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Financial Information Act - Statement of Financial Information

Library Name: Pouce Coupe Public Library

Fiscal Year Ended: December 31, 2024

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Submission Checklist

Financial Information Act - Statement of Financial Information

Library Name: Pouce Coupe Library

Fiscal Year Ended: December 31, 2023

-
- a) Approval of Statement of Financial Information
-
- b) A Management Report signed and dated by the Library Board and Library Director
-
- c) An operational statement including:
i) Statement of Income
ii) Statement of Changes in Financial Position, or, if omitted, an explanation in the Notes to the Financial Statements (audited¹ financial statements)
-
- d) Statement of assets and liabilities (audited¹ financial statements)
-
- e) Schedule of debts (audited¹ 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.
-
- f) 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) 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
-

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.

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)
- 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.
-

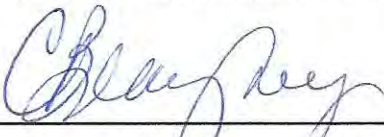

Board Approval Form

Financial Information Act - Statement of Financial Information

NAME OF LIBRARY <i>Pouce Coupe Public Library</i>		FISCAL YEAR END (YYYY) 2023
LIBRARY ADDRESS 5010-52 Avenue, PO Box 75		TELEPHONE NUMBER 250-786-5765
CITY Pouce Coupe	PROVINCE British Columbia	POSTAL CODE V0C 2C0
NAME OF THE CHAIRPERSON OF THE LIBRARY BOARD Cindy Blayney		TELEPHONE NUMBER 250-719-1220
NAME OF THE LIBRARY DIRECTOR Courtenay Cryne		TELEPHONE NUMBER 250-719-8663

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 2023 for Pouce Coupe Public Library as required under Section 2 of the Financial Information Act.

SIGNATURE OF THE CHAIRPERSON OF THE LIBRARY BOARD* 	DATE SIGNED (DD-MM-YYYY) 14 05 2024 DD-MM-YYYY
SIGNATURE OF THE LIBRARY DIRECTOR 	DATE SIGNED (DD-MM-YYYY) 14 05 2024 DD-MM-YYYY

Management Report

Financial Information Act - Statement of Financial Information

Library Name: Pouce Coupe Public Library

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.

The external auditors, Sander Rose Bone Grindle LLP, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination does not relate to the other schedules of financial information required by the *Financial Information Act*. Their examination includes a review and evaluation of the board's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly.

On behalf of Pouce Coupe Public Library

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

CINDY BUAYNEY

C. Buayney

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

05/14/2024

**Name,
Library Director [Print]**

Courtenay Crayne

**Signature,
Library Director**

C. Crayne

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

05/14/2024

POUCE COUPE MUNICIPAL LIBRARY
Financial Statements
Year Ended December 31, 2023
(See Independent Auditor's Report)

POUCE COUPE MUNICIPAL LIBRARY
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Year Ended December 31, 2023

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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 AUDITOR'S REPORT

To the Members of Pouce Coupe Municipal Library

Report on the Financial Statements

Qualified Opinion

We have audited the financial statements of Pouce Coupe Municipal Library (the organization), which comprise the statement of financial position as at December 31, 2023, and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at December 31, 2023, and the results of its operations and cash flows for the year then ended in accordance with Canadian public sector accounting (PSAS)

Basis for Qualified Opinion

In common with many libraries, the Organization derives revenue from donations, fundraisers, book fines and user fees, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification 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 fundraising revenue, excess of revenues over expenses, and cash flows from operations for the years ended December 31, 2023 and 2022, current assets as at December 31, 2023 and 2022, and net assets as at January 1 and December 31 for both the 2023 and 2022 years.

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 Financial Statements section of our report. We are independent of the Organization in accordance with ethical requirements that are relevant to our audit of the 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 qualified audit opinion.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with PSAS, 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.

(continues)

Independent Auditor's Report to the Members of Pouce Coupe Municipal Library *(continued)*

In preparing the financial statements, management is responsible for assessing the organization'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 organization or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 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 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 organization'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 organization'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 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 organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Dawson Creek, BC
May 13, 2024

Sander Rose Bone Grindle CPA
CHARTERED PROFESSIONAL ACCOUNTANTS

Sander Rose Bone Grindle LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

POUCE COUPE MUNICIPAL LIBRARY
Statement of Financial Position
December 31, 2023

	Operating Fund	Fundraising Fund	Capital Asset Fund	2023	2022
ASSETS					
CURRENT					
Cash	\$ 133,762	\$ 45,914	\$ -	\$ 179,676	\$ 145,044
Goods and services tax receivable	1,782	-	-	1,782	2,248
Prepaid expenses	1,719	-	-	1,719	1,670
Inventory	-	75	-	75	50
Due from operating fund	-	8,795	-	8,795	7,804
	137,263	54,784	-	192,047	156,816
TANGIBLE CAPITAL ASSETS (Note 2)					
	-	-	49,635	49,635	48,186
	\$ 137,263	\$ 54,784	\$ 49,635	\$ 241,682	\$ 205,002
LIABILITIES AND NET ASSETS					
CURRENT					
Payables (Note 3)	\$ 13,742	\$ -	\$ -	\$ 13,742	\$ 12,886
Due to fundraising fund	8,795	-	-	8,795	7,804
	22,537	-	-	22,537	20,690
DEFERRED REVENUE (Note 4)					
	91,484	-	-	91,484	11,613
	114,021	-	-	114,021	32,303
NET ASSETS					
Net assets	23,242	54,784	49,635	127,661	172,699
	\$ 137,263	\$ 54,784	\$ 49,635	\$ 241,682	\$ 205,002

Approved by *Kelly S. ...* Director
R. ... Director

POUCE COUPE MUNICIPAL LIBRARY
Statement of Revenues and Expenditures
Year Ended December 31, 2023

	Operating Fund	Fundraising Fund	2023	2022
REVENUES				
BCLC reimbursements	\$ 153	\$ -	\$ 153	\$ -
Donations - monetary	889	-	889	-
Grants				
- BC Courthouse	-	-	-	1,500
- BC Enhancement Grant	821	-	821	-
- Equity	4,300	-	4,300	4,225
- Municipal operating	45,000	-	45,000	57,700
- One Card program	6,350	-	6,350	6,350
- Provincial Covid-19	11,613	-	11,613	14,546
- Provincial operating	3,000	-	3,000	3,000
- Resource sharing	475	-	475	2
Interest	106	-	106	24
Library fines, user fees and sundry	123	-	123	100
Program revenues	-	-	-	1,455
- Wine for Books	-	15,673	15,673	-
	72,830	15,673	88,503	88,902
EXPENSES (Schedule 1)	121,734	11,807	133,541	133,457
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES FROM OPERATIONS	(48,904)	3,866	(45,038)	(44,555)
OTHER INCOME				
Gain (loss) on disposal of tangible capital assets	-	-	-	(2,540)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ (48,904)	\$ 3,866	\$ (45,038)	\$ (47,095)

POUCE COUPE MUNICIPAL LIBRARY
Statement of Changes in Net Assets
Year Ended December 31, 2023

	General Fund	Fundraising Fund	Capital Asset Fund	2023	2022
NET ASSETS - BEGINNING OF YEAR	\$ 73,594	\$ 50,918	\$ 48,186	\$ 172,698	\$ 219,793
Deficiency of revenues over expenses	(48,904)	3,866	-	(45,038)	(47,095)
Purchase of tangible capital assets	(1,449)	-	1,449	-	-
NET ASSETS - END OF YEAR	\$ 23,241	\$ 54,784	\$ 49,635	\$ 127,660	\$ 172,698

POUCE COUPE MUNICIPAL LIBRARY
Statement of Cash Flows
Year Ended December 31, 2023

	2023	2022
OPERATING ACTIVITIES		
Deficiency of revenues over expenses	\$ (45,038)	\$ (47,094)
Item not affecting cash:		
Loss on disposal of tangible capital assets	-	2,540
	(45,038)	(44,554)
Changes in non-cash working capital:		
Receivables - (increase) decrease	466	(993)
Inventory - (increase) decrease	(24)	384
Prepaid expenses - (increase) decrease	(49)	(312)
Payables - (decrease) increase	856	(208)
Deferred revenue - (decrease) increase	79,870	11,613
	81,119	10,484
Cash flow from (used by) operating activities	36,081	(34,070)
INVESTING ACTIVITIES		
Purchase of tangible capital assets	(1,449)	(7,984)
Proceeds on disposal of tangible capital assets	-	460
Cash flow used by investing activities	(1,449)	(7,524)
INCREASE (DECREASE) IN CASH FLOW	34,632	(41,594)
Cash - beginning of year	145,044	186,638
CASH - END OF YEAR	\$ 179,676	\$ 145,044

POUCE COUPE MUNICIPAL LIBRARY

Notes to Financial Statements

Year Ended December 31, 2023

The Pouce Coupe Municipal Library is a local organization operating programs and providing library services to the community. The Pouce Coupe Municipal Library is governed under the Libraries Act of British Columbia as a government not-for-profit organization and is a registered charity under the Income Tax Act.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian public sector accounting (PSAS). Canadian public sector accounting are part of Canadian GAAP.

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 goods are recorded at their estimated fair market value on the date of acquisition.

Fund accounting

The Pouce Coupe Municipal 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 Fundraising Fund accounts for activities for which the use of the funds is internally restricted by the board.

The Capital Asset Fund reports the assets, liabilities, revenues and expenses related to the Pouce Coupe Municipal Library's tangible capital assets.

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.

(continues)

POUCE COUPE MUNICIPAL LIBRARY
Notes to Financial Statements
Year Ended December 31, 2023

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

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, receivables, and inventory.

Financial liabilities measured at amortized cost include payables.

Use of estimates

The preparation of these financial statements is in conformity with Canadian public sector accounting standards 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, contributions in kind, and payables. All estimates are reviewed periodically and adjustments are made to the statements of operations as appropriate in the year they become known.

Inventory

Inventory consists of books held for resale which are valued at the lower of cost and net realizable value. Net realizable value is the estimated selling price in the ordinary course of operations less the estimated costs of sale.

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 and are not amortized; however, in common with not-for-profit organizations, acquisitions are expensed in the year incurred. Contributed capital assets are recorded at fair value at the date of contribution.

Tangible capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

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.

(continues)

POUCE COUPE MUNICIPAL LIBRARY

Notes to Financial Statements

Year Ended December 31, 2023

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

Contributed goods

School District No. 59 donates the library space required for the daily operations of the Library. These contributions are not reported in the financial statements as their value cannot be reasonably estimated.

2. TANGIBLE CAPITAL ASSETS

	2023	2022
Computer Equipment	\$ 20,480	\$ 20,480
Kitchen Equipment	4,912	4,712
Office Equipment	17,233	17,233
Sheds	4,261	4,261
Shelving	2,750	1,500
	<u>\$ 49,636</u>	<u>\$ 48,186</u>

3. PAYABLES

	2023	2022
Source deductions	\$ 3,652	\$ 3,243
Trade	7,208	7,067
Vacation	1,442	877
Wages	1,440	1,699
	<u>\$ 13,742</u>	<u>\$ 12,886</u>

4. DEFERRED REVENUE

	2023	2022
BC Enhancement grant	\$ 91,484	\$ -
Provincial Covid-19 grant	-	11,613
	<u>\$ 91,484</u>	<u>\$ 11,613</u>

5. ECONOMIC DEPENDENCE

The Library's primary source of funding is from the Village of Pouce Coupe. 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.

POUCE COUPE MUNICIPAL LIBRARY

Notes to Financial Statements

Year Ended December 31, 2023

6. FINANCIAL INSTRUMENTS

The organization is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the organization's risk exposure and concentration as of December 31, 2023.

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.

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.

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 three types of risk: currency rate risk, interest rate risk and other price 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.

Unless otherwise noted, it is management's opinion that the organization is not exposed to significant other price risks arising from these financial instruments.

POUCE COUPE MUNICIPAL LIBRARY

Expenses

(Schedule 1)

Year Ended December 31, 2023

	Operating Fund	Fundraising Fund	2023	2022
Advertising and promotion	\$ 50	\$ -	\$ 50	\$ 50
Book purchases	3,331	-	3,331	8,439
Bookkeeping	2,293	-	2,293	1,610
COVID-19 grant spending	4,489	-	4,489	6,561
Insurance	4,796	-	4,796	4,052
Interest and bank charges	176	-	176	154
Library supplies	651	-	651	2,645
Licenses	274	-	274	11
Meetings and conventions	2,333	-	2,333	313
Memberships	2,240	-	2,240	942
Office and miscellaneous	4,001	-	4,001	3,374
Professional fees	8,295	-	8,295	8,295
Programs	2,193	-	2,193	10,399
Repairs and maintenance	887	-	887	96
Technology	424	-	424	-
Telephone	1,465	-	1,465	1,367
Wages and benefits	83,836	-	83,836	84,663
Wine for Books fundraising	-	11,807	11,807	486
	\$ 121,734	\$ 11,807	\$ 133,541	\$ 133,457

Schedule of Debt

Financial Information Act - Statement of Financial Information

Library Name: Pouce Coupe Public Library

Fiscal Year Ended: December 31, 2023

The **Pouce Coupe Library** has no long term debt.

Schedule of Guarantee and Indemnity

Financial Information Act - Statement of Financial Information

Library Name: Pouce Coupe Library

Fiscal Year Ended: December 31, 2023

Pouce Coupe Library 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: Pouce Coupe Public Library
 Fiscal Year Ended: 2023

Table 1 – Total Remuneration & Total Expenses

	Total Remuneration (Wages/Salaries)	Total Expenses (Reimbursement for Conferences/Mileage etc.)
Board Members		
1)	\$0	\$0
2)	\$	\$
3)	\$	\$
Total Board Members	\$	\$
Detailed Employees Exceeding \$75,000		
1)	\$0	\$0
2)	\$	\$
3)	\$	\$
Total Detailed Employees Exceeding \$75,000	\$	\$
Total Employees Equal to or Less Than \$75,000	\$77,746.00	\$12,475.00
Consolidated Total	\$77,746.00	\$12,475.00

Table 2 – Total Employer Premium to Receiver General for Canada

Total Employer Premium for Canada Pension Plan and Employment Insurance	DO NOT USE	\$
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Table 3: Reconciliation of Remuneration and Expenses

Total Remuneration		\$77,746
Reconciling Items		
	Item EI	\$1,712.00
	Item CPP	\$ 4,208.00
	Item WCB	\$170.00
	Item 4	
	Etc	\$ 0
A) Total Per Statement of Revenue and Expenditure		\$ 83,836.00
B) Variance*		\$ 0
Variance Explanation (if required)		

*A Reconciliation to the financial statements is required, and any variance must be explained

Statement of Severance Agreements

Financial Information Act - Statement of Financial Information

Library Name: Pouce Coupe Public Library

Fiscal Year Ended: December 31, 2023

There were 0 severance agreements made between Pouce Coupe Public Library and its non-unionized employees during fiscal year 2023.

These agreements represent from January 1, 2023 to December 31, 2023 months' compensation.

Schedule of Changes in Financial Position

Financial Information Act - Statement of Financial Information

Library Name: Pouce Coupe Public Library

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:	Pouce Coupe Public Library
Fiscal Year Ended:	2023

Table 1: Suppliers of Goods and Services

Name of Individual, Firm or Corporation	Total Amount Paid During Fiscal Year
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
Total of all suppliers exceeding \$25,000	\$0.00

Totals	Amount
Total (Suppliers with payments exceeding \$25,000 (total from above))	
Total (Suppliers with payments less than or equal to \$25,000)	\$50,625.00
Consolidated Total	\$50,625.00

Table 2: Reconciliation of Goods and Services

Reconciliation of Goods and Services	Amount
Total of Aggregate Payments Exceeding \$25,000 Paid to Suppliers	
Consolidated total of suppliers with payments less than or equal to \$25,000	\$50,625.00

Reconciling Items	Amount
Remuneration	\$83,836.00
Purchase of Capital Expenditures	-\$1,449.00
Misc.	\$529.00
Total Reconciling Items	\$82,916.00

Reconciliation	Amount
Total Per Statement of Revenue and Expenditure	
Variance	\$133,541.00

Variance explanation (if required):

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