SEGMENTED INFORMATION

The CLMA's Consolidated Financial Statement is segmented into functional operational areas. The nature of the segments and the activities they encompass are as follows:

REVENUE

Municipal Contribution
The Municipality of Clarington provides annual funding via the Municipal Tax Levy.

Grants – Ministry & Project
CLMA receives an annual operating grant from the Ministry responsible for Public Libraries and an annual operating grant from the Ministry for Community Museums. Additional project specific grants may become available, on short notice, during the calendar year.

Fines, Fees, Sales, Discards
Additional revenue is generated through the recovery of lost books and the sale of promotional materials and discarded books. Program fees are charged for some library programs on a cost recovery basis to offset expenses. Museum revenue is generated through membership fees, educational programs and other public events, research fees and space rental income.

Donations & Bequests and Interest
The area captures donations & bequests and other small miscellaneous items. This area also includes interest received to date.

EXPENDITURES

Personnel Costs
Payroll & benefits (CPP, EI, Health Tax, etc.) for both union and non-union staff are processed and paid via the Municipality's Corporate Services Department. Effective September 2024, OMERS and WSIB are calculated by Administration and remitted by the Municipality.

Collections/Exhibits, operating and materials
Represents the multimedia information resources including books, dvds, e-books, digital audio books, electronic databases, and consortia subscriptions. Also includes resources to host exhibitions or acquire new items for the museum's collection.

Facility Support
Comprised of utility charges, building maintenance, and janitorial costs.

Products and Supplies
Includes furniture and equipment, office supplies (including copier & printer paper which generates revenue) collection maintenance supplies, board expenses, and insurance. Also includes promotional items – the cost of which is partially offset against revenue generated from sales.

Public Programs
Incorporates the costs of program supplies & guides, marketing supplies, and performers. Costs in this area are partially offset against revenue fees (cost recovery) and grants.

Contracted Services
Covers third party costs such as audit and accounting fees, courier costs, legal, association fees/dues, and bank services charges (offset against interest revenue), equipment leases, and processing charges for library materials.

Information Technology
Hardware and software costs incurred through the operation of the integrated library system (ILS), staff & public computers, and wireless service. Includes ink cartridges and computer peripherals (keyboards, mice, etc.)

Staff Development
Captures costs for staff training/development, association fees/dues, and any travel and business costs associated with attending courses and conferences.