Report subsequent to completion of the following procedures:

- Receipt of the signed management representation letter;
- Discussion of subsequent events with the Board of Trustees;
- the Board of Trustees review and approval of the financial statements.

No significant limitations were placed on the scope or timing of our audit.

Independent Auditor's Report

We expect to have the above procedures completed and to release our Independent Auditor's Report on May 21, 2025.

Unless unforeseen complications arise, our Independent Auditor's Report will provide an unmodified opinion to the Trustees of the Library District. A draft copy of our proposed Independent Auditor's Report has been included with this report. The matters disclosed in the Independent Auditor's Report are discussed further in the relevant sections of the Report.

Audit Reporting Matters

Our audit was carried out in accordance with Canadian generally accepted auditing standards, and included a review of all significant accounting and management reporting systems, with each material year end balance, key transaction and other events considered significant to the financial statements considered separately.

Significant Audit, Accounting and Reporting Matters

Area		Comments
	Changes from Audit Service Plan	There were no deviations from the Audit Service Plan previously presented to you.
	Final Materiality	Final materiality used for our audit was \$1,010,000 for December 31, 2024.
	Identified or Suspected Fraud	While our audit cannot be relied upon to detect all instances of fraud, no incidents of fraud, or suspected fraud, came to our attention in the course of our audit.
	Identified or Suspected Non-Compliance with Laws and Regulations	Nothing has come to our attention that would suggest any non-compliance with laws and regulations that would have a material effect on the financial statements.
	Matters Arising in Connection with Related Parties	No significant matters arose during the course of our audit in connection with related parties of the Library District.
	Going Concern	No events or conditions have been identified that would cast doubt on the Library District's ability to continue as a going concern.

Area		Comments
	Auditor's Views of Significant Accounting Practices, Accounting Policies and Accounting Estimates	The application of Canadian public sector accounting standards allows and requires the Library District to make accounting estimates and judgments regarding accounting policies and financial statement disclosures. As auditors, we are uniquely positioned to provide open and objective feedback regarding your Library District's accounting practices. The accounting policies used by the Library District are appropriate and have been consistently applied.
	Financial Statement Disclosures	The disclosures made in the notes to the financial statements appear clear, neutral and consistent with our understanding of the entity and the amounts presented in the financial statements.
	Significant Deficiencies in Internal Control	While our review of controls was not sufficient to express an opinion as to their effectiveness or efficiency, no significant deficiencies in internal control have come to our attention.
	Matters Arising From Discussions with Management	There were no significant matters discussed, or subject to correspondence, with management that in our judgment need be brought to your attention.
	Adoption of PS3400	This new standard was adopted in the year and no significant impact on the financial statements was noted.

Significant Risk Areas and Responses

Significant Risk Area	Response and Conclusion
Management override of internal controls	In response to the overall risk of material misstatement due to fraud regarding management's override of controls, we performed the following procedures: 1. Tested the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements 2. Reviewed accounting estimates for biases and evaluated whether the circumstances producing the bias, if any, represented a risk of material misstatement due to fraud 3. Evaluated the rationale behind significant transactions that were not in the normal course of business and whether they had been entered into to engage in fraudulent financial reporting or to conceal misappropriation of assets No issues identified.
Government Grants Risk that government grants could be recognized without incurring the applicable expenses for which the grants were received.	We compared grants received against the grant criteria to ensure the grant criteria have been met and grants have been recorded as revenue appropriately. No issues identified.

Other Areas

Area	Comments
Auditor Independence	We confirm to the Board of Trustees that we are independent of the Library District. Our letter to the Board of Trustees discussing our independence is included as part of the additional materials attached to this report.
Management Representations	We have requested certain written representations from management, which represent a confirmation of certain oral representations given to us during the course of our audit. This letter, provided by management, has been included as additional material to this report.

Area	Comments
Summary of Significant Differences	No significant adjustments were proposed to management with respect to the December 31, 2024 financial statements.
Reserves under-funded	We noticed that the reserves are currently under-funded. The reserves balance exceeds the cash balance by \$638k. However, an adjustment to the capital reserve is to be made in F2025 upon the receipt of the loan for the West Kelowna branch. The reserve in the capital building project account is \$1.596M, therefore the reserves will be fully funded again upon the recording of the transfer.

We appreciate having the opportunity to meet with you and respond to any questions you may have about our audit, and to discuss any other matters that may be of interest to you.

Sincerely,

MNP LLP

Chartered Professional Accountants

Appendix A - Summary of Significant Differences

Description of Differences	Proposed Adjustments Dr (Cr)				
	Operations		Financial Position		
	Identified	Likely Aggregate	Assets	Liabilities	Accumulated Surplus
To reconcile opening accumulated surplus.	\$ (22,165)	\$ (22,165)	\$ -	\$ -	\$ -
To identify variance in assessment revenues.	\$ 64,421	\$ 64,421	\$ (64,421)	\$ -	\$ 64,421
Total	\$ 42,256	\$ 42,256	\$ (64,421)	\$ -	\$ 64,421
Differences corrected by management	\$ (22,165)	\$ (22,165)	\$ -	\$ -	\$ -
Total differences net of corrections	\$ 64,421	\$ 64,421	\$ (64,421)	\$ -	\$ 64,421
Uncorrected opening differences	\$ -	\$ -	\$ -	\$ -	\$ -
Current period differences	\$ 64,421	\$ 64,421	\$ (64,421)	\$ -	\$ 64,421
Final overall materiality	\$ 1,010,000	\$ 1,010,000	\$ 1,010,000	\$ 1,010,000	\$ 1,010,000
Excess (shortfall)	\$ 945,579	\$ 945,579	\$ 945,579	\$ 1,010,000	\$ 945,579

Okanagan Regional Library
Financial Statements
December 31, 2024

Draft - For Management Only

Okanagan Regional Library Contents

For the year ended December 31, 2024

Page

Management's Responsibility

Independent Auditor's Report

Financial Statements

Statement of Financial Position.....	1
Statement of Operations.....	2
Statement of Changes in Net Debt.....	3
Statement of Cash Flows.....	4

Notes to the Financial Statements.....	5
--	---

Schedules

Schedule 1 - Tangible Capital Assets.....	13
Schedule 2 - Current Fund Operations (Unaudited).....	15
Schedule 3 - Assessments (Unaudited).....	16
Schedule 4 - Other Revenue (Unaudited).....	17
Schedule 5 - Direct Local Branch Expenses (Unaudited).....	18
Schedule 6 - Headquarters Support Services (Unaudited).....	19
Schedule 7 - Reserve Fund Continuity (Unaudited).....	20

Draft - For Management Only

Management's Responsibility

To the Board of Trustees of Okanagan Regional Library:

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards and ensuring that all information in the annual report is consistent with the statements. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Trustees is composed primarily of members who are neither management nor employees of the Okanagan Regional Library District (the "Library District"). The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Board is also responsible for recommending the appointment of the Library District's external auditors.

MNP LLP is appointed by the Board of Trustees to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Board and management to discuss their audit findings.

May 21, 2025

Chief Financial Officer

Chairperson

To the Board of Trustees of Okanagan Regional Library:

Opinion

We have audited the financial statements of Okanagan Regional Library (the "Library District"), which comprise the statement of financial position as at December 31, 2024, and the statements of operations, changes in net debt, cash flows and the related schedules for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Library District as at December 31, 2024, and the results of its operations, changes in its net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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 District in accordance with the 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 opinion.

Other Matter

The financial statements for the year ended December 31, 2023 were audited by another practitioner who expressed an unmodified opinion on those statements on May 15, 2024.

Unaudited Information

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the schedules on pages 15-20 of the Library District's financial statements.

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 Canadian public sector accounting standards, 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 District'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 District or to cease operations, or has no realistic alternative but to do so.

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

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 District'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 District'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 District 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.

Vernon, British Columbia

May 21, 2025

Chartered Professional Accountants

Okanagan Regional Library
Statement of Financial Position
As at December 31, 2024

	2024	2023
Financial assets		
Cash	5,966,054	8,872,145
Accounts receivable (Note 4)	492,558	768,371
MFA debt reserve	235,000	235,000
	6,693,612	9,875,516
Liabilities		
Accounts payable and accruals	2,834,509	2,578,323
Deferred revenue	20,657	25,049
Wages payable	300,222	262,023
Long-term debt (Note 5)	13,714,383	14,763,568
	16,869,771	17,628,963
Net debt	(10,176,159)	(7,753,447)
Contingencies (Note 10)		
Non-financial assets		
Tangible capital assets (Schedule 1)	34,258,175	31,997,278
Prepaid expenses	186,730	379,003
	34,444,905	32,376,281
Accumulated surplus (Note 7)	24,268,746	24,622,834
Approved on behalf of the Board		

Chairperson

Okanagan Regional Library Statement of Operations

For the year ended December 31, 2024

	<i>Budget</i>	2024	2023
Revenue			
Assessments <i>(Schedule 3)</i>	20,774,669	20,774,703	19,730,611
Province of British Columbia grant	1,038,411	1,086,582	2,548,783
Other revenue <i>(Schedule 4)</i>	647,807	981,433	1,224,665
Other grant revenue	55,500	77,921	32,317
	22,516,387	22,920,639	23,536,376
Expenses <i>(Note 6)</i>			
Direct local branch expenses <i>(Schedule 5)</i>	13,002,105	13,705,439	12,427,500
Headquarters support services <i>(Schedule 6)</i>	4,680,852	5,347,306	4,953,879
Electronic materials	1,685,608	1,694,322	1,672,143
Delivery/transportation operating	102,505	140,491	105,150
Children's programs	32,652	32,680	29,916
Amortization	-	2,356,411	2,291,717
	19,503,722	23,276,649	21,480,305
Annual surplus (deficit) before other items	3,012,665	(356,010)	2,056,071
Other income			
Gain on disposal of capital assets	-	1,922	-
Annual surplus (deficit)	3,012,665	(354,088)	2,056,071
Accumulated surplus, beginning of year	24,622,834	24,622,834	22,566,763
Accumulated surplus, end of year	27,635,499	24,268,746	24,622,834

Okanagan Regional Library
Statement of Changes in Net Debt
For the year ended December 31, 2024

		2024	2023
	<i>Budget</i>		
Annual surplus (deficit)	3,012,665	(354,088)	2,056,071
Acquisition of tangible capital assets	-	(4,617,885)	(6,777,908)
Amortization of tangible capital assets	-	2,356,411	2,291,717
Gain on disposal of tangible capital assets	-	(1,922)	-
Proceeds on sale of tangible capital assets	-	2,500	-
Increase (decrease) in prepaid expenses	-	192,272	(179,810)
Increase in net debt	3,012,665	(2,422,712)	(2,609,930)
Net debt, beginning of year	(7,753,447)	(7,753,447)	(5,143,517)
Net debt, end of year	(4,740,782)	(10,176,159)	(7,753,447)

Okanagan Regional Library
Statement of Cash Flows
For the year ended December 31, 2024

	2024	2023
Operating activities		
Annual surplus (deficit)	(354,088)	2,056,071
Non-cash items		
Amortization	2,356,411	2,291,717
Gain on disposal of capital assets	1,922	-
Trade-in value of vehicle	(2,500)	-
	2,001,745	4,347,788
Changes in working capital accounts		
Accounts receivable	272,576	(377,365)
Prepaid expenses and deposits	192,272	(179,810)
Accounts payable and accruals	294,386	(644,440)
	2,760,979	3,146,173
Financing activities		
Advances of long-term debt	-	2,000,000
Long-term debt repayments	(1,049,185)	(977,545)
Increase in MFA debt reserve fund	-	(20,000)
	(1,049,185)	1,002,455
Capital activities		
Purchases of tangible capital assets	(4,617,885)	(6,777,908)
Decrease in cash	(2,906,091)	(2,629,280)
Cash, beginning of year	8,872,145	11,501,425
Cash, end of year	5,966,054	8,872,145

1. Incorporation and operations

The Okanagan Regional Library District (the "Library District") was formally established under the authority of the British Columbia Library Act. Incorporated as a regional library system in 1936, the Library District was among the first of its kind in Canada, created to provide coordinated public library service across multiple municipalities and regional districts in the Okanagan Valley.

2. Significant accounting policies

The financial statements of the Library District are prepared by management in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board (PSAB) of CPA Canada. Significant accounting policies adopted by the Library District are as follows:

Basis of accounting

It is the Library District's policy to follow accounting principles generally accepted for municipalities in the Province of British Columbia. The financial statements include the account of all funds for the Library District. All interfund transfers have been eliminated. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or creation of a legal obligation for pay.

Revenue recognition

The Library District recognizes government transfers, which include legislative grants, as revenue when the transfer is authorized and all eligibility criteria, if any, have been met. A government transfer with stipulations giving rise to an obligation that meets the definition of a liability is recognized as a liability. In such circumstances, the Library District recognizes revenue as the liability is settled. Transfers of non-depreciable assets are recognized in revenue when received or receivable.

Assessment revenue is invoiced quarterly and is recorded when it becomes due on the first day of the last month of each quarter. The schedule of due dates is set by the Library Act. Revenue from grants is recorded when received and when conditions specified in the grant are met. Other revenue is recorded when the service has been provided or when performance has been achieved and the revenue is reasonably collectible.

Cash and cash equivalents

Cash and cash equivalent include balances with banks and short-term investments with maturities of three months or less.

MFA debt reserve

As a condition of borrowing through Regional Districts (Note 5), a portion of the loan proceeds are withheld by the Regional Districts to be used as a debt reserve for the Municipal Finance Authority ("MFA").

Reserve funds

The Library District has established several reserves relating to future capital expenses and operating expenses. Amounts transferred to and from these reserves are per approval of the Board of Trustees for the Library District.

Deferred revenue

Deferred revenue represents funds which have been collected from non-government sources, but for which the performance obligation is yet to be satisfied. These amounts will be recognized as revenues in the fiscal year when all revenue recognition criteria have been met.

Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

Financial instruments

The Library District recognizes its financial instruments when the Library District becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value.

2. Significant accounting policies *(Continued from previous page)*

Financial instruments *(Continued from previous page)*

At initial recognition, the Library District may irrevocably elect to subsequently measure any financial instrument at fair value. The Library District has made such an election during the year.

The Library District subsequently measures investments in equity instruments quoted in an active market and all derivative instruments, except those that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, at fair value. Fair value is determined by published price quotations. Transactions to purchase or sell these items are recorded on the trade date. Net gains and losses arising from changes in fair value are recognized in the statement of remeasurement gains and losses. The Library District has not presented a statement of remeasurement gains and losses as it does not have any items giving rise to remeasurement gains (losses). Interest income is recognized in the statement of operations. Investments in equity instruments not quoted in an active market and derivatives that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, are subsequently measured at cost. With the exception of those instruments designated at fair value, all other financial assets and liabilities are subsequently measured at amortized cost using the effective interest rate method.

Transaction costs directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in operating deficit. Conversely, transaction costs are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

All financial assets except derivatives are tested annually for impairment. Management considers whether the investee has experienced continued losses for a period of years, recent collection experience for the loan, such as a default or delinquency in interest or principal payments, etc. in determining whether objective evidence of impairment exists. Any impairment, which is not considered temporary, is recorded in the statement of operations. Write-downs of financial assets measured at cost and/or amortized cost to reflect losses in value are not reversed for subsequent increases in value. Reversals of any net remeasurements of financial assets measured at fair value are reported in the statement of remeasurement gains and losses.

Measurement uncertainty (Use of estimates)

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period.

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Amortization is based on the estimated useful lives of tangible capital assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in earnings in the periods in which they become known.

Tangible capital assets

Tangible capital assets are initially recorded at cost, which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land, are amortized using the methods and rates listed below based over their estimated useful lives as follows:

	Method	Rate
Buildings	declining balance	2.5 %
Vehicles	declining balance	20 %
Computer equipment	declining balance	25 %
Shelving	straight-line	40 years
Carts, tables, & chairs	declining balance	5 %
Electronics & miscellaneous	declining balance	15 %
Book inventory	straight-line	2-15 years

2. Significant accounting policies (Continued from previous page)

Asset retirement obligation

A liability for an asset retirement obligation is recognized at the best estimate of the amount required to retire a tangible capital asset (or a component thereof) at the financial statement date when there is a legal obligation for the Library District to incur retirement costs in relation to a tangible capital asset (or component thereof), the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made. The best estimate of the liability includes all costs directly attributable to asset retirement activities, based on information available at December 31, 2024. The best estimate of an asset retirement obligation incorporates a present value technique, when the cash flows required to settle or otherwise extinguish an asset retirement obligation are expected to occur over extended future periods.

When a liability for an asset retirement obligation is initially recognized, a corresponding asset retirement cost is capitalized to the carrying amount of the related tangible capital asset (or component thereof). The asset retirement cost is amortized over the useful life of the related asset.

At each financial reporting date, the Library District reviews the carrying amount of the liability. The Library District recognizes period-to-period changes to the liability due to the passage of time as accretion expense. Changes to the liability arising from revisions to either the timing, the amount of the original estimate of undiscounted cash flows or the discount rate are recognized as an increase or decrease to the carrying amount of the related tangible capital asset.

The Library District continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made.

Liability for contaminated site

A liability for remediation of a contaminated site is recognized at the best estimate of the amount required to remediate the contaminated site when contamination exceeding an environmental standard exists, the Library District is either directly responsible or accepts responsibility, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount is determinable. The best estimate of the liability includes all costs directly attributable to remediation activities and is reduced by expected net recoveries based on information available at December 31, 2024.

3. Change in accounting policy

Revenue

Effective January 1, 2024, the Library District adopted the Public Sector Accounting Board's (PSAB) new standard for the recognition, measurement and disclosure of revenue under PS 3400 *Revenue*. The new standard establishes when to recognize and how to measure revenue, and provides the related financial statement presentation and disclosure requirements. Pursuant to these recommendations, the change was applied prospectively, and prior periods have not been restated.

There was no material impact on the financial statements from the prospective application of the new accounting recommendations.

4. Accounts receivable

	2024	2023
Accounts receivable	143,317	435,552
GST receivable	349,241	332,819
	492,558	768,371

Okanagan Regional Library
Notes to the Financial Statements
For the year ended December 31, 2024

5. Long-term debt

The Regional District of Central Okanagan was authorized (Regional District of Central Okanagan, Okanagan Regional Library District Borrowing Loan Authorization Bylaw No. 1236, 2008) to borrow \$4,500,000 from the Municipal Finance Authority on behalf of the Library District.

The Regional District of North Okanagan was authorized (Regional District of North Okanagan, Okanagan Regional Library District Borrowing Loan Authorization Bylaw No. 2436, 2010) to borrow \$11,000,000 from the Municipal Finance Authority on behalf of the Library District.

The Regional District of Central Okanagan was authorized (Regional District of Central Okanagan, Okanagan Regional Library District Borrowing Loan Authorization Bylaw No. 1236, 2021) to borrow \$6,000,000 from the Municipal Finance Authority on behalf of the Library District.

The Regional District of Central Okanagan was authorized (Regional District of Central Okanagan, Okanagan Regional Library District Borrowing Loan Authorization Bylaw No. 1478, 2023) to borrow \$2,000,000 from the Municipal Finance Authority on behalf of the Library District.

	2024	2023
Loan payable to the Municipal Finance Authority of British Columbia, payable in semi annual interest payments of \$65,250 at an interest rate of 4.30% (2023 - 2.90%), and annual principal payments of \$151,118. Loan matures on November 2028.	1,201,923	1,474,078
Loan payable to the Municipal Finance Authority of British Columbia, payable in semi annual interest payments of \$80,850 at an interest rate of 1.47% (2023 - 4.20%), and annual principal payments of \$404,379. Loan matures on April 2031.	4,826,692	5,426,156
Loan payable to the Municipal Finance Authority of British Columbia, payable in semi annual interest payments of \$100,800 at an interest rate of 1.68% (2023 - 1.68%), and annual principal payments of \$136,666. Loan matures on April 2052.	5,723,252	5,863,334
Loan payable to the Municipal Finance Authority of British Columbia, payable in semi annual interest payments of \$49,700 at an interest rate of 4.97% (2023 - 4.97%), and annual principal payments of \$37,485. Loan matures on October 2053.	1,962,516	2,000,000
	13,714,383	14,763,568

Principal repayments on long-term debt in each of the next five years are estimated as follows:

	Principal
2025	729,647
2026	729,647
2027	729,647
2028	729,647
2029	578,530
Thereafter	4,851,700
	8,348,818
Add: Actuarial additions until maturity	5,365,565
	<u>\$ 13,714,383</u>

Okanagan Regional Library
Notes to the Financial Statements
For the year ended December 31, 2024

6. Expenses by object

	2024 Budget	2024 Actual	2023 Actual
Advertising and marketing	89,979	122,171	123,563
Amortization	-	2,356,411	2,291,717
Association dues and memberships	20,972	15,772	14,078
Board and committee expenses	20,745	10,684	13,390
Board strategic planning	-	8,390	63,910
Book binding and mending	22,545	2,180	2,768
Collection agency	3,000	1	354
Communications	83,175	92,646	91,577
Computer maintenance and telecommunications	609,273	799,785	730,781
Electronic materials	1,685,608	1,694,323	1,672,143
Insurance	63,732	67,110	60,782
Interest, bank charges and foreign exchange	11,500	13,710	12,868
Long-term debt interest	430,650	511,260	493,800
Maintenance and utilities	1,974,396	2,552,258	2,023,051
Pentiction library contract	48,328	44,220	42,020
Postage and freight	65,143	45,824	48,274
Professional fees	90,345	139,347	117,866
Programs	162,733	123,255	113,853
Rent	1,770,218	1,744,598	1,845,012
Staff development	275,911	259,938	239,060
Supplies	149,344	539,741	278,625
Transportation	143,583	178,914	135,402
Wages and benefits	11,782,542	11,954,111	11,065,411
	19,503,722	23,276,649	21,480,305

Computer maintenance and telecommunications contains \$226,546 of IT costs that were completed using funds transferred from reserves for these projects. See Note 11 for further information on budgeted figures.

Maintenance and utilities contains \$336,155 of renovation costs that were completed using funds transferred from reserves for various building projects. See Note 11 for further information on budgeted figures.

Supplies contains \$337,410 of expenses transferred from reserves. See Note 11 for further information on budgeted figures.

7. Accumulated surplus

Accumulated surplus consists of the following:

	2024	2023
Financial equity		
General fund (Schedule 2)	(3,115,505)	-
Equity in tangible capital assets (Note 8)	20,779,496	17,468,837
Reserve funds (Schedule 7)	6,604,755	7,153,997
	24,268,746	24,622,834

Equity in tangible capital assets reflects the funds that have already been expended on infrastructure and other non-financial assets.

Reserve funds consist of money designated by the Board of Trustees for particular, intended uses.

Okanagan Regional Library
Notes to the Financial Statements
For the year ended December 31, 2024

8. Equity in tangible capital assets

	2024	2023
Equity in tangible capital assets, beginning of year	17,468,837	13,985,101
Contribution for long-term debt reduction	1,049,185	977,545
Contribution for tangible capital assets	4,617,885	6,777,908
Contribution from reserve funds	-	20,000
Amortization	(2,356,411)	(2,291,717)
Loan advances	-	(2,000,000)
Equity in tangible capital assets, end of year	20,779,496	17,468,837

Equity in tangible capital assets is equal to tangible capital assets less any financing on the tangible capital assets.

9. Credit facility

The Library District has a credit facility agreement with a financial institution which provides a revolving line of credit of \$750,000 with an interest rate of prime plus 0.3% (2024 - 5.75%). At December 31, 2024, the Library District had drawn \$nil (2023 - \$nil) on this agreement.

10. Contingencies

The Library District and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trusted pension plan. The Board of Trustees, representing plan members and employers, is responsible for administering the plan, including investment of the assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2024, the Plan has about 256,000 active members and approximately 129,000 retired members. Active members include approximately 45,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the Plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent valuation as of December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The Library District paid \$682,948 (2023 - \$641,857) for employer contributions to the Plan in fiscal 2024.

The next valuation was performed as of December 31, 2024, of which the results are not available as of the report date. Results expected to be received late 2025.

Employers participating in the Plan record their pension expense as the amount of the employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the Plan.

11. Budget amounts

The budget data presented in these financial statements is based upon the 2024 operating and capital budgets adopted by Board of Trustees on November 15, 2023. The following table reconciles the approved budget to the budget figures reported in these financial statements.

	<i>Budget Amount</i>
Budget surplus (deficit) - Statement of operations	3,012,665
Adjust for budgeted cash items not included in statement of operations:	-
Repayment of long-term debt	(1,087,826)
Transfers to reserve funds budgeted for in expenses	(688,933)
Transfers to tangible capital assets budgeted for in expenses	(1,961,913)
Transfers from reserve funds budgeted for in expenses	726,007
Budget surplus per statement of operations and accumulated surplus	-

12. Financial Instruments

The Library District as part of its operations carries a number of financial instruments. It is management's opinion that the Library District is not exposed to significant interest, currency or credit risks arising from these financial instruments except as otherwise disclosed.

Liquidity Risk

Liquidity risk is the risk that the Library District will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivery of cash or another financial asset. The Library District enters into transactions to purchase goods and services on credit and borrow funds from financial institutions or other creditors for which repayment is required at various maturity dates. Liquidity risk is measured by reviewing the Library District's future net cash flows for the possibility of negative net cash flow.

Contractual maturities of long-term debt are disclosed in Note 5.

The Library District manages the liquidity risk resulting from its accounts payable and long-term debt by ensuring cash balances are available to meet short-term cash requirements.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. Changes in market interest rates may have an effect on the cash flows associated with some financial assets and liabilities, known as cash flow risk, and on the fair value of other financial assets or liabilities, known as price risk. In seeking to minimize the risks from interest rate fluctuations, the Organization manages exposure through negotiation of certain long-term debt at fixed rates.

The Organization is exposed to interest rate risk with respect to cash and cash equivalents and long-term debt.

There has been no change in risk exposure from 2023.

Interest rate risk sensitivity analysis

A 1% change in interest rates relating to cash and cash equivalents and long-term debt held at variable rates could increase interest expense by approximately \$75,133. The Library District uses simulation modeling to simulate the effect of a change in the market rate of interest. The interest rate sensitivity information was prepared based on management's assumption that interest rates will fluctuate evenly among all financial instruments with variable rates.

12. Financial Instruments *(Continued from previous page)*

Foreign currency risk

The Library District is exposed to foreign currency risk through transactions denominated in United States Dollars ("USD"). The risk arises primarily from the purchase of supplies and capital items priced in USD.

The Library District manages foreign currency risk by maintaining a USD denominated bank account, which serves as a natural hedge by matching USD inflows and outflows. This practice mitigates most of the risk associated with foreign currency exchange fluctuations.

At year-end, the exposure to foreign currency risk is considered minimal, any unrealized gains or losses arising from the translation of USD balances are not material to the financial statements.

There has been no change in risk exposure from 2023.

Credit Risk

Credit risk is the risk of financial loss because a counter party to a financial instrument fails to discharge its contractual obligations.

The Library District is exposed to credit risk through the possibility of non-collection of its accounts receivable of which the majority is receivable from government entities which minimizes the risk of non-collection. The Library District's maximum exposure to credit risk at the financial statement date is the carrying value of its accounts receivable as presented on the statement of financial position.

There has been no change in risk exposure from 2023.

13. Comparative figures

Certain comparative figures have been reclassified to conform with current year's presentation.

Okanagan Regional Library
Schedule 1 - Tangible Capital Assets

For the year ended December 31, 2024

	<i>Land</i>	<i>Buildings</i>	<i>Vehicles</i>	<i>Computers</i>	<i>Shelving</i>	<i>Carts, tables, & chairs</i>	<i>Subtotal</i>
Cost							
Balance, beginning of year	983,134	30,185,234	182,585	1,990,250	3,078,226	2,008,823	38,428,252
Acquisition of tangible capital assets	-	2,998,436	94,349	216,988	4,611	200,004	3,514,388
Disposal of tangible capital assets	-	-	(20,551)	(215,819)	(3,943)	(7,578)	(247,891)
Balance, end of year	983,134	33,183,670	256,383	1,991,419	3,078,894	2,201,249	41,694,749
Accumulated amortization							
Balance, beginning of year	-	5,485,440	116,715	1,217,271	1,533,460	945,619	9,298,505
Annual amortization	-	536,198	31,528	193,537	76,972	63,428	901,663
Accumulated amortization on disposals	-	-	(19,973)	(215,819)	(3,943)	(7,578)	(247,313)
Balance, end of year	-	6,021,638	128,270	1,194,989	1,606,489	1,001,469	9,952,855
Net book value of tangible capital assets	983,134	27,162,032	128,113	796,430	1,472,405	1,199,780	31,741,894
2023 Net book value of tangible capital assets	983,134	24,699,795	65,871	772,980	1,545,263	1,062,702	29,129,745

Okanagan Regional Library
Schedule 1 - Tangible Capital Assets
For the year ended December 31, 2024

	<i>Subtotal</i>	<i>Electronics & miscellaneous</i>	<i>Book inventory</i>	<i>2024</i>	<i>2023</i>
Cost					
Balance, beginning of year	38,428,252	832,430	11,405,989	50,666,671	45,123,141
Acquisition of tangible capital assets	3,514,388	11,815	1,091,682	4,617,885	6,777,908
Disposal of tangible capital assets	(247,891)	(13,938)	(1,449,313)	(1,711,142)	(1,234,441)
Balance, end of year	41,694,749	830,307	11,048,358	53,573,414	50,666,608
Accumulated amortization					
Balance, beginning of year	9,298,505	606,787	8,764,100	18,669,392	17,612,054
Annual amortization	901,663	33,528	1,421,220	2,356,411	2,291,717
Accumulated amortization on disposals	(247,313)	(13,938)	(1,449,313)	(1,710,564)	(1,234,441)
Balance, end of year	9,952,855	626,377	8,736,007	19,315,239	18,669,330
Net book value of tangible capital assets	31,741,894	203,930	2,312,351	34,258,175	31,997,278
2023 Net book value of tangible capital assets	29,129,745	225,642	2,641,891	31,997,278	

Okanagan Regional Library District

Schedule 2 - Current Fund Operations (Unaudited)

For the year ended December 31, 2024

	2024	2024	2023
	Budget	Actual	Actual
Revenue			
Assessments (Schedule 3)	20,774,669	20,774,703	19,730,611
Province of British Columbia	1,038,411	1,086,582	2,548,783
Other revenue (Schedule 4)	647,807	981,433	1,224,665
Other grant revenue	55,500	77,921	32,317
Branch building and furnishing funding	-	-	1,980,000
	<u>22,516,387</u>	<u>22,920,639</u>	<u>25,516,376</u>
Expenses			
Children's programs	32,652	32,680	29,916
Delivery/transportation operating	102,505	140,491	105,150
Direct local branch expenses (Schedule 5)	13,002,105	13,705,439	12,427,500
Electronic materials	1,685,608	1,694,322	1,672,143
Headquarters supportive services (Schedule 6)			
Salaries and benefits	3,057,098	3,419,524	3,006,840
Operating	1,623,754	1,927,783	1,947,039
	<u>19,503,722</u>	<u>20,920,238</u>	<u>19,188,588</u>
Excess of revenue over expenses	<u>3,012,665</u>	<u>2,000,400</u>	<u>6,327,788</u>
Net interfund transfers:			
Net contributions to tangible capital fund			
For long-term debt reduction	(1,087,826)	(1,049,185)	(977,545)
For tangible capital assets	(1,961,913)	(4,572,597)	(6,777,908)
Contribution from reserve fund			
Branch furnishing	165,000	457,623	245,692
Building maintenance (owned)	30,000	175,893	9,787
Building maintenance (non-owned)	50,000	165,055	76,746
Capital building project	-	-	46,733
Donation	-	162,794	369,580
Provincial enhancement grant	-	226,546	90,482
Staff appreciation and development	-	4,599	1,588
Strategic planning	100,000	8,390	63,910
Technology and software	341,007	226,765	304,753
Vehicle replacement	40,000	32,067	-
Contributions to reserve funds			
Branch furnishings	(145,000)	(145,000)	(200,218)
Building maintenance (owned)	(60,000)	(60,186)	(69,787)
Building maintenance (non-owned)	(32,000)	(57,061)	(32,000)
Capital building project	(114,000)	(114,000)	(2,111)
Donation	-	(195,062)	(365,710)
Materials	-	-	(128,530)
Provincial enhancement grant	-	-	(1,505,872)
Staff appreciation and development	(1,500)	(2,505)	(1,625)
Strategic planning	-	-	-
Technology & software	(311,008)	(311,008)	(364,177)
Vehicle replacement	(25,425)	(25,426)	(25,425)
	<u>(3,012,665)</u>	<u>(5,072,298)</u>	<u>(9,241,637)</u>
Change in fund balance	<u>-</u>	<u>(3,071,898)</u>	<u>(2,913,849)</u>
Surplus, beginning of year	-	-	1,601,126
Transfer from reserve fund	-	-	1,312,723
Surplus (deficit), end of year	<u>\$ -</u>	<u>\$ (3,071,898)</u>	<u>\$ Page 33 -</u>

Okanagan Regional Library District

Schedule 3 - Assessments *(Unaudited)*

For the year ended December 31, 2024

	2024 Budget	2024 Actual	2023 Actual
Municipalities			
Armstrong	220,608	220,608	208,248
Coldstream	520,346	520,346	504,202
Enderby	121,989	121,989	115,496
Golden and area	355,013	355,013	335,383
Kelowna	7,859,380	7,859,246	7,325,187
Keremeos	65,825	66,734	65,071
Lake Country	825,880	825,880	770,753
Lumby	82,488	81,768	77,511
Oliver	230,364	230,364	221,465
Osoyoos	300,153	300,153	283,309
Peachland	300,659	300,659	288,393
Princeton	142,329	142,329	137,204
Revelstoke	421,266	421,266	404,029
Salmon Arm	845,344	845,344	802,766
Sicamous	172,932	172,932	164,885
Spallumcheen	239,921	239,921	227,819
Summerland	583,034	583,034	555,685
Vernon	2,071,213	2,071,213	1,983,344
West Kelowna	1,858,743	1,858,723	1,755,374
	<u>17,217,487</u>	<u>17,217,522</u>	16,226,124
First Nation Members			
Westbank First Nation	510,141	510,141	477,359
	<u>17,727,629</u>	<u>17,727,663</u>	16,703,483
Regional Districts			
Central Okanagan	349,099	349,099	336,033
Columbia - Shuswap	846,517	846,517	935,341
North Okanagan	884,427	884,427	838,265
Okanagan - Similkameen	966,998	966,998	917,489
	<u>3,047,040</u>	<u>3,047,040</u>	3,027,128
Total	<u>\$ 20,774,669</u>	<u>\$ 20,774,703</u>	<u>\$ 19,730,611</u>

Okanagan Regional Library District

Schedule 4 - Other Revenue (*Unaudited*)

For the year ended December 31, 2024

	2024 Budget	2024 Actual	2023 Actual
Actuarial earnings	346,474	319,538	285,382
Bank interest	185,000	338,457	477,052
Book bag revenue	1,630	783	809
Copying and printing	39,525	41,482	41,045
Donation revenue	-	195,881	152,721
Fines, damaged and lost books	52,501	43,579	14,657
Interdepartment rent	909,650	909,650	647,376
Meeting room rental	19,207	14,437	10,152
Non resident charges	2,720	2,499	1,875
Sundry	750	24,777	240,972
Total before adjustment	1,557,457	1,891,083	1,872,041
Interdepartment rent	(909,650)	(909,650)	(647,376)
Total	\$ 647,807	\$ 981,433	\$ 1,224,665

Okanagan Regional Library District
Schedule 5 - Direct Local Branch Expenses (Unaudited)

For the year ended December 31, 2024

	2024 Budget	Salaries & Benefits	Building	Other	2024 Actual	2023 Actual
Armstrong	241,932	202,776	72,838	1,739	277,353	254,655
Book deposit	3,200	-	-	5,500	5,500	5,250
Cherryville	46,559	23,789	13,271	4,093	41,153	47,964
Enderby	218,847	152,820	79,759	5,433	238,012	228,249
Falkland	84,371	61,727	24,860	2,187	88,774	83,532
Golden	250,570	156,465	89,019	20,303	265,787	239,431
Hedley	23,113	16,230	5,543	-	21,773	19,002
Kaleden	81,375	69,683	14,372	3,155	87,210	95,386
Kelowna						
Downtown	2,470,072	1,343,574	1,070,027	25,753	2,439,354	2,303,261
Mission	801,590	564,394	184,739	10,856	759,989	775,407
Rutland	865,125	535,162	337,898	22,621	895,681	831,995
Keremeos	179,475	112,993	42,232	5,432	160,657	179,833
Lake Country						
Central	361,922	276,489	126,538	12,222	415,249	360,319
Oyama	48,012	(3,094)	160	-	(2,934)	3,718
Lumby	168,432	133,018	142,444	41,388	316,850	178,784
Naramata	80,004	45,069	30,819	2,141	78,029	85,622
North Shuswap	107,223	50,121	7,789	3,068	60,978	74,410
Okanagan Falls	139,320	81,653	50,883	6,956	139,492	135,757
Oliver	295,857	205,450	115,270	3,153	323,873	291,986
Osoyoos	238,488	173,600	60,825	3,251	237,676	227,815
Peachland	207,389	158,484	75,915	5,961	240,360	213,067
Princeton	117,345	78,816	32,764	14,180	125,760	101,246
Revelstoke	258,123	203,116	147,203	57,786	408,105	251,668
Salmon Arm	855,342	543,437	310,291	17,885	871,613	820,179
Sicamous	189,108	113,969	53,721	2,570	170,261	159,992
Silver Creek	43,105	26,674	15,475	4,170	46,319	42,847
South Shuswap	228,386	163,361	62,190	8,380	233,931	219,082
Summerland	484,434	216,220	264,344	6,977	487,541	411,378
Vernon	2,095,854	1,390,094	810,956	17,171	2,218,221	2,120,506
West Kelowna & Learning	-	-	-	-	-	-
Lab	1,227,404	715,957	687,482	123,308	1,526,747	995,227
Branch Shared Expenses	1,036,607	853,827	-	116,994	970,821	953,864
Total before adjustment	13,448,584	8,665,874	4,929,627	554,633	14,150,134	12,711,432
Interdepartment rent net						
of interest cost	(446,479)	-	(444,695)	-	(444,695)	(283,932)
Total	\$ 13,002,105	\$ 8,665,874	\$ 4,484,932	\$ 554,633	\$ 13,705,439	\$ 12,427,500

Okanagan Regional Library District

Schedule 6 - Headquarters Support Services *(Unaudited)*

For the year ended December 31, 2024

	2024 Budget	2024 Actual	2023 Actual
Advertising and marketing	89,978	121,052	123,516
Association dues and membership	20,972	15,772	14,080
Binding and mending	22,545	2,180	2,768
Board and committee expenses	20,745	10,684	13,390
Board strategic plan	-	8,390	69,519
Communications	63,816	40,593	47,606
Computer maintenance and telecommunications	687,944	886,197	810,800
Insurance	63,732	67,110	60,782
Interest, bank charges, and foreign exchange	11,500	13,710	12,868
Interest on long-term debt	65,250	48,560	130,500
Maintenance and utilities	191,249	255,213	263,471
Penticton library contract	48,328	44,220	42,020
Postage and freight	24,239	10,606	10,441
Professional fees	90,345	139,347	117,866
Sundry and collection agencies	3,000	1	354
Supplies	50,695	117,771	71,848
Staff development	138,423	128,651	145,468
Transportation	30,993	17,725	9,742
Total operating expenses	1,623,754	1,927,782	1,947,039
Salaries and benefits	3,057,098	3,419,524	3,006,840
Total	\$ 4,680,852	\$ 5,347,306	\$ 4,953,879

Okanagan Regional Library District
Schedule 7 - Reserve Fund Continuity (Unaudited)

For the year ended December 31, 2024

	2023	Contributions	Expenses	Transfers	2024
Branch furnishings	\$ 612,928	\$ 145,000	\$ (457,621)	\$ -	300,307
Building maintenance (owned)	656,697	60,186	(175,893)	-	540,990
Building maintenance (non-owned)	313,249	57,061	(165,055)	-	205,255
Capital building projects	1,482,422	114,000	-	-	1,596,422
Donation	880,966	195,062	(162,794)	-	913,234
Integrated Library Systems (ILS)	170,221	-	-	-	170,221
Materials	91,684	-	-	-	91,684
Provincial Enhancement Grant	1,415,390	-	(226,546)	-	1,188,844
Rent stabilization	82,729	-	-	-	82,729
Staff development	96,320	-	-	-	96,320
Staff appreciation	15,549	2,505	(4,599)	-	13,455
Strategic planning	563,420	-	(8,390)	-	555,030
Technology & software	722,673	311,248	(226,765)	-	807,156
Vehicle replacement	49,749	25,426	(32,067)	-	43,108
Total	\$ 7,153,997	\$ 910,488	\$ (1,459,730)	\$ -	\$ 6,604,755

TABLE OF CONTENTS

Financial Information Act - Statement of Financial Information

Library Name: Okanagan Regional Library

Fiscal Year Ended: December 31, 2024

Documents are in the following order:

- 1) Table of Contents
- 2) Financial Information Act Submission Checklist
- 3) Board Approval Form
- 4) Management Report
- 5) Financial Statements
 - a. Statement of Revenue and Expenditures
 - b. Statement of Assets and Liabilities
- 6) Schedule of Debt
- 7) Schedule of Guarantee and Indemnity Agreements
- 8) Schedule of Remuneration and Expenses
- 9) Statement of Severance Agreements
- 10) Statement of Changes in Financial Position
- 11) Schedule of Payments for the Provision of Goods and Services

Submission Checklist

Financial Information Act - Statement of Financial Information

Library Name: Okanagan Regional Library District

Fiscal Year Ended: December 31st, 2024

a)	☒	Approval of Statement of Financial Information
b)	☒	A Management Report signed and dated by the Library Board and Library Director
		An operational statement including:
c)	☒	i) Statement of Income
	☒	ii) Statement of Changes in Financial Position, or, if omitted, an explanation in the Notes to the Financial Statements (audited ¹ financial statements)
d)	☒	Statement of assets and liabilities (audited ¹ financial statements)
e)	☒	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)	☒	Schedule of guarantee and indemnity agreements including the names of the entities involved and the amount of money involved. If no agreements, or if the information is found elsewhere in the SOFI, an explanation must be provided in the Schedule.
		Schedule of Remuneration and Expenses, including:
	☒	i) An alphabetical list of employees (first and last names) earning over \$75,000
	☒	ii) Total amount of expenses paid to or on behalf of each employee under \$75,000
g)	☒	iii) If the total wages and expenses differs from the audited financial statements, an explanation is required
	☒	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>Okanagan Regional Library District</i>	FISCAL YEAR END (YYYY) December 31, 2024
LIBRARY ADDRESS 1430 KLO Road	TELEPHONE NUMBER 250-860-4033
CITY Kelowna	PROVINCE BC
	POSTAL CODE V1W 3P6
NAME OF THE CHAIRPERSON OF THE LIBRARY BOARD Tasha Da Silva	TELEPHONE NUMBER 778-797-1000
NAME OF THE LIBRARY DIRECTOR Danielle Hubbard	TELEPHONE NUMBER 250-860-4033

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 December 31, 2024 for the Okanagan Regional Library District as required under Section 2 of the Financial Information Act.

SIGNATURE OF THE CHAIRPERSON OF THE LIBRARY BOARD*	DATE SIGNED (DD-MM-YYYY) 21-05-2025
SIGNATURE OF THE LIBRARY DIRECTOR	DATE SIGNED (DD-MM-YYYY) 21-05-2025

Management Report

Financial Information Act - Statement of Financial Information

Library Name: Okanagan Regional Library District

Fiscal Year Ended: December 31, 2024

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, MNP, 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 Okanagan Regional Library

**Name. Chairperson of
the Library Board**

Tasha Da Silva

**Signature,
Chairperson of the
Library Board**

Date

(DDMMYYYY)

21-05-2025

**Name,
Library Director**

Danielle Hubbard

**Signature,
Library Director**

Date

(DDMMYYYY)

21-05-2025

Schedule of Debt

Financial Information Act - Statement of Financial Information

Library Name: Okanagan Regional Library

Fiscal Year Ended: December 31, 2024

The Okanagan Regional Library has long term debt in the amount of \$13,714,383.

The Regional District of the Central Okanagan was authorized (Regional District of Central Okanagan, Okanagan Regional Library District Borrowing Loan Authorization Bylaw No. 1236, 2008) to borrow \$4,500,000 from the Municipal Finance Authority on behalf of the Library District.

The Regional District of North Okanagan was authorized (Regional District of North Okanagan, Okanagan Regional Library District Borrowing Loan Authorization Bylaw No. 2436, 2010) to borrow \$11,000,000 from the Municipal Finance Authority on behalf of the Library District.

The Regional District of the Central Okanagan was authorized (Regional District of Central Okanagan, Okanagan Regional Library District Borrowing Loan Authorization Bylaw No. 1236, 2021) to borrow \$6,000,000 from the Municipal Finance Authority on behalf of the Library District.

The Regional District of the Central Okanagan was authorized (Regional District of Central Okanagan, Okanagan Regional Library District Borrowing Loan Authorization Bylaw No. 1478, 2023) to borrow \$2,000,000 from the Municipal Finance Authority on behalf of the Library District.

Debenture payable to the Municipal Finance Authority of British Columbia, with semi annual interest payments of \$65,250 and annual principal payments of \$151,118, interest rate at 2.90%, due November 20, 2028.

1,201,923

Debenture payable to the Municipal Finance Authority of British Columbia, with semi annual interest payments of \$80,850 and annual principal payments of \$404,379, interest rate at 4.20%, due April 4, 2031.

4,826,692

Debenture payable to the Municipal Finance Authority of British Columbia, with semi annual interest payments of \$100,800 and annual principal payments of \$136,666, interest rate at 1.68%, due April 8, 2052.

5,723,252

Debenture payable to the Municipal Finance Authority of British Columbia, with semi annual interest payments of \$49,700 and annual principal payments of \$37,485, interest rate at 4.97%, due October 12, 2053.

1,962,516

\$13,714,383

Schedule of Guarantee and Indemnity

Financial Information Act - Statement of Financial Information

Library Name: Okanagan Regional Library District

Fiscal Year Ended: December 31, 2024

The Okanagan Regional Library District 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

Library Name:	Okanagan Regional Library
Fiscal Year Ended:	2024

Table 1: Total Renumeration and Expenses - Board and Employees

Board Members	Total Remuneration (Wages/Salaries)	Total Expenses (Reimbursement for Conferences/Mileage etc.)
BENNETT, MYERS	\$0	\$1,380
COCHRANE, PAT	\$0	\$496
CONDON, TERRY	\$0	\$222
DA SILVA, TASHA	\$0	\$201
ELLIOTT, GEORGE	\$0	\$791
EVANS, BOB	\$0	\$451
FEDRIGO, ADRIENNE	\$0	\$334
GALBRAITH, HUCK	\$0	\$127
GARES, KARI	\$0	\$541
HENDERSON, TRACY	\$0	\$410
HOPKINS, ALLYSA	\$0	\$0
KRAFT, KEVIN	\$0	\$169
LINDGREN, SYLVIA	\$0	\$46
LOVEGROVE, GORD	\$0	\$122
MANUEL, JOHN	\$0	\$1,042
MATTES, DAVID	\$0	\$905
MINDNICH, LORI	\$0	\$523
MONTEITH, SUBRINA	\$0	\$0
PALMER, TIM	\$0	\$980
RAMEY, DAVID	\$0	\$483
REED, CARA	\$0	\$0
SIMPSON, JAY	\$0	\$500
TODD, NEIL	\$0	\$422
TRAINER, ERIN	\$0	\$0
TRONSON, SARA	\$0	\$0
WOOLDRIDGE, LOYAL	\$0	\$78
YORK, TODD	\$0	\$0
Total Board Members	\$0.0	\$10,223

Detailed Employees Exceeding \$75,000	Total Remuneration (Wages/Salaries)	Total Expenses (Reimbursement for Conferences/Mileage etc.)
BAIRD, MICHAEL	\$87,599.11	\$17
BERG, CHARLENE	\$87,944.64	\$44
BRECHT, LESLIE	\$126,629	\$0
CAMPBELL, JEFF	\$156,112	\$4,933
CAVENAILE, CHRISTOPHER	\$76,838	\$0
FARQUHARSON, LISA	\$86,368	\$0
FEDDERSEN, JEREMY	\$145,304	\$1,497
HAYMAN, ALISON	\$80,262	\$24
HENNINGS, KRISTY	\$92,506	\$1,457
HOWK, MICHAEL	\$77,071	\$0
HUBBARD, LEE	\$194,677	\$17,221
KICKSEE, RICHARD	\$87,977	\$0
MACHUM HUTTON, ASHLEY	\$88,619	\$845
MCPHEE, CHRISTINE	\$109,860	\$1,635
NICHOLSON, KIRSTY-LEE	\$84,519	\$0
REINELT, MARK	\$136,888	\$5,412
SAMSON, LEAH	\$94,091	\$1,009

SMITH, KRISTY	\$84,662	\$134
THOMPSON, TARA	\$97,378	\$1,594
TORRES, SHELLEY	\$83,331	\$0
UTKO, MICHAL	\$136,239	\$2,901
VANCAILLIE, NAOMI	\$83,504	\$0
Total Employees Exceeding \$75,000	2,298,380	\$38,722

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	\$7,637,493	\$97,913

Consolidated Total	Total Remuneration (Wages/Salaries)	Total Expenses (Reimbursement for Conferences/Mileage etc.)
DO NOT USE - list totals only	\$9,935,873	\$146,858

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)	\$670,806
--	-----------

Table 3: Reconciliation of Remuneration and Expenses

	Amount
Total Remuneration	\$9,935,873

Reconciling Items	Amount
Employer paid benefits and remittances	\$2,018,238.00
Total Reconciling Items	\$2,018,238.00

	Amount
Total Per Statement of Revenue & Expenditure	\$11,954,111.00

	Amount
Variance	\$0

Statement of Severance Agreements

Financial Information Act - Statement of Financial Information

Library Name: Okanagan Regional Library District

Fiscal Year Ended: December 31, 2024

There was one severance agreement made between Okanagan Regional Library District and its non-unionized employees during fiscal year 2024.

This agreement represents 5 months' compensation.

Schedule of Changes in Financial Position

Financial Information Act - Statement of Financial Information

Library Name: Okanagan Regional Library District

Fiscal Year Ended: December 31, 2024

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:	Okanagan Regional Library District
Fiscal Year Ended:	2024

Table 1: Suppliers of Goods and Services

Name of Individual, Firm or Corporation	Total Amount Paid During Fiscal Year
6-4 BUILDING MAINTENANCE	131,051.75
BLONDE HOLDINGS LTD. (FORMERLY 654412 BC LTD.)	63,106.33
A.C.E. COURIER SERVICES	38,692.18
AL STOBBER CONSTRUCTION LTD.	25,669.08
ANTHEM OLIVER PLACE MALL LTD.	99,411.85
BC HYDRO	72,576.37
BC LIBRARIES COOPERATIVE	194,404.36
BDO CANADA LLP	55,474.13
BIRCH LODGE WOODWORKS	36,833.95
BRO-DART	29,310.96
CALLAHAN CONSTRUCTION COMPANY	118,407.54
CARMJ JANITORIAL SERVICES	47,526.85
CAPITAL NEWS CENTRE	166,320.00
CARE SYSTEMS SERVICES LTD	65,864.91
CANADIAN UNION OF PUBLIC EMPLOYEES	153,597.80
CENTRE FOR EQUITABLE LIBRARY ACCESS	26,945.76
WESTBANK FIRST NATIONS	95,917.44
CITY OF WEST KELOWNA	2,461,999.44
COUNTRY COURT HOLDINGS LTD.	53,822.52
CODECOMBAT INC.	29,636.20
THE CO-OPERATORS GENERAL INSURANCE COMPANY	73,651.93
COLUMBIA SHUSWAP REGIONAL DIST	81,622.00
CVS MIDWEST TAPE	29,114.71
DISTRICT OF LAKE COUNTRY	112,554.57
DISTRICT OF SICAMOUS	51,514.58
DIRECTDIAL.COM	325,629.92
EQUITABLE LIFE OF CANADA	840,519.40
FFD DEVITO INVESTMENTS	50,343.16
FORTIS BC - ELECTRICITY	62,511.41
FORTIS BC - NATURAL GAS	62,665.92
FREEDOM CONTRACTING	31,328.72
EVERGREEN BUILDING MAINTENANCE INC	51,559.05
HARMONY HONDA	33,428.35
HI-CUBE STORAGE PRODUCTS	34,501.28
HOULE ELECTRIC LIMITED	54,959.81
HUB OFFICE FURNITURE INC.	103,966.99
INDEL INDUSTRIES LTD.	33,024.30
INNOVATIVE INTERFACES INC	110,447.64
INTER-VALLEY ELECTRIC	34,211.10
IRL IDEALEASE LTD	85,483.49
KANOPY LLC	38,705.75
CITY OF KELOWNA	878,316.74
KELOWNA TOYOTA	65,135.68
KIMCO CONTROLS LTD	47,504.85
LIBRARY BOUND INC.	183,493.69
MANULIFE CANADIAN POOLED REAL ESTATE FUND	324,479.09
MOSAIC BOOKS	26,128.46
MUNICIPAL PENSION PLAN	1,418,156.71
OCLC, INC.	48,417.42
OKANAGAN AUDIO VISUAL SERVICES LTD.	34,152.59
OKANAGAN OFFICE SYSTEMS	31,319.81
OKANAGAN WORKPLACE SERVICE, INC.	29,885.73
TOWN OF OSOYOOS	60,107.67
PALADIN SECURITY GROUP LTD.	180,353.06

PEACHLAND VILLAGE LTD.	58,885.56
PENTICTON PUBLIC LIBRARY	44,220.00
SUNCOR ENERGY PRODUCTS PARTNERSHIP	70,279.73
TOWN OF PRINCETON	32,269.20
PRO JANITORIAL INC.	69,530.75
PUSHOR MITCHELL LLP IN TRUST	38,187.74
RAINCOAST BOOKS	219,788.94
RECEIVER GENERAL FOR CANADA	670,805.96
REGIONAL DISTRICT OF CENTRAL OKANAGAN	820,028.23
REGIONAL DIST. OF NORTH OKANAGAN	1,536,536.79
REGIONAL DISTRICT OF OKANAGAN-SIMILKAMEEN	32,160.13
CITY OF REVELSTOKE	82,972.27
ROYAL BANK VISA-WESTERN CENTRE	295,167.66
SANDHILL BOOK MARKETING	66,370.94
BALANCED+ INC. (FORMERLY SECURE LINKS)	157,751.72
ROGERS BUSINESS (SHAW)	34,652.99
SMITHSON EMPLOYMENT LAW CORPORATION	29,601.70
SOURCE OFFICE FURNISHINGS	92,732.35
STARGARDEN SOFTWARE LTD.	38,521.00
TELUS COMMUNICATIONS (B.C.)	66,476.71
THE CLEANING CO LTD	135,967.87
THOMSON REUTERS CANADA	31,819.20
TKI CONSTRUCTION LTD.	184,491.83
ACCELERATE360 CANADA INC. (FORMERLY TNG CALGARY)	61,650.62
TRANE CANADA CO.	61,607.49
UNITED LIBRARY SERVICES INC.	556,761.24
URBAN ARTS ARCHITECTURE	37,764.03
BAKER & TAYLOR BOOKS	234,309.97
DEMCO	60,003.12
EBSCO CANADA LTD.	45,989.74
OVERDRIVE, INC	1,127,976.59
SENSOURCE	27,311.31
ZOE VEDOVA	26,482.65
WESTERN GATEWAY INVESTMENT LTD	274,025.92
WINN & SONS CONSTRUCTION	99,003.87
X10 TECHNOLOGIES INC.	33,600.00
Total of all suppliers exceeding \$25,000	\$17,051,470.82
Total (Suppliers with payments less than or equal to \$25,000)	\$4,865,645.59
Consolidated Total	\$18,809,050.77

Totals	Amount
Total (Suppliers with payments exceeding \$25,000 (total from above)	\$17,051,470.82
Total (Suppliers with payments less than or equal to \$25,000)	\$1,757,579.95
Consolidated Total	\$18,809,050.77

Reconciling Items	Amount
Remuneration	\$9,935,873.00
Amortization	\$2,356,411.00
Capitalized items	-\$4,617,885.00
Accruals, GST, other	-\$3,020,070.77
Prepaid expenses	-\$186,730.00
Total Reconciling Items	\$4,467,598.23

Reconciliation	Amount
Total Per Statement of Revenue and Expenditure	\$23,276,649.00
Variance	\$0.00

ORL Board Report

For Information

To: Okanagan Regional Library Board of Directors
From: Chief Financial Officer
Date: May 21st, 2025
Subject: Financial Update Report to March 31, 2025 (3 Months)

Purpose

To Receive for information the Financial Update Report Package to March 31, 2025.

Executive Summary:

Please find attached the Financial Update Report Package to March 31, 2025. Results for the period demonstrate that the ORL is operating within its budget and that there haven't been any significant challenges for the organization thus far in the 2025 fiscal year.

RECOMMENDATION

THAT the Board receive, for information, the CFO's Financial Update Report to March 31, 2025, dated May 21, 2025.

BACKGROUND

The attached **Appendix 1** provides the Board with a financial report to the end of March 31, 2025. The report has been prepared on a modified cash basis, meaning not all accounting accruals have been made.

DISCUSSION

Receipts – Tax Levy

The variances in this category are due to one levy not being received at period end. I have followed up with them and expect payment shortly.

Receipts – Government, Grants and Own Resources

This category has seen revenues come in very close to budget. The MFA actuarial entries are made later on, and is not reflected on this report.

From Reserves and Internal Rent

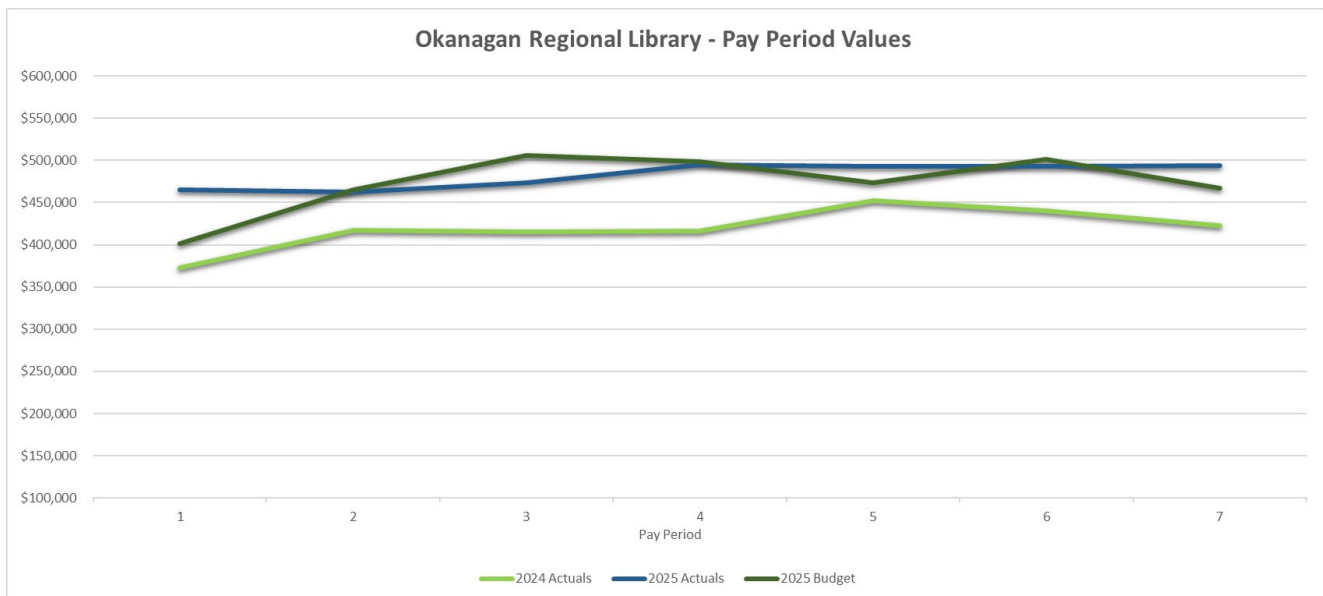
The transfers from reserves are an accounting adjustment that relates to planned amounts drawn out of reserves for technology replacement, furnishings and amounts from the donation reserves for programming and capital expenditures. The internal rent chargeback relates to adjustments for the owned branches.

Total receipts to March 31st \$5,549,029

Disbursements

Remuneration and benefits are tracking very closely to budget on an annual basis, as well as on a period by period basis as outlined in the graph below:

Graph: Pay Period Values: 2024 Actual, 2025 Actual, 2025 Budget



Rent expenses are largely on course as well, as is to be expected. LTD payments were higher, which is a timing issue as we expect this line to finish the year on budget. Property expenses are tracking well thus far.

Library (electronic) materials, along with Books and Other Physical Material form the combined Library Collections Budget. This line is perennially on budget as the team does a great job tracking these figures.

“Other Expenses” are tracking very close to budget on the year. The one line item which is most noticeably over budget includes technology. The department did a large order of hardware to try and get ahead of any tariffs that may be imposed on these products.

Total disbursements before capital expenditures and reserve transactions are \$5,895,602.

ORL Board Report

For Information

The Capital Expenditure figures will come up as part of year-end process; these transactions are accounting adjustments related to reserve funded activities. The exception being Books and Other Physical Materials, which was previously discussed with the Library (electronic) materials.

Total disbursements to March 31st are \$6,217,052

The net disbursements over receipts to March 31st are \$668,023

BUDGET AND COST IMPACTS

There are no budget or cost impacts that would derive from this report.

CONCLUSION

The ORL's financial results to March 31st are generally consistent with expectations and the variances explainable. There does not appear to be anything that requires specific Board attention at this time.

Respectfully submitted,



Jeremy Feddersen, CPA, CA
Chief Financial Officer



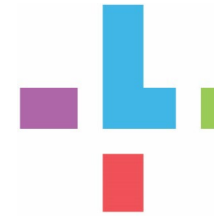
Okanagan Regional Library

Appendix 1

Interim Financial Report

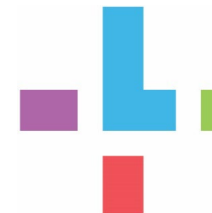
(Receipts & Disbursements)

January 1, 2025 to March 31, 2025

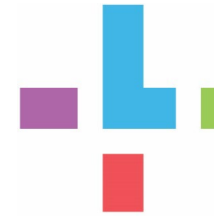


**OKANAGAN REGIONAL LIBRARY
RECEIPTS & DISBURSEMENTS
To March 31, 2025**

	ACTUAL YR.TO D	BUDGET YR.TO D	VARIANCE YR.TO D	BUDGET -YEAR--	VARIANCE -From Annual--
RECEIPTS					
TAX LEVY ON MUNICIPALITIES AND REGIONAL DISTRICTS					
ARMSTRONG, CITY	\$57,962	\$57,962	\$0	\$231,847	\$173,885
CENTRAL OKANAGAN RD	\$88,018	\$88,018	\$0	\$352,074	\$264,055
COLDSTREAM, DISTRICT	\$138,123	\$138,123	\$0	\$552,493	\$414,369
COLUMBIA SHUSWAP RD	\$221,749	\$221,749	\$0	\$886,995	\$665,246
ENDERBY, CITY	\$31,914	\$31,914	\$0	\$127,654	\$95,741
GOLDEN, CITY	\$94,918	\$94,918	\$0	\$379,673	\$284,755
KELOWNA, CITY	\$2,104,423	\$2,104,423	\$0	\$8,417,691	\$6,313,269
KEREMEOS, VILLAGE	\$17,396	\$17,396	\$0	\$69,584	\$52,188
LAKE COUNTRY, DISTRICT	\$219,349	\$219,349	\$0	\$877,395	\$658,046
LUMBY, VILLAGE	\$22,090	\$22,090	\$0	\$88,361	\$66,270
NORTH OKANAGAN RD	\$231,054	\$231,054	\$0	\$924,215	\$693,161
OLIVER, TOWN	\$60,790	\$60,790	\$0	\$243,161	\$182,371
OKANAGAN SIMILKAMEEN RD	\$0	\$248,635	\$248,635	\$994,541	\$994,541
OSOYOOS, TOWN	\$78,567	\$78,567	\$0	\$314,266	\$235,700
PEACHLAND, DISTRICT	\$77,924	\$77,924	\$0	\$311,694	\$233,771
PRINCETON, TOWN	\$36,858	\$36,858	\$0	\$147,431	\$110,574
REVELSTOKE, CITY	\$115,092	\$115,092	\$0	\$460,367	\$345,275
SALMON ARM, CITY	\$222,940	\$222,973	\$32	\$891,890	\$668,950
SICAMOUS, DISTRICT	\$45,658	\$45,658	\$0	\$182,631	\$136,974
SPALLUMCHEEN, TOWNSHIP	\$63,718	\$63,718	\$0	\$254,873	\$191,155
SUMMERLAND, DISTRICT	\$150,714	\$150,714	\$0	\$602,854	\$452,141
VERNON, CITY	\$548,616	\$546,762	-\$1,854	\$2,187,049	\$1,638,433
WESTBANK FIRST NATION	\$137,961	\$137,961	\$0	\$551,843	\$413,882
WEST KELOWNA, CITY	\$486,148	\$486,148	\$0	\$1,944,593	\$1,458,445
	\$5,251,980	\$5,498,794	\$246,814	\$21,995,175	\$16,743,195

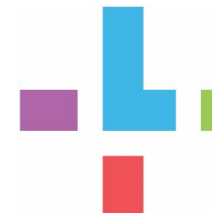


	ACTUAL YR.TO D	BUDGET YR.TO D	VARIANCE YR.TO D	BUDGET -YEAR--	VARIANCE -From Annual--
FROM GOVERNMENT & OWN RESOURCES					
PROVINCE OF BC - PER CAPITA GRANT	\$0	\$0	\$0	\$1,038,411	\$1,038,411
GRANTS - FEDERAL	\$0	\$0	\$0	\$49,000	\$49,000
GRANTS - OTHER	-\$2,997	\$0	\$2,997	\$6,500	\$9,497
FINES, FEES AND DAMAGED MATERIALS	\$10,470	\$13,125	\$2,655	\$52,499	\$42,029
SPACE RENTALS	\$2,899	\$4,802	\$1,903	\$19,207	\$16,308
PRINTING REVENUE	\$11,630	\$7,494	-\$4,137	\$29,975	\$18,345
KEYCARD REVENUE	\$380	\$63	-\$317	\$251	-\$129
INTEREST AND EXCHANGE	\$46,029	\$46,250	\$221	\$185,000	\$138,971
COPIER REVENUE	\$2,471	\$2,388	-\$84	\$9,550	\$7,079
SUNDRY INCOME	\$2,490	\$1,250	-\$1,240	\$5,000	\$2,510
MFA ACTUARIAL , DEBT REDUCTION	\$0	\$89,074	\$89,074	\$356,295	\$356,295
INTER LIBRARY LOANS, NET	-\$3,737	\$38	\$3,774	\$150	\$3,887
SUBTOTAL GOVERNMENT & OWN RESOURCES	\$69,636	\$164,482	\$94,846	\$1,751,838	\$1,682,202
TRANSFERS FROM RESERVES	\$0	\$0	\$0	\$726,007	\$726,007
ORL OWNED BUILDINGS, RENT CHARGEBACK	\$227,413	\$227,413	\$0	\$909,650	\$682,238
	\$227,413	\$227,413	\$0	\$1,635,657	\$1,408,245
TOTAL RECEIPTS	5,549,029	5,890,688	341,659	25,382,670	19,833,642



**OKANAGAN REGIONAL LIBRARY
RECEIPTS & DISBURSEMENTS
To March 31, 2025**

	ACTUAL YR.TO D	BUDGET YR.TO D	VARIANCE YR.TO D	BUDGET -YEAR--	VARIANCE -From Annual--
DISBURSEMENTS					
REMUNERATION AND FRINGE BENEFITS					
REMUNERATION	2,523,747	2,624,458	100,711	10,497,833	7,974,086
FRINGE BENEFITS	515,111	495,891	-19,220	1,983,564	1,468,453
WCB	21,129	14,828	-6,300	59,314	38,185
	3,059,987	3,135,178	75,191	12,540,711	9,480,724
RENT AND PROPERTY EXPENSES					
RENT	679,315	674,296	-5,019	2,697,184	2,017,869
LTD PRINCIPAL, ACTUARIAL AND INTEREST	772,395	478,035	-294,359	1,912,142	1,139,747
PROPERTY EXPENSES	452,239	507,333	55,095	2,029,334	1,577,095
	1,903,948	1,659,665	-244,283	6,638,659	4,734,712
LIBRARY MATERIALS	540,438	434,044	-106,394	1,736,176	1,195,738
OTHER EXPENSES					
BOARD EXPENSES	1,734	5,342	3,608	21,367	19,633
BOOK DEPOSIT GRANTS	5,500	800	-4,700	3,200	-2,300
COLLECTION AGENCY	334	750	416	3,000	2,666
EQUIPMENT REPAIRS & RENEWALS	9,916	3,770	-6,146	15,081	5,165
INSURANCE	17,221	16,411	-810	65,644	48,423
INTEREST & BANK CHARGES	2,899	2,875	-24	11,500	8,601
MARKETING & COMMUNICATIONS	22,468	34,169	11,701	136,678	114,210
MEMBERSHIPS	7,361	5,400	-1,961	21,601	14,240
PENTICTON LIBRARY FEE	0	12,444	12,444	49,778	49,778
POSTAGE & FREIGHT	11,433	17,348	5,916	69,393	57,961
PROFESSIONAL FEES	16,095	19,166	1,981	76,666	60,571



	ACTUAL YR.TO D	BUDGET YR.TO D	VARIANCE YR.TO D	BUDGET -YEAR--	VARIANCE -From Annual--
PROGRAMS	9,606	41,790	32,185	167,162	157,556
RECRUITMENT, TRAVEL & SUNDRY	0	4,284	4,284	17,136	17,136
STAFF DEVELOPMENT & MEETINGS	13,885	31,360	17,475	125,440	111,555
SUPPLIES	13,206	39,864	26,658	159,455	146,249
TECHNOLOGY EXPENSES	197,183	168,314	-28,870	673,255	476,071
TELEPHONE & INTERNET	22,997	20,794	-2,203	83,175	60,178
TRANSPORTATION	39,391	36,973	-2,419	147,891	108,499
VIRTUAL BRANCH	0	2,500	2,500	10,000	10,000
	391,230	464,355	72,036	1,857,422	1,466,192
DISBURSEMENTS BEFORE CAPITAL EXPENDITURES AND TRANSFERS TO RESERVES	5,895,602	5,693,242	-203,451	22,772,968	16,877,365
CAPITAL EXPENDITURES					
BOOKS AND OTHER PHYSICAL MATERIALS	321,449	347,838	26,389	1,391,352	1,069,903
TECHNOLOGY ASSETS	0	93,157	93,157	372,627	372,627
FURNITURE, EQUIPMENT & OTHER	0	64,198	64,198	256,791	256,791
	321,449	505,193	183,743	2,020,770	1,699,321
TRANSFERS TO RESERVES					
TO BRANCH FURNISHING RESERVE	0	11,250	11,250	45,000	45,000
TO CAPITAL PROJECTS RESERVE	0	28,500	28,500	114,000	114,000
TO IT REPLACEMENT RESERVE	0	77,752	77,752	311,008	311,008
TO NON-OWNED BUILDING MNTC RESERVE	0	8,000	8,000	32,000	32,000
TO OWNED BUILDING MNTC RESERVE	0	15,000	15,000	60,000	60,000
TO STAFF APPRECIATION OR DEVELOPMENT RESERVE	0	375	375	1,500	1,500
TO VEHICLE REPLACEMENT RESERVE	0	6,356	6,356	25,425	25,425
	0	147,233	147,233	588,933	588,933
TOTAL DISBURSEMENTS	6,217,052	6,345,667	127,525	25,382,671	19,165,619
NET DISBURSEMENTS OVER RECEIPTS	-668,023	-454,979	214,134	-0	668,023

ORL BOARD REPORT

Request for Decision

To: ORL Board

From: Policy & Planning Committee

Date: May 21, 2025

Subject: Board Code of Conduct Policy

Voting Entitlement: *Unweighted Vote – Simple Majority*

Purpose: To receive Board approval to adopt a Board Code of Conduct Policy.

Recommendation:

THAT the Board Code of Conduct policy as attached to the Report dated May 21, 2025, be adopted.

Executive Summary:

In November 2021, the provincial government introduced Bill 26, requiring all local governments in BC to have a Code of Conduct for their elected councils, or to make a public statement declaring why they do not have a Code of Conduct. Public libraries fall under this legislation. The ORL does not, to date, have a Board Code of Conduct Policy. This report proposes the introduction of such a policy.

At the April 10, 2025, Policy and Planning Committee, the following motion was adopted:

THAT the Policy & Planning Committee recommend the drafted Board Code of Conduct Policy for Board approval at the May 2025 Board Meeting.

Discussion:

The Leadership Team has researched many examples of Board/Council Codes of Conduct from municipalities, regional districts, and fellow libraries, such as the City of Cranbrook, District of Barriere, RDCO and North Vancouver District Public Library. Some entities have introduced their Code as policy, while others have given them more “teeth” by passing bylaws. The ORL does not have the ability to pass bylaws, so in our case, we are proposing a policy. Bill 26 was introduced with four foundational principles: *Integrity, Accountability, Respect, and Leadership & Collaboration*. The Leadership Team has therefore drafted the ORL’s Board Code of Conduct with these four principles in mind.

The length, depth, and strictures of other organizations’ codes of conduct vary greatly. As a rule, public libraries have much shorter and simpler codes of conduct for their boards than do municipalities and regional districts for their councils. Library board codes of conduct do not include any reference to fines or other penalties that municipal governments sometimes impose on non-compliant councillors. The Leadership Team recommends the ORL’s Board Code of Conduct Policy take a middle of the road approach, being shorter and more concise than the municipal government model, but longer and more robust than the average public library model, as the ORL is one of the largest public libraries in the province, and the ORL’s board is larger and more political than that of municipal public libraries.

At the April 10, 2025, Policy and Planning Committee the committee unanimously approved the draft Board Code of Conduct with one amendment to **Interactions with Staff**, section 2, to allow Board members the ability to interact more freely with Branch Heads while visiting branches in their community which has been updated in the draft Code of Conduct Policy attached to this report.

Respectfully submitted by:

Danielle Hubbard, CEO on behalf of the Policy and Planning Committee

Attachments:

1. Draft Board Code of Conduct Policy

Approved for Board Agenda

Danielle Hubbard, CEO

Code of Conduct: Respectful Workplace Board Policy

Board Approval: DATE

Definitions

Board means the elected officials appointed by the constituents that comprise the Okanagan Regional Library District (ORL).

CEO means the Chief Executive Officer, the individual who is appointed by the Board as the head of administration for the Okanagan Regional Library.

Chair means a member appointed by the Board to conduct Board and Committee meetings.

Member means Board and/or Committee member of the Okanagan Regional Library District (ORL).

ORL means the Okanagan Regional Library District.

Staff means persons employed by the Okanagan Regional Library including but not limited to regular, part time, temporary and contract employees, and to persons representing or acting on behalf of the Okanagan Regional Library (including but not limited to contractors, volunteers and students).

Foundational Principles of Responsible Conduct

In support of good governance for the ORL, members are committed to performing their functions truthfully, faithfully, and impartially to the best of their knowledge and ability.

Members must make decisions based on the ORL's service area as a whole, not just for their community, and exhibit the following principles:

1. **Integrity** –members are keepers of the public trust and must uphold the highest standards of ethical behaviour and are expected to:
 - make decisions that benefit each community of the ORL;
 - act lawfully;
 - be free from undue influence and not act, or appear to act, to gain financial or other benefits for themselves, family, friends, or business interests.
2. **Accountability** –members are obligated to answer for a responsibility that has been entrusted to them. They are responsible for the decisions they make.
3. **Leadership & Collaboration** –members must demonstrate and promote the key principles of the Code of Conduct through their decisions, actions, and behaviour. Their behaviour must build and inspire the public's trust and confidence in the ORL.
4. **Responsibility** –members must act responsibly, within the law and within the authorities of the:
 - *Local Government Act,*
 - *Community Charter,*

- *Freedom of Information and Protection of Privacy Act*
- *Constitution Act of Canada,*
- *Provincial Human Rights Code,*
- *Criminal Code,*
- laws pertaining to financial disclosures and employer responsibilities, and
- all relevant ORL policies.

They must follow the letter and spirit of policies and procedures and exercise all conferred power strictly for the purpose for which the powers have been conferred.

5. **Respect** –members must conduct public business efficiently and with decorum, and must always treat each other and others with respect. This means not using derogatory language towards others, respecting the rights of other people, treating people with courtesy, and recognizing the different roles others play in decision making.
6. **Openness** –members have a duty to be as open as possible about their decisions and actions while respecting the need to keep confidential matters confidential.

Meetings

1. Members will prepare themselves for meetings, listen courteously and attentively to all discussions before the body, and focus on the business at hand.
2. Cell phones and other personal devices should be silenced during meetings.
3. Members will not interrupt other speakers, make personal comments or comments not relevant to the business of the body, or otherwise disturb a meeting.
4. Meetings will provide an environment for transparent and healthy debate on matters requiring deliberation by the Board.
5. Members do not receive remuneration for their participation on the ORL Board or Committee meeting attendance.

Public and Media Relations

1. The ORL Board Chair is the spokesperson for the ORL Board on Board matters.
2. The CEO or their designate is the spokesperson for the ORL on administrative and operational matters.

Conflict of Interest

1. Members are to be free from undue influence and not act or appear to act to gain financial or other benefits for themselves, family, friends, or business interests.
2. A conflict exists when a member is, or could be, influenced or appear to be influenced, by a personal interest, financial (pecuniary) or otherwise, when carrying out their duty on the ORL Board:
 - Personal interest may include direct or indirect pecuniary interest, bias, pre-judgement, closemindedness, or undue influence.
3. Members must appropriately resolve any conflict or incompatibility between their personal interests and the impartial performance of their duties as an ORL Board member in accordance with statutory requirements.
4. Members must fully disclose to the Board Chair and the CEO any direct or indirect pecuniary interest, and any bias or undue influence with respect to any matter immediately.
 - When Board members are uncertain whether a conflict exists, the situation must be immediately presented to the Chair for guidance.
5. Members must not use confidential information gained through their official position for the purpose of securing a private benefit for themselves or for any other person.

Gifts and Personal Benefits

What are gifts and personal benefits?

1. Gifts and personal benefits include but are not limited to cash, gift cards, tickets to events, items of clothing, jewelry, pens, food or beverages, discounts/rebates on personal purchases, free or subsidized drinks or meals, entertainment, and invitations to social functions organized by groups or community organizations.
2. The following are not considered to be gifts or personal benefits for the purposes of this policy:
 - a. Compensation authorized by law, and
 - b. Reimbursement for out-of-pocket costs incurred for authorized travel, living and accommodation expenses associated with attendance at an event.

What gifts and personal benefits may be accepted?

1. Members may accept gifts or personal benefit from external individuals or community organizations that meets both of the following criteria:
 - It has a value of \$50 or less, AND

- Is received as an incident of protocol or as a ORL representative on activities such as speaking engagements, technical presentations, business meetings and social obligations reasonably related to their role with the ORL.

Interactions with Staff

1. The ORL follows the one employee model where members' point of contact with staff is the CEO.
2. Members may interact with Branch staff but are to refrain from providing direction or guidance.
3. Members are to direct inquiries regarding ORL issues or questions to the CEO and refrain from contacting other staff without first discussing the issue with the CEO whenever possible.
4. Advice to members from staff will be vetted and approved by the CEO.
5. Members will refrain from seeking opinions of staff directly.
6. In certain circumstances, the Chief Financial Officer, Director of Human Resources, or other members of the ORL leadership team may be required to interact directly with Board members. This is acceptable provided the CEO is aware of and approves of these interactions, and it is understood that the CEO's decisions supersede those of other leadership team members.

Confidential Information

1. Members shall not disclose or release to anyone, confidential information acquired by virtue of the ORL, in either oral or written form except when required by law or authorized by the Board to do so.
2. Neither members nor staff shall disclose the substance of deliberations of an in-camera meeting until the Board approves a resolution to bring formerly confidential information to a meeting that is open to the public or releases the information to the public.

ORL Board Report

Request for Decision

To: ORL Board

From: Policy and Planning Committee

Date: May 21, 2025

Subject: UBCM Provincial Funding Advocacy

Voting Entitlement: *Unweighted vote – Simple majority*

Purpose: To receive Board approval that the ORL seek an in-person meeting with Minister Kahlon at the Union of BC Municipalities (UBCM) 2025 to advocate for increased provincial funding for public libraries. This report explains why seeking an audience with a minister is a more advisable course of action than crafting a UBCM motion about provincial library funding.

Recommendation:

THAT the Board approve the CEO and Administrative Services Manager coordinating a delegation to UBCM 2025 to seek an audience with Ministers Ravi Kahlon and Sheila Malcomson to advocate for increased provincial funding for public libraries.

AND THAT the CEO and Administrative Services Manager additionally coordinate a future meeting with the Ministers in Victoria, BC.

Executive Summary:

At the February 2025 ORL Board Meeting, the Board passed a motion:

THAT the Policy and Planning Committee create a meaningful recommendation for each community to submit to the 2026 SILGA Conference to be forwarded to UBCM;

AND THAT the recommendation be brought forward to the Board for approval.

The intent of this motion was to have the Policy and Planning Committee discuss and then propose an approach for the ORL to advocate for increased provincial funding for public libraries. This report recommends that rather than crafting a motion for SILGA 2026, instead the ORL Board focus its advocacy efforts on securing an in-person meeting with Ravi Kahlon, Minister of Housing and Municipal Services, at UBCM this coming September.

Discussion: Context

At the February 2025 ORL Board Meeting, the CEO informed the Board that she will be joining two other members of the Association of BC Public Library Directors (ABCPLD) in delivering a presentation about the value of public libraries at the upcoming gathering of the Southern Interior Local Government Association (SILGA) in Merritt at the end of April. This update inspired an impromptu Board discussion about how to most effectively advocate for increased provincial funding for public libraries. Board members expressed many divergent views. In recognition of the uncertainty and complexity of the topic, the Board passed the following motion:

THAT the Policy and Planning Committee create a meaningful recommendation for each community to submit to the 2026 SILGA Conference to be forwarded to UBCM;

AND THAT the recommendation be brought forward to the Board for approval.

Following the February Board meeting, the CEO conducted some explorations to better understand UBCM and the provincial decision-making process. Her explorations have consisted of plumbing the UBCM website and backlog of motions in the UBCM database, and engaging in discussions on the matter with the following people:

- Individual Board members with past experience attending and advocating at UBCM;
- Mayor's who have UBCM advocacy experience; and
- Executive Directors of ABCPLD, who has access to governmental advocacy consultants.

Based on this exploration, it is her understanding that motions passed at UBCM often linger in the UBCM database for years without making a tangible impact on provincial decision-making. There would be a far greater likelihood of impact by seeking an in-person meeting with a minister – or ministers – at UBCM 2025.

Discussion: Ministry of Housing and Municipal Affairs

The CEO recommends ORL staff seek a meeting with Ravi Kahlon, Minister of Housing and Municipal Affairs, as public libraries currently fall within this ministry.

Some of the above-identified people she has spoken with recommend seeking audiences with multiple ministers, whereas others have recommended concentrating on one minister. As this will be the ORL's first attempt at UBCM advocacy, she recommends we only seek a meeting with Minister Kahlon. This will allow us to concentrate our efforts and then decide afterwards if we should pursue a different approach in future years.

Discussion: Delegation composition

The CEO has been advised that assembling a delegation of approximately 12 members would be ideal, as this would demonstrate robust support for increased library funding without our numbers being comical or overwhelming. She recommends the delegation consists of a combination of library directors and elected officials, including some participants from outside the ORL service area to further illustrate the province-wide nature of our request. The delegation composition would ideally be as follows:

- **Library CEOs:** The CEOs of several other large library systems (eg. Greater Victoria, Vancouver Island, and Fraser Valley) sometimes attend UBCM. It's recommended the ORL invite one or two other CEOs to join us.
- **Board members:** It would be valuable to have at least two ORL Board members in the delegation, as well as one or two board members from other participating library systems.
- **Mayors:** It would be valuable to have one or two mayors from the ORL's constituent units participate, as this would demonstrate broader municipal government support.

If the Board supports this approach, the CEO will take the lead in contacting and assembling this delegation.

Discussion: Angle and supporting materials

Rather than simply saying public libraries need more provincial funding, the CEO recommends the staff crafts a clear, focused, and solution-oriented pitch to Minister Kahlon that would consist of the following points:

- The social and economic value of public libraries, including the role libraries play in supporting employment efforts and those struggling with housing due to the housing crisis;
- An illustration of the fact that municipalities have been paying a higher and higher percentage of library funding over the past two decades;
- A statement of the particular burden the funding ratio places on rural communities, where the capacity for tax-bases revenue is especially limited;
- **A pitch to increase provincial funding by 20%;**
- An explanation that such an increase would allow public libraries across the province to extend their public operating hours, therefore increasing their ability for social and economic benefit; and
- An emphasis of the point that by increasing public library funding, the province would economically assist **all** communities in the province.
- An emphasis that public libraries particularly benefit vulnerable populations.

If the Board supports this approach, the CEO will take the lead on assembling a succinct information package – five pages or less – to support the above message.

The CEO recommends the Board decides on two members of the delegation to deliver the spoken address – one CEO and one elected official. Danielle is happy to speak on behalf of the CEOs.

Discussion: Next Steps

1. Seek Board approval at the May 2025 Board Meeting;
2. Once Board approval is obtained, Danielle will take the lead on the following:
 - a. Assembling a delegation;
 - b. Crafting messaging and speaking notes; and
 - c. Preparing supporting materials.
3. It's the CEO's understanding that we as the ORL could send a request to meet with a Minister, and if this is the understanding of the Board, ORL staff can coordinate this request with Minister Kahlon.

Strategic Alignment:

- **Value:** Organizational Responsibility
 - "We strive to operate our libraries in a sustainable manner"
- **Goal:** Develop and nurture community partnerships
 - Work with our local governments to integrate library planning with municipal planning and budgeting processes.

Respectfully submitted by:

Danielle Hubbard, CEO on behalf of the Policy and Planning Committee

Attachment(s): n/a

Approved for Board Agenda

Danielle Hubbard, CEO

ORL Board Report

For Information

To: Okanagan Regional Library Board

From: Danielle Hubbard, Chief Executive Officer

Date: May 21, 2025

Subject: CEO Report

Voting Entitlement: *Unweighted vote – Simple majority*

Purpose: To receive for information, the CEO report on the operational and strategic activities of the ORL.

Executive Summary:

The CEO Report is a quarterly summary of operational and strategic activities at the ORL. This quarter, the report has two sections:

- a) *Operational Plan* updates, flowing from the *2024-2029 Strategic Plan*; and
- b) General updates on operational activities.

Recommendation:

THAT the Board received for the information, the CEO Report dated May 21, 2025 pertaining to the operational and strategic activities of the ORL.

Considerations: Operational Plan updates

The ORL's *Operational Plan* flows from the *2024 – 2029 Strategic Plan*. While the *Strategic Plan* is set by the Board, the *Operational Plan* is a living document under the management of the CEO. The CEO and Leadership Team regularly review progress on the *Operational Plan*, and amend initiatives as required to reflect the best tactical direction for the organization. In the interest of concision, this quarterly report does not exhaustively include updates on each individual operational initiative but focuses on those that are most timely and/or have the greatest system-wide impact. Further information is always available upon request.

Considerations a) Operational Plan updates

Goal 1: Cultivate learning, literacy, creativity, and imagination

- In the interest of **offering hands-on creativity, skills-development, and maker-space opportunity**, planning is underway for a system-wide Travelling STEAM (science, technology, engineering, arts, and math) program to be delivered in summer 2026, focusing on programming in our rural communities.
- With the aim of **increasing active memberships**, our 2025 Card Drive has been set for November.
- Our **alternate collections** are playing a starring role in this year's council delegation circuit, where Danielle is showcasing our recently added Braille kit, a new addition to the ORL's Library of Things.

Goal 2: Offer a welcoming, inclusive space to gather and connect

- In the interest of **best incident management practices**, the ORL has completed an externally conducted Risk Assessment at our Downtown Kelowna Branch. Once the recommendations of this report have been completed, Risk Assessments will be conducted at all other branches, prioritizing those with the highest incident numbers and greatest severity.
- Also in the interest of pursuing **best incident management practices**, our Director of Public Services continues to participate in relevant information-sharing discussions at the provincial and national level, most recently by attending the BC Libraries Association conference in Nanaimo.

Goal 3: Embrace local heritage and culture

- **Showcasing local talent**, the ORL offered its first Short Story Contest this spring, as a collaborative effort between our Queer Advisory Committee and our Adult Services Committee.
- We continue to **support local arts and history** via displays by local artists at many of our branches, including Sicamous and Lumby.

Goal 4: Develop and nurture community partnerships

- With the aim of strengthening **community partnerships**, specifically with local government, the ORL participated in SILGA 2025, and is arranging to also have a presence at UBCM 2025, and SILGA 2026.
- Also in the interest of **community partnerships**, the ORL continues to support Community Book Drops in Malakwa, Seymour Arm, and along Westside Road.

Goal 5: Strive for organizational excellence

- We are working with Counting Opinions and the Canadian Urban Libraries Council to consolidate our usage statistics (ie. **Success metrics**) to create meaningful comparators with other library systems.
- Our Accessibility Committee continues to work towards **ensuring all branches best meet the access needs of all patrons**. Human Resources and Marketing are the current areas of focus.
- With the help of the HRIS module of UKG, the ORL is working on implementing a more strategic performance management structure for all staff. This initiative supports the goal of **measuring and evaluating staff performance**.

Considerations b) General updates**Leadership & Strategy**

- Annual Council delegations are underway. Highlighted initiatives include Summer Reading Club, e-Resources, Library of Things, Heating & Cooling Centres, and Enhancement Grant improvements.
- The ORL hosted the Canadian Urban Libraries Council in April, welcoming 55 CEOs from other large public library systems to Kelowna for three days of networking and information-sharing.
- Danielle joined two other members of the Association of BC Public Library Directors (ABCPLD) in presenting at the Southern Interior Local Government Association pre-conference in April.
- Danielle and seven other staff represented the ORL at the BC Libraries Association conference in May.

Facilities

- Enhancement Grant improvements continue, with new flooring recently completed in Peachland. Flooring and paint are underway in Enderby, and new external signage is being finalized for South Shuswap and Lumby.
- Collaboration continues with the City of West Kelowna to complete outstanding deficiencies.
- Construction on the new North Shuswap (Scotch Creek) branch is set to commence in July, with an anticipated completion date of mid-fall, 2025.

Human Resources

- A new cohort of Assistant Community Librarians were onboarded at the end of April.
- The payroll module of UKG has been successfully launched, thanks to the hard work of the HR and Finance Departments. Work on the HRIS module will commence soon.
- As per Board policies, a compensation review for exempt staff positions is underway.

Public Services

- The spring Public Services Supervisors Meeting took place in May, bringing together branch leaders from across the ORL service area.
- “Story Time with Ella” and “Story Time with Frieda” will take place in Vernon and Salmon Arm in June.
- System-wide Truth and Reconciliation/cultural sensitivity training has been deferred until autumn, due to the complexities of scheduling and identifying the most appropriate approach to training.

Information Technology and Collections

- System-wide staff cybersecurity training will commence in June.
- Four members of the IT Department attended the IT Library Conference in Vancouver, where Jeff (CTO) is a founding organizer. Themes included cybersecurity, the user experience, and vendor relationships.
- Our collections staff continue to function as the heart of the ORL, as illustrated by the fact that two out of the five initiatives highlighted in council delegations (e-Resources and Library of Things) fall under the purview of our Special Collections Librarian.

Marketing and Communications

- After a fruitful beta launch, the ORL’s new website is set to launch publicly at the end of May.
- ORL-branded clothing will be distributed to all staff before the end of the spring – a welcome initiative.
- Marketing is handling communications for our upcoming “Story Time with Ella” and “Story Time with Frieda” programs.
- Preparations are underway for the ORL’s second annual card drive, set to take place in November.

Respectfully submitted by:

Danielle Hubbard, CEO

Attachment(s): n/a

Approved for Board Agenda

Danielle Hubbard, CEO

ORL Board Report

Request for Decision

To: Okanagan Regional Library Board

From: Danielle Hubbard, Chief Executive Officer

Date: May 21, 2025

Subject: 2024 Annual Report

Voting Entitlement: *Unweighted vote – Simple majority*

Purpose: To obtain Board approval on the ORL's 2024 Annual Report.

Considerations:

Attached is the *ORL 2024 Annual Report*. The creation and public distribution of a Board-approved annual report is a requirement for each public library system in BC to receive provincial funding. In addition to the ORL's 2024 audited financial information, this year's report includes highlights of several strategic initiatives, as well as an overview of our 2024 usage statistics. The ORL's Marketing Department has reenvisioned our Annual Report this year, making it a more dynamic, publicly engagement document than it was in past years.

Recommendation:

THAT the Board approve the ORL's 2024 Annual Report.

Respectfully submitted by:

Danielle Hubbard, CEO

Attachment: *ORL 2024 Annual Report*

Approved for Board Agenda

Danielle Hubbard, CEO



2024

Annual Report



CEO Message

5

Vital Community Spaces

6

For Learning

10

For Connecting

14

18

For Exploring

22

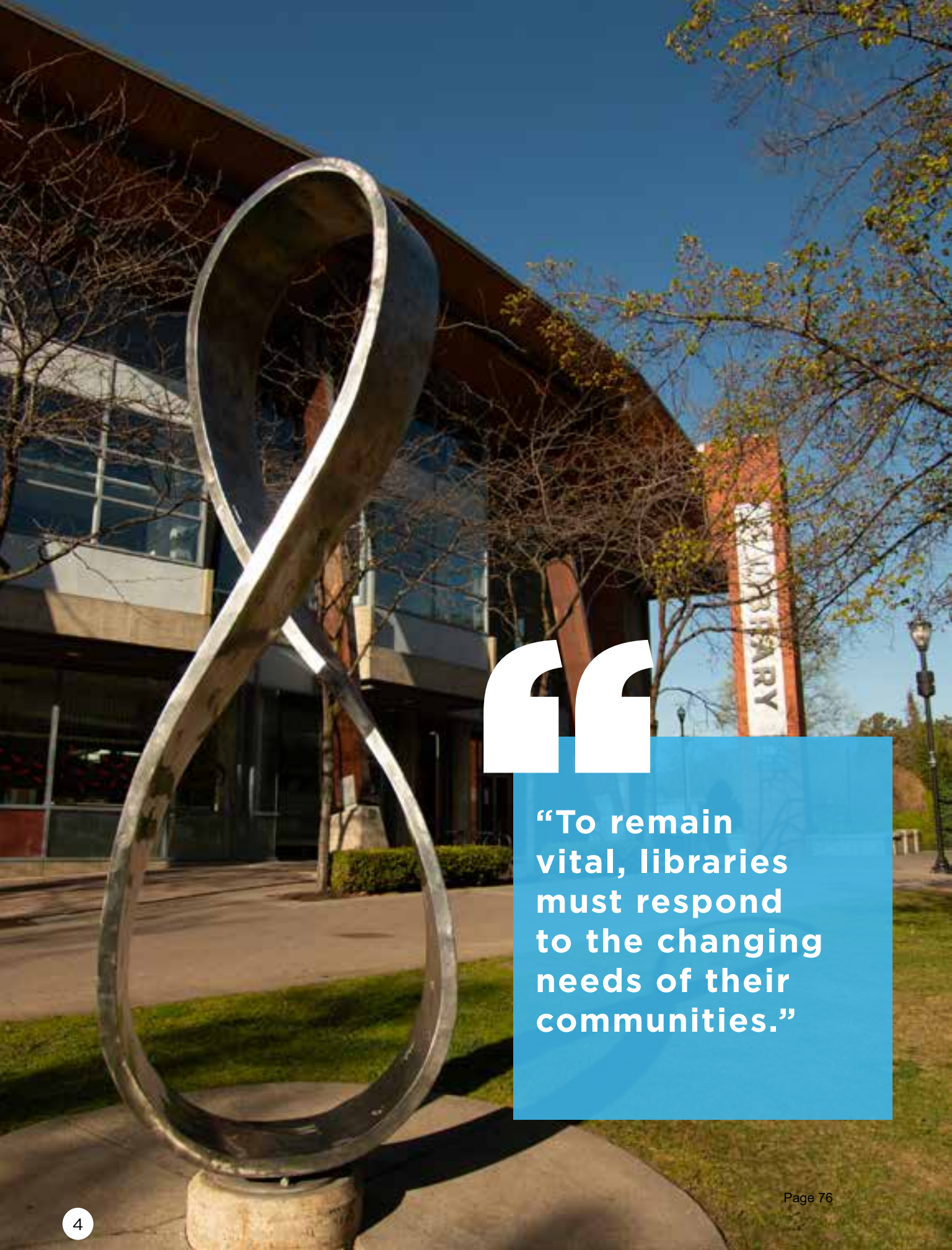
Numbers and Figures

24

Financials

26

Contributors



“

**“To remain
vital, libraries
must respond
to the changing
needs of their
communities.”**

A Message from CEO Danielle Hubbard

I am honoured to serve as CEO of the Okanagan Regional Library, leading an organization that has a profound impact on individuals and communities throughout our region. It is with great pleasure that I share our 2024 Annual Report, a reflection of a year defined by momentum and transformation.

In August, we launched our 2024-2029 Strategic Plan, setting a bold vision for the future—one that places learning, connection, and community at the heart of everything we do. That vision is already taking shape. In 2024, we expanded public hours and increased staffing at several branches, enhanced library spaces through facility upgrades, and celebrated the opening of new branches in West Kelowna and Lumby. Our collections also grew, with more e-resources, audiobooks, and the continued expansion of our Library of Things.

Library program attendance reached an all-time high, demonstrating both the region's enthusiasm for library services and the dedication of our staff. We saw record-breaking participation in our annual Summer Reading Club and rising circulation numbers across our collection.

To remain vital, libraries must respond to the changing needs of their communities. As we look ahead, we remain focused on expanding access, strengthening partnerships, and ensuring that everyone—no matter their circumstance—feels supported when they walk through our doors.

From championing childhood literacy to welcoming newcomers, from providing space for creativity to equipping entrepreneurs with the knowledge needed to grow their businesses, the ORL remains a trusted public resource for information, research, innovation, and community engagement.

The success of the ORL is made possible by our incredible staff, passionate patrons, and the many partners and volunteers who support us. I am especially grateful to our Board and 24 member councils—without the funding and goodwill of our municipalities and

regional districts, the ORL would not be the success that it is today.

To everyone who contributed their ideas, energy, and enthusiasm this year—thank you. Together, we are shaping a library system that serves and inspires.

Danielle Hubbard

CEO, Okanagan Regional Library



Okanagan Regional Library Branches are...

VITAL COMMUNITY SPACES

Expanding Possibilities: A Year of Growth at the ORL

Across a stunning Canadian geography of rapidly growing rural, suburban, and urban communities, Okanagan Regional Library branches provide vibrant, essential spaces that reflect the evolving needs of the residents we serve. The ORL's commitment to creating environments that anchor and enrich our communities is evident in all thirty of our branches, where extensive physical and digital collections,

adaptable meeting rooms and study areas, interactive STEAM Makerspaces, innovative cultural and educational programming, and local clubs and third-party special events are enjoyed by more residents than ever.

The Okanagan Regional Library celebrated the grand opening of the new West Kelowna Branch in June 2024, marking an exciting milestone for the organization and community. This state-of-the-art facility serves as a welcoming "living room" for residents of all ages to gather, read, study, and socialize. With an emphasis on natural light, clear sightlines, and flexible spaces, the West Kelowna library invites patrons to define their own path of exploration and engagement. Its design pays tribute to the



local landscape, incorporating materials and colours that reflect the beauty of West Kelowna and nearby Lake Okanagan.

As public spaces, libraries are challenged to provide collections and services for residents of all ages, backgrounds, aptitudes, and interests. Highlights of the West Kelowna Branch include meeting rooms for programs and presentations, accessible shelving, a STEAM Makerspace, a prominent Indigenous Collection, and an active Children's Zone featuring a play wall. Strategic partnerships with City Hall encourage increased

civic engagement and shared resources, while a seamless blend of indoor and outdoor spaces inspires productivity, creativity, and well-being.

In addition to opening a new branch in our third largest community, this year the ORL invested significant time and financial resources to improve our facilities system-wide. In November, over 300 community members celebrated the Lumby Branch's move to a new, highly visible location. Lumby's modernized branch is focused on flexibility and patron

interaction, with additional seating, a reservable meeting room, resources such as a Tech Hub Makerspace, Seed Library and ever-popular programs like the Cozy Corner Crafters and the Creative Writing Group.

In North Shuswap, the ORL opened a temporary branch to welcome returning patrons after a wildfire destroyed the original location, underscoring the Library's role in providing vital services and spaces during times of recovery and renewal.

To meet increasing demand



for library services across the region, the ORL increased open hours in Enderby, Armstrong, Oliver, and Peachland, added significant circulation and page staff hours at multiple branches, and implemented several facility improvement initiatives such as meeting room renovations, accessibility upgrades, HVAC replacements, audiovisual equipment installations, bike racks and exterior signage.

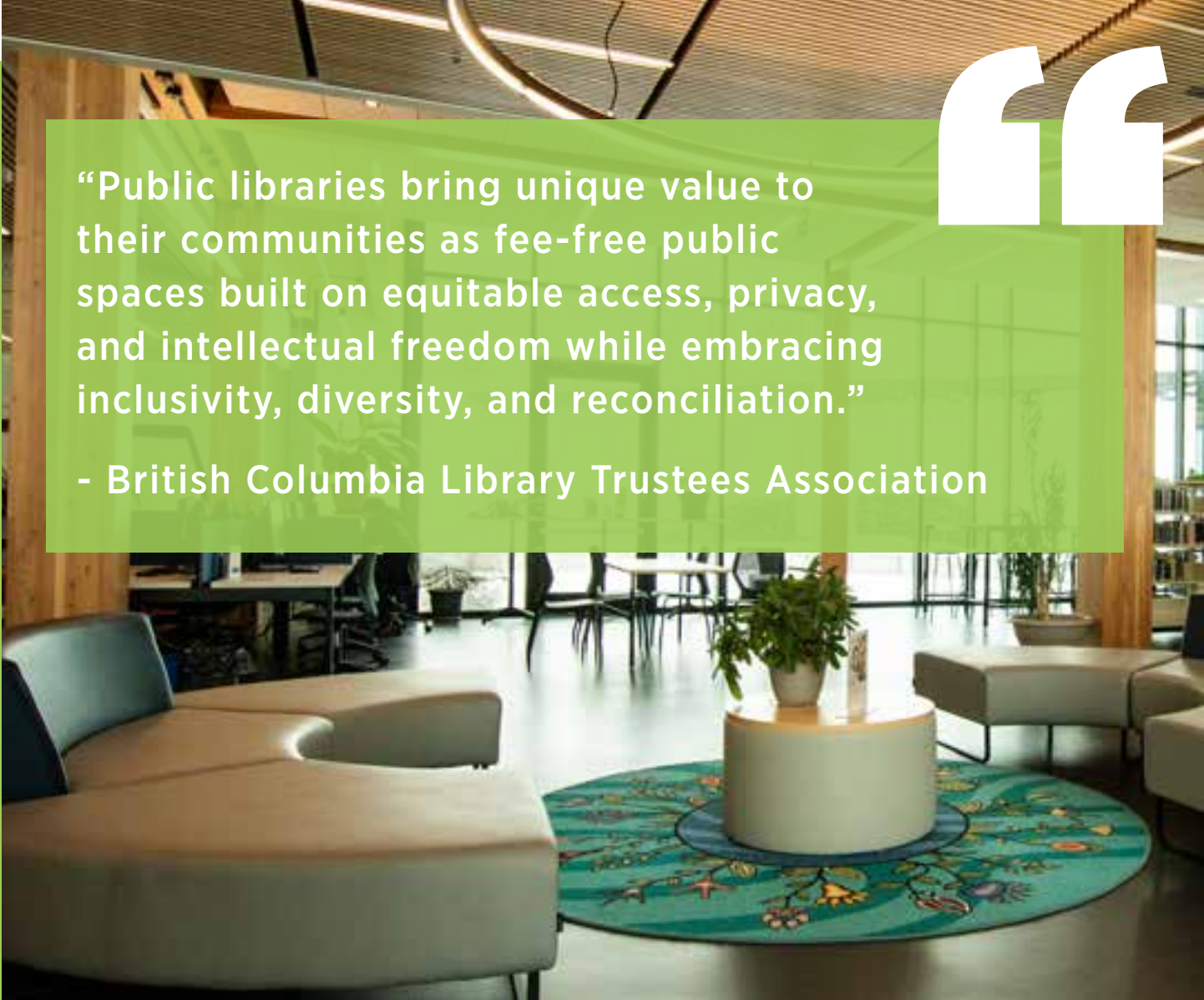
Finally (and best for last), the Okanagan Regional Library is tremendously excited to have received Board approval for two

new Kelowna branches: one in the Glenmore neighbourhood and another in Parkinson Recreation Centre. Patron visits, program attendance, and circulation numbers contained in this report show that residents are enjoying their libraries in ever-increasing numbers. As stewards of shared public spaces that prioritize learning and community engagement, the ORL's efforts ensure interactions such as the following will continue:

"I was helping a patron learn how to restore old recordings on our digitization station. The

audio wasn't great, and the age of the recording wasn't doing it any favors, but we had the software to improve it. There was an incredible shared moment where her family member's voice came through the recording clearly for the first time."

—Vernon Branch Staff



"Public libraries bring unique value to their communities as fee-free public spaces built on equitable access, privacy, and intellectual freedom while embracing inclusivity, diversity, and reconciliation."

- British Columbia Library Trustees Association

“



Safe Spaces

The Okanagan Regional Library's Downtown Kelowna Branch proudly became the first ORL location to earn Rainbow Registry accreditation in 2024, setting a benchmark for inclusivity within our library system. This national designation, awarded by Canada's 2SLGBTQI+ Chamber of Commerce, recognizes businesses and organizations committed to creating spaces where 2SLGBTQI+ patrons and staff feel welcome, respected, and celebrated.

Earning this recognition involved a third-party evaluation of how the organization fosters inclusivity, handles negative experiences, provides staff training, and ensures leadership prioritizes equity. This achievement is a first step toward a broader vision: plans are underway to expand Rainbow Registry accreditation to other branches across the region. With the Kelowna Branch leading the way, the ORL invites patrons and community members to celebrate this milestone and embrace the shared goal of creating safe and inclusive communities.

Okanagan Regional Library Branches are...

FOR LEARNING

Summer Reading Club Participant: “How many marbles are in the jar?”

Staff: “I don’t know. I don’t count them until after the Marble Counting Contest is over.”

Child: “So...how many do you guess are in the jar?”

Staff: “Nope! Grown-ups are not allowed to guess. Only kids.”

Child: “But you’re as much fun as a kid!”



In August 2024, the Okanagan Regional Library celebrated the addition of Ukrainian children's books to its World Language Collection. This new resource, made possible through community partnerships with Okanagan 4 Ukraine and the United Way of British Columbia, offers over 100 titles that serve as a connection to heritage for Ukrainian families in the Okanagan.

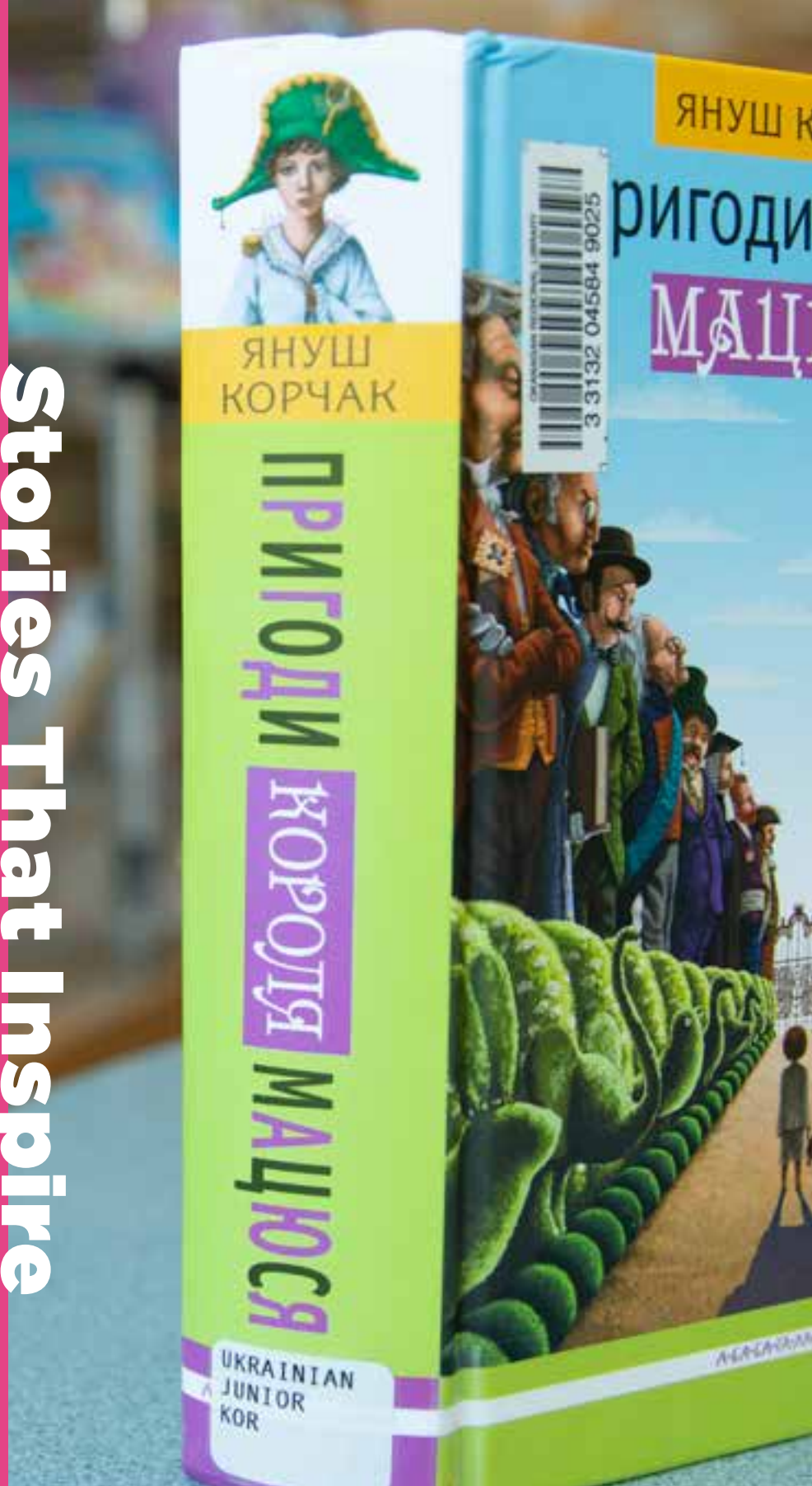
The collection was launched at the Kelowna Branch with a special event that brought together families, community members, and local organizations. Activities, treats, and a vibrant book display created a welcoming space where Ukrainian newcomers and locals could converse and connect.

At the launch event, nine-year-old Milana browsed the colourful book display while her mother quietly asked how many they could borrow at once. "These books feel like a little piece of home," Milana's mother said.

The Ukrainian books cater to readers from early childhood to about age 10, featuring beloved titles like *The Adventures of 36 and 6 Cats* and a trilingual version of Richard Scarry's illustrated children's dictionary in French, English, and Ukrainian. The books were carefully selected by volunteers, including Ukrainian parents, to ensure they resonate with the needs and interests of young readers.

The Ukrainian collection is available system-wide, offering families across the region a chance to access these cultural treasures. Future plans include expanding the collection with ebooks for Ukrainian adults, ensuring this vital resource continues to grow alongside the community it serves.

Stories That Inspire



A Place for Everyone

A hand holding a rainbow flag against a blue sky. The hand is wearing a rainbow-colored wristband. The flag is waving in the wind.

As public institutions mandated to provide fair service for all, libraries play an important role in confronting systemic bias and promoting diversity and inclusion. In spring 2024, the Okanagan Regional Library completed system-wide Sexual Orientation and Gender Identity (SOGI) training for employees. This training reflects the ORL's commitment to fostering social equity and building understanding throughout the diverse communities in our region.

The training provided staff with essential tools to understand and support LGBTQIA2S+ individuals, including insights into inclusive language, respectful service practices, and strategies for reducing barriers to library services and resources. These skills empower staff to create spaces where all community members feel welcome and respected.

"Inclusion starts with understanding," said the ORL's Director of Public Services Mark Reinelt. "SOGI training gives our teams a common language and starting point to ensure our libraries remain safe, supportive spaces for learning, discovery, and connection. For many in the communities we serve, knowing there's a welcoming, accepting place to go offers a sense of safety and belonging. At the ORL, we're proud to be that place, and SOGI training plays a key role in making it possible."

Growing to Meet Demand

To better support our branches and move key operational initiatives forward, the ORL made significant staffing investments in 2024. New positions include two Regional Managers, an Occupational Health and Safety Advisor, a Copywriter, a Facilities Lead, and additional Page positions in smaller branches. These roles enhance operational support, safety, and communication, ensuring that the ORL continues to provide exceptional service system-wide.



A Summer of Curiosity

For over 25 years, the Okanagan Regional Library has proudly participated in the BC Summer Reading Club (SRC), an annual, province-wide initiative to promote childhood literacy and learning. The 2024 theme, World of Curiosities, ignited children's imaginations, inspired creative programming, and filled ORL branches with excited young readers and their families.

Our libraries welcomed children aged 5-14 to explore the joy of summer reading with physical and digital reading records, vibrant bookmarks, and themed stickers. Feedback from parents and caregivers highlighted a

strong preference for physical reading records and prizes, reflecting the value families place on tangible ways to connect and spend time with one another.

Summer Reading Club saw record-breaking participation in 2024, with 8,139 children joining—an 8% increase from 2023 and a remarkable 35% growth over pre-pandemic levels. “Summer Reading Club is one of the biggest events at our libraries,” said Ashley Machum, Head of Youth Services. “I handle the behind-the-scenes logistics so our incredible staff can focus on bringing creativity and magic to their branches. The connections they build with kids and families during SRC are truly special.”

This remarkable growth reflects Summer Reading Club's enduring appeal and the vital role it plays in supporting childhood literacy and community engagement.

Okanagan Regional Library Branches are...

FOR CONNECTING

Friends of the Library: Committed to Community

At the ORL, libraries are more than places to borrow books—they are hubs of connection, learning, and community spirit. We recently spoke with a member of the South Shuswap/Salmon Arm Friends of the Library to learn more about their impact and connection to the ORL.

What is Friends of the Library, and what role does it play?

The South Shuswap/Salmon Arm Friends of the Library is a volunteer group with over 130 members who are dedicated to supporting local libraries. We raise funds through semi-annual book sales at both branches, helping to fund programs and special requests from library staff.

What inspired you to volunteer with Friends of the Library?

As an educator for 45 years with a passion for literacy, I wanted to give back when we moved to the Shuswap six years ago. The warm welcome from a community librarian led me to join, and it felt like a perfect fit.

What library services do you use?

Beyond borrowing books and materials, I regularly attend programs. The Garden Club at South Shuswap has been an inspiring experience, and my husband and I enjoy the Ukulele Circle in Salmon Arm, which is always uplifting.

In 2019, I started a book club for elderly neighbours. With the support of the library and ORL Book Club Kits, we've read 43 selections (!) and even met virtually during COVID lockdowns. The club continues to thrive, strengthening connections in our community.



How does the Okanagan Regional Library contribute to your community?

The library has served as a cooling centre during the summer and a warm refuge in winter. The variety of programs—from children's activities to tech support for seniors—is invaluable. I also appreciate how responsive the staff are, continuously adapting services to meet community needs.

—F. Morrison, South Shuswap/
Salmon Arm Friends of the Library



Leif David's SRC 2023 performance was nothing short of magical. The North Shuswap Branch saw a huge turnout, and for an hour, we forgot about the fires and smoke surrounding our community. After the show, Leif gave a quick performance for staff and a small group of patrons. One gentleman was so mesmerized he left without his phone. There was laughter, even joy—and we needed it.

— North Shuswap Branch Staff

RAINBOW REGISTRY

Kelowna Branch First To Receive Rainbow Registry Accreditation

The ORL is committed to creating welcoming spaces for everyone in our communities. We spoke with members of our Queer Advisory Committee about what Rainbow Registry accreditation means for the library—and for the people we serve.

Why is Rainbow Registry accreditation important?

The Rainbow Registry provides an objective, third-party reviewed method for organizations and businesses across Canada to demonstrate their commitment to inclusivity. Being Rainbow Registered signals to our communities that the ORL strives to be a safe environment for all residents.

What does Rainbow Registry accreditation mean to you?

For the library, being Rainbow Registered is a pledge to uphold a safe and supportive space for 2SLGBTQI+ individuals. It's a commitment to ensuring that everyone feels welcome and valued within our walls.

How does Rainbow Registry accreditation contribute to vibrant community spaces?

The 2SLGBTQI+ community continues to face challenges with visibility in public spaces. By joining the Rainbow Registry, the ORL actively embraces diversity and inclusion, weaving these values into the fabric of the Okanagan. This accreditation helps break down barriers, encouraging individuals who may have been hesitant to visit the library to step through our doors.





Okanagan Regional Library Branches are...

FOR EXPLORING

"We Commit To: Embrace local heritage and culture. Represent and highlight Indigenous culture, histories, and knowledge. Showcase local talent including artists, writers, musicians, and filmmakers. Offer and actively celebrate local community events."

—ORL Strategic Plan 2024-2029

An Expanding Collection of Local Talent

The Okanagan Regional Library proudly supports local writers and illustrators through our Regional Reads Collection—a showcase of creative works by independent and self-published creators in our communities. This initiative reflects the ORL's commitment to celebrating community, fostering cultural growth, and offering readers the opportunity to explore unique perspectives rooted in our region. Through supporting local talent, the ORL strengthens its role as a cultural bridge, offers a chance for emerging writers to share their voices with a wider audience, and connects readers with the voices that make our region extraordinary.

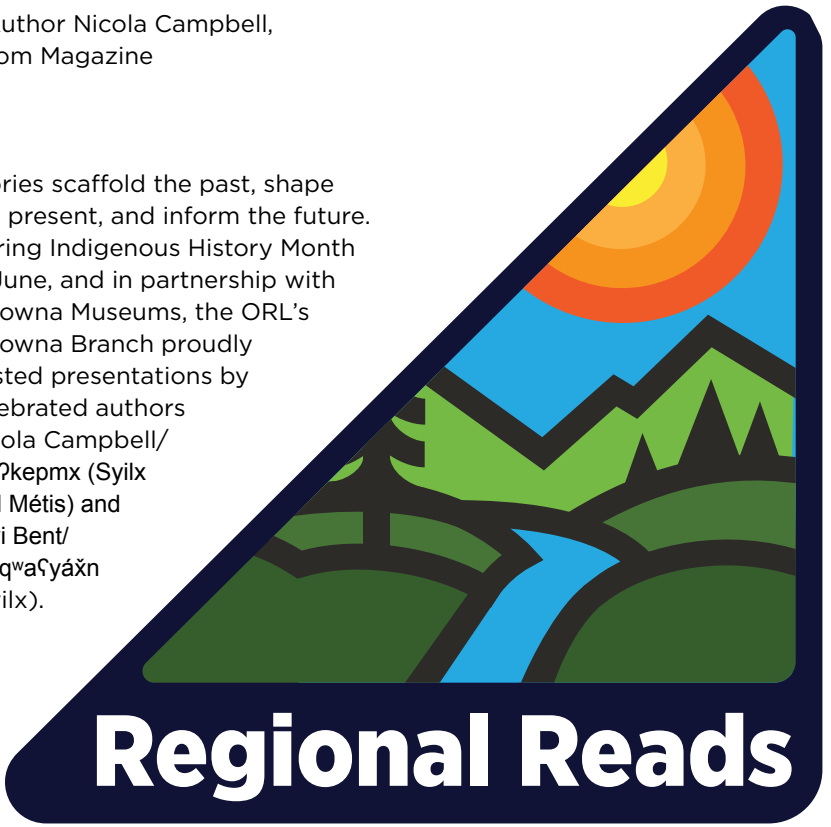
Hi-Story! Celebrating Indigenous Voices

"Many Indigenous writers and storytellers share this teaching that we have to be conscious of our words, because stories are alive. Once stories are released, they go out into the world, and they do their work."

—Author Nicola Campbell, Room Magazine

The authors shared their stories, their work, and discussed the importance of reclaiming Indigenous narratives and celebrating *capṭikwł* (ways of life and living).

Stories scaffold the past, shape the present, and inform the future. During Indigenous History Month in June, and in partnership with Kelowna Museums, the ORL's Kelowna Branch proudly hosted presentations by celebrated authors Nicola Campbell/ Nleʔkepmx (Syilx and Métis) and Levi Bent/ qʷyqʷaʕyáxn (Syilx).



Regional Reads

Pitch Perfect

Entrepreneurs often focus on what they want to say, but a great pitch is about what the audience needs to hear. Founder's Hot Seat, hosted by Okanagan coLab at the ORL's Kelowna Branch, helps founders bridge that gap, ensuring their message resonates with investors, customers, and potential partners alike.

With expert feedback and hands-on practice, participants refine their pitch delivery, making sure they stand out when it matters most. By the time Pitch Night arrives they're ready to present with confidence, clarity, and impact.

One entrepreneur shared, "The insights from Founder's Hot Seat completely transformed how I talk about my company. Now, investors don't just hear my pitch—they're motivated by it."



“I just want to say how wonderful West Kelowna’s Traditional Skills Workshop was. I have participated in two workshops at the library and have felt a great sense of community and can’t say enough how much I appreciate the opportunity. Thank you!”

—West Kelowna patron

Maker Educators: Inspiring Creativity and Innovation

Meet Heather Marnier, Maker Educator at the Westside Learning Lab, who shares how hands-on learning and creativity come to life in our Makerspaces.

What is the role of a Maker Educator?

Maker Educators are often our patron community's first point of contact with new technology. Technology is a tool that's integrated into almost every part of our lives, and it's crucial to know what's available and how to use it to achieve your goals. Whether it's getting started with an eReader, troubleshooting a new iPad, or diving into Makerspace technology like the 3D printer, Audio Room, or Digitization Stations, Maker Educators provide friendly, knowledgeable assistance, one-on-one tech support, and STEAM programming.

Our Makerspaces are designed to spark creativity and exploration. We support patrons at every stage of learning—whether they're observing, experimenting, or fully immersed in a project. When a new patron arrives in our Makerspace, I make sure to ask if they need help, often telling them, "I'll stay with you until you feel comfortable with this technology."

What inspires the programs you create?

I'm most inspired by questions that don't have clear answers—those unsolved puzzles that spark curiosity. I design programs that encourage hands-on learning, where young patrons can create something tangible while exploring real-world concepts.

I'm so fortunate to work with a group of young Makerspace patrons, ages 7 to 12, who have attended monthly for over a year and a half. A recent program was inspired by the Fintry Queen, a paddle ferry that once operated on Okanagan Lake. It led to an exploration of how paddle boats work—why their paddles are shaped a certain way and how water displacement plays a role. We used our laser cutter to build and test different paddle designs, asking questions, making predictions, and learning through trial and error.

When I'm genuinely excited about a project, that enthusiasm becomes contagious!



How have Makerspaces grown over the years?

I've had the incredible privilege of watching our Makerspaces grow and evolve from the beginning. There's been tremendous growth in terms of community outreach, new technology, creative programming, and patron enthusiasm.

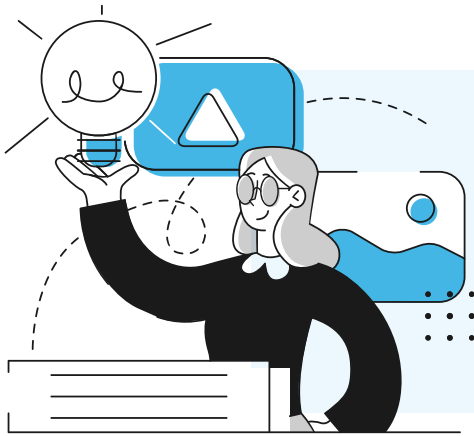
I've seen patrons connect over projects, exchanging ideas and learning from each other. Whether it's our Quilting Group, the Artist Circle, or the Amateur Radio Club, our Makerspaces are where people with shared interests come together. The Westside Makers group even supports assistive technology learning, making a real difference in people's lives.

It's inspiring to witness these connections grow. Every day, I get to see the spark of curiosity turn into something real for our patrons—and that's the joy of being a Maker Educator.

—Heather Marnier, Maker Educator, Westside Learning Lab



“I’m most inspired by questions that don’t have clear answers—those unsolved puzzles that spark curiosity.”

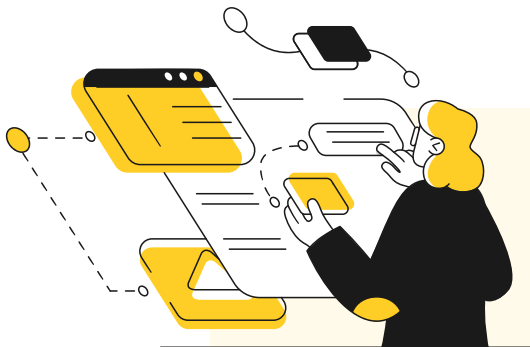
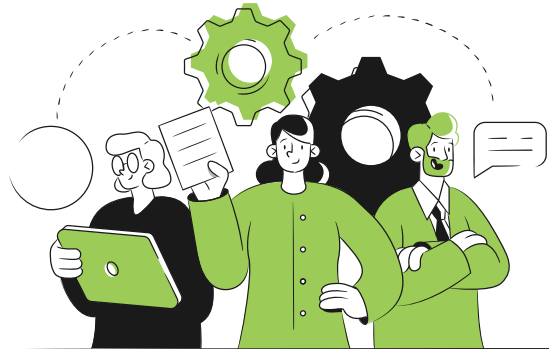


11,297

Total number of
programs offered

209,114

Total attendance at
ORL programs



858,496?

ORL eBooks & eAudio Checkouts

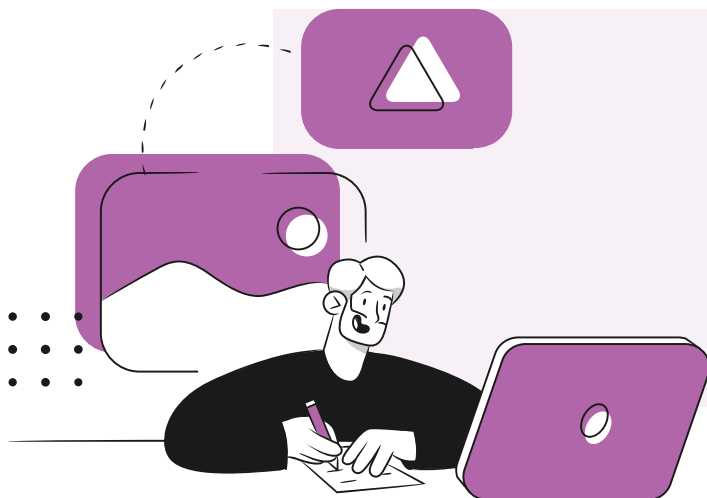
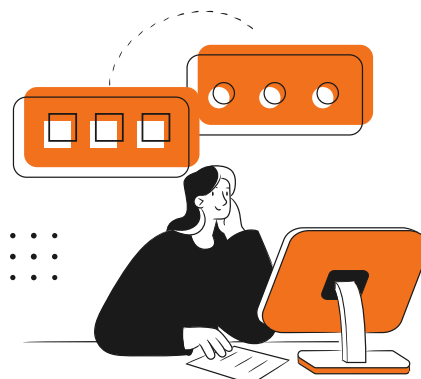
2,192,582

Books, magazines & other
materials borrowed



15,089

Niche Academy
Tutorials Viewed



2,576

Hours spent learning new
skills through LinkedIn
Learning for Libraries

1,436,980

Number of Patrons walked
through our doors



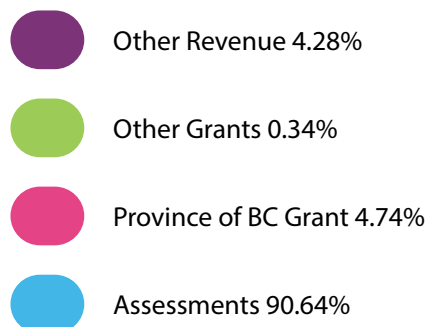
119,444

Active Cardholders

Expenses by Object	2024	2024	2023
	Budget \$	Actual \$	Actual \$
Advertising and marketing	89,979	122,171	123,563
Amortization		2,356,411	2,291,717
Association dues and memberships	20,972	15,772	14,078
Board and committee expenses	20,745	10,684	13,390
Board strategic planning		8,390	63,910
Book binding and mending	22,545	2,180	2,768
Collection agency	3,000	1	354
Communications	83,175	92,646	91,577
Computer maintenance and telecommunications*	609,273	799,785	730,781
Electronic materials	1,685,608	1,694,323	1,672,143
Insurance	63,732	97,110	60,782
Interest, bank charges and foreign exchange	11,500	13,710	12,868
Long term debt interest	430,650	511,260	493,800
Maintenance and utilities	1,974,396	2,552,258	2,023,051
Penticton library contract	48,328	44,220	42,020
Postage and freight	65,143	45,824	48,274
Professional fees	90,345	139,347	117,866
Programs	162,733	123,255	113,853
Rent	1,770,218	1,744,598	1,845,012
Staff development	275,911	259,938	239,060
Supplies	149,344	539,741	278,625
Transportation	143,583	178,914	135,402
Wages and benefits	11,782,542	11,954,111	11,065,411

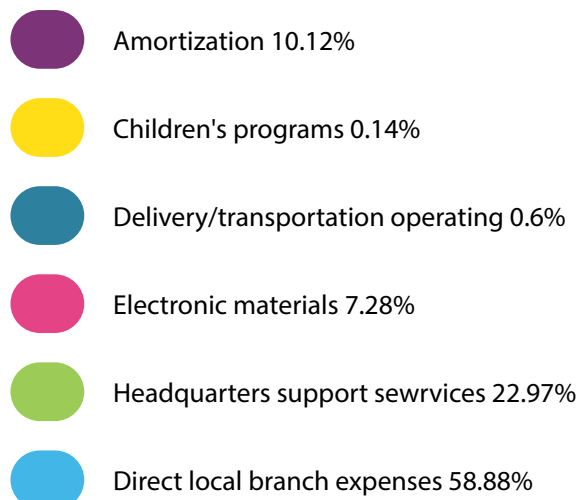
REVENUE

\$22,920,639



EXPENSES

\$23,276,649



A special thanks to these contributors

Biard, Michael. HQ

Best, Marion. NA

Beischer, Lois. WK

Bergeron, Lucie. RE

Burnham, Ardie. SA

Carreiro, Lee. NS

**Craig, Shelley. Urban
Arts Architecture Inc.**

**Dunsbury, Darlene.
SA FOL**

Helta, Kimberly. SO

Ingbrigtson, Keith. KL

**Klassen, Carolyn, and
Members of the Queer
Advisory Committee**

Machum, Ashley. HQ

Marnier, Heather. WL

Mather, Gina. SA FOL

McCarthy, Diana. FA

Morrison, Fiona.
SA/SO FOL

Reinelt, Mark. HQ

Riehl, Jacob. Urban
Arts Architecture Inc.

Schneider, Christa. AR

Smiley, Joanne. NA

Thompson, Tara. HQ

Thoreson,
Stephanie. VE

Vercholuk,
Trudy. SA FOL

Ward, Michelle.
KL FOL

Need Help? Contact Us!

Visit us at your nearest ORL library,

www.orl.bc.ca/hours-locations or email us at help@orl.bc.ca

ORL LIBRARY BRANCHES

Armstrong	250.546.8311	Osoyoos	250.495.7637
Cherryville	250.547.9776	Peachland	250.767.9111
Enderby	250.838.6488	Princeton	250.295.6495
Falkland	250.379.2705	Revelstoke	250.837.5095
Golden	250.344.6516	Rutland	250.765.8165
Hedley	250.292.8259	Salmon Arm	250.832.6161
Kaleden	250.497.8066	Sicamous	250.836.4845
Kelowna	250.762.2800	Silver Creek	250.832.4719
Keremeos	250.499.2313	South Shuswap	250.675.4818
Lake Country	250.766.3141	Summerland	250.494.5591
Lumby	250.547.9528	UBC-O	N/A
Mission	250.764.2254	Vernon	250.542.7610
Naramata	250.496.5679	Westbank	250.768.4369
North Shuswap	250.955.8198	Westside Learning Lab	778.755.6235
Okanagan Falls	250.497.5886	Administration	250.860.4033
Oliver	250.498.2242		

CONTACT INFORMATION



help@orl.bc.ca



www.orl.bc.ca



OKRegLib

ORL Board Report

For Information

To: Okanagan Regional Library Board

From: Danielle Hubbard, Chief Executive Officer

Date: May 21, 2025

Subject: Okanagan Falls incorporation

Voting Entitlement: *Unweighted voting – Simple majority*

Purpose: To receive for information, the CEO's report on the OK Falls incorporaton.

Executive Summary:

The community of Okanagan Falls (OK Falls) has passed a referendum to incorporate. This report summarizes the impacts of incorporation on library service in OK Falls, and on Okanagan Regional Library governance. There are no problematic impacts in either area. The ORL will continue to provide the same level of service to the community. Once the incorporation process is complete, OK Falls (or whatever its new title may be) will appoint a council representative to the ORL Board.

Recommendation:

THAT the Board receive for information, the CEO report, dated May 21, 2025, pertaining to the incorporation of OK Falls.

Strategic Plan Alignment:

Value: Organizational Responsibility

- "We are honest, transparent, and accountable with our public, our staff, and our stakeholders"

Goal: Develop and nurture local governance partnerships to integrate library planning with municipal planning and budgeting processes"

Background:

OK Falls is an unincorporated community in Electoral Area "D" (Skaha East and Okanagan Falls) of the Regional District of Okanagan-Similkameen (RDOS). The ORL provides library service to OK Falls via a branch that is owned by the ORL and operates 4 days per week.

For many years, some OK Falls residents have wanted to incorporate, but past referendums have not passed. However, on March 22, 2025, incorporation was once again put to referendum and passed by a narrow margin.

Considerations:

Legal/Statutory Authority:

The Ministry of Housing and Municipal Affairs is responsible for issuing Letters Patent, the legal documents that establish a new municipality. Once these letters have been issued, an election will be held to establish a council. The council will then appoint a representative to the ORL Board, bringing our board total to 25 members. These steps are unlikely to all be completed before the end of 2025.

The RDOS is working with the Ministry to complete the assessments that will determine the precise geographical boundaries and population of OK Falls as an incorporated municipality. The title of the new municipality is yet to be determined.

Organizational/External:

Library service will continue unchanged in OK Falls.

Financial:

OK Falls' incorporation will not impact the ORL's total revenue or operational expenditures. The completion of the assessments will determine what dollar value the ORL will levy from the RDOS, versus what dollar value will be levied from OK Falls. As the date for the assessments' completion is unknown but is not likely to occur before the tail end of 2025, ORL's administrative team will proceed with drafting the 2026 budget in the usual manner.

Respectfully submitted by:

Danielle Hubbard, CEO

Attachment(s): n/a

Approved for Board Agenda

Danielle Hubbard, CEO