

**Georgina Public Library**  
**Library Board Meeting**  
**Agenda**  
**August 20, 2020 @ 7:00 p.m.**  
**Video conference**

1. Call to Order
2. First Nations Acknowledgement Statement

“We would like to begin today’s meeting by acknowledging that the Town of Georgina is located over lands originally used and occupied by the First Peoples of the Williams Treaties First Nations and other Indigenous Peoples and thank them for sharing this land. We would also like to acknowledge the Chippewas of Georgina Island First Nation as our close neighbour and friend, one with which we strive to build a cooperative and respectful relationship.”

3. Roll Call
4. Introduction of Addendum Items
5. Approval of the Agenda
6. Announcements
7. Declarations of Pecuniary Interest
8. Adoption of the Past Minutes – July 16, 2020 Board meeting, July 27, 2020 Special Board meeting – Holiday Hours, July 29, 2020 Special Board meeting
9. Delegations/Speakers
  - a. None
10. Presentations
  - a. None
11. Consent Agenda
  - a. Branch Report

- b. Work Plan Update
  - c. Financial Statement – July 2020
- 12. Verbal Communications
  - a. CEO Update (V. Stevens)
  - b. Board Chair Update (M.C. Macaluso)
  - c. Friends of the Library Update (B. Sabatini)
- 13. Old Business
  - a. Pet Policy status update
- 14. New Business
  - a. Policy review: Bulletin Boards and Displays
  - b. Draft Financials
- 15. Other Business For Which No Notice Has Been Given
- 16. Closed Session - None
- 17. Next Meeting Date /Time

September 17, 2020 @ 7:00pm
- 18. Adjournment

**Georgina Public Library Board**  
**Regular Board Meeting Minutes**  
**July 16, 2020 @ 7:00 p.m.**  
**Video Conference**

1. Call to Order

The meeting was called to order at 7:08 p.m.

2. First Nations Acknowledgement Statement

*"We would like to begin today's meeting by acknowledging that the Town of Georgina is located over lands originally used and occupied by the First Peoples of the Williams Treaties First Nations and other Indigenous Peoples and thank them for sharing this land. We would also like to acknowledge the Chippewa's of Georgina Island First Nation as our close neighbour and friend, one with which we strive to build a cooperative and respectful relationship."*

3. Roll Call

The following Board Members were present:

Mary Catherine Macaluso, Chair  
Bobbi Sabatini, Vice Chair  
Leslie Johnstone  
Rita Beechey  
Naomi Davison  
Shari Hawkins  
Adrienne McDowell  
Councillor Dave Neeson

The Following Board member was absent with notice:

Nancy Rodrigues

The following staff members were in attendance:

Valerie Stevens, Director of Library Services/CEO  
Serena Hamlyn, Executive Assistant (Recording Secretary)  
Nikki Sutherland, Manager, Library eServices  
Kathy Coates, CUPE 905.13 Union Representative

4. Chair's Remarks  
None

5. Introduction of Addendum Items  
Fines discussion has been added under Old Business

6. Approval of the Agenda

Moved by Shari Hawkins, Seconded by Adrienne McDowell

**RESOLUTION NO. GLB-2020-042**

That the Georgina Public Library Board meeting Agenda of July 16, 2020 be approved as presented.

**Carried.**

7. Declarations of Pecuniary Interest  
None

8. Adoption of the Past Minutes –June 18, 2020 Georgina Public Library Board Meeting

Moved by Rita Beechey, Seconded by Leslie Johnstone

**RESOLUTION NO. GLB-2020-043**

That the Minutes of the June 18, 2020 Library Board meeting be adopted as amended.

**Carried.**

9. Delegations/Speakers  
None

10. Presentations  
a. MURC Presentation by Perkins+Will & Colliers

Melanie Morris from Colliers, and Rafaela Kirloss and Phil Fenech, from Perkins+Will presented to the Board members the most recent plans for the

Discovery Branch at the MURC. The Board members had the opportunity to ask questions, offer their thoughts and comments on the plan for the Discovery Library Branch.

11. Consent Agenda
  - a. Branch & CYS Reports
  - b. Quarterly Statistics
  - c. Work Plan Update
  - d. Financial Statement – June 2020

Moved by Bobbi Sabatini, Seconded by Adrienne McDowell

**RESOLUTION NO. GLB-2020-044**

That Item 11 - Consent Agenda be received as presented.

**Carried.**

12. Verbal Communications
  - a. CEO Update

## **COMMUNITY CONNECTIONS**

- Articles in both York Region online and the Georgina Post regarding resumption of library services
- Val Stevens and Becky Stark both appeared on Rogers local TV to promote curbside service and Summer Reading Challenge

## **SPACES**

- Peter Gzowski (Sutton) branch carpet replacement (N.B. this is technically a Facilities project, as part of BCAs): hoping for installation in August, dates still to be firmed up
- MURC: see update from architects earlier in the meeting

## **PEOPLE AND LEADERSHIP**

- All permanent part-time adult staff returned to work in the week of June 27. This has allowed us to get closer to meeting community demand and has significantly reduced stress on our permanent full-time staff.
- PPT eServices Technician position has closed, with interviews to be conducted shortly
- Summer Reading Club Assistant was filled with one of our Library Students who was on leave, Abigail LeBlanc. Abigail started in this position on June 29. This position is fully funded by a government grant.
- Manager, Library Collections position has been filled with Amy Knifton; she is scheduled to start on September 8, 2020.

- The Circulation Coordinator position remains vacant
- Jenn Day has had opportunities to use her ASL training in customer service (training funded by the Library)

## PROGRAMS

- All of GPL's in-person programs have been cancelled until further notice. We continue to post staff-led programs online

### Current/Ongoing Programs:

- Summer Reading Challenge 2020 for all ages, including adults, available through Beanstack online, or over the phone offline
- Weekly live prize draw and surprise activity with our Summer Reading Club Assistant
- Weekly babytime program, LEGO program, and storytime program
- Virtual book clubs for adults: either video chat or conference call
- Jewels from my Bookshelf video series: library staff share some of their favourites from their home collections, and offer "readalike" suggestions
- Weekly quiz, hosted on Kahoot!-one for kids, one for adults

### Upcoming Programs:

- Summer Reading Challenge 2020 will launch at the end of June, primarily based online using Beanstack. Participants without internet access can participate over the phone. Children's version is in final approval stages before launching; Adult version to be added as time allows.
- Investigating some partnered programs, such as a tax info program and a comic book writing workshop

## COLLECTIONS

- Deliveries from Library Services Centre, our primary supplier of physical materials, resumed in late June

## TECHNOLOGY

- Online card registration and online resource use continues to grow
- All staff were trained on our curbside pickup booking software
- Investigating tap payment and online payment options to reduce touchpoints
- Testing washable keyboards & mice

## MISCELLANEOUS

- Upon return of PPT adult staff, we were able to add 3 evening hours of curbside pickup to the Keswick schedule, to help meet high community demand and to provide additional opportunity for people to pickup if they are working a 9-5 (or similar) day
- CEO has begun work on the Annual Survey and the Annual Report, with support from managers in their areas of speciality; Annual Survey deadlines have been extended until mid-August

- Budget committee met last week, and has another meeting planned for 10 days hence; CEO has a meeting planned with Senior Financial Analyst for tomorrow to go through first draft

Submitted by: Valerie Stevens  
Library Director/CEO  
June 18, 2020

#### b. Board Chair Update

- The CEO and the Board Chair met with Town of Georgina CAO Dave Reddon and Bev Moffat, HR. They discussed the need for the CEO to bring back staff and that the Board had approved the CEO making decisions of who and when to bring back. It was agreed for the CEO to bring back staff as needed at her discretion. The Town offered HR services when they are needed
- The Board Chair attended SOLS sessions and sent out the presentations and recordings to the Board and CEO
  - It was suggested that Boards review their Strategic Plans, especially visions, objectives, values, goal including inclusivity and diversity
  - They advised looking at a new staffing model including Working from Home
  - Assess the need for reskilling and training to meet the challenges of the new norm
  - Have a recovery plan for Stage 2 of reopening. Also an Emergency COVID-19 Policy for a second stage of the pandemic. The Library Board has a committee looking into an Emergency policy. Data has been gathered and shared. The next step is writing the policy and procedures with input from staff
- The Board Chair sent the Town staff the CEO review. They will be getting together to ensure that they have a review that fits the needs of both the Town and Library. The hope is that it will be ready next week to meet the deadline set by the Town
- The Board Chair met with the CEO and the budget committee. Another meeting is scheduled for next week

#### c. Friends of the Library Update

- The Friends have a meeting scheduled for next week
- The Friends are focusing on VLS right now. There have been three dates of deliveries thus far. Library staff have been amazing and very helpful
- The VLS patrons truly appreciate having their Library service back

Moved by Shari Hawkins, Seconded by Leslie Johnstone

**RESOLUTION NO. GLB-2020-045**

That items 12 a., b., and c.– Verbal Communications be received as presented.

**Carried.**

13. Old Business

a. Fines discussion

The Board members further discussed the option of taking a “Fine-Free” approach to service. The topic has been deferred to a later meeting. The CEO will gather more information from other libraries who have taken the fine free approach.

14. New Business

a. Strategic Plan discussion

The Library’s Strategic Plan is due for updating in 2021. The Vice Chair noted that it’s important the Board look at their vision and mission statement on the current Strategic Plan to ensure they’re still matching that with the new reality, and that they are continuing to reach those in the community.

It was suggested that the Board ask Town staff to help with a minor refresh of the current Strategic Plan, with input from the Board

The budget committee will discuss this in more detail at their next meeting.

15. Other Business For Which No Notice Has Been Given  
None

(Councillor Dave Neeson left the meeting at this time)

16. Closed Session

Moved by Adrienne McDowell, Seconded by Naomi Davison

**RESOLUTION NO. GLB-2020-046**



That the Georgina Public Library Board move into Closed Session at 8:57pm

**Carried.**

1. Review of Closed Session meeting minutes

Meeting Minutes of:

- October 17, 2019
- December 19, 2019
- February 20, 2020
- May 21, 2020
- June 18, 2020

Moved by Leslie Johnstone, Seconded by Adrienne McDowell

**RESOLUTION NO. GLB-2020-047**

That the Georgina Public Library Board reconvene into Open Session at 9:18pm

**Carried.**

The Board reconvened into open session with the following motions

Moved by Bobbi Sabatini, Seconded by Leslie Johnstone

**RESOLUTION NO. GLB-2020-048**

That the Closed Session meeting minutes of October 17, 2019, December 19, 2019, and February 20, 2020, be adopted as circulated

**Carried.**

And

Moved by Rita Beechey, Seconded by Bobbi Sabatini

**RESOLUTION NO. GLB-2020-049**

That the Closed Session meeting minutes of May 21, 2020, and June 18, 2020 be adopted as amended.

**Carried.**

17. Adjournment

Moved by Bobbi Sabatini, Seconded by Rita Beechey

**RESOLUTION NO. GLB-2020-050**

That the Georgina Public Library Board meeting of July 16<sup>th</sup>, 2020 adjourn at 9:22pm

**Carried.**

18. Next Meeting Date /Time

August 20<sup>th</sup>, 2020 @ 7:00 p.m.

**Georgina Public Library Board**  
**Special Board Meeting Minutes**  
**July 27, 2020@ 7:00p.m.**  
**Video Conference**

1. Call to Order

The meeting was called to order at 7:04 p.m.

2. First Nations Acknowledgement Statement

*"We would like to begin today's meeting by acknowledging that the Town of Georgina is located over lands originally used and occupied by the First Peoples of the Williams Treaties First Nations and other Indigenous Peoples and thank them for sharing this land. We would also like to acknowledge the Chippewa's of Georgina Island First Nation as our close neighbour and friend, one with which we strive to build a cooperative and respectful relationship."*

3. Roll Call

The following Board Members were present:

Mary Catherine Macaluso, Chair  
Bobbi Sabatini, Vice Chair  
Nancy Rodrigues  
Rita Beechey  
Shari Hawkins  
Adrienne McDowell  
Naomi Davison

The Following Board members were absent with notice:

Leslie Johnstone  
Councillor Dave Neeson

The following staff members were in attendance:

Valerie Stevens, Director of Library Services/CEO  
Serena Hamlyn, Executive Assistant (Recording Secretary)  
Lindsay Damecour, CUPE 905.13 Representative

4. Approval of the Agenda

Moved by Naomi Davison, Seconded by Nancy Rodrigues

**RESOLUTION NO. GLB-2020-051**

That the special meeting agenda of July 27, 2020 be approved as presented

**Carried.**

5. Declarations of Pecuniary Interest – None

6. New Business

a. Discussion – Library hours during the 2020 Holiday Season

The Board members debated the pros and cons of offering limited hours at all three branches of Georgina Public Library during the upcoming 2020 Holiday season, while considering the patrons and their needs, as well as the staff members.

Moved by Naomi Davison, Seconded by Bobbi Sabatini

**RESOLUTION NO. GLB-2020-052**

That for the 2020 Holiday period Georgina Public Library close entirely on the 24th and 31st of December, and have special holiday hours for the 27th, 29th, and 30th of December, 2nd and 3rd of January.

**Carried.**

7. Adjournment

Moved by Bobbi Sabatini, Seconded by Rita Beechey

**RESOLUTION NO. GLB-2020-053**

That the Georgina Public Library Board Special meeting adjourn at 8:03 pm

**Carried.**

The Board Chair adjourned the Special Meeting at 8:03 p.m.

8. Next Meeting Date /Time

August 20, 2020 @ 7:00 p.m.

DRAFT

**Georgina Public Library Board**  
**Special Board Meeting Minutes**  
**July 29, 2020@ 7:00p.m.**  
**Video Conference**

1. Call to Order

The meeting was called to order at 7:03 p.m.

2. First Nations Acknowledgement Statement

*"We would like to begin today's meeting by acknowledging that the Town of Georgina is located over lands originally used and occupied by the First Peoples of the Williams Treaties First Nations and other Indigenous Peoples and thank them for sharing this land. We would also like to acknowledge the Chippewa's of Georgina Island First Nation as our close neighbor and friend, one with which we strive to build a cooperative and respectful relationship."*

3. Roll Call

The following Board Members were present:

Mary Catherine Macaluso, Chair  
Bobbi Sabatini, Vice Chair  
Nancy Rodrigues  
Shari Hawkins  
Adrienne McDowell  
Councillor Dave Neeson

The Following Board members were absent with notice:

Rita Beechey  
Leslie Johnstone  
Naomi Davison

The following staff members were in attendance:

Valerie Stevens, Director of Library Services/CEO  
Serena Hamlyn, Executive Assistant (Recording Secretary)

4. Declarations of Pecuniary Interest – None
5. Closed Session

Moved by Nancy Rodrigues, Seconded by Bobbi Sabatini

**RESOLUTION NO. GLB-2020-054**

That the Georgina Public Library Board move into closed session at 7:04pm

**Carried.**

- a) Personal matters about an identifiable individual, Section 16.1 (4) of the Public Libraries Act

-Information regarding a staffing matter

Moved by Nancy Rodrigues, Seconded by Adrienne McDowell

**RESOLUTION NO. GLB-2020-055**

That the Georgina Public Library Board reconvene into open session at 7:25pm

**Carried.**

The Board members reconvened into open session with the following motion

Moved by Dave Neeson, Seconded by Bobbi Sabatini

**RESOLUTION NO. GLB-2020-056**

Motion for the CEO to continue as discussed

**Carried.**

6. Adjournment

Moved by Bobbi Sabatini, Seconded by Nancy Rodrigues

**RESOLUTION NO. GLB-2020-057**

That the Georgina Public Library Board Special meeting adjourn at  
7:26 pm

**Carried.**

The Board Chair adjourned the Special Meeting at 7:27 p.m.

7. Next Meeting Date /Time

August 20, 2020 @ 7:00 p.m.

DRAFT



## **JOINT BRANCH REPORT - JULY 2020**

Submitted by: Ryan Moniz – Manager, Library Customer Experience  
Nikki Sutherland – Manager, Library eServices

### **COMMUNITY CONNECTIONS**

- VLS service has resumed, with Bobbi Sabatini making the deliveries instead of volunteers. During July, four VLS patrons received a total of 19 items.

### **SPACES**

- The Sutton carpet replacement project installation date was postponed until the end of August 2020 with a final date TBD. This was due to a delay on the part of the carpet tile manufacturer and the contractor has assured the library that all material will be available by the end of August.
- Dave Burrows from Sheffield Movers conducted a site visit of the Sutton branch to provide GPL with a quote for the packing and shelving of all library material. The quote has been submitted and is now under consideration.
- Ryan Moniz is working with both the HR and Communications department from the Town to determine the standardized messaging for covid and service related flyers/materials and to obtain information regarding future interior signage for when the library reopens to the public.
- Ryan Moniz has contacted the York Region Catholic District School Board to inquire as to what the issue with the central air conditioning system is. He has noted that there is a lack of consistency between the day-to-day operation of the system and there are health and safety implications. The School Board is looking into the matter and Ryan will continue to monitor the situation.

### **PEOPLE AND LEADERSHIP**

- Staff from all branches attended a staff meeting on July 20, via Zoom. Discussion topics included Summer Reading program, mask/face covering procedure review, standardizing quarantine signs for bookdrop material, procedure for calling in sick, and communication expectations.
- Nikki Sutherland successfully completed her probationary period on July 13.
- Both Lynn McKinley and Lindsay Damecour have accepted a temporary increase to their weekly hours. This will allow Lindsay to continue focusing on library programming and Lynn with our backlog of shelving material.
- Ryan Moniz would like to point out that circulation staff across the system have been extremely accommodating with our older adult residents and those with limited access to

technology. Many customers have contacted the library asking for help with both browsing for books and placing items on hold. Staff have gone above and beyond with their efforts to ensure that all members of the community have equal access to information and to help reduce social isolation for vulnerable populations.

## COLLECTION AND PROGRAMS

- The Kids SRC program was launched on July 2 (runs until August 21), and the Adults SRC program was launched on July 8 (runs until August 28).
- The CYS team contributed material on Summer Reading for the Town of Georgina's Suitcases of Summer. The suitcases contain camp activities (arts, crafts, science, games) for children aged 4-11 years.
- The Pfefferlaw and Sutton book clubs have continued to meet on Zoom, however the Keswick book club participants did not express interest in meeting virtually.
- Lindsay Damecour hosted another Zoom Sutton Book Club with 11 participants. Once again the attendees discussed how happy they are to have a way of connecting with their library peers through a program they enjoy and how it continues to bring a sense of normalcy to their library experience even though it is virtual.
- Now that all the adult permanent staff are back in the branch and all staff are working their full hours, CYS was able to resume some of their programming in digital form. Abigail's Activities, a weekly program live-streamed to Facebook is incredibly popular and indicates that our patrons with children have a preference for live programming that can also be re-watched at a later date.
- The Hoopla limit was increased from 5 to 6 for the month of July.

| Dates                  | Program Name                      | Platform/format    | Total views/<br>participants |
|------------------------|-----------------------------------|--------------------|------------------------------|
| Various dates          | One-on-one technology help (Ruth) | Email, chat, phone | 50                           |
| July 23, 30            | Library Time                      | Pre-recorded video | 28                           |
| July 20, 27            | Baby Time                         | Pre-recorded video | 32                           |
| July 15, 22, 29        | Abigail's Activities              | Facebook (live)    | 575                          |
| July 28                | Lego Lounge                       | Pre-recorded video | 14                           |
| July 7, 28             | Kids Trivia Tuesdays              | Kahoot             | 36                           |
| July 3, 10, 17, 24, 31 | Fun Photo Fridays*                | Facebook           | 318                          |
| July 6                 | Pfefferlaw Book Club              | Zoom               | 9                            |

|                                                           |                                         |              |             |
|-----------------------------------------------------------|-----------------------------------------|--------------|-------------|
| <b>July 28</b>                                            | Sutton Book Club                        | Zoom         | 11          |
| <b>July 7, 14, 21, 28</b>                                 | Trivia Tuesdays                         | Kahoot       | 14          |
| <b>Previous uploads</b>                                   | All recorded videos, re-watched in July |              | 94          |
| <i>*forgot to add this program in last month's report</i> |                                         | <b>TOTAL</b> | <b>1181</b> |

## TECHNOLOGY

- Keswick branch has been testing out washable keyboards and mice. So far, the staff feel comfortable and don't feel a difference between the new washable keyboards and traditional keyboards. The devices also hold up to GPL's sanitizing procedure of leaving disinfectant spray on the devices for 10 minutes.
- GPL is continuing to use Setmore to book curbside appointments. The software continues to be easy to use and GPL is now investigating the feasibility of having patrons book their appointments online.
- To save staff time waiving overdue fines that we created during the closure, Nikki has configured the system to prevent fines from being generated until patrons are able to make payments. The system will continue to bill patrons for lost and damaged items and all overdue fines created prior to the closure were retained.
- Nikki continues to look into options for offering online payment and tap payments in-branch.

## 2020 Work Plan – August Update

### Board Governance Initiatives

| Project Name                                       | Project Lead                | Start   | Projected End | Status      | Notes                                                                                                                                          |
|----------------------------------------------------|-----------------------------|---------|---------------|-------------|------------------------------------------------------------------------------------------------------------------------------------------------|
| Succession Planning                                | Board Chair                 | Q3      | Q4            |             | Deferred from 2019                                                                                                                             |
| Emergency Preparedness                             | Val Stevens/<br>Board Chair | Q2      | Q3            | Deferred    | Deferred from 2019                                                                                                                             |
| Library Advocacy                                   | Board                       | Q1      | n/a           | On going    | In support of the MURC Discovery Branch.                                                                                                       |
| CEO Annual Performance Review                      | Board                       | Q1      | Q3            | Completed   | Performance review has been completed                                                                                                          |
| 2019 Annual Report                                 | Val Stevens                 | Q2      | Q3            |             |                                                                                                                                                |
| Sutton Multi-Use Transfer and Operating Agreement  | Val Stevens                 | Q1-2019 | Q4            | In Progress | Development of a legal agreement for the Sutton Multi-Use Building between the School Boards, Town and Library. Currently with School lawyers. |
| Library & School Boards Agreement on Sutton Branch | Val Stevens                 | Q1-2019 | Q4            | In Progress | Transfer and Operating Agreement take precedent. Currently with Library/Town lawyer.                                                           |
| MoU between Library Board & Town                   | Val Stevens                 | Q3      | Q4/Q1 2021    |             | Memorandum of Understanding between Library Board and Town.                                                                                    |

### Capital Initiatives

| Project Name                        | Project Lead              | Start   | Projected End | Status      | Notes                                                                           |
|-------------------------------------|---------------------------|---------|---------------|-------------|---------------------------------------------------------------------------------|
| MURC Branch                         | Val Stevens               | Q1      | 2021          | In Progress | Update presentation by Perkins+Will and Colliers to Library Board July 16, 2020 |
| Teen area-Keswick branch            | Community Engagement Mgr. | 2021-Q2 | 20201-Q3      |             | Likely delayed due to pandemic; updated start and end to reflect this           |
| Sutton Service Counter              | Ryan Moniz                | 2019-Q1 | Q3            | In Progress | To be coordinated with SN carpet replacement                                    |
| Pefferlaw children's area furniture | Community Engagement Mgr. | Q3      | Q4            |             | Likely delayed due to pandemic; updated start and end to reflect this           |
| Upgrade Pefferlaw phone system      | Nikki Sutherland          | Q3      | Q4            |             | On pace for Fall 2020 completion                                                |

|                                             |                           |    |    |             |                                                                                              |
|---------------------------------------------|---------------------------|----|----|-------------|----------------------------------------------------------------------------------------------|
| iPad for Programming                        | Community Engagement Mgr. | Q3 | Q3 |             | Likely delayed due to pandemic; updated start and end to reflect this                        |
| Update Accessible computer station software | Nikki Sutherland          | Q1 | Q3 | In Progress | Software has been ordered; can install when branches re-open                                 |
| Update self-check units                     | Nikki Sutherland          | Q1 | Q3 | In Progress | Waiting on Monitors and Scanners                                                             |
| Cell phones for managers                    | Val Stevens               | Q1 | Q3 | In Progress | All current managers have cell phones; others will be ordered when new managers are in place |

## Staffing Initiatives

| Project Name                                | Project Lead              | Start | Projected End | Status      | Notes                                                                                                        |
|---------------------------------------------|---------------------------|-------|---------------|-------------|--------------------------------------------------------------------------------------------------------------|
| Summer Reading Club Assistant-grants        | Community Engagement Mgr. | Q1    | Q3            | Completed   | One grant has been approved for an 8 week position.                                                          |
| Summer Reading Club Assistant-wage increase | Community Engagement Mgr. | Q2    | Q2            | Completed   | SRCA wages increased to match 90% Library Clerk I.                                                           |
| Additional evening hours-Sutton             | Val Stevens               | Q1    | Q1            | Completed   | 12 hours added on weekday evenings in Sutton, starting with new staff schedule effective Feb 22, 2020.       |
| Library Executive Assistant-increase hours  | Val Stevens               | Q1    | Q1            | Completed   | Permanent hours increased as of Jan 1, 2020.                                                                 |
| eServices Technician-new P/T position       | Nikki Sutherland          | Q1    | Q3            | In Progress | Candidate interviews completed                                                                               |
| Adult Programming support                   | Community Engagement Mgr. | Q1    | Q4            |             | 3 hrs/wk to provide support for adult programming; delayed due to pandemic; updated end date to reflect this |

## Operating Initiatives

| Project Name                                  | Project Lead                     | Start   | Projected End | Status      | Notes                                                    |
|-----------------------------------------------|----------------------------------|---------|---------------|-------------|----------------------------------------------------------|
| BlueCloud Mobile app                          | Nikki Sutherland                 | Q2-2019 | Q3            | In Progress | Ready to launch once staff training is complete          |
| ILLO materials & postage                      | Val Stevens/<br>Collections Mgr. | Q1      | ongoing       | In Progress | Will be included in annual operating budget.             |
| Telephone contracts/<br>maintenance agreement | Nikki Sutherland                 | Q2      | Q4            |             | Ongoing maintenance agreement costs in operating budget. |

|           |                           |    |    |  |                                  |
|-----------|---------------------------|----|----|--|----------------------------------|
| FanFest 5 | Community Engagement Mgr. | Q2 | Q4 |  | Likely cancelled due to pandemic |
|-----------|---------------------------|----|----|--|----------------------------------|

## Georgina Public Library

### Financial Statement - July 2020

Date: August 4, 2020

|                         | 2020 Actuals | 2020<br>Approved<br>Budget | Variance  | Percentage<br>To Date | Target<br>to Date | Notes                                        |
|-------------------------|--------------|----------------------------|-----------|-----------------------|-------------------|----------------------------------------------|
| <b>Revenue</b>          |              |                            |           |                       |                   |                                              |
| Town Grant              | 1,241,110.00 | 2,482,220                  | 1,241,110 | 50%                   | 50%               | Pro-rated                                    |
| Provincial Grants       | 31,300       | 62,600                     | 31,300    | 50%                   | 50%               | Pro-rated                                    |
| Misc Grants             | -            | 9,240                      | 9,240     | 0%                    | 50%               |                                              |
| School Board Revenue    | 29,250       | 58,500                     | 29,250    | 50%                   | 50%               | Pro-rated                                    |
| Donations               | 767          | 1,800                      | 1,033     | 43%                   | 50%               |                                              |
| Fines                   | 4,777        | 27,100                     | 22,323    | 18%                   | 50%               |                                              |
| Misc Fees               | 375          | 3,100                      | 2,725     | 12%                   | 50%               | PRESTO Commissions, Exam Proctoring, etc     |
| Photocopying Fees       | 1,968        | 8,500                      | 6,532     | 23%                   | 50%               |                                              |
| Program Registrations   | 932          | 4,200                      | 3,268     | 22%                   | 50%               |                                              |
| Book Sale               | 343          | 2,400                      | 2,057     | 14%                   | 50%               |                                              |
| Room Rentals            | 1,341        | 4,100                      | 2,759     | 33%                   | 50%               |                                              |
| Provision from Reserve  | -            | -                          | -         | 100%                  | 50%               | 2020 Budget of zero                          |
| <b>Total Revenues</b>   | 1,312,165    | 2,663,760                  | 1,351,595 | 49%                   | 50%               |                                              |
| <b>Expenses</b>         |              |                            |           |                       |                   |                                              |
| Salaries & Benefits     | 802,783      | 1,881,360                  | 1,078,577 | 43%                   | 50%               |                                              |
| Library Board           | 1,840        | 4,800                      | 2,960     | 38%                   | 50%               |                                              |
| Library Operations      | 123,791      | 336,250                    | 212,459   | 37%                   | 50%               | Utilities, cleaning, courier, supplies, etc. |
| Training                | 1,459        | 18,800                     | 17,341    | 8%                    | 50%               |                                              |
| Collections             | 81,895       | 228,520                    | 146,625   | 36%                   | 50%               |                                              |
| Telecommunications      | 8,602        | 20,040                     | 11,438    | 43%                   | 50%               |                                              |
| Covid-19 Expenses       | 2,803        | -                          | (2,803)   | N/A                   | 50%               | No allotted budget                           |
| Misc                    | 794          | 3,100                      | 2,306     | 26%                   | 50%               |                                              |
| Contribution to Reserve | 85,445       | 170,890                    | 85,445    | 50%                   | 50%               | Pro-rated                                    |
| <b>Total Expenses</b>   | 1,109,410    | 2,663,760                  | 1,554,350 | 42%                   | 50%               |                                              |
| <b>Net</b>              | 202,755      | -                          | (202,755) |                       |                   |                                              |

# Georgina Public Library Board Policy Manual

## Policy Title: Bulletin Boards and Displays

### **Intent**

Bulletin boards and displays assist ~~the~~ Georgina Public Library in providing information to the public. As limited space is available, priority is given to information about Library programs and services. Space permitting, the bulletin boards and display areas in branches will display material by community groups and individuals, subject to the following guidelines. The Library reserves the right to refuse any materials.

### **Regulations**

- 1) All material to be posted/displayed must go through the designated staff person responsible for community information
- 2) Posters and flyers are to be of an educational, cultural, recreational, or philanthropic nature, or to supply information on the town, government or local community
- 3) The name of the issuing body should be clearly identified on the poster/flyer
- 4) Preference will be given to material that contains specific information on an event: time, place etc.
- 5) No fundraising/volunteer sign-up sheets or petitions are accepted, nor are notices of sales of items/products/services, daycare ads, or housing ads
- 6) Georgina Public Library~~The library~~ assumes no responsibility for the distribution of flyers, periodicals, or newsletters
- 7) Posters/flyers that promote particular religious or partisan political views or advocate action on behalf of such positions will not be accepted

### **• ~~Attachments:~~**

| POLICY HISTORY:           |                                          |
|---------------------------|------------------------------------------|
| Initial Draft             | November 22, 2006                        |
| Draft Presentation Review | February 9, 2007                         |
| Board Adoption            | March 22, 2007                           |
| Board Review & Amendment  | June 16, 2016,<br><u>August 20, 2020</u> |





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BDO Canada LLP  
The Gates of York Plaza  
17310 Yonge Street, Unit 11  
Newmarket ON L3Y 7R9

August 12, 2020

The Corporation of the Town of Georgina Public Library Board  
26557 Civic Centre Road  
Keswick Ontario L4P 3G1

## **Re: Report to the Chair and Members for the year ending December 31, 2019**

Dear Chair and Members :

Our report is designed to highlight and explain key issues which we believe to be relevant to the audit, including audit risks, the nature, extent, timing, and results of our audit work and the terms of our engagement. This report forms a significant part of our overall communication strategy with the Chair and Members and is designed to promote effective two-way communication throughout the audit process so that we may both share timely information. We are communicating only those matters of governance interest that come to our attention as a result of the performance of the audit. We are not required to design audit procedures for the specific purpose of identifying matters of governance interest.

Our audit and therefore this report will not necessarily identify all matters that may be of interest to the Chair and Members in fulfilling its responsibilities.

This report has been prepared solely for the use of the Chair and Members and should not be distributed without our prior consent. Consequently, we accept no responsibility to a third party that uses this communication.

### **Terms of Reference**

Our overall responsibility is to form and express an opinion on the financial statements based on our audit procedures. The financial statements are prepared by management, with oversight by those charged with governance. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities. The scope of our work, as confirmed in our engagement letter, are set out below.

### **Engagement Objectives**

- ▶ Forming and expressing an audit opinion on the financial statements.
- ▶ Present significant findings to the Chair and Members including key audit and accounting issues, any significant deficiencies in internal control and any other significant matters arising from our work.
- ▶ Provide timely and constructive management letters. This will include deficiencies in internal control identified during our audit.
- ▶ Work with management towards the timely issuance of financial statements.

### **Audit Strategy**

Our overall audit strategy involved extensive partner and manager involvement in all aspects of the planning and execution of the audit and was based on our overall understanding of The



Corporation of the Town of Georgina Public Library Board.

We performed a risk based audit which allows us to focus our audit effort on higher risk areas and other areas of concern for management and the Chair and Members.

To assess risk accurately, we gained a detailed understanding of The Corporation of the Town of Georgina Public Library Board's business and the environment it operates in. This allowed us to identify, assess and respond to the risks of material misstatement.

To identify, assess and respond to risk, we obtained an understanding of the system of internal control in place in order to consider the adequacy of these controls as a basis for the preparation of the financial statements, to determine whether adequate accounting records have been maintained and to assess the adequacy of these controls and records as a basis upon which to design and undertake our audit testing.

Based on our risk assessment, we designed an appropriate audit strategy to obtain sufficient assurance to enable us to report on the financial statements.

We chose audit procedures that we believed were the most effective and efficient to reduce audit risk to an acceptable low level. The procedures are a combination of testing the operating effectiveness of internal controls (when appropriate), substantive analytical procedures and other tests of detailed transactions.

Having planned our audit, we performed audit procedures, maintaining an appropriate degree of professional skepticism, in order to collect evidence to support our audit opinion.

### **Risks and Planned Audit Responses**

Based on our knowledge of The Corporation of the Town of Georgina Public Library Board's business, our past experience, and knowledge gained from management and you, we identified the following financial statement areas with significant risks; those risks of material misstatement that, in our judgment, required special consideration.

These risks arose mainly because of the complexity of the accounting rules, the extent of estimation and judgment involved in the valuation of these financial statement areas, and the existence of new accounting pronouncements that affect them.

| Financial Statement Areas | Audit Procedures Performed                                                                                                                            |
|---------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|
| Revenue                   | <ul style="list-style-type: none"><li>Reviewed revenue recognition policy for consistency with the professional standards. No issues noted.</li></ul> |

### **Materiality**

Misstatements, including omitted financial statement disclosures, are considered to be material if they, individually or in aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Judgments about materiality are made in light of surrounding circumstances and include an assessment of both quantitative and qualitative factors and can be affected by the size or nature



of a misstatement, or a combination of both.

### **Independence**

Our annual communication confirming our independence is included as an Appendix. We are not aware of any relationships between the entity and us that, in our professional judgment, may reasonably be thought to bear on our independence to date.

### **Auditor's Considerations of Possible Fraud and Illegal Activities**

We are responsible for planning and performing the audit to obtain reasonable assurance that the financial statements are free of material misstatements, whether caused by error or fraud, by:

- ▶ Identifying and assessing the risks of material misstatement due to fraud;
- ▶ Obtaining sufficient and appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and
- ▶ Responding appropriately to fraud or suspected fraud identified during the audit.

The likelihood of not detecting a material misstatement resulting from fraud is higher than the likelihood of not detecting a material misstatement resulting from error because fraud may involve collusion as well as sophisticated and carefully organized schemes designed to conceal it.

During the audit, we performed risk assessment procedures and related activities to obtain an understanding of the entity and its environment, including the Company's internal control, to obtain information for use in identifying the risks of material misstatement due to fraud and made inquiries of management regarding:

- ▶ Management's assessment of the risk that the financial statements may be materially misstated due to fraud, including the nature, extent and frequency of such assessments;
- ▶ Management's process for identifying and responding to the risks of fraud in the Company, including any specific risks of fraud that management has identified or that have been brought to its attention, or classes of transactions, account balances, or disclosures for which a risk of fraud is likely to exist;
- ▶ Management's communication, if any, to those charged with governance regarding its processes for identifying and responding to the risks of fraud in The Corporation of the Town of Georgina Public Library Board; and
- ▶ Management's communication, if any, to employees regarding its view on business practices and ethical behaviour.

In response to our risk assessment and our inquiries of management, we performed procedures to address the assessed risks, which may have included:

- ▶ Inquired of management, the Chair and Members, and others related to any knowledge of fraud, suspected fraud or alleged fraud;
- ▶ Performed disaggregated analytical procedures and consider unusual or unexpected relationships identified in the planning of our audit;
- ▶ Incorporated an element of unpredictability in the selection of the nature, timing and extent of our audit procedures; and
- ▶ Performed additional required procedures to address the risk of management's override



of controls including:

- Testing internal controls designed to prevent and detect fraud;
- Testing the appropriateness of a sample of adjusting journal entries and other adjustments for evidence of the possibility of material misstatement due to fraud;
- Reviewing accounting estimates for biases that could result in material misstatements due to fraud, including a retrospective review of significant prior years' estimates; and
- Evaluated the business rationale for significant unusual transactions.

### **Subsequent Events**

Subsequent to year end, the impact of COVID-19 in Canada and on the global economy increased significantly. The global pandemic has disrupted economic activities and supply chains. Although the disruption from the virus is expected to be temporary, given the dynamic nature of these circumstances, the duration of business disruption and the related financial impact cannot be reasonably estimated at this time.

### **Management Representations**

During the course of the audit, management made certain representations to us. These representations were verbal or written and therefore explicit, or they were implied through the financial statements. Management provided representations in response to specific queries from us, as well as unsolicited representations. Such representations were part of the evidence gathered by us to be able to draw reasonable conclusions on which to base the audit opinion. These representations were documented by including in the audit working papers memoranda of discussions with management and written representations received from management.

We will provide you a copy of the management representation letter, which summarizes the representations we have requested from management.

We wish to express our appreciation for the co-operation we received during the audit from The Corporation of the Town of Georgina Public Library Board's management and staff who have assisted us in carrying out our work. We would be pleased to discuss with you the contents of this report and any other matters that you consider appropriate.

Yours truly,

Adam Delle Cese, CPA, CA

BDO Canada LLP  
Chartered Professional Accountants, Licensed Public Accountants

cc: Board of Directors

## APPENDIX: INDEPENDENCE

August 12, 2020

Dear Chair and Members:

At the core of the provision of external audit services is the concept of independence. We are communicating all relationships between BDO Canada LLP and its related entities and The Corporation of the Town of Georgina Public Library Board and its related entities that, in our professional judgment, may reasonably be thought to have influenced our independence during the audit.

In determining which relationships to report, we have considered the applicable legislation and relevant rules of professional conduct and related interpretations prescribed by the appropriate provincial institute/order covering such matters as the following:

- Holding a financial interest, either directly or indirectly in a client;
- Holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client;
- Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client;
- Economic dependence on a client; and
- Provision of services in addition to the audit.

We have prepared the following comments to facilitate our discussion with you regarding independence matters.

We are not aware of any relationships between the entity and us that, in our professional judgment, may reasonably be thought to bear on our independence to date.

We hereby confirm that we are independent with respect to the entity within the meaning of the Code of Professional Conduct of the Chartered Professional Accountants of Ontario as of August 12, 2020.

This communication is intended solely for the use of the Chair and Members, management and others with the entity and should not be used for any other purposes.

Yours truly,

Chartered Professional Accountants, Licensed Public Accountants

**The Corporation of the Town of Georgina  
Public Library Board  
DRAFT Financial Statements  
Year ended December 31, 2019**

**Contents**

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## **DRAFT Independent Auditor's Report**

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**To the Chair and Members of the Town of Georgina Public Library Board, and Members of Council of the Town of Georgina**

### **Opinion**

We have audited the financial statements of The Corporation of the Town of Georgina Public Library Board (the "Library Board"), which comprise the statement of financial position as at December 31, 2019, and the statements of operations and accumulated surplus, cash flows and changes in net financial assets for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Library Board as at December 31, 2019, and results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### **Basis for Opinion**

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 Library Board in accordance with the 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 opinion.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian Public Sector Accounting Standards, 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.

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

Those charged with governance are responsible for overseeing the Library Board'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 Library Board'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 Library Board'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 Library Board 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.

Chartered Professional Accountants, Licensed Public Accountants

xxxx  
Newmarket, Ontario

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**Georgina Public Library Board  
Statement of Financial Position**

December 31

DRAFT

|                                     | <u>2019</u>      | <u>2018</u>    |
|-------------------------------------|------------------|----------------|
|                                     | \$               | \$             |
| <b>Financial assets</b>             |                  |                |
| Cash                                | 575              | 475            |
| Due from Town of Georgina (Note 3)  | 647,072          | 431,755        |
| Accounts receivable                 | 7,708            | 4,031          |
|                                     | <u>655,355</u>   | <u>436,261</u> |
| <b>Liabilities</b>                  |                  |                |
| Accounts payable                    | 172,314          | 143,379        |
| Accrued liabilities                 | 65,457           | 68,016         |
|                                     | <u>237,771</u>   | <u>211,395</u> |
| <b>Net financial assets</b>         | <u>417,584</u>   | <u>224,866</u> |
| <b>Non-financial assets</b>         |                  |                |
| Tangible capital assets (Note 5)    | <u>585,357</u>   | <u>614,005</u> |
| <b>Accumulated surplus (Note 6)</b> | <u>1,002,941</u> | <u>838,871</u> |

**Georgina Public Library Board**  
**Statement of Operations and Accumulated Surplus**

**DRAFT**

Year ended December 31

|                                               | <b>2019</b>      |                         | <b>2018</b>        |
|-----------------------------------------------|------------------|-------------------------|--------------------|
|                                               | <b>Budget</b>    | <b>Actual</b>           | <b>Actual</b>      |
|                                               | <b>\$</b>        | <b>\$</b>               | <b>\$</b>          |
| <b>Revenues</b>                               |                  |                         |                    |
| Town of Georgina - operating grant            | 2,389,050        | <b>2,409,807</b>        | 2,317,919          |
| Province of Ontario - grant                   | 62,600           | <b>62,584</b>           | 62,584             |
| York School Boards - purchase of service      | 58,500           | <b>58,500</b>           | 58,550             |
| Fines                                         | 27,100           | <b>24,956</b>           | 26,531             |
| Sales / Costs recovered                       | 14,000           | <b>75,984</b>           | 15,792             |
| Donations & fundraising                       | 1,800            | <b>11,717</b>           | 14,109             |
| Room rental                                   | 4,100            | <b>6,924</b>            | 3,555              |
| Programs                                      | 4,200            | <b>5,233</b>            | 5,528              |
| Miscellaneous grant                           | 9,240            | <b>8,658</b>            | 12,557             |
| Development charges earned                    | 13,000           | <b>5,000</b>            | 6,517              |
|                                               | <u>2,583,590</u> | <u><b>2,669,363</b></u> | <u>2,523,642</u>   |
| <b>Expenses</b>                               |                  |                         |                    |
| Salaries & benefits                           | 1,798,280        | <b>1,671,300</b>        | 1,717,464          |
| Amortization                                  | 181,255          | <b>181,255</b>          | 183,640            |
| Contracted services                           | 158,520          | <b>156,479</b>          | 158,844            |
| Utilities                                     | 114,020          | <b>83,668</b>           | 96,240             |
| Materials & supplies                          | 129,300          | <b>167,399</b>          | 104,007            |
| Insurance                                     | 19,900           | <b>19,900</b>           | 19,900             |
| Freight / Postage                             | 5,300            | <b>9,203</b>            | 5,916              |
| Travel / Education                            | 22,800           | <b>14,673</b>           | 27,302             |
| Consulting                                    | 20,600           | <b>22,409</b>           | 93,104             |
| Audit                                         | 4,400            | <b>2,544</b>            | 2,544              |
| Equipment repairs                             | 3,500            | <b>186</b>              | 133                |
| Volunteer appreciation                        | 500              | <b>444</b>              | 300                |
| Memberships                                   | 2,550            | <b>2,258</b>            | 2,822              |
| Bank charges                                  | 1,800            | <b>2,074</b>            | 2,151              |
| <b>Total expenses</b>                         | <u>2,462,725</u> | <u><b>2,333,793</b></u> | <u>2,414,367</u>   |
| <b>Transfer to Town of Georgina Reserve</b>   | <u>-</u>         | <u><b>(171,500)</b></u> | <u>(1,522,019)</u> |
| <b>Annual surplus (deficit)</b>               | <u>120,865</u>   | <u><b>164,070</b></u>   | <u>(1,412,744)</u> |
| <b>Accumulated surplus, beginning of year</b> |                  | <b>838,871</b>          | 2,251,615          |
| <b>Accumulated surplus, end of year</b>       |                  | <u><b>1,002,941</b></u> | <u>838,871</u>     |

**Georgina Public Library Board**  
**Statement of Change in Net Financial Assets**

**DRAFT**

Year ended December 31

|                                                | <b>2019</b> |                  | <b>2018</b> |
|------------------------------------------------|-------------|------------------|-------------|
|                                                | Budget      | Actual           | Actual      |
|                                                | \$          | \$               | \$          |
| Annual surplus (deficit)                       | 120,865     | <b>164,070</b>   | (1,412,744) |
| Acquisition of tangible capital assets         | (151,470)   | <b>(152,607)</b> | (142,238)   |
| Amortization of tangible capital assets        | 181,255     | <b>181,255</b>   | 183,640     |
|                                                | 150,650     | <b>192,718</b>   | (1,371,342) |
| <b>Change in net financial assets</b>          | 150,650     | <b>192,718</b>   | (1,371,342) |
| <b>Net financial assets, beginning of year</b> | 224,866     | <b>224,866</b>   | 1,596,208   |
| <b>Net financial assets, end of year</b>       | 375,516     | <b>417,584</b>   | 224,866     |

**Georgina Public Library Board**  
**Statement of Cash Flows**  
Year ended December 31

DRAFT

|                                               | 2019           | 2018           |
|-----------------------------------------------|----------------|----------------|
|                                               | \$             | \$             |
| Cash provided by (used in)                    |                |                |
| <b>Operating activities</b>                   |                |                |
| Annual surplus (deficit)                      | 164,070        | (1,412,744)    |
| Amortization                                  | 181,255        | 183,640        |
| Changes in non-cash operating working capital |                |                |
| Accounts receivable                           | (3,677)        | 741            |
| Due from Town of Georgina                     | (215,317)      | 1,367,902      |
| Accrued liabilities                           | (2,559)        | 9,983          |
| Accounts payable                              | 28,935         | (7,124)        |
| <b>Cash provided by operating activities</b>  | <b>152,707</b> | <b>142,398</b> |
| <b>Capital activities</b>                     |                |                |
| Acquisition of tangible capital assets        | 152,607        | 142,238        |
| <b>Net change in cash</b>                     | <b>100</b>     | <b>160</b>     |
| <b>Cash, beginning of year</b>                | <b>475</b>     | <b>315</b>     |
| <b>Cash, end of year</b>                      | <b>575</b>     | <b>475</b>     |

See accompanying notes to the financial statements

**Georgina Public Library Board**  
**DRAFT Notes to the Financial Statements**  
December 31, 2019

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**1. Nature of operations**

The Georgina Public Library Board (the "Library Board") is a local board of The Town of Georgina (the "Town") deemed to be a public library established under the Public Libraries Act. The Library Board is not subject to income taxes under Section 149(1) of the Income Tax Act (Canada).

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**2. Summary of significant accounting policies**

The financial statements of the Library Board are the representation of management prepared in accordance with local government accounting standards as recommended by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada.

Significant aspects of the accounting policies adopted by the Library Board are as follows:

*Accrual accounting*

Sources of financing and expenses are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

*Non-financial assets*

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year, and are not intended for sale in the ordinary course of operations.

Tangible capital assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. Tangible capital assets received as contributions are recorded at their fair value at the date of receipt. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over their estimated useful lives as follows:

|                              |              |
|------------------------------|--------------|
| Collections                  | 7 years      |
| Computer hardware & software | 4 - 7 years  |
| Furniture & equipment        | 5 - 20 years |

One half of the annual amortization is charged in the year of acquisition.

Contributions of tangible capital assets

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue.

**2. Summary of significant accounting policies (continued)**

*Revenue recognition*

User fees and other revenues including sales, room rentals and programs are recognized when the services are performed or goods are delivered and there is reasonable assurance of collection.

*Government transfers*

Government transfers are recognized when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

*Use of estimates*

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. These estimates and assumptions are based on management's historical experience, best knowledge of current events and actions that the Library Board may undertake in the future. The principal estimates used in the preparation of these financial statements include the useful life and valuation of tangible capital assets. Actual results could differ from those estimates.

*Pension Plan*

The Library Board is an employer member of the Ontario Municipal Employees Retirement System (OMERS) which is a multi-employer, defined benefit pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of assets and administration of the benefits. The Library Board has adopted defined contribution plan accounting principles for this Plan because insufficient information is available to apply defined benefit plan accounting principles. The Library Board records as pension expense the current service cost, amortization of past service costs and interest costs related to the future employer contributions to the Plan for past employee service.

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**3. Receivable from Town of Georgina**

The amount receivable from the Town of Georgina is non-interest bearing and has no set terms of repayment. These transactions are in the normal course of operations and are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

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**4. Pension agreement**

OMERS provides pension services to more than 470,000 active and retired members and approximately 1,000 employers. Each year an independent actuary determines the funding status of OMERS Primary Pension Plan (the Plan) by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The most recent actuarial valuation of the Plan was conducted at December 31, 2019. The results of this valuation disclosed total actuarial liabilities of \$107,687 million in respect of benefits accrued for service with actuarial assets at that date of \$104,290 million indicating an actuarial deficit of \$3,397 million. Because OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the Library Board does not recognize any share of the OMERS pension surplus or deficit.

Contribution rates range from 9% to 14.6% depending on the level of earnings. During the year \$95,205 (2018 - \$98,099) was contributed to OMERS by the Library Board for current services.

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**Georgina Public Library Board**  
**DRAFT Notes to the Financial Statements**  
December 31, 2019

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**5. Tangible capital assets**

|                                   | 2019                  |                  |                                   |                   |
|-----------------------------------|-----------------------|------------------|-----------------------------------|-------------------|
|                                   | Library<br>Collection | Furniture        | Computer<br>Hardware/<br>Software | Total             |
| Cost                              |                       |                  |                                   |                   |
| Balance, beginning of year        | \$ 1,044,327          | \$ 219,111       | \$ 130,763                        | \$1,394,201       |
| Add: Additions during the year    | 125,695               | 13,021           | 13,891                            | 152,607           |
| Less: Disposals during the year   | (174,487)             | -                | (11,045)                          | (185,532)         |
| Balance, end of year              | <u>995,535</u>        | <u>232,132</u>   | <u>133,609</u>                    | <u>1,361,276</u>  |
| Accumulated amortization          |                       |                  |                                   |                   |
| Balance, beginning of year        | 566,167               | 153,144          | 60,885                            | 780,196           |
| Add: Amortization during the year | 145,704               | 14,608           | 20,943                            | 181,255           |
| Less: Amortization on disposals   | (174,487)             | -                | (11,045)                          | (185,532)         |
| Balance, end of year              | <u>537,384</u>        | <u>167,752</u>   | <u>70,783</u>                     | <u>775,919</u>    |
| Net book value                    | <u>\$ 458,151</u>     | <u>\$ 64,380</u> | <u>\$ 62,826</u>                  | <u>\$ 585,357</u> |
|                                   |                       |                  |                                   |                   |
|                                   | 2018                  |                  |                                   |                   |
|                                   | Library<br>Collection | Furniture        | Computer<br>Hardware/<br>Software | Total             |
| Cost                              |                       |                  |                                   |                   |
| Balance, beginning of year        | \$ 1,090,438          | \$ 218,266       | \$ 198,343                        | \$1,507,047       |
| Add: Additions during the year    | 121,182               | 845              | 20,211                            | 142,238           |
| Less: Disposals during the year   | (167,293)             | -                | (87,791)                          | (255,084)         |
| Balance, end of year              | <u>1,044,327</u>      | <u>219,111</u>   | <u>130,763</u>                    | <u>1,394,201</u>  |
| Accumulated amortization          |                       |                  |                                   |                   |
| Balance, beginning of year        | 580,260               | 138,003          | 133,377                           | 851,640           |
| Add: Amortization during the year | 153,200               | 15,141           | 15,299                            | 183,640           |
| Less: Amortization on disposals   | (167,293)             | -                | (87,791)                          | (255,084)         |
| Balance, end of year              | <u>566,167</u>        | <u>153,144</u>   | <u>60,885</u>                     | <u>780,196</u>    |
| Net book value                    | <u>\$ 478,160</u>     | <u>\$ 65,967</u> | <u>\$ 69,878</u>                  | <u>\$ 614,005</u> |



**Georgina Public Library Board**  
**DRAFT Notes to the Financial Statements**  
December 31, 2019

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|                                                |                         |                    |
|------------------------------------------------|-------------------------|--------------------|
| <b>6. Accumulated surplus</b>                  | <b><u>2019</u></b>      | <b><u>2018</u></b> |
| Consists of:                                   |                         |                    |
|                                                | \$                      | \$                 |
| <b>Reserves set aside by the Library Board</b> |                         |                    |
| Capital reserve                                | <b>392,394</b>          | 215,676            |
| Salary adjustment reserve                      | <b><u>25,190</u></b>    | <u>9,190</u>       |
|                                                | <b>417,584</b>          | 224,868            |
| <b>Surplus</b>                                 |                         |                    |
| Invested in tangible capital assets            | <b><u>585,357</u></b>   | <u>614,005</u>     |
| <b>Accumulated surplus</b>                     | <b><u>1,002,941</u></b> | <u>838,871</u>     |

**7. Subsequent Events**

Subsequent to year end, the impact of COVID-19 in Canada and on the global economy increased significantly. The global pandemic has disrupted economic activities and supply chains. Although the disruption from the virus is expected to be temporary, given the dynamic nature of these circumstances, the duration of business disruption and the related financial impact cannot be reasonably estimated at this time.

**THE CORPORATION OF THE TOWN OF GEORGINA**

**REPORT NO. CS-2020-0016**

**FOR THE CONSIDERATION OF COUNCIL  
AUGUST 12, 2020**

**SUBJECT: FINANCIAL STATEMENTS 2019 – TOWN OF GEORGINA PUBLIC  
LIBRARY BOARD**

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**1. RECOMMENDATION:**

1. That Council receive Report No. CS-2020-0016 prepared by the Finance Division of the Corporate Services Department dated August 12, 2020 respecting Financial Statements 2019 – Town of Georgina Public Library Board.

**2. PURPOSE:**

The 2019 Audited Financial Statements of the Town of Georgina Public Library Board are attached to this report for Council's approval.

**3. BACKGROUND:**

The Georgina Public Library Board is a local board of the Corporation of the Town of Georgina and is deemed to be a public library established under the *Public Libraries Act*.

The *Municipal Act, 2001* requires the municipality, for each fiscal year, to prepare annual financial statements in accordance with generally accepted accounting principles for local governments as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada. PSAB determines the standards for financial and other performance information reported by the public sector.

Management is responsible for the preparation and fair presentation of the financial statements. Management is also responsible for internal controls as necessary to enable the preparation of financial statements that are free from material misstatement.

**4. ANALYSIS:**

Financial Statements of the Georgina Public Library Board for the 2019 fiscal year (attached) have been prepared by Town staff and consolidated into the Consolidated Financial Statements of the Corporation of the Town of Georgina. At

the time of writing this report, the CEO of the Library advises that the financial statements will be presented to the Library Board on August 20, 2020.

The Accumulated Surplus of the Georgina Public Library Board has increased from \$838,871 (2018) to \$1,002,941 (2019), primarily due to salary gapping.

BDO Canada LLP, appointed by Council as independent auditors on July 19, 2017, have audited the Financial Statements of the Public Library Board for the 2019 Fiscal Year and have expressed their opinion within the *Independent Auditor's Report* that prefaces the Financial Statements.

**5. RELATIONSHIP TO STRATEGIC PLAN:**

The preparation and independent audit of financial statements support Goal 4 of the Town's Strategic Plan to "Deliver Exceptional Municipal Service" – Proactively manage our finances and assets.

**6. FINANCIAL AND BUDGETARY IMPACT:**

There are no financial and budgetary impacts associated with the recommendations contained in this report.

**7. PUBLIC CONSULTATION AND NOTICE:**

The Financial Statements will be posted to the Town's web site at [www.georgina.ca](http://www.georgina.ca) and may be downloaded in PDF format.

Hard copies of the Financial Statements are available to the public upon request to the Corporate Services Department.

**8. CONCLUSION:**

This report presents the 2019 Financial Statements for the Georgina Public Library for Council's adoption.

Prepared by:

Recommended by:

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Tamara Edmunds  
Capital Asset Accountant

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Dina Havkin, CPA, CMA  
Manager of Finance and Deputy  
Treasurer

Recommended by:

Approved by:

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Rob Wheeler, CPA, CA  
Director of Corporate Services  
and Treasurer

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David Reddon,  
Chief Administrative Officer

*Attachment #1 – Financial Statements – Georgina Public Library for the 2019 Fiscal Year*

**The Corporation of the Town of Georgina Public Library Board**  
26557 Civic Centre Rd,  
R.R. #2  
Keswick, Ontario  
L4P 3G1

August 12, 2020

BDO Canada LLP  
Chartered Professional Accountants  
17310 Yonge Street, Unit 11  
Newmarket, Ontario  
L3Y 7R9

This representation letter is provided in connection with your audit of the financial statements of The Corporation of the Town of Georgina Public Library Board for the year ended December 31, 2019, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian public sector accounting standards.

We confirm that to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

**Financial Statements**

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated February 14, 2020, for the preparation of the financial statements in accordance with Canadian public sector accounting standards; in particular, the financial statements are fairly presented in accordance therewith.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian public sector accounting standards.
- All events subsequent to the date of the financial statements and for which Canadian public sector accounting standards require adjustment or disclosure have been adjusted or disclosed.
- The financial statements of the entity use appropriate accounting policies that have been properly disclosed and consistently applied.

### **Information Provided**

- We have provided you with:
  - access to all information of which we are aware that is relevant to the preparation of the financial statements, such as records, documentation and other matters;
  - additional information that you have requested from us for the purpose of the audit; and
  - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- We are responsible for the design, implementation and maintenance of internal controls to prevent, detect and correct fraud and error, and have communicated to you all deficiencies in internal control of which we are aware.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

### **Fraud and Error**

- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
  - management;
  - employees who have significant roles in internal control; or
  - others where the fraud could have a material effect on the financial statements.
- We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others.

### **Existence, Completeness and Valuation of Specific Financial Statement Balances**

- There are no pledges or assignments of assets as security for liabilities except as disclosed in the financial statements.
- All financial instruments have been appropriately recognized and measured in accordance with Canadian public sector accounting standards.
- Significant assumptions used in arriving at the fair value of financial instruments are reasonable and appropriate in the circumstances.
- Where the value of any asset has been impaired, an appropriate provision has been made in the financial statements or has otherwise been disclosed to you.
- Tangible capital assets has been appropriately recognized and measured in accordance with Canadian public sector accounting standards.
- The employee future benefit costs, assets and obligation have been determined, accounted for and disclosed in accordance with Canadian public sector accounting standards. The source data and plan provisions provided are complete and accurate. The plans included in the valuation are complete. The determination of the discount rate and the use of specific actuarial assumptions are our best estimate assumptions. We feel that the extrapolations are accurate and have properly reflected the effects of changes and events occurring subsequent to the most recent valuation that had a material effect on the extrapolation.

### **General Representations**

- The nature of all material uncertainties have been appropriately measured and disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.
- There were no direct contingencies or provisions (including those associated with guarantees or indemnification provisions), unusual contractual obligations nor any substantial commitments, whether oral or written, other than in the ordinary course of business, which would materially affect the financial statements or financial position of the entity, except as disclosed in the financial statements.
- We confirm that there are no derivatives or off-balance sheet financial instruments held at year end that have not been properly recorded or disclosed in the financial statements.
- We have disclosed to you all significant customers and/or suppliers of the entity who individually represent a significant volume of business with the entity. We are of the opinion that the volume of business (sales, services, purchases, borrowing and lending) done by the entity with any one party is not of sufficient magnitude that discontinuance would have a material negative effect on the ongoing operations of the entity.
- There have been no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- No significant matters, other than those disclosed in the financial statements, have arisen that would require a restatement of the comparative financial statements.

#### Other Representations Where the Situation Exists

- We have informed you of all known actual or possible litigation and claims, whether or not they have been discussed with legal counsel. Since there are no actual, outstanding or possible litigation and claims, no disclosure is required in the financial statements.
- Subsequent to year end, the impact of COVID-19 in Canada and on the global economy increased significantly. The global pandemic has disrupted economic activities and supply chains. Although the disruption from the virus is expected to be temporary, given the dynamic nature of these circumstances, the duration of business disruption and the related financial impact cannot be reasonably estimated at this time.

Yours truly,

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Position

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Position