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Financial Information Act - Statement of Financial Information

Library Name: Chetwynd Public Library Association

Fiscal Year Ended: December 31, 2024

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Submission Checklist

Financial Information Act - Statement of Financial Information

Library Name: Chetwynd Public Library Association

Fiscal Year Ended: December 31, 2024

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) 2024
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, 2024 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)

30/04/2025
DD-MM-YYYY

SIGNATURE OF THE LIBRARY DIRECTOR

DATE SIGNED (DD-MM-YYYY)

30/04/2025
DD-MM-YYYY

Management Report

Financial Information Act - Statement of Financial Information

Library Name: Chetwynd Public Library Association

Fiscal Year Ended: December 31, 2024

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 Chetwynd Public Library Association

Name, Chairperson of the
Library Board [Print]

Zach Sheridan-Carr

Signature,
Chairperson of the Library
Board



Date
(MM-DD-YYYY)

07-10-25

Name,
Library Director [Print]

Melissa Millsap

Signature,
Library Director



Date
(MM-DD-YYYY)

07-10-25

CHETWYND PUBLIC LIBRARY

Financial Statements

Year Ended December 31, 2024

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

CHETWYND PUBLIC LIBRARY

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Year Ended December 31, 2024

(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*

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, 2024 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, 2024, current assets and fund balances as at December 31, 2024.

Dawson Creek

813 103rd Ave Dawson Creek, BC, V1G 2G2
P: 250.782.3374 | E: dc@eclipsellp.ca

Fort St. John

10208 99th Ave Fort St. John, BC, V1J 1V4
P: 250.785.5645 | E: fsj@eclipsellp.ca

Grande Prairie

#203, 9815 97th St. Grande Prairie, AB, T8V 8B9
P: 780.532.8303 | E: gp@eclipsellp.ca

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, 2024, 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 30, 2025

ECLIPSE LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

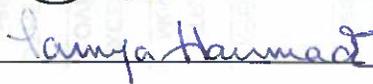
CHETWYND PUBLIC LIBRARY

Statement of Financial Position

December 31, 2024

(Unaudited - See Review Engagement Report)

	2024	2023
ASSETS		
CURRENT		
Cash	\$ 902,655	\$ 946,919
Receivables	192	33,473
Goods and services tax receivable	15,987	9,213
Prepaid expenses	2,288	1,774
	921,122	991,379
TANGIBLE CAPITAL ASSETS		
<i>(Note 3)</i>	178,212	191,799
	\$ 1,099,334	\$ 1,183,178
LIABILITIES AND FUND BALANCES		
CURRENT		
Trade payables	\$ 10,455	\$ 41,578
Source deductions payable	7,663	6,082
Wages payable	2,588	4,281
Deferred Revenue <i>(Note 6)</i>	-	126,675
	20,707	178,616
FUND BALANCES		
Invested in tangible capital assets	178,212	191,799
Externally restricted	135,177	130,366
Internally restricted	435,166	461,041
Unrestricted	330,073	221,356
	1,078,627	1,004,562
	\$ 1,099,334	\$ 1,183,178

 Director
 Director

See accompanying notes to the financial statements

CHETWYND PUBLIC LIBRARY
Statement of Revenue and Expenditures
Year Ended December 31, 2024

(Unaudited - See Review Engagement Report)

	Operating Fund	Externally Restricted Fund	Internally Restricted Fund	Capital Fund	2024	2023
REVENUE						
Book Sales	\$ 339	\$ -	\$ -	\$ -	\$ 339	\$ 693
Fundraising	949	-	591	-	1,540	12,692
Grants						
Peace River Regional District	667,500	-	-	-	667,500	516,450
Provincial operating	16,720	-	-	-	16,720	16,719
Interlibrary loan	-	-	-	-	-	2,919
Early years service	15,896	31,186	-	-	47,082	49,237
Enhancement	135,848	-	-	-	135,848	33,558
Equity	9,700	-	-	-	9,700	9,700
One card program	7,400	-	-	-	7,400	7,400
Resource sharing	3,407	-	-	-	3,407	-
NDIT BC Hydro	-	22,500	2,000	-	24,500	14,985
BC Courthouse Library	1,000	-	-	-	1,000	1,000
Canadian summer student	1,483	-	-	-	1,483	3,740
Living Life to the Full	-	-	-	-	-	3,584
Heritage Canada	3,434	-	-	-	3,434	840
Other	-	36,254	-	-	36,254	36,884
Interest and miscellaneous	4,541	22,665	6,702	-	33,908	34,720
Overdue and damaged book fees	503	-	-	-	503	1,008
Photocopies	4,009	-	-	-	4,009	4,209
Rent - Bistro	5,000	-	-	-	5,000	11,000
Rentals	540	-	-	-	540	730
	878,269	112,604	9,293	-	1,000,166	762,068
EXPENSES (page 11)	609,352	119,026	8,703	27,910	764,991	690,639
EXTRA ORDINARY EXPENSES						
Move to new library	14,543	-	-	-	14,543	-
EXCESS (DEFICIENCY) OF REVENUE						
OVER EXPENSES FROM OPERATIONS	\$ 254,374	\$ (6,421)	\$ 590	\$ (27,910)	\$ 220,632	\$ 71,429
OTHER ITEMS						
Gain/Loss on disposal of capital assets	1,422	-	-	(147,989)	(146,567)	-
EXCESS (DEFICIENCY) OF REVENUE						
OVER EXPENSES	\$ 255,796	\$ (6,421)	\$ 590	\$ (175,899)	\$ 74,065	\$ 71,429

See accompanying notes to the financial statements

CHETWYND PUBLIC LIBRARY

Statement of Changes in Fund Balances

Year Ended December 31, 2024

(Unaudited - See Review Engagement Report)

	Operating Fund	Externally Restricted Fund	Internally Restricted Fund	Capital Fund	2024	2023
FUND BALANCES, beginning of the year	\$ 221,356	\$130,366	\$ 461,041	\$ 191,799	\$ 1,004,562	\$ 933,132
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	255,796	(6,421)	590	(175,899)	74,065	71,429
	477,152	123,945	461,631	15,900	1,078,627	1,004,561
INTERFUND TRANSFERS						
Tangible capital asset purchases	(147,079)	11,232	(26,465)	162,312	-	-
FUND BALANCES, end of year	\$ 330,073	\$135,177	\$ 435,166	\$ 178,212	\$ 1,078,627	\$ 1,004,561

See accompanying notes to financial statements

CHETWYND PUBLIC LIBRARY**Statement of Cash Flows****Year Ended December 31, 2024***(Unaudited - See Review Engagement Report)*

	2024	2023
OPERATING ACTIVITIES		
Excess of revenue over expenses	\$ 74,065	\$ 71,429
Items not affecting cash		
Amortization of capital assets	27,910	91,042
Loss on disposal of capital assets	146,567	-
Changes in non-cash working capital accounts		
Receivables - decrease (increase)	33,281	(28,222)
Goods and services tax receivable - (increase)	(6,775)	(2,769)
Prepaid expenses - (increase) decrease	(513)	13,189
Payables - (decrease) increase	(31,122)	28,846
Source deductions - increase	1,581	6,083
Wages payable - (decrease) increase	(1,693)	646
Deferred revenue - (decrease) increase	(126,675)	126,675
Net cash from operating activities	116,626	306,919
INVESTING ACTIVITIES		
Purchase of tangible capital assets	(162,312)	(47,998)
Proceeds on disposal of capital assets	1,422	-
Net cash from investing activities	(160,890)	(47,998)
(DECREASE) INCREASE IN CASH	(44,264)	258,921
CASH - BEGINNING OF YEAR	946,919	687,998
CASH - END OF YEAR	\$ 902,655	\$ 946,919

See accompanying notes to the financial statements.

CHETWYND PUBLIC LIBRARY
Notes to the Financial Statements
Year Ended December 31, 2024

(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, 2024

(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.

(continues)

CHETWYND PUBLIC LIBRARY
Notes to the Financial Statements
Year Ended December 31, 2024

(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	2024 Net book value	2023 Net book value
Computer equipment	\$ 30,687	\$ 22,616	\$ 8,071	\$ 5,983
Furniture and equipment	204,657	34,517	170,141	38,916
Leashold improvements	-	-	-	146,900
	\$ 235,344	\$ 57,132	\$ 178,212	\$ 191,799

During the year the library wrote off \$146,901 of leasehold improvements (2023 - \$nil) and \$1,089 of equipment (2023 - \$nil) due to moving into the new library building.

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, 2024

(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.

6. DEFERRED REVENUE

	2024	2023
	value	value
Opening Balance	\$ 126,675	\$ -
Enhancement grant received	9,173	160,233
Expenditures	(135,848)	(33,558)
Closing balance	\$ -	\$ 126,675

CHETWYND PUBLIC LIBRARY

Schedule of Expenses

Year Ended December 31, 2024

(Unaudited - See Review Engagement Report)

	Operating Fund	Externally Restricted Fund	Internally Restricted Fund	Capital Fund	2024	2023
Advertising and promotion	\$ 9,456	\$ 124	\$ -	\$ -	\$ 9,580	\$ 8,231
Amortization	-	-	-	27,910	27,910	91,042
Books	35,339	57,349	-	-	92,688	32,575
Insurance	4,899	-	-	-	4,899	4,168
Janitorial	41,927	73	-	-	42,000	23,573
Memberships	1,072	150	-	-	1,222	1,429
Office Expenses	15,305	1,121	18	-	16,444	13,768
Photocopier	5,348	-	-	-	5,348	5,844
Professional fees	11,261	-	-	-	11,261	26,585
Program supplies	3,306	44,998	7,655	-	55,959	56,175
Repairs and maintenance	5,049	-	-	-	5,049	3,816
Technical support	28,986	-	-	-	28,986	30,317
Telephone and utilities	8,948	-	-	-	8,948	18,729
Travel and conference	8,716	706	-	-	9,422	6,310
Wages and benefits	429,741	14,505	1,030	-	445,276	368,077
	\$ 609,352	\$ 119,026	\$ 8,703	\$ 27,910	\$ 764,991	\$ 690,639

Schedule of Debt

Financial Information Act - Statement of Financial Information

Library Name: Chetwynd Public Library Association

Fiscal Year Ended: December 31, 2024

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, 2024

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, 2024

Table 1 – Total Remuneration & Total Expenses

	Total Remuneration (Wages/Salaries)	Total Expenses (Reimbursement for Conferences/Mileage etc.)
Board Members		
1) No remuneration or reimbursements paid	\$	\$
2)	\$	\$
3)	\$	\$
Total Board Members	\$	\$

Detailed Employees Exceeding \$75,000		
1) No employees exceeding \$75,000	\$	\$
2)	\$	\$
3)	\$	\$
Total Detailed Employees Exceeding \$75,000	\$	\$

Total Employees Equal to or Less Than \$75,000	\$371,067.28	\$3,310.22
Consolidated Total* (Sum of column)	\$371,067.28	\$3,310.22

Table 2 – Total Employer Premium to Receiver General for Canada

Total Employer Premium for Canada Pension Plan and Employment Insurance	DO NOT USE	\$19,349.73
--	-------------------	--------------------

* 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

Total Remuneration		\$ 371,067.28
Reconciling Items		
	Add employer portion of MPP	\$ 27,502.51
	Add employer portion of CPP and EI	\$ 19,349.73
	Add other health care premiums	\$ 17,105.37
	Less source deductions payable	\$7,663.21
	Less health care premiums payable	\$1,560.15
	Less WCB payable	\$1,028.19
Total Per Statement of Revenue and Expenditure		\$445,276.44
Variance*		\$ 0

Statement of Severance Agreements

Financial Information Act - Statement of Financial Information

Library Name: Chetwynd Public Library Association

Fiscal Year Ended: December 31, 2024

There were no severance agreements made between Chetwynd Public Library Association and its non-unionized employees during fiscal year 2024.

Schedule of Changes in Financial Position

Financial Information Act - Statement of Financial Information

Library Name: Chetwynd Public Library Association

Fiscal Year Ended: December 31, 2024

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, 2024

Name of Individual, Firm or Corporation	Total Amount Paid During Fiscal Year
1) Johnathan Morgan & Company	\$131,499.19
2) Canada Revenue Agency	\$94,684.94
3) World Archives	\$57,640.90
4) Municipal Pension Plan	\$52,937.22
5) Amazon	\$42,383.27
6) Collibria Mastercard	\$38,450.17
7) E.S Williams	\$35,623.50
8) I Glass Janitorial Ltd	\$25,047.06
Total (Suppliers with payments exceeding \$25,000)	\$478,266.25
Total (Suppliers where payments are \$25,000 or less)	\$191,677.13
Consolidated Total	\$669,943.38

Reconciliation of Goods and Services

Total of Suppliers with Payments Exceeding \$25,000	\$ 478,266.25
Consolidated Total of Supplier Payments of \$25,000 or less	\$ 191,677.13
Reconciling Items	
Capital Purchases	- \$162,312.00
Add wages net of CPP, EI, MPP, and healthcare premiums	\$371,067.28
Less change in prepaids per FS	- \$512.63
Less change in trade payable	- \$31,122.36
Add amortization per FS	\$ 27,910.00
Less employee portion of MPP	- \$25,434.71
Less extraordinary expenses per FS	- \$14,543.00
Less purchase prepayments	- \$ 62,989.15
Add other miscellaneous items	\$ 7,015.81
Total Per Statement of Revenue and Expenditure	764,991.00
Variance*	\$ 0