

Present:

Absent:

1. Approval of the Agenda
2. Board Feedback
3. Consent Agenda
 - a. Approval of Minutes of March 15 2022 meeting
 - b. Items for Information
 - c. Reports
 - i. Director's Report
 - ii. Program Report and Library Stats March 2022
 - iii. Program Overview to March 31 2022
 - iv. March 2022 Stat Week
 - v. Draft Financial Statements
4. Items for Discussion
 - a. Update from Policy Committee
 - b. Update regarding Board Communications Platform
 - c. Facility Options
 - d. Camrose Interagency Collaborative Working Group
 - e. Chase the Ace
5. Items for Decision
 - a. Approve 2021 Audit
 - b. Chase the Ace

Next regular Board meeting: May 17, 2022, 7:30pm



Director's Report

April 13 2022

The Bunker

Carpet One very generously offered to donate and install some new flooring in the Bunker. While removing the old flooring and cleaning the space, we discovered a hole in the concrete that was growing something spongy, and some old water damage in the drywall. The room is currently closed, and is not being used for storage or programming until it can be assessed and fixed by the city, as we cannot store paper, fabric or electronics in a damp room. As such all programs have been shifted into the other two rooms, many items were thrown out, and storage has been shifted into the hallway. The summer students will be using half of the Irving room as their office, and most of our ability to do community rentals has been eliminated.

Fellowship Fundraiser

We have been working closely with the Fellowship of the Camrose Public Library in planning a fundraiser for our collection. Patrons will be able to sponsor a book throughout the month of May to help our collection grow. There will be paper cutouts with a type of book and dollar amount listed on them. Patrons will be able to take the items they wish to sponsor to the front desk, pay the total amount listed and then get a bookplate put into the new items. Each paper cutout will have an age, genre and price tag listed (ie, Adult Book, Fantasy, \$35). When a new adult fantasy novel comes in, we will have a list of bookplates printed out and waiting for us to add as the books are processed, so there will be minimal additional administrative strain on the library. The Fellowship will be in charge of creating the display, providing the cashbox, designing and creating the bookplates, paying for the bookplates, and then getting the funds deposited and sent to us. The item age/categories were put forward by our Purchasers to best fill out the areas we need to expand. As this is a new type of fundraiser for us, we are not sure how this will go. Our initial goal is to sponsor 80 new items. This fundraiser is scheduled to go live May 1.

Canada Day

Camrose Public Library is involved in the planning of Canada Day this year. The Book Bike will be in attendance, and many of our large games will be set up as well. CPL will also be contributing to the grab bags, sharing postcards with games, activities, and of course plenty of information about cool upcoming events and services.

OHS

We have been working diligently on updating our OHS paperwork, safety plan, emergency plans etc. The OHS team has received training, many staff members will be getting First Aid certified/re-certified in May, and we have sourced some Bike Safety training for our summer students this year.

PRL came and assessed Non-Fiction Collection

Parkland has taken a look at our non-fiction collection, and has submitted a list of titles for us to purchase to help update and fill in gaps. This assessment happens every couple of years to ensure we are not missing important areas.

Building Assessment/Meeting with John Kennedy

The City of Camrose is currently assessing our building to determine the long-term viability of the current library building vs. other options. The assessment timeline is as follows. The content is provided directly from John Kennedy, Senior Safety Codes Officer from the City who is completing this project.

April

- Inspection of mechanical systems (electrical, heating ventilation, air conditioning, plumbing and elevator). What is the condition of each system, and how much longer will each last?
- Inspection of interior building components (interior finishes of areas) Have these components been updated and maintained?
- Talk to Library Staff regarding the function of space – areas to be combined, eliminated or repurposed or new.

May

- Inspection of regulatory compliance (life safety and fire suppression systems) Are these systems up to code?
- Inspection of site and grounds (pavement, curbs, loading docks, walks, landscaping, irrigation, site drainage, exterior lighting, walls, fencing/railings, signage and exterior amenities). Have these components been well maintained or have they been allowed to deteriorate?

June

- Inspection of structural systems (foundation, framing of walls, floors and roof). Are there cracks in the foundation, is there any leakage?
- Inspection of building envelope (roofing systems, exterior finish, stairs, steps, exterior doors, windows). Roof was repaired in 2021.

July



- Final report stating what needs to be repaired, replaced or upgraded immediately to conform to industry standards. Estimate the lifespan of the building's elements and systems. Include a list of recommendations for repair or replacement, with estimated costs, recommending timing.
- Work should be completed by early summer to allow for discussions prior to start of budget preparations.

Dolly Parton's Imagination Library

Thanks to some very generous donations made in Robyn's memory, the Rotary Camrose Imagination Library has been able to double the number of children we can serve (now 200). The Daybreak Rotary group has joined the project, and we are now able to register any child aged 0-4 who lives within the Camrose County border (municipalities included). The Rotary clubs are looking at fundraising options, looking to secure ongoing funding to ensure this program can run for years to come, and hopefully expand to more children.

Stats Week

CPL has had our first stats week of 2021, which went very well. During stats week we go above and beyond the normal stats we take, and we measure how the library is being used, what types of interactions we have with patrons, when patrons use the library, and how we connect with them. Details of our first stats week can be found in the board package. As this is our first stats week, we do not have directly comparative data. Our next stats week will be held in July, and the last one in November.

Space Options

After discovering the problems with the Bunker, Malcolm Boydd, myself and a few members of the board met to discuss potential paths forward.

Option One:

The Bunker is fully repaired, has proper ventilation installed and is brought to code to allow it to be used as a programming room. The City will get a quote for this, as many systems may be impacted. This would get us the space back, but could be prohibitively expensive or open up more problems.

Option Two:

We reassess how we use space downstairs, and potentially add a programming room in the Children's section. According to PLSB's standards, our library square footage and the size of our collection is already too small in comparison to the size of our population. However, more programming and office space would



allow us to do more community partnerships, rentals, and would provide the office space we need for summer programmers. After looking at the space, myself and the staff think this option could work, and we have identified multiple possibilities to explore.

Option Three:

We open up a secondary location. Specifics were not settled on in the meeting, but multiple possible locations were discussed. The primary concern is that we cannot staff a second space without that space either being directly adjacent to our building, unless we hire more staff. However, if we were to hire 2-3 more full time staff, we could open a satellite branch and have another small location elsewhere in the City. With that staffing level, we could be open for about 8 hours a day, 5 days a week.

A satellite branch could contain a programming space, a couple of public computers and a printer, holds pick-up, a small area for the collection, and some offices that we can use for increased staffing/community partners/summer students etc. This would allow us to increase our collection, increase program opportunities, and reach new populations/demographics who might not normally utilize the library. We feel that a space near the geographic center of the Camrose would allow us to extend our reach and serve our community better. To do this, we would need to furnish the space, renovate to create useable rooms, expand our janitorial services/contract, hire more staff, connect to the SuperNet, and sort out a system with Parkland. I have reached out to Ron Sheppard, and Ron has let me know that there would be no additional cost via Parkland to add another branch. Parkland needs the SuperNet to manage the network connection. For a very short-term period, they could connect us with a VPN, but it is not a permanent solution. Moving the SuperNet is very expensive, and would not be viable for a short-term endeavor. However, if there is already fibre to the building, all we would need to install is a SuperNet connection, which can be fairly cheap (I do not have a dollar estimate); Bell/Axia would need to examine the fibre to make that determination. In my opinion, option 3 solves many of the problems we have with our current building (lack of programming space, lack of collection space, less staff than laid out via PLSB's standards, cutoff from the central and south west community) and would buy us a lot of breathing room, and would allow us to expand our services. It is also the largest commitment and likely the most expensive.

Some combination of options is also possible.



Extra Programming Statistics

In the last board meeting, the question of why our programming numbers increased so dramatically starting was raised. While there are many factors that affect program attendance, I have pulled stats on how many programmers we employed from 2013-2021, and provided a timeline for a few important events.

Annual Programming Numbers through the years

Year	Number of Program Participants	# of FT Prog.*	# of PT Prog.	# of Contract Prog.	# of Casual Prog.	Total # of Prog.	Important Events
2013	11,135	1	1	5	0	7	
2014	19,782	1	1	3	2	7	
2015	21,794	1	3	7	1	12	The Bunker Opens (Spring 2015)
2016	25,942	1	1	6	1	9	
2017	35,408	1	1	6	0	8	
2018	38,643	3	2	6	0	11	Director Leaves
2019	37,477	3	0	5	0	8	New Director Starts
2020	24,688	3	0	3	0	6	<ul style="list-style-type: none"> • Pandemic Starts • Total Staffing Hours reduced • Public allowed in library intermittently
2021	11,225	2	0	3	0	5	<ul style="list-style-type: none"> • Director Leaves • New Director Starts • Budget reduction of 20% • In-person programming banned due to health measures

*Prog. Short for Programmer



The Camrose Interagency Collaborative Working Group

The Camrose Interagency Collaborative working group's collective impact project is ongoing. They just announced that they were awarded funding from the Civil Society Fund to coordinate a model of care and service deliveries to the City and County's most vulnerable populations. Sadly their application was only approved for 50% of their proposed budget, but the group is determined to make it work, and may seek out other funding opportunities. The Social Development Committee is the Steering Committee, and the current hope is to have a community needs assessment done well within the year. The library is participating in the process and I feel the needs assessment done by this committee is what we should look at for our new Plan of Service, and for any decisions we make regarding a new library.

ESL Services and Ukrainian Refugees

As the situation in Ukraine has developed, I have been in contact with Action for Healthy Communities about how the library can help. Initially we planned a couple of events to help prepare our community in welcoming incoming Ukrainian families. I was then invited to attend a few meetings of the Camrose Refugee Center along with A4HC, as they are working with two local residents who were born in Ukraine, and who want to bring friends and family to Camrose. After listening to Olena's story, it was decided that these incoming families would need an influx of cash for airfare, passports, living expenses etc. until they could settle and find work. The CRC has had an influx of furniture and household items, along with offers to employ individuals, and potentially provide housing or rent reductions. They are also accepting financial donations, and running multiple fundraisers. A secondary need was also expressed; assistance in integrating into the local culture. This includes things like learning the language, being able to meet people, having someone to ask questions about the culture, and having a place to find community. Olena and other community members have mentioned a willingness to translate for anyone who needs it.

The library is well positioned to help with the secondary need, and we have been in talks with A4HC about what we can do. So far, we have discussed the possibility of running an English conversation circle, looking into the cost of the online IELTS platform, creating a Welcome to Camrose night for the community, potentially finding a way to host English lessons, and finding ways to cross promote services between organizations. Our lack of space has been a very large barrier, as I have people who want to help, and there are events I would like to provide space for, but we do not have enough staff time or space to accommodate all of these desires. Discussions regarding classes/programs/services for newcomers are ongoing.

CAMROSE
PUBLIC LIBRARY

Camrose Public Library
 Adult Programs
 January 1 to March 31, 2022

Outreach	Program	Attendance
Deliveries to Care Facilities	27	180
Spanish Online	8	48
Ukulele Online	13	60
French Circle Online	7	19
German Circle Online	13	35
Cosy Cards	3	32
Mind Masters	3	355
Podcasts	3	13
	77	742

In House	Program	Attendance
Spanish Circle	4	32
Ukulele Jam	4	28
French Circle	4	14
Tech Tutor Class	2	4
	14	78

Outside Groups	Program	Attendance
Space Provided for Community Groups and Businesses	1	20
	1	20
Total	92	840

Camrose Public Library
Family Programs
January 1 to March 31, 2022

Outreach	Program	Attendance
Read for 15	1	3849
Books & Bounces Online	4	16
Curious Cuties with Camrose Family Resource Centre	1	7
	6	3872

In House	Program	Attendance
Books & Bounces	5	49
Terrific Tales	5	66
Snacks in the Stacks	19	204
Something Cool After School	19	123
Bed Time Story Time	5	50
1-on-1 Tech Help	6	12
French Story Time	2	8
Spring in to a Library Program	1	35
	62	547

Outside Groups	Program	Attendance
Space Provided for Community Groups and Businesses	1	25
	1	25
Total	69	4444

Camrose Public Library
 Children's Programs (5-12 years)
 January 1 to March 31, 2022

Outreach	Program	Attendance
Origami Club Online	5	15
	5	15

In House	Program	Attendance
Red Hot Science	2	24
	2	24

Outside Groups	Program	Attendance
Space Provided for Community Groups and Businesses		
	0	0

Monthly Total	7	39
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Camrose Public Library
 Teen Programs
 January 1 to March 31, 2022

Outreach	Program	Attendance
	0	0

In House	Program	Attendance
Anime Club	4	16
D & D	3	21
Red Hot Science	2	15
	9	52

Outside Groups	Program	Attendance
Space Provided for Community Groups and Businesses	0	0

Total	9	52
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Camrose Public Library
Total Programs
January 1 to March 31, 2022

Outreach Programs	88	4629
In-house Programs	87	701
Outside Groups	2	45
YTD	177	5375

Submitted by Nicole Bannick
1-Apr-22

February 2022

Program and Library Statistics

Submitted by Nicole Kyle
April 5, 2022

537

people accessed programs that help develop relationships, end social isolation, and make them feel welcome in our library and our community.

429

community members of all ages attended programs that facilitate lifelong learning and help them develop digital literacies.

Did you know?

In our first full month of in-person programs, we saw a 245% increase in attendance at programming?

1

awesome bit of feedback

"I just love what you've done with the place! I love all the plants. They really give a peaceful feeling like you just want to sit down and read and relax."

March Summary

The return to in-person programming has gone very smoothly, and we've had so many patrons tell us how good it is to be back in the same room with other people. Here are some highlights from the month:

Ongoing programs

From Books & Bounces, to Snacks in the Stacks, to Ukulele Jam and more, staff and patrons alike were so excited to walk in to rooms full of their peers and for chances to connect, create, and learn.



Special Events

We hosted some special, seasonal programming for a few different groups this month. There were four Red Hot Science sessions for school-aged kids which were facilitated by staff from Red Deer Polytechnic and covered simple to more complex coding of Spheros and Microbits. Sessions were engaging and well attended and we'll happily book them again in the future. We also held "Spring in to a Library Program", a drop-in spring themed crafting event for all ages. The program was well attended by families and teens, with 35 of us gathering to create together.



Upcoming Partnerships and Special Events

April Events

We're hosting a special Earth Month program on the afternoon of **Saturday, April 23 from 1:00 to 3:00 PM**. It's going to be a drop-in upcycling extravaganza where we'll encourage people to get creative and think outside the box (see what I did there?). There will be a variety of materials that would otherwise be destined for recycling or the trash and all sorts of things to create with. For the most part, people will be free to be creative, but I will be hosting an instructional session on how to make a simple "AirBee 'n' Bee" hotel for solitary bees.

Coming in May

May is Sexual Violence Awareness Month and we are partnering with the *Association of Communities Against Abuse (ACAA)* to bring awareness and information to parents and caregivers. ACAA staff will be joining me at a few of my existing, ongoing programs for special themed days to connect with parents and kids, and we are also hosting two identical special events, one at 6:00 PM on May 26 and another at 1:00 PM on May 29. These special events will be concurrent sessions for parents and kids, with ACAA hosting the adult portion of the program and me (and possibly staff from Camrose Family Resource Centre) providing separate programming for the children of the adult attendees.

We've had some great meetings with **Action For Healthy Communities** regarding May programming that could help build awareness around the Ukrainian refugee crisis and to help prepare our community for the possibility of welcoming newcomers from Ukraine to Camrose. We've decided on an art installation in our front window, a sunflower made of post-it notes filled with community members' well wishes for refugees and info about Ukrainian people and culture. We hope that these notes will not only help all displaced people feel welcome in our community, but will also build empathy within our existing community members.

Ongoing Program Schedule:

CAMROSE PUBLIC LIBRARY

For more details and upcoming special events, please visit www.cpl.prl.ab.ca.

Program	Day	Age	Time
1-on-1 Tech Help	By Appointment	All ages	By Appointment
Snacks in the Stacks	School Days	Grades 1-12	3:30 - 4:30 PM
Something Cool After School	School Days	Grades 1-9	3:45 PM
Ukulele Jam	Mondays	Adults	12:30 PM
Spanish Conversation Circle	Mondays	Adults	3:00 PM
BookSquirms	Tuesdays	0-1 year & caregivers	9:30 AM (Online via Zoom)
Books and Bounces	Tuesdays	0-1 year & caregivers	10:30 AM
German Conversation Circle	Tuesdays	Adults	4:00 PM (Online via Zoom)
Once Upon A Screen Time	Wednesdays	Families	9:30 AM (Online via Zoom)
Terrific Tales	Wednesdays	0-5 years & caregivers	10:30 AM
Tech Tutor	Wednesdays	Adults	1:00 PM
Anime Club	Wednesdays	12-17 years	6:30 PM
Bed Time Story Time	Wednesdays	Families	7:00 PM
Ukulele Jam Online	Thursdays	Adults	1:00 PM (Online via Zoom)
French Conversation Circle	Thursdays	Adults	4:00 PM
Cosy Card Night	Fourth Thursday Monthly	Adults	7:00 PM (Online via Zoom)
BYOBook Club	Last Thursday Monthly	Adults	6:30 PM
L'heure du conte (French Story Time)	Fridays	Families	11:00 AM

This schedule runs from March 1 to June 24, 2022. Program schedule and format are subject to change.

CONNECT. CREATE. CAPTIVATE.

Library Statistics

YTD Daily visit averages (and hourly based on operational hours in brackets)

Mondays: 166 (avg of 16.6/hr) Tuesdays: 183 (avg of 18.3/hr)

Wednesdays: 180 (avg of 18/hr) Thursdays: 159 (avg of 15.9/hr)

Fridays: 188 (avg of 23.5/hr) Saturdays: 125 (avg of 25/hr)

Sundays: 53 (avg of 13.3/hr)

Camrose Public Library Monthly Stats Mar 2022						
Circulation	Mar 2022	Mar 2021	2022 YTD	2021 YTD	Under/Over 2021	% Chg. Over 2021
Adult Material	6417	5469	17146	13083	4063	31%
Young Adult Material	410	413	1129	836	293	35%
Juvenile Material	5569	3798	13963	8431	5532	66%
TAL Items Borrowed	168	65	398	86	312	363%
TAL Items Sent	43	39	91	51	40	78%
Total	12607	9784	32727	22487	10240	46%
Econtent	Mar 2022	Mar 2021	2022 YTD	2021 YTD	Under/Over 2021	% Chg. Over 2021
Cloud Library/RBDigital	571	899	1714	2866	-1152	-40%
Overdrive	810	709	2383	1845	538	29%
Total	1381	1608	4097	4711	-614	-13%
Circulation by Residence	Mar 2022	Mar 2021	2022 YTD	2021 YTD	Under/Over 2021	% Chg. Over 2021
City of Camrose	9872	7870	25853	19169	6684	35%
County of Camrose	2391	1719	6454	4029	2425	60%
Outside City/County	104	34	276	57	219	384%
ME	0	22	66	85	-19	-22%
Total	12367	9645	32649	23340	9309	40%
Miscellaneous	Mar 2022	Mar 2021	2022 YTD	2021 YTD	Under/Over 2021	% Chg. Over 2021
Visitors	6153	3581	13567	5335	8232	154%
WiFi Users	9550	8118	18714	14799	3915	26%
Internet Users	678	433	1552	433	1119	258%
Exams	36	2	93	2	91	4550%
Total	16417	12134	33926	20569	13357	65%
Selection of Service Responses						
1. Social Engagement: Developing Relationships and Ending Isolation						
2. Connect to the Online World: Public Internet Access						
3. Satisfy Curiosity: Lifelong Learning						
4. Visit a Welcoming Place: Physical and Virtual Spaces						
Programs	Mar 2022		2022 YTD		Participants	
Service Response	Sessions	Participants	Sessions	Participants	2021 YTD	2020 YTD
1	51	333	89	503	452	1275
2	8	16	8	16	22	147
3	33	413	60	803	604	1695
4	19	204	19	204	180	1912
Library Advocacy	0	0	1	3849	3313	3257
Total	111	966	177	5375	4571	8,286

CAMROSE PUBLIC LIBRARY

Statistics Week

March 20 - 26 2022

Highlights

The most common type of question we receive is about Circulation (ex. Item checkouts, renewing memberships, paying fines etc.). The next most common types of interactions are conversations about library services, and community connections. Community Connections are conversations about topics that are not directly related to the library, but build community (ex. How was your vacation? What did you think of the book? How are the grandkids?)

Most people interact with us in person, but online interactions are on the rise.

Our computers get used by the most people on Wednesdays and Thursdays, but if you look at how much time they are on per hour Thursday, Friday and Saturday see the most use.

The most popular space to spend time in upstairs is on the computers by the main desk, and downstairs it's about a tie for the Lego Table/Circulation desk, and on the computers.

Wednesday and Thursdays see the most people come to the library, but Saturday and Wednesday have the most people per open hour. Sundays are our quietest day, both in total numbers and by average.

The Library is busiest between 5:00-6:00pm, and the second busiest time is 3:00-4:00pm. We usually have a rush the first hour we are open, and then we get increasingly busy from 2:00-6:00pm.

Disclaimer:

This data is based off of one week of tracking, which is a marginal sample size. The longer we collect these statistics, the more accurate the information will become. Some of these numbers are based on estimates due to door counts not being checked on the hour. Wherever an estimate was used, it is written in red. All numbers regarding human interactions are based on staff reports, and as such are subject to human error.

Number of Questions with Patrons by Type of Interaction - Greatest to Least

Type of Interaction	Number of Questions
Circulation	680
Community Connections	255
Library Services	245
Holds Pickup	205
Reference	161
Wayfinding	107
Technology	102
Total	1,755

Number of Patrons we Connected with by Means of Communication - Greatest to Least

Means of Communication	Number of Patrons
In Person	640
Online	562
Phone	45
Total	1,247

Computer Sessions by Day, Location and Total Usage Time

Day of Week / # of Hours Open	Upstairs	Downstairs	Combined	Sessions per open hour	Total Time for Day (hrs)
Sunday (4)	3	0	3	0.75	1.75
Monday (10)	28	5	33	3.3	18.5
Tuesday (10)	19	2	21	2.1	11.75
Wednesday (10)	28	3	31	3.1	26.75
Thursday (10)	39	12	51	5.1	24.5
Friday (8)	26	6	32	4	20
Saturday (5)	15	6	21	4.2	10.5
Total (57)	158	34	192	3.37	113.75

Spaces to Spend Time in Library - Upstairs

Most Popular to Least Popular

Area of Library	Number of people spotted using the space by checking once an hour
Main Computers by Desk	66
Fiction Stacks	32
Bean Bags on the Stairs	29
Front entrance/foyer	25
Window Seating - Fiction	23
Window Seating - Non-Fiction	22
Computers - Non-Fiction	22
Holds Shelf	16
Exam Room	13
Young Adult Stacks	11
Dvds/Tables	10
Between circ desk and restroom	2

Spaces to Spend Time in Library - Downstairs

Most Popular to Least Popular

Area of Library	Number of people spotted using the space by checking once an hour
Circulation Desk and Lego Table	66
Computers	65
Irving Room	59
Stacks	57
Seating Area with Couch and Rug	35
Round Tables	31
Seating Along West Wall	23
Board Books	20
Entrance/Foyer	12
Book Sale	9

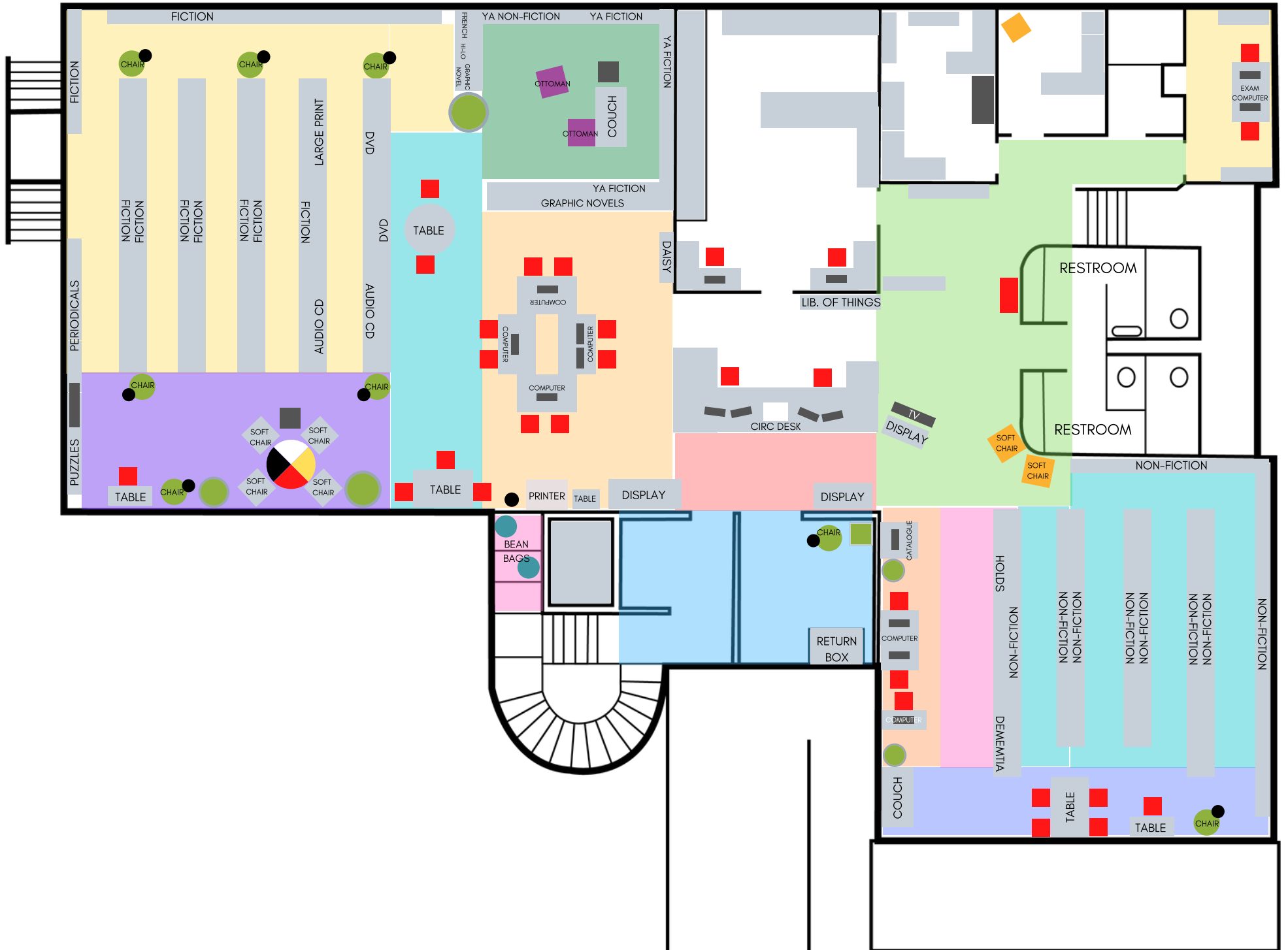
Library Attendance by Day of the Week

Day	Hours Open	Door Count*	Door Count Avg per Open Hour
Sunday	4	60	15
Monday	10	190	19
Tuesday	10	217	21.7
Wednesday	10	264	26.4
Thursday	10	225	22.5
Friday	8	205	25.6
Saturday	5	159	31.8
Total	57	1320	23.16

*The Door Count shown is half of the original door count to compensate for a person being tallied both upon arrival and exit

Library Attendance by Hour of the Day

Time Period	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Average
10:00 - 10:59		9	41	27	31	26		26.8
11:00 - 11:59		15	14	27	17	16	25	19
12:00 - 12:59	14	13	20	15	13	Missing Est. 17	37	18.4
1:00 - 1:59	9	20	18	28	16	34 Est. 17	37	15.4
2:00 - 2:59	17	23	32	26	22	24	35	25.5
3:00 - 3:59	20	Missing Est. 24	Missing Est. 22	31	39	33	23	27.4
4:00 - 4:59		Missing Est. 24	45 Est. 23	31	28	26		26.4
5:00 - 5:59		74 Est. 26	31	44	22	29		30.4
6:00 - 6:59		12	39	23	15			22.3
7:00 - 7:59		14	13	12	18			14.3
Total	60	180	217	264	221	188	159	225.9





Report is not dated



Financial Statements

The City of Camrose Library Board

December 31, 2021

Draft - March 18, 2022, 8:21 AM

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Draft - March 18, 2022, 8:21 AM

Independent Practitioner's Review Engagement Report

Grant Thornton LLP
4870 -51 Street
Suite 201
Camrose, AB
T4V 1S1

T +1 780 672 9217
F +1 780 672 9216
www.GrantThornton.ca

To the Board of Trustees of
The City of Camrose Library Board

Report on the financial statements

We have reviewed the accompanying financial statements of The City of Camrose Library Board that comprise the statement of financial position as at December 31, 2021, and the statements of operations, changes in net assets, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Practitioner's responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

Independent Practitioner's Review Engagement Report (continued)

Basis for qualified conclusion

Note 3 indicates that the library accounts for the acquisition of tangible capital assets by recording them as an expense in the year of acquisition. Because of revenues in excess of \$500,000 per year in two consecutive years, this accounting policy is not in accordance with Canadian accounting standards for not-for-profit organizations. The effects of this departure from Canadian accounting standards for not-for-profit organizations on the unaudited financial statements have not been determined.

Qualified conclusion

Based on our review, except for the effects of the matter described in the Basis for qualified conclusion paragraph, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of The City of Camrose Library Board as at December 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Camrose, Canada

Chartered Professional Accountants

Draft - March 18, 2022, 11:57 AM

The City of Camrose Library Board Statement of Operations

Year ended December 31	2021 Actual	2021 Budget	2020 Actual
Revenues			
Grants	\$ 759,169	\$ 738,931	\$ 748,842
Designated donations	-	-	1,548
Fees, fines and other	10,506	17,010	17,673
Memberships	1,835	2,600	1,596
	<u>771,510</u>	<u>758,541</u>	<u>769,659</u>
Expenditures			
Staff			
Salaries and benefits	615,970	643,507	655,787
Development and travel	409	3,500	2,179
Materials			
Books and audio visual	37,110	37,850	31,431
Administration			
Advertising	2,619	2,500	2,629
Board	717	2,600	2,495
Capital purchases	3,548	12,150	6,110
Computer supplies	3,268	3,325	3,898
Equipment leasing	3,413	4,300	2,554
Equipment repairs	550	1,000	1,659
Insurance	4,031	3,690	3,689
Library supplies	6,973	8,000	8,197
Miscellaneous	1,665	1,400	1,615
Office	1,284	1,130	1,385
Professional fees	10,298	12,000	10,019
Programming	19,984	16,000	12,738
Telephone and fax	2,535	3,175	2,528
Building			
Repairs and maintenance	12,624	13,600	17,779
Utilities	12,964	23,350	16,803
	<u>739,962</u>	<u>793,077</u>	<u>783,495</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 31,548</u>	<u>\$ (34,536)</u>	<u>\$ (13,836)</u>

The City of Camrose Library Board
Statement of Changes in Net Assets

Year ended December 31

	2021		
	Unrestricted Net Assets	Internally Restricted Net Assets	Total
Balance, beginning of year	\$ 360,012	\$ 240,857	\$ 600,869
Excess of revenues over expenditures	31,548	-	31,548
Transfer to internally restricted	<u>(330,000)</u>	<u>330,000</u>	<u>-</u>
Balance, end of year	<u>\$ 61,560</u>	<u>\$ 570,857</u>	<u>\$ 632,417</u>
	2020		
	Unrestricted Net Assets	Internally Restricted Net Assets	Total
Balance, beginning of year	\$ 373,848	\$ 240,857	\$ 614,705
Deficiency of revenues over expenditures	<u>(13,836)</u>	<u>-</u>	<u>(13,836)</u>
Balance, end of year	<u>\$ 360,012</u>	<u>\$ 240,857</u>	<u>\$ 600,869</u>

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The City of Camrose Library Board
Statement of Financial Position

December 31

2021

2020

Assets

Current

Cash and cash equivalents	\$ 233,394	\$ 291,421
Term deposits (Note 3)	467,224	407,510
Accounts receivable	<u>3,636</u>	<u>6,028</u>
	<u>\$ 704,254</u>	<u>\$ 704,959</u>

Liabilities

Current

Accounts payable and accrued liabilities (Note 4)	\$ 20,501	\$ 33,023
Accrued vacation pay	21,874	25,738
Deferred contributions (Note 5)	<u>29,462</u>	<u>45,329</u>
	<u>71,837</u>	<u>104,090</u>

Net Assets

Unrestricted Net Assets	61,560	360,012
Internally Restricted Net Assets	<u>570,857</u>	<u>240,857</u>
	<u>632,417</u>	<u>600,869</u>
	<u>\$ 704,254</u>	<u>\$ 704,959</u>

On behalf of the board

 Director

 Director

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The City of Camrose Library Board

Statement of Cash Flows

Year ended December 31

2021

2020

Increase (decrease) in cash

Operating

Excess (deficiency) of revenues over expenditures	\$ 31,548	\$ (13,836)
Change in non-cash working capital items		
Accounts receivable	2,392	4,616
Accounts payable and accrued liabilities	(12,522)	7,242
Accrued vacation pay	(3,864)	-
Deferred contributions	(15,867)	26,246

1,687

24,268

Investing

Increase in term deposits	(59,714)	-
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(Decrease) increase in cash

(58,027)

24,268

Cash

Beginning of year	<u>291,421</u>	<u>267,153</u>
End of year	<u>\$ 233,394</u>	<u>\$ 291,421</u>

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The City of Camrose Library Board

Notes to the Financial Statements

December 31, 2021

1. Nature of operations

The City of Camrose Library Board's (the Library's) purpose is to encourage people of all ages to use Library materials and services and to encourage literacy. It accomplishes this by providing an excellent library service through collecting, maintaining, and making available quality print and non-print materials and by providing services that meet the expressed and perceived needs of the Camrose community and surrounding area. The Library is a registered charity under the Income Tax Act and is therefore exempt from income taxes.

2. Significant accounting policies

The Library applies the Canadian accounting standards for not-for-profit organizations.

Revenue recognition

The Library follows the deferral method of accounting for contributions.

Government transfers, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and which may only be used for certain programs or in completion of specific work are restricted contributions and are recognized as revenue in the year in which the related expenses are incurred. Any unrestricted contributions are recognized as revenue when amounts are received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Memberships and fee revenues are recognized when the products have been provided to the customer or the services have been provided. Any amounts received in advance of all revenue recognition criteria being met are classified as customer deposits or unearned revenue on the balance sheet.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, balances with banks, net of outstanding cheque's and deposits, and short term deposits with original maturities of three months or less.

Tangible capital assets

The Library owns the following tangible capital assets which have been expensed when purchased:

- library books
- audio visual materials
- furnishings and leasehold improvements
- computer equipment and software

All capital assets are expensed in the year they are acquired. During the year \$3,548 (2020 - \$6,110) was expensed in the statement of operations.

The City of Camrose Library Board

Notes to the Financial Statements

December 31, 2021

2. Significant accounting policies (continued)

Contributed services

The Library benefits from the value of services donated by members interested in furthering its objectives. No amount is recorded for the year ended December 31, 2021 as the value is not readily determinable.

The contributions of the Library facilities and insurance thereon by the City of Camrose are not recognized in these financial statements.

Financial instruments

The Library considers any contract creating a financial asset, liability or equity instrument as a financial instrument, except in certain limited circumstances. The Library accounts for the following as financial instruments:

- cash and cash equivalents
- term deposits
- accounts receivable
- accounts payable and accrued liabilities
- accrued vacation pay

A financial asset or liability is recognized when the Library becomes party to contractual provisions of the instrument.

Financial assets or liabilities obtained in arm's length transactions are initially measured at their fair value. In the case of a financial asset or liability not being subsequently measured at fair value, the initial fair value will be adjusted for financing fees and transaction costs that are directly attributable to its origination, acquisition, issuance or assumption.

Financial assets or liabilities obtained in related party transactions are measured in accordance with the accounting policy for related party transactions except for those transactions that are with a person or entity whose sole relationship with the Library is in the capacity of management in which case they are accounted for in accordance with financial instruments.

The City of Camrose Library Board

Notes to the Financial Statements

December 31, 2021

2. Significant accounting policies (continued)

Financial instruments (continued)

Financial assets and financial liabilities are subsequently measured according to the following methods:

Financial instrument	Subsequent measurement
Cash and cash equivalents	Fair value
Term deposits	Fair value
Accounts receivable	Amortized cost
Accounts payable and accrued liabilities	Amortized cost
Accrued vacation pay	Amortized cost

The Library removes financial liabilities, or a portion of, when the obligation is discharged, cancelled or expires.

Financial assets measured at cost are tested for impairment when there are indicators of impairment. Previously recognized impairment losses are reversed to the extent of the improvement provided the asset is not carried at an amount, at the date of the reversal, greater than the amount that would have been the carrying amount had no impairment loss been recognized previously. The amounts of any write-downs or reversals are recognized in net income.

3. Term deposits

Short term investments include term deposits with maturity dates at the time of purchase greater than three months and one year or less. Three term deposits mature in April 2022 and carry an interest rate of 0.25% and three mature in December 2022 and carry an interest rate of 0.55%.

4. Accounts payable and accrued liabilities

There are government remittances payable of \$12,348 included in accounts payable and accrued liabilities at December 31, 2021 (2020 - \$11,099).

5. Deferred contributions

Deferred contributions represent unspent resources externally restricted by the donor. Deferred contribution balances are as follows:

	<u>2021</u>	<u>2020</u>
Designated Donation - Snacks in the Stacks	\$ 11,312	\$ 11,312
Battle River Community Foundation	18,150	12,537
Alberta Health Services - Dementia Grant	-	21,480
	<u>\$ 29,462</u>	<u>\$ 45,329</u>

The City of Camrose Library Board

Notes to the Financial Statements

December 31, 2021

6. Internally restricted net assets

The Board of Trustees have internally restricted the following amounts from unrestricted net assets to be used for the purposes noted. These internally restricted amounts are not available for other purposes without approval of the Board of Trustees.

	<u>2021</u>	<u>2020</u>
Building maintenance	\$ 115,058	\$ 115,058
Reserve - operations	330,000	-
Furnishings	9,419	9,419
Hume	26,756	26,756
Staff training	12,000	12,000
Technology	17,623	17,623
Utilities	10,000	10,000
Vacation/Sick Liability	10,000	10,000
Building replacement	40,000	40,000
	<u>\$ 570,856</u>	<u>\$ 240,856</u>

7. Economic dependence

Approximately 98% (2020 - 97%) of the Library's revenue is derived from grants received from various levels of government. The City of Camrose provides 66% (2020 - 67%) of the Library's revenue. The Library's continued viability depends upon maintaining a satisfactory grant level.

8. Local Authorities Pension Plan

Employees of the Library participate in the Local Authorities Pension Plan (LAPP), which is one of the plans covered by the Alberta Public Sector Pensions Plan Act. The LAPP is financed by employer and employee contributions and by investment earnings of the LAPP fund.

Contributions for current services are recorded as expenditures in the year in which they become due.

The Library is required to make current service contributions to the LAPP of 9.39% of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 13.84% on pensionable earnings above this amount. Employees of the Library are required to make current service contributions of 8.39% of pensionable salary up to the year's maximum pensionable salary and 12.84% on pensionable salary above this amount.

Total current service contributions by the Library to the LAPP in 2021 were \$22,044 (2020 - \$31,547). The current service contributions by the employees of the Library to the LAPP in 2020 were \$19,814 (2020 - \$28,375).

At December 31, 2020 the LAPP disclosed an actuarial surplus of \$4.97 billion (2019 - actuarial surplus of \$7.91 billion).

The City of Camrose Library Board

Notes to the Financial Statements

December 31, 2021

9. Financial instruments

The Library is exposed to various risks through its financial instruments. The following analysis provides a measure of the Library's risk exposures and concentrations at December 31, 2021.

(a) Liquidity risk

Liquidity risk is the risk that the Library will encounter difficulty in meeting the obligations associated with its financial liabilities. The Library is exposed to this risk mainly in respect of its accounts payable. The Library has determined that it is not exposed to a significant amount of liquidity risk with respect to its accounts payable. There has been no significant change in exposure from the prior year.

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