

Georgina Public Library
Library Board Meeting
June 15, 2023 @ 7:00 p.m.

Zoom

1. Call to Order
2. First Nations Acknowledgement Statement

“Georgina Public Library recognizes and acknowledges that we are on lands originally used and occupied by the First Peoples of the Williams Treaties First Nations and other Indigenous Peoples, and we would like to thank them for sharing this land. We would also like to acknowledge the Chippewas of Georgina Island First Nation as our close neighbour and friend, one with which we strive to build a cooperative and respectful relationship. We also recognize the unique relationship the Chippewas have with the lands and waters of this territory. They are the water protectors and environmental stewards of these lands and we join them in these responsibilities.”

3. Roll Call
4. Introduction of Addendum Items
5. Approval of the Agenda
6. Announcements
7. Declarations of Pecuniary Interest
8. Adoption of the Past Minutes – May 18, 2023 Board meeting minutes
9. Delegations/Speakers - None
10. Presentations
 - a. 2022 Year-End Financial Statements - KPMG LLP

Recommendation(s)

1. That The Library Board receive the 2022 Year-End Financial Statements - Town of Georgina Public Library Board presentation.

2. That the Library Board adopt the 2022 Year-End Financial Statements - Town of Georgina Public Library Board.

11. Consent Agenda
 - a. Branch Report
 - b. Work Plan Update
 - c. Financial Statement – May 2023
 - d. Media Scan
12. Verbal Communications
 - a. CEO update (V. Stevens)
 - b. Board Chair update (B. Sabatini)
 - c. Friends of the Library update (R. Beechey)
 - d. 2024 Finance Committee update (L. Johnstone)
13. Old Business
 - a. Strategic Plan language
14. New Business
 - a. 2022 Year in Review
 - b. Policy Review: Fundraising / Sponsorships
15. Other Business For Which No Notice Has Been Given
16. Closed Session - None

Motion to move into Closed Session

Motion to reconvene into Open Session

17. Next Meeting Date /Time

July 20, 2023 @ 7:00pm – Zoom/Pefferlaw Branch Programming Room

18. Adjournment

Georgina Public Library Board
Regular Board Meeting Minutes
May 18, 2023 @ 7:00 p.m.

Zoom

1. Call to Order

The meeting was called to order by the Chair at 7:02 p.m.

2. First Nations Acknowledgement Statement

“Georgina Public Library recognizes and acknowledges that we are on lands originally used and occupied by the First Peoples of the Williams Treaties First Nations and other Indigenous Peoples, and we would like to thank them for sharing this land. We would also like to acknowledge the Chippewas of Georgina Island First Nation as our close neighbour and friend, one with which we strive to build a cooperative and respectful relationship. We also recognize the unique relationship the Chippewas have with the lands and waters of this territory. They are the water protectors and environmental stewards of these lands and we join them in these responsibilities.”

3. Roll Call

The following Board Members were present:

Bobbi Sabatini, Chair
Nancy Rodrigues, Vice-Chair
Rita Beechey
Leslie Johnstone
Madalyn Calzavara
Councillor Dave Neeson (arrived late)

The following Board members were absent:

Amalee Lavigne
Regional Councillor Naomi Davison

The following staff members were in attendance:

Valerie Stevens, *Director of Library Services/CEO*

Serena Hamlyn, *Executive Assistant (Recording Secretary)*
Ruth Berry, *eServices Library Technician*
Michele Reynolds, *CUPE 905.13 Representative*

4. Introduction of Addendum Items

5. Approval of the Agenda

Moved by Leslie Johnstone, Seconded by Rita Beechey

RESOLUTION NO. GLB-2023-055

That the Georgina Public Library Board meeting Agenda of May 18, 2023 be approved as presented

Carried.

6. Announcements – None

7. Declarations of Pecuniary Interest – None

8. Adoption of the Past Minutes – April 20, 2023 Board meeting minutes

Moved by Madalyn Calzavara, Seconded by Leslie Johnstone

RESOLUTION NO. GLB-2023-056

That the minutes of the April 20, 2023 Board meeting be adopted as amended

Carried.

9. **Delegations/Speakers – None**

10. **Presentations**

- a. Library Strategic Plan language (V. Stevens & S. Kraus)

(D. Neeson arrived)

The CEO and S. Kraus, *Director of Training and Consulting* for Ontario Library Service, presented a draft of the Library's Strategic Plan language.

Moved by Nancy Rodrigues, Seconded by Madalyn Calzavara

RESOLUTION NO. GLB-2023-057

That the Library Strategic Plan concept be adopted as amended with the length of time from 2023 to 2027 and that staff move forward with hiring a graphic design consultant pending adoption of the final plan with grammatical elements

Carried.

11. **Consent Agenda**

- a. Branch Report
b. Work Plan Update
c. Financial Statement – April 2023
d. Media Scan

Moved by Rita Beechey, Seconded by Leslie Johnstone

RESOLUTION NO. GLB-2023-058

That Item 11 – Consent Agenda be received as circulated

Carried.

12. Verbal Communications

a. CEO update (V. Stevens)

COMMUNITY CONNECTIONS

- On May 12, the Library CEO participated in filming for an upcoming MURC promotional video being produced by the Town. The video will be shared through a variety of Town and Library channels.
- June 9 at 4pm there will be a Pride Flag Raising at the Civic Centre. All are welcome.
- June 3 from 10am to 1pm at the Keswick Branch we are hosting a Drag Queen Storytime in partnership with Georgina Pride, featuring the Haus of Deveraux.

SPACES

- The opening of the Teen Area in Keswick on May 5 went well; thank you to the Board members who were able to stop by.
- MURC update as of May 3, 2023:
 - the roof is nearing completion, siding is progressing well, and masonry is complete
 - overall at 67% completion
 - continue to forecast opening in Q1 2024
 - currently finalizing both interior and exterior furniture procurement

PEOPLE & LEADERSHIP

- Becky George, Manager of Library eServices, attended the 2023 COSUGI virtual conference

COLLECTIONS & PROGRAMS

- GPL's first Ukuleles Unplugged event on April 22 attracted 74 attendees

TECHNOLOGY

- Nothing to report

MISCELLANEOUS

- Regional Review: Provincial press release today about dissolution of Peel Region, and that the Province will be appointing facilitators to examine York, Simcoe, Durham, Halton and Niagara

Regions.

- 2024 Budget: Town Finance Department plans to host an information session for the public giving an overview of the budget process; timing is still TBD
- Save the Date: OLS Virtual Conference for Board: evening of September 28 (approx. 6:30-9:00pm)-Theme is Equilibrium
- Annual Institute on the Library as Place: July 5-6 at Hamilton Central Library. Theme: Designing Sustainable and Resilient Libraries in Accelerating Times. Register before June 4 for early-bird rates (\$250 vs \$290)

b. Board Chair update (B. Sabatini)

- Discussion

The Board Chair verbal update was introduced to the agenda during the last term. The Chair asked if the Board would like to leave this item on the agenda or add it to the agenda as required. The Board agreed it would be best to leave the Board Chair verbal update as a standing item on the agenda, if there is nothing to report, to simply state that in the meeting.

c. Friends of the Library update (R. Beechey)

- The Grate Groan-up Spelling Bee is coming up on the 2nd of June
 - M. Calzavara, R. Beechey, and A. Lavigne will be on the Library Board team
 - The Friends are in the process of collecting items for the silent auction
 - You can show your support by purchasing tickets to the event at any of the three Georgina Public Library branches

Moved by Nancy Rodrigues, Seconded by Dave Neeson

RESOLUTION NO. GLB-2023-059

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

Carried.

13. Old Business

- a. Overview of Financial Statement (V. Stevens)

The CEO gave an overview of how to read the Financial Statement that is included in the monthly Board meeting packages. Board members were invited to ask any questions they may have.

14. New Business

- a. Policy Review: Director/CEO Evaluation

Moved by Nancy Rodrigues, Seconded by Dave Neeson

RESOLUTION NO. GLB-2023-060

That the Director/CEO Policy be accepted as amended

Carried.

- b. CEO Performance Evaluation Committee

Moved by Madalyn Calzavara, Seconded by Leslie Johnstone

RESOLUTION NO. GLB-2023-061

That the Director/CEO Performance Evaluation Committee consist of:

Bobbi Sabatini
Nancy Rodrigues
Dave Neeson

Carried.

- c. Library Board Bank Account signing authority

Moved by Madalyn Calzavara, Seconded by Dave Neeson

RESOLUTION NO. GLB-2023-062

That the Georgina Public Library Board authorizes that the signing authorities for their bank account to receive and disburse library revenues be updated to: Bobbi Sabatini, Board Chair; Nancy Rodrigues, Board Vice-Chair; and Valerie Stevens, Director of Library Services/CEO. Further, that two of the three signing authorities for said bank account be required for all transactions.

Carried.

- d. Annual Institute on Library As Place

The CEO and Board Chair asked that any Board members interested in attending the Annual Institute on Library as Place conference taking place on July 5th and 6th send an email the CEO and Board Chair to express that interest. If no Board members express interest, the opportunity to attend will be extended to a staff member.

- e. Branch & CYS Report structure discussion

The CEO and Board members discussed having the CYS and Branch Reports merged together going forward, rather than completing two separate reports.

15. Other Business

R. Beechey praised the two press releases included in the Board package

16. Closed Session - None

Motion to move into Closed Session

Motion to reconvene into Open Session

17. Next Meeting Date /Time

June 15, 2023 @ 7:00 p.m. - Zoom

18. Adjournment

Moved by Rita Beechey, Seconded by Dave Neeson

RESOLUTION NO. GLB-2023-063

That the Georgina Public Library Board meeting of May 18, 2023 adjourn at 8:42 p.m.

Carried.

Board Chair

Recording Secretary

DRAFT #6
May 29, 2023

Financial Statements of

**THE CORPORATION OF
THE TOWN OF GEORGINA
PUBLIC LIBRARY BOARD**

And Independent Auditor's Report thereon

Year ended December 31, 2022

INDEPENDENT AUDITOR'S REPORT

To the Board Members, Members of Council, Residents and
Taxpayers of the Town of Georgina

Opinion

We have audited the financial statements of The Corporation of the Town of Georgina Public Library Board (the Entity), which comprise:

- the statement of financial position as at December 31, 2022
- the statement of operations and accumulated surplus for the year then ended
- the statement of change in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2022, and its results of operations, its change 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. Our responsibilities under those standards are further described in the "***Auditor's Responsibilities for the Audit of the Financial Statements***" section of our auditor's report.

We are independent of the Entity 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.

Other Matter - Comparative Information

The financial statements for the year ended December 31, 2021 were audited by another auditor who expressed an unmodified opinion on those financial statements on June 22, 2022.

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 Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity'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 Entity'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 Entity 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.
- 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.

DRAFT

Chartered Professional Accountants, Licensed Public Accountants

Vaughan, Canada

THE CORPORATION OF THE TOWN OF GEORGINA PUBLIC LIBRARY BOARD

DRAFT Statement of Financial Position

December 31, 2022, with comparative information for 2021

	2022	2021
Financial Assets		
Cash	\$ 575	\$ 575
Due from Town of Georgina (note 2)	1,796,334	1,479,809
	<u>1,796,909</u>	<u>1,480,384</u>
Financial Liabilities		
Accounts payable and accrued liabilities	160,805	171,067
Net financial assets	1,636,104	1,309,317
Non-Financial Assets		
Tangible capital assets (note 4)	520,799	535,456
Accumulated surplus (note 5)	<u>\$ 2,156,903</u>	<u>\$ 1,844,773</u>

See accompanying notes to financial statements.

THE CORPORATION OF THE TOWN OF GEORGINA PUBLIC LIBRARY BOARD

DRAFT Statement of Operations and Accumulated Surplus

Year ended December 31, 2022, with comparative information for 2021

	Budget (note 6)	2022	2021
Revenue:			
Town of Georgina - operating grant	\$ 2,530,040	\$ 2,530,040	\$ 2,530,030
Province of Ontario - grant	62,600	62,584	62,584
York School Boards - purchase of service	58,500	59,675	59,675
Fines	22,000	1,637	1,413
Sales/costs recovered	14,000	4,611	912
Donations and fundraising	1,800	3,041	4,385
Room rental	4,100	—	—
Programs	4,200	1,720	—
Miscellaneous grant	9,240	9,659	9,915
	<u>2,706,480</u>	<u>2,672,967</u>	<u>2,668,914</u>
Expenses:			
Salaries and benefits	1,913,870	1,760,826	1,671,099
Amortization	152,402	154,197	164,866
Contracted services	158,070	165,074	132,525
Other recovery	—	(101,365)	—
Utilities	125,060	94,848	71,417
Materials and supplies	141,100	114,239	128,725
Insurance	29,860	29,860	24,880
Freight/postage	7,300	13,590	11,617
Travel/education	23,800	10,825	22,728
Consulting	—	44,382	1,121
Audit	2,700	2,750	2,427
Equipment repairs	3,500	—	—
Volunteer appreciation	500	595	486
Memberships	2,550	2,219	2,194
Bank charges	2,000	2,813	3,680
	<u>2,562,712</u>	<u>2,294,853</u>	<u>2,237,765</u>
Annual surplus before transfer to Town of Georgina Reserve	143,768	378,114	431,149
Transfer to Town of Georgina Reserve	—	(65,984)	(71,057)
Annual surplus	<u>\$ 143,768</u>	312,130	360,092
Accumulated surplus, beginning of year		1,844,773	1,484,681
Accumulated surplus, end of year		<u>\$ 2,156,903</u>	<u>\$ 1,844,773</u>

See accompanying notes to financial statements.

THE CORPORATION OF THE TOWN OF GEORGINA PUBLIC LIBRARY BOARD

DRAFT Statement of Change in Net Financial Assets

Year ended December 31, 2022, with comparative information for 2021

	Budget (note 6)	2022	2021
Annual surplus	\$ 143,768	\$ 312,130	\$ 360,092
Acquisition of tangible capital assets	(137,930)	(139,540)	(167,144)
Amortization of tangible capital assets	152,402	154,197	164,866
Change in net financial assets	158,240	326,787	357,814
Net financial assets, beginning of year	1,309,317	1,309,317	951,503
Net financial assets, end of year	\$ 1,467,557	\$ 1,636,104	\$ 1,309,317

See accompanying notes to financial statements.

THE CORPORATION OF THE TOWN OF GEORGINA PUBLIC LIBRARY BOARD

DRAFT Statement of Cash Flows

Year ended December 31, 2022, with comparative information for 2021

	2022	2021
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 312,130	\$ 360,092
Amortization which does not involve cash	154,197	164,866
Change in non-cash operating items:		
Accounts receivable	–	6,377
Due from Town of Georgina	(316,525)	(283,231)
Accounts payable and accrued liabilities	(10,262)	(80,962)
	139,540	167,142
Capital activities:		
Acquisition of tangible capital assets	(139,540)	(167,142)
Net change in cash	–	–
Cash, beginning of year	575	575
Cash, end of year	\$ 575	\$ 575

See accompanying notes to financial statements.

THE CORPORATION OF THE TOWN OF GEORGINA PUBLIC LIBRARY BOARD

DRAFT Notes to Financial Statements

Year ended December 31, 2022

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

1. Significant accounting policies:

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

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

(a) Accrual accounting:

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

(b) 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.

THE CORPORATION OF THE TOWN OF GEORGINA PUBLIC LIBRARY BOARD

DRAFT Notes to Financial Statements (continued)

Year ended December 31, 2022

1. Significant accounting policies (continued):

(i) Tangible capital assets:

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

Library collections	7 years
Computer hardware and software	4 - 7 years
Furniture and equipment	5 - 20 years

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

Tangible capital assets are reviewed for impairment whenever events or changes in circumstances indicate that a tangible capital asset no longer contributes to the Library Board's ability to provide goods and services or that the value of the future economic benefits associated with the tangible capital assets is below the carrying value. Tangible capital assets to be disposed of would be separately presented in the statement of financial position and reported at the lower of the carrying amount or fair value less costs to sell, and are no longer amortized. The tangible capital assets classified as held-for-sale would be presented separately in the appropriate asset section of the statement of financial position. No impairment was identified during the year ended December 31, 2022 (2021 - nil).

(ii) Contributions of tangible capital assets:

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

(c) Revenue recognition:

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

THE CORPORATION OF THE TOWN OF GEORGINA PUBLIC LIBRARY BOARD

DRAFT Notes to Financial Statements (continued)

Year ended December 31, 2022

1. Significant accounting policies (continued):

(d) Government transfers:

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

(e) Use of estimates:

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

(f) Pension plan:

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

THE CORPORATION OF THE TOWN OF GEORGINA PUBLIC LIBRARY BOARD

DRAFT Notes to Financial Statements (continued)

Year ended December 31, 2022

2. Due from Town of Georgina:

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

3. Pension agreement:

OMERS provides pension services to more than 550,000 active and retired members and approximately 1,000 employers. Each year an independent actuary determines the funding status of OMERS Primary Pension Plan (the "Plan") by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The most recent actuarial valuation of the Plan was conducted at December 31, 2022. The results of this valuation disclosed total actuarial liabilities of \$130,306 million in respect of benefits accrued for service with actuarial assets at that date of \$123,628 million indicating an actuarial deficit of \$6,678 million. Because OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the Library Board does not recognize any share of the OMERS pension surplus or deficit.

Contribution rates range from 9% to 14.6% (2021 - 9.0% to 14.6%) depending on the level of earnings. During the year, \$110,838 (2021 - \$111,976) was contributed to OMERS by the Library Board for current services.

THE CORPORATION OF THE TOWN OF GEORGINA PUBLIC LIBRARY BOARD

DRAFT Notes to Financial Statements (continued)

Year ended December 31, 2022

4. Tangible capital assets:

	Library Collections	Furniture and equipment	Computer hardware and software	Total
Cost				
Balance, December 31, 2020	\$ 919,282	\$ 232,132	\$ 147,823	\$ 1,299,237
Additions	113,361	40,402	13,381	167,144
Disposals	(172,439)	–	(8,408)	(180,847)
Balance, December 31, 2021	860,204	272,534	152,796	1,285,534
Additions	116,921	10,855	11,764	139,540
Disposals	(157,495)	–	(19,702)	(177,197)
Balance, December 31, 2022	\$ 819,630	\$ 283,389	\$ 144,858	\$ 1,247,877
Accumulated amortization				
Balance, December 31, 2020	\$ 495,797	\$ 180,837	\$ 89,425	\$ 766,059
Amortization	130,030	13,710	21,126	164,866
Disposals	(172,439)	–	(8,408)	(180,847)
Balance, December 31, 2021	453,388	194,547	102,143	750,078
Amortization	119,988	14,252	19,957	154,197
Disposals	(157,495)	–	(19,702)	(177,197)
Balance, December 31, 2022	\$ 415,881	\$ 208,799	\$ 102,398	\$ 727,078
Net book value				
As at December 31, 2021	\$ 406,816	\$ 77,987	\$ 50,653	\$ 535,456
As at December 31, 2022	403,749	74,590	42,460	520,799

THE CORPORATION OF THE TOWN OF GEORGINA PUBLIC LIBRARY BOARD

DRAFT Notes to Financial Statements (continued)

Year ended December 31, 2022

5. Accumulated surplus:

	2022	2021
Reserves set aside by the Library Board:		
Capital reserve	\$ 1,610,914	\$ 1,284,127
Salary adjustment reserve	25,190	25,190
	<u>1,636,104</u>	<u>1,309,317</u>
Surplus:		
Invested in tangible capital assets	520,799	535,456
Accumulated surplus	\$ 2,156,903	\$ 1,844,773

6. Budget figures:

The 2022 budget figures included in the statement of operations and accumulated surplus are those adopted by the Library Board and approved by the Town Council on December 2, 2021.

JOINT BRANCH REPORT - 05 - May 2023

Submitted by: Amy Butcher - Manager, Library Community Engagement
Becky George - Manager, Library eServices
Justin Johnston – Manager, Library Collections
Sarah James - Manager, Library Customer Experience

COMMUNITY CONNECTIONS

- On Monday, May 1, Amy Butcher appeared on Georgina Life (ROGERStv) to promote the Teen Space Open House event at Keswick Branch.
- On Monday, May 29, Rachel Charyk and Tyler Molloy attended a talent show at RL Graham Public School. Over two hours, they spoke with 104 people about library programs, services, and the upcoming Summer Reading and Learning Club.
- On Wednesday, May 31, Amy Butcher appeared on Georgina Life (ROGERStv) with Georgina Pride to promote GPL's upcoming Pride programs and books for the month of June.

SPACES

- Staff at the SN branch enjoyed creating a number of topical displays for patrons throughout the month including World Turtle Day, May the 4th, and promoting the Friends of the Library's Spelling Bee fundraiser:



PEOPLE AND LEADERSHIP

- Tyler Molloy was the successful candidate for the Summer Reading Club Assistant position. He was previously a Library Student. Tyler started in his new role on Monday, May 8.

COLLECTION AND PROGRAMS

- On Friday, May 5, we celebrated the opening of the new Teen Space at Keswick Branch with video games, snacks, and hanging out.
- On Tuesday, May 16, we partnered with the Town of Georgina to screen “Shoreline: The Paddle Against Plastic” documentary at the Stephen Leacock Theatre. Forty attendees had an opportunity to enjoy a screening of the film and then have a Q&A with the documentarian Rochelle Bryne.
- On Tuesday, May 23, we ran a Pet Therapy for High School Students with Partner Dogs Canada Inc.. The program was a huge success with 57 people stopping in to enjoy some pet therapy.

Dates	Program Name	Platform/format	Total views/ participants
Various dates	One-on-one technology help (eServices)	Email, chat, phone, in-person	56
May 2, 9, 16	Family Storytime	Sutton	47
May 2, 9, 16	Ready, Set, Kindergarten	Sutton	19
May 2, 9, 16	Reading Buddies	Keswick	54
May 3, 10, 17	Family Storytime	Keswick	82
May 3, 10, 17, 24	Ukulele Circle	Keswick	51
May 4, 11, 18	Babytime	Keswick	50
May 4, 11, 18	Ready, Set, Kindergarten	Keswick	22
May 6, 13	Saturday Family Storytime	Keswick	18
May 5	Teen Space Open House	Keswick	16
May 2	GPL on the GO (visit to EarlyON offsite storytime)	RL Graham PS	17

May 11	Let's Make Stuff: Mother's Day Edition	Keswick	23
May 17	Waabgon Gamig School Visit	Keswick	10
May 18	Your First Resume with Job Skills	Keswick	1
May 23	Pet Therapy for High School Students	Keswick	57
May 29	RL Graham School Visit	Keswick	104
May 2	Sutton Book Club	Sutton	6
May 2	Pefferlaw Book Club	Pefferlaw	8
May 2,4,9,11,16,18,23,25,30	Hooks and Needles Corner	Keswick	72
May 3, 10	Pins and Needles	Sutton	31
May 4, 18	Welcome Centre Immigrant Services	Keswick	4
May 3, 10, 17, 24	English Conversation Circle for Newcomers	Keswick	20
May 9	Self Care with the Keswitches	Keswick	14
May 10	Ancestral Voices: Celebrating Stories with Shani Mootoo and Pamela Mordecai	WebEx	3
May 16	Shoreline Documentary Screening: The Paddle Against Plastic	Stephen Leacock Theatre	40
May 18	Small Business Lunch and Learn eResources	The Link	15
Previous uploads	All recorded videos, re-watched in May		2
TOTAL			845

TECHNOLOGY

- Nothing to report.

2023 Work Plan – May Update

Board Governance Initiatives

Project Name	Project Lead	Start	Projected End	Status	Notes
Succession Planning-staff					
Library Advocacy	Board	On going		On going	
2022 Year in Review	Val Stevens	Q2	Q3	In progress	Draft to be brought to June Board meeting
Sutton Multi-Use Transfer and Operating Agreement	Val Stevens	Q1-2019	2023?	In Progress	Development of a legal agreement for the Sutton Multi-Use Building between the School Boards, Town and Library. Currently with School lawyers. Likely on hold due to pandemic. Updated projected end to 2023. Had intro meeting with Town Solicitor on Nov 29/22.
Library & School Boards Agreement on Sutton Branch	Val Stevens	Q1-2019	2023?	In Progress	Transfer and Operating Agreement take precedent. Currently with Library/Town lawyer. Likely on hold due to pandemic. Updated projected end to 2023. Had intro meeting with Town Solicitor on Nov 29/22.
New Library Board Orientation	Valerie Stevens (in conjunction with N6 CEOs)	Q2-2022	Q2-2023	Complete	Board Orientation Day took place on April 22

Capital Initiatives

Project Name	Project Lead	Start	Projected End	Status	Notes
MURC Branch	Val Stevens	Q1	Q4-2023	In Progress	Entire facility approx.. 67% complete. Next site visit planned for June 23, 2023
Strategic Plan	Library Board/ Val Stevens	Q2-2021	Q3-2023	In Progress	Graphic design firm hired; draft to July Board Meeting. Presentation to Town Council scheduled for September 20, 2023.
Security Camera Installation	Town Facilities/ Sarah James	Q2-2022	Q2-2023	Complete	Cameras turned on June 2, 2023.
Teen area-Keswick branch	Amy Butcher (Sarah James)	Q1-2022	Q2-2023	Complete	Formal launch May 5, 2023.
Keswick Alcove renovation	Valerie Stevens	Q2-2022	Q4-2023	In Progress	Working with Town PM to oversee project.
Security gates-PE & KE	Becky George (Sarah James)	Q2-2023			Need to conduct environmental scan and confirm quotes.

Staffing Initiatives

Project Name	Project Lead	Start	Projected End	Status	Notes
Executive Assistant from PPT to PFT	Valerie Stevens	Q1	n/a	Complete	Change effective Feb 6, 2023
New Supervisor position	Valerie Stevens	Q2	n/a	In Progress	Job Description has been created and assessed; will post shortly.
Summer Reading Club Assistant-grants	Amy Butcher	Q1	Q3	In Progress	SRCA started May 8, 2023.
Adult Programming support	Amy Butcher	Q2	Q4	In Progress	Three additional hours budgeted in 2023 operating budget

Operating Initiatives

Project Name	Project Lead	Start	Projected End	Status	Notes
Transition to Office 365	Town IT (Becky George)	Q1-2022	Q3-2023?	In Progress	Approved through Town IT budget for entire municipality, including library staff. IT working on phased implementation and roll-out.

Georgina Public Library

Financial Statement - May 2023

Date: June 1, 2023

	2023 Actuals	2023 Approved Budget	Variance	Percentage To Date	Target to Date	Notes
Revenue						
Town Grant	1,098,620.83	2,636,690	1,538,069	42%	42%	Pro-rated
Provincial Grants	26,083	62,600	36,517	42%	42%	Pro-rated
Misc Grants	1,342	9,240	7,898	15%	42%	
School Board Revenue	24,375	58,500	34,125	42%	42%	Pro-rated
Donations	1,472	1,800	328	82%	42%	
Fines	1,176	7,900	6,724	15%	42%	
Misc Fees	238	3,100	2,862	8%	42%	Exam Proctoring, etc
Photocopying Fees	1,555	8,500	6,945	18%	42%	
Program Registrations	106	4,200	4,094	3%	42%	
Book Sale	152	2,400	2,248	6%	42%	
Room Rentals	4,159	4,100	(59)	101%	42%	
Provision from Reserve	40,250	96,600	56,350	42%	42%	Pro-rated
Total Revenues	1,199,528	2,895,630	1,696,102	41%	42%	
Expenses						
Salaries & Benefits	777,203	2,071,600	1,294,397	38%	42%	
Library Board	1,360	4,800	3,440	28%	42%	Projected
Library Operations	93,994	366,900	272,906	26%	42%	Utilities, cleaning, courier, supplies, etc.
Training	6,362	18,800	12,438	34%	42%	
Collections	67,107	232,730	165,623	29%	42%	
Telecommunications	2,540	26,510	23,970	10%	42%	
Covid-19 Expenses	26	-	(26)	N/A	N/A	No allotted budget
Misc	1,217	3,400	2,183	36%	42%	
Contribution to Reserve	71,204	170,890	99,686	42%	42%	Pro-rated
Total Expenses	1,021,012	2,895,630	1,874,618	35%	42%	
Net	178,516	-	(178,516)			



Contrary to misconceptions, exposing children to diverse expressions of gender identity supports their natural development and fosters inclusivity. (AP Photo/Mary Altaffer)

Five things to know about Drag Queen Story Time

Published: June 1, 2023 3.39pm EDT

Conor Barker

Assistant Professor, Department of Psychology & Faculty of Education, Mount Saint Vincent University

Daniel G. Seguin

Full Professor, Department of Psychology, Mount Saint Vincent University



Listen To The Article



 ADAURIS

Recent news reports have described the public controversy involving topics of sexual orientation and gender identity, and how these are presented to children, especially in schools and libraries. Protests at Ontario, British Columbia, Alberta and New Brunswick libraries and public centres have targeted Drag Queen Story Time events.

These are educational events where drag performers read books to children. The aim is to present the diversity of gender expression and identity, build acceptance and develop creativity in personal expression.

Recently, however, these events have been met with backlash. School leaders have prevented children from attending events that discuss sexual and gender identity. In New Brunswick, where the provincial government is reviewing gender identity policy in schools due to public pressure, Premier Blaine Higgs put the question plainly: “Should [there] be drag story time for young kindergarten, grade 1, grade 2?”

Through our research and clinical practice working with children, parents and schools, we believe parents and kids deserve a better understanding of what events like drag story times are about.



People protesting against a drag story time event clash with counter-protesters outside the National Arts Centre in Ottawa on Feb. 8, 2023. THE CANADIAN PRESS/Spencer Colby

Contrary to misconceptions, exposing children to diverse gender identities and expressions supports their natural development. Further, it fosters inclusive and accepting communities and school environments, which is fundamental for developing well-adjusted adults.

Parents play a critical role in providing nurturing environments for their children. This can be best accomplished when parents are well-informed on topics that dominate mainstream media.

What is drag?

Drag is an art form that has been around for centuries, including during the First World War. Drag has evolved within gay culture, can be performed by all genders and is generally an exaggeration of gender expression.

A drag performance combines elements of fashion, makeup, dance, lip-syncing, music and comedy. It is important to remember that, like other forms of art, it is available on a wide spectrum: from mature themes at a night club, to child-friendly performances that would be appropriate for schools, libraries and community centres.

What happens at a Drag Queen Story Time?

Drag Queen Story Time began in San Francisco in 2015. The events generally occur in public spaces like libraries, schools or community centres, with a drag queen host. Children most often attend with their families, parents and teachers. While the host adheres to the flamboyant art form in terms of colours and fashion, it is not a mature performance with sexualized overtones. Neither is it an opportunity for the host to groom children.

The host will read a story book to the children, often one promoting themes of acceptance, diversity and self-expression, presenting characters and families from diverse backgrounds. The host will also often interact with the participants, answering questions the children may have, playing games, making crafts or posing for photographs with the children. The overall aim of the event is to provide a positive message to children about the diversity of gender expression.

How do children develop their gender identities?

The development of gender identities in children is a complex process. It is influenced by a combination of factors, including biological, social, cognitive, environment and personal exploration. Children eventually develop a relative clarity of their gender and feel a sense of harmony between the complex factors that contribute to gender identity development.

In some children, these factors may conflict, most commonly when children do not conform to societal expectations of their assigned sex at birth. This can result in negative emotions and lead to behavioural or mental health issues. These issues are often remediated when gender-affirming care is provided.

Introducing children to diverse gender expressions does not encourage gender dysphoria or confusion. On the contrary, diverse experiences throughout life have been shown to foster self and collective understandings of gender and gender differences. Furthermore, it's important for a child's development that parents, schools and communities support children in their exploration and expression of gender identity in a safe and affirming environment.

A drag queen in a multi-coloured dress with bright yellow hair reads from a children's book.

A drag queen reading children's stories during an event in Saint John, N.B. (Shutterstock)

The importance of positive role models

Children and youth who identify as 2SLGBTQI+ usually have little-to-no access to positive role models that can relate to their own experiences. Having access to positive role models and having positive experiences with people who have diverse gender identities can foster a better sense of belonging and promote self-acceptance.

People who are successful and positive role models are characterized as being competent and easily relatable. Such role models provide context for children to gain a better understanding of themselves and others. Further, adolescents whose gender or sexual identity is accepted by their parents experience fewer psychological problems compared to those whose parents are less accepting.

How can parents engage with Drag Queen Story Time?

Engaging with drag performers is an opportunity for parents to show their children that diversity is beautiful and worthy of celebration. Parents can foster engagement through communication and understanding of their own emotions and their child's emotions. Being in tune with these emotional components helps ensure children are in an environment that supports positive development and growth.

Attending family-friendly drag events with children creates opportunities for discussion and reflection. Parents can think about and reflect on their own development of gender identity and expression, what influenced the choices they've made, and how this may impact the choices that their children may make. After Drag Queen Story Time, parents are sure to have important conversations with their children that will not only increase their understanding of self-identity, but of identities of others as well.

Check out this video for a sneak peek of the new Multi-use Recreation Complex: <https://youtu.be/X7KNz-mEa60>



Georgina Public Library Board Policy Manual

Policy Title: Fundraising / Sponsorships

Intent

To provide guidelines to all Georgina Public Library staff and Board members, as well as any residents, businesses, and organizations, with respect to fundraising and sponsorship efforts and campaigns.

Regulations

1. **Fundraising** is defined as short-term activities or single events to solicit funds.
 - Georgina Public Library and the Library Board recognize that the Friends of the Library have primary responsibility for fundraising on behalf of the Library in order to enhance and augment Library programming and offerings.
 - Fundraising events by the Friends of the Library must have the approval of the Director of Library Services/CEO.
 - Individual staff time may not be used for fundraising initiatives without the pre-approval of the Director of Library Services/CEO or designate.

2. **Sponsorship** is defined as a contribution of cash, goods, or services toward an event, project, program, or corporate asset, in return for commercial benefit (i.e. logo placement or presenting sponsorship). Sponsorships are a reciprocal arrangement benefitting both parties.
 - Georgina Public Library, under the direction of the Director of Library Services/CEO, negotiates partnerships with, and sponsorship from, the business community in ways that will benefit and recognize the supporting companies while enabling the Library to better achieve its mission without compromising its principles.
 - Georgina Public Library and the Friends of the Library actively solicit and encourage the business community, service clubs, and other organizations to become donors and/or sponsors of Library events, programs, and services.
 - Georgina Public Library at all times maintains an independent position on issues and concerns. The Library does not accept any support that implies or requires endorsements of products, and any sponsorships will not have any impact on the policies, practices, and priorities of

Georgina Public Library Board Policy Manual

the Library, including but not limited to collection development and staff recommendations.

- Any public use of the name and logo of Georgina Public Library must be approved by the Director of Library Services/CEO.
- Georgina Public Library may offer the opportunity for significant philanthropic investment in the library infrastructure to ensure the sustainability of excellent library service in the community. The Library Board has the authority to recognize significant contributions by naming library services, facilities, or segments of facilities in honour of benefactors.
- Name opportunities are subject to funding agreements that satisfy specific donation levels deemed appropriate to the project costs and arrangement of payment.
- The Library Board reserves the right to remove a donor's name should that individual or organization fail to exemplify the attributes of integrity and civic leadership expected of this honour.

3. The Library Board endorses the Canadian Library Association's Position Statement: Corporate Sponsorship ~~Agreement~~ in Libraries as approved June 1997.

Deleted: a

Attachments:

Canadian Library Association – Corporate Sponsorship Agreements in Libraries Position Statement

POLICY HISTORY:	
Initial Draft:	October 18, 2017
Draft Presentation Review:	October 18, 2017
Board Adoption:	November 17, 2017
Board Review & Amendment:	December 17, 2020; June 15, 2023

Georgina Public Library Board Policy Manual

Canadian Library Association

Position Statements

Corporate Sponsorship Agreement in Libraries

Approved by Executive Council ~ June 21, 1997

Libraries enrich lives, provide information needed for work and daily living, and foster informed communities which are essential to a democratic society. In recognition of this important function, communities support libraries through public funding. The library's first priority is to ensure the continuation and growth of this primary relationship – public funding for the public good.

CLA encourages and supports advocacy to maintain and develop public funding as the principal source of support for public, school, academic and government libraries.

Publicly funded libraries can and do explore other sources of funding, such as grants, gifts, donations, partnerships and sponsorships, to ensure that they provide the best possible services to their communities. Corporate sponsorships are one source of additional support that allows libraries to enhance the level, extend the range, or improve the quality of library service.

To ensure that partnerships enhance the libraries image and add value to library services, libraries need to develop policies and sponsorship agreements that outline the conditions and the benefits of the sponsorship arrangement.

CLA believes that the following principles are important in developing sponsorship policies and agreements. Libraries have a responsibility to:

1. Demonstrate that sponsors further the library's mission, goals, objectives and priorities, but do not drive the library's agenda or priorities.

Georgina Public Library Board Policy Manual

2. Safeguard equity of access to library services and not allow sponsorship agreements to give unfair advantage to, or cause discrimination against, sectors of the community.
3. Protect the principle of intellectual freedom and not permit sponsors to influence the selection of materials, nor require endorsement of products or services.
4. Ensure the confidentiality of user records by not selling or providing access to library records.
5. Be sensitive to the local political and social climate and select partners who will enhance the library's image in the community.