

**Parkland Regional Library**

**CONSOLIDATED FINANCIAL STATEMENTS**

**Year Ended December 31, 2021**

Draft for Client Review

# Parkland Regional Library

Yorkton, Saskatchewan

December 31, 2021

---

## Table of Contents

	Page
Independent Auditors' Report	1-2
Consolidated Statement of Financial Position	3
Consolidated Statement of Operations	4
Consolidated Statement of Change in Net Financial Assets	5
Consolidated Statement of Cash Flow	6
Notes to Consolidated Financial Statements	7-14
Consolidated Schedule of Expenses by Object	15
Consolidated Schedule of Tangible Capital Assets	16
Consolidated Schedule of Accumulated Surplus	17



## Independent Auditors' Report

To the Board of Directors  
Parkland Regional Library

### *Qualified Opinion*

We have audited the consolidated financial statements of Parkland Regional Library (the non-profit), which comprise the consolidated Statement of Financial Position as at December 31, 2021 and the consolidated Statements of Operations, Change in Net Financial Assets and Cash Flow for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the non-profit as at December 31, 2021, and results of its operations and its consolidated cash flow for the year then ended in accordance with Canadian public sector accounting standards.

### *Basis for Qualified Opinion*

The library does not recognize a liability for compensated absences related to accumulated sick days in accordance with Canadian public sector accounting standards. As a result of this departure, year-end accruals and wages and benefits expense are understated. The monetary impact of this departure cannot be quantified.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the consolidated financial statements section of our report. We are independent of the non-profit in accordance with the ethical requirements that are relevant to our audit of the consolidated 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*

The consolidated financial statements of Parkland Regional Library for the year ended December 31, 2020 were audited by another auditor who expressed an unmodified opinion on those statements on May 8, 2021.

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

Management is responsible for the preparation and fair presentation of the consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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



The Board of Directors is responsible for overseeing the non-profit's financial reporting process.

*Auditors' Responsibilities for the Audit of the Consolidated Financial Statements*

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated 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 consolidated 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 non-profit'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 non-profit's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated 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 auditors' report. However, future events or conditions may cause the non-profit to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Baker Tilly SK LLP**

Yorkton, SK

**Parkland Regional Library**

Yorkton, Saskatchewan

Statement 1

Consolidated Statement of Financial Position as at December 31, 2021

	2021	2020 (Note 11)
<b>Assets</b>		
<b>Financial Assets</b>		
Cash and temporary investments - note 3	1,153,259	1,083,816
Other accounts receivable - note 4	51,546	237,140
Long-term investments	450,000	
<b>Total Financial Assets</b>	<u>1,654,805</u>	<u>1,320,956</u>
<b>Financial Liabilities</b>		
Accounts payable and accrued liabilities - note 7	197,257	188,340
Deferred revenue - note 5	229,692	229,701
<b>Total Liabilities</b>	<u>426,949</u>	<u>418,041</u>
<b>Net Financial Assets</b>	<u>1,227,856</u>	<u>902,915</u>
<b>Non-Financial Assets</b>		
Tangible capital assets - schedule 2	700,426	710,507
Prepayments and deferred charges	40,085	37,146
<b>Total Non-Financial Assets</b>	<u>740,511</u>	<u>747,653</u>
<b>Accumulated Surplus - schedule 3</b>	<u>\$ 1,968,367</u>	<u>\$ 1,650,568</u>

Approved on behalf of the board:

---

Director

*The notes to Consolidated financial statements are an integral part of these Consolidated financial statements.*

**Parkland Regional Library**  
 Consolidated Statement of Operations  
 For the year ended December 31, 2021

Statement 2

	2021 Budget (Note 2(i))	2021 Actual	2020 Actual (Note 11)
<b>Revenue</b>			
Provincial public libraries grant	906,627	908,508	905,800
Municipal levies and grants	1,255,854	1,264,390	1,271,723
Federal, provincial and other grants			17,675
Miscellaneous revenues	18,586	24,318	37,540
<b>Total Revenue</b>	<u>2,181,067</u>	<u>2,197,216</u>	<u>2,232,738</u>
<b>Expenses</b>			
Governance	31,300	20,333	32,207
Administration	304,184	225,811	320,977
Services to branches	528,970	308,403	308,139
Regional resource centres	282,602	289,299	215,505
Area resource centres	189,432	189,379	187,722
Local branch services	558,800	556,680	521,434
Direct library services	306,650	111,026	125,056
Amortization		177,980	206,389
<b>Total Expenses</b>	<u>2,201,938</u>	<u>1,878,911</u>	<u>1,917,429</u>
<b>Surplus (Deficit) of Revenue over Expenses</b>	( 20,871)	318,305	315,309
<b>Accumulated Surplus, Beginning of Year</b>	1,650,568	1,650,568	1,341,857
<b>Change in Opening SILS Accumulated Surplus</b>	0	( 506)	( 6,598)
<b>Accumulated Surplus, End of Year</b>	<u>\$ 1,629,697</u>	<u>\$ 1,968,367</u>	<u>\$ 1,650,568</u>

*The notes to Consolidated financial statements are an integral part of these Consolidated financial statements.*

**Parkland Regional Library**  
 Consolidated Statement of Change in Net Financial Assets  
 For the year ended December 31, 2021

Statement 3

	2021 Budget (Note 2(i))	2021 Actual	2020 Actual (Note 11)
<b>Surplus</b>	( 20,871)	318,305	315,309
(Acquisition) of tangible capital assets		( 167,899)	( 201,890)
Amortization of tangible capital assets		177,980	206,389
<b>Surplus of Capital Expenses over Expenditures</b>	<u>0</u>	<u>10,081</u>	<u>4,499</u>
Change in SILS opening acc. surplus		( 506)	( 6,598)
(Acquisition) of prepaid expense		( 2,939)	
Use of prepaid expense			<u>7,394</u>
<b>Surplus (Deficit) of Expenses of Other Non-Financial over Expenditures</b>	<u>0</u>	<u>( 3,445)</u>	<u>796</u>
<b>Increase (Decrease) in Net Financial Assets</b>	( 20,871)	324,941	320,604
Net Financial Assets, beginning of year	<u>902,915</u>	<u>902,915</u>	<u>582,311</u>
<b>Net Financial Assets, End of Year</b>	<u>\$ 882,044</u>	<u>\$ 1,227,856</u>	<u>\$ 902,915</u>

*The notes to Consolidated financial statements are an integral part of these Consolidated financial statements.*

**Parkland Regional Library**  
 Consolidated Statement of Cash Flow  
 For the year ended December 31, 2021

Statement 4

	2021	2020 (Note 11)
<b>Cash Provided by (used for) the Following Activities</b>		
<b>Operating:</b>		
<b>Surplus</b>	318,305	315,309
Amortization	177,980	206,389
Change in SILS equity	( 504)	( 6,595)
	495,781	515,103
<b>Change in Assets/Liabilities</b>		
Levies receivable - municipal	176,938	( 247,897)
Other receivables	8,655	48,297
Accounts payable and accrued liabilities	8,915	110,596
Deferred revenue	( 8)	2,591
Prepayments and deferred charges	( 2,939)	7,394
<b>Cash Provided by Operating Transactions</b>	687,342	436,084
<b>Capital:</b>		
Acquisition of capital assets	( 167,899)	( 201,890)
<b>Investing:</b>		
Acquisition of long-term investments	( 450,000)	0
<b>Financing:</b>		
Long-term debt repaid	0	( 293)
<b>Change in Cash and Temporary Investments During the Year</b>	69,443	233,901
Cash and temporary investments, beginning of year	1,083,816	849,915
<b>Cash and Temporary Investments, End of Year</b>	\$ 1,153,259	\$ 1,083,816

Draft for Comment Review



**Parkland Regional Library**  
Notes to Consolidated Financial Statements  
For the year ended December 31, 2021

---

**1. Nature of Operations**

The library is governed by The Public Libraries Act 1996. The Parkland Regional Library's purpose is to facilitate equitable access to basic library services by all residents of Saskatchewan and to ensure the provision of public library services as set out in The Act, within the boundaries of the Parkland Region as established by regulation. The library is not subject to income tax.

**2. Significant Accounting Policies**

The consolidated financial statements of the library are prepared by management in accordance with Canadian Public Sector Accounting Standards (PSAS) as recommended by the Chartered Professional Accountants of Canada (CPA Canada). Significant aspects of the accounting policies adopted by the library are as follows:

(a) Basis of consolidation

These consolidated financial statements include the accounts of the library and the library's proportionate share of government partnerships.

(b) Government partnerships

Government partnerships represents contractual agreements between the Library and a party or parties outside the Library reporting entity. The partners have significant, clearly-defined common goals, make a financial investment in a partnership, share control of decision making, and share, on an equitable basis, the significant risks and benefits associated with the operations of the partnerships. Government partnerships are accounted for on a proportionate, consolidated basis whereby the Library's pro-rata share of the partnership's assets, liabilities, revenues and expenses are combined on a line-by-line basis after adjusting the accounting policies to a basis consistent with the accounting policies of the Library. Intercompany balances and transactions between the Library and the Partnerships have been eliminated.

The Library's interest in government partnerships include the Saskatchewan Information & Library Services Consortium Inc. (SILS). In the current year, the Library's share of SILS was 6.12% (2020 - 6.14%).

(c) Employee Pension Plan

The Library's employees participate in the Municipal Employees' Pension Plan (MEPP), which is a multi-employer defined benefit pension plan. The Library's contributions to the pension plan are expensed as incurred.

(d) Non-financial assets

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

(e) Appropriated reserves

Reserves are established at the discretion of the board to designate surplus for future operating and capital transactions. Amounts so designated are described on schedule 3.

**Parkland Regional Library**  
Notes to Consolidated Financial Statements  
For the year ended December 31, 2021

---

2. **Significant Accounting Policies - continued**

(f) **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. The cost of these tangible capital assets less any residual value are amortized over the asset's useful life using the straight-line method of amortization.

The library's tangible capital asset useful lives are estimated as follows:

Land	Indefinite
Buildings	40 years
Vehicles	5 years
Machinery and equipment	5-20 years
Library Materials	7 years

Purchases of digital content including periodicals, movies, music, online course and tutorials, eBooks, and eAudiobooks are expensed. Purchases of digital content including annual licenses for access to databases are expensed over the subscription period.

(g) **Revenue recognition**

The library follows the deferral method of accounting for contributions.

Grants from governments are considered to be government transfers. Government transfers are recognized as revenue when the transfer is authorized, all eligibility criteria have been met, the amount can be estimated and collection is reasonably assured except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability. Eligibility criteria are criteria that the library has to meet in order to receive the transfer. Stipulations describe how the library must use the transfer or the actions it must perform to keep the transfer.

Municipal levies are calculated on a per capita basis and the revenue is recognized in the fiscal period the levy was assessed.

All other revenue is recorded when received, or receivable, collection is likely, and the amount can be reasonably determined.

(h) **Measurement uncertainty**

The preparation of consolidated financial statements in conformity with Canadian Public Sector Accounting Standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenue and expenditures during the period. Significant estimates include collectibility of accounts receivable and useful life of tangible capital assets

These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in earnings in the periods in which they become known.

**Parkland Regional Library**  
Notes to Consolidated Financial Statements  
For the year ended December 31, 2021

2. **Significant Accounting Policies - continued**

(i) Budget information

Budget information is presented on a basis consistent with that used for actual results. The budget was approved by the board on May 15, 2021.

	2021	2020
<b>3. Cash and Temporary Investments</b>		
Cash	597,331	181,197
Temporary investments	381,157	727,331
SILS cash and investments	<u>174,771</u>	<u>175,288</u>
<b>Total Cash and Temporary Investments</b>	<b><u>\$ 1,153,259</u></b>	<b><u>\$ 1,083,816</u></b>

Cash and temporary investments include balances with banks, term deposits, marketable securities and short-term investments with maturities of three months or less.

	2021	2020
<b>4. Other Accounts Receivable</b>		
Federal government	9,627	11,272
Local government	80,784	254,603
SILS receivable	<u>2,542</u>	<u>1,773</u>
Total other accounts receivable	92,953	267,648
Less: Allowance for uncollectibles	<u>41,407</u>	<u>30,508</u>
<b>Net Other Accounts Receivable</b>	<b><u>\$ 51,546</u></b>	<b><u>\$ 237,140</u></b>

5. **Deferred Revenue**

	Balance, Beginning of Year	Plus Amount Received	Less Amount Recognized	Balance, End of Year
Government of Saskatchewan	227,127	908,508	908,508	227,127
SILS	<u>2,574</u>		<u>9</u>	<u>2,565</u>
	<b><u>\$ 229,701</u></b>	<b><u>\$ 908,508</u></b>	<b><u>\$ 908,517</u></b>	<b><u>\$ 229,692</u></b>

**Parkland Regional Library**  
Notes to Consolidated Financial Statements  
For the year ended December 31, 2021

---

**6. Employee Benefit Plans**

The library participates in a contributory defined benefit pension plan for all its employees. For defined benefit plans considered to be multi-employer plans, contributions are expensed when they are due and payable. The library currently participates in the Municipal Employees Pension Plan.

The contributions by the participating employers are not segregated in separate accounts or restricted to provide benefits to the employees of a particular employer. The portion of the annual benefit costs and of the asset surpluses (deficits) that are attributable to the library cannot be easily determined.

Accordingly, the multi-employer plans are accounted for on the defined contribution basis. No portion of the asset (deficit) surplus of the plan is recognized in these consolidated financial statements. The benefit expense reflected in the consolidated financial statements is equal to the library's contributions for the year.

All contributions by employees are matched equally by the employer. The contribution rates were updated on July 1, 2018. Employee contribution rates in effect for the year are as follows:

	2021	2020
General members	9.00 %	9.00 %
Designated members	12.50 %	12.50 %

Contributions to the plan during the year were as follows:

Benefit expense	\$ 85,594	\$ 88,035
-----------------	-----------	-----------

As per the most recently audited consolidated financial statements dated December 31, 2020, the plan surplus is \$838,900,000.

**7. Accounts Payable**

Accounts payable are comprised of the following items:

	2021	2020
Accounts payable and accrued liabilities	96,090	79,987
SILS payable	39,197	39,750
Payroll deductions payable	33,204	29,521
Wages payable	28,766	39,082
	<b>\$ 197,257</b>	<b>\$ 188,340</b>

**Parkland Regional Library**  
Notes to Consolidated Financial Statements  
For the year ended December 31, 2021

**8. Investment in Government Partnerships**

SILS was incorporated in 2009 as a non-profit membership corporation by the ten public library systems in Saskatchewan. The purpose of SILS is to develop and maintain a single integrated library information system and provide a common experience for library users throughout the province. SILS is funded by member libraries and grants from the Ministry of Education. The member libraries share in annual operating expenses based on a service level formula.

	2021	2020
The condensed supplementary financial information of SILS is as follows:		
Statement of Financial Position		
Financial Assets	2,897,268	2,883,728
Financial Liabilities	682,394	689,315
Net Financial Assets	<u>2,214,874</u>	<u>2,194,413</u>
Prepaid Expenses	<u>321,451</u>	<u>326,050</u>
<b>Accumulated Surplus</b>	<b><u>\$ 2,536,325</u></b>	<b><u>\$ 2,520,463</u></b>
Statement of Operations		
Revenue	1,261,712	1,282,214
Expenses	<u>1,245,850</u>	<u>1,117,028</u>
<b>Surplus</b>	<b><u>\$ 15,862</u></b>	<b><u>\$ 165,186</u></b>

The financial statements shown are proportionately consolidated with the Library financial statements at 6.12% (2020 – 6.14%) representing the Library's interest in SILS. After eliminating inter-company transactions, the following amounts have been included in the consolidated financial statements:

	2021	2020
Statement of Financial Position		
Financial Assets	177,313	177,061
Financial Liabilities	41,763	10,002
Net Financial Assets	<u>135,550</u>	<u>167,059</u>
Prepaid Expenses	<u>19,673</u>	<u>20,019</u>
<b>Accumulated Surplus</b>	<b><u>\$ 155,223</u></b>	<b><u>\$ 187,078</u></b>
Statement of Operations		
Revenue	77,217	78,728
Expenses	<u>76,246</u>	<u>68,585</u>
<b>Surplus</b>	<b><u>\$ 971</u></b>	<b><u>\$ 10,143</u></b>

In the event that SILS is dissolved, the library is responsible for its share of any costs in excess of the net assets of SILS. At December 31, 2021, SILS plans to continue operations for the foreseeable future.

**Parkland Regional Library**  
Notes to Consolidated Financial Statements  
For the year ended December 31, 2021

	2021 Budget	2021 Actual	2020 Actual
<b>9. Library Materials</b>			
Books	174,000	164,659	176,864
Electronic reference materials and information databases	101,650	72,608	91,707
Audio-visual materials, dvds and games	<u>29,500</u>	<u>38,268</u>	<u>32,523</u>
	<u>\$ 305,150</u>	<u>\$ 275,535</u>	<u>\$ 301,094</u>

**10. Budget**

The figures shown under the "Budget" column in the statement of operations and attached schedules have not been audited and are provided for information purposes only.

**11. Comparative Figures**

Previous balances related to the SILS consolidation for comparative purposes have been reclassified to conform with the current year's presentation.

The comparative financial statements have been restated to recognize deferred revenue and adjust accrued liabilities and prepaid expenses. As a result, the comparative statement of operations for the year ending December 31, 2020 has been restated as follows:

Balance of accumulated surplus, beginning of year, as previously stated	1,576,623
Adjustment to beginning balance	<u>( 234,766)</u>
Balance of accumulated surplus, beginning of year, as restated	<u>\$ 1,341,857</u>

**Parkland Regional Library**  
Notes to Consolidated Financial Statements  
For the year ended December 31, 2021

11. Comparative Figures - continued

Line Item	As Restated	As Previously Stated	Difference
<b>Revenues</b>			
Provincial Public Libraries Grant	905,800	908,508	( 2,708)
SILS	5,274	78,728	( 73,454)
			<u>( 76,162)</u>
<b>Expenses</b>			
Governance	32,207	32,167	40
Administration	320,977	321,231	( 254)
Services to branches	239,553	310,361	( 70,808)
Regional Resource centers	215,505	214,353	1,152
Area resource centers	187,722	184,466	3,256
Local branch services	521,434	509,903	11,531
Direct Library services	125,056	129,940	( 4,884)
SILS	68,586	75,181	( 6,595)
			<u>( 66,562)</u>
Adjustment to surplus (deficit) of revenue over expenses			( 9,600)
Balance of accumulated surplus, end of year as previously stated			1,901,532
Effect of adjustment to beginning balance			<u>( 234,766)</u>
Balance of accumulated surplus, end of year, as restated			<u>\$ 1,657,166</u>

The comparative statement of financial position as at December 31, 2020 has been restated as follows:

Line Item	As Restated	As Previously Stated	Difference
Cash and cash equivalents/ SILS Cons.	\$ 1,083,816	\$ 1,050,047	\$ 33,769
Accounts payable and accrued liabilities/SILS Cons.	188,340	125,849	62,491
Deferred revenue	229,701	2,574	227,127
Prepayments and deferred charges	37,146	32,262	4,884

**Parkland Regional Library**  
Notes to Consolidated Financial Statements  
For the year ended December 31, 2021

---

**12. Risks Arising from Financial Instruments**

The library is exposed to various risks through its financial instruments. The following analysis presents the library's risk exposure and concentrations at the reporting date.

Liquidity risk is the risk that a library will encounter difficulty in meeting obligations associated with financial liabilities. The library is exposed to this risk mainly in respect of its accounts payable. The library manages liquidity risk by monitoring budgets and maintaining adequate cash balances.

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The library does not have a significant exposure to any individual customer.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The library is exposed to interest rate risk on its fixed and floating interest rate financial instruments. Fixed-rate instruments subject the library to fair value risk, while floating interest rate instruments subject it to cash flow risk.

**13. Impact of COVID-19**

During the year, there continued to be the outbreak of COVID-19 which had a significant impact on organizations through the restrictions put in place by different levels of governments. Although a degree of uncertainty remains, the library does not anticipate a material impact on future operations.

Draft for Client Review



**Parkland Regional Library**  
 Consolidated Schedule of Expenditures by Object  
 For the year ended December 31, 2021

Schedule 1

	2021 Budget (Note 2(f))	2021 Actual	2020 Actual (Unaudited)
<b>Expenses</b>			
Wages, benefits, honorariums	1,588,768	1,359,533	1,370,443
Purchased goods and services	<u>537,670</u>	<u>254,105</u>	<u>254,496</u>
<b>Surplus by Function</b>	<u>\$ 2,126,438</u>	<u>\$ 1,613,638</u>	<u>\$ 1,624,939</u>

Draft for Client Review

*The notes to Consolidated financial statements are an integral part of these Consolidated financial statements.*

**Parkland Regional Library**  
 Consolidated Schedule of Tangible Capital Assets  
 For the year ended December 31, 2021

Schedule 2

	2021						2020	
	Land	Library Materials	Buildings	Vehicles	Machinery & Equipment	Assets in Prog.	Total	Total
Asset Cost								
Opening Asset Cost	18,563	1,308,240	195,349	57,223	125,978	0	1,705,353	1,773,750
Additions during the year		164,659				3,240	167,899	201,890
Disposals and write-down during the year								270,287
Closing Asset Costs	<u>18,563</u>	<u>1,472,899</u>	<u>195,349</u>	<u>57,223</u>	<u>125,978</u>	<u>3,240</u>	<u>1,873,252</u>	<u>1,705,353</u>
Opening Accumulated Amortization Costs	0	756,650	103,913	37,083	97,200	0	994,846	1,058,744
Add: Amortization taken		160,439	4,914	5,035	7,592		177,980	206,389
Less: Accumulated amortization on disposals								270,287
Closing Accumulated Amortization Costs	<u>0</u>	<u>917,089</u>	<u>108,827</u>	<u>42,118</u>	<u>104,792</u>	<u>0</u>	<u>1,172,826</u>	<u>994,846</u>
Net Book Value	<u>\$ 18,563</u>	<u>\$ 555,810</u>	<u>\$ 86,522</u>	<u>\$ 15,105</u>	<u>\$ 21,186</u>	<u>\$ 3,240</u>	<u>\$ 700,426</u>	<u>\$ 710,507</u>

Draft for Comment

*The notes to Consolidated financial statements are an integral part of these Consolidated financial statements.*

**Parkland Regional Library**  
 Consolidated Schedule of Accumulated Surplus  
 For the year ended December 31, 2021

Schedule 3

	2020	Changes	2021
<b>Unappropriated Surplus</b>	<u>474,535</u>	<u>313,070</u>	<u>787,605</u>
<b>Appropriated Surplus</b>			
Other			
Building fund	199,518		199,518
Levy stabilization reserve	104,726		104,726
Computer automation	6,526		6,526
SILS Accumulated surplus	154,756	467	155,223
Van		14,343	14,343
	<u>465,526</u>	<u>14,810</u>	<u>480,336</u>
<b>Total Appropriated</b>	<u>465,526</u>	<u>14,810</u>	<u>480,336</u>
<b>Net Investments in Tangible Capital Assets</b>			
Tangible capital assets - schedule 2	<u>710,507</u>	<u>( 10,081)</u>	<u>700,426</u>
<b>Net Investment in Tangible Capital Assets</b>	<u>710,507</u>	<u>( 10,081)</u>	<u>700,426</u>
<b>Total Accumulated Surplus</b>	<u>\$ 1,850,568</u>	<u>\$ 317,799</u>	<u>\$ 1,968,367</u>

*The notes to Consolidated financial statements are an integral part of these Consolidated financial statements.*





**PARKLAND  
REGIONAL  
LIBRARY**

P.O. Box 5049 Yorkton, SK  
Phone: (306) 783-7022  
Fax: (306) 782-2844

<http://www.parklandlibrary.ca>

**PARKLAND REGIONAL LIBRARY ANNUAL GENERAL MEETING  
FOAM LAKE – MAY 7, 2022 10:00 AM**

**AGENDA**

1. Welcome
  - a. Comments from Foam Lake Mayor Shelley Thoen-Chaykoski
  - b. MLA Hugh Nerlien
  - c. Parliamentarian TBA
2. Ukrainian Program
3. Call to Order
4. Introductions
5. Approval of Agenda
6. Approval of Minutes of 2021 AGM
7. Business arising from minutes
8. Auditor's report 2021
9. Reports
  - a. Chair
  - b. Director
  - c. SLTA
  - d. Committees
    - i. Credentials Committee
    - ii. Financial
      1. Budget 2022
      2. Proposed levy
    - iii. Human Resources
    - iv. Policy
    - v. Resolutions
    - vi. Building Committee
      1. Headquarters renovations
    - vii. Nomination Committee
      1. 7 positions available for nomination
      2. 2 positions appointed by City of Yorkton
  - e. Report on Parkland Regional Library and City of Yorkton mediation
10. Lunch 12:00 – 12:45
11. New Business
  - a. Appoint Auditor 2022
  - b. Approve Levy for 2023
  - c. Approve Budget 2022
  - d. Elections: PRL Executive Board
12. Adjourn



**Parkland Regional Library  
2021 Annual Meeting  
Via ZOOM  
Saturday May 15, 2021  
9:30 a.m.**

<b>MUNICIPALITY</b>	<b>DELEGATE</b>	<b>MUNICIPALITY</b>	<b>DELEGATE</b>
Annaheim	Sherry Vedress	Leroy	Inga Maclean
Buchanan	Marilyn Bader	#219 Longlaketon	Warren Larsen
#304 Buchanan	Wally Slobozian	Lipton	Monica Knowles
Calder	Kaili Strand	Melville	Laura O'Brien
#214 Cana	Darcy Gemby	#244 Orkney	Shirley Cole
Churchbridge	Bill Johnson	Preecceville	Welma Bartel
#218 Cupar	Lucille Ermel	Raymore	Val Marshall
Cupar	Mona Kish	Rose Valley	Glenda Smith
Dysart	Paula Bradshaw	Saltcoats	Lenore Denbrock
Esterhazy	Sarah Slotve	#213 Saltcoats	Pamela Hall
#277 Emerald	Morris Karakochuk	Saskatchewan Beach	Doug Hilderman
#183 Fertile Belt	Patrick Landine	Sheho	Tammy Dedak
Foam Lake	Gloria Bastien	#368 Spalding	Barry Wilson
#245 Garry	Allan Polegi	Springside	Jack Prychak
#274 Good Lake	James Morton	#152 Spy Hill	Cheryl Odgers
Govan	Nettie Pearce	Stockholm	Ilona Zambal
Invermay	Mike Kaminski	Strasbourg	Verlyngale Cameron
Kamsack	Shelley Filipchuk	#248 Touchwood	Charlene Sich
Kelliher	Farrah Kew	Watson	Lani Best
#303 Keys	Calvin Statchuk	Wynyard	Sharon Armstrong
Lake Lenore	Brie Schemenauer	Yorkton	Lauretta Hall
#250 Last Mountain Valley	Kathryn Markus	Yorkton	Lauretta Ritchie-McInnes
Lemberg	Herb Macdonald	Yorkton	Chris Wyatt
			Juanita Brown

**HEADQUARTERS**

Anna Scott (Director, PRL)

**CALL TO ORDER** Chairman Warren Larsen 9:34 A.M.

**INTRODUCTIONS**

**APPROVAL OF AGENDA**

- Remove Executive from Heading
- Move Approval of Agenda to its own line, renumber as appropriate
- Under Auditors Reports, Ratify 2019, and approve 2020
- Remove Parliamentarian from the Committee Reports list
- Under nominations committee, move 7.c.vii to 7.c.vii.2 2 positions appointed by the City of Yorkton
- Give SLTA its own number
- 8.a, add the 1 to the year 2021
- Add 8.e Chairperson election

**Motion to approve the agenda as amended**

M/S Kathryn Markus #250 Last Mountain Valley  
Lani Best, Watson  
**CARRIED**

- Changed 2018 to 2019
- Preeceville delegate was Maurcen Johnson, Welma Bartell was a visitor
- Juanita Brown moved from visitor to Yorkton Delegate
- When electing an Executive Board, Warren Larsen called for nominations from the floor
- Added that it was moved that nominations cease

**Motion to approve the Minutes as amended**

**M/S Sharon Armstrong, Wynyard  
Marilyn Bader, Buchanan  
CARRIED**

**BUSINESS ARISING FROM MINUTES – No old business**

**REPORTS**

AUDITED FINANCIAL REPORT – from the firm Miller, Moar, Grodecki, Kreklewich & Chorney

**Motion to Ratify Auditor’s report for 2019.**

**M/S Monica Knowles, Lipton  
Patrick Landine, #183 Fertile Belt  
CARRIED**

**Motion to Approve Report as presented for 2020**

**M/S Lani Best, Watson  
James Morton, #274 Good Lake  
CARRIED**

**CHAIRPERSON – Warren Larsen – Written report**

**DIRECTOR REPORT – Anna Scott – Written report**

**CREDENTIAL REPORT - 47 delegates, 5 guests**

**FINANCIAL REPORT – Presentation of the 2021 budget, and 2022 levy proposal**

Ratify 2021 levy, and approve 2022 levy

**HUMAN RESOURCES – Ilona Zambal - Written report**

**POLICY REPORT – Sharon Armstrong – Written reports**

1. Yorkton Situation
2. Harassment – Required by Provincial legislation to have a Harassment policy. It has been added to the Policy Handbook

**Motion to accept the Harassment Policy**

**M/S James Morton, #274 Goodlake  
Sharon Armstrong, Wynyard**

**CARRIED**

3. Levy Deadline change

**Motion to change the deadline for the second half of the levies to August 1, from September 1.**

**M/S Sharon Armstrong, Wynyard  
Monica Knowles, Lipton  
CARRIED**

**NOMINATION REPORT – Gloria Bastien presented the following slate:**

Sharon Armstrong, Wynyard; Gloria Bastien, Foam Lake; Mike Kaminski, Invermay; Warren Larsen, RM #219 Longlaketon; Laura O’Brien, Melville; Charlene Sich, RM #248 Touchwood; Ilona Zambal, Stockholm  
Two appointees by the City of Yorkton: Laretta Ritchie-McInnes, Juanita Brown

**SLTA REPORT – Sharon Armstrong – Written report**

**BUILDING COMMITTEE – Gloria Bastien – Verbal report**

**LIBRARY INFORMATION AND OPEN HOURS - Gloria Bastien – Verbal report**

**Motion to accept all reports as presented:**

**M/S James Morton, #247 Goodlake  
Bill Johnston, Churchbridge  
CARRIED**

**NEW BUSINESS**



**APPOINTMENT OF THE AUDITOR FOR 2022**

**Motion to engage Baker Tilley as the auditors for the Parkland Regional Library annual audit.**

M/S Kathryn Markus, #250 Last Mountain Valley  
Nettie Peirce, Govan  
**CARRIED**

**APPROVAL OF 2022 LEVY**

Iiona Zambal reported that the Board approved the Finance Committee's recommendation of \$0.00 levy increase per capita.

**Motion to approve that the Parkland Regional Library Board ratify the 0% increase in levies for 2021 and approve the recommendation of the Executive Board of a 0% increase in 2022**

M/S Sharon Armstrong, Wynyard  
Kailie Strand, Calder  
**CARRIED**

**APPROVAL OF THE 2021 BUDGET**

**Motion to accept the 2021 Budget as presented**

M/S Charlene Sich, #248 Touchwood  
Morris Karakochuck, #277 Emerald  
**CARRIED**

**ELECTIONS: PARKLAND REGIONAL LIBRARY EXECUTIVE COMMITTEE BOARD**

Gloria Bastien presented the following slate:

Sharon Armstrong, Wynyard; Gloria Bastien, Foam Lake; Mike Kaminsky, Invermay; Warren Larsen, RM #219 Longlakeon ; Laura O'Brien, Melville; Charlene Sich, RM #248 Touchwood; and Iiona Zambal, Stockholm

City of Yorkton appointees: Laurretta Ritchie-McInnes, Juanita Brown

**Motion to declare the Executive Board elected by acclamation.**

M/S Morris Karakochuk RM #277 Emerald  
Paula Bradshaw, Dysart  
**CARRIED**

Chair Warren Larsen called for nominations for position of Board Chair.

**Mike Kaminski, Invermay, nominated Warren Larsen for Board Chair. Warren Larsen accepted the nomination.**  
Chair Warren Larsen called for nominations two more times.

**Motion to accept that nominations for Chair cease**

M/S Sharon Armstrong, Wynyard  
Patrick Landine, #183 Fertile Belt  
**CARRIED**

**Motion to thank the Executive Committee for all their work**

M/S Morris Karakochuk, RM#277 Emerald  
Paula Bradshaw, Dysart  
**CARRIED**

**Motion to Adjourn**  
**ADJOURNED 11:40 A.M.**

M Marilyn Bader, Buchanan

Signed:

\_\_\_\_\_  
Warren Larsen, Executive Board Chair

\_\_\_\_\_  
Anna Scott, Director

Date \_\_\_\_\_



## 2022 Proposed Budget

<b>Income</b>		
<b>43000 · Prov Public Libraries Grant</b>		\$ 908,508.00
<b>43500 · Municipal Levies &amp; Grants</b>		
43550 · Reference Centre		\$ 338,000.00
43600 · Resources Centres		\$ 202,470.00
43650 · Centres With Branches		\$ 275,779.00
43700 · Centres Without Branches		\$ 392,600.00
<b>Total 43500 · Municipal Levies &amp; Grants</b>		\$ 1,208,849.00
46600 · PPE Sales		
46700 · Thermal Rolls		
46800 -Laptops sold		
46810 - Barcode Scanners		
46900 - Wage Recoveries		
50000 · Federal/Provincial Grants		
52000 · Family - Literacy Initiative		
58300 · Lost/Destroyed Books/Media		
58400 · Recoveries Media		
58500 · Recoveries (SILS)		
58700 · Interest & Investment		\$ 3,300.00
58800 · Late fees collected		
58900 · Other Revenue		\$ 7,500.00
<b>Total Income</b>		\$ 2,128,157.00
<b>Gross Profit</b>		\$ 2,128,157.00
<b>Expense</b>		
<b>Reconciliation Discrepancies</b>		
<b>60000 · Governance</b>		
60100 · Annual Meeting		\$ 10,500.00
60200 · Info sessions Covid		\$ -
60400 · Conference		\$ 500.00
60500 · Per Diem/Cheque Signing		\$ 9,000.00
60700 · Exec. Mileage		\$ 11,000.00
60900 · Exec. Insurance & Other		\$ 2,400.00
61000 · Governance Memberships		\$ 2,300.00
61100 · Postage		\$ 100.00
60800 - Governance meals		\$ 800.00
<b>Total 60000 · Governance</b>		\$ 36,600.00
<b>62000 · Administration</b>		
62300 - Advertising		\$ 200.00

## 2022 Proposed Budget

62100 · Admin Wages & Benefits	\$ 203,000.00
62101 · Moving allowance	\$ -
62230 · Membership HQ(Admin)	\$ 300.00
62350 · Conferences & Workshops	\$ 500.00
62400 · Bank Charges & Interest Exp	\$ 1,500.00
62450 · Computer Equip & Software	\$ 12,000.00
62460 · Contract IT	\$ -
62470 - Liability Insurance	
62490 · Office Supplies	\$ 3,000.00
62492 · Postage	\$ 150.00
62495 · Printing and Photocopying	\$ 450.00
62498 · Cell phone reimb Expenses (Admin)	\$ -
62500 · Headquarters Building	\$ -
62510 · Insurance	\$ 7,500.00
62520 · Power/Gas/	\$ 14,000.00
62530 - Water/Sewer	\$ 2,000.00
62540 · Bldg Maintenance & Repair	\$ 12,000.00
62550 · Janitorial	\$ 3,900.00
62560 · Headquarters Building - Other	\$ 3,000.00
62570 - Tools	\$ -
62580 - Equipment repair	\$ -
62650 · Professional Fees	\$ 30,000.00
62700 · Telephone Expense	\$ 100.00
62860 · Travel Admin -Regional	\$ 800.00
<b>Total 62000 · Administration</b>	<b>\$ 294,400.00</b>
<b>64000 · Branch Services</b>	
64100 · Headquarters Wages & Benefits	\$ 250,000.00
64310 · Gas & Oil - Automotive	\$ 30,000.00
64320 · Licences & Ins. - Automotive	\$ 7,000.00
64340 · Vehicle Maintenance & Repair	\$ 9,000.00
64360 · Meal & Travel HQ - Regional	\$ 2,700.00
64500 · SILS Expenditures	\$ 74,000.00
64524 · Lit Coordinator Wage&Ben	\$ -
64550 · FamLiteracy Initiative	\$ -
64600 · Long Distance Phone Charges	\$ 4,400.00
64700 · Cell phones	\$ 2,000.00
64750 · Postage Meter Rent & Supplies	\$ -
64800 · Processing - Branch Services	\$ 33,000.00
<b>Total 64000 - Branch Services</b>	<b>\$ 412,100.00</b>
2	

## 2022 Proposed Budget

<b>66000 - Payroll Expenses</b>		
<b>70000 - Regional Reference</b>		
70100 - Regional Wages & Benefits		\$ 295,000.00
<b>Total 70000 - Regional Reference</b>		\$ 295,000.00
<b>72000 - Area Resource</b>		
72100 - Resource Wages & Benefits		\$ 200,000.00
72250 - Conf/Workshops Resource		
<b>Total 72000 - Area Resource</b>		\$ 200,000.00
<b>74000 - Local Branches</b>		
74100 - Branch Wages & Benefits		\$ 580,000.00
74155 - Worker's Comp Benefits		\$ 3,300.00
74250 - Conf/Workshops Local Branches		\$ 4,500.00
<b>Total 74000 - Local Branches</b>		\$ 587,800.00
<b>80000 - Direct Library Services</b>		
80300 - Promotion & Advertising		\$ 500.00
<b>Total 80000 - Direct Library Services</b>		\$ 500.00
<b>85000 - Collection</b>		
85100 - Books		\$ 173,000.00
85105 - Media		\$ 5,500.00
85200 - Electronic Databases		\$ 83,000.00
85300 - DVD/Games		\$ 24,000.00
85400 - Interlibrary Loans		\$ 300.00
85600 - Prov-Wide DBase Contribution		\$ 13,500.00
85700 - Brokerage Fees		\$ 150.00
85800 - Collection PST on Consumption		\$ 1,500.00
<b>Total 85000 - Collection</b>		\$ 300,950.00
<b>9000 - Sundry Clearing Account</b>		
9001 - Garnishee cheques		
9002 - Donations		
9000 - Sundry Clearing Account - Other		
<b>Total 9000 - Sundry Clearing Account</b>		
<b>Total Expenses</b>		\$ 2,127,350.00
<b>Total Revenue</b>		\$ 2,128,157.00
<b>Net Ordinary Income</b>		\$ 807.00





P.O. Box 5049 Yorkton, SK  
Phone: (306) 783-7022  
Fax: (306) 782-2844

<http://www.parklandlibrary.ca>

## **NOTICE OF MEETING**

Parkland Regional Library will be holding its

### **ANNUAL GENERAL MEETING**

Saturday, May 7, 2022

Foam Lake Community Hall

321 Chant Street

Foam Lake SK S0A 1A0

Registration and refreshments will begin at 9:00 a.m. The meeting will be called to order at 10:00 a.m. As a representative of one of our supporting municipalities, your presence is requested in order to conduct the business of the library system.

As in the past, you will be reimbursed for your travel expenses to the meeting. The Executive Committee would encourage you to travel along with others who are coming to the meeting. The travel expense form is included with this package. Lunch will be provided for appointed delegates and guests. Visitors to the AGM are welcome, but will not be able to vote, and will be required to pay \$15 for lunch, if required.

To help us determine the number of members coming, please R.S.V.P. using the enclosed form or email [director@parklandlibrary.ca](mailto:director@parklandlibrary.ca) - or phone. We need the count to ensure that we have a quorum and that we have arranged for sufficient food for the noon meal. If you are unable to attend, please inform your official alternate, (the person appointed by your municipal council), give them the information package, and request they attend in your place. Or drop off the package at your local R.M./Town/Village office. If an alternate is attending, please let us know 48 hours in advance of the meeting.

If you would like to submit a resolution, please do so by email to by April 30, 2022.

Nominations to the Executive Board must be submitted using the included form, and be received by April 30. Resolutions and nominations can be submitted to [director@parklandlibrary.ca](mailto:director@parklandlibrary.ca)

**Delegates are requested to bring their AGM packages with them to the meeting.**

**Please confirm your attendance by April 30<sup>th</sup>, 2022**

Thank you very much and we look forward to having you attend the meeting.

Sincerely yours,

Anna Scott, Director  
Parkland Regional Library







P.O. Box 5049 Yorkton, SK  
Phone: (306) 783-7022  
Fax: (306) 782-2844

<http://www.parklandlibrary.ca>

Election Slate  
May 7, 2022 AGM Foam Lake

7 General Positions to Executive Board

6 Nominations:

Sharon Armstrong – Town of Wynyard  
Gloria Bastien – Town of Foam Lake  
Mike Kaminski – Village of Invermay  
Charlene Sich – RM of Touchwood #248  
Ilona Zambal – Village of Stockholm  
Laura O'Brien – City of Melville





P.O. Box 5049 Yorkton, SK  
Phone: (306) 783-7022  
Fax: (306) 782-2844

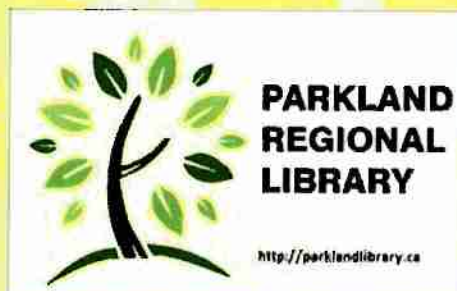
<http://www.parklandlibrary.ca>

Levy Recommendation

To the Parkland Regional Library Board  
May 7, 2022 at Foam Lake

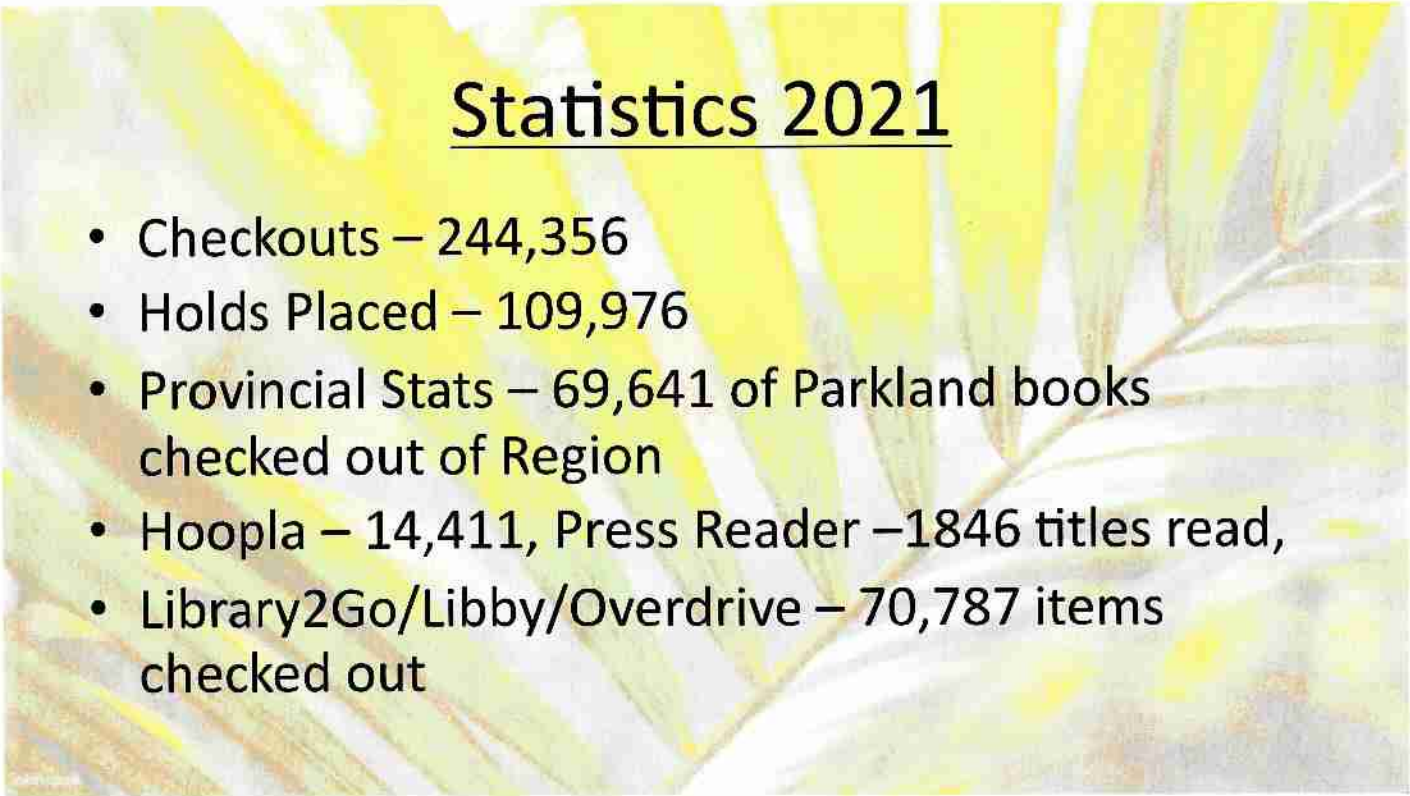
The Parkland Regional Library Executive Board is recommending a \$0.35 per capita increase to the levy for 2023.





# **Parkland Regional Library**

**Director Report  
May 7, 2022**




## Statistics 2021

- Checkouts – 244,356
- Holds Placed – 109,976
- Provincial Stats – 69,641 of Parkland books checked out of Region
- Hoopla – 14,411, Press Reader – 1846 titles read,
- Library2Go/Libby/Overdrive – 70,787 items checked out



## Statistics 2021

- New patrons registered– 1433;
- Copies added– 11,664 items;
- Total Holdings (all formats) – 327,776
- 150 programs with 5,042 attendees;
- 7,316 in-house reference queries;
- 3,617 Public access computer usage;
- 30,227 library visitors;



## Highlights for 2021

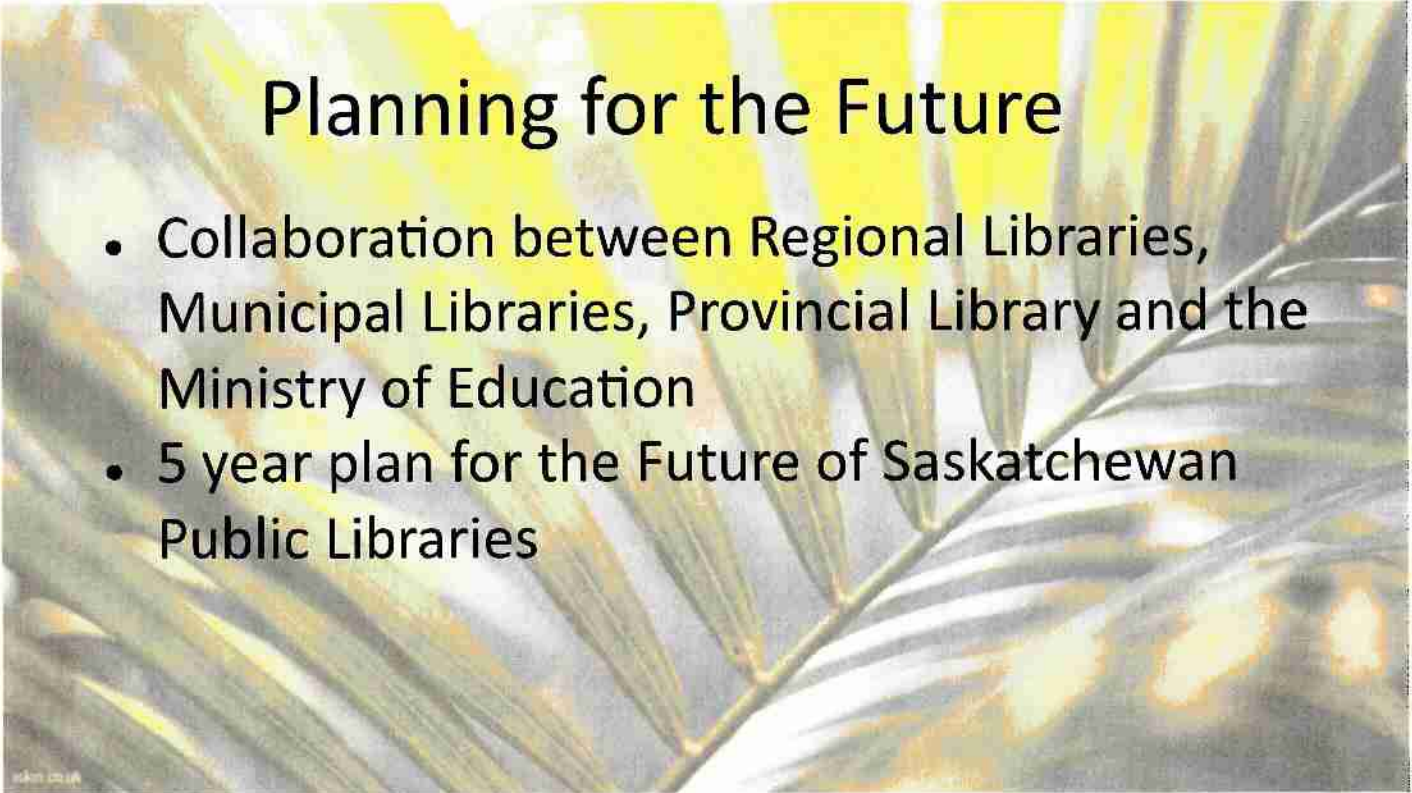
- Branches start to deliver in person programming again
- Hired a new Director and a new Business Office Manager






## Highlights for 2021

- Vacant positions at Headquarters start to get filled
- Branch librarians continue to do a fantastic job of bringing library services to their communities!



## Planning for the Future

- Collaboration between Regional Libraries, Municipal Libraries, Provincial Library and the Ministry of Education
- 5 year plan for the Future of Saskatchewan Public Libraries



# Planning for the Future

- Focus on 5 areas
  - System Sustainability
  - Technology
  - Reconciliation and Library Services
  - Literacy
  - Infrastructure



## Planning for the Future

More information and the complete plan can be found at

<https://www.saskatchewan.ca/government/news-and-media/2021/december/14/government-lays-out-future-plans-for-saskatchewan-libraries>



## Website Analysis Summary

- Google Analytics for 2021
- 102,698 Sessions; 30,704 users, 562,926 page views; average page views per session is 5.48, average session is 4.24 minutes
- Most frequent users from Yorkton, Melville, Esterhazy, Wynyard, Kamsack, Norquay, Wadena



# **Parkland Regional Library**

## **Human Resource Committee Report – 2022 AGM**

Warren Larsen, Ilona Zambal and Mike Kaminski

The committee has been very busy with a number of different tasks over the course of the past year. Initially, the committee was involved with negotiations for PRL with CUPE. Over the course of the negotiations there were a number of meetings to try to bring the two parties to agreement. While generally this has been achieved, there is still a number of issues that need to be resolved or negotiated in the next round.

The HRC committee was also very involved with staff recruitment since there was no CAO in place. So apart from the advertising of positions, there was the task of interviewing candidates and trying to fill the vacancies. While a lot was achieved, staffing still remains to be complete – to fill vacancies and also to recruit additional staff. This task has been transferred, primarily, to the CAO – Anna Scott. Ilona Zambal is still very active in a supportive role.

In addition, the HRC committee has been busy in setting up and carrying out an evaluation of the new CAO. Some of the areas that are being worked on are in regards to staffing, leadership, management and communications.

The HRC committee works under the direction of the Executive Board and in collaboration with the CAO.

Respectfully submitted  
Mike Kaminski





2022 AGM Building Committee Report  
For May 7, 2022

It has been a few years since we started saving for a Building Fund for repairs for the Parkland Regional Headquarters Building.

The fund has is now \$199,518.43.

We had to do original blueprints of the existing building and submit them to the RM of Orkney. We then had blueprints done to update the building.

We are close to having tenders submitted to have the work done.

We would like to proceed as quickly as possible now as with increased costs, and the severe building conditions, and some delays due to lack of attention/action with the RM of Orkney have put us behind to where we would like to have been by now.

Our plan is to do the ground floor first and have proper flow of air movement through the building and up to date washrooms for staff.

Also if you are driving by you will notice we have a New Sign on the Building for Parkland Regional Library Headquarters which has helped our Building to be seen more visibly from the road.

