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### **Financial Information Act - Statement of Financial Information**

**Library Name:** Chetwynd Public Library Association

**Fiscal Year Ended:** December 31, 2022

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## Submission Checklist

### Financial Information Act - Statement of Financial Information

**Library Name:** Chetwynd Public Library Association

**Fiscal Year Ended:** December 31, 2022

a)	<input checked="" type="checkbox"/>	Approval of Statement of Financial Information
b)	<input checked="" type="checkbox"/>	A Management Report signed and dated by the Library Board and Library Director
An operational statement including:		
c)	<input checked="" type="checkbox"/>	i) Statement of Income
	<input checked="" type="checkbox"/>	ii) Statement of Changes in Financial Position, or, if omitted, an explanation in the Notes to the Financial Statements (audited <sup>1</sup> financial statements)
d)	<input checked="" type="checkbox"/>	Statement of assets and liabilities (audited <sup>1</sup> financial statements)
e)	<input checked="" type="checkbox"/>	Schedule of debts (audited <sup>1</sup> financial statements) If there is no debt, or if the information is found elsewhere in the SOFI, an explanation must be provided in the Schedule.
		Schedule of guarantee and indemnity agreements including the names of the entities involved and the amount of money involved. If no agreements, or if the information is found elsewhere in the SOFI, an explanation must be provided in the Schedule.
g)	<input checked="" type="checkbox"/>	Schedule of Remuneration and Expenses, including:
		i) An alphabetical list of employees (first and last names) earning over \$75,000
		ii) Total amount of expenses paid to or on behalf of each employee under 75,000
		iii) If the total wages and expenses differs from the audited financial statements, an explanation is required
		iv) A list, by name and position, of Library Board Members with the amount of any remuneration paid to or on behalf of the member.
		v) The number of severance agreements started during the fiscal year and the range of months` pay covered by the agreement, in respect of excluded employees. If there are no agreements to report, an explanation is required.
h)	<input checked="" type="checkbox"/>	Schedule of Payments for the Provision of Goods and Services including:
		i) An alphabetical list of suppliers receiving over \$25,000 and a consolidated total for those suppliers receiving less than \$25,000. If the total differs from the Audited Financial Statements, an explanation is required.

<sup>1</sup> Municipal Libraries and Regional Library Districts must provide audited financial statements as per the *Libraries Act* section 11(2) and 26(2) (a). Audited statements are not required for the SOFI but if available, please include them.

As per the Libraries Act section 40(3)(a) Public Library Associations must prepare annual financial statements in accordance with generally accepted accounting principles. This also applies to Library Federations.

**Board Approval Form**

**Financial Information Act - Statement of Financial Information**

NAME OF LIBRARY <i>Chetwynd Public Library Association</i>	FISCAL YEAR END (YYYY) 2022	
LIBRARY ADDRESS PO Box 1420	TELEPHONE NUMBER 250-788-2559	
CITY Chetwynd	PROVINCE British Columbia	POSTAL CODE V0C 1J0
NAME OF THE CHAIRPERSON OF THE LIBRARY BOARD Zach Sheridan-Carr	TELEPHONE NUMBER 250-780-2382	
NAME OF THE LIBRARY DIRECTOR Melissa Millsap	TELEPHONE NUMBER 250-788-2559	

**DECLARATION AND SIGNATURES**

*We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information of the year ended December 31, 2022 for Chetwynd Public Library Association as required under Section 2 of the Financial Information Act.*

SIGNATURE OF THE CHAIRPERSON OF THE LIBRARY BOARD\*

DATE SIGNED (DD-MM-YYYY)



*24/04/2023*  
DD-MM-YYYY

SIGNATURE OF THE LIBRARY DIRECTOR

DATE SIGNED (DD-MM-YYYY)



DD-MM-YYYY  
*24/04/2023*

**Management Report**

**Financial Information Act - Statement of Financial Information**

**Library Name:** Chetwynd Public Library Association  
**Fiscal Year Ended:** December 31, 2022

**MANAGEMENT REPORT**

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility.

Management is also responsible for all other schedules of financial information and for ensuring this information is consistent, where appropriate, with the information contained in the financial statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Board of the Library is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and for approving the financial information included in the Statement of Financial Information.

On behalf of [Library name]

**Name, Chairperson of the  
Library Board [Print]**

Zach Sheridan-Carr

**Signature,  
Chairperson of the Library  
Board**



**Date  
(MM-DD-YYYY)**

04/24/2023

**Name,  
Library Director [Print]**

Melissa Millsap

**Signature,  
Library Director**



**Date  
(MM-DD-YYYY)**

04/24/2023

**CHETWYND PUBLIC LIBRARY**

**Financial Statements**

**Year Ended December 31, 2022**

*(Unaudited - See Independent Practitioner's Review Engagement Report)*

**CHETWYND PUBLIC LIBRARY**

**Financial Statements**

**Year Ended December 31, 2022**

*(Unaudited - See Independent Practitioner's Review Engagement Report)*

**CHETWYND PUBLIC LIBRARY**

**Index to Financial Statements**

**Year Ended December 31, 2022**

*(Unaudited - See Independent Practitioner's Review Engagement Report)*

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*Partners*

- \* Dale J. Rose, CPA, CA
- \* Alan Bone, B. Comm., CPA, CA
- \* Jason Grindle, B. Comm., CPA, CA
- \* Jaron Neufeld, B. Comm., CPA, CA

- \* Ben Sander, B. Comm., FCPA, FCA (Retired)

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## INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

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To the Directors of the Chetwynd Public Library

We have reviewed the accompanying financial statements of Chetwynd Public Library that comprise the statement of financial position as at December 31, 2022 and the statements of revenue and expenditures and changes in fund balances and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

### Basis for Qualified Conclusion

In common with many not-for-profit organization, the Organization derives revenue from donations, book fines fundraising activities and user fees, the completeness of which is not susceptible to us obtaining evidence we considered necessary for the purpose of the review. Accordingly, the evidence obtained of these revenues was limited to the amounts recorded in the records of the Organization. Therefore, we were not able to determine whether any adjustments might be necessary to revenue, excess of revenues over expenses, and cash flows from operations for the year ended December 31, 2022, current assets and fund balances as at December 31, 2022.



## Conclusion

Based on our review, except for the possible effects of the matter described in the *Basis for Qualified Conclusion* paragraph, nothing has come to our attention that causes us to believe that these financial statements do not present fairly, in all material respects, the financial position of Chetwynd Public Library as at December 31, 2022, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

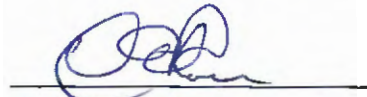
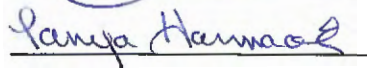
Dawson Creek, BC  
April 24, 2023

*Sander Rose Bone Grindle CPA*  
CHARTERED PROFESSIONAL ACCOUNTANTS

**CHETWYND PUBLIC LIBRARY**  
**Statement of Financial Position**  
**December 31, 2022**

*(Unaudited - See Review Engagement Report)*

	2022	2021
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 687,998	\$ 1,391,172
Receivables	5,250	1,922
Goods and services tax receivable	6,443	5,922
Prepaid expenses	14,963	14,325
	714,654	1,413,341
<b>TANGIBLE CAPITAL ASSETS</b>		
<i>(Note 3)</i>	234,843	319,637
	\$ 949,497	\$ 1,732,978
<b>LIABILITIES AND FUND BALANCES</b>		
<b>CURRENT</b>		
Trade payables	\$ 12,730	\$ 7,552
Source deductions payable	-	5,336
Wages payable	3,635	3,861
	16,365	16,749
<b>FUND BALANCES</b>		
Invested in tangible capital assets	234,843	319,637
Externally restricted	93,269	99,272
Internally restricted	459,722	1,295,738
Unrestricted	145,298	1,582
	933,132	1,716,229
	\$ 949,497	\$ 1,732,978

 Director  
 Director

See accompanying notes to the financial statements

**CHETWYND PUBLIC LIBRARY**

**Statement of Revenue and Expenditures**

**Year Ended December 31, 2022**

*(Unaudited - See Review Engagement Report)*

	Operating Fund	Externally Restricted Fund	Internally Restricted Fund	Capital Fund	2022	2021
<b>REVENUE</b>						
Book Sales	\$ 1,045			\$ -	\$ 1,045	\$ 143
Fundraising	22,405	7,000	7,052	-	36,457	12,635
Government relief funding	33,469	-	-	-	33,469	-
Grants						
Peace River Regional District	460,150	-	-	-	460,150	439,000
Provincial operating	16,720	-	-	-	16,720	16,720
Interlibrary loan	1,958	-	-	-	1,958	1,958
Early years service	8,394	34,464	-	-	42,858	44,452
Equity	9,680	-	-	-	9,680	9,680
One card program	7,400	-	-	-	7,400	7,400
NDIT BC Hydro Agricultural Fund	-	3,275	-	-	3,275	14,951
BC Courthouse Library Grant	-	-	1,500	-	1,500	2,500
Canadian summer student	3,008	-	-	-	3,008	10,939
Arts Council	-	-	2,000	-	2,000	-
Chetwynd Communications Society	-	-	5,000	-	5,000	-
Heritage Canada	-	680	-	-	680	-
Other	-	18,139	-	-	18,139	10,265
Interest and miscellaneous	115	990	2,458	-	3,563	4,970
Overdue and damaged book fees	710	-	-	-	710	603
Photocopies	3,283	-	-	-	3,283	2,309
Rent - Bistro	10,753	-	-	-	10,753	7,800
Rentals	1,605	-	-	-	1,605	3,615
	580,695	64,548	18,010	-	663,253	589,940
<b>EXPENSES (page 11)</b>	434,171	70,481	852,313	89,385	1,446,350	565,059
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	\$ 146,524	\$ (5,933)	\$ (834,303)	\$ (89,385)	\$ (783,097)	\$ 24,881

See accompanying notes to the financial statements

**CHETWYND PUBLIC LIBRARY**

**Statement of Changes in Fund Balances**

**Year Ended December 31, 2022**

*(Unaudited - See Review Engagement Report)*

	Operating Fund	Externally Restricted Fund	Internally Restricted Fund	Capital Fund	<b>2022</b>	2021
FUND BALANCES, beginning of the year	\$ 1,582	\$ 99,272	\$1,295,738	\$ 319,637	<b>\$ 1,716,229</b>	\$ 1,691,348
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	146,524	(5,933)	(834,303)	(89,385)	<b>(783,097)</b>	24,881
	148,106	93,339	461,435	230,252	<b>933,132</b>	1,716,229
INTERFUND TRANSFERS						
Tangible capital asset purchases	(4,591)	-	-	4,591	-	-
Transfer to (from) operating fund	1,783	(70)	(1,713)	-	-	-
FUND BALANCES, end of year	\$ 145,298	\$ 93,269	\$ 459,722	\$ 234,843	<b>\$ 933,132</b>	<b>\$ 1,716,229</b>

See accompanying notes to financial statements

**CHETWYND PUBLIC LIBRARY****Statement of Cash Flows****Year Ended December 31, 2022***(Unaudited - See Review Engagement Report)*

	<b>2022</b>	2021
<b>OPERATING ACTIVITIES</b>		
Excess of revenue over expenses	<b>\$ (783,097)</b>	\$ 24,881
Items not affecting cash		
Amortization of capital assets	<b>89,385</b>	92,737
Changes in non-cash working capital accounts		
Receivables - (increase)	<b>(3,328)</b>	(1,794)
Goods and services tax receivable - (increase) decrease	<b>(521)</b>	478
Prepaid expenses - (increase)	<b>(638)</b>	(30)
Payables - increase (decrease)	<b>5,180</b>	(14,456)
Source deductions - (decrease) increase	<b>(5,338)</b>	619
Wages payable - (decrease)	<b>(226)</b>	(426)
Net cash from operating activities	<b>(698,583)</b>	102,009
<b>INVESTING ACTIVITIES</b>		
Purchase of tangible capital assets	<b>(4,591)</b>	-
Net cash from investing activities	<b>(4,591)</b>	-
<b>(DECREASE) INCREASE IN CASH</b>	<b>(703,174)</b>	102,009
CASH - BEGINNING OF YEAR	<b>1,391,172</b>	1,289,163
<b>CASH - END OF YEAR</b>	<b>\$ 687,998</b>	\$ 1,391,172

See accompanying notes to the financial statements

**CHETWYND PUBLIC LIBRARY**  
**Notes to the Financial Statements**  
**Year Ended December 31, 2022**

*(Unaudited - See Review Engagement Report)*

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1. PURPOSE OF ORGANIZATION

The Chetwynd Public Library is a local organization operating programs and providing library services to the District of Chetwynd. The Chetwynd Public Library is governed under the Libraries Act of British Columbia as a not-for-profit organization and is a registered charity under the Income Tax Act.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian accounting standards for Not-for-Profit Organizations (ASNPO); accordingly these financial statements have been prepared in accordance with Canadian generally accepted accounting principles.

Revenue recognition

*Library revenue*

Library revenue is recognized as revenue in the year in which the related expenses are incurred.

*Grant revenue*

Grant revenues are recognized in the year in which the related expenses are incurred.

*Other revenue*

All other contributions are recognized as revenue in the appropriate fund in the year in which the related expenses are incurred.

Contributed materials and supplies

From time to time the Library receives donations of books and pieces of artwork. These contributions are not reported in the financial statements as their value cannot be reasonably estimated.

Fund accounting

The Chetwynd Public Library follows the restricted fund method of accounting for contributions.

The Operating Fund accounts for revenues and expenses related to program delivery and administrative activities.

The externally restricted fund accounts for revenues arising for specific projects for which the use of the funds has been externally restricted.

The internally restricted fund account for activities for which the use of the funds is restricted by the board

The Capital Fund reports the assets, liabilities, revenues and expenses related to the Chetwynd Public Library's tangible capital assets.

*(continues)*

**CHETWYND PUBLIC LIBRARY**  
**Notes to the Financial Statements**  
**Year Ended December 31, 2022**

*(Unaudited - See Review Engagement Report)*

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Cash and cash equivalents

Cash is defined as cash on hand, cash on deposit and short term deposits with maturity dates of less than 90 days net of cheques issued and outstanding at the reporting date.

Financial instruments

The Library initially measures its financial assets and financial liabilities at fair value. The Library subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in the statement of operations.

Financial assets measured at amortized cost include cash and receivables.

Financial liabilities measured at amortized cost include payables.

Use of estimates

The preparation of these financial statements is in conformity with Canadian accounting standards for Not-for-Profit Organizations which requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the current period. Significant estimates include those used when accounting for useful life of tangible capital assets and payables. All estimates are reviewed periodically and adjustments are made to the statements of operations as appropriate in the year they become

Prepaid expenses

Prepaid expenses consist of prepaid operating expenses which will be expensed in the periods expected to benefit from them.

Tangible capital assets

Tangible capital assets are stated at cost or, if donated, at estimated fair market value at the time of donation. They are amortized using the straight line method over the useful life of the assets. Amortization is recorded over their estimated useful lives as follows:

Computer equipment	30%
Furniture and equipment	25%
Leashold improvements	10%

Expenditures for maintenance and repairs are charged to operating expenses as incurred. Significant expenditures for improvements are capitalized.

Gains or losses realized on the disposal of major tangible capital assets are reflected in income in the year of disposition.

*(continues)*

**CHETWYND PUBLIC LIBRARY**  
**Notes to the Financial Statements**  
**Year Ended December 31, 2022**

*(Unaudited - See Review Engagement Report)*

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

The carrying amount of an item of tangible capital assets is tested for recoverability whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognized when the asset's carrying amount is not recoverable and exceeds its fair value.

Books

All book purchases are expensed in the year of purchase and are not recorded as a capital asset.

3. TANGIBLE CAPTIAL ASSETS

	Cost	Accumulated amortization	<b>2022 Net book value</b>	2021 Net book value
Computer equipment	\$ 260,323	\$ 256,047	\$ <b>4,276</b>	\$ 6,825
Furniture and equipment	212,939	210,198	<b>2,741</b>	4,060
Leashold improvements	809,261	581,435	<b>227,826</b>	308,752
	<b>\$ 1,282,523</b>	<b>\$ 1,047,680</b>	<b>\$ 234,843</b>	<b>\$ 319,637</b>

4 ECONOMIC DEPENDENCE

The Library's primary source of funding is from the Peace River Regional District. It is management's opinion that the loss of this funding would have a significant impact on the Library's ability to continue operations. As at the date of this report management has no reason to believe the funding will not continue.

5. FINANCIAL INSTRUMENTS

Risks and concentrations

The Library is exposed to various risks through its financial instruments, without being exposed to concentrations of risk. The following analysis provides a measure of the Library's risk exposure at the statement of financial position date.

*(continues)*



**CHETWYND PUBLIC LIBRARY**  
**Notes to the Financial Statements**  
**Year Ended December 31, 2022**

*(Unaudited - See Review Engagement Report)*

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5. FINANCIAL INSTRUMENTS *(continued)*

Liquidity risk

Liquidity risk is the risk that the Library will not be able to meet its obligations associated with financial liabilities. Cash flow from operations provides a substantial portion of the Library's cash requirements. The Library monitors its cash flows from operations by preparing and monitoring cash flows against budget and anticipated future requirements based on their needs.

Credit risk

Credit risk is the possibility that other parties may default on their financial obligations. At year end the maximum exposure of the Library to credit risk is the carrying value of cash and receivables. The Library has limited exposure to this type of risk.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises of currency risk and interest rate risk.

Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Library has very limited exposures to this type of risk.

Interest rate risk

The Library's interest bearing assets include cash.

The Library's cash is generally of a demand nature which minimizes the impact of fluctuations in market interest rates. These assets are held with the Lake View Credit Union.

**CHETWYND PUBLIC LIBRARY**

**Schedule of Expenses**

**Year Ended December 31, 2022**

*(Unaudited - See Review Engagement Report)*

	Operating Fund	Externally Restricted Fund	Internally Restricted Fund	Capital Fund	2022	2021
Advertising and promotion	\$ 4,872	\$ 354	\$ -	\$ -	\$ 5,226	\$ 8,403
Amortization	-	-	-	89,385	89,385	92,737
Books	32,209	3,868	1,451	-	37,528	32,573
Contributions to new library	-	-	840,000	-	840,000	-
Insurance	2,960	-	-	-	2,960	3,528
Janitorial	23,702	-	-	-	23,702	21,396
Memberships	1,186	-	-	-	1,186	1,120
Office Expenses	8,967	3,469	284	-	12,720	11,716
Photocopier	6,037	-	-	-	6,037	8,171
Professional development	1,823	-	-	-	1,823	29
Professional fees	8,903	-	-	-	8,903	8,375
Program supplies	6,227	28,992	10,559	-	45,778	40,561
Repairs and maintenance	5,790	-	-	-	5,790	5,378
Technical support	23,587	-	-	-	23,587	21,956
Telephone and utilities	16,053	-	-	-	16,053	16,779
Travel and conference	3,230	4,863	-	-	8,093	4,261
Wages and benefits	288,625	28,935	19	-	317,579	288,076
	\$ 434,171	\$ 70,481	\$ 852,313	\$ 89,385	\$ 1,446,350	\$ 565,059

**Schedule of Debt**

**Financial Information Act - Statement of Financial Information**

**Library Name:** Chetwynd Public Library Association

**Fiscal Year Ended:** December 31, 2022

The **Chetwynd Public Library Association** has no long term debt.

Schedule of Guarantee and Indemnity

Financial Information Act - Statement of Financial Information

Library Name: Chetwynd Public Library Association  
Fiscal Year Ended: December 31, 2022

**Chetwynd Public Library Association** has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

**Schedule of Remuneration and Expenses**

**Financial Information Act - Statement of Financial Information**

Library Name: Chetwynd Public Library Association

Fiscal Year Ended: December 31, 2022

**Table 1 – Total Remuneration & Total Expenses**

	Total Remuneration (Wages/Salaries)	Total Expenses (Reimbursement for Conferences/Mileage etc.)
<b>Board Members</b>		
1) No remuneration or reimbursements paid	\$	\$
2)	\$	\$
3)	\$	\$
<b>Total Board Members</b>	\$	\$
<b>Detailed Employees Exceeding \$75,000</b>		
1) No employees exceeding \$75,000	\$	\$
2)	\$	\$
3)	\$	\$
<b>Total Detailed Employees Exceeding \$75,000</b>	\$	\$
<b>Total Employees Equal to or Less Than \$75,000</b>	\$269,470.10	\$577.25
<b>Consolidated Total* (Sum of column)</b>	\$269,470.10	\$577.25

**Table 2 – Total Employer Premium to Receiver General for Canada**

<b>Total Employer Premium for Canada Pension Plan and Employment Insurance</b>	<b>DO NOT USE</b>	\$18,281.54
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\* A Reconciliation to the financial statements is required, and any variance must be explained.

\* The Total Remuneration column and the Total Expenses Column **MUST REMAIN SEPARATE** throughout the form.

**Reconciliation of Remuneration and Expenses**

<b>Total Remuneration</b>		\$ 269,470.10
<b>Reconciling Items</b>		
	Add employer portion of MPP	\$ 18,128.03
	Add employer portion of CPP and EI	\$ 18,281.54
	Add employer portion of WCB	\$ 708.57
	Add other health care premiums	\$ 10,991.36
<b>Total Per Statement of Revenue and Expenditure Variance*</b>		\$ 317,579.30
		\$ 0

**Statement of Severance Agreements**

**Financial Information Act - Statement of Financial Information**

**Library Name:** Chetwynd Public Library Association

**Fiscal Year Ended:** December 31, 2022

There were no severance agreements made between Chetwynd Public Library Association and its non-unionized employees during fiscal year 2022.

**Schedule of Changes in Financial Position**

**Financial Information Act - Statement of Financial Information**

**Library Name:** Chetwynd Public Library Association

**Fiscal Year Ended:** December 31, 2022

A Statement of Changes in Financial Position has not been prepared because this information is provided in the Financial Statements.



**Schedule of Payments Made For the Provision of Goods and Services**

**Financial Information Act - Statement of Financial Information**

**Library Name:** Chetwynd Public Library Association

**Fiscal Year Ended:** December 31, 2022

<b>Name of Individual, Firm or Corporation</b>	<b>Total Amount Paid During Fiscal Year</b>
1) Canada Revenue Agency	\$66,297.49
2) Municipal Pension Plan	\$35,814.20
3)Collabria Master Card	\$29,181.94
4) E.S. Williams & Associates Inc.	\$26,519.33
<b>Total (Suppliers with payments exceeding \$25,000)</b>	<b>\$157,812.96</b>
<b>Total (Suppliers where payments are \$25,000 or less)</b>	<b>\$189,994.56</b>
<b>Consolidated Total</b>	<b>\$347,807.52</b>

**Reconciliation of Goods and Services**

<b>Total of Suppliers with Payments Exceeding \$25,000</b>	\$ 157,812.96
<b>Consolidated Total of Supplier Payments of \$25,000 or Less</b>	\$ 189,994.56
<b>Reconciling Items</b>	
Add contributions to new library	\$840,000.00
Add wages per FS	\$ 317,579.00
Less payments to CRA (from above)	- \$ 66,297.46
Less payments to MPP (from above)	- \$ 35,814.20
Add amortization per FS	\$ 89,385.00
Less prepaid expenses per FS	- \$ 14,963.00
Less purchase prepayments	- \$ 40,534.40
Add other miscellaneous items	\$ 9,187.54
<b>Total Per Statement of Revenue and Expenditure</b>	<b>1,446,350.00</b>
<b>Variance*</b>	<b>\$ 0</b>