



# Newmarket Public Library Board Agenda

Date: June 16, 2021  
Time: 5:30 PM  
Location: Electronic VIA ZOOM

## Pages

### 1. Meeting to be held through video interface

Join Zoom Meeting

<https://us02web.zoom.us/j/87544078445>

Meeting ID: 875 4407 8445

Passcode: 300397

### 2. Adoption of Agenda Items

2.1. Adoption of the Regular Agenda

2.2. Adoption of the Closed Session Agenda

2.3. Adoption of the Consent Agenda Items

### 3. Declarations

### 4. Consent Agenda Items

4.1. Adoption of the Regular Board meeting minutes for Wednesday,  
May 19, 2021

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4.2. Strategic Operations Report for May, 2021

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4.3. Newmarket Public Library Bank Account - Fund Transfer

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### 5. Reports

5.1. 2020 Draft Audited Financial Statements

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### 6. Business Arising

6.1. 2022 Draft Operating Budget

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6.2. Strategic Planning Update

6.3. Dr. Seuss Books - Update

6.4. Library Board Action List

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**7. New Business**

**8. Closed Session (If required)**

**9. Dates of Future Meetings**

The next Regular Library Board meeting is scheduled for Wednesday, September 15, 2021 at 5:30 pm. Meeting to be held electronic via Zoom.

**10. Adjournment**



# Newmarket Public Library Board

## Minutes

Date: Wednesday, May 19, 2021  
Time: 5:30 PM

Members Present: Darcy McNeill, Chair  
Jane Twinney, Vice Chair  
Kelly Broome  
Darryl Gray  
Leslee Mason  
Art Weis  
Victor Woodhouse

Staff Present: Linda Peppiatt, Acting CEO  
Jennifer Leveridge, Manager, Library Services  
Benjamin Shaw, Manager, Library Operations  
Lianne Bond, Administrative Coordinator

### 1. Meeting to be held through video interface

### 2. Adoption of Agenda Items

- 2.1 Adoption of the Regular Agenda
- 2.2 Adoption of the Closed Session Agenda
- 2.3 Adoption of the Consent Agenda Items

#### **Motion 21-05-188**

**Moved by** Kelly Broome

**Seconded by** Leslee Mason

**That** items 2.1 to 2.3 are adopted as presented.

**Carried**

### 3. Declarations

None were declared.

#### 4. **Consent Agenda Items**

- 4.1 Adoption for the Regular Board meeting minutes for April 21, 2021
- 4.2 Strategic Operations report for April, 2021

**Motion 21-05-189**

**Moved by** Darryl Gray

**Seconded by** Art Weis

**That** items 4.1 to 4.2 be adopted and approved as presented.

**Carried**

#### 5. **Reports**

There were no reports.

#### 6. **Business Arising**

- 6.1 Dr. Seuss Books - Update

The Acting CEO provided a verbal update on the information gathered so far regarding materials of concern. Consultation with other libraries showed that there is no consensus as to how libraries are managing this type of collection. A focus group has been conducted by Ontario Public Library Association however no results have been received as yet. The Acting CEO will continue to investigate and consult with community members and stakeholders and report back to the Library Board.

- 6.2 Support for Ontario Library Association / Canadian Federation of Public Libraries Pre-Budget Submission follow-up

A draft letter to be sent on behalf of the Newmarket Public Library Board to the Honourable Christine Elliott, Minister of Health and Deputy Premier, MPP Newmarket Aurora, and Resolution in support of the Ontario Library Association/Canadian Federation of Public Libraries 2021 Pre-Budget Submission was reviewed by the Library Board. The letter and Resolution endorse support for Libraries submission requesting provincial funding support to offset lost revenues from implementing fine free policies and to support the establishment of an Ontario Digital Public Library.

**Motion 21-05-190**

**Moved by** Art Weis

**Seconded by** Darryl Gray

**That** the Library Board approve the following Resolution.

**Whereas** public libraries are vibrant community hubs where residents of all ages and backgrounds can learn, work, train, innovate, explore and connect;

and, **Whereas** the Newmarket Public Library provides community members with equitable, reliable access to broadband internet;

and, **Whereas** the Newmarket Public Library uses technology to make resources more accessible and responsive to people's changing needs;

and, **Whereas** the Newmarket Public Library supports local economic development through the provision of important business development and job skills programming for adults and youth;

and **Whereas** the Newmarket Public Library works closely with local residents to deliver valued programs and services and shares knowledge and resources;

and, **Whereas** the Newmarket Public Library continues to responsibly manage public resources with the utmost care and is committed to the sustainability of its services;

and, **Whereas** the Newmarket Public Library recognizes the opportunity that targeted provincial investment can provide to secure more equitable access to increasingly significant digital resources and library-based services across Ontario;

**Therefore Be It Resolved**

1. that the Town of Newmarket encourages the Province of Ontario to continue to recognize and support the contribution of local libraries within their communities;
2. that the Town of Newmarket encourages the Province of Ontario to maintain existing funding for Ontario's public libraries,
3. that the Town of Newmarket encourages the Province of Ontario to make a new, ongoing, targeted annual investment to strengthen access to modern, cost-effective digital resources and services for all Ontarians through local public libraries;
4. that a copy of this resolution be sent to the Ontario Minister of Heritage, Sport, Tourism, and Culture Industries, to the Ontario Minister of Municipal Affairs, to the local MPPs, to the Association of

Municipalities Ontario, to the Ontario Library Association, to the Federation of Ontario Public Libraries, and to York Region and local area municipalities for endorsement.

**Carried**

### 6.3 Library Board Action List

The Library Board reviewed the Action List. The Chair updated the Library Board on recruitment of the CEO.

#### **Motion 21-05-191**

**Moved by** Victor Woodhouse

**Seconded by** Kelly Broome

**That** the Action List be received as presented.

**Carried**

## 7. New Business

### 7.1 2022 Draft Operating and Capital Budget Requests

The 2022 Decision Package Requests for Capital and Operating Budget were presented to the Library Board. It was noted the 2022 Operation Budget is not ready as yet as the Library is still consulting with the Town of Newmarket Finance.

#### **Motion 21-05-192**

**Moved by** Victor Woodhouse

**Seconded by** Art Weis

**That** the Library Board approve the draft Capital and Operating 2022 Decision Package requests for submission to the Town of Newmarket.

**Carried**

### 7.2 Support for Centre for Equitable Library Access (CELA)

A draft letter to be sent on behalf of the Newmarket Public Library Board to the Honourable Tony Van Bynen, Minister of Parliament for Newmarket Aurora, and Resolution to ensure sustainable funding to the Centre for Equitable Library Access (CELA) was reviewed by the Library

Board. CELA provides necessary reading materials for people with print disabilities.

**Motion 21-05-193**

**Moved by** Darryl Gray

**Seconded by** Art Weis

**That** the Library Board approve the following Resolution:

**Whereas** at least three million Canadians have print disabilities which include low vision or blindness, learning disabilities like dyslexia, or physical disabilities like Parkinson's', Cerebral Palsy, and others, which prevent them from using traditional print: and

**Whereas** each year in Canada, people with print disabilities read more than 1 million accessible titles, and the majority are in physical formats; and

**Whereas** access to information and ideas is crucial to education, to employment, and to opportunities to connect socially within a community, and yet fewer than 1 in 10 books are available in accessible formats for those with print disabilities; and

**Whereas** the Centre for Equitable Library Access (CELA) provides necessary reading materials for people with print disabilities, including those with vision loss, learning disabilities and physical disabilities, and libraries across the country rely on CELA to provide accessible reading materials and support to patrons that are cost effective and equitable, and

**Whereas** the Federal government has recently decided to reverse its proposed cuts to funding for accessible book production and distribution, but offers no assurances for longer term funding, which is still set to be fully withdrawn by the 2022-2025 fiscal year; and

**Whereas** without a funding guarantee, CELA may face a 50% reduction to its production and distribution budget next year, which will have a devastating impact on its ability to produce and distribute accessible reading materials.

**Now Therefore Be it Resolved** that the Newmarket Public Library Board request that the Federal government commit to ongoing, stable funding for CELA, so those with reading disabilities across Canada are not left further behind; and

**That** a copy of this resolution be sent to: public library boards across the country; the Minister of Employment, Workforce Development and Disability Inclusion, Carla Qualtrough; the Minister Finance, Chrystia Freeland; and Member of Parliament Tony Van Bynen.

**Carried**

## **8. Closed Session**

- 8.1 Labour relations or employee negotiations, per section 16.1.4.(d) of the Public Libraries Act, R.S.O. 1990, Chapter P.44.
- 8.2 A matter in respect of which a board or committee of a board may hold a closed meeting under another Act. 2002,c.17,Sched.C, s.24(5) per section 16.1.4.(g) of the Public Libraries Act, R.S.O. 1990, Chapter P.44

### **Motion 21-05-194**

**Moved by** Art Weis

**Seconded by** Kelly Broome

**That** the Library Board move in to a Closed Session at 6:40 pm for Labour relations or employee negotiations, per section 16.1.4.(d) of the Public Libraries Act, R.S.O. 1990, Chapter P.44.

**And**

A matter in respect of which a board or committee of a board may hold a closed meeting under another Act. 2002,c.17,Sched.C, s.24(5) per section 16.1.4.(g) of the Public Libraries Act, R.S.O. 1990, Chapter P.44

**Carried**

### **Motion 21-05-195**

**Moved by** Victor Woodhouse

**Seconded by** Kelly Broome

**That** the Library Board move out of Closed Session at 6:50 pm.

**Carried**

### **Motion 21-05-196**

**Moved by** Jane Twinney

**Seconded by** Leslee Mason



**Motions Arising from Closed Session:**

**That** the Closed Session minutes for March 17, 2021 be adopted as presented and April 20, 2021 be adopted as amended.

**Carried**

**Motion 21-05-197**

**Moved by** Art Weis

**Seconded by** Kelly Broome

**That** the Library Board receive the report on matters pertaining to Labour relations.

**Carried**

**Motion 21-05-198**

**Moved by** Kelly Broome

**Seconded by** Darryl Gray

**That** the Library Board receive the report on the results of the Request for Proposal for Strategic Planning Services;

**And That** the Library approve the recommendations as outlined in the report.

**Carried**

**9. Dates of Future Meetings**

The next regular Library Board meeting is scheduled for Wednesday, June 16, 2021 at 5:30 pm. Location electronic via Zoom.

**10. Adjournment**

**Motion 21-05-198**

**Moved by** Kelly Broome

**Seconded by** Jane Twinney

**That** there being no further business, the meeting adjourn at 6:57 pm.

**Carried**

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Darcy McNeill, Chair

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Linda Peppiatt, Acting CEO  
Secretary/Treasurer



## Strategic Operations Report: May 2021

	<b>Igniting Community Dialogue, Discovery and Debate</b>	<b>Leading a Learning Community</b>	<b>Readying our Capabilities</b>
<b>Collaborative Relationships</b>	<ul style="list-style-type: none"> <li>149 attendees for Ancestral Voices series program: Nadia L. Hohn, author of the Malaika books. This included attendance by school students invited from York Region District School Board (YDRSB) and York Catholic District School Board (YCDSB)</li> <li>Preparing for June 10<sup>th</sup> event with author Waubgeshig Rice former CBC journalist and radio host, and the author of the bestseller Moon of the Crusted Snow.</li> </ul>	<ul style="list-style-type: none"> <li>Attendees for programs in partnership with Shadowpath – Reading Club monthly series (35)</li> <li>7 attendees for the Welcome Centre story time session</li> <li>Parent-Child Mother Goose series has had 32 in attendance to date</li> <li>Marketing and Communications Coordinator submitted photos, graphics and written content about NPL and services for inclusion in the 2021 York Pride online event.</li> </ul>	<ul style="list-style-type: none"> <li>Attended bi-weekly meetings on Superstar-Storytellers Summer Program. This large-scale event involves author visits including Gordon Korman, Sayantani DasGupta and Justin A. Reynolds; contests and social media engagement. All public libraries from both York and Durham regions are participating.</li> </ul>
<b>Spaces</b>			<ul style="list-style-type: none"> <li>Library was limited to curbside service for the month of May</li> </ul>
<b>Positioning</b>	<ul style="list-style-type: none"> <li>Social media posts continue to do well in spreading library news</li> </ul>	<ul style="list-style-type: none"> <li>Systems staff set up accounts and file sharing for the Town of Newmarket Human Resources Generalist</li> </ul>	<ul style="list-style-type: none"> <li>Attended hoopla annual review including current situation and introduction to a new service model called hoopla flex</li> </ul>
<b>Resources</b>	<ul style="list-style-type: none"> <li>Marketing and Communications Coordinator wrote copy and designed graphics to promote programs via the library's social</li> </ul>	<ul style="list-style-type: none"> <li>New user sign-ups for Overdrive (80), for Hoopla (56)</li> <li>459 plays on Kanopy</li> </ul>	<ul style="list-style-type: none"> <li>Contributed library content to the Town's HomeSweetHome webpage and the Seniors Centre newsletter</li> </ul>

	<b>Igniting Community Dialogue, Discovery and Debate</b>	<b>Leading a Learning Community</b>	<b>Readying our Capabilities</b>
	media including – Ancestral Voices Author Series; Wild About Wildlife with York Region Forestry; Brain Health with the Alzheimer Society; Most Common Manuscript Blunders with MJ Moores of Writers' Community of York Region; Online knitting, sewing, crochet, beading circles; Classic Play Reading Club; STEAM program for children 6-9 years old.	<ul style="list-style-type: none"> <li>• Adult Services held four book club zoom meetings</li> <li>• Digital/Maker programs attendance (total of 7) for How to use eBooks and Knitting Circle.</li> <li>• Attendance totaled 21 for Wild about Wildlife, 9 for Dementia Umbrella, and 16 for Brain Health and Getting a Good Night's Sleep</li> <li>• Children's programs - total attendance of 46 for Virtual Reading buddies, Advanced Reader's Book Club, and staff run story programs</li> </ul>	<ul style="list-style-type: none"> <li>• Wrote and submitted article for local media: Newmarket Public Library clubs keep kids reading during summer break</li> <li>• Learning &amp; Discovery Librarian is assisting with adult programs while the Community Engagement Librarian position is vacant.</li> </ul>
<b>Organization &amp; Operations</b>		<ul style="list-style-type: none"> <li>• Attended training webinar Customers without Masks in preparation for re-opening</li> <li>• Attended day long program of author panels, in-depth conversations, and keynote talks which provided insights into industry trends to assist with work on growing and diversifying collections.</li> </ul>	<ul style="list-style-type: none"> <li>• Manager, Library Services has taken on managing of the Circulation staff team and additional programming to cover the gap created with the resignation of the Community Engagement Librarian.</li> </ul>



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## Library Board Report

To: Newmarket Public Library Board

From: Linda Peppiatt, Acting CEO

Date: June 16, 2021

RE: **Newmarket Public Library Bank Account – Fund Transfer**

### **Recommendation:**

**The Acting CEO recommends that the Library Board authorize the transfer of funds from the Newmarket Library bank account to the Town of Newmarket bank account through the following motion:**

**THAT** the Library Board directs the CEO to authorize the Town of Newmarket Treasurer to transfer the net closing balance at May 31, 2021 of \$21,802.44 from the Newmarket Public Library bank account to the Town of Newmarket bank account.

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Financial statements of  
Town of Newmarket  
Public Library Board

December 31, 2020

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## Independent Auditor's Report

To the Chair and Members of the Town of Newmarket Public Library Board, and the Mayor and Members of Council of the Corporation of the Town of Newmarket

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the financial statements of Town of Newmarket Public Library Board (the "Library"), which comprise the statement of financial position as at December 31, 2020, and the statements of operations, change in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Library as at December 31, 2020, and the results of its operations, changes in net financial assets, 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 ("Canadian GAAS"). 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 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 the 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'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 or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Library'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 GAAS 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 GAAS, 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'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'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 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  
June 16, 2021

**TOWN OF NEWMARKET PUBLIC LIBRARY BOARD****Statement of Financial Position**

As at December 31, 2020

	2020	2019
<b>Financial Assets</b>		
Cash and cash equivalents	\$15,234	\$93,225
Accounts receivable	13,085	15,124
Due from Town of Newmarket (Note 3)	656,684	400,045
	<b>685,003</b>	<b>508,394</b>
<b>Liabilities</b>		
Due to Other Groups (Note 4)	295	31,264
Accounts payable and accrued liabilities (Note 6)	202,049	155,721
Deferred revenue (Note 5)	-	1,256
	<b>202,344</b>	<b>188,241</b>
<b>Net Financial Assets</b>	<b>482,659</b>	<b>320,153</b>
<b>Non-Financial Assets</b>		
Prepaid expenses	91,095	83,891
Tangible capital assets, net (Note 15)	934,655	1,033,874
	<b>1,025,750</b>	<b>1,117,765</b>
<b>Accumulated Surplus</b>	<b>\$1,508,409</b>	<b>\$1,437,918</b>

**APPROVED BY THE BOARD**

.....  
 Board Chair: Darcy McNeill

.....  
 Board Secretary / Treasurer: Linda Peppiatt, Acting CEO

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# TOWN OF NEWMARKET PUBLIC LIBRARY BOARD

## Statement of Operations

DRAFT AS AT 06/04/2021

Year ended December 31, 2020

	2020		2019
	Budget	Actual	Actual
<b>REVENUES</b>			
Municipal operating grant	\$3,465,422	\$3,465,422	\$3,257,422
Municipal Contributions towards tangible capital assets (Note 8)	-	91,449	158,910
Provincial grants	64,401	70,159	69,878
Federal grants	-	-	10,679
Fines	38,070	7,401	27,164
Program fees	29,752	2,130	16,325
Financed from development charges (Note 9)	-	-	125,000
Other fees and miscellaneous revenues	71,250	15,632	66,398
	<b>3,668,895</b>	<b>3,652,193</b>	<b>3,731,776</b>
<b>EXPENSES</b>			
Library materials			
Books	164,664	-	-
Magazines, newspapers and periodicals	11,100	12,130	11,779
Electronic materials and subscriptions	157,530	191,520	144,019
Audio-visual materials	27,200	-	-
Book binding and processing	30,843	27,866	26,735
Amortization expense	-	319,272	323,671
	<b>391,337</b>	<b>550,788</b>	<b>506,204</b>
Operations			
Programs and projects	26,159	4,912	23,737
Other supplies	17,300	9,537	18,192
Building and property maintenance	79,793	58,715	177,055
Utilities	105,000	81,105	90,554
Equipment repairs and maintenance	90,007	65,703	66,468
Minor capital	5,656	1,188	10,606
Emergency management materials	-	19,059	-
	<b>323,915</b>	<b>240,219</b>	<b>386,612</b>
Administration			
Employee salaries	2,131,578	2,118,963	2,163,344
Employee benefits	444,000	389,322	380,489
Education, conferences, consulting and travel	45,005	20,217	23,808
Other sundry expenses	52,875	37,489	41,891
Telephone and internet	8,440	6,731	7,419
	<b>2,681,898</b>	<b>2,572,722</b>	<b>2,616,951</b>
	<b>3,397,150</b>	<b>3,363,729</b>	<b>3,509,767</b>
Transfers and other			
Fund for future capital replacements (Note 7)	(223,550)	(223,550)	(223,550)
Transfer to Long-term Disability Town of Newmarket Reserve	(48,195)	(47,220)	(40,114)
Transfer from Reserves (Note 13)	-	56,841	-
Transfer to Capital Financing (Note 11)	-	-	(75,000)
Transfer to Library Capital Needs Reserve (Note 9)	-	(4,044)	(121,678)
	<b>(271,745)</b>	<b>(217,973)</b>	<b>(460,342)</b>
<b>Annual surplus (deficit)</b>	<b>-</b>	<b>70,491</b>	<b>(238,333)</b>
Opening Accumulated Surplus	<b>1,437,918</b>	<b>1,437,918</b>	<b>1,676,251</b>
<b>Ending Accumulated Surplus</b>	<b>\$1,437,918</b>	<b>\$1,508,409</b>	<b>\$1,437,918</b>

# TOWN OF NEWMARKET PUBLIC LIBRARY BOARD

## Statement of Cash Flows

Year ended December 31, 2020

	2020	2019
Increase (decrease) in cash and cash equivalents		
<b>Operating Activities</b>		
Annual surplus (deficit)	\$70,491	(\$238,333)
Amortization of tangible capital assets	319,272	323,671
<u>Changes in non-cash operating items</u>		
Accounts receivable	2,039	(4,488)
Due from Town of Newmarket	(256,639)	284,206
Due to Other Groups	(30,969)	9,408
Accounts payable and accrued liabilities	46,328	(110,297)
Deferred revenue	(1,256)	519
Prepaid expenses	(7,204)	(38,705)
	142,062	225,981
<b>Capital Activity</b>		
Acquisitions of tangible capital assets	(220,053)	(224,064)
<b>(Decrease) increase in cash and cash equivalents</b>	<b>(77,991)</b>	<b>1,917</b>
Cash and cash equivalents, beginning of year	93,225	91,308
<b>Cash and cash equivalents, end of year</b>	<b>\$15,234</b>	<b>\$93,225</b>
<b>Cash and cash equivalents is comprised of:</b>		
Cash balances	\$15,234	\$93,225
Short-term deposits	-	-
	\$15,234	\$93,225

**TOWN OF NEWMARKET PUBLIC LIBRARY BOARD****Statement of Change in Net Financial Assets**

Year ended December 31, 2020

	2020		2019
	Budget	Actual	Actual
<b>Annual (deficit) surplus</b>	<b>\$ -</b>	<b>\$70,491</b>	<b>(\$238,333)</b>
Acquisition of tangible capital assets	(279,020)	(220,053)	(224,064)
Amortization of tangible capital assets	323,965	319,272	323,671
	<b>44,945</b>	<b>169,710</b>	<b>(138,726)</b>
Change in prepaid expenses	-	(7,204)	(38,705)
<b>Change in net financial assets</b>	<b>44,945</b>	<b>162,506</b>	<b>(177,431)</b>
Net financial assets, beginning of year	320,153	320,153	497,584
<b>Net financial assets, end of the year</b>	<b>\$365,098</b>	<b>\$482,659</b>	<b>\$320,153</b>

# TOWN OF NEWMARKET PUBLIC LIBRARY BOARD

## Notes to the Financial Statements

Year ended December 31, 2020

### 1. NATURE OF OPERATIONS

The Town of Newmarket Public Library Board (the "Library") is a local board of the Corporation of the Town of Newmarket (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).

### 2. SIGNIFICANT ACCOUNTING POLICIES

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

Significant accounting policies adopted by the Library are as follows:

#### (a) Basis of accounting

Revenues and expenses are reported on the accrual basis of accounting.

The accrual basis of accounting recognizes revenues as they become available 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.

#### (b) 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 an asset. The cost, less residual value, of the tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

Library collection	7 years
Equipment	8-10 years
Furniture	15 years
Shelving	15-25 years
Computer hardware	3-4 years

Tangible capital assets are amortized in the month following the purchase or in-service date. One half of the annual amortization is charged in the year of acquisition for pooled assets. The tangible capital asset threshold amount for capitalization is pooled at \$10,000.

#### (c) 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.

#### (d) Revenue Recognition

Government transfers are recognized in the financial statements as revenue 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 recorded as deferred revenue when transfer stipulations give rise to a liability. Revenue is recognized in the statement of operations as stipulations related to the transfers are settled.

Fines are recognized when collected.

Fees for programs and services are recognized over the period of service or when related expenditures occur.

# TOWN OF NEWMARKET PUBLIC LIBRARY BOARD

## Notes to the Financial Statements

Year ended December 31, 2020

### 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

#### (e) *Deferred revenue*

Deferred revenues represent amounts which have been collected but, for which the related services have yet to be performed. These amounts will be recognized as revenues in the fiscal year the services are performed.

#### (f) *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 disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the year. The principle estimates used in the preparation of these financial statements include the useful life and valuation of tangible capital assets. Actual results could differ from these estimates.

#### (g) *Cash and cash equivalents*

Cash and cash equivalents include cash on hand, balances with the bank, net of overdrafts and short term deposits with maturities of three months or less.

#### (h) *Pension Plan*

The Library makes contributions to the Ontario Municipal Employees Retirement System (OMERS), which is a multi-employer, defined benefit pension plan on behalf of eligible members of its staff. The OMERS 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 has adopted defined contribution plan accounting principles for this Plan because insufficient information is available to apply defined benefit plan accounting principles. The Library 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.

### 3. DUE FROM TOWN OF NEWMARKET

The amount receivable from the Town of Newmarket is non-interest bearing and has no set terms of repayment.

### 4. DUE TO OTHER GROUPS

The Library partners with other external parties, and as part of various agreements, holds the balance of unspent funds and records these unspent funds as a liability at December 31, 2020 and 2019.

### 5. DEFERRED REVENUE

Deferred revenue consists of the following:

	2020	2019
Program fees and room rental fees	\$ -	\$ 1,256

### 6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Included in accounts payable and accrued liabilities is the vacation pay liability. The Library provides vacation pay benefits to current employees. Employees may become entitled to a cash payment when they leave the Library's employment.

	2020	2019
Vacation pay liability	\$ 70,246	\$ 68,841

# TOWN OF NEWMARKET PUBLIC LIBRARY BOARD

## Notes to the Financial Statements

Year ended December 31, 2020

### 7. RESERVE FUND FOR FUTURE CAPITAL REPLACEMENTS

The reserve fund, held by the Town of Newmarket on behalf of the Town of Newmarket Public Library Board, is designated for future Library capital expenses.

Changes during the year were as follows:

	<u>2020</u>	<u>2019</u>
Balance, beginning of year	\$ 1,312,683	\$ 1,124,211
Interest earned	29,831	48,832
Transfer from Operating Fund	223,550	223,550
Capital expenditures - Library purposes	(91,449)	(83,910)
Balance, end of year	\$ 1,474,615	\$ 1,312,683

### 8. UNEXPENDED CAPITAL FUND

The following fund, held by the Town of Newmarket on behalf of the Town of Newmarket Public Library Board, have been designated by the Town Council for future Library capital expenses:

	<u>2020</u>	<u>2019</u>
Balance, beginning of year	\$ 394,519	\$ 734,395
New capital allocations for the year	28,800	-
Transferred from Town of Newmarket	26,281	-
Transferred from General Reserve	-	75,000
Transferred to Town of Newmarket	(180,800)	(460,320)
Total Capital Budget	\$ 268,800	\$ 349,075
Financing expenditures	(91,449)	(158,910)
Deferred Funds	-	204,354
Balance, end of year	\$ 177,351	\$ 394,519

### 9. OTHER RESERVE FUNDS

The following funds, held by the Town of Newmarket on behalf of the Town of Newmarket Public Library Board, have been designated by the Town Council for future Library expenses:

<u>Development Charges</u>	<u>2020</u>	<u>2019</u>
Balance, beginning of year	\$ 2,844,377	\$ 2,799,647
Interest earned	63,060	109,994
Developers contributions	375,358	59,736
Transfer to Operating Fund to finance expenditures	-	(125,000)
Balance, end of year	\$ 3,282,795	\$ 2,844,377

<u>Library Minor Capital Fund</u>	<u>2020</u>	<u>2019</u>
Balance, beginning of year	\$ 53,017	\$ 50,987
Interest earned	1,100	2,030
Balance, end of year	\$ 54,117	\$ 53,017

<u>Library Capital Needs Fund</u>	<u>2020</u>	<u>2019</u>
Balance, beginning of year	\$ 124,295	\$ -
Interest earned	2,645	2,617
Transfer from Reserve (Note 11)	4,044	121,678
Balance, end of year	\$ 130,984	\$ 124,295



# TOWN OF NEWMARKET PUBLIC LIBRARY BOARD

## Notes to the Financial Statements

Year ended December 31, 2020

### 10. OTHER RESERVES

The following funds, held by the Town of Newmarket on behalf of the Town of Newmarket Public Library Board, have been designated by the Town Council for future Library expenses:

<u>Library Fundraising</u>	<u>2020</u>	<u>2019</u>
Balance, beginning of year	\$ 24,419	\$ 13,255
Other contributions	2,369	-
Transfer to Operating Fund	(2,170)	11,164
Balance, end of year	\$ 24,618	\$ 24,419

<u>Strategic Planning</u>	<u>2020</u>	<u>2019</u>
Balance, beginning of year	\$ -	\$ 1,257
Transfer to Strategic Plan Implementation Reserve	-	(1,257)
Balance, end of year	\$ -	\$ -

<u>Insurance Reserve</u>	<u>2020</u>	<u>2019</u>
Balance, beginning of year	\$ 10,000	\$ 10,000
Balance, end of year	\$ 10,000	\$ 10,000

<u>Strategic Plan Implementation Reserve</u>	<u>2020</u>	<u>2019</u>
Balance, beginning of year	\$ 168,899	\$ 167,642
Other contributions	11,656	-
Transfer from Strategic Planning Reserve	-	1,257
Balance, end of year	\$ 180,555	\$ 168,899

### 11. GENERAL RESERVE

The Town of Newmarket Public Library Board set a target level of \$400,000 for the General Reserves for the Library held by the Town of Newmarket and once achieved any surplus is to be returned to the Town after Library Board approval of audited financial statements, per Library Board motion 15.11.69. In 2020, the 2019 operating surplus (\$4,044) was transferred to the new Library Reserve Fund for Capital Needs, (2019: surplus of (\$121,678) from 2018), per Town of Newmarket Council motion 9.4.17.

<u>General Reserve</u>	<u>2020</u>	<u>2019</u>
Opening Balance	\$ 404,044	\$ 596,678
Transfer from Operating Fund	173,753	4,044
Transfer to Library Capital Needs Reserve Fund (Note 9)	(4,044)	(121,678)
Transfer to Unexpended Capital Fund	-	(75,000)
Closing Balance	\$ 573,753	\$ 404,044

### 12. PENSION AGREEMENTS

The Library makes contributions to the Ontario Municipal Employees Retirement System ("OMERS"), which is a multi-employer plan, on behalf of all permanent, full-time members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of credited service and average earnings. During the year, \$175,693 (2019: \$166,270) was recorded as an operating expense of the Library.

## TOWN OF NEWMARKET PUBLIC LIBRARY BOARD

### Notes to the Financial Statements

Year ended December 31, 2020

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**13. TRANSFER FROM RESERVE**

Due to expenditures related to the COVID-19 pandemic the Town of Newmarket received and recognized a total of \$1,819,600 from the Safe Restart grant and transferred the Library's allocation \$54,671 (2019- Nil) directly into the Library's Operating Fund as the fund is unrestricted. In addition, \$2,169 is recognized during the year in relation to the reconciliation of Cinemania Partnership profit sharing transfer.

**14. COVID-19**

On March 11, 2020, the World Health Organization characterized the outbreak of a strain of novel coronavirus ("COVID-19") as a pandemic which has resulted in a series of public health and emergency measures that have been put in place to combat the spread of the virus. The duration and impact of COVID-19 is unknown at this time and is not possible to reliably estimate the impact that the length and severity of these developments will have on the financial results and condition of the Library in future periods.

Draft

# TOWN OF NEWMARKET PUBLIC LIBRARY BOARD

## Notes to the Financial Statements

Year ended December 31, 2020

### 15. TANGIBLE CAPITAL ASSETS

2020						
	Library Collection	Furniture	Equipment	Shelving	Computer Hardware	Total
<b>Cost</b>						
Balance, beginning of year	\$1,620,883	\$124,490	\$297,879	\$144,481	\$311,440	\$2,499,173
Add: Additions during the year	120,749	-	67,657	-	31,647	220,053
Less: Disposals during the year	(215,840)	-	-	-	(25,722)	(241,562)
Balance, end of year	1,525,792	124,490	365,536	144,481	317,365	2,477,664
<b>Accumulated amortization</b>						
Balance, beginning of year	932,910	65,514	151,431	126,378	189,066	1,465,299
Add: Amortization during the year	194,231	8,299	39,483	6,340	70,919	319,272
Less: Amortization on Disposals	(215,840)	-	-	-	(25,722)	(241,562)
Balance, end of year	911,301	73,813	190,914	132,718	234,263	1,543,009
<b>Net book value of Tangible Capital Assets</b>	<b>\$614,491</b>	<b>\$50,677</b>	<b>\$174,622</b>	<b>\$11,763</b>	<b>\$83,102</b>	<b>\$934,655</b>

  

2019						
	Library Collection	Furniture	Equipment	Shelving	Computer Hardware	Total
<b>Cost</b>						
Balance, beginning of year	\$1,658,121	\$114,023	\$439,881	\$144,481	\$317,474	\$2,673,980
Add: Additions during the year	196,476	10,467	-	-	17,121	224,064
Less: Disposals during the year	(233,714)	-	(142,002)	-	(23,155)	(398,871)
Balance, end of year	1,620,883	124,490	297,879	144,481	311,440	2,499,173
<b>Accumulated amortization</b>						
Balance, beginning of year	964,521	57,455	256,198	120,038	142,287	1,540,499
Add: Amortization during the year	202,103	8,059	37,235	6,340	69,934	323,671
Less: Amortization on Disposals	(233,714)	-	(142,002)	-	(23,155)	(398,871)
Balance, end of year	932,910	65,514	151,431	126,378	189,066	1,465,299
<b>Net book value of Tangible Capital Assets</b>	<b>\$687,973</b>	<b>\$58,976</b>	<b>\$146,448</b>	<b>\$18,103</b>	<b>\$122,374</b>	<b>\$1,033,874</b>

The accompanying notes are an integral part of these financial statements.

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**Highlights of Changes to Base  
Operating Budget 2022  
over 2021**

<b><u>EXPENDITURES</u></b>	<b>2022 Request</b>	<b>2021 Budget</b>	<b>\$ change</b>	<b>% change</b>	<b>Comments</b>
<b>Materials</b>	\$ 427,148	\$ 413,337	\$13,811	3.34%	Cost changes for electronic resources
<b>Facilities &amp; Equipment</b>	163,458	169,800	-6,342	-3.73%	Reflection of use and Facility Attendant value
<b>Capital includes ARF</b>	229,206	229,206	-	0.00%	
<b>Utilities</b>	99,000	101,000	-2,000	-1.98%	Reflection of usage
<b>Salaries &amp; Wages</b>	2,238,399	2,145,578	92,821	4.33%	Economic and Market Adjustments and step increases
<b>Benefits</b>	441,200	444,000	-2,800	-0.63%	Reflection of ASO usage
<b>General</b>	159,542	187,974	-28,432	-15.13%	Reflection of usage
<b>Total Expenditures</b>	<b>\$ 3,757,953</b>	<b>\$ 3,690,895</b>	<b>\$ 67,058</b>	<b>1.82%</b>	

**REVENUES**

<b>Provincial Grant</b>	64,401	64,401	-	0.00%	
<b>Municipal Grant</b>	3,556,422	3,487,422	69,000	1.98%	
<b>Operating Reserve</b>	-	-	-	0.00%	
<b>Financing from Development Charges</b>	-	-	-	0.00%	
<b>Other (Fines, Room Rentals, etc)</b>	137,130	139,072	-1,942	-1.40%	Anticipated Room Rental increase due to new booking software Offset by reduction in fines
<b>Total Revenues</b>	<b>\$ 3,757,953</b>	<b>\$ 3,690,895</b>	<b>\$ 67,058</b>	<b>1.82%</b>	



## Newmarket Public Library – Action Tracking List

Item No.	Target Date	Item description	Assigned action	Status / Date of Completion
9-11a	Ongoing	Policy reviews	<ul style="list-style-type: none"> <li>Board to consider policies according to policy review schedule</li> <li>Revise Governance Policy to comply with new Code of Conduct and integrity investigations rules</li> <li>Revise section on Gifts</li> <li>Approve full revised Governance Policy</li> </ul>	Ongoing <ul style="list-style-type: none"> <li>April 2019 Code of conduct and investigations sections revised except for section on Gifts</li> <li>May 15, 2019 Board approved revisions to Gifts section</li> <li>Full revised version of Governance document approved November 18, 2020</li> </ul>
2-13	Ongoing	<del>C.E.O. Annual Performance Review (anniversary date May 1)</del>	<del>Library Board Chair and Vice Chair to prepare and report to Board</del>	<del>Next review due May 2021</del> Update when new CEO has been hired.
1-15	TBD	Annual Report to the Community	<ul style="list-style-type: none"> <li>Produce reports at the end of each anniversary year of a current Strategic Plan</li> </ul>	Last report completed October 2017; date for next report to be set once a new Strategic Plan is in place
2-15	TBD	Library facility and service delivery options	<ul style="list-style-type: none"> <li>Motion 16.09.144 “And that the Library Board apportion up to \$50,000 of the Alternative Service Delivery capital project to a facility needs study, if</li> </ul>	<ul style="list-style-type: none"> <li>Deferred by Town of Newmarket Council to fall of 2017 after completion of the Joint Efficiency Review.</li> </ul>

Item No.	Target Date	Item description	Assigned action	Status / Date of Completion
2.15 cont.			<p>and when Council indicates its willingness to support it”</p> <ul style="list-style-type: none"> <li>• Motion 18.02.265 “And that the Library Board request the Library facility needs study be considered by the Town of Newmarket Council in the first or second quarter of 2019” Board to reconsider study</li> </ul>	<ul style="list-style-type: none"> <li>• Council declined to include a study in its Strategic Priorities for 2019-2023</li> <li>• CEO to work with ToN staff on a joint effort to doing a facility study (Motion 19-05-32)</li> </ul>
<del>1-19</del>	<del>June 2019</del>	<del>2020 budget</del>	<ul style="list-style-type: none"> <li>• <del>Draft budget request to be presented to board for approval</del></li> </ul>	<p>Completed</p> <ul style="list-style-type: none"> <li>• <del>To Board for approval September 18, 2019</del></li> <li>• <del>Approved for submission September 18, 2019</del></li> </ul>
<del>2-19</del>	<del>TBD</del>	<del>Collective Agreements (2019-)</del>	<ul style="list-style-type: none"> <li>• <del>Updates and discussions as negotiations progress</del></li> <li>• <del>Board to ratify agreement when negotiated</del></li> </ul>	<p>Completed</p> <ul style="list-style-type: none"> <li>• <del>Board briefed March 2019</del></li> <li>• <del>Negotiations began April 2018</del></li> <li>• <del>Library Board and Union ratified as of August 19, 2019</del></li> </ul>
8-15	TBD	Strategic planning	<ul style="list-style-type: none"> <li>• Include a long-term strategy related to fines at future strategic planning (motion 19-10-66)</li> <li>• Consider diverse Board member recruitment in future strategic planning (motion 19-11-71)</li> <li>• Report to Board March 18, 2020 with planning options (motion 20-02-98)</li> </ul>	<ul style="list-style-type: none"> <li>• Current plan ended 2016. Previous board moved to update actions only but this not completed.</li> <li>• Planning options report delayed due to COVID; report now due Nov 2020 with target of Jan 2021 to secure quotes; may include</li> </ul>

Item No.	Target Date	Item description	Assigned action	Status / Date of Completion
8-15 cont.		Strategic Planning cont.		<p>consideration of alternative service delivery options</p> <p>November 18, 2020:</p> <ul style="list-style-type: none"> <li>• Board approved to proceed with a release of a request for quotation for a Strategic Planning Consultant</li> <li>• RFQ released with a submission deadline of March 31, 2021</li> <li>• Evaluation Team appointed at April 21/21 Board meeting to review RFQ responses</li> <li>• May 19, 2021 Strategic Planning Services contract awarded</li> </ul>
3-19	<del>May 2019</del>	<del>Library Board orientation</del>	<ul style="list-style-type: none"> <li>• <del>Leadership by Design presentations to be held at first 3 board meetings</del></li> <li>• <del>N6 Library Board orientation session May 11</del></li> </ul>	<p><del>Completed</del></p> <p><del>Part 1 and 2 completed — April 17, 2019</del></p> <ul style="list-style-type: none"> <li>• <del>3 Board members attended N6 Orientation session May 11</del></li> <li>• <del>Deemed complete for 2018-2022 Board term</del></li> </ul>
4-19	May 2019	Library Operational Efficiencies Review - updated April, 2021	<ul style="list-style-type: none"> <li>• CEO to report to Board on SLA with Corporate Communications, and any implications on existing Public Relations Policy</li> </ul>	<ul style="list-style-type: none"> <li>• Oct. 2019 Board authorized one-year pilot Information Technology Joint Steering Committee; to review by Oct. 2020</li> <li>• Feb. 2020 Board authorized one-year pilot Service level Agreement with Town of Newmarket</li> </ul>

Item No.	Target Date	Item description	Assigned action	Status / Date of Completion
		Library Operational efficiency review cont.		<p>Recreation and Culture/Marketing and Sponsorship; to review by Feb. 2021</p> <ul style="list-style-type: none"> <li>• Implemented organizational structure changes, October, 2020</li> <li>• Marketing &amp; Communications Coordinator secondment extended for 1 year due to COVID-19</li> <li>• Information Technology Joint Steering Committee continues. Finalizing of the agreement delayed until Library CEO and IT Town Director Leaders are in place</li> </ul>
<del>5-19</del>	<del>TBD</del>	<del>Library Advocacy</del>	<ul style="list-style-type: none"> <li>• <del>CEO to bring Library Advocacy items to Board for endorsement outside of election campaigns as coordinated by library associations.</del></li> </ul>	
<del>6-19</del>	<del>October 2020</del>	<del>Inclusion and Diversity</del>	<ul style="list-style-type: none"> <li>• <del>CEO to report back to Board if Board input and review are needed</del></li> </ul>	<p><del>Completed</del></p> <ul style="list-style-type: none"> <li>• <del>Policy considerations on inclusion and anti-discrimination being reviewed with Town to bring back to Board</del></li> <li>• <del>Inclusion and Anti-Discrimination Policy approved October 21, 2020</del></li> </ul>



Item No.	Target Date	Item description	Assigned action	Status / Date of Completion
<del>7-19</del>	<del>October 2020</del>	<del>Security Guard Pilot</del>	<del>• Review pilot after completion</del>	<del>• Pilot concluded Oct 2020</del> <del>• Further consideration if and when the need arises as COVID-era restrictions are relaxed</del>
<b>1-20</b>	Ongoing	Re-opening and recovery progress	<ul style="list-style-type: none"> <li>Review library re-opening and recovery progress including ongoing and future revisions to fines structure</li> </ul>	<ul style="list-style-type: none"> <li>Update reports presented June 2020, September, 2020, November, 2020</li> </ul>
<b>1-21</b>	June 30, 2021	CEO Recruitment	<ul style="list-style-type: none"> <li>CEO Selection Panel assigned to Library Board Chair, Vice Chair, One Library Board Director, Human Resources Director, Town of Newmarket and Commissioner of Community Services, Town of Newmarket</li> </ul>	<ul style="list-style-type: none"> <li>RFP released February 12, 2021 for recruiting firm</li> <li>March 17, 2021 Recruitment Firm selected</li> </ul>