



REGINA PUBLIC LIBRARY BOARD

Consolidated Financial Statements

December 31, 2025



To the Chairperson and Members of Regina Public Library:

Opinion

We have audited the consolidated financial statements of Regina Public Library and its subsidiaries (the "Library"), which comprise the consolidated statement of financial position as at December 31, 2025, and the consolidated statement of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Library as at December 31, 2025, and the results of its consolidated operations, changes in its net financial assets and its consolidated 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 consolidated Financial Statements section of our report. We are independent of the Library in accordance with the ethical requirements that are relevant to our audit of the consolidated 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.

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

Management is responsible for the preparation and fair presentation of the consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Independent Auditor's Report *(continued from previous page)*

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

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.

Regina, Saskatchewan

March 24, 2026

MNP LLP

Chartered Professional Accountants

MNP

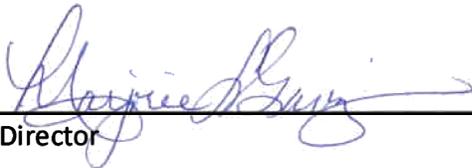
REGINA PUBLIC LIBRARY BOARD
Consolidated Statement of Financial Position

As at December 31, 2025

(000's)

	<u>2025</u>	<u>2024</u>
FINANCIAL ASSETS		
Cash (Note 3)	\$ 30,128	\$ 29,608
Accounts receivable	2,770	894
	32,898	30,502
FINANCIAL LIABILITIES		
Accounts payable and accrued liabilities	2,464	2,202
Deferred revenue	211	139
Asset retirement obligation (Note 6)	1,105	1,083
Employee benefits obligations (Note 4)	695	703
	4,475	4,127
Net financial assets	28,423	26,375
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 5)	15,918	13,800
Prepaid expenses	1,030	569
	16,948	14,369
Accumulated surplus (Note 7)	\$ 45,371	\$ 40,744

See accompanying notes



 Director



 Director

REGINA PUBLIC LIBRARY BOARD

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2025

(000's)

	2025 <u>Budget</u>	<u>2025</u>	<u>2024</u>
REVENUE			
City of Regina tax levy	\$ 28,547	\$ 28,438	\$ 25,487
Grants-in-lieu of taxes	1,541	1,622	1,538
Provincial services agreement	631	626	628
Donations	250	107	64
Interest	789	1,070	1,330
Other grants	251	410	363
Other revenue	416	478	472
	<u>32,425</u>	<u>32,751</u>	<u>29,882</u>
EXPENSES (Note 12)			
Library Services	12,438	11,771	11,742
Customer Experience	9,169	8,510	8,096
Service Innovation	3,389	3,174	3,068
Finance & Strategy	2,332	1,966	1,983
Governance	84	163	101
Accretion	22	22	21
Amortization	2,802	2,518	2,453
	<u>30,236</u>	<u>28,124</u>	<u>27,464</u>
Surplus	2,189	4,627	2,418
Accumulated surplus, beginning of year		40,744	38,326
Accumulated surplus, end of year		\$ 45,371	\$ 40,744

See accompanying notes

REGINA PUBLIC LIBRARY BOARD

Consolidated Statement of Changes in Net Financial Assets

Year ended December 31, 2025

(000's)	2025	2024
Surplus	\$ 4,627	\$ 2,418
Acquisition of tangible capital assets	(4,636)	(2,152)
Amortization of tangible capital assets	2,518	2,453
Proceeds on sale of tangible capital assets	-	3
Write down of tangible capital assets	-	3
	(2,118)	307
Acquisition of prepaid expenses	(1,030)	(569)
Use of prepaid expenses	569	510
	(461)	(59)
Increase in net financial assets	2,048	2,666
Net financial assets, beginning of year	26,375	23,709
Net financial assets, end of year	\$ 28,423	\$ 26,375

See accompanying notes

REGINA PUBLIC LIBRARY BOARD
Consolidated Statement of Cash Flows
Year ended December 31, 2025

(000's)	2025	2024
OPERATING ACTIVITIES		
Surplus	\$ 4,627	\$ 2,418
Add back non-cash items:		
Amortization of tangible capital assets	2,518	2,453
Write down of tangible capital assets	-	3
Changes in non-cash working capital items:		
(Increase) decrease in accounts receivable	(1,876)	991
Increase in prepaid expenses	(461)	(59)
Increase in accounts payable and accrued liabilities	262	180
Increase in deferred revenue	72	23
Increase in asset retirement obligation	22	21
Decrease in employee benefits obligations	(8)	(83)
Cash provided by operating activities	5,156	5,947
CAPITAL ACTIVITIES		
Acquisition of tangible capital assets	(4,636)	(2,152)
Proceeds on sale of tangible capital assets	-	3
Cash applied to capital activities	(4,636)	(2,149)
INVESTING ACTIVITIES		
Decrease in investments	-	15,362
Cash provided by investing activities	-	15,362
Increase in cash and cash equivalents	520	19,160
Cash and cash equivalents, beginning of year	29,608	10,448
Cash and cash equivalents, end of year	\$ 30,128	\$ 29,608

See accompanying notes

REGINA PUBLIC LIBRARY BOARD

Notes to the Consolidated Financial Statements

Year ended December 31, 2025

1. PURPOSE OF THE ORGANIZATION

The Regina Public Library Board (the "Library") is governed by *The Public Libraries Act 1996* to facilitate equitable access to basic library services by all residents of Saskatchewan. The Library's vision is to be a dynamic hub of literacy, lifelong learning, curiosity, and new ideas, integral to the economic and social vibrancy of Regina. The Library inspires individuality, connection, and diversity. The Library is a registered charity and not subject to income tax.

2. SIGNIFICANT ACCOUNTING POLICIES

These consolidated financial statements have been prepared in accordance with Canadian public-sector accounting standards.

The preparation of the consolidated financial statements required management to make estimates and assumptions that affect the reported amount of assets and liabilities at the date of the financial statements, as well as the reported amount of revenues and expenses during the period. Accordingly, actual results could differ from those estimates. Estimates and assumptions are reviewed periodically, and as adjustments become necessary, they are reported in surplus in the period in which they become known. Significant estimates include employee benefit obligations, contribution of tangible capital assets, asset retirement obligation, the amortization of tangible capital assets, and provision on tax appeals.

The significant accounting policies used in the preparation of these consolidated financial statements are summarized below:

a) Basis of consolidation

These consolidated financial statements include the accounts of the Library and the Library's proportionate share of government partnerships.

b) Budget

Operating and capital budgets reflect the amounts approved by the Library Board of Directors, with the subsequent mill rate required to support the budgets approved by City of Regina Council. The budget is reported on an accrual basis, consistent with principles applied in the consolidated financial statements.

REGINA PUBLIC LIBRARY BOARD

Notes to the Consolidated Financial Statements

Year ended December 31, 2025

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

c) *Government Partnerships*

Government partnerships represents contractual agreements between the Library and a party or parties outside the Library reporting entity. The partners have significant, clearly defined common goals, make a financial investment in a partnership, share control of decision making, and share, on an equitable basis, the significant risks and benefits associated with the operations of the partnerships. Government partnerships are accounted for on a proportionate, consolidated basis whereby the Library's pro-rata share of the partnership's assets, liabilities, revenue and expenses are combined on a line-by-line basis after adjusting the accounting policies to a basis consistent with the accounting policies of the Library. Intercompany balances and transactions between the Library and the Partnerships have been eliminated.

The Library's interest in government partnerships include the Saskatchewan Information & Library Services Consortium Inc. (SILS) and m̄maw̄yatit̄an centre. In the current year, the Library's share of SILS was 21.11% (2024 – 21.88%) and of m̄maw̄yatit̄an centre was 5.79% (2024 – 5.79%).

d) *Employee benefit plans*

The Library is a member of the Regina Civic Employees' Superannuation and Benefit Plan and the Regina Civic Employees' Long Term Disability Plan, which are multiemployer plans. The Library's contributions to the pension and disability plans are expensed as incurred.

The Library has a post-employment obligation for sick leave and severance payments earned by long service employees which is expected to be paid out upon retirement or termination. The obligations have been determined on an actuarial basis using the projected benefit method prorated on services. Experience gains/losses are amortized over the estimated average remaining service life of the employee group.

REGINA PUBLIC LIBRARY BOARD

Notes to the Consolidated Financial Statements

Year ended December 31, 2025

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

e) *Tangible capital assets*

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over their estimated useful lives as follows:

Buildings	20 - 50 years
Leasehold improvements	lease term
Furnishings and information technology:	
Furniture and equipment	10 years
Technology	5 years
Land improvements	20 years
Library Materials	8 years
Shelving	25 years
Fleet	8 years

Assets under construction are not amortized until the asset is available for productive use.

Purchases of works of art are expensed.

Purchases of digital content including serials/periodicals, movies, music, online courses and tutorials, eBooks, and eAudiobooks are expensed. Purchases of digital content including annual licenses for access to databases are expensed over the subscription period.

f) *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 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, 2025. 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.

REGINA PUBLIC LIBRARY BOARD
Notes to the Consolidated Financial Statements
Year ended December 31, 2025

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

At each financial reporting date, the Library reviews the carrying amount of the liability. The Library 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 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.

g) Financial instruments

The Library’s financial instruments are measured as follows:

<u>Financial Statement Component</u>	<u>Measurement</u>
Cash	Cost
Accounts receivable	Cost or amortized cost
Accounts payable and accrued liabilities	Cost or amortized cost

All financial instruments are initially measured at their fair value. The fair value of a financial instrument is the amount of consideration that would be agreed upon in an arm’s length transaction between knowledgeable, willing parties who are under no compulsion to act. The fair value of a financial instrument on initial recognition is the transaction price, which is the fair value of the consideration given or received.

All the Library’s financial instruments are subsequently measured at amortized cost following initial recognition. Transaction costs related to financial instruments classified as amortized cost are added to the carrying value of the investment.

When an impairment is indicated, and when actual impairment has occurred, the financial instrument’s carrying value is reduced to its realizable value and a loss is recorded in the statement of operations.

REGINA PUBLIC LIBRARY BOARD

Notes to the Consolidated Financial Statements

Year ended December 31, 2025

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Credit risk

Credit risk is the risk of financial loss to the Library if a customer or counterparty to a financial instrument fails to meet its contractual obligations. The organization has minimal credit risk since it has minimal accounts receivable.

Liquidity risk

Liquidity risk is the risk that the Library will not be able to meet its financial obligations as they become due. The staff on behalf Regina Public Library manages liquidity risk by continually monitoring cash flow requirements to ensure that it has sufficient funds to meet obligations when they become due.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The Library is not exposed to significant interest rate risk.

Price risk is the risk that the value of a security or investment will decrease over time. The Library is subject to price risk as its Guaranteed Investment Certificates have fixed interest rates. The Library is not exposed to significant price risk as return on the Guaranteed Investment Certificates would never fall below the initial investment value.

h) *Non-financial assets*

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

i) Revenue recognition

Taxation revenue is recognized in the fiscal period the tax assessment was levied against property owners. The City of Regina administers the assessment and collection of the Library mill rate and remits tax revenues to the Library. Tax revenues are recorded net of a provision for potential losses on outstanding assessment appeals and uncollected taxes.

Unless the grant is restricted, grant revenue is recognized when the funds are received. If the grant is restricted by the contributor, the revenue is deferred and recognized when the conditions of the funding have been met.

Donation revenue is recognized in the period in which the funds are received unless the donation is restricted. If the donation is restricted by the contributor, the revenue is deferred and recognized when the conditions of the donation have been met.

REGINA PUBLIC LIBRARY BOARD

Notes to the Consolidated Financial Statements

Year ended December 31, 2025

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Other revenue, such as fines, interest and exhibits, is recognized when received or when goods or services have been provided.

The amount reported in these consolidated financial statements as grant revenue from SK Arts is made up of a combination of Lottery and non-Lottery funding. This is made possible through the Partnership Agreement between SK Arts and SaskCulture Inc., which is the Trustee for the Culture Section of Saskatchewan Lotteries Trust Fund for Sport, Culture and Recreation. Under the terms of this agreement for the applicable period, SaskCulture allocated a specified amount of Lottery funds to SK Arts as a portion of the total envelope of funds available for the program(s) through which this grant was adjudicated and approved.

3. CASH

	2025	2024
	(000's)	(000's)
Cash	\$ 29,335	\$ 28,932
SILS cash (restricted)	793	676
	\$ 30,128	\$ 29,608

The Library has an authorized line of credit available to a maximum amount of \$500,000 (2024 - \$500,000). The Library did not draw on these funds during the year (2024 - \$nil).

Funds are invested in an interest-bearing account earning interest at a rate of CIBC Monthly Average Prime (MAP) less 2.50% on balance \$0.00 - \$999,999.99 and CIBC MAP less 1.50% on balance \$1,000,000 and over.

4. EMPLOYEE BENEFITS OBLIGATIONS

The Library's Collective Agreement with the Canadian Union of Public Employees ("CUPE") provides for a partial pay out of accumulated sick leave credits on termination or retirement for eligible employees with at least 10 years of service. Eligible out-of-scope employees receive severance payments on termination.

An actuarial valuation of vested sick leave and severance payments was completed using the benefit method at December 31, 2025. The actuarial valuation was based on assumptions about future events including employee turnover and mortality, wage and salary increases, sick leave usage and interest rates. The discount rate used to determine the unfunded employee benefit is 3.2% (2024 - 3.4%). Compensation rates for In-scope employees are assumed to increase at an average rate of 2.50% per annum, while compensation rates for Out-of-scope employees are assumed to increase at an average rate of 4.70% per annum and thereafter.

REGINA PUBLIC LIBRARY BOARD

Notes to the Consolidated Financial Statements

Year ended December 31, 2025

4. EMPLOYEE BENEFITS OBLIGATIONS (continued)

The Library's accrued employee benefits liability and benefits plan expense are disclosed below:
The obligation amount of \$433,000 (2024 - \$518,000) is unfunded and will be paid from future revenues.

Accrued benefits liability	2025	2024
	(000's)	(000's)
Accrued benefits obligation, beginning of year	\$ 518	\$ 555
Current period benefit cost	29	29
Interest on accrued benefit obligation	19	21
Experience gain	(133)	(13)
Less: benefits paid	-	(74)
Accrued benefit obligation, end of year	433	518
Unamortized net actuarial gain	262	185
Accrued benefits liability, end of year	\$ 695	\$ 703

Employee benefits related expense	2025	2024
	(000's)	(000's)
Benefit expense		
Current period benefit cost	\$ 29	\$ 29
Amortization of net actuarial gains	(55)	(60)
Total benefit expense	(26)	(31)
Interest expense		
Interest cost on accrued benefit obligations	18	21
Total benefit plan related expense	\$ (8)	\$ (10)

Actual benefits payments for the year were \$ Nil (2024 - \$74,000).

REGINA PUBLIC LIBRARY BOARD

Notes to the Consolidated Financial Statements

Year ended December 31, 2025

5. TANGIBLE CAPITAL ASSETS

Tangible capital assets consist of the following:

	2025	2024
	(000's)	(000's)
Buildings and leasehold improvements	\$ 5,532	\$ 4,878
Construction in progress	1,870	285
Furnishings and information technology	1,455	1,633
Land	326	326
Land improvements	99	110
Library materials	5,845	5,971
Shelving	738	525
Vehicles	53	72
	\$ 15,918	\$ 13,800

Tangible capital asset cost:

	Beginning of Year (000's)	Additions (000's)	Disposals and Write Downs (000's)	Transfers (000's)	End of Year (000's)
2025					
Buildings and leasehold improvements	\$ 15,499	\$ -	\$ -	\$ 1,002	\$ 16,501
Construction in progress	285	2,587	-	(1,002)	1,870
Furnishings and information technology	3,904	421	893	-	3,432
Land	326	-	-	-	326
Land improvements	230	-	-	-	230
Library materials (Note 14)	12,145	1,381	1,567	-	11,959
Shelving	1,028	247	-	-	1,275
Vehicles	250	-	-	-	250
2025 Totals	\$ 33,667	\$ 4,636	\$ 2,460	\$ -	\$ 35,843
2024 Totals	\$ 33,622	\$ 2,152	\$ 2,107	\$ -	\$ 33,667

REGINA PUBLIC LIBRARY BOARD

Notes to the Consolidated Financial Statements

Year ended December 31, 2025

5. TANGIBLE CAPITAL ASSETS (continued)

Accumulated amortization:

	Beginning of Year (000's)	Amortization Expense (000's)	Disposals and Write Downs (000's)	End of Year (000's)
2025				
Buildings and leasehold improvements	\$ 10,621	\$ 348	\$ -	\$ 10,969
Furnishings and information technology	2,271	599	893	1,977
Land improvements	120	11	-	131
Library materials	6,174	1,507	1,567	6,114
Shelving	503	34	-	537
Vehicles	178	19	-	197
2025 Totals	\$ 19,867	\$ 2,518	\$ 2,460	\$ 19,925
2024 Totals	\$ 19,515	\$ 2,453	\$ 2,101	\$ 19,867

The Library purchased and expensed works of art of \$3,200 during the year (2024 - \$5,300).

6. ASSET RETIREMENT OBLIGATION

The Library's asset retirement obligation, recognized under PS 3280 – Asset Retirement Obligation, arises because the Central Library contains asbestos, which represents a health hazard upon demolition or renovation of the building. *The Occupational Health and Safety Regulations, 2020* outlines the legal obligation to remove asbestos. The Library recognized this obligation as estimated at January 1, 2021. The value of the obligation was based on an external assessment conducted at the end of 2021 discounted at a rate of 2% to January 1, 2021. In subsequent periods, the liability is adjusted for accretion. The rate used for 2025 is 2%.

It is anticipated remediation of the obligation arising due to PS 3280 – Asset Retirement Obligation will take place within the next five years.

REGINA PUBLIC LIBRARY BOARD

Notes to the Consolidated Financial Statements

Year ended December 31, 2025

7. ACCUMULATED SURPLUS

The Board of Directors has established internally restricted reserves for specific future purposes. These appropriated reserves may be used or increased at the discretion of the Board of Directors. The summary of appropriated and unappropriated surplus is as follows:

	2025	2024
	(000's)	(000's)
Appropriated surplus:		
Operating reserve	\$ 2,735	\$ 2,219
Central Library development reserve	18,618	18,563
Branch libraries development reserve	4,991	3,409
Building maintenance reserve	848	830
Shelving, Furniture & Equipment reserve	149	260
Technology reserve	1,438	1,173
mâdawêyatitân centre reserve	150	100
Fleet reserve	197	167
Dunlop art projects reserve	90	80
SILS	597	611
	29,813	27,412
Obligations to be funded from future revenues:		
Employee benefits obligations	(433)	(518)
Investment in tangible capital assets	15,918	13,800
Unappropriated surplus	73	50
Accumulated surplus	\$ 45,371	\$ 40,744

REGINA PUBLIC LIBRARY BOARD

Notes to the Consolidated Financial Statements

Year ended December 31, 2025

8. COMMITMENTS AND CONTINGENCIES

Operating leases

The Library is committed to the following payments for operating leases and service agreements:

	George Bothwell Branch lease (000's)	Regent Place Branch lease (000's)	Operations Centre Lease (000's)	Other (000's)	Total (000's)
2026	\$ 356	\$ 221	\$ 118	\$ 2,836	\$ 3,531
2027	356	110	121	324	911
2028	356	-	124	48	528
2029	356	-	127	2	485
2030	361	-	64	2	427
Total payments	\$ 1,785	\$ 331	\$ 554	\$ 3,212	\$ 5,882

REGINA PUBLIC LIBRARY BOARD

Notes to the Consolidated Financial Statements

Year ended December 31, 2025

9. INVESTMENT IN GOVERNMENT PARTNERSHIPS

SILS was incorporated in 2009 as a non-profit membership corporation by the twelve public library systems in Saskatchewan. The purpose of SILS is to develop and maintain a single integrated library information system and provide a common experience for library users throughout the province. SILS is funded by member libraries and grants from the Ministry of Education. The member libraries share in annual operating expenses based on a service level formula.

The condensed supplementary financial information of SILS is as follows:

	2025	2024
	(000's)	(000's)
Statement of Financial Position		
Financial assets	\$ 3,821	\$ 3,332
Financial liabilities	676	677
Net financial assets	3,145	2,655
Non-financial assets:		
Prepaid expenses	28	364
Accumulated surplus	\$ 3,173	\$ 3,019
Statement of Operations		
Revenue	\$ 1,418	\$ 1,428
Expenses	1,265	1,281
Surplus	\$ 153	\$ 147

REGINA PUBLIC LIBRARY BOARD

Notes to the Consolidated Financial Statements

Year ended December 31, 2025

9. INVESTMENT IN GOVERNMENT PARTNERSHIPS (continued)

The financial statements shown are proportionately consolidated with the Library financial statements at 21.11% (2024 – 21.88%) representing the Library's interest in SILS. After eliminating inter-company transactions, the following amounts have been included in the consolidated financial statements:

	<u>2025</u> <u>(000's)</u>	<u>2024</u> <u>(000's)</u>
Statement of Financial Position		
Financial assets	\$ 795	\$ 718
Financial liabilities	133	137
Net financial assets	662	581
Non-financial assets:		
Prepaid expenses	6	80
Accumulated surplus	\$ 668	\$ 661
Statement of Operations		
Revenue	\$ 245	\$ 252
Expenses	236	215
Surplus	\$ 9	\$ 37

In the event that SILS is dissolved, the Library is responsible for its share of any costs in excess of the net assets of SILS. At December 31, 2025, SILS plans to continue operations for the foreseeable future.

REGINA PUBLIC LIBRARY BOARD

Notes to the Consolidated Financial Statements

Year ended December 31, 2025

9. INVESTMENT IN GOVERNMENT PARTNERSHIPS (continued)

The Library entered into a master agreement with the City of Regina and the Board of Education of the Regina School Division No. 4 and constructed an integrated educational/library/community facility in the North Central area of the City of Regina known as the māmawêyatitân centre. The purpose of the partnership is to develop and operate a Facility as an integrated gathering place for the community and to deliver programs and services to the public. Any distribution (recovery) of annual operating surplus (deficit) is shared between the partners according to their respective usage of the services.

The condensed supplementary financial information of the māmawêyatitân centre is as follows:

	<u>2025</u> <u>(000's)</u>	<u>2024</u> <u>(000's)</u>
Tangible Capital Assets	\$ 30,421	\$ 31,550
Statement of Operations		
Revenue	\$ -	\$ 28
Expenses	931	896
(Deficit)	\$ (931)	\$ (868)

REGINA PUBLIC LIBRARY BOARD

Notes to the Consolidated Financial Statements

Year ended December 31, 2025

9. INVESTMENT IN GOVERNMENT PARTNERSHIPS (continued)

The above financial information has been proportionately consolidated with the Library's financial statements at the Library's partnership share of 5.79% of capital expenditures (2024 – 5.79%) and 5.7% of operating revenue and expenses (2024 – 5.7%). After adjusting the accounting policies to be consistent with those of the Library and eliminating transactions between the partnership and the Library, the following amounts have been included in the Library's consolidated financial statements:

	2025	2024
	(000's)	(000's)
Tangible Capital Assets	\$ 1,761	\$ 1,827
Statement of Operations		
Revenue	\$ -	\$ 2
Expenses	133	131
(Deficit)	\$ (133)	\$ (129)

Included in the Library's partnership share of expenses is amortization relating to the mâmawêyatitân centre building for \$65,391 (2024 – \$65,391).

10. PENSION AND BENEFIT PLANS

The Library is a member of the Regina Civic Employees' Superannuation and Benefit Plan (the "Plan") which is overseen by its own Administrative Board. All eligible permanent employees of the Library are members of the Plan. This multiemployer plan provides defined retirement benefits and is integrated with the Canada Pension Plan ("CPP"). The Plan provides a lifetime monthly pension based on an employee's years of service and the average of their best consecutive years of earnings. During the year, employees contributed 8.25% (2024 – 8.8%) of their earnings below the CPP maximum and 12.25% (2024 - 13.1%) of earnings above the CPP maximum. The Library contributed 8.25% (2024 - 9.8%) of their earnings below the CPP maximum and 12.25% (2024 – 14.6%) of earnings above the CPP maximum.

REGINA PUBLIC LIBRARY BOARD

Notes to the Consolidated Financial Statements

Year ended December 31, 2025

10. PENSION AND BENEFIT PLANS (continued)

The financial statements as at December 31, 2024 indicate the plan had a surplus of net assets available to pay accrued pension benefits of \$245,379,000 (2023 – \$165,658,000). The plan is a multiemployer defined benefit plan, therefore neither benefits nor contributions are segregated by employer.

The Plan has been accounted for using the method appropriate for defined contribution plans and, as such, the amount of pension expense is equal to the contributions required for the year. Pension costs of \$1,091,000 (2024 - \$1,253,000) were expensed during the year.

11. LONG TERM DISABILITY BENEFIT PLAN

The Library is a member of the Regina Civic Employees' Long Term Disability Plan ("Disability Plan"). The financial statements as of December 31, 2024 indicate a surplus of net assets available for benefits of \$19,258,000 (2023 - \$22,199,000).

The Disability Plan is a multiemployer plan and consequently, identification of individual employer's assets is not available from the Plan managers. Accordingly, no portion of the surplus has been recognized as an asset or expense reduction in the financial statements. The Plan has been accounted for using the method appropriate for defined contribution plans and, as such, the amount of benefit expense is equal to the contributions required for the year. Contribution rates for the current year were 0.46% for both employees and employers (2024 - 0.46%). The Library recorded disability premium costs of \$55,000 for the year (2024 - \$54,000).

REGINA PUBLIC LIBRARY BOARD

Notes to the Consolidated Financial Statements

Year ended December 31, 2025

12. EXPENSES BY OBJECT

	2025 Budget (000's)	2025 (000's)	2024 (000's)
Wages, benefits and honoraria	\$ 17,451	\$ 16,632	\$ 16,206
Purchased goods and services	9,941	8,933	8,763
Interest	20	19	21
Accretion	22	22	21
Amortization	2,802	2,518	2,453
	\$ 30,236	\$ 28,124	\$ 27,464

13. SEGMENTED INFORMATION

The Library provides a wide range of services to the citizens of Regina. The following segmented information reflects the broad organizational structure of the Library.

1. Library Services – This area is responsible for the effective and efficient delivery of public services throughout the entire system. In addition to providing extensive physical and digital library collections, library services provide programming, public meeting rooms, free internet access, public computers and laptops, 3D printers, virtual reality stations, and gaming access.

Library Services also encompasses a Digital Media Studio, the Prairie History Room, and Outreach Services for disabled and homebound customers.

Library Services is made up of the following areas:

- Central Library
- Branch Libraries – Eight branch locations serve residents throughout Regina
- Dunlop Art Gallery – The Library houses two art galleries, one at Central Adult Library and the other at Sherwood Village Branch Library and
- RPL Film Theatre

2. Customer Experience – This area is responsible for leading and championing customer service throughout the Library. It provides an environment conducive to the provision of exceptional customer service by mapping the customer journey and proactively identifying opportunities for continuous improvement.

Customer Experience is made up of the following units:

- Marketing and Communications
- Community Engagement and Programming

REGINA PUBLIC LIBRARY BOARD

Notes to the Consolidated Financial Statements

Year ended December 31, 2025

13. SEGMENTED INFORMATION (continued)

- Facilities Infrastructure and Services and
- Collections

3. Service Innovation - Innovation is crucial to the continued success of any organization. It's about looking forward to what might be or what could be. It's about adapting services to make sure they fit with what customers will need and want: maybe there are new ways to provide services. Maybe there are new services that could be offered. Libraries must evolve and demonstrate their worth or run the risk of becoming relics of the past.

Service Innovation is comprised of:

- People and Culture
- Digital Service Innovation
- Information Technology

4. Finance & Strategy – This area is responsible for managing all aspects of the Library's financial resources. It also leads the Library's ongoing risk management assessment, champions both the operational planning and research functions for the library, drives organizational efficiency through business process review and project management, and oversees the funds development function.
- Finance
 - Planning and Research
 - Development
5. Governance – The Library is governed by a publicly appointed board of directors.

14. LIBRARY MATERIALS

	2025 Budget (000's)	2025 (000's)	2024 (000's)
Books	\$ 1,170	\$ 1,174	\$ 1,215
DVDs	178	178	171
Sound recordings	26	29	35
	\$ 1,374	\$ 1,381	\$ 1,421

Purchases of serials/periodicals of \$103,000 (2024 - \$104,000) and digital content of \$1,397,000 (2024 - \$1,239,000) were expensed during the year.

REGINA PUBLIC LIBRARY BOARD

Notes to the Consolidated Financial Statements

Year ended December 31, 2025

15. CONTRACTUAL RIGHTS

The Library has signed agreements with SK Arts and Canada Council for the Arts that will provide future funding for programming.

Future collection for the Library from the above entities is estimated as follows:

Year	Amount
2026	155,364
2027	120,000
2028	120,000
2029	120,000

16. RELATED PARTY TRANSACTIONS

The Library is related to the City of Regina by virtue of City Council appointing the Board of Directors and approving the mill rate that funds the Library's operations. During the year, the Library entered into the following transactions in the normal course of operations:

- Tax revenue received with associated fees deducted
- Shared services and programs

The following related party transactions with the City of Regina are included in the consolidated financial statements:

	2025 (000's)	2024 (000's)
Accounts receivable	\$ 2,591	\$ 749
Accounts payable and accrued liabilities	302	217
Revenue	30,211	27,063
Expenses	760	627

These transactions occurred during the normal course of operations at fair market value.

17. COMPARATIVE FIGURES

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



Regina Public Library

2025 Audit Findings

Report to the Audit Committee

December 31, 2025

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MNP.ca

March 17, 2026

Members of the Audit Committee of Regina Public Library

Dear Audit Committee Members:

We are pleased to submit to you this report for discussion of our audit of the consolidated financial statements of Regina Public Library and its subsidiaries (the "Library") as at December 31, 2025 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 Audit Committee.

We have completed our audit of the consolidated financial statements of the Library which has been carried out in accordance with Canadian generally accepted auditing standards.

Unless unforeseen complications arise, our Independent Auditor's Report will provide an unmodified opinion to the members of the Library. A draft copy of our proposed Independent Auditor's Report is attached at the end of this report.

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

The matters raised in this and other reports that will flow from the audit are only those which have come to our attention arising from or relevant to our audit that we believe need to be brought to your attention. They are not a comprehensive record of all the matters arising, and in particular we cannot be held responsible for reporting all risks in your business or all control weaknesses. This report has been prepared solely for your use and should not be quoted in whole or in part without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared for, and is not intended for, any other purpose.

We would like to express our appreciation for the excellent cooperation we have received from management and employees with whom we worked.

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.

Sincerely,



Chartered Professional Accountants

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Introduction

As auditors, we report to the members on the results of our examination of the consolidated financial statements of Regina Public Library (the "Library") as at and for the year ended December 31, 2025. The purpose of this Audit Findings Report is to assist you, as members of the Audit Committee, in your review of the results of our audit. To facilitate in your understanding of our findings, Appendix A to this report summarizes our audit process.

Our report will discuss the status of our engagement, as well as communicate to you significant audit, accounting and reporting matters arising from our procedures.

We hope that this report is of assistance to you, and we look forward to discussing our findings and answering your questions.

Engagement Status

We have substantially completed our audit of the consolidated financial statements of the Library and are prepared to sign our Independent Auditor's Report subsequent to completion of the following procedures:

- Receipt of the remaining outstanding legal confirmations;
- Receipt of the signed management representation letter;
- Discussion of subsequent events with the Audit Committee;
- The Audit Committee and Board of Director's review and approval of the consolidated financial statements.

Independent Auditor's Report

We expect to have the above procedures completed and to release our Independent Auditor's Report on March 24, 2026.

Unless unforeseen complications arise, our Independent Auditor's Report will provide an unmodified opinion to the members of the Library. A draft copy of our proposed Independent Auditor's Report has been included with this report.

Significant Audit, Accounting and Reporting Matters

Audit and Reporting Matters

The following significant matters arose during the course of audit that we wish to bring to your attention.

Area	Comments
Changes from Audit Service Plan	<p>We previously presented our proposed Audit Service Plan to you on September 16, 2025. Over the course of our audit, the following deviations were made from this plan:</p> <ul style="list-style-type: none"> Change in materiality from \$1,362,000 (as originally communicated in the Audit Service Plan) to \$1,390,000. This change was a result of an increase in gross expenses; the base in which materiality is calculated on. <p>Please refer to Appendix B for the significant areas and our audit responses.</p>
Difficulties Encountered	<p>No significant limitations were placed on the scope or timing of our audit.</p>
Identified or Suspected Fraud	<p>Due to the inherent limitations of an audit and the nature of fraud, including attempts at concealment through forgery or collusion, an audit conducted in accordance with Canadian generally accepted auditing standards cannot be relied upon to detect fraud.</p> <p>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.</p>
Identified or Suspected Non-Compliance with Laws And Regulations	<p>Nothing has come to our attention that would suggest any non-compliance with laws and regulations that would have a material effect on the consolidated financial statements.</p>
Matters Arising in Connection With Related Parties	<p>No significant matters arose during the course of our audit in connection with related parties of the Library.</p>

Area	Comments
Significant Deficiencies in Internal Control	<p>Our audit process focuses on understanding the controls utilized in management's reporting systems, including for estimates, to the extent necessary to identify overall and specific financial reporting risks. This risk assessment allows us to concentrate our audit procedures on high risk areas and, where possible, place reliance on controls within the financial reporting system to reduce the extent of our testing.</p> <p>It is important to note that our assessment was not, nor was it intended to be, sufficient to comment or conclude on the sufficiency of internal controls.</p> <p>We are required under Canadian generally accepted auditing standards to communicate all significant deficiencies identified during an audit to the Audit Committee on a timely basis. However, we may not be aware of all significant deficiencies that do, in fact, exist.</p> <p>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.</p>
Going Concern	<p>We have not identified any material uncertainties related to events or conditions that may cast significant doubt on the Library's ability to continue as a going concern.</p> <p>We are of the opinion that the going concern assumption is appropriate in preparation of the consolidated financial statements.</p>
Matters Arising from Discussions With Management	<p>We would like to formally acknowledge the cooperation and assistance we received from the management and staff of the Library.</p> <p>There were no significant matters discussed, or subject to correspondence, with management that in our judgment need be brought to your attention.</p>
Matters Arising in the Audit of Components	<p>We have not identified any material uncertainties related to the Library's components.</p>
Significant Differences	<p>No significant differences were proposed to management with respect to the December 31, 2025 consolidated financial statements.</p>

Area	Comments
<p>Other Information</p>	<p>Pursuant to our responsibilities under Canadian generally accepted auditing standards, we will review other financial and non-financial information included in documents containing the consolidated financial statements and our Independent Auditor’s Report thereon. We review these documents for the purpose of ensuring their content does not contradict information derived from our audit procedures.</p> <p>Once the review of the other information, we will note whether there are any material inconsistencies with the consolidated financial statements.</p>
<p>Final Materiality</p>	<p>Materiality is a concept used to assess the significance of misstatements or omissions that are identified during the audit and is used to determine the level of audit testing that is carried out. The scope of our audit work is tailored to reflect the relative size of operations of the Library, and is affected by our assessment of materiality and audit risk.</p> <p>Final materiality used for our audit was \$1,390,000 for December 31, 2025 and \$1,362,000 for December 31, 2024.</p>

Auditor's Views of Significant Accounting Practices

The application of Canadian public sector accounting standards allows and requires the Library 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's accounting practices, and have noted the following items during the course of our audit that we wish to bring to your attention.

Area	Comments
Accounting Policies	The accounting policies used by the Library are appropriate and have been consistently applied.
Accounting Estimates	<p>Benefits Liability</p> <p>Significant estimates are required in determining the Benefits Obligation outstanding to the Library. These estimates are determined with the assistance of an Actuary. This significant estimate has been adequately disclosed in the consolidated financial statements.</p> <p>Useful Life of Assets</p> <p>Tangible Capital Assets are amortized on a straight-line basis over their estimated useful lives. The estimate has been adequately disclosed in the consolidated financial statements.</p> <p>Asset Retirement Obligations (ARO)</p> <p>PS 3280 Asset Retirement Obligations requires the Library to estimate a number of inputs in the calculation of the asset and liability of the obligation. Estimates include accounting for the time value of money by implementing a discount rate and an inflation rate, the estimated timeline of remediation and the estimated useful lives of the related buildings. The standard recommends applying the present value factor to determine the ARO balance as a result of the length of time that will pass before these costs are incurred.</p> <p>MNP audited the inputs of management's asset retirement obligation schedule to verify the completeness and existence of such obligations.</p> <p>No issues were identified.</p>
Financial Statement Disclosures	The disclosures made in the notes to the consolidated financial statements appear clear, neutral and consistent with our understanding of the entity and the amounts presented in the consolidated financial statements.

Other Matters

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.

Auditor Independence

We confirm to the Audit Committee that we are independent of the Library. Our letter to the Audit Committee discussing our independence is included as part of the additional materials attached to this report.

Appendix A - MNP Audit Process

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 consolidated financial statements considered separately.

Our audit process focused on understanding the controls utilized in management's reporting systems to the extent necessary to identify overall and specific financial reporting risks. This risk assessment enabled us to concentrate our audit procedures on the areas where differences were most likely to arise. Our assessment was not, nor was it intended to be, sufficient to conclude on the effectiveness or efficiency of internal controls.

During the course of our audit, we have:

- Examined, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements;
- Assessed the accounting principles used and significant estimates made by management;
- Obtained an understanding of the Library and its environment, the applicable financial reporting framework and the Library's system of internal control (regardless of whether we relied on them for the purpose of the audit), sufficient to identify and assess the risks of material misstatement of the consolidated financial statements and to design and perform audit procedures;
- Reviewed and assessed those accounting systems deemed necessary to support our audit opinion;
- Evaluated the overall consolidated financial statement presentation;
- Performed a subsequent events review with management;
- Reviewed and assessed the status of contingencies, commitments and guarantees; and
- Reviewed and assessed exposure to environmental liabilities.

We have obtained written representations from management, included as additional materials following this report, in order to confirm oral representations given to us and reduce the possibility of misunderstanding. Specifically, we have obtained written confirmation of significant representations provided on matters that are:

- Directly related to items that are material, either individually or in the aggregate, to the consolidated financial statements;
- Not directly related to items that are material to the consolidated financial statements, but are significant, either individually or in the aggregate, to the engagement; and
- Matters relevant to management judgments or estimates that are material, either individually or in the aggregate, to the consolidated financial statements.

Appendix B - Significant Risk Areas and Responses

Significant Risk Areas and Responses

Significant Risk Area	Response and Conclusion
<p>Revenue Recognition</p> <p>Under Canadian GAAS, we are required to evaluate the risk of fraud revenue recognition. The significant risk with revenue is that it may be recorded in the incorrect period.</p>	<p>We examined government transfers and grant revenue by performing focused testing to determine if the eligibility criteria for revenue recognition has been met. This testing was performed on a sample basis along with other revenue. Based on our procedures performed, the revenue recognition criteria has been satisfied and revenue has been appropriately recognized.</p>
<p>Management Override of Controls</p> <p>Risk that management could override internal controls, allowing for manipulation of accounting records that could result in materially misstated consolidated financial statements.</p>	<p>The general ledger and journal entries were reviewed and tested for any unusual transactions that took place during the year. Discussions were held with management and supporting documents were reviewed as part of the testing procedures. All adjustments and transactions appeared reasonable and had sufficient support to explain the entry.</p>

Independent Auditor's Report

To the Chairperson and Members of Regina Public Library:

Opinion

We have audited the consolidated financial statements of Regina Public Library and its subsidiaries (the "Library"), which comprise the consolidated statement of financial position as at December 31, 2025, and the consolidated statement of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Library as at December 31, 2025, and the results of its consolidated operations, changes in its net financial assets and its consolidated 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 consolidated Financial Statements section of our report. We are independent of the Library in accordance with the ethical requirements that are relevant to our audit of the consolidated 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.

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

Management is responsible for the preparation and fair presentation of the consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Independent Auditor's Report *(continued from previous page)*

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

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.

Regina, Saskatchewan

March 24, 2026

Chartered Professional Accountants

Regina Public Library
2311 12th Ave
Regina, SK S4P 0N3

March 24, 2026

MNP LLP
Suite 900, Royal Bank Building
2010 - 11th Avenue
Regina, Saskatchewan S4P 0J3

To Whom It May Concern:

In connection with your audit of the consolidated financial statements of Regina Public Library (the "Library") as at December 31, 2025 and for the year then ended, we hereby confirm to the best of our knowledge and belief, the following representations made to you during the course of your audit.

We understand that your audit was made in accordance with Canadian generally accepted auditing standards. Accordingly, the audit included an examination of the accounting system, controls and related data, and tests of the accounting records and such other auditing procedures as you considered necessary in the circumstances, for the purpose of expressing an opinion on the consolidated financial statements. We also understand that such an audit is not designed to identify, nor can it necessarily be expected to disclose, misstatements, non-compliance with laws and regulations, fraud or other irregularities, should there be any.

Certain representations in this letter are described as being limited to matters that are material. An item is considered material, regardless of its monetary value, if it is probable that its omission from or misstatement in the consolidated financial statements would influence the decision of a reasonable person relying on the consolidated financial statements.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 20, 2025, for the preparation and fair presentation of the Library's consolidated financial statements in accordance with Canadian public sector accounting standards. We believe these consolidated financial statements are complete and present fairly, in all material respects, the financial position of the Library as at December 31, 2025, and the results of its operations and its cash flows, in accordance with Canadian public sector accounting standards.
2. All transactions have been recorded in the accounting records and are reflected in the consolidated financial statements, and are reported in the appropriate period.
3. We acknowledge that we are responsible for the accounting policies followed in the preparation of the Library's consolidated financial statements. Significant accounting policies, and any related changes to significant accounting policies, are disclosed in the consolidated financial statements. The selection of accounting policies is appropriate in accordance with the requirements of Canadian public sector accounting standards, and are applied consistently throughout the consolidated financial statements.
4. All significant judgments made in making the accounting estimates have taken into account all relevant information of which we are aware.

5. The selection and application of the methods, assumptions and data used in making the accounting estimates are consistent and appropriate.
6. The assumptions relevant to accounting estimates and disclosures appropriately reflect our intent and ability to carry out specific courses of action on behalf of the entity.
7. Disclosures related to accounting estimates, including disclosures describing estimation uncertainty, are complete and are reasonable in the context of Canadian public sector accounting standards.
8. No subsequent event requires adjustment to the accounting estimates and related disclosures included in the financial statements.
9. We are aware of and concur with the contents and results of the attached journal entries prepared by you, and accept responsibility for the consolidated financial statement effects of the entries.
10. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian public sector accounting standards.
11. All events or transactions that have occurred subsequent to the statement of financial position and for which Canadian public sector accounting standards require adjustment or disclosure have been adjusted or disclosed appropriately in the consolidated financial statements.
12. All plans or intentions that may affect the carrying value or classification of assets and liabilities are appropriately reflected in the consolidated financial statements in accordance with Canadian public sector accounting standards.
13. All liabilities, both known and contingent, requiring recognition or disclosure in the consolidated financial statements in accordance with the requirements of Canadian public sector accounting standards have been adjusted or disclosed as appropriate.
14. All outstanding and possible claims, whether or not they have been discussed with legal counsel, have been disclosed to you and are appropriately reflected in the consolidated financial statements.
15. All assets, wherever located, to which the Library had satisfactory title at the year-end, have been fairly stated and recorded in the consolidated financial statements. The assets are free from hypothecation, liens and encumbrances, except as noted in the consolidated financial statements. We have disclosed the nature and carrying amounts of any assets pledged as collateral. All assets of uncertain value, and restrictions imposed on assets, are appropriately reported in the Consolidated financial statements.
16. All aspects of laws, regulations or contractual agreements, including non-compliance, are appropriately reflected in the consolidated financial statements.
17. Employee future benefits have been appropriately recorded in the consolidated financial statements according to the requirements of Canadian public sector accounting standards. All actuarial assumptions and valuations have been disclosed to you in full and are appropriate.
18. Revenue has been recognized only where sales have been made and items delivered, or services rendered, and the amounts have been collected or are collectible. Revenues do not include any amounts arising from consignment sales or from any other transaction from which the Library is not entitled to the proceeds.

Information Provided

1. We have responded fully to all inquiries made to us and have made available to you:
 - A complete record of all financial records that are relevant to the preparation and presentation of the consolidated financial statements, related data and minutes of the meetings of members of the board of directors held throughout the year to the present date as well as summaries of recent meetings for which minutes have not yet been prepared;
 - Additional information that you have requested from us for the purpose of your audit;
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
2. We acknowledge management's responsibility for the design, implementation and operation of controls that have been designed to prevent and detect fraud.
3. We have assessed the risk that the consolidated financial statements may be materially misstated as a result of fraud, and have determined such risk to be low.
4. Where the impact of any frauds or suspected frauds, and non-compliance or possible non-compliance with laws and regulations, has a material effect on the consolidated financial statements, we have disclosed to you all known significant facts relating thereto, including circumstances involving management, employees having significant roles over controls, and others. We have made known to you any allegations of fraud or suspected fraud communicated by employees, former employees, analysts, regulators and others. The effects of such events, if any, are properly presented in the consolidated financial statements.
5. We have disclosed to you all deficiencies in the design or operation of internal controls over financial reporting of which we are aware.
6. We have disclosed to you all aspects of laws, regulations or contractual agreements that may affect the financial statements, including non-compliance.
7. We have disclosed to you the identities of all related parties to the Library and all related party relationships and transactions of which we are aware.
8. We have no knowledge of side agreements (contractual or otherwise) with any parties that have not been disclosed to you.
9. The previous year's representation letter dated March 25, 2025 is still applicable to the prior year's consolidated financial statements and comparatives, and no matters have arisen that require restatement of those consolidated financial statements and comparatives.
10. There are no discussions with your firm's personnel regarding employment with the Library.

Other Information

- 11. We have informed you of all the documents containing other information that comprise our annual report. Further, the consolidated financial statements and the other information provided to you prior to the date of your audit report are consistent with one another, and the other information does not contain any material misstatements.

Professional Services

- 1. We acknowledge the engagement letter dated August 20, 2025, which states the terms of reference regarding your professional services.
- 2. We are not aware of any reason why MNP LLP would not be considered independent for purposes of the Library's audit.

Sincerely,

Regina Public Library

Signature

Signature

Appendix A - Summary of Differences

Description of Differences	Proposed Adjustments DR (CR)				
	Earnings		Balance Sheet		
	Identified	Likely Aggregate [(Net of Tax)]	Assets	Liabilities	[Equity]
	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -
Differences corrected by management	\$ -	\$ -	\$ -	\$ -	\$ -
Total differences net of corrections	\$ -	\$ -	\$ -	\$ -	\$ -
Uncorrected opening differences	\$ -	\$ -	\$ -	\$ -	\$ -
Current period differences	\$ -	\$ -	\$ -	\$ -	\$ -
Final overall materiality	\$ 1,390,000	\$ 1,390,000	\$ 1,390,000	\$ 1,390,000	\$ 1,390,000
Excess (shortfall)	\$ 1,390,000	\$ 1,390,000	\$ 1,390,000	\$ 1,390,000	\$ 1,390,000

Signature

Signature

March 24, 2026

Audit Committee
Regina Public Library
2311 12th Ave
Regina, SK S4P 0N3

Dear Sirs/Mesdames:

We have been engaged to audit the consolidated financial statements of Regina Public Library (the "Library") as at December 31, 2025 and for the year then ended.

CAS 260 *Communication With Those Charged With Governance* requires that we communicate with you matters that are significant to our engagement. One such matter is relationships between the Library and its related entities or persons in financial reporting oversight roles at the Library and MNP LLP and any affiliates ("MNP") that, in our professional judgment, may reasonably be thought to bear on our independence. In determining which relationships to report, the Standard requires us to consider relevant rules and related interpretations prescribed by the appropriate professional accounting body and applicable legislation, covering such matters as:

- (a) Holding a financial interest, either directly or indirectly, in a client;
- (b) Holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client or a related entity;
- (c) Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client or a related entity;
- (d) Economic dependence on a client; and
- (e) Provision of non-assurance services in addition to the audit engagement.

We are aware of the following relationships between the Library and MNP that, in our professional judgment, may reasonably be thought to bear on our independence. The following relationships represent matters that have occurred from January 1, 2025 to March 24, 2026:

1. MNP's consulting team conducted a Board Evaluation for the Library during the period. This engagement was completed prior to the completion of the audit. The services were performed by MNP's consulting team, which is separate from the audit engagement team, with no personnel overlap. The nature of the services does not involve preparing financial information or making management decisions that would impact the financial statements subject to audit. Accordingly, no independence threats were identified. The value of the engagement was billed at \$32,938.

2. MNP's consulting team conducted a Branch Distribution Study for the Library during the period. This engagement was completed prior to the completion of the audit. The services were performed by MNP's consulting team, which is separate from the audit engagement team, with no personnel overlap. The nature of the services does not involve preparing financial information or making management decisions that would impact the financial statements subject to audit. Accordingly, no independence threats were identified. The value of the engagement was billed at \$49,563.

3. MNP's consulting team is currently engaged to perform a CEO Compensation Policy review for the Library. This engagement is ongoing as of the date of this letter. The services are being performed by MNP's consulting team, which is separate from the audit engagement team, with no personnel overlap. The nature of the services does not involve preparing financial information or making management decisions that would impact the financial statements subject to audit. Accordingly, no independence threats were identified. The current billings to date are \$15,400.

We hereby confirm that MNP is independent with respect to the Library within the meaning of the Rules of Professional Conduct of the Chartered Professional Accountants of Saskatchewan as of the date of this letter.

This report is intended solely for the use of the Chair and Members of the Audit committee, management and others within the Library and should not be used for any other purposes.

We look forward to discussing with you the matters addressed in this letter as well as other matters that may be of interest to you at our upcoming meeting. We will be prepared to answer any questions you may have regarding our independence as well as other matters.

Sincerely,

MNP LLP

Chartered Professional Accountants

MADE ^{IN} CANADA

And proud of it!

At MNP we're proud to be the national accounting, consulting and tax firm that is 100% Made in Canada.

Our history defines who we are and our approach to business. Being a Canadian firm has helped shape our values, our collaborative approach, and the way we work with our clients, engaging them every step of the way.

We have a unique perspective. Our decisions are made here – decisions that drive Canadian business and help us all achieve success — and we know the impact that our choices have on the cities and towns we call home.

Throughout our six decades of work, we've seen our communities are more than just a place we do business in. They're a place where our families live, play, and thrive, and we work to make them the best places they can be.

Being 100% Canadian is something we wear proudly. This country provides us with great opportunities, and we're here to help our clients seize the opportunities so we can create a brighter future for the generations to come.



Wherever business takes you

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Wherever business takes you

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Regina Public Library
 Year End: December 31, 2025
 Adjusting Journal Entries - N/A
 Date: 01/01/2025 To 31/12/2025

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
					0.00	0.00		
			Net Income (Loss)		4,618,617.16			

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Preparer	Detailed	Supervisory	Quality
MC 03/03/2026	PH 10/03/2026	CEV 09/03/2026	
Specified	Tax	Admin	
		KH 24/03/2026	TB1

Regina Public Library
Year End: December 31, 2025
Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Rep 12/24	Amount	Chg %Chg
1000-000-1 Petty Cash	3,890.00	0.00	0.00	3,890.00	2,225.00	1,665.00	75
1050-000-1 Bank General	29,298,712.62	0.00	0.00	29,298,712.62	28,902,259.33	396,453.29	1
1060-000-1 Bank US	31,984.12	0.00	0.00	31,984.12	27,137.19	4,846.93	18
A Cash	29,334,586.74	0.00	0.00	29,334,586.74	28,931,621.52	402,965.22	1
1100-000-1 AR Control	29,620.18	0.00	0.00	29,620.18	45,917.52	-16,297.34	-35
1150-000-1 AR Sundry	2,653,296.34	0.00	0.00	2,653,296.34	740,956.34	1,912,340.00	258
1160-000-1 AR Computer loans	6,964.33	0.00	0.00	6,964.33	6,831.69	132.64	2
1200-000-1 GST ITC	579.73	0.00	0.00	579.73	755.97	-176.24	-23
1210-000-1 GST rec Rebate	60,547.54	0.00	0.00	60,547.54	48,789.30	11,758.24	24
1211-000-1 GST rec Rebate Books	11,246.94	0.00	0.00	11,246.94	6,561.75	4,685.19	71
1212-000-1 GST rec Rebate Collections	5,609.33	0.00	0.00	5,609.33	1,928.00	3,681.33	191
C Accounts Receivable	2,767,864.39	0.00	0.00	2,767,864.39	851,740.57	1,916,123.82	225
1300-000-1 Prepaid Expenses	527,934.07	0.00	0.00	527,934.07	484,577.49	43,356.58	9
1310-000-1 Prepaid Deposits	487,397.05	0.00	0.00	487,397.05	40.00	487,357.05	****
1320-000-1 Employee advances	8,862.42	0.00	0.00	8,862.42	4,493.50	4,368.92	97
F Prepaid Expenses and Deposits	1,024,193.54	0.00	0.00	1,024,193.54	489,110.99	535,082.55	109
2700-000-1 Due From (To) Fine Arts	-352,630.32	0.00	0.00	-352,630.32	-352,630.32	0.00	0
2700-000-2 Due From (To) Fine Arts	352,630.32	0.00	0.00	352,630.32	352,630.32	0.00	0
H Other Current Assets 1	0.00	0.00	0.00	0.00	0.00	0.00	0
1800-000-1 Building Improvements	10,791,892.53	0.00	0.00	10,791,892.53	10,791,892.53	0.00	0
1801-000-1 Leasehold improvements	5,710,558.81	0.00	0.00	5,710,558.81	4,708,652.60	1,001,906.21	21
1802-000-1 Furniture & Equipment	1,138,670.98	0.00	0.00	1,138,670.98	1,104,805.90	33,865.08	3
1803-000-1 Operating Equipment	213,828.38	0.00	0.00	213,828.38	232,090.12	-18,261.74	-8
1804-000-1 Audio Visual, Sec & Tel	175,881.13	0.00	0.00	175,881.13	223,971.59	-48,090.46	-21
1805-000-1 Technology IT	1,752,742.29	0.00	0.00	1,752,742.29	2,065,017.20	-312,274.91	-15
1806-000-1 Technology DSI	151,239.60	0.00	0.00	151,239.60	278,352.29	-127,112.69	-46
1807-000-1 Library materials	11,958,783.45	0.00	0.00	11,958,783.45	12,145,175.14	-186,391.69	-2
1808-000-1 Shelving	1,276,599.80	0.00	0.00	1,276,599.80	1,029,717.64	246,882.16	24
1809-000-1 Fleet	249,555.53	0.00	0.00	249,555.53	249,555.53	0.00	0
1810-000-1 Land Improvements	227,381.12	0.00	0.00	227,381.12	227,381.12	0.00	0
1828-000-1 Land	326,114.63	0.00	0.00	326,114.63	326,114.63	0.00	0
1829-000-1 Construction in Process	1,870,083.04	0.00	0.00	1,870,083.04	284,971.13	1,585,111.91	556
1860-000-1 AA Building Improvements	-7,660,292.70	0.00	0.00	-7,660,292.70	-7,507,939.26	-152,353.44	2
1861-000-1 AA Leasehold improvements	-3,310,463.28	0.00	0.00	-3,310,463.28	-3,114,756.52	-195,706.76	6
1862-000-1 AA Furniture & Equipment	-684,996.01	0.00	0.00	-684,996.01	-673,347.94	-11,648.07	2
1863-000-1 AA Operating Equipment	-111,291.56	0.00	0.00	-111,291.56	-107,257.42	-4,034.14	4
1864-000-1 AA Audio Visual, Sec & Tel	-137,077.81	0.00	0.00	-137,077.81	-145,183.05	8,105.24	-6
1865-000-1 AA Computer Hardware	-963,164.16	0.00	0.00	-963,164.16	-1,173,738.03	210,573.87	-18
1866-000-1 AA Computer Software	-80,679.16	0.00	0.00	-80,679.16	-171,678.55	90,999.39	-53
1867-000-1 AA Library materials	-6,114,131.91	0.00	0.00	-6,114,131.91	-6,174,496.62	60,364.71	-1
1868-000-1 AA Shelving	-537,814.26	0.00	0.00	-537,814.26	-503,799.58	-34,014.68	7
1869-000-1 AA Fleet	-197,042.71	0.00	0.00	-197,042.71	-177,610.96	-19,431.75	11
1870-000-1 AA Land Improvements	-128,329.33	0.00	0.00	-128,329.33	-117,450.91	-10,878.42	9
P Tangible Capital Assets	15,918,048.40	0.00	0.00	15,918,048.40	13,800,438.58	2,117,609.82	15
2100-000-1 AP Control	-1,339,062.70	0.00	0.00	-1,339,062.70	-1,167,971.00	-171,091.70	15
2105-000-1 Credit Card Clearing	-46,237.45	0.00	0.00	-46,237.45	-51,730.45	5,493.00	-11
2150-000-1 AP Sundry	-70,186.81	0.00	0.00	-70,186.81	-117,539.51	47,352.70	-40
2220-000-1 PST Payable	-5,860.32	0.00	0.00	-5,860.32	-8,519.38	2,659.06	-31
2300-000-1 Tax Appeals Allowance	-230,992.64	0.00	0.00	-230,992.64	-202,148.55	-28,844.09	14
2400-000-1 Salary Payable	-638,315.44	0.00	0.00	-638,315.44	-515,139.90	-123,175.54	24
2540-000-1 CPP Payable	-24.04	0.00	0.00	-24.04	0.00	-24.04	0
2545-000-1 EI Payable	-4.97	0.00	0.00	-4.97	0.00	-4.97	0

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Preparer MC 03/03/2026	Detailed PH 07/03/2026	Supervisory CEV 09/03/2026	Quality
Specified	Tax	Admin KH 24/03/2026	TB

Regina Public Library
Year End: December 31, 2025
Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Rep 12/24	Amount	Chg %Chg
2550-000-1 Pension Payable	-246.66	0.00	0.00	-246.66	0.00	-246.66	0
2555-000-1 Disability Payable	-13.70	0.00	0.00	-13.70	0.00	-13.70	0
2560-000-1 Critical Care Insur Clearing	0.00	0.00	0.00	0.00	-32.20	32.20	-100
2570-000-1 Group Insurance Payable	0.00	0.00	0.00	0.00	-659.52	659.52	-100
2575-000-1 Dependent Insurance Payable	0.00	0.00	0.00	0.00	-19.76	19.76	-100
2580-000-1 Dental Payable	0.00	0.00	0.00	0.00	-852.32	852.32	-100
2585-000-1 Extended Health Payable	0.00	0.00	0.00	0.00	-337.02	337.02	-100
2595-000-1 WCB Payable	-549.80	0.00	0.00	-549.80	0.00	-549.80	0
BB Accounts Payable and Accrued Liabilities	-2,331,494.53	0.00	0.00	-2,331,494.53	-2,064,949.61	-266,544.92	13
2600-000-1 Deferred Revenue	-191,591.61	0.00	0.00	-191,591.61	-136,242.51	-55,349.10	41
2610-000-1 Deferred Print Revenue	-19,606.91	0.00	0.00	-19,606.91	-2,405.40	-17,201.51	715
KK Deferred Revenue & Restricted Contributions	-211,198.52	0.00	0.00	-211,198.52	-138,647.91	-72,550.61	52
2650-000-1 ARO Liability	-1,105,104.78	0.00	0.00	-1,105,104.78	-1,083,436.06	-21,668.72	2
LL Site Contamination and Landfill Liabilities	-1,105,104.78	0.00	0.00	-1,105,104.78	-1,083,436.06	-21,668.72	2
2800-000-1 Sick / Severance liability	-695,200.00	0.00	0.00	-695,200.00	-702,800.00	7,600.00	-1
MM Employee Future Benefits	-695,200.00	0.00	0.00	-695,200.00	-702,800.00	7,600.00	-1
3000-000-1 General Fund Surplus	-11,308,714.77	0.00	9,283.53	-11,299,431.24	-11,392,559.97	93,128.73	-1
3000-000-2 General Fund Surplus	-80,398.81	0.00	-9,283.53	-89,682.34	-109,444.85	19,762.51	-18
3300-000-1 Reserve Central Library development	-18,617,859.69	0.00	0.00	-18,617,859.69	-18,562,548.87	-55,310.82	0
3310-000-1 Reserve māmawēyatitān centre	-150,000.00	0.00	0.00	-150,000.00	-100,000.00	-50,000.00	50
3320-000-1 Reserve Operating	-2,736,103.70	0.00	0.00	-2,736,103.70	-2,219,413.52	-516,690.18	23
3330-000-1 Reserve Technology	-1,437,942.49	0.00	0.00	-1,437,942.49	-1,172,942.49	-265,000.00	23
3340-000-1 Reserve Fleet	-197,214.81	0.00	0.00	-197,214.81	-167,214.81	-30,000.00	18
3350-000-1 Reserve Branch Library development	-4,991,026.41	0.00	0.00	-4,991,026.41	-3,408,713.78	-1,582,312.63	46
3360-000-1 Reserve Building maintenance	-847,718.83	0.00	0.00	-847,718.83	-829,535.46	-18,183.37	2
3370-000-1 Reserve Shelving, Furn & Equip	-148,698.57	0.00	0.00	-148,698.57	-259,971.76	111,273.19	-43
3800-000-1 Unfunded Employee Benefits	695,200.00	0.00	0.00	695,200.00	702,800.00	-7,600.00	-1
3810-000-1 Actuarial Gain	-283,400.00	0.00	0.00	-283,400.00	-212,900.00	-70,500.00	33
3820-000-1 Actuarial Loss	20,800.00	0.00	0.00	20,800.00	28,200.00	-7,400.00	-26
8912-000-1 PD Carry Forward	-39,776.68	0.00	0.00	-39,776.68	-69,737.08	29,960.40	-43
8913-000-1 PD Offset	39,776.68	0.00	0.00	39,776.68	69,737.08	-29,960.40	-43
WW Accumulated Surplus/Deficit	-40,083,078.08	0.00	0.00	-40,083,078.08	-37,704,245.51	-2,378,832.57	6
4000-100-1 Property Tax Levy	-28,361,057.98	0.00	0.00	-28,361,057.98	-25,378,257.95	-2,982,800.03	12
4010-100-1 Property Tax Supplementary Lev	-77,351.12	0.00	0.00	-77,351.12	-109,970.59	32,619.47	-30
4050-100-1 Grant In Lieu Provincial	-1,235,556.91	0.00	0.00	-1,235,556.91	-1,195,430.58	-40,126.33	3
4055-100-1 Grant In Lieu Federal	-386,365.58	0.00	0.00	-386,365.58	-342,281.99	-44,083.59	13
4070-100-1 Provincial Funding	-601,674.00	0.00	0.00	-601,674.00	-601,674.00	0.00	0
4070-460-1 Provincial Funding	-24,654.49	0.00	0.00	-24,654.49	-26,132.00	1,477.51	-6
4100-700-2 Grant Operating	-237,880.00	0.00	0.00	-237,880.00	-237,880.00	0.00	0
4120-700-2 Grant Exhibitions	-35,439.00	0.00	0.00	-35,439.00	-28,144.00	-7,295.00	26
4130-400-1 Grant Other	0.00	0.00	0.00	0.00	-1,000.00	1,000.00	-100
4130-430-1 Grant Other	-5,000.00	0.00	0.00	-5,000.00	0.00	-5,000.00	0
4130-460-1 Grant Other	-30,922.51	0.00	0.00	-30,922.51	-71,694.00	40,771.49	-57
4130-500-1 Grant Other	-650.00	0.00	0.00	-650.00	0.00	-650.00	0
4130-600-1 Grant Other	-83,539.80	0.00	0.00	-83,539.80	-10,000.00	-73,539.80	735
4130-610-1 Grant Other	-850.00	0.00	0.00	-850.00	0.00	-850.00	0
4130-700-2 Grant Other	-1,000.00	0.00	0.00	-1,000.00	0.00	-1,000.00	0
4250-120-1 Sponsorships	-1,000.00	0.00	0.00	-1,000.00	0.00	-1,000.00	0
4250-350-1 Sponsorships	-2,500.00	0.00	0.00	-2,500.00	0.00	-2,500.00	0
4250-460-1 Sponsorships	-12,961.38	0.00	0.00	-12,961.38	-12,000.00	-961.38	8
4250-670-1 Sponsorships	-1,000.00	0.00	0.00	-1,000.00	0.00	-1,000.00	0
4250-700-2 Sponsorships	0.00	0.00	0.00	0.00	-4,000.00	4,000.00	-100

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Preparer	Detailed	Supervisory	Quality
MC 03/03/2026	PH 07/03/2026	CEV 09/03/2026	
Specified	Tax	Admin	
		KH 24/03/2026	TB-1

Regina Public Library
Year End: December 31, 2025
Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Rep 12/24	Amount	Chg %Chg
4300-400-1 Fines	-21,250.96	0.00	0.00	-21,250.96	-22,037.75	786.79	-4
4300-700-1 Fines	0.00	0.00	0.00	0.00	-9.00	9.00	-100
4400-460-1 Programs	-31.53	0.00	0.00	-31.53	-117.13	85.60	-73
4400-720-1 Programs	-468.25	0.00	0.00	-468.25	-159.48	-308.77	194
4450-700-2 Exhibition Tour Fee	-30,000.00	0.00	0.00	-30,000.00	-30,000.00	0.00	0
4470-720-1 Theatre box office	0.00	0.00	0.00	0.00	-981.31	981.31	-100
4500-500-1 Room Rental	-114.29	0.00	0.00	-114.29	-504.53	390.24	-77
4500-600-1 Room Rental	0.00	0.00	0.00	0.00	-1,583.00	1,583.00	-100
4500-610-1 Room Rental	-228.56	0.00	0.00	-228.56	0.00	-228.56	0
4500-620-1 Room Rental	-799.96	0.00	0.00	-799.96	-485.42	-314.54	65
4500-630-1 Room Rental	-514.26	0.00	0.00	-514.26	-1,656.86	1,142.60	-69
4500-650-1 Room Rental	-214.30	0.00	0.00	-214.30	-42.86	-171.44	400
4500-660-1 Room Rental	-128.58	0.00	0.00	-128.58	-114.29	-14.29	13
4500-670-1 Room Rental	-271.43	0.00	0.00	-271.43	-243.13	-28.30	12
4500-720-1 Room Rental	-3,166.72	0.00	0.00	-3,166.72	-2,630.95	-535.77	20
4550-700-1 Art Rental	-846.00	0.00	0.00	-846.00	-666.00	-180.00	27
4600-400-1 Copiers / Printing	-70,163.07	0.00	0.00	-70,163.07	0.00	-70,163.07	0
4600-500-1 Copiers / Printing	-11,647.61	0.00	0.00	-11,647.61	-22,142.29	10,494.68	-47
4600-600-1 Copiers / Printing	-1,463.43	0.00	0.00	-1,463.43	-3,728.72	2,265.29	-61
4600-610-1 Copiers / Printing	-1,314.07	0.00	0.00	-1,314.07	-3,416.85	2,102.78	-62
4600-620-1 Copiers / Printing	-9,871.83	0.00	0.00	-9,871.83	-31,670.88	21,799.05	-69
4600-630-1 Copiers / Printing	-5,549.37	0.00	0.00	-5,549.37	-9,176.45	3,627.08	-40
4600-640-1 Copiers / Printing	-1,791.92	0.00	0.00	-1,791.92	-5,232.94	3,441.02	-66
4600-650-1 Copiers / Printing	-5,663.20	0.00	0.00	-5,663.20	-10,686.34	5,023.14	-47
4600-660-1 Copiers / Printing	-3,709.29	0.00	0.00	-3,709.29	-11,775.99	8,066.70	-69
4600-670-1 Copiers / Printing	-4,595.46	0.00	0.00	-4,595.46	-11,599.42	7,003.96	-60
4700-700-2 Sales catalogue	-326.25	0.00	0.00	-326.25	-30.57	-295.68	967
4710-500-1 Sales merchandise	-2,683.40	0.00	0.00	-2,683.40	-2,554.21	-129.19	5
4710-600-1 Sales merchandise	-24.93	0.00	0.00	-24.93	-36.21	11.28	-31
4710-610-1 Sales merchandise	-108.61	0.00	0.00	-108.61	-100.06	-8.55	9
4710-620-1 Sales merchandise	-323.06	0.00	0.00	-323.06	-391.71	68.65	-18
4710-630-1 Sales merchandise	-8.10	0.00	0.00	-8.10	-28.11	20.01	-71
4710-640-1 Sales merchandise	-11.91	0.00	0.00	-11.91	-24.30	12.39	-51
4710-650-1 Sales merchandise	-90.50	0.00	0.00	-90.50	-99.09	8.59	-9
4710-660-1 Sales merchandise	-103.89	0.00	0.00	-103.89	-178.79	74.90	-42
4710-670-1 Sales merchandise	-1,482.71	0.00	0.00	-1,482.71	-2,061.39	578.68	-28
4710-720-1 Sales merchandise	-282.60	0.00	0.00	-282.60	-611.46	328.86	-54
4720-430-1 Sales used books	-3,128.26	0.00	0.00	-3,128.26	-4,376.06	1,247.80	-29
4720-500-1 Sales used books	-1,031.71	0.00	0.00	-1,031.71	-1,303.13	271.42	-21
4720-610-1 Sales used books	-267.36	0.00	0.00	-267.36	-332.43	65.07	-20
4720-620-1 Sales used books	-1,433.31	0.00	0.00	-1,433.31	-1,496.93	63.62	-4
4720-630-1 Sales used books	-442.27	0.00	0.00	-442.27	-503.31	61.04	-12
4720-640-1 Sales used books	-546.66	0.00	0.00	-546.66	-523.85	-22.81	4
4720-650-1 Sales used books	-70.89	0.00	0.00	-70.89	-52.38	-18.51	35
4720-660-1 Sales used books	-1,493.56	0.00	0.00	-1,493.56	-1,585.62	92.06	-6
4720-670-1 Sales used books	-1,712.27	0.00	0.00	-1,712.27	-1,851.18	138.91	-8
4780-100-1 Miscellaneous	-11,722.08	0.00	0.00	-11,722.08	-11,827.43	105.35	-1
4780-330-1 Miscellaneous	-390.00	0.00	0.00	-390.00	0.00	-390.00	0
4780-360-1 Miscellaneous	0.00	0.00	0.00	0.00	-74.00	74.00	-100
4780-600-1 Miscellaneous	-54,538.06	0.00	0.00	-54,538.06	-47,923.22	-6,614.84	14
4780-660-1 Miscellaneous	-23.03	0.00	0.00	-23.03	0.00	-23.03	0
4800-430-1 Donations Operating	-1,210.00	0.00	0.00	-1,210.00	-1,460.00	250.00	-17
4800-460-1 Donations Operating	-5,065.00	0.00	0.00	-5,065.00	-4,486.00	-579.00	13
4800-470-1 Donations Operating	-350.00	0.00	0.00	-350.00	-25.00	-325.00	1300
4800-490-1 Donations Operating	-620.00	0.00	0.00	-620.00	0.00	-620.00	0
4800-560-1 Donations Operating	0.00	0.00	0.00	0.00	-170.00	170.00	-100
4800-700-2 Donations Operating	-150.00	0.00	0.00	-150.00	0.00	-150.00	0

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Regina Public Library
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Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Rep 12/24	Amount	Chg %Chg
4800-720-1 Donations Operating	0.00	0.00	0.00	0.00	-100.00	100.00	-100
4810-120-1 Donations Capital	-98,191.87	0.00	0.00	-98,191.87	-56,219.51	-41,972.36	75
4810-430-1 Donations Capital	-640.00	0.00	0.00	-640.00	-570.00	-70.00	12
4820-720-1 Donations Theatre	-600.00	0.00	0.00	-600.00	-600.00	0.00	0
4880-100-1 Interest	-1,044,496.40	0.00	0.00	-1,044,496.40	-1,297,713.78	253,217.38	-20
20 Revenue	-32,506,775.55	0.00	0.00	-32,506,775.55	-29,628,436.43	-2,878,339.12	10
5000-100-1 Salaries Full Time	230,473.54	0.00	0.00	230,473.54	175,925.66	54,547.88	31
5000-120-1 Salaries Full Time	166,811.11	0.00	0.00	166,811.11	170,738.71	-3,927.60	-2
5000-130-1 Salaries Full Time	344,633.41	0.00	0.00	344,633.41	313,565.63	31,067.78	10
5000-320-1 Salaries Full Time	406,106.13	0.00	0.00	406,106.13	417,982.44	-11,876.31	-3
5000-330-1 Salaries Full Time	530,797.65	0.00	0.00	530,797.65	505,731.69	25,065.96	5
5000-340-1 Salaries Full Time	499,665.86	0.00	0.00	499,665.86	481,784.32	17,881.54	4
5000-350-1 Salaries Full Time	440,246.78	0.00	0.00	440,246.78	419,497.52	20,749.26	5
5000-360-1 Salaries Full Time	692,898.59	0.00	0.00	692,898.59	648,970.87	43,927.72	7
5000-430-1 Salaries Full Time	955,978.57	0.00	0.00	955,978.57	922,364.79	33,613.78	4
5000-460-1 Salaries Full Time	871,778.07	0.00	0.00	871,778.07	873,505.11	-1,727.04	0
5000-470-1 Salaries Full Time	120,905.77	0.00	0.00	120,905.77	118,118.17	2,787.60	2
5000-490-1 Salaries Full Time	448,643.64	0.00	0.00	448,643.64	422,726.88	25,916.76	6
5000-500-1 Salaries Full Time	1,029,346.62	0.00	0.00	1,029,346.62	919,032.78	110,313.84	12
5000-515-1 Salaries Full Time	210,154.10	0.00	0.00	210,154.10	244,638.92	-34,484.82	-14
5000-560-1 Salaries Full Time	93,915.21	0.00	0.00	93,915.21	92,540.31	1,374.90	1
5000-600-1 Salaries Full Time	223,635.70	0.00	0.00	223,635.70	223,533.44	102.26	0
5000-610-1 Salaries Full Time	119,697.44	0.00	0.00	119,697.44	104,509.23	15,188.21	15
5000-620-1 Salaries Full Time	448,082.18	0.00	0.00	448,082.18	435,574.50	12,507.68	3
5000-630-1 Salaries Full Time	126,730.07	0.00	0.00	126,730.07	125,321.44	1,408.63	1
5000-640-1 Salaries Full Time	111,915.51	0.00	0.00	111,915.51	109,263.18	2,652.33	2
5000-650-1 Salaries Full Time	244,994.50	0.00	0.00	244,994.50	246,145.53	-1,151.03	0
5000-660-1 Salaries Full Time	340,107.26	0.00	0.00	340,107.26	320,435.77	19,671.49	6
5000-670-1 Salaries Full Time	360,420.71	0.00	0.00	360,420.71	356,308.36	4,112.35	1
5000-700-1 Salaries Full Time	353,720.89	0.00	0.00	353,720.89	456,690.81	-102,969.92	-23
5000-720-1 Salaries Full Time	119.00	0.00	0.00	119.00	0.00	119.00	0
5000-910-1 Salaries Full Time	160,975.12	0.00	0.00	160,975.12	151,920.77	9,054.35	6
5000-920-1 Salaries Full Time	162,489.66	0.00	0.00	162,489.66	152,646.97	9,842.69	6
5000-930-1 Salaries Full Time	150,019.79	0.00	0.00	150,019.79	140,926.96	9,092.83	6
5000-940-1 Salaries Full Time	187,012.39	0.00	0.00	187,012.39	179,068.97	7,943.42	4
5000-950-1 Salaries Full Time	187,012.83	0.00	0.00	187,012.83	182,716.03	4,296.80	2
5005-130-1 Salaries Part Time	4,366.56	0.00	0.00	4,366.56	11,866.23	-7,499.67	-63
5005-340-1 Salaries Part Time	13,575.42	0.00	0.00	13,575.42	0.00	13,575.42	0
5005-360-1 Salaries Part Time	97,519.49	0.00	0.00	97,519.49	70,602.49	26,917.00	38
5005-460-1 Salaries Part Time	57,807.68	0.00	0.00	57,807.68	14,303.09	43,504.59	304
5005-470-1 Salaries Part Time	0.00	0.00	0.00	0.00	732.34	-732.34	-100
5005-500-1 Salaries Part Time	642,105.84	0.00	0.00	642,105.84	587,371.30	54,734.54	9
5005-515-1 Salaries Part Time	111,638.89	0.00	0.00	111,638.89	97,265.49	14,373.40	15
5005-560-1 Salaries Part Time	50,160.61	0.00	0.00	50,160.61	55,538.82	-5,378.21	-10
5005-600-1 Salaries Part Time	206,223.45	0.00	0.00	206,223.45	197,586.98	8,636.47	4
5005-610-1 Salaries Part Time	185,063.76	0.00	0.00	185,063.76	192,883.63	-7,819.87	-4
5005-620-1 Salaries Part Time	373,487.69	0.00	0.00	373,487.69	334,903.69	38,584.00	12
5005-630-1 Salaries Part Time	176,747.07	0.00	0.00	176,747.07	169,668.47	7,078.60	4
5005-640-1 Salaries Part Time	188,606.01	0.00	0.00	188,606.01	183,568.43	5,037.58	3
5005-650-1 Salaries Part Time	278,746.92	0.00	0.00	278,746.92	262,647.06	16,099.86	6
5005-660-1 Salaries Part Time	303,304.36	0.00	0.00	303,304.36	294,945.70	8,358.66	3
5005-670-1 Salaries Part Time	356,582.29	0.00	0.00	356,582.29	329,702.29	26,880.00	8
5005-700-1 Salaries Part Time	58,794.08	0.00	0.00	58,794.08	26,093.79	32,700.29	125
5005-700-2 Salaries Part Time	81,362.28	0.00	0.00	81,362.28	88,772.18	-7,409.90	-8
5005-720-1 Salaries Part Time	44,450.60	0.00	0.00	44,450.60	44,899.35	-448.75	-1
5010-340-1 Sick / Severance	-26,200.00	0.00	0.00	-26,200.00	-30,927.39	4,727.39	-15

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Regina Public Library
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Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Rep 12/24	Amount	Chg %Chg
5020-100-1 Benefits Full Time	37,779.38	0.00	0.00	37,779.38	40,275.68	-2,496.30	-6
5020-120-1 Benefits Full Time	37,458.72	0.00	0.00	37,458.72	34,684.98	2,773.74	8
5020-130-1 Benefits Full Time	69,801.61	0.00	0.00	69,801.61	73,837.42	-4,035.81	-5
5020-320-1 Benefits Full Time	91,993.86	0.00	0.00	91,993.86	92,318.45	-324.59	0
5020-330-1 Benefits Full Time	107,851.21	0.00	0.00	107,851.21	106,328.88	1,522.33	1
5020-340-1 Benefits Full Time	99,784.55	0.00	0.00	99,784.55	108,722.06	-8,937.51	-8
5020-350-1 Benefits Full Time	92,841.56	0.00	0.00	92,841.56	96,439.83	-3,598.27	-4
5020-360-1 Benefits Full Time	140,930.38	0.00	0.00	140,930.38	141,817.85	-887.47	-1
5020-430-1 Benefits Full Time	199,337.81	0.00	0.00	199,337.81	208,082.59	-8,744.78	-4
5020-460-1 Benefits Full Time	180,783.31	0.00	0.00	180,783.31	178,159.66	2,623.65	1
5020-470-1 Benefits Full Time	24,810.80	0.00	0.00	24,810.80	20,161.33	4,649.47	23
5020-490-1 Benefits Full Time	91,987.66	0.00	0.00	91,987.66	86,601.75	5,385.91	6
5020-500-1 Benefits Full Time	201,206.21	0.00	0.00	201,206.21	206,338.87	-5,132.66	-2
5020-515-1 Benefits Full Time	49,584.28	0.00	0.00	49,584.28	52,287.29	-2,703.01	-5
5020-560-1 Benefits Full Time	19,420.37	0.00	0.00	19,420.37	20,573.38	-1,153.01	-6
5020-600-1 Benefits Full Time	49,295.70	0.00	0.00	49,295.70	53,156.03	-3,860.33	-7
5020-610-1 Benefits Full Time	25,190.25	0.00	0.00	25,190.25	23,865.58	1,324.67	6
5020-620-1 Benefits Full Time	95,044.42	0.00	0.00	95,044.42	103,060.47	-8,016.05	-8
5020-630-1 Benefits Full Time	28,573.36	0.00	0.00	28,573.36	32,105.25	-3,531.89	-11
5020-640-1 Benefits Full Time	17,572.21	0.00	0.00	17,572.21	19,586.95	-2,014.74	-10
5020-650-1 Benefits Full Time	48,000.19	0.00	0.00	48,000.19	51,582.78	-3,582.59	-7
5020-660-1 Benefits Full Time	69,604.23	0.00	0.00	69,604.23	68,031.51	1,572.72	2
5020-670-1 Benefits Full Time	73,719.17	0.00	0.00	73,719.17	77,612.72	-3,893.55	-5
5020-700-1 Benefits Full Time	74,112.58	0.00	0.00	74,112.58	96,822.23	-22,709.65	-23
5020-720-1 Benefits Full Time	20.00	0.00	0.00	20.00	0.00	20.00	0
5020-910-1 Benefits Full Time	30,107.18	0.00	0.00	30,107.18	30,635.68	-528.50	-2
5020-920-1 Benefits Full Time	30,300.47	0.00	0.00	30,300.47	31,825.25	-1,524.78	-5
5020-930-1 Benefits Full Time	28,712.38	0.00	0.00	28,712.38	30,060.73	-1,348.35	-4
5020-940-1 Benefits Full Time	33,419.64	0.00	0.00	33,419.64	35,801.21	-2,381.57	-7
5020-950-1 Benefits Full Time	33,415.12	0.00	0.00	33,415.12	36,345.89	-2,930.77	-8
5025-130-1 Benefits Part Time	339.32	0.00	0.00	339.32	903.20	-563.88	-62
5025-200-1 Benefits Part Time	1,086.55	0.00	0.00	1,086.55	1,535.06	-448.51	-29
5025-340-1 Benefits Part Time	3,212.85	0.00	0.00	3,212.85	0.00	3,212.85	0
5025-360-1 Benefits Part Time	19,288.78	0.00	0.00	19,288.78	15,646.21	3,642.57	23
5025-460-1 Benefits Part Time	6,123.42	0.00	0.00	6,123.42	2,701.03	3,422.39	127
5025-470-1 Benefits Part Time	0.00	0.00	0.00	0.00	173.53	-173.53	-100
5025-500-1 Benefits Part Time	131,752.07	0.00	0.00	131,752.07	121,435.88	10,316.19	8
5025-515-1 Benefits Part Time	21,090.94	0.00	0.00	21,090.94	21,219.27	-128.33	-1
5025-560-1 Benefits Part Time	8,450.42	0.00	0.00	8,450.42	15,187.59	-6,737.17	-44
5025-600-1 Benefits Part Time	40,935.01	0.00	0.00	40,935.01	45,929.16	-4,994.15	-11
5025-610-1 Benefits Part Time	48,353.03	0.00	0.00	48,353.03	53,877.97	-5,524.94	-10
5025-620-1 Benefits Part Time	78,837.23	0.00	0.00	78,837.23	81,768.54	-2,931.31	-4
5025-630-1 Benefits Part Time	44,259.94	0.00	0.00	44,259.94	46,370.73	-2,110.79	-5
5025-640-1 Benefits Part Time	45,575.80	0.00	0.00	45,575.80	47,586.60	-2,010.80	-4
5025-650-1 Benefits Part Time	69,748.35	0.00	0.00	69,748.35	73,298.61	-3,550.26	-5
5025-660-1 Benefits Part Time	69,816.10	0.00	0.00	69,816.10	78,445.68	-8,629.58	-11
5025-670-1 Benefits Part Time	88,105.89	0.00	0.00	88,105.89	88,924.81	-818.92	-1
5025-700-1 Benefits Part Time	13,901.66	0.00	0.00	13,901.66	6,249.69	7,651.97	122
5025-700-2 Benefits Part Time	18,189.00	0.00	0.00	18,189.00	23,832.69	-5,643.69	-24
5025-720-1 Benefits Part Time	10,004.10	0.00	0.00	10,004.10	10,984.33	-980.23	-9
5041-320-1 Benefits EI Rebate	8,082.61	0.00	0.00	8,082.61	8,130.91	-48.30	-1
5049-320-1 Benefits Workers' Compensation	13.09	0.00	0.00	13.09	-457.17	470.26	-103
5060-320-1 Benefits Other Disability Claim	14,822.38	0.00	0.00	14,822.38	18,915.76	-4,093.38	-22
5061-320-1 Benefits Other	23,320.00	0.00	0.00	23,320.00	32,182.50	-8,862.50	-28
5062-320-1 Benefits Other HR-PAC-GEN	13,145.33	0.00	0.00	13,145.33	16,728.14	-3,582.81	-21
5063-320-1 Benefits LT Service Awards	3,361.13	0.00	0.00	3,361.13	3,000.00	361.13	12
5070-100-1 Training & Development	69,689.66	0.00	0.00	69,689.66	116,714.62	-47,024.96	-40

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Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Rep 12/24	Amount	Chg %Chg
5070-200-1 Training & Development	8,741.89	0.00	0.00	8,741.89	4,887.95	3,853.94	79
5070-320-1 Training & Development	39,662.95	0.00	0.00	39,662.95	57,790.92	-18,127.97	-31
5075-100-1 Staff Events	5,379.36	0.00	0.00	5,379.36	5,663.18	-283.82	-5
5075-320-1 Staff Events	24,927.68	0.00	0.00	24,927.68	23,624.83	1,302.85	6
5080-320-1 Recruiting	5,728.37	0.00	0.00	5,728.37	2,248.00	3,480.37	155
5085-320-1 Relocation	15,177.73	0.00	0.00	15,177.73	0.00	15,177.73	0
5090-200-1 Honoraria	36,340.00	0.00	0.00	36,340.00	36,360.00	-20.00	0
5200-100-1 Property Tax Levy Fee	510,847.57	0.00	0.00	510,847.57	458,047.59	52,799.98	12
5220-100-1 Consulting admin	91,241.90	0.00	0.00	91,241.90	353,032.88	-261,790.98	-74
5220-120-1 Consulting admin	0.00	0.00	0.00	0.00	77,935.74	-77,935.74	-100
5220-200-1 Consulting admin	92,162.25	0.00	0.00	92,162.25	41,659.54	50,502.71	121
5220-320-1 Consulting admin	45,328.89	0.00	0.00	45,328.89	29,320.00	16,008.89	55
5220-330-1 Consulting admin	318.00	0.00	0.00	318.00	6,535.47	-6,217.47	-95
5220-340-1 Consulting admin	21,736.63	0.00	0.00	21,736.63	11,119.43	10,617.20	95
5220-350-1 Consulting admin	28,226.46	0.00	0.00	28,226.46	14,270.36	13,956.10	98
5220-360-1 Consulting admin	14,190.75	0.00	0.00	14,190.75	15,189.61	-998.86	-7
5220-620-1 Consulting admin	0.00	0.00	0.00	0.00	2,298.00	-2,298.00	-100
5220-670-1 Consulting admin	0.00	0.00	0.00	0.00	2,450.75	-2,450.75	-100
5230-100-1 Legal Fees	31,614.40	0.00	0.00	31,614.40	24,536.36	7,078.04	29
5230-320-1 Legal Fees	2,284.78	0.00	0.00	2,284.78	0.00	2,284.78	0
5240-340-1 Audit / Accounting Fees	55,109.50	0.00	0.00	55,109.50	45,130.00	9,979.50	22
5245-340-1 Payroll Fees	60,780.98	0.00	0.00	60,780.98	58,692.55	2,088.43	4
5250-340-1 Interest Severance	18,600.00	0.00	0.00	18,600.00	20,700.00	-2,100.00	-10
5255-120-1 Interest / Finance Charges	1,892.31	0.00	0.00	1,892.31	1,174.20	718.11	61
5255-340-1 Interest / Finance Charges	26,309.09	0.00	0.00	26,309.09	23,908.48	2,400.61	10
5255-430-1 Interest / Finance Charges	2.38	0.00	0.00	2.38	0.00	2.38	0
5255-720-1 Interest / Finance Charges	0.00	0.00	0.00	0.00	39.33	-39.33	-100
5260-200-1 Insurance	7,956.36	0.00	0.00	7,956.36	7,956.36	0.00	0
5260-340-1 Insurance	117,174.17	0.00	0.00	117,174.17	116,684.80	489.37	0
5260-360-1 Insurance	15,930.67	0.00	0.00	15,930.67	16,142.01	-211.34	-1
5260-700-1 Insurance	1,177.39	0.00	0.00	1,177.39	2,079.19	-901.80	-43
5270-330-1 Technology Admin	318,236.55	0.00	0.00	318,236.55	287,973.39	30,263.16	11
5270-490-1 Technology Admin	969.19	0.00	0.00	969.19	5,352.59	-4,383.40	-82
5310-320-1 Telephone	727.20	0.00	0.00	727.20	729.31	-2.11	0
5310-330-1 Telephone	30,747.22	0.00	0.00	30,747.22	19,960.23	10,786.99	54
5310-350-1 Telephone	0.00	0.00	0.00	0.00	729.29	-729.29	-100
5310-360-1 Telephone	9,840.66	0.00	0.00	9,840.66	10,056.36	-215.70	-2
5310-400-1 Telephone	22,513.82	0.00	0.00	22,513.82	23,418.21	-904.39	-4
5310-460-1 Telephone	1,364.30	0.00	0.00	1,364.30	1,411.28	-46.98	-3
5310-490-1 Telephone	796.11	0.00	0.00	796.11	748.81	47.30	6
5310-500-1 Telephone	1,773.51	0.00	0.00	1,773.51	2,066.26	-292.75	-14
5310-600-1 Telephone	1,136.86	0.00	0.00	1,136.86	1,020.89	115.97	11
5310-620-1 Telephone	674.21	0.00	0.00	674.21	684.78	-10.57	-2
5310-660-1 Telephone	674.42	0.00	0.00	674.42	702.81	-28.39	-4
5310-670-1 Telephone	737.80	0.00	0.00	737.80	803.49	-65.69	-8
5310-700-1 Telephone	2,165.72	0.00	0.00	2,165.72	2,967.59	-801.87	-27
5310-920-1 Telephone	374.94	0.00	0.00	374.94	1,158.82	-783.88	-68
5310-930-1 Telephone	684.81	0.00	0.00	684.81	737.75	-52.94	-7
5310-940-1 Telephone	868.20	0.00	0.00	868.20	881.33	-13.13	-1
5310-950-1 Telephone	859.71	0.00	0.00	859.71	1,570.48	-710.77	-45
5320-130-1 Copier Office	2,486.23	0.00	0.00	2,486.23	3,028.28	-542.05	-18
5320-320-1 Copier Office	2,296.40	0.00	0.00	2,296.40	2,603.91	-307.51	-12
5320-330-1 Copier Office	10,255.98	0.00	0.00	10,255.98	10,419.55	-163.57	-2
5320-340-1 Copier Office	2,167.67	0.00	0.00	2,167.67	2,724.53	-556.86	-20
5320-350-1 Copier Office	2,926.91	0.00	0.00	2,926.91	3,616.33	-689.42	-19
5330-100-1 Travel	17,722.27	0.00	0.00	17,722.27	6,471.76	11,250.51	174
5330-700-2 Travel	0.00	0.00	0.00	0.00	800.92	-800.92	-100

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Regina Public Library
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Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Rep 12/24	Amount	Chg	%Chg
5340-100-1 Local Travel	418.72	0.00	0.00	418.72	384.98	33.74	9	
5340-130-1 Local Travel	35.29	0.00	0.00	35.29	14.28	21.01	147	
5340-200-1 Local Travel	27.66	0.00	0.00	27.66	0.00	27.66	0	
5340-320-1 Local Travel	92.85	0.00	0.00	92.85	71.20	21.65	30	
5340-330-1 Local Travel	1,656.91	0.00	0.00	1,656.91	1,996.38	-339.47	-17	
5340-350-1 Local Travel	175.11	0.00	0.00	175.11	0.00	175.11	0	
5340-360-1 Local Travel	3,555.23	0.00	0.00	3,555.23	2,499.91	1,055.32	42	
5340-400-1 Local Travel	0.00	0.00	0.00	0.00	47.86	-47.86	-100	
5340-430-1 Local Travel	758.80	0.00	0.00	758.80	355.43	403.37	113	
5340-460-1 Local Travel	752.71	0.00	0.00	752.71	661.40	91.31	14	
5340-470-1 Local Travel	0.00	0.00	0.00	0.00	162.86	-162.86	-100	
5340-490-1 Local Travel	260.34	0.00	0.00	260.34	118.44	141.90	120	
5340-500-1 Local Travel	2,707.95	0.00	0.00	2,707.95	2,954.44	-246.49	-8	
5340-515-1 Local Travel	96.90	0.00	0.00	96.90	0.00	96.90	0	
5340-600-1 Local Travel	130.24	0.00	0.00	130.24	318.25	-188.01	-59	
5340-610-1 Local Travel	85.09	0.00	0.00	85.09	253.42	-168.33	-66	
5340-620-1 Local Travel	1,022.59	0.00	0.00	1,022.59	1,334.32	-311.73	-23	
5340-630-1 Local Travel	58.05	0.00	0.00	58.05	0.00	58.05	0	
5340-640-1 Local Travel	52.38	0.00	0.00	52.38	102.40	-50.02	-49	
5340-650-1 Local Travel	480.11	0.00	0.00	480.11	678.00	-197.89	-29	
5340-660-1 Local Travel	1,098.09	0.00	0.00	1,098.09	1,328.06	-229.97	-17	
5340-670-1 Local Travel	1,729.77	0.00	0.00	1,729.77	1,305.64	424.13	32	
5340-700-1 Local Travel	2,223.21	0.00	0.00	2,223.21	1,791.44	431.77	24	
5340-700-2 Local Travel	12.86	0.00	0.00	12.86	48.15	-35.29	-73	
5340-720-1 Local Travel	32.38	0.00	0.00	32.38	0.00	32.38	0	
5340-930-1 Local Travel	0.00	0.00	0.00	0.00	224.32	-224.32	-100	
5350-100-1 Meetings	4,047.40	0.00	0.00	4,047.40	2,140.47	1,906.93	89	
5350-120-1 Meetings	1,006.12	0.00	0.00	1,006.12	574.50	431.62	75	
5350-200-1 Meetings	12,059.87	0.00	0.00	12,059.87	7,334.67	4,725.20	64	
5350-320-1 Meetings	5,842.74	0.00	0.00	5,842.74	92.64	5,750.10	6207	
5350-340-1 Meetings	0.00	0.00	0.00	0.00	155.64	-155.64	-100	
5350-350-1 Meetings	134.76	0.00	0.00	134.76	0.00	134.76	0	
5350-360-1 Meetings	449.82	0.00	0.00	449.82	166.36	283.46	170	
5350-430-1 Meetings	0.00	0.00	0.00	0.00	270.87	-270.87	-100	
5350-460-1 Meetings	689.38	0.00	0.00	689.38	539.95	149.43	28	
5350-490-1 Meetings	101.50	0.00	0.00	101.50	67.40	34.10	51	
5350-500-1 Meetings	547.82	0.00	0.00	547.82	256.09	291.73	114	
5350-515-1 Meetings	0.00	0.00	0.00	0.00	197.00	-197.00	-100	
5350-600-1 Meetings	122.47	0.00	0.00	122.47	0.00	122.47	0	
5350-610-1 Meetings	227.70	0.00	0.00	227.70	55.84	171.86	308	
5350-620-1 Meetings	342.43	0.00	0.00	342.43	410.36	-67.93	-17	
5350-630-1 Meetings	32.74	0.00	0.00	32.74	203.97	-171.23	-84	
5350-640-1 Meetings	171.82	0.00	0.00	171.82	312.92	-141.10	-45	
5350-650-1 Meetings	100.71	0.00	0.00	100.71	0.00	100.71	0	
5350-660-1 Meetings	31.98	0.00	0.00	31.98	386.93	-354.95	-92	
5350-670-1 Meetings	426.97	0.00	0.00	426.97	456.77	-29.80	-7	
5350-700-1 Meetings	278.40	0.00	0.00	278.40	117.24	161.16	137	
5350-720-1 Meetings	179.18	0.00	0.00	179.18	0.00	179.18	0	
5350-930-1 Meetings	812.94	0.00	0.00	812.94	0.00	812.94	0	
5350-940-1 Meetings	257.04	0.00	0.00	257.04	98.78	158.26	160	
5350-950-1 Meetings	0.00	0.00	0.00	0.00	96.79	-96.79	-100	
5360-100-1 Memberships	21,014.68	0.00	0.00	21,014.68	25,081.67	-4,066.99	-16	
5360-200-1 Memberships	1,815.44	0.00	0.00	1,815.44	984.79	830.65	84	
5360-340-1 Memberships	525.00	0.00	0.00	525.00	1,200.20	-675.20	-56	
5360-490-1 Memberships	174.63	0.00	0.00	174.63	212.60	-37.97	-18	
5360-700-1 Memberships	2,465.84	0.00	0.00	2,465.84	2,478.10	-12.26	0	
5360-800-1 Memberships	47,271.77	0.00	0.00	47,271.77	45,714.54	1,557.23	3	

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Regina Public Library
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Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Rep 12/24	Amount	Chg %Chg
5370-130-1 Office Supplies & Equipment	897.82	0.00	0.00	897.82	945.43	-47.61	-5
5370-200-1 Office Supplies & Equipment	44.52	0.00	0.00	44.52	0.00	44.52	0
5370-320-1 Office Supplies & Equipment	1,045.96	0.00	0.00	1,045.96	613.40	432.56	71
5370-330-1 Office Supplies & Equipment	4,275.35	0.00	0.00	4,275.35	3,742.37	532.98	14
5370-340-1 Office Supplies & Equipment	635.13	0.00	0.00	635.13	647.69	-12.56	-2
5370-350-1 Office Supplies & Equipment	3,524.28	0.00	0.00	3,524.28	5,638.47	-2,114.19	-37
5370-360-1 Office Supplies & Equipment	1,955.06	0.00	0.00	1,955.06	939.01	1,016.05	108
5370-430-1 Office Supplies & Equipment	2,540.65	0.00	0.00	2,540.65	1,305.39	1,235.26	95
5370-460-1 Office Supplies & Equipment	1,076.07	0.00	0.00	1,076.07	3,522.87	-2,446.80	-69
5370-470-1 Office Supplies & Equipment	362.83	0.00	0.00	362.83	1,105.00	-742.17	-67
5370-490-1 Office Supplies & Equipment	725.96	0.00	0.00	725.96	92.20	633.76	687
5370-500-1 Office Supplies & Equipment	5,725.39	0.00	0.00	5,725.39	2,804.71	2,920.68	104
5370-515-1 Office Supplies & Equipment	585.64	0.00	0.00	585.64	836.93	-251.29	-30
5370-560-1 Office Supplies & Equipment	513.72	0.00	0.00	513.72	253.83	259.89	102
5370-600-1 Office Supplies & Equipment	746.68	0.00	0.00	746.68	1,010.22	-263.54	-26
5370-610-1 Office Supplies & Equipment	960.75	0.00	0.00	960.75	737.10	223.65	30
5370-620-1 Office Supplies & Equipment	1,628.64	0.00	0.00	1,628.64	2,081.59	-452.95	-22
5370-630-1 Office Supplies & Equipment	421.81	0.00	0.00	421.81	858.99	-437.18	-51
5370-640-1 Office Supplies & Equipment	952.94	0.00	0.00	952.94	1,457.17	-504.23	-35
5370-650-1 Office Supplies & Equipment	285.13	0.00	0.00	285.13	1,215.16	-930.03	-77
5370-660-1 Office Supplies & Equipment	1,720.68	0.00	0.00	1,720.68	2,123.13	-402.45	-19
5370-670-1 Office Supplies & Equipment	2,508.94	0.00	0.00	2,508.94	1,928.52	580.42	30
5370-700-1 Office Supplies & Equipment	957.74	0.00	0.00	957.74	278.18	679.56	244
5370-720-1 Office Supplies & Equipment	13.25	0.00	0.00	13.25	110.08	-96.83	-88
5370-920-1 Office Supplies & Equipment	0.00	0.00	0.00	0.00	105.99	-105.99	-100
5370-940-1 Office Supplies & Equipment	48.94	0.00	0.00	48.94	27.75	21.19	76
5380-100-1 Postage & Shipping	50.94	0.00	0.00	50.94	281.84	-230.90	-82
5380-120-1 Postage & Shipping	34,487.87	0.00	0.00	34,487.87	20,281.74	14,206.13	70
5380-130-1 Postage & Shipping	20.85	0.00	0.00	20.85	289.94	-269.09	-93
5380-320-1 Postage & Shipping	19.85	0.00	0.00	19.85	15.78	4.07	26
5380-330-1 Postage & Shipping	728.42	0.00	0.00	728.42	0.00	728.42	0
5380-340-1 Postage & Shipping	1,217.45	0.00	0.00	1,217.45	1,179.23	38.22	3
5380-350-1 Postage & Shipping	29.33	0.00	0.00	29.33	12.49	16.84	135
5380-360-1 Postage & Shipping	22.98	0.00	0.00	22.98	0.00	22.98	0
5380-430-1 Postage & Shipping	0.00	0.00	0.00	0.00	78.57	-78.57	-100
5380-460-1 Postage & Shipping	432.70	0.00	0.00	432.70	523.41	-90.71	-17
5380-470-1 Postage & Shipping	0.00	0.00	0.00	0.00	1.90	-1.90	-100
5380-490-1 Postage & Shipping	41.01	0.00	0.00	41.01	0.92	40.09	4358
5380-500-1 Postage & Shipping	661.31	0.00	0.00	661.31	1,250.47	-589.16	-47
5380-560-1 Postage & Shipping	0.00	0.00	0.00	0.00	22.33	-22.33	-100
5380-600-1 Postage & Shipping	1.23	0.00	0.00	1.23	1.84	-0.61	-33
5380-610-1 Postage & Shipping	0.00	0.00	0.00	0.00	1.96	-1.96	-100
5380-620-1 Postage & Shipping	6.15	0.00	0.00	6.15	14.22	-8.07	-57
5380-660-1 Postage & Shipping	0.00	0.00	0.00	0.00	0.92	-0.92	-100
5380-700-1 Postage & Shipping	25.21	0.00	0.00	25.21	304.09	-278.88	-92
5380-700-2 Postage & Shipping	239.89	0.00	0.00	239.89	0.00	239.89	0
5380-720-1 Postage & Shipping	258.99	0.00	0.00	258.99	99.28	159.71	161
5390-720-1 Bad Debt Expense	1,375.00	0.00	0.00	1,375.00	0.00	1,375.00	0
5400-000-1 Cash Short / Over	0.00	0.00	0.00	0.00	4.00	-4.00	-100
5400-340-1 Cash Short / Over	-1.83	0.00	0.00	-1.83	0.04	-1.87	4675
5400-500-1 Cash Short / Over	135.76	0.00	0.00	135.76	-70.67	206.43	-292
5400-600-1 Cash Short / Over	-19.36	0.00	0.00	-19.36	5.56	-24.92	-448
5400-610-1 Cash Short / Over	11.09	0.00	0.00	11.09	-16.00	27.09	-169
5400-620-1 Cash Short / Over	150.32	0.00	0.00	150.32	14.86	135.46	912
5400-630-1 Cash Short / Over	-66.01	0.00	0.00	-66.01	5.98	-71.99	1204
5400-640-1 Cash Short / Over	-18.75	0.00	0.00	-18.75	-23.26	4.51	-19
5400-650-1 Cash Short / Over	-2.82	0.00	0.00	-2.82	-8.81	5.99	-68

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Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Rep 12/24	Amount	Chg %Chg
5400-660-1 Cash Short / Over	20.57	0.00	0.00	20.57	-73.43	94.00	-128
5400-670-1 Cash Short / Over	-22.44	0.00	0.00	-22.44	-37.97	15.53	-41
5400-720-1 Cash Short / Over	-10.10	0.00	0.00	-10.10	25.93	-36.03	-139
5410-100-1 Sundry	195.50	0.00	0.00	195.50	305.10	-109.60	-36
5410-200-1 Sundry	1,421.14	0.00	0.00	1,421.14	500.00	921.14	184
5410-600-1 Sundry	16.00	0.00	0.00	16.00	31.00	-15.00	-48
5550-340-1 Foreign Currency Exchange	4,294.66	0.00	0.00	4,294.66	2,022.08	2,272.58	112
5600-460-1 Programs	283,948.71	0.00	0.00	283,948.71	310,974.15	-27,025.44	-9
5600-470-1 Programs	4,021.59	0.00	0.00	4,021.59	3,356.00	665.59	20
5600-500-1 Programs	13,838.52	0.00	0.00	13,838.52	7,720.57	6,117.95	79
5600-600-1 Programs	1,048.68	0.00	0.00	1,048.68	9,443.09	-8,394.41	-89
5600-610-1 Programs	1,509.90	0.00	0.00	1,509.90	855.89	654.01	76
5600-620-1 Programs	2,417.78	0.00	0.00	2,417.78	2,106.59	311.19	15
5600-630-1 Programs	319.89	0.00	0.00	319.89	200.00	119.89	60
5600-640-1 Programs	1,173.96	0.00	0.00	1,173.96	1,046.51	127.45	12
5600-650-1 Programs	696.38	0.00	0.00	696.38	1,375.57	-679.19	-49
5600-660-1 Programs	2,123.35	0.00	0.00	2,123.35	1,615.03	508.32	31
5600-670-1 Programs	4,061.92	0.00	0.00	4,061.92	2,980.55	1,081.37	36
5600-700-2 Programs	7,322.25	0.00	0.00	7,322.25	2,333.04	4,989.21	214
5600-720-1 Programs	23,871.00	0.00	0.00	23,871.00	36,176.63	-12,305.63	-34
5610-120-1 Events	75.18	0.00	0.00	75.18	0.00	75.18	0
5610-460-1 Events	47,748.01	0.00	0.00	47,748.01	39,454.21	8,293.80	21
5610-470-1 Events	0.00	0.00	0.00	0.00	2,523.93	-2,523.93	-100
5620-700-2 Exhibitions	63,524.38	0.00	0.00	63,524.38	74,140.42	-10,616.04	-14
5630-700-1 Artist fees	275.00	0.00	0.00	275.00	0.00	275.00	0
5630-700-2 Artist fees	98,624.42	0.00	0.00	98,624.42	112,393.06	-13,768.64	-12
5630-720-1 Artist fees	0.00	0.00	0.00	0.00	4,890.86	-4,890.86	-100
5640-700-2 Touring Exhibition	6,595.00	0.00	0.00	6,595.00	10,195.11	-3,600.11	-35
5670-350-1 Promotion	551,699.16	0.00	0.00	551,699.16	492,110.15	59,589.01	12
5670-700-1 Promotion	6,824.55	0.00	0.00	6,824.55	10,016.63	-3,192.08	-32
5670-700-2 Promotion	19,199.54	0.00	0.00	19,199.54	15,400.01	3,799.53	25
5670-720-1 Promotion	293.04	0.00	0.00	293.04	1,224.62	-931.58	-76
5700-330-1 Technology Customer	332,699.53	0.00	0.00	332,699.53	340,841.79	-8,142.26	-2
5700-490-1 Technology Customer	98,484.60	0.00	0.00	98,484.60	30,663.67	67,820.93	221
5750-330-1 Rental Client Data Line	15,560.62	0.00	0.00	15,560.62	15,467.69	92.93	1
5770-500-1 Public Copiers	17,008.96	0.00	0.00	17,008.96	19,117.95	-2,108.99	-11
5770-600-1 Public Copiers	2,834.31	0.00	0.00	2,834.31	2,379.43	454.88	19
5770-610-1 Public Copiers	2,522.01	0.00	0.00	2,522.01	2,820.89	-298.88	-11
5770-620-1 Public Copiers	9,307.47	0.00	0.00	9,307.47	12,184.63	-2,877.16	-24
5770-630-1 Public Copiers	3,741.97	0.00	0.00	3,741.97	3,409.73	332.24	10
5770-640-1 Public Copiers	2,620.97	0.00	0.00	2,620.97	3,057.47	-436.50	-14
5770-650-1 Public Copiers	4,229.59	0.00	0.00	4,229.59	5,329.53	-1,099.94	-21
5770-660-1 Public Copiers	5,005.66	0.00	0.00	5,005.66	4,469.90	535.76	12
5770-670-1 Public Copiers	4,640.69	0.00	0.00	4,640.69	5,476.85	-836.16	-15
5780-330-1 Op Supplies & Equipment	45,793.70	0.00	0.00	45,793.70	51,990.20	-6,196.50	-12
5780-340-1 Op Supplies & Equipment	3,206.50	0.00	0.00	3,206.50	1,603.25	1,603.25	100
5780-360-1 Op Supplies & Equipment	830.46	0.00	0.00	830.46	156.03	674.43	432
5780-370-1 Op Supplies & Equipment	4,163.08	0.00	0.00	4,163.08	0.00	4,163.08	0
5780-400-1 Op Supplies & Equipment	201,846.00	0.00	0.00	201,846.00	175,754.78	26,091.22	15
5780-430-1 Op Supplies & Equipment	11,863.64	0.00	0.00	11,863.64	33,613.63	-21,749.99	-65
5780-470-1 Op Supplies & Equipment	88.50	0.00	0.00	88.50	0.00	88.50	0
5780-500-1 Op Supplies & Equipment	8,196.52	0.00	0.00	8,196.52	22,621.79	-14,425.27	-64
5780-515-1 Op Supplies & Equipment	0.00	0.00	0.00	0.00	97.46	-97.46	-100
5780-560-1 Op Supplies & Equipment	248.95	0.00	0.00	248.95	0.00	248.95	0
5780-600-1 Op Supplies & Equipment	85,280.18	0.00	0.00	85,280.18	1,027.07	84,253.11	8203
5780-610-1 Op Supplies & Equipment	221.70	0.00	0.00	221.70	323.14	-101.44	-31
5780-620-1 Op Supplies & Equipment	984.49	0.00	0.00	984.49	1,342.21	-357.72	-27

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Account	Prelim	Adj's	Reclass	Rep	Rep 12/24	Amount	Chg %Chg
5780-630-1 Op Supplies & Equipment	315.82	0.00	0.00	315.82	707.49	-391.67	-55
5780-640-1 Op Supplies & Equipment	602.73	0.00	0.00	602.73	200.38	402.35	201
5780-650-1 Op Supplies & Equipment	905.07	0.00	0.00	905.07	585.29	319.78	55
5780-660-1 Op Supplies & Equipment	726.06	0.00	0.00	726.06	628.88	97.18	15
5780-670-1 Op Supplies & Equipment	1,408.92	0.00	0.00	1,408.92	257.58	1,151.34	447
5780-700-1 Op Supplies & Equipment	574.28	0.00	0.00	574.28	0.00	574.28	0
5780-700-2 Op Supplies & Equipment	16.79	0.00	0.00	16.79	0.00	16.79	0
5780-720-1 Op Supplies & Equipment	2,970.81	0.00	0.00	2,970.81	2,348.74	622.07	26
5800-100-1 Sponsorships	15,000.00	0.00	0.00	15,000.00	10,000.00	5,000.00	50
5800-200-1 Sponsorships	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	0
5800-400-1 Sponsorships	0.00	0.00	0.00	0.00	846.88	-846.88	-100
5800-460-1 Sponsorships	0.00	0.00	0.00	0.00	1,500.00	-1,500.00	-100
5810-800-1 SILS Operating Service Fee	215,817.20	0.00	0.00	215,817.20	224,848.22	-9,031.02	-4
5820-350-1 Signage	26,500.26	0.00	0.00	26,500.26	22,444.35	4,055.91	18
5820-620-1 Signage	3,600.00	0.00	0.00	3,600.00	3,600.00	0.00	0
5830-400-1 Public Consulting	2,968.00	0.00	0.00	2,968.00	5,250.00	-2,282.00	-43
5840-130-1 R&D	1,809.75	0.00	0.00	1,809.75	139.12	1,670.63	1201
5840-460-1 R&D	0.00	0.00	0.00	0.00	7,776.92	-7,776.92	-100
5840-700-2 R&D	38.77	0.00	0.00	38.77	863.83	-825.06	-96
5860-700-1 Art Collection	3,200.00	0.00	0.00	3,200.00	5,300.00	-2,100.00	-40
5900-430-1 Magazines/Newspapers	103,020.91	0.00	0.00	103,020.91	104,440.57	-1,419.66	-1
5910-430-1 Digital Subscriptions	308,774.95	0.00	0.00	308,774.95	286,777.36	21,997.59	8
5920-430-1 Usage Paid Digital	1,088,130.77	0.00	0.00	1,088,130.77	951,712.29	136,418.48	14
6000-430-1 Books Adult	762,785.56	0.00	0.00	762,785.56	810,925.70	-48,140.14	-6
6050-430-1 Books Juvenile	395,157.21	0.00	0.00	395,157.21	393,596.88	1,560.33	0
6200-430-1 DVD	177,672.90	0.00	0.00	177,672.90	171,181.92	6,490.98	4
6300-430-1 Audio	28,585.56	0.00	0.00	28,585.56	34,896.25	-6,310.69	-18
6400-430-1 Other Library Materials	16,269.25	0.00	0.00	16,269.25	10,223.61	6,045.64	59
6900-430-1 Library materials Purchased	-1,380,470.48	0.00	0.00	-1,380,470.48	-1,420,824.36	40,353.88	-3
7000-360-1 Electricity	176,647.71	0.00	0.00	176,647.71	201,326.78	-24,679.07	-12
7000-370-1 Electricity	3,596.80	0.00	0.00	3,596.80	0.00	3,596.80	0
7000-600-1 Electricity	7,786.00	0.00	0.00	7,786.00	10,157.00	-2,371.00	-23
7000-610-1 Electricity	9,812.06	0.00	0.00	9,812.06	7,969.16	1,842.90	23
7000-620-1 Electricity	29,566.37	0.00	0.00	29,566.37	35,740.02	-6,173.65	-17
7000-630-1 Electricity	33,138.92	0.00	0.00	33,138.92	33,553.06	-414.14	-1
7000-640-1 Electricity	5,692.25	0.00	0.00	5,692.25	5,684.23	8.02	0
7000-650-1 Electricity	20,062.55	0.00	0.00	20,062.55	20,639.09	-576.54	-3
7000-660-1 Electricity	34,201.98	0.00	0.00	34,201.98	31,041.32	3,160.66	10
7000-670-1 Electricity	25,205.04	0.00	0.00	25,205.04	23,237.16	1,967.88	8
7010-360-1 Gas	142,971.87	0.00	0.00	142,971.87	152,980.71	-10,008.84	-7
7010-370-1 Gas	2,063.99	0.00	0.00	2,063.99	0.00	2,063.99	0
7010-600-1 Gas	3,161.00	0.00	0.00	3,161.00	3,218.00	-57.00	-2
7010-610-1 Gas	4,234.65	0.00	0.00	4,234.65	4,783.58	-548.93	-11
7010-620-1 Gas	4,952.94	0.00	0.00	4,952.94	8,580.73	-3,627.79	-42
7010-630-1 Gas	8,061.21	0.00	0.00	8,061.21	8,344.61	-283.40	-3
7010-640-1 Gas	2,575.67	0.00	0.00	2,575.67	2,537.41	38.26	2
7010-650-1 Gas	7,945.54	0.00	0.00	7,945.54	5,820.07	2,125.47	37
7010-660-1 Gas	11,841.88	0.00	0.00	11,841.88	12,872.14	-1,030.26	-8
7010-670-1 Gas	16,265.64	0.00	0.00	16,265.64	14,674.68	1,590.96	11
7020-360-1 Water	34,748.79	0.00	0.00	34,748.79	30,562.20	4,186.59	14
7020-600-1 Water	773.00	0.00	0.00	773.00	754.00	19.00	3
7020-610-1 Water	3,675.39	0.00	0.00	3,675.39	2,515.12	1,160.27	46
7020-620-1 Water	4,035.64	0.00	0.00	4,035.64	3,596.02	439.62	12
7020-630-1 Water	5,898.19	0.00	0.00	5,898.19	4,201.65	1,696.54	40
7020-640-1 Water	2,817.75	0.00	0.00	2,817.75	2,048.90	768.85	38
7020-660-1 Water	6,622.56	0.00	0.00	6,622.56	4,323.06	2,299.50	53
7020-670-1 Water	1,945.04	0.00	0.00	1,945.04	2,201.52	-256.48	-12

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Regina Public Library
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Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Rep 12/24	Amount	Chg %Chg
7100-370-1 Building Rent	88,822.27	0.00	0.00	88,822.27	0.00	88,822.27	0
7100-620-1 Building Rent	511,529.34	0.00	0.00	511,529.34	487,712.89	23,816.45	5
7100-650-1 Building Rent	259,427.51	0.00	0.00	259,427.51	276,802.32	-17,374.81	-6
7200-360-1 Janitorial	195,656.54	0.00	0.00	195,656.54	204,282.32	-8,625.78	-4
7200-370-1 Janitorial	5,776.01	0.00	0.00	5,776.01	0.00	5,776.01	0
7200-600-1 Janitorial	21,448.00	0.00	0.00	21,448.00	19,309.00	2,139.00	11
7200-610-1 Janitorial	19,891.29	0.00	0.00	19,891.29	19,021.79	869.50	5
7200-620-1 Janitorial	48,236.75	0.00	0.00	48,236.75	53,737.81	-5,501.06	-10
7200-630-1 Janitorial	38,473.70	0.00	0.00	38,473.70	35,898.17	2,575.53	7
7200-640-1 Janitorial	18,791.81	0.00	0.00	18,791.81	16,975.25	1,816.56	11
7200-650-1 Janitorial	33,593.64	0.00	0.00	33,593.64	32,574.41	1,019.23	3
7200-660-1 Janitorial	42,488.09	0.00	0.00	42,488.09	41,542.56	945.53	2
7200-670-1 Janitorial	45,719.79	0.00	0.00	45,719.79	43,925.76	1,794.03	4
7300-360-1 R&M Electrical	9,250.34	0.00	0.00	9,250.34	81,479.72	-72,229.38	-89
7300-370-1 R&M Electrical	602.47	0.00	0.00	602.47	0.00	602.47	0
7300-600-1 R&M Electrical	2,171.46	0.00	0.00	2,171.46	2,814.44	-642.98	-23
7300-610-1 R&M Electrical	712.98	0.00	0.00	712.98	1,090.31	-377.33	-35
7300-620-1 R&M Electrical	12,707.63	0.00	0.00	12,707.63	391.50	12,316.13	146
7300-630-1 R&M Electrical	3,083.38	0.00	0.00	3,083.38	9,316.39	-6,233.01	-67
7300-640-1 R&M Electrical	1,566.12	0.00	0.00	1,566.12	4,615.53	-3,049.41	-66
7300-650-1 R&M Electrical	2,114.39	0.00	0.00	2,114.39	3,248.93	-1,134.54	-35
7300-660-1 R&M Electrical	2,967.67	0.00	0.00	2,967.67	5,352.64	-2,384.97	-45
7300-670-1 R&M Electrical	22,451.12	0.00	0.00	22,451.12	107,064.11	-84,612.99	-79
7320-360-1 R&M Mechanical	146,093.16	0.00	0.00	146,093.16	162,138.96	-16,045.80	-10
7320-370-1 R&M Mechanical	1,641.62	0.00	0.00	1,641.62	0.00	1,641.62	0
7320-600-1 R&M Mechanical	0.00	0.00	0.00	0.00	2,449.98	-2,449.98	-100
7320-610-1 R&M Mechanical	2,589.22	0.00	0.00	2,589.22	15,518.82	-12,929.60	-83
7320-620-1 R&M Mechanical	28,040.99	0.00	0.00	28,040.99	4,643.53	23,397.46	504
7320-630-1 R&M Mechanical	7,575.61	0.00	0.00	7,575.61	6,917.57	658.04	10
7320-640-1 R&M Mechanical	6,508.27	0.00	0.00	6,508.27	1,313.46	5,194.81	396
7320-650-1 R&M Mechanical	2,907.48	0.00	0.00	2,907.48	4,772.90	-1,865.42	-39
7320-660-1 R&M Mechanical	9,896.39	0.00	0.00	9,896.39	32,109.09	-22,212.70	-69
7320-670-1 R&M Mechanical	21,192.10	0.00	0.00	21,192.10	84,168.98	-62,976.88	-75
7340-360-1 R&M Plumbing	60,792.09	0.00	0.00	60,792.09	36,451.20	24,340.89	67
7340-370-1 R&M Plumbing	80.09	0.00	0.00	80.09	0.00	80.09	0
7340-610-1 R&M Plumbing	7,987.51	0.00	0.00	7,987.51	8,267.63	-280.12	-3
7340-620-1 R&M Plumbing	235.32	0.00	0.00	235.32	31.75	203.57	641
7340-630-1 R&M Plumbing	3,095.68	0.00	0.00	3,095.68	10,294.26	-7,198.58	-70
7340-640-1 R&M Plumbing	9,746.82	0.00	0.00	9,746.82	7,738.87	2,007.95	26
7340-650-1 R&M Plumbing	5,815.45	0.00	0.00	5,815.45	1,350.01	4,465.44	331
7340-660-1 R&M Plumbing	4,504.31	0.00	0.00	4,504.31	472.46	4,031.85	853
7340-670-1 R&M Plumbing	14,548.43	0.00	0.00	14,548.43	608.42	13,940.01	2291
7360-360-1 R&M General	118,100.37	0.00	0.00	118,100.37	119,727.14	-1,626.77	-1
7360-370-1 R&M General	6,010.24	0.00	0.00	6,010.24	0.00	6,010.24	0
7360-600-1 R&M General	11,793.92	0.00	0.00	11,793.92	13,038.09	-1,244.17	-10
7360-610-1 R&M General	12,876.87	0.00	0.00	12,876.87	17,221.18	-4,344.31	-25
7360-620-1 R&M General	6,583.00	0.00	0.00	6,583.00	15,141.32	-8,558.32	-57
7360-630-1 R&M General	34,999.29	0.00	0.00	34,999.29	24,921.50	10,077.79	40
7360-640-1 R&M General	9,742.51	0.00	0.00	9,742.51	8,484.09	1,258.42	15
7360-650-1 R&M General	8,292.24	0.00	0.00	8,292.24	20,016.86	-11,724.62	-59
7360-660-1 R&M General	15,012.92	0.00	0.00	15,012.92	38,559.37	-23,546.45	-61
7360-670-1 R&M General	122,443.75	0.00	0.00	122,443.75	50,447.12	71,996.63	143
7380-360-1 R&M Grounds	9,400.67	0.00	0.00	9,400.67	9,882.86	-482.19	-5
7380-370-1 R&M Grounds	97.65	0.00	0.00	97.65	0.00	97.65	0
7380-610-1 R&M Grounds	6,063.51	0.00	0.00	6,063.51	8,278.60	-2,215.09	-27
7380-620-1 R&M Grounds	93.34	0.00	0.00	93.34	0.00	93.34	0
7380-630-1 R&M Grounds	12,014.03	0.00	0.00	12,014.03	23,417.85	-11,403.82	-49

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Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Rep 12/24	Amount	Chg	%Chg
7380-640-1 R&M Grounds	1,707.69	0.00	0.00	1,707.69	1,260.12	447.57	36	
7380-650-1 R&M Grounds	93.34	0.00	0.00	93.34	0.00	93.34	0	
7380-660-1 R&M Grounds	10,882.60	0.00	0.00	10,882.60	14,799.91	-3,917.31	-26	
7380-670-1 R&M Grounds	2,199.37	0.00	0.00	2,199.37	531.11	1,668.26	314	
7500-360-1 Security	407,400.83	0.00	0.00	407,400.83	381,019.02	26,381.81	7	
7500-600-1 Security	21,349.00	0.00	0.00	21,349.00	19,799.00	1,550.00	8	
7500-610-1 Security	5,867.01	0.00	0.00	5,867.01	239.65	5,627.36	2348	
7500-620-1 Security	543.99	0.00	0.00	543.99	26.63	517.36	1943	
7500-630-1 Security	6,159.94	0.00	0.00	6,159.94	346.16	5,813.78	1680	
7500-640-1 Security	6,162.79	0.00	0.00	6,162.79	8,567.45	-2,404.66	-28	
7500-650-1 Security	5,707.25	0.00	0.00	5,707.25	164.98	5,542.27	3359	
7500-660-1 Security	5,867.00	0.00	0.00	5,867.00	186.40	5,680.60	3048	
7500-670-1 Security	446.14	0.00	0.00	446.14	133.14	313.00	235	
7500-700-2 Security	386.54	0.00	0.00	386.54	321.20	65.34	20	
7500-720-1 Security	16,531.17	0.00	0.00	16,531.17	14,525.80	2,005.37	14	
7800-360-1 Fleet	104,472.70	0.00	0.00	104,472.70	64,816.67	39,656.03	61	
7850-100-1 Accretion Expense	21,668.72	0.00	0.00	21,668.72	21,243.84	424.88	2	
7900-100-1 Amortization Expense	2,518,072.63	0.00	0.00	2,518,072.63	2,453,392.62	64,680.01	3	
MNP CEO ADJ MNP CEO ADJUSTMENT	0.00	0.00	-1,037,760.10	-1,037,760.10	-1,218,861.79	181,101.69	-15	
MNP GOV ADJ MNP GOVERNANCE ADJUSTMENTS	0.00	0.00	1,000.30	1,000.30	0.00	1,000.30	0	
MNP ADJ CUST EX MNP CUSTOMER EXPERIENCE ADJ	0.00	0.00	1,053,020.00	1,053,020.00	972,895.62	80,124.38	8	
MNP ADJ LIB SER MNP LIBRARY SERVICES ADJ	0.00	0.00	103,252.00	103,252.00	274,464.24	-171,212.24	-62	
MNP SER INN ADJ MNP SERVICE INNOVATION ADJ	0.00	0.00	-343,345.82	-343,345.82	-273,874.48	-69,471.34	25	
MNP FIN & STRA ADJ MNP FINANCE & STRATEGY ADJ	0.00	0.00	223,833.62	223,833.62	245,376.41	-21,542.79	-9	
40 Expenses	27,888,158.39	0.00	0.00	27,888,158.39	27,249,603.86	638,554.53	2	
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0</u>	
Net Income (Loss)	4,618,617.16			4,618,617.16	2,378,832.57	2,239,784.59	94	

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