



**Municipality of Crowsnest Pass Library Board**  
**Regular Board Meeting**  
**Tuesday April 26, 2022**  
**Crowsnest Community Library Auditorium**

**Minutes**

**Attendance:** Diane deLauw (Library Manager), Erin Matthews (Chair), Margaret Thomas (Vice Chair), Nicole Stafford (Secretary), Doreen Glavin (Municipal Council Rep), Gale Comin (Treasurer), Lisa Sygutek (Municipal Council Rep), and John Hucik.

**Guest:** Pauline Desjardins.

- 1. Call to Order-** Erin called the meeting to order at 1:32pm
- 2. Adoption of Agenda** - April 26, 2022  
Erin made a motion to adopt the agenda as amended. Gale seconded. Motion carried.
- 3. Adoption of Minutes** - March 22, 2022  
Gale made a motion to adopt the minutes. Margaret seconded. Motion carried.
- 4. Friends of the Library update:** presented by Pauline Desjardins
- 5. Librarians Report** (attached)
- 6. Financial Report** (attached)  
Doreen made a motion to adopt the financial report. Margaret seconded. Motion carried.
- 7. Audit 2021 (attached)-** presented by Diane  
Gale made a motion to approve audit 2021 as presented. Erin seconded. Motion carried.
- 8. Diane's Evaluation-** Erin will do a review in June.
- 9. Literacy Foundation-** presented by Margaret
- 10. Meeting Adjournment**  
Nicole made a motion to adjourn the meeting at 2:23pm.

**Next Regular Meeting: May 24, 2022 at 1:30pm**

Approved \_\_\_\_\_ Date \_\_\_\_\_

## Librarians Report

April 26, 2022

### Programming

- We did daily programs for kids during Easter Break.
- Chinook Arch provided a Bee searching activity with seeded bookmark prizes.
- 40 DA movie nights are well attended. Another one is planned for Youth Week.
- Youth week is the first week in May, and we are hosting an evening.
- Kids Kollege has asked us to start visiting again. First visit is in May.
- Rean has started planning for the Summer Reading Program.
- We have started some passive programming with treasure hunts and maker space that are available at any time.
- Nintendo Switch has been purchased through Friends of the Library.
  - Rean is working out what games to purchase with it.
  - Switch will be used during our Youth Week event.
  - Further programming and usage will commence soon.

### Financial Audit

- Financial information for 2021 has been submitted to the Auditor (BDO).

### Chinook Arch

- Southern Alberta Library Conference is April 29th.
- Udemy is now available.
  - On-demand learning for in-demand skills.
  - <https://crowsnestpasslibrary.ca/elibrary/eservices/udemy>

### New in the Library

- New Staff Laptop has been purchased
- Increase in proctoring requests.
- Website updates
  - Services <https://crowsnestpasslibrary.ca/services/facility-rental>
  - Library lists link on top of page
    - [https://crowsnestpass.bibliocommons.com/user\\_profile/90796995](https://crowsnestpass.bibliocommons.com/user_profile/90796995)
  - Looking at adding the Friends to our site, similar to Coaldale Library
    - <https://coaldalelibrary.ca/about-us/friends-of-the-library>

**Municipality of Crowsnest Pass Library**  
**Profit & Loss Budget vs. Actual**  
 January through April 2022

|  |                             |   |   |                   |                     |               |
|--|-----------------------------|---|---|-------------------|---------------------|---------------|
|  |                             |   |   |                   |                     |               |
|  |                             |   |   |                   | <b>Jan - Apr 22</b> | <b>Budget</b> |
|  |                             | <b>Income</b>                                   |   |                   |                     |               |
|  |                             | <b>Funding</b>                                  |   |                   |                     |               |
|  |                             |   | <b>4000 · Municipality</b>                | 137,100.00        |                     | 137,100.00    |
|  |                             |   | <b>4010 · Province of Alberta</b>         | 0.00              |                     | 31,907.00     |
|  |                             | <b>Total Funding</b>                            |   | 137,100.00        |                     | 169,007.00    |
|  |                             | <b>Operations</b>                               |   |                   |                     |               |
|  |                             |   | <b>4100 · Book Sales</b>                  | 82.50             |                     | 600.00        |
|  |                             |   | <b>4120 · Donations (made to Library)</b> | 63.85             |                     | 900.00        |
|  |                             |   | <b>4130 · Facility Use</b>                | 0.00              |                     | 1,000.00      |
|  |                             |   | <b>4140 · Print &amp; Photocopy</b>       | 423.75            |                     | 3,300.00      |
|  |                             |   | <b>4150 · Fines</b>                       | 93.99             |                     | 400.00        |
|  |                             |   | <b>4170 · Coffee</b>                      | 0.00              |                     | 400.00        |
|  |                             | <b>Total Operations</b>                         |   | 664.09            |                     | 6,600.00      |
|  |                             | <b>4500 · Interest Income</b>                   |   | 23.56             |                     | 125.00        |
|  |                             | <b>Total Income</b>                             |   | 137,787.65        |                     | 175,732.00    |
|  | <b>Gross Profit</b>         |   |   | 137,787.65        |                     | 175,732.00    |
|  | <b>Expense</b>              |   |   |                   |                     |               |
|  |                             | <b>5050 · Board Expenses</b>                    |   | 0.00              |                     | 100.00        |
|  |                             | <b>5200 · Furniture &amp; Equipment</b>         |   | 65.98             |                     | 400.00        |
|  |                             | <b>5300 · Bank Charges</b>                      |   | 44.17             |                     | 75.00         |
|  |                             | <b>5460 · Janitorial/Cleaning</b>               |   | 934.62            |                     | 3,000.00      |
|  |                             | <b>5500 · Computers</b>                         |   | 1,400.80          |                     | 1,400.00      |
|  |                             | <b>5530 · Office Supplies</b>                   |   | 905.22            |                     | 3,000.00      |
|  |                             | <b>5610 · Bldg. / Yard Repairs &amp; Maint.</b> |   | 3,507.96          |                     | 5,400.00      |
|  |                             | <b>5650 · Professional Assoc. Memberships</b>   |   | 0.00              |                     | 300.00        |
|  |                             | <b>5655 · Regional Library Membership</b>       |   | 9,619.37          |                     | 20,753.00     |
|  |                             | <b>5660 · Professional Develop. Expense</b>     |   | 0.00              |                     | 804.00        |
|  |                             | <b>5670 · Program Expenses</b>                  |   | 243.75            |                     | 850.00        |
|  |                             | <b>5700 · Library Wages</b>                     |   | 38,973.97         |                     | 128,000.00    |
|  |                             | <b>5760 · Security System</b>                   |   | 0.00              |                     | 1,250.00      |
|  |                             | <b>5800 · Telephone</b>                         |   | 446.62            |                     | 1,200.00      |
|  |                             | <b>5850 · Utilities</b>                         |   | 5,097.60          |                     | 9,200.00      |
|  | <b>Total Expense</b>        |   |   | 61,240.06         |                     | 175,732.00    |
|  | <b>Net Income</b>           |   |   | <b>76,547.59</b>  |                     | <b>0.00</b>   |
|  |                             |   |   |                   |                     |               |
|  | <b>Current Assets</b>       |   |   |                   |                     |               |
|  |                             | <b>1100 · GICoperations</b>                     |   | <b>75,000.00</b>  |                     |               |
|  |                             | <b>1000 · Royal Bank - Chequing</b>             |   | <b>4,948.00</b>   |                     |               |
|  | <b>Total Current Assets</b> |   |   | <b>103,494.00</b> |                     |               |

**The Municipality of Crowsnest  
Pass Library Board**

**STATEMENT OF CASH  
RECEIPTS AND DISBURSEMENTS  
DECEMBER 31, 2021  
(unaudited)**

# **The Municipality of Crowsnest Pass Library Board**

## **Financial Statement**

**For the year ended December 31, 2020**

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Draft - Subject to change



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## INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Board of Directors of  
Municipality of Crowsnest Pass Library Board

We have reviewed the statement of cash receipts and disbursements of the Municipality of Crowsnest Pass Library Board for the year ended December 31, 2021, and a summary of significant accounting policies and other explanatory information. The statement of receipts and disbursements has been prepared by management on the cash basis of accounting.

### Management's Responsibility for the Financial Statements

The Municipality of Crowsnest Pass Library Board is responsible for the preparation and fair presentation of the statement of cash receipts and disbursements in accordance with the cash basis of accounting, and for such internal control as management determines is necessary to enable the preparation of the statement of cash receipts and disbursements that are free from material misstatement, whether due to fraud or error.

### Practitioner's Responsibility

Our responsibility is to express a conclusion on the statement of cash receipts and disbursements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

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

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on the statement of cash receipts and disbursements.

### Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the statement of cash receipts and disbursements do not present fairly, in all material respects, the financial position of the Municipality of Crowsnest Pass Library Board as at December 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with the cash basis of accounting.

Chartered Professional Accountants

Lethbridge, Alberta

April 29, 2022



**Return this completed form, or financial review, signed by your financial reviewer along with your budget and your signed grant application form by mail or email to:**

**Alberta Municipal Affairs  
Public Library Services Branch  
17th Floor, Commerce Place  
10155 - 102 Street  
Edmonton, Alberta T5J 4L4  
Phone: (780) 427-4871  
libgrants@gov.ab.ca**

**Financial reporting requirements are set out in Section 9 of the *Libraries Act*:**

<https://www.alberta.ca/provincial-public-library-legislation-and-policies.aspx>

## **2021 Statement of Receipts and Disbursements**

**Original or emailed copies are accepted**

## Financial Review

For the: Municipality of Crowsnest Pass Library Board  
 Legal name of library board\*

\*The name must match the legal library board name on the grant application form

To be completed by the person/firm approved by municipal council as financial reviewer (as per section 9 or 12.7 of the *Libraries Act*), not a library board member.

Print Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_



| RECEIPTS FOR YEAR                                   |   | Reporting Period 2021 |
|---|---|-----------------------|
| <b>Cash balance at beginning of year, January 1</b> |   |                       |
| 01  | Cash on hand  | \$150.00              |
| 02  | Total in current bank accounts  | \$12,936.70           |
| 03  | Total in savings accounts   |                       |
| 04  | Term deposits   |                       |
| 05  | Other committed funds (e.g. trust funds and bequests)                               |                       |
| <b>06</b>   | <b>TOTAL OPENING CASH ON HAND (add lines 01 to 05)</b>                              | <b>\$13,086.70</b>    |
| <b>Government contributions</b>                     |   |                       |
| 07  | Local appropriation (Cash transfer from your municipality for operations)           | \$131,600.00          |
| 08  | Provincial library operating grant (do not combine with other provincial funding)   | \$31,907.00           |
| <b>Other government contributions</b>               |   |                       |
| 09  | Cash transfer from <u>neighbouring municipality</u>                                 |                       |
| 10  | Cash transfer from <u>another municipal or intermunicipal library board</u>         | \$1,500.00            |
| 11  | Cash transfer from <u>regional library system</u> (e.g. Library Services Grant)     |                       |
| 12  | Cash transfer from Improvement District/Summer Village                              |                       |
| 13  | Cash transfer from School board, FCSS   |                       |
| 14  | Employment programs (e.g. Canada Summer Jobs)                                       |                       |
| 15  | Other grants (e.g. capital grants from your municipality, CFEP, CIP) please list    |                       |
| 15a   |   |                       |
| 15b   |   |                       |
| 15c   |   |                       |
| <b>Other revenue</b>                                |   |                       |
| 16  | Book sales  | \$729.60              |
| 17  | Fundraising (donations and other fundraising activities, incl. from Friends groups) | \$1,408.20            |
| 18  | Fees and fines (card fees, fines, non-resident deposits)                            |                       |
| 18a   | Fees  |                       |
| 18b   | Fines   | \$86.34               |
| 19  | Program revenue   |                       |
| 20  | Room rentals  |                       |
| 21  | Other service revenue (e.g. photocopying, faxing, contracts)                        | \$1,394.10            |
| 22  | GST refund  | \$1,206.65            |
| 23  | Interest  | \$103.24              |
| 24  | Transfers from reserve accounts   |                       |
| 25  | Other income (please list)  |                       |
| 25a   | <u>Coffee</u>   | \$10.00               |
| 25b   | <u>CNP/PC Landfill Association</u>  | \$1,000.00            |
| 25c   |   |                       |
| <b>26</b>   | <b>TOTAL CASH RECEIPTS (add lines 07 to 25)</b>                                     | <b>\$170,945.13</b>   |
| <b>27</b>   | <b>TOTAL CASH TO BE ACCOUNTED FOR (add lines 06 and 26)</b>                         | <b>\$184,031.83</b>   |

| CASH DISBURSEMENTS FOR YEAR |  | Reporting Period 2021 |
|-----------------------------|--|-----------------------|
| <b>Staff</b>                |  |                       |
| 28                          | Salaries, wages and benefits   | \$129,357.03          |
| 29                          | Honoraria (volunteers)   |                       |
| 30                          | Moving expenses  |                       |
| 31                          | Course or conference fees  | \$301.40              |
| 32                          | Travel and hospitality (staff)   |                       |
| <b>33</b>                   | <b>TOTAL STAFF EXPENSE</b> (add lines 28 to 32)  | <b>\$129,658.43</b>   |
| <b>Library resources</b>    |  |                       |
| 34                          | Books (include freight and purchased cataloguing; <b>do not</b> include money you transfer to your library system for book purchases, that info goes on line 59) | (\$245.04)            |
| 35                          | Periodicals and newspapers   |                       |
| 36                          | Non-print materials (e.g. audio-visual materials, loanable objects)  |                       |
| 37                          | Digital and electronic resources   |                       |
| <b>38</b>                   | <b>TOTAL LIBRARY RESOURCES</b> (add lines 34 to 37)  | <b>(\$245.04)</b>     |
| <b>Administration</b>       |  |                       |
| 39                          | Audit and/or annual financial review   |                       |
| 40                          | Board expenses (incl. honoraria, travel, course and conference fees)   |                       |
| 41                          | Equipment rentals and maintenance  |                       |
| 42                          | Contracts for services (e.g. bookkeeping, IT services)   |                       |
| 43                          | Legal fees, bank charges, refunds and deposits   | \$242.39              |
| 44                          | Library supplies (incl. binding & repair)  |                       |
| 45                          | Association memberships ( <b>Do not include payments to a regional library system, that info goes on line 59</b> )   | \$300.00              |
| 46                          | Postage and box rental   |                       |
| 47                          | Program expense (incl. publicity/advertising, equipment rental, artist's fees)   | \$1,750.55            |
| 48                          | General office supplies (incl. stationery, printing and copier supplies)   | \$2,936.08            |
| 49                          | Telephone and telecommunications (incl. internet connections)  | \$1,293.34            |
| 50                          | Other materials and supplies   |                       |
| 51                          | Other expenses   | \$2,367.53            |
| <b>52</b>                   | <b>TOTAL ADMINISTRATION EXPENSE</b> (add lines 39 to 51)   | <b>\$8,889.89</b>     |

| CASH DISBURSEMENTS FOR YEAR (cont'd)  |  | Reporting Period 2021 |
|---|--|-----------------------|
| <b>Building costs</b>   |  |                       |
| 53 Insurance  |  |                       |
| 54 Janitorial and maintenance (janitorial service/supplies, maintenance and minor repairs to building and grounds)                            |  | \$9,556.27            |
| 55 Utilities  |  | \$9,642.48            |
| 56 Occupancy costs (e.g. share of building costs in joint-use buildings)  |  |                       |
| 57 Rent   |  |                       |
| <b>58 TOTAL BUILDING EXPENSE</b> (add lines 53 to 57)   |  | <b>\$19,198.75</b>    |
| <b>Transfer payments</b>  |  |                       |
| 59 Transfer to other library boards ( <b>please specify boards:</b> may include municipal or library system boards for membership fees, etc.) |  |                       |
| 59a Chinook Arch Regional Library System  |  | \$19,952.74           |
| 59b   |  |                       |
| 59c   |  |                       |
| 59d   |  |                       |
| 59e   |  |                       |
| 59f   |  |                       |
| 60 Contract payments to library societies (please list)   |  |                       |
| 60a   |  |                       |
| 60b   |  |                       |
| 60c   |  |                       |
| 60d   |  |                       |
| <b>61 TOTAL TRANSFER PAYMENTS</b> (add lines 59 and 60)   |  | <b>\$19,952.74</b>    |
| <b>62 TOTAL OPERATING EXPENDITURE</b> (add lines 33, 38, 52, 58, and 61)  |  | <b>\$177,454.77</b>   |
| 63 Loan interest and payments   |  |                       |
| 64 Transfer to other accounts (e.g. capital, operating reserves)  |  |                       |
| <b>Capital expenditures</b>   |  |                       |
| 65 Building repairs and renovations (e.g. roof, carpet, partitions)   |  |                       |
| 66 Furniture and equipment (incl. computer hardware)  |  | \$3,120.42            |
| 67 Other (please list)  |  |                       |
| 67a   |  |                       |
| 67b   |  |                       |
| <b>68 TOTAL CAPITAL EXPENDITURE</b> (add lines 65 to 67)  |  | <b>\$3,120.42</b>     |
| <b>69 TOTAL CASH DISBURSEMENTS</b> (add lines 62, 63, 64, 68)   |  | <b>\$180,575.19</b>   |

|  |  |                     |
|--|--|---------------------|
| <b>Cash balance at end of reporting year</b>                           |  |                     |
| 70 Cash on hand  |  | \$150.00            |
| 71 Total in current bank accounts                                      |  | \$3,306.64          |
| 72 Total in savings accounts   |  |                     |
| 73 Term deposits   |  |                     |
| 74 Other committed funds (e.g. trusts and bequests, reserves, capital) |  |                     |
| <b>75 TOTAL CASH ON HAND</b> (add lines 70 to 74)                      |  | <b>\$3,456.64</b>   |
| <b>76 TOTAL CASH ACCOUNTED FOR</b> (add lines 69 and 75)               |  | <b>\$184,031.83</b> |

## Summary of cash receipts and disbursements statement

For the year ended December 31, 2021

|  | Reporting Period 2021 |
|--|-----------------------|
| Total cash receipts for the year (from line 26)                      | \$170,945.13          |
| <b>SUBTRACT</b> Total cash disbursements for the year (from line 69) | \$180,575.19          |
| Net cash increase or (decrease) from operations                      | (\$9,630.06)          |
| <b>ADD</b> Total opening cash on hand and in bank (from line 6)      | \$13,086.70           |
| <b>TOTAL CLOSING CASH ON HAND IN BANK</b> (from line 75)             | \$3,456.64            |

Please continue on to page 7 if your municipality made any payments on behalf of the library board.

Please have the Municipal Administrator fill out page 7.

## Direct Payments - Receipts and Disbursements

**Costs paid directly by the municipality on behalf of the library board are referred to as direct payments.** If the municipality pays costs in addition to its local appropriation to the library board, this form must be completed by a Municipal Administrator. Report only that portion of the municipal expenditure that is paid on behalf of the library board. These figures may be subject to audit Do not include in kind contributions. The funds in lines a. through L. should not be included in the library board's financial review. Also, the amount of local appropriation (cash transfer from the municipality to the library board) is already recorded in the library board's financial review and should not be included on this form.

| OPERATING EXPENDITURES PAID BY MUNICIPALITY (DIRECT PAYMENTS)                    |  | Reporting Period 2021 |
|--|--|-----------------------|
| a.   | Library Staff (e.g. salaries, wages and benefits. DO NOT include expenditures for municipal staff)   |                       |
| b.   | Building maintenance (e.g. janitor, supplies, maintenance, repairs)  |                       |
| c.   | Insurance  | \$6,686.27            |
| d.   | Utilities  |                       |
| e.   | Audit/financial review   | \$4,134.00            |
| f.   | Rent (paid to private landlord, not to municipality)   |                       |
| g.   | Telephone/Internet   |                       |
| <b>H. TOTAL OPERATING EXPENDITURES PAID BY MUNICIPALITY (add lines a. to g.)</b> |  | <b>\$ 10,820.27</b>   |
| <b>Other expenditures paid by municipality</b>                                   |  |                       |
| i.   | Municipal staff costs (e.g. if a municipal employee spends a portion of time on library business)  |                       |
| j.   | Debt interest and principal  |                       |
| k.   | Capital or special grants (one-time grants)  |                       |
| l.   | Library system membership (If your municipality is a member of a regional library system, report only the amount the municipality paid in membership fees/levies to the library system for the reporting period) | \$42,370.64           |
| <b>M. TOTAL OTHER EXPENDITURES PAID BY MUNICIPALITY (add lines i. to l.)</b>     |  | <b>\$ 42,370.64</b>   |

I, \_\_\_\_\_, Administrator of  
(please print name)

\_\_\_\_\_  
(name of municipality)

certify that the amounts stated above are the costs expected to be incurred by the municipality  
in providing the indicated services to the

\_\_\_\_\_  
(legal name of library board)

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

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# THE MUNICIPALITY OF CROWSNEST PASS LIBRARY BOARD

## NOTES TO STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

December 31, 2021

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### 1. SIGNIFICANT ACCOUNTING POLICIES

The Municipality of Crowsnest Pass Library Board provides a library service to Crowsnest Pass. The accounting policies are not in accordance with Canadian public sector accounting standards.

#### a) Basis of Presentation

The library uses the cash basis of accounting, and accordingly, no recognition has been given to accounts receivable, prepaid expenses, accounts payable or deferred contributions of an income or expense nature.

#### b) Contributions-In-Kind

The library does not record non-cash contributions of goods or services.

#### c) Cash and Cash Equivalents

Cash and cash equivalents are defined as cash, balances with banks, bank overdrafts, and short term deposits with term maturity of three months or less from year-end

### 2. INCOME TAXES

The library is exempt from income taxes because of its not-for-profit status under the Canadian Income Tax Act.

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