



2023 ABCPLD MEETING AGENDA

April 11, 1:00 – 5:00 pm PST

In Person: Vancouver Public Library, Central Branch, 350 Georgia St. W, Vancouver, Rm 919

Zoom: <https://us02web.zoom.us/j/85394177529?pwd=c0NKTGxac2xJV3JJeXRUTUsczVZuZz09>

Meeting ID: 853 9417 7529 | Passcode: agm2023

1:00 - 2:00	WELCOME & KEYNOTE
1:00 – 1:05	Welcome and Introductions
1:05 – 2:00	Justin McElroy, CBC Municipal Affairs Reporter
2:00 - 3:00	ABCPLD AGM & BUSINESS MEETING
2:00 - 2:30	Business Meeting
2:30 - 3:00	Annual General Meeting
3:00 - 3:15	BREAK
3:15 - 5:00	PROFESSIONAL DEVELOPMENT PRESENTATIONS
3:15 - 4:15	Ron Mattiussi, Local Government Advisor
4:15 - 5:00	Building Business Cases for New Funding



2023 BUSINESS MEETING AGENDA

April 11, 2:00 – 3:00 pm PST

In Person: Vancouver Public Library, Central Branch, 350 Georgia St. W, Vancouver, Rm 919

Zoom: <https://us02web.zoom.us/j/85394177529?pwd=c0NKTGxac2xJV3JJeXRUTUsczVZuZz09>

Meeting ID: 853 9417 7529 | Passcode: agm2023

2:00 - 3:00 BUSINESS MEETING
<p>2:00</p> <p>Welcome and introductions</p> <p>1. Approval of Agenda</p>
<p>2:05 – 2:15</p> <p>2. Stakeholder Reports/Updates</p> <p>201. BC Public Libraries Branch (PLB)</p> <p>202. BC Public Library Partners</p> <p>203. BC Library Federations</p>
<p>2:15 – 2:20</p> <p>3. Consent Agenda</p> <p>301. Approval of Fall 2022 Business Meeting Minutes</p> <p>302. YTD 2023 Financial Statements</p> <p>302a. Income Statement, through March 2023</p> <p>302b. Balance Sheet, through March 2023</p> <p>303. ABCPLD 2023 Operating Plan</p>
<p>2:20-2:30</p> <p>4. Chair's Report</p> <p>401. 2022-2023 Summary Update</p>
2:30-2:45 ANNUAL GENERAL MEETING
2:45-3:00

5. Closed Session
3:00-3:05 6. Next Meeting: Date and Location
3:05 Adjournment



2022 FALL MEETING MINUTES

14 October 2022 | Virtual using Zoom

In attendance:

Sam Anderson	Kitimat PL	Christina de Castell	Vancouver PL
Paul Burry	Prince George PL	Susan Walters	Richmon PL, Chair
Anton Dounts	Cariboo Regional PL	Wendy Wright	Smithers PL
Scott Hargrove	Fraser Valley RL	Kevin Milsip	BCLC
Beth Davies	Burnaby PL	Kaitlyn Vecchio	NWLF
Cari Lynn Gawletz	Grand Forks & District PL	Michael Burris	InterLINK
Brian Butler	Hazelton PL	Thomas Knutson	NELF
Ursula Brigl	Cranbrook PL	Melanie Reaveley	KLF
Maureen Sawa	Greater Victoria RL	Adrieene Wass	Public Libraries Branch
Kimberly Partanen	Castlegar PL	Rina Hadziev	BCLA
Matthew Rankin	Fort St. John PL	Leigh Anne Palmer	ABCPLD
Ben Hyman	Vancouver Island RL	Vinita Chand	ABCPLD, recorder
Heather Buzzell	Penticton PL		
Marc Saunders	Port Moody PL		
Rebecca Burbank	Powell River PL		
Melissa Millsap	Chetwynd PL		
Taylor Caron	Salmo PL		
Monika Willner	Burns Lake PL		
Stephanie Hall	West Vancouver PL		
Karen Hudson	Salt Spring Island PL		

1. Business Meeting - called to order at 2:05pm

Motion to accept agenda: Wendy Wright / Ursula Brigl , CARRIED

2. Accessible BC Act Implementation Update (Mike Prescott, DABC)

- Background information relating to the Act was reviewed. DABC is working with libraries and many other prescribed organizations on implementation. Libraries will have until Sept 1, 2023 to respond to the three elements of Part 3 of the Act, including establishing an Accessibility Committee, developing an accessibility plan by Sept. 1, 2023, and establishing public feedback mechanisms.
- The regulations are flexible. For example, organizations can join with other prescribed organizations when establishing their accessibility committees. If organizations have similar committees already in place these committees can be adapted to meet the regulations of the Act.
- Mike reviewed information regarding resources that are available to support compliance with the Act.
- Mike suggested that organizations be very clear about the purpose of their accessibility committees when recruiting members to help with recruiting members in a more focused and successful manner
- Question and discussion regarding compensating committee members, particularly those members with disabilities. Mike suggested it is important to continue providing government with this feedback

- Rina Hadziev discussed the possibility of a toolkit being developed with consultation with the disability community which can be shared with organizations to help guide their work on implementing the Act. Mike shared that the toolkit will have two parts with part 1 being more for all organizations and with part 2 being more customized and focused for individual sectors
- Discussion regarding the scale of committees. Do the committees need to focus on developing general guidelines and best practices or should committees focus more on the individual organization's special needs
- Mike spoke about developing a consulting network from within the disability community to assist organizations with their process.

3. Consent Agenda

301. Approval of April 2022 meeting minutes

Motion to approve consent agenda: Karen Hudson / Anton Dounts, CARRIED

4. Chair's Report

401. Highlights from 2022 Summary

Susan provided highlights of activities from the Spring and Summer of 2022: including

- In April Cari Lynn Gawletz and Paul Burry joined the Board. To orientate the new members an process was developed which will continue to be used for future board orientations.
- A Board retreat was held in Whistler in conjunction with the UBCM Conference.
- With regard to the Strategic Initiatives Fund, ABCPLD members have pledged more than \$150,000 to date and Partners are moving forward with hiring a government relations consultancy firm..

Motion to accept Chair's Report: Leianne Emery / Christina de Castell, CARRIED

5. New Business

501. January to September 2022 Financial Statements

- Paul reviewed the Income statement as at the end of September 2022
- ABCPLD is in a very solid financial position
- The majority of the costs are fixed and associated with general administration of the association
- Legal expenses and Consulting & Contracting expenses were under spent and, therefore, these funds will be redirected to use towards some of the administration expenses for the new Strategic Initiatives Fund/Project

Motion to receive Financial Statements: Anton Dounts / Beth Davies, CARRIED

502. 2023 Budget and Three-Year Financial Plan 2023 to 2025

- As outlined in the 5-year plan from last year, we will continue to have a gradual increase in member revenue and gradual decline in use of operations reserves
- \$61,000 will be transferred in from the Strategic Initiatives Fund to cover the first year of operations of this project

Motion that the Executive consider 2023 Budget and Three Year Plan as presented for adoption:
Anton Dounts / Beth Davies, CARRIED

6. Closed Session

601. Bargaining Updates

- Directors shared their experiences with collective agreement bargaining: Ben Hyman, Vancouver Island Regional Library, with BCGEU; Beth Davies, Burnaby Public Library , with CUPE.

602. Strategic Initiative Funds Next Steps

- At the Spring AGM ABCPLD membership agreed that ABCPLD, through the Partners, will need to increase our government relations expertise; the membership approved the creation of the Strategic Initiatives Fund.
- Since the AGM the board has worked on developing a recommended contribution scale to the Fund
- To date we have raised over \$150,000; the funds will be administered through ABCPLD
- One of the first tasks will be to interview and hire a government relations firm/consultant; the Partners will work on developing a framework for selecting a firm and encourage members to share what they are looking for in a firm/consultant
- Christina de Castell suggested looking for a firm that has had concrete results in achieving funding for organizations they have worked with; discussion regarding the impact of reduced provincial funding for larger versus smaller libraries
- Discussion regarding how some libraries are facing challenges with their boards in approving contributions to the Strategic Initiatives Fund; discussion regarding how using the Strategic Initiatives Fund will help to establish ongoing, sustained and long term provincial government funding for libraries
- As it is important to communicate the progress with the Fund, members were asked about what level of communication they wish to see from the Partners and how frequent; perhaps a quick monthly update and a more formal report at the AGM; perhaps posting updates on the ABCPLD website; Ben Hyman suggested monthly progress updates would be beneficial and there seemed to be general agreement to this by members

Motion to move out of closes session: Scott Hargrove / Ben Hyman, CARRIED

7. Next Meeting

The next business meeting will be the Spring AGM and has tentatively been scheduled for Tuesday April 11, 2023, time and location to be announced soon (lower mainland location). This meeting will be a hybrid with both in person and virtual components.

8. Adjournment: 3:27pm

Motion to adjourn the meeting: Christina de Castell / Anton Dounts, CARRIED



**Association of BC Public Library Directors
Income Statement
January - March, 2023**

	2023 Budget	YTD Actual	Variance
REVENUE			
4100 Membership Revenue	57,175.00	57,175.00	0.00
4200 Other Revenue	1,500.00	-	-1,500.00
Total Revenue	58,675.00	57,175.00	-1,500.00
Transfer from Operations Reserves	6,905.00	-	
4300 Strategic Initiatives Reserves Income	61,000.00	10,500.00	
TOTAL REVENUE & TRANSFERS	126,580.00	67,675.00	-1,500.00
OPERATING EXPENSES			
5010 Bookkeeping & Banking	6,240.00	1,553.68	4,686.32
5020 Communications & Marketing	700.00	690.77	9.23
5030 Consulting & Contract Services	500.00	-	500.00
5040 Executive Director Fees	39,780.00	9,638.52	30,141.48
5050 Office Administration	1,625.00	692.38	932.62
5070 Professional Memberships	310.00	-	310.00
5080 Legal and Professional Fees	-	-	-
Total Operating Expenses	49,155.00	12,575.35	36,579.65
MEMBER SERVICES EXPENSES			
5110 Advocacy	500.00	-	500.00
5120 Recognition/Directors Award	150.00	-	150.00
5130 Catering/Events	525.00	-	525.00
5140 Professional Development	5,000.00	-	5,000.00
5150 Travel Subsidies	2,500.00	-	2,500.00
Total Member Services Expenses	8,675.00	-	8,675.00
STRATEGIC INITIATIVES EXPENSES			
5210 Strategic Initiatives Administration	10,750.00	2,786.07	7,963.93
5220 Strategic Initiatives Consulting & Contracting Services	58,000.00	10,500.00	47,500.00
Total Strategic Initiative Expenses	68,750.00	13,286.07	55,463.93
TOTAL EXPENSES:	126,580.00	25,861.42	100,718.58
TOTAL PROFIT/LOSS		41,813.58	

ABCPLD 2023 Operating Plan

#1: PROVIDE TIMELY & RELEVANT PROFESSIONAL DEVELOPMENT

Activity	Timeline
1a. Lead sectoral discussions on creating a provincial public library professional learning framework and create a resulting ABCPLD Professional Development / Learning Strategy.	Q1-Q4
1b. Host Professional Development Sessions in Fall and Spring.	Q2-Q4

#2: SUPPORT STRONG RELATIONSHIPS BETWEEN LIBRARY DIRECTORS

Activity	Timeline
2a. Identify mentorship strategy to support the varying needs of new directors.	Q2-Q3
2b. Host monthly Zoom calls as a platform for peer support.	Q1-Q4

#3: BE AN INFLUENTIAL VOICE IN ADVOCACY

Activity	Timeline
3a. With Partners, develop and enact a Provincial Advocacy Strategy as part of the 2023-25 Provincial Advocacy Initiative.	Q1-Q4
3b. Take a leadership role in identifying financial needs of public libraries and drafting funding requests to Ministry.	Q1-Q4

#4: STRENGTHEN INTERNAL GOVERNANCE

Activity	Timeline
4a. Organize and host an ABCPLD Board retreat to reflect on our current strategic and operational environment and plan for the future.	Q3-Q4
4b. Design & send an annual survey to determine member needs & guide direction.	Q3



ABCPLD SUMMARY OF ACTIVITIES

October 2022 to April 2023

TIMELY AND RELEVANT PROFESSIONAL DEVELOPMENT

- Hosted the following 3 virtual professional development sessions in Fall 2022 based on member needs survey: Working with a Difficult Board Member; Bystander Intervention Training; and Shifting Governance Conversations: Climate Change - A collaboration with and led by BCLTA.
- Orientated 5 new library directors to the sector, providing information on the provincial landscape, partners, sector resources, and training.
- Collaborating with BCLA on developing a Provincial Public Library Professional Development Strategy to reduce duplication and increase efficiencies in the provision of professional development and training to library staff and trustees.

SUPPORT STRONG RELATIONSHIPS BETWEEN LIBRARY DIRECTORS

- Hosted 6 Director Zoom calls to share information, resources, and collaborate on approaches and crowdsource solutions to challenging issues; average attendance of 25-40 Directors per call.
- Maintained an active member listserv to encourage communication, information, and knowledge sharing among members.
- Coordinated visits with provincial partners and stakeholders to strengthen relationships and collaborate cross-association and cross-sectoral initiatives.
- Actively participated in the Public Library Accessibility Working Group (PLAWG) in order to represent the perspective and needs of Public Library leadership as we move towards compliance with the Accessible BC Act.

BE AN INFLUENTIAL VOICE IN ADVOCACY

- Played a lead role in launching the Partners' Provincial Advocacy Initiative (PAI): Consulted with members to raise approximately \$175,000 to fund the project, drafted key project charter documents, and participated in the selection and hiring of Earncliffe Strategies as our GR consultants.
- Drafted and presented a one-time funding proposal to the Ministry of Municipal Affairs on behalf of the Partners, resulting in a \$45 Million grant to the public library sector.
- Met with new Minister Anne Kang on multiple occasions to communicate libraries' value, and to raise awareness of the funding needs of libraries.

STRENGTHEN INTERNAL GOVERNANCE

- Launched the ABCPLD inaugural membership survey to learn more about the needs of library directors and to help inform planning for 2023 and beyond.
- Creating a Bookkeeping / Accounting Manual, as part of our ongoing effort to document critical processes/procedures and to ensure administrative stability, with the goal is to provide a detailed view of ABCPLD's financial environment, and the tools and processes by which work happens.



2023 ANNUAL GENERAL MEETING AGENDA

Zoom: <https://us02web.zoom.us/j/85394177529?pwd=c0NKtGxac2xJV3JJeXRUTUszcVZuZz09>

Meeting ID: 853 9417 7529

Passcode: agm2023

2:30 - 3:00 pm ANNUAL GENERAL MEETING	
1.	Approval of Agenda
2.	Minutes of the April 19, 2022 AGM
3.	BC Public Library Directors Award of Excellence
4.	Consideration of Financial Statements 401. 2022 Income Statement 402. 2022 Balance Sheet



Spring 2022 BUSINESS MEETING & AGM MINUTES

April 19, 2022 | Virtual via Zoom

In attendance:

Chelsey	Boersma-Scott, MPL	Melissa	Millsap, CPL
Ursula	Brigl, CPL (Treasurer)	Toby	Mueller, LAPL
Fiona	Bruce, TPL	Samantha	Murphy, TDPL
Rebecca	Burbank, PRPL	Sherry	Murphy, TPL
Paul	Burry, PGPL	Don	Nettleton, ORL
Jorge	Cardenas, NWPL	Leigh Anne	Palmer, ABCPLD
Taylor	Caron, SPL	Kimberly	Partanen, CDPL
Vinita	Chand, ABCPLD (recorder)	Matthew	Rankin, FSJPLA
Wanda	Davis, CRDLS	Marc	Saunders, PMPL
Emma	Dressler, FPL	Leslie	Smith, GPL
Alexandra	Faucher, EPL	Jennifer	Streckmann, BIPL
Karli	Fisher, FSJCL	Tracey	Therrien, NML
Cari Lynn	Gawletz, GFPL	Elizabeth	Tracy, WPL (Chair)
Emma	Gillis, PDPL	Susan	Walters, RPL (Vice Chair)
Scott	Hargrove, FVRL	Abi	Ward, MDPL
Karen	Hudson, SSIPL	Wendy	Wright, SPL
Deb	Hutchison Koep, NVCL		
Ben	Hyman, VIRL		

BUSINESS MEETING

1. Business Meeting - called to order at 2:04 pm

Motion to accept agenda: Rebecca Burbank / Deb Hutchison Koep, CARRIED

2. Stakeholder Reports / Updates

201. CFLA, Lorisia MacLeod –

- Guidelines for education of library technicians are being updated.
- CFLA is developing a new strategic plan; the current plan spans 2019-2022.
- Advocacy around the federal budget is currently underway. CFLA is always looking at new opportunities for future advocacy such as artificial intelligence, broadband accessibility, open government and joint work to look at ways to collaborate rather than duplicate work.

202. CULC, Jefferson Gilbert –

- CULC has recently met with the Department of Heritage and Department of Industry Science & Economic Development regarding econtent.
- CULC is partnering with Canadian Urban Institute on a 6-month, action-oriented research engagement program and will ensure that public libraries are included in discussions.
- Future Labs – dedicated group looking at what the future of public libraries will look like.
- CULC is participating in the Cultural Roundtable with the Federal Government.
- The Spring in person meeting in Edmonton will be held in May.

203. BCLA, Rina Hadziev –

- Annette DeFaveri retired after 10 years of service. Rina Hedziev was hired as the new ED.
- BCLA continues to be engaged in advocacy with the BC public library Partners.
- BCLA has begun the process of updating its Intellectual Freedom statement; there will be many opportunities for input and consultation.
- Anti-racism work has begun for the organization. The first-year is focused on building a foundation and engaging with the larger community.
- The provincial GLAM group is being revived and broadened to a larger group of stakeholders.
- In terms of professional development, BCLA is developing in person sessions but also discussing how to incorporate continued virtual conference opportunities which has allowed many smaller libraries to participate.
- BCLA will be involved in supporting the Accessible BC legislation, climate work, and continuing the coaching program.
- The website will be updated to enhance connection opportunities.

204. BC Libraries Cooperative, Kevin Millsip –

- The Coop is putting together a member engagement strategy.
- It is also undertaking an equity, diversity, and inclusion audit.
- Work on developing a plan for the best use of COVID Recovery Funding is underway.

205. Federations, Michael Burris –

- Over the past few years federations have forged stronger relationships than in the past. Directors now meet monthly to discuss operations, planning and existing shared services.
- Federations have been much more strategic about the offering of staff development opportunities including Technology, Safe Harbour, Diversity, Customer Service, Coaching for Managers, and Indigenous Cultural Competency training opportunities.
- Federations look forward to continuing to build connections and create economies of scale.

206. Public Libraries Branch, Mari Martin –

- The Libraries Branch continues to implement its strategic plan.
- The current focus is on improving access and implementation of the Accessible BC Act.
- The other focus will be on the provincial funding framework; partners and libraries will be re-engaged on this topic.
- Libraries Branch is working to support new Minister Cullen. The Minister will be going on tour of libraries over the summer to meet one on one with communities.

3. Consent Agenda

- 301. Approval of Fall 2021 Meeting Minutes
- 302. 2022 YTD Income Statement
- 303. ABCPLD 2022 Operating Plan

Motion to approve the Consent Agenda: Don Nettleton / Deb Hutchison Koep, CARRIED

4. Chair's Report

401. Highlights from 2022 Summary Update

The Chair provided highlights from the last 6 months of activities during which ABCPLD :

- Provided timely and relevant professional development via 5 virtual PD sessions held in Fall of 2021 as well as the Wise Practices series held in collaboration with BCLTA.
- Hosted 8 directors zoom calls to share information and solutions to challenges.
- Maintained an active member listserv to encourage information sharing.
- Shared stories with the Provincial government regarding how libraries rose up to support their communities during the most challenging times.
- Submitted a one-time funding proposal to Ministry of Municipal Affairs with the Partners
- Met with Minister Osbourne, Associate Deputy Minister Tara Faganello, and new Minister Nathan Cullen to communicate the value of libraries before and during the pandemic and to raise awareness of funding needs of libraries.
- Maintained strong leadership and created a framework for business continuity by hiring and orienting a new Executive Director, Leigh Anne Palmer; enacting an Association Office approach whereby accounts, addresses, and infrastructure are held by the Office rather than by individual employees or board members; and transitioning to formal accounting software.

Motion to accept Chair's Report: Ben Hyman / Don Nettleton, CARRIED

ANNUAL GENERAL MEETING

1. Approval of Agenda

Motion to accept agenda: Jennifer Streckmann / Susan Walters, CARRIED

2. Submission of Spring 2021 AGM Minutes

Motion to submit meeting minutes: Sherry Murphy / Alex Faucher, CARRIED

3. Award of Excellence Presentation –

The 2022 recipient is Julie Spurrell, recently retired Chief Librarian from New Westminster Public Library.

4. Consideration of Financial Statements

ABCPLD is in a solid financial position. An update on the Association's finances was provided.

- There were higher than expected legal /administrative expenses as a result of the hiring of a bookkeeper, transferring Association documents from a legal office to in-house, as well as the completion of our constitution and by-law work. This was offset by lower expenses in travel subsidies.
- \$4000 of operations reserves were used compared to the approximate \$10,000 budgeted.
- The budget for 2022 was approved in the October 2021 business meeting and will continue to be approved in the fall meetings to enable starting a fiscal year with an approved budget in place.

5. Elections / Certification of Elections

On behalf of the Nominations Committee the chair, Emma Gillis, announced that Cari Lynn Gawletz has been elected as Vice Chair and Paul Burry has been elected as Secretary/Treasurer by acclamation.

Motion to certify elections: Jennifer Strackmann / Rebecca Burbank, CARRIED

Susan Walters thanked Emma for her work as Chair of the Nominations Committee and also thanked Ursula for her work on our budget over the last two years and for her work in supporting our bookkeeper, Vinita. Susan thanked Elizabeth for her tireless work as Chair of ABCPLD over the last two years.

5. Closed Session

Motion to enter closed session: Toby Mueller / Scott Hargrove, CARRIED

Attendees discussed the need to find a way to work with BC Public Library Partners to put forth a unified voice for raised and sustained provincial funding. Unified advocacy has resulted in gains in terms of one-time funding; however, a plateau has been reached in terms of understanding how best to advocate to Ministry.

Attendees discussed a funded advocate position and the need to have someone who understands the provincial budget process. Logistics of individuals making a monetary contribution to ABCPLD to hire an external consultant were discussed, including creating a strategic projects fund to hold contributions. Members were asked if anyone opposed the creation of a strategic projects fund. There was no opposition.

Motion to create a strategic projects fund: Don Nettleton / Scott Hargrove, CARRIED

The Executive will reach out to members to discuss further details and will report back to membership. If necessary, a Special Business Meeting may be called.

Motion to exit closed session: Ursula Brigl / Deb Hutchison Koep, CARRIED

6. Next Meeting Date and Location

Next meeting will be the Fall Business Meeting. The date will be announced on the Listserv and website.

7. Adjournment: 3:26pm

Motion to adjourn the meeting: Rebecca Burbank / Deb Hutchison Koep, CARRIED

Association of BC Public Library Directors
Income Statement
January - December, 2022

	2022 Budget	YTD Actual	Variance
REVENUE			
4100 Membership Revenue	51,505.00	51,405.00	-100.00
4200 Other Revenue	1,300.00	1,400.00	100.00
Total Revenue	52,805.00	52,805.00	0.00
Transfer from Reserves	9,163.00	-	-
TOTAL REVENUE & TRANSFERS	61,968.00	52,805.00	0.00
OPERATING EXPENSES			
5010 Bookkeeping & Banking	6,120.00	6,063.59	56.41
5020 Communications & Marketing	600.00	691.14	-91.14
5030 Consulting & Contract Services	2,500.00	5,906.10	-3,406.10
5040 Executive Director Fees	38,998.00	41,946.44	-2,948.44
5050 Office Administration	1,600.00	1,648.15	-48.15
5070 Professional Memberships	300.00	-	300.00
5080 Legal and Professional Fees	1,500.00	-	1,500.00
Total Operating Expenses	51,618.00	56,255.42	4,637.42
MEMBER SERVICES EXPENSES			
5110 Advocacy	500.00	569.08	-69.08
5120 Recognition/Directors Award	100.00	282.11	-182.11
5130 Catering	500.00	563.28	-63.28
5140 Professional Development	6,750.00	2,260.00	4,490.00
5150 Travel Subsidies	2,500.00	1,645.26	854.74
Total Member Services Expenses	10,350.00	5,319.73	5,030.27
TOTAL EXPENSES:	61,968.00	61,575.15	392.85
TOTAL PROFIT/LOSS		-8,770.15	

Association of BC Public Library Directors

Balance Sheet

As of December 31, 2022

	TOTAL
Assets	
Current Assets	
Cash and Cash Equivalent	
1000 Bank Account	181,371.58
Total Cash and Cash Equivalent	\$181,371.58
Accounts Receivable (A/R)	
1200 Accounts Receivable (A/R)	100.00
Total Accounts Receivable (A/R)	\$100.00
1400 Secured Credit Card GIC	1,500.00
1500 Prepaid expenses	563.74
Total Current Assets	\$183,535.32
Total Assets	\$183,535.32
Liabilities and Equity	
Liabilities	
Current Liabilities	
2500 Accrued Liabilities	165,550.00
Total Current Liabilities	\$165,550.00
Total Liabilities	\$165,550.00
Equity	
3100 Retained Earnings	30,801.22
Retained Earnings	-4,045.75
Profit for the year	-8,770.15
Total Equity	\$17,985.32
Total Liabilities and Equity	\$183,535.32