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Financial Information Act - Statement of Financial Information

Library Name: Chetwynd Public Library Association

Fiscal Year Ended: December 31, 2023

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Submission Checklist

Financial Information Act - Statement of Financial Information

Library Name: Chetwynd Public Library Association

Fiscal Year Ended: December 31, 2023

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 ¹ financial statements)
d)	<input checked="" type="checkbox"/>	Statement of assets and liabilities (audited ¹ financial statements)
e)	<input checked="" type="checkbox"/>	Schedule of debts (audited ¹ financial statements) If there is no debt, or if the information is found elsewhere in the SOFI, an explanation must be provided in the Schedule.
		Schedule of guarantee and indemnity agreements including the names of the entities involved and the amount of money involved. If no agreements, or if the information is found elsewhere in the SOFI, an explanation must be provided in the Schedule.
Schedule of Remuneration and Expenses, including:		
g)	<input checked="" type="checkbox"/>	i) An alphabetical list of employees (first and last names) earning over \$75,000
	<input checked="" type="checkbox"/>	ii) Total amount of expenses paid to or on behalf of each employee under 75,000
	<input checked="" type="checkbox"/>	iii) If the total wages and expenses differs from the audited financial statements, an explanation is required
	<input checked="" type="checkbox"/>	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.
	<input checked="" type="checkbox"/>	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.
Schedule of Payments for the Provision of Goods and Services including:		
h)	<input checked="" type="checkbox"/>	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.

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

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

Board Approval Form

Financial Information Act - Statement of Financial Information

NAME OF LIBRARY <i>Chetwynd Public Library Association</i>	FISCAL YEAR END (YYYY) 2023	
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, 2023 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)



09-04-2024

SIGNATURE OF THE LIBRARY DIRECTOR

DATE SIGNED (DD-MM-YYYY)



09-04-2024

DD-MM-YYYY

Management Report

Financial Information Act - Statement of Financial Information

Library Name: Chetwynd Public Library Association
Fiscal Year Ended: December 31, 2023

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.

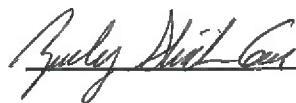
The Board of the Library is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and for approving the financial information included in the Statement of Financial Information.

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)**

04/09/2024

**Name,
Library Director [Print]**

Melissa Millsap

**Signature,
Library Director**



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

04-09-2024

CHETWYND PUBLIC LIBRARY

Financial Statements

Year Ended December 31, 2023

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

CHETWYND PUBLIC LIBRARY

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Year Ended December 31, 2023

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

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CHARTERED PROFESSIONAL ACCOUNTANTS

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

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, 2023 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, 2023, current assets and fund balances as at December 31, 2023.

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, 2023, 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 9, 2024

Sander Rose Bone Grindle LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

CHETWYND PUBLIC LIBRARY

Statement of Financial Position

December 31, 2023

(Unaudited - See Review Engagement Report)

	2023	2022
ASSETS		
CURRENT		
Cash	\$ 946,919	\$ 687,998
Receivables	33,473	5,250
Goods and services tax receivable	9,213	6,443
Prepaid expenses	1,774	14,963
	991,379	714,654
TANGIBLE CAPITAL ASSETS		
<i>(Note 3)</i>	191,799	234,843
	\$ 1,183,178	\$ 949,497
LIABILITIES AND FUND BALANCES		
CURRENT		
Trade payables	\$ 41,578	\$ 12,730
Source deductions payable	6,082	-
Wages payable	4,281	3,635
Deferred Revenue	126,675	-
	178,617	16,365
FUND BALANCES		
Invested in tangible capital assets	191,799	234,843
Externally restricted	130,366	93,269
Internally restricted	461,041	459,722
Unrestricted	221,356	145,298
	1,004,561	933,132
	\$ 1,183,178	\$ 949,497



Director



Director

See accompanying notes to the financial statements

CHETWYND PUBLIC LIBRARY
Statement of Revenue and Expenditures
Year Ended December 31, 2023
(Unaudited - See Review Engagement Report)

	Operating Fund	Externally Restricted Fund	Internally Restricted Fund	Capital Fund	2023	2022
REVENUE						
Book Sales	\$ 693	\$ -		\$ -	\$ 693	\$ 1,045
Fundraising	3,828	7,500	1,364	-	12,692	36,457
Government relief funding	-	-	-	-	-	33,469
Grants						
Peace River Regional District	512,450	4,000	-	-	516,450	460,150
Provincial operating	16,719	-	-	-	16,719	16,720
Interlibrary loan	2,919	-	-	-	2,919	1,958
Early years service	9,716	39,521	-	-	49,237	42,858
Enhancement	33,558	-	-	-	33,558	-
Equity	9,700	-	-	-	9,700	9,680
One card program	7,400	-	-	-	7,400	7,400
NDIT BC Hydro Agricultural Fund		14,985	-	-	14,985	3,275
BC Courthouse Library Grant		-	1,000	-	1,000	1,500
Canadian summer student	3,740	-	-	-	3,740	3,008
Arts Council	-	-	-	-	-	2,000
Chetwynd Communications Society	-	-	-	-	-	5,000
Living Life to the Full		3,584	-	-	3,584	-
Heritage Canada	840	-	-	-	840	680
Other	7,905	28,979	-	-	36,884	18,139
Interest and miscellaneous	5,383	23,785	5,553	-	34,720	3,563
Overdue and damaged book fees	1,008	-	-	-	1,008	710
Photocopies	4,209	-	-	-	4,209	3,283
Rent - Bistro	11,000	-	-	-	11,000	10,753
Rentals	730	-	-	-	730	1,605
	631,798	122,354	7,917	-	762,068	663,253
EXPENSES (page 11)	507,742	85,257	6,598	91,042	690,639	1,446,350
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ 124,056	\$ 37,097	\$ 1,319	\$ (91,042)	\$ 71,429	\$ (783,097)

See accompanying notes to the financial statements

Sander Rose Bone Grindle LLP
 CHARTERED PROFESSIONAL ACCOUNTANTS

CHETWYND PUBLIC LIBRARY

Statement of Changes in Fund Balances

Year Ended December 31, 2023

(Unaudited - See Review Engagement Report)

	Operating Fund	Externally Restricted Fund	Internally Restricted Fund	Capital Fund	2023	2022
FUND BALANCES, beginning of the year	\$ 145,298	\$ 93,269	\$ 459,722	\$ 234,843	\$ 933,132	\$ 1,716,229
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	124,056	37,097	1,319	(91,042)	71,429	(783,097)
	269,354	130,366	461,041	143,801	1,004,561	933,132
INTERFUND TRANSFERS						
Tangible capital asset purchases	(47,998)	-	-	47,998	-	-
FUND BALANCES, end of year	\$ 221,356	\$ 130,366	\$ 461,041	\$ 191,799	\$ 1,004,561	\$ 933,132

See accompanying notes to financial statements

CHETWYND PUBLIC LIBRARY**Statement of Cash Flows****Year Ended December 31, 2023***(Unaudited - See Review Engagement Report)*

	2023	2022
OPERATING ACTIVITIES		
Excess of revenue over expenses	\$ 71,429	\$ (783,097)
Items not affecting cash		
Amortization of capital assets	91,042	89,385
Changes in non-cash working capital accounts		
Receivables - (increase)	(28,222)	(3,328)
Goods and services tax receivable - (increase)	(2,769)	(521)
Prepaid expenses - decrease (increase)	13,189	(638)
Payables - increase	28,846	5,180
Source deductions - increase (decrease)	6,083	(5,338)
Wages payable - increase (decrease)	646	(226)
Deferred revenue - increase	126,675	-
Net cash from operating activities	306,919	(698,583)
INVESTING ACTIVITIES		
Purchase of tangible capital assets	(47,998)	(4,591)
Net cash from investing activities	(47,998)	(4,591)
(DECREASE) INCREASE IN CASH	258,921	(703,174)
CASH - BEGINNING OF YEAR	687,998	1,391,172
CASH - END OF YEAR	\$ 946,919	\$ 687,998

See accompanying notes to the financial statements

CHETWYND PUBLIC LIBRARY

Notes to the Financial Statements

Year Ended December 31, 2023

(Unaudited - See Review Engagement Report)

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, 2023

(Unaudited - See Review Engagement Report)

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.

CHETWYND PUBLIC LIBRARY

Notes to the Financial Statements

Year Ended December 31, 2023

(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	2023 Net book value	2022 Net book value
Computer equipment	\$ 265,090	\$ 259,107	\$ 5,983	\$ 4,276
Furniture and equipment	256,170	217,254	38,916	2,741
Leashold improvements	809,261	662,361	146,900	227,826
	\$ 1,330,521	\$ 1,138,722	\$ 191,799	\$ 234,843

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, 2023

(Unaudited - See Review Engagement Report)

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, 2023

(Unaudited - See Review Engagement Report)

	Operating Fund	Externally Restricted Fund	Internally Restricted Fund	Capital Fund	2023	2022
Advertising and promotion	\$ 8,034	\$ 157	\$ 40	\$ -	\$ 8,231	\$ 5,226
Amortization	-	-	-	91,042	91,042	89,385
Books	27,934	3,677	964	-	32,575	37,528
Contributions to new library	-	-	-	-	-	840,000
Insurance	4,168	-	-	-	4,168	2,960
Janitorial	23,573	-	-	-	23,573	23,702
Memberships	1,271	158	-	-	1,429	1,186
Office Expenses	10,578	3,132	58	-	13,768	12,720
Photocopier	5,844	-	-	-	5,844	6,037
Professional development	-	-	-	-	-	1,823
Professional fees	26,585	-	-	-	26,585	8,903
Program supplies	4,333	46,306	5,536	-	56,175	45,778
Repairs and maintenance	3,816	-	-	-	3,816	5,790
Technical support	30,317	-	-	-	30,317	23,587
Telephone and utilities	18,729	-	-	-	18,729	16,053
Travel and conference	5,896	414	-	-	6,310	8,093
Wages and benefits	336,664	31,413	-	-	368,077	317,579
	\$ 507,742	\$ 85,257	\$ 6,598	\$ 91,042	\$ 690,639	\$ 1,446,350

Schedule of Debt

Financial Information Act - Statement of Financial Information

Library Name: Chetwynd Public Library Association

Fiscal Year Ended: December 31, 2023

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, 2023

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

Schedule 8 - Remuneration and Expenses
Financial Information Act - Statement of Financial Information

Please enter data only in white fields - leave grey fields untouched.

Library Name:	Chetwynd Public Library Association
Fiscal Year Ended:	December 31 2023

Note: Total Remuneration and Total Expenses columns MUST REMAIN SEPARATE throughout the form.

Table 1: Total Remuneration and Expenses - Board and Employees

Board Members	Total Remuneration (Wages/Salaries)	Total Expenses (Reimbursement for Conferences/Mileage etc.)
n/a	\$0.00	
Total Board Members	\$0.00	\$0.00

Detailed Employees Exceeding \$75,000	Total Remuneration (Wages/Salaries)	Total Expenses (Reimbursement for Conferences/Mileage etc.)
n/a	\$0.00	
Total Employees Exceeding \$75,000	\$0.00	\$0.00

Total Employees Equal to or Less Than \$75,000	Total Remuneration (Wages/Salaries)	Total Expenses (Reimbursement for Conferences/Mileage etc.)
DO NOT USE - list totals only	\$309,195.51	\$1,247.33
Consolidated Total	Total Remuneration (Wages/Salaries)	Total Expenses (Reimbursement for Conferences/Mileage etc.)
DO NOT USE - list totals only	\$309,195.51	\$1,247.33

Table 2: Total Employer Premium to Receiver General for Canada

Total Employer Premium for Canada Pension Plan and Employment Insurance (Component of Receiver General for Canada Supplier Payment)	\$22,350.67
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Table 3: Reconciliation of Remuneration and Expenses

	Amount
Total Remuneration	\$309,195.51

Reconciling Items	Amount
Employer portion of MPP	\$21,673.27
Employer portion of CPP and EI	\$22,350.67
Employer portion of WCB	\$843.19
Other health care premium	\$14,013.95
Total Reconciling Items	\$58,881.08

	Amount
Total Per Statement of Revenue & Expenditure	\$368,076.59

	Amount
Variance	\$0.00

Variance explanation (if required):

Statement of Severance Agreements

Financial Information Act - Statement of Financial Information

Library Name: Chetwynd Public Library Association

Fiscal Year Ended: December 31, 2023

There were no severance agreements made between Chetwynd Public Library Association and its non-unionized employees during fiscal year 2023.

Schedule of Changes in Financial Position

Financial Information Act - Statement of Financial Information

Library Name: Chetwynd Public Library Association

Fiscal Year Ended: December 31, 2023

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

Schedule 11 - Provision of Goods and Services
Financial Information Act - Statement of Financial Information

Please enter data only in white fields - leave grey fields untouched.

Library Name:	Chetwynd Public Library Association
Fiscal Year Ended:	December 31, 2023

Table 1: Suppliers of Goods and Services

Name of Individual, Firm or Corporation	Total Amount Paid During Fiscal Year
1) Canada Revenue Agency	\$76,534.02
2) E.S. Williams & Associates Inc.	\$38,283.97
3) Municipal Pension Plan	\$38,278.98
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
Total of all suppliers exceeding \$25,000	\$153,096.97

Totals	Amount
Total (Suppliers with payments exceeding \$25,000 (total from above))	\$153,096.97
Total (Suppliers with payments less than or equal to \$25,000)	\$253,082.82
Consolidated Total	\$406,179.79

Table 2: Reconciliation of Goods and Services

Reconciliation of Goods and Services	Amount
Total of Aggregate Payments Exceeding \$25,000 Paid to Suppliers	\$153,096.97
Consolidated total of suppliers with payments less than or equal to \$25,000	\$253,082.82

Reconciling Items	Amount
Add wages per FS	\$368,077.00
Less payments to CRA	-\$76,543.02
Less payments to MPP	-\$38,278.98
Add amortization per FS	\$91,042.13
Less prepaid expenses per FS	-\$1,774.40
Less purchase prepayments	-\$54,967.69
Add other miscellaneous items	-\$3,095.83
Total Reconciling Items	\$284,459.21

Reconciliation	Amount
Total Per Statement of Revenue and Expenditure	\$690,639.00
Variance	\$0.00

Variance explanation (if required):

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