

Surrey Public Library Board Regular Meeting
April 6, 2023 at 6:00 p.m.
City Centre Branch, Room 405



A G E N D A

	PAGE	TIME
1. CALL TO ORDER & LAND ACKNOWLEDGEMENT		6:00
<i>Surrey Libraries recognizes that our work takes place on the traditional territories of the Semiahmoo, Katzie, Kwikwetlem, Kwantlen, Qayqayt, Musqueam and Tsawwassen First Nations.</i>		
2. ADOPTION OF THE AGENDA		
3. ADOPTION OF THE CONSENT AGENDA		
<i>Trustees may adopt in one motion all items appearing in the Consent agenda or, prior to the vote, request an item be removed from the Consent agenda for discussion, voting in opposition to a recommendation, or declaring a conflict of interest with an item.</i>		
a) Minutes of February 23, 2023, Regular Meeting of the Surrey Public Library Board	1 – 3	
b) Financial Statement for the period ending February 28, 2023	4	
c) 2023 Library Grants Award Letter from Public Libraries Branch, Ministry Municipal Affairs	5 – 7	
4. DECISION/DISCUSSION		6:05
a) 2022 Audited Financial Statements and Audit Findings: Director, Administrative Services & BDO Canada LLP Recommended Motion: To approve 2022 Audited Financial Statements	8 – 40	
b) 2022 Statement of Financial Information: Director, Administrative Services <i>(To be distributed via email)</i> Recommended Motion: To approve 2022 Statement of Financial Information		
c) Policy 1.8 Copyright Recommended Motion: To approve proposed revisions to policy 1.8 Copyright	41	
d) Policy 3.7 Internet and Computer Usage Recommended Motion: To approve proposed revisions to policy 3.7 Internet and Computer Usage	42 – 43	
e) Draft 2023 Surrey Libraries Board Advocacy Plan Recommended Motion: To approve the draft Surrey Libraries Board Advocacy Plan	44 – 49	

5. STAFF PRESENTATION

6:45

Community Connected Library, Jenny Fry, Director Programs and Partnerships

6. INFORMATION ITEMS

7:05

a) Reports

- i. 2022 Fund Development Activity Report

50 – 54

b) Verbal Updates

- i. Committees: Executive; Finance; Governance; Planning & Advocacy
- ii. BCLTA: Trustee Maze
- iii. InterLINK: Trustee Maze
- iv. Chief Librarian

c) Upcoming Events

- Party for the Planet, Civic Plaza, April 29, 11-7pm (CC extended hours)
- CBC Kids Event, May 5, 10-2pm, City Centre Branch
- Grand Reading Link Challenge, May 10, 7-9pm, Shannon Hall, 6050 176 Street
- NewtoBC 10 Year Celebration, June 15, 5:30-8pm, Vancouver Public Library

Trustees invited to view the [events listing](#) and attend programs of interest.

7. ROUNDTABLE

7:20

Trustees to share briefly about courses or events attended on behalf of the Library.

8. NEXT LIBRARY BOARD MEETING

May 25, 6pm, Semiahmoo branch

9. MOTION TO ADJOURN

7:30

TIME ALLOTTED: 90 MINUTES

**Surrey Public Library Board Regular Meeting
February 23, 2023 at 6:00 p.m.
Guildford Branch**



Present: Councillor Kooner, Trustees Cuenca, Gillies, Gurm, Hearty, Herrmann (Chair), Mann, Maze, Powell, Saran, Smith, Werring
Regrets: Trustee Dhesa
Staff: Surinder Bhogal, Chief Librarian
Michael Ho, Director, Administrative Services
Jenny Fry, Director, Learning Programs Partnership
Nav Gill, Administrative Coordinator
Guest: Amar Bains, Public Services Supervisor

M I N U T E S

1. CALL TO ORDER & LAND ACKNOWLEDGEMENT

The February 23, 2023 Regular Meeting of the Surrey Public Library Board was called to order at 6:03 p.m. Trustee Herrmann began the meeting with a land acknowledgment and expressed appreciation working on the traditional territories of the Semiahmoo, Katzie, Kwikwetlem, Kwantlen, Qayqayt, Musqueam and Tsawwassen First Nations.

2. ADOPTION OF THE AGENDA

MOTION: "That the Board adopts the agenda for its regular meeting scheduled for February 23, 2023."

Trustee Maze moved and Trustee Smith seconded –

CARRIED

3. ADOPTION OF THE CONSENT AGENDA

- a) Minutes of January 26, 2023, Regular Meeting of the Surrey Public Library Board
- b) Financial Statement for the period ending January 31, 2023
- c) 2022 Surrey Libraries Statistic Report

MOTION: "That the documents, reports and items be received."

Trustee Gurm moved and Trustee Werring seconded –

CARRIED

4. STAFF PRESENTATION

Surrey Libraries Facility Master Plan (Surinder Bhogal)

Chief Librarian presented high level recommendations from the Surrey Libraries Facilities Master Plan 2021-2041, with Newton and Fleetwood identified as high priority areas to increase library space.

5. NEW BUSINESS/DISCUSSION

- a) The Chair confirmed Standing Committee Chairs and membership as follows:
- Executive: Trustees Gurm (Vice-Chair), Gillies, Herrmann (Chair), Smith
 - Finance: Trustees Hearty, Maze, Smith (Chair)
 - Governance: Trustees Cuenca, Dhesa (Chair), Maze, Saran
 - Planning & Advocacy: Trustees Powell (Chair), Saran, Werring
- b) 2023 Board Objectives for approval

MOTION: “To adopt the 2023 Draft Board Objectives, with revisions to objectives as follows:

Objective 1: Oversee *all phases* of strategic plan development;

Objective 8: *Review* input to the preparation of the 2024 budget *prior to board approval* for submission to City;

Objective 10: *Review* and update policies as necessary;

Objective 11: Review *and update* terms of reference for standing committees;

Objective 12: Coordinate Board Skills /Strengths matrix distribution and assess results to inform board development and recruitment.”

Trustee Gillies moved and Trustee Maze seconded –

CARRIED

6. INFORMATION ITEMS

- a) **Reports**
- i. 2022 Strategic Plan Annual Progress – Key Measures
 - ii. 2022 Provincial Libraries Grant Report
- b) **Verbal Updates**
- i. Committees:
Ad-hoc Nominations Committee: Trustee Maze advised that with Trustee Mann’s resignation in January, the process for replacing the vacancy is underway.
 - ii. InterLINK: Trustee Maze advised that the InterLINK meeting is not until Spring, and that Chief Librarian is serving on the hiring committee for the new InterLINK Executive Director.
 - iii. Chief Librarian provided 3 updates:
 1. Draft City 2023 budget has been released. Upon adoption, scheduled for April 3, one of the Library’s Facility Master Plan priorities, a new Library at Newton Community Centre, will be advanced. This is exciting and will require a significant shift of staff resources to help plan the project.
 2. Preparation and reading material will be distributed via email for the board/senior staff strategic planning kick-off session on March 4. Staff engagement will follow

shortly after, with April and May scheduled for other stakeholder and public consultation.

3. Indigenous Services Coordinator, a new role budgeted from reallocated funding, started on February 13.

7. NEXT LIBRARY BOARD MEETING

April 6, 6pm, City Centre Branch

8. MOTION TO ADJOURN

The Surrey Public Library Regular Board Meeting of February 23, 2023 was adjourned at 7:14 pm.

Trustee Gurm moved and Trustee Maze seconded -

CARRIED

**SURREY PUBLIC LIBRARY
STATEMENT OF OPERATING FUND ACTIVITIES
FOR THE PERIOD ENDING FEBRUARY, 2023**

	ACTUAL YTD 2023	BUDGET YTD 2022	YTD Variance	ACTUAL YTD 2022	BUDGET 2022	ACTUAL 2022
Revenues						
City of Surrey Transfers	3,051,000	3,292,333	(241,333)	2,842,333	19,754,000	20,728,442
Provincial Government Grants	163,590	163,800	(210)	163,590	983,000	981,542
Fees & Charges	57,302	62,992	(5,690)	28,199	368,000	253,071
Other	56,788	6,108	50,680	54,625	35,000	72,972
Total Revenues	\$3,328,680	\$3,525,233	(\$196,553)	\$3,088,747	\$21,140,000	\$22,036,027
Expenditures						
Salaries and Benefits	2,250,356	2,432,875	(182,519)	2,070,833	17,042,000	16,995,933
Site Operations	367,191	368,378	(1,187)	318,660	2,237,705	2,260,221
Materials Collection	444,929	255,000	189,929	418,413	873,028	2,013,490
Supplies and Equipment	21,175	47,903	(26,728)	40,439	351,263	308,613
Professional Services	13,508	31,900	(18,392)	17,917	250,500	230,618
Interlibrary Services	79	0	79	0	100,000	79,171
Other	51,588	46,794	4,794	32,146	285,504	147,981
Total Expenditures	\$3,148,826	\$3,182,850	(\$34,024)	\$2,898,408	\$21,140,000	\$22,036,026
Period Ending Balance	\$179,854	\$342,383	(\$162,529)	\$190,339	\$0	\$0
OTHER FUND ACTIVITIES						
Operating Capital Fund						
Library Materials Collections & Equipment	\$243,518			\$256,763	\$2,100,000	\$2,169,381

NOTES TO THE STATEMENT:

City of Surrey Transfers include funds allocated for general library operations, and any transfers from other City departments or funds.

Provincial Government Grants include ongoing grants such as per capita operating support and resource sharing as well as any one time grants.

Fees & Charges include printing, processing, programs, room & equipment rental, as well as charges for lost and damaged materials.

Other Revenue includes merchandise & booksales, grants and donations

Site Operations include phones, utilities, buildings, grounds & computer maintenance, security, janitorial, insurance.

Materials Collection (Operating) includes electronic books and audio materials, magazines, database subscriptions, and microfilm.

Supplies & Equipment include office, computer, programming and processing supplies for public use e.g., labels, cases, library cards.

Professional Services include consultants such as collection agency, auditing, training, plus advertising and printing services.

Interlibrary Services represents InterLINK membership plus costs associated with interlibrary loans with North American institutions.

Other Expenditures include courier between branches, mileage & travel, library memberships, bank charges and Board expenses.

Materials Collections & Equipment (Operating Capital) costs include print & audio-visual purchases, as well as equipment & furniture purchases.



March 31, 2023

VIA EMAIL

Marilyn Herrmann
Surrey Public Library
10350 University Drive
Surrey, BC V3T 4B8
c/o Email: SBhogal@surrey.ca

Subject: Public Library Grants Award Letter

Dear Marilyn Herrmann:

The Ministry of Municipal Affairs, Public Libraries Branch (PLB) is pleased to inform you that your library will receive the following grants to support public library services and provincial programs:

- **Per Capita Operating Grant 2023: \$1011739.54** - to support ongoing public library operations and participation in province-wide initiatives.
- **Resource Sharing Grant 2023: \$11383.68** – to support libraries in materials sharing by alleviating the costs involved in running and managing their interlibrary loan service.
- **BC OneCard Grant 2023: \$20186** – to enable active patrons of any public library in B.C. to use their library card to borrow from other libraries throughout the province.
- **Literacy & Equity Grant 2023: \$28700** - to support access to lifelong learning and literacy experiences through the expansion of library collections, programs, and services.
- **Enhancement Grant (one-time): \$701205.32** – this grant may be used over three years (2023-2025) to support local library service enhancement, including helping address shifting demands on services, collections, programs, and spaces. This grant may also be used to respond to local service priorities, making services more accessible and inclusive, and/or increasing climate readiness and resilience when facing future challenges.

The one-time, targeted Enhancement Grant is intended to supplement local government funding and is not intended to replace it. Enhancement Grant funding may be used over three years to enrich people's library experiences through augmented local services, programs, and collections and support libraries in working together to extend services.

The ministry will deposit the total amount of **\$1773214.54** electronically into the account of the financial institution that your library has designated. The ministry will email a notice to your library upon payment.

The *Public Libraries Provincial Grants Allocations* document is available [online](#) and lists the funds allocated to each library, federation, and partner for 2023.

Please ensure a copy is saved for use in preparing the library's financial statements. The public library board is responsible for ensuring that conditions of provincial funding (as outlined in this letter) are met each year.

Strategic Context

Government has a mandate to make life better for people in B.C., improve the services we all rely on, and ensure a sustainable province for future generations. Libraries are a critical part of this mandate, contributing to vibrant and liveable communities, connecting people and supporting life-long learning and skills development. This funding gives libraries the flexibility to address local priorities while helping government to deliver on its priorities including: accessibility; inclusion; workforce skills development; and reconciliation.

Funding, although distributed as five library grants, may be combined to ensure libraries support provincial priorities and help fulfil the goals outlined in [B.C.'s Strategic Plan for Public Library Service](#).

Conditions

In accordance with the conditions placed on these ministry grants, libraries must submit specific reports as outlined below. Continued provincial funding for the library is contingent on the completion and filing of these three reports:

- 2023 Provincial Public Library Grants Report - **due March 1, 2024**
- 2023 Statement of Financial Information - **due May 15, 2024**
- 2023 Annual Survey of B.C.'s Public Libraries - **due May 15, 2024**

Further reporting and accountability information, including instructions and templates, is available through the BC Government website ([Public Libraries - Reporting and Accountability section](#)). Libraries are expected to report on the use

.../2

of the Enhancement grant as part of the accountability framework described above. To meet funding expectations of the enhancement grant, libraries must clearly describe how all funds were used.

Please be aware that the ministry will reclaim any portion of the grants should the library not use the funds for their intended purposes and meet the accountability requirements outlined in this letter.

Government is committed to open public access to information and bound by the *Freedom of Information and Protection of Privacy Act* (FIPPA). The Province may release any or all information submitted in these reports to the public. The Province may release any or all information submitted for these reports to the public in accordance with the FIPPA.

Also, as a condition of assistance, recipients of this funding are asked to acknowledge the Province's assistance on written and digital materials wherever reasonable. The following acknowledgement may be used:

"We gratefully acknowledge the financial support of the Province of British Columbia through the Ministry of Municipal Affairs."

As a reminder, permission is required to use B.C.'s Visual Identity. As a third party, each organization must review these [guidelines](#) on the use of the BC Mark (logo).

Appreciation

On behalf of the ministry, I would like to express appreciation to you, your board, and staff for your ongoing commitment and hard work. Your contributions and focus on meeting people's diverse needs help make B.C.'s communities more inclusive, resilient, and sustainable. Working together, we can ensure that British Columbians benefit from innovative, accessible, and equitable library services.

If you have any questions about this letter or grant use, please do not hesitate to call 1-800-663-7051 or email PUBLIB@gov.bc.ca.

Sincerely,



Mari Martin
Director

pc: Surinder Bhogal, Library Director



Surrey Public Library

Audit final report to the Board of Trustees for
the year ended December 31, 2022

Dated March 27, 2023 for presentation on April 6, 2023

START



To the Board of Trustees of Surrey Public Library

We are pleased to provide you with the results of our audit of Surrey Public Library (the "Library") **financial statements for the year ended December 31, 2022.**

The enclosed final report includes our approach to your audit, including: significant risks identified and the nature, extent, and results of our audit work. We will also report any significant internal control deficiencies identified during our audit and reconfirm our independence.

During the course of our audit, management made certain representations to us—in discussions and in writing. We documented these representations in the audit working papers.

The business environment has changed for us all during the time of COVID-19. Cash flow, strategy, operations: each has received a rethink. As your auditors, we have relied on our digital audit suite to stay connected—among ourselves, with management, and with you.

We look forward to discussing our audit conclusions with you. In the meantime, please feel free to contact us if you have any questions or concerns.

Yours truly,

BDO Canada LLP

BDO Canada LLP
March 24, 2023



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Audit at a glance

As communicated to you in our Planning Report to the Board of Trustees, preliminary materiality was \$680,000. Final materiality was increased to \$720,000 to reflect the current year actual results.

We are not aware of any fraud affecting the Library. If you have become aware of changes to processes or are aware of any instances of actual, suspected, or alleged fraud since our discussions held at planning, please let us know.

We have complied with relevant ethical requirements and are not aware of any relationships between Surrey Public Library and our Firm that may reasonably be thought to bear on our independence.

LEAD
PARTNER
ON YOUR
AUDIT

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Email: ksimpson@bdo.ca
Direct: (604) 443-4735

START
DATE

December 5, 2023

END DATE

March 24, 2023



Status of the audit

We have substantially completed our audit of the year ended December 31, 2022 financial statements, pending completion of the following items:

- Receipt of signed management representation letter
- Subsequent events review through to the financial statements approval date
- Approval of financial statements by the Board of Trustees

We conducted our audit in accordance with Canadian generally accepted auditing standards. The objective of our audit was to obtain reasonable, not absolute, assurance about whether the financial statements are free from material misstatement. See [Appendix A](#) for our **final independent auditor's report**.

The scope of the work performed was substantially the same as that described in our Planning Report to the Board of Trustees dated February 8, 2023.

For the year ended December 31, 2022



Audit findings

As part of our ongoing communications with you, we are required to have a discussion on our views about significant qualitative aspects of the Library's accounting practices, including accounting policies, accounting estimates and financial statements disclosures. We look forward to exploring these topics in depth and answering your questions. A summary of the key discussion points are below:

Financial statement areas	Risks noted	Audit findings
Management Override of Internal controls <i>(Mandatory key audit area)</i>	Management is in a unique position to perpetrate fraud because of management's ability to directly or indirectly manipulate accounting records, and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.	We reviewed transactions recorded in the various ledgers for unusual or non-recurring adjustments not addressed by other audit procedures. All audit testing in this area was executed as planned with no issues to be reported.
Risk of Fraudulent Revenue Recognition <i>(Mandatory key audit area)</i>	<p>Under Canadian auditing standards, we are required to consider whether there is a risk of material misstatement due to fraudulent revenue recognition in all audits. Based on our understanding of the Library's significant revenue streams, we have rebutted this risk due to minimal ability to misstate.</p> <p>However, there continues to be a risk of misstatement, unrelated to fraud, with respect to revenue as accounting standards over revenue recognition are complex and subject to variation in application.</p>	<p>We performed a variance analysis on current year revenue levels compared to prior year and budget.</p> <p>We reviewed a sample of grants to ensure that any conditions attached to the grant have been met and the revenue has been recorded in the correct period.</p> <p>All audit testing in this area was executed as planned with no issues to be reported.</p>



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Audit findings

Financial statement areas	Risks noted	Audit findings
Canadian Audit Standard (CAS) 315	<p>CAS 315 is a revised standard which has a significant impact to the scope of work performed by auditors, particularly at the risk assessment stage of the audit.</p> <p>The revisions require a more robust risk identification and assessment and enhanced requirements over the understanding and testing of IT related controls and systems, making judgements over the spectrum of inherent risk factors, thereby promoting more focused responses to the identified risks.</p> <p>In the current year, implementation of the new audit standard required more time to identify all risks and design audit procedures to appropriately respond to risks of material misstatement and to design further audit procedures where appropriate.</p>	<p>We updated our understanding and documentation of accounting cycles and processes within the Library.</p> <p>Assessed risks identified and document internal controls that address these risks, if any.</p> <p>Confirmed any new risks identified with management.</p> <p>Reviewed audit procedures to ensure they align with risks identified, incorporating internal controls to ensure audit procedures are efficient.</p> <p>Performed stand back procedures to ensure overall audit approach is sufficient to provide effective audit evidence.</p> <p>All audit testing in this area was executed as planned with no issues to be reported.</p>



Internal control matters

- ▶ During the audit, we performed the following procedures regarding the **Library's** internal control environment:
 - Documented operating systems to assess the design and implementation of control activities that were relevant to the audit.
 - Discussed and considered potential audit risks with management.
- ▶ We considered the results of these procedures in determining the extent and nature of audit testing required.



We are required to report to you in writing about any significant deficiencies in internal control that we have identified during the audit.

A significant deficiency is defined as a deficiency or combination of deficiencies in internal control that merits the attention of those charged with governance.

The audit expresses an opinion on the Library's financial statements. As a result, it does not cover every aspect of internal controls—only those relevant to preparing the financial statements and designing appropriate audit procedures. This work was not for the purpose of expressing an opinion on the effectiveness of internal control.

No control deficiencies were noted that, in our opinion, are of significant importance to discuss.



Adjusted and unadjusted differences

Summary of unadjusted differences

There were no unadjusted differences noted during the course of our audit engagement.

Summary of adjusted differences

There were no differences that were corrected by management during the course of our audit engagement.



Other required communications

Professional standards require independent auditors to communicate with those charged with governance certain matters in relation to an audit. In addition to the points communicated within this letter, the attached table summarizes these additional required communications.

Issue	BDO response
1. Our responsibilities under Canadian Auditing Standards (CAS)	Included in our engagement letter dated December 13, 2022
2. Our audit strategy and audit scope	Included in our Planning Report dated February 8, 2023
3. Fraud risk factors	Included in our Planning Report dated February 8, 2023
4. Going concern matters	None noted
5. Significant estimates or judgments	None noted
6. Omitted disclosures	None noted
7. Disagreements with management	There were no disagreements with management
8. Consultations with other accountants or experts	Communicated with external actuaries with no issues noted during our audit
9. Major issues discussed with management in regard to retention	None noted
10. Significant difficulties encountered during the audit	No significant difficulties were encountered during our audit
11. Significant deficiencies in internal control	No significant deficiencies were noted



Other required communications

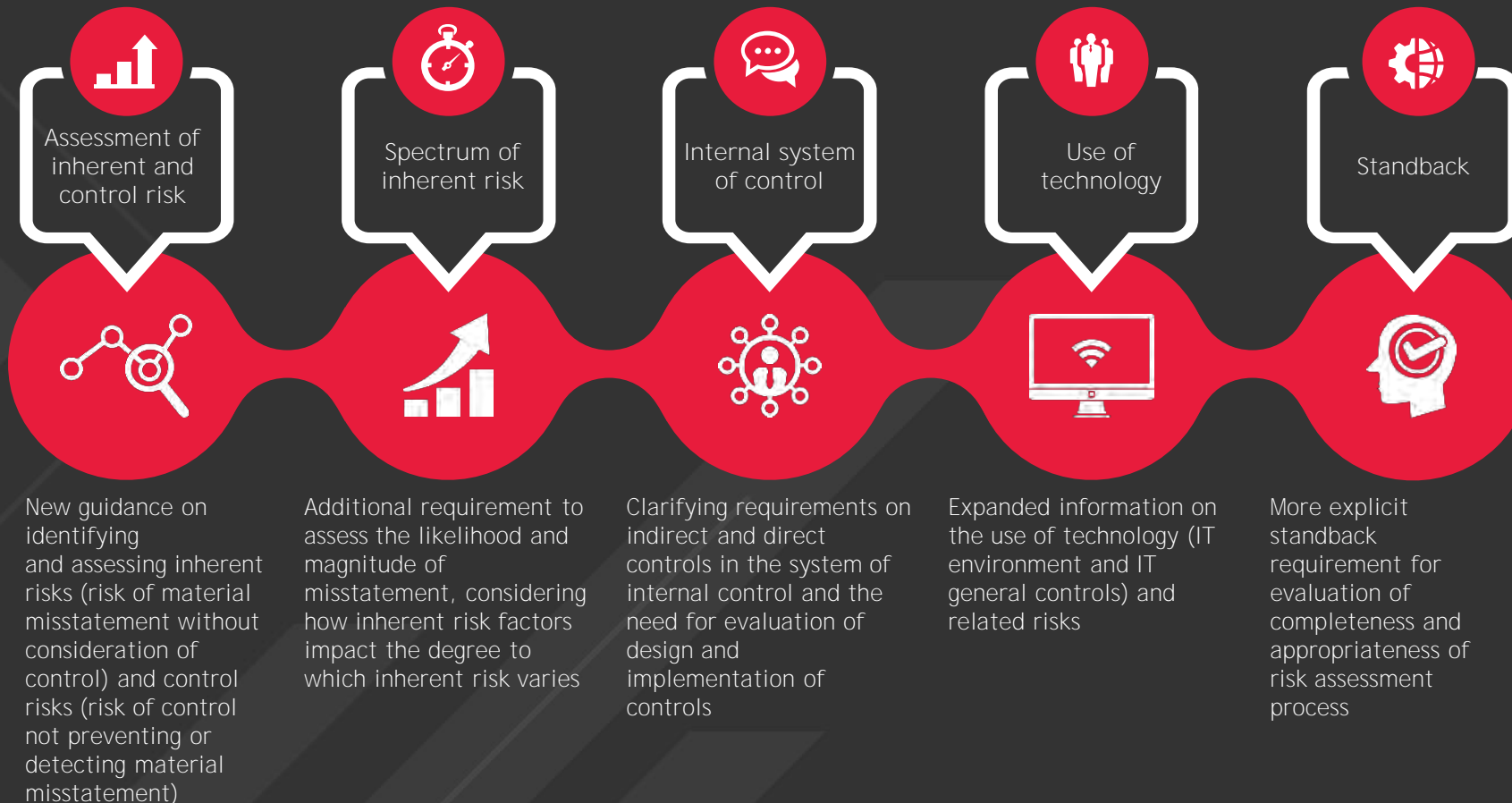
Professional standards require independent auditors to communicate with those charged with governance certain matters in relation to an audit. In addition to the points communicated within this letter, the attached table summarizes these additional required communications.

Issue	BDO response
12. Material written communication between BDO and management	No material written communications were noted and we have no recommendations to disclose to the Board
13. Any relationships which may affect our independence	No independence issues noted
14. Any illegal acts identified during the audit	No illegal activities identified through the audit process
15. Any fraud or possible fraudulent acts identified during the audit	No fraud identified through the audit process
16. Significant transactions with related parties not consistent with ordinary business operations	None noted
17. Non-compliance with laws or regulations identified during the audit	No legal or regulatory non-compliance matters were noted as part of our audit
18. Limitations of scope over our audit, if any	None noted
19. Written representations made by management	See Appendix B
20. Any modifications to our opinion, if required	Please see our draft independent auditor's report included in Appendix A



Updates to our audit process

- Canadian Auditing Standard 315, *Identifying and Assessing the Risks of Material Misstatement*, was significantly revised with a greater focus on more robust risk identification, assessment and response procedures. The standard is effective for periods beginning on or after December 15, 2021. Key enhancements include:



What's the impact to you?

More inquiry, observation, and inspection procedures, especially for risks related to the use of technology

No change to communicating significant risks

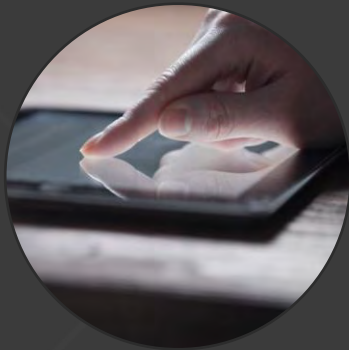
Audit procedures focused on addressing risks identified

More consistent and effective audits with improved responses to identified risks improving audit quality for all stakeholders



Recommended resources

Key changes to financial reporting



When the rules of reporting change, you may need to fine-tune how to present financial statements and govern the organization.

ACCESS OUR
KNOWLEDGE CENTRE

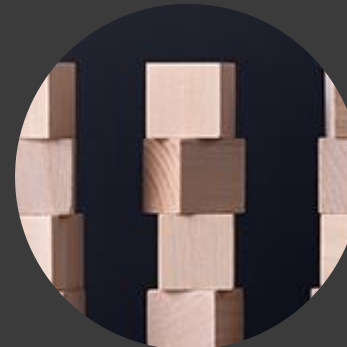
2022 Federal Budget



Understand the key elements of the 2022 Federal Budget and how it will impact you and your business

STAY ON TOP OF TAXES

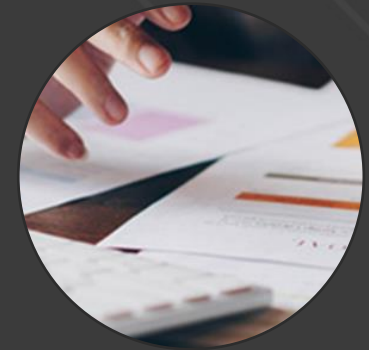
7 powerful steps to financial audit readiness



Getting and staying prepared for an audit simplifies the process, cuts turnaround time, and improves your chances of overall success. Learn how you can be audit ready.

7 STEPS

How to detect fraud in the workplace



This "resume of a fraudster" illustrates red flags that may have existed even at the screening stage—which could help you avoid hiring a potential fraudster or recognize one in your current workforce.

READ ARTICLE

Spotlight on sustainability

Fast-moving world events are pushing sustainability up the agenda of Canadian organizations. Now organizational leaders, investors, and customers are responding on three fronts: environmental, social, and governance (ESG).

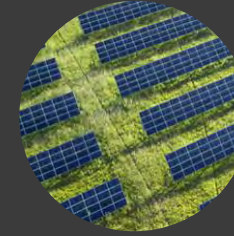
Regulators and issuers of standards are doing their part by supporting sustainability in the reporting ecosystem. Increasingly, organizations will need to go beyond the financials—and demonstrate sustainability with non-financial metrics.

5 reasons why businesses should care about ESG



[SEE 5 REASONS](#)

How climate change became a business issue worth reporting



[READ ARTICLE](#)

10 Questions about sustainability reporting



[EXPLORE QUESTIONS](#)

Accounting for going green



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Why CFOs should make sustainability a part of their financial reporting today



[BUILD BACK SUSTAINABLY](#)

Rethinking sustainability: the ESG roadmap



[SEE ROADMAP](#)

Appendices

- ▶ **Appendix A: Independent auditor's report**
- ▶ Appendix B: Representation letter
- ▶ Appendix C: Management letter



Appendix A: Independent auditor's report

Independent Auditor's Report

To the Board of Trustees of the Surrey Public Library

Opinion

We have audited the financial statements of Surrey Public Library (the "Library"), which comprise the Statement of financial position as at December 31, 2022, and the Statements Operations, Changes in Net Financial Assets, and Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Library as at December 31, 2022, and its financial performance and its cash flows or 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 report. We are independent of the Library in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Library's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Library or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian 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 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 Library's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Library's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Library to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Chartered Professional Accountants

Vancouver, British Columbia

[Date of Board of Trustees Approval]



Appendix B: Representation letter

Surrey Public Library
10350 University Drive, 3rd Floor
Surrey, BC
V3T 4B8

DATE OF BOARD APPROVAL OF FINANCIAL STATEMENTS

BDO Canada LLP
Chartered Professional Accountants
1100 Royal Centre
1055 West Georgia Street
Vancouver, BC
V6E 3P3

This representation letter is provided in connection with your audit of the financial statements of Surrey Public Library for the year ended December 31, 2022, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian Public Sector Accounting Standards.

We confirm that to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial Statements

We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated December 13, 2022, for the preparation of the financial statements in accordance with Canadian Public Sector Accounting Standards; in particular, the financial statements are fairly presented in accordance therewith.

- The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement and/or disclosure that are reasonable in accordance with Canadian Public Sector Accounting Standards.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian Public Sector Accounting Standards.
- All events subsequent to the date of the financial statements and for which Canadian Public Sector Accounting Standards require adjustment or disclosure have been adjusted or disclosed.
- The financial statements of the entity use appropriate accounting policies that have been properly disclosed and consistently applied.

Information Provided

- We have provided you with:
 - access to all information of which we are aware that is relevant to the preparation of the financial statements, such as records, documentation and other matters;
 - additional information that you have requested from us for the purpose of the audit; and
 - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- We are responsible for the design, implementation and maintenance of internal controls to prevent, detect and correct fraud and error, and have communicated to you all deficiencies in internal control of which we are aware.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

Fraud and Error

- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - management;

- employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements.
- We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others.

General Representations

- Where the value of any asset has been impaired, an appropriate provision has been made in the financial statements or has otherwise been disclosed to you.
- We have provided you with significant assumptions that in our opinion are reasonable and appropriately reflect our intent and ability to carry out specific courses of action on behalf of the entity when relevant to the use of fair value measurements or disclosures in the financial statements.
- We confirm that there are no derivatives or off-balance sheet financial instruments held at year end that have not been properly recorded or disclosed in the financial statements.
- Except as disclosed in the financial statements, there have been no changes to title, control over assets, liens or assets pledged as security for liabilities or collateral.
- The entity has complied with all provisions in its agreements related to debt and there were no defaults in principal or interest, or in the covenants and conditions contained in such agreements.
- There have been no plans or intentions that may materially affect the recognition, measurement, presentation or disclosure of assets and liabilities (actual and contingent).
- The nature of all material uncertainties have been appropriately measured and disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.
- There were no direct contingencies or provisions (including those associated with guarantees or indemnification provisions), unusual contractual obligations nor any substantial commitments, whether oral or written, other than in the ordinary course of business, which would materially affect the financial statements or financial position of the entity, except as disclosed in the financial statements.

Other Representations Where the Situation Exists

- We have informed you of all known actual or possible litigation and claims, whether or not they have been discussed with legal counsel. Since there are no actual, outstanding or possible litigation and claims, no disclosure is required in the financial statements.
- The financial statements and any other information in the annual report provided to you prior to the date of this representation letter are consistent with one another, and there is no material misstatement of the other information. We have provided you with the final version of the document(s) comprising the annual report.
- (If some/all of the document(s) comprising the annual report will not be available until after the date of the auditor's report, include:) We will provide to you, when available and prior to issuance by the entity, the final version of the document(s) comprising the annual report.

Yours truly,

Signature

Position

Signature

Position



Appendix C: Management letter

We have no recommendations to disclose to the Board of Trustees.

Financial Statements of

SURREY PUBLIC LIBRARY

Year ended December 31, 2022

Surrey Public Library

Statement of Financial Position

As at December 31, 2022, with comparative figures for 2021

	2022	2021
FINANCIAL ASSETS		
Due from the City of Surrey (Note 2)	\$ 2,848,286	\$ 2,760,569
	2,848,286	2,760,569
LIABILITIES		
Employee future benefits (Note 3)	2,042,371	2,109,963
Deferred revenue (Note 4)	539,925	243,778
	2,582,296	2,353,741
NET FINANCIAL ASSETS	265,990	406,828
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 5)	5,065,003	4,787,064
Prepaid expenses	228,625	217,245
	5,293,628	5,004,309
ACCUMULATED SURPLUS (Note 7)	\$ 5,559,618	\$ 5,411,137

Surinder Bhogal
Chief Librarian

Marilyn Herrmann
Chairperson

To be read in conjunction with the Notes and Schedules to the Financial Statements

Surrey Public Library

Statement of Operations

For the year ended December 31, 2022, with comparative figures for 2021

	2022		
	Budget		
	(Note 9)		
	2022	2021	
REVENUES			
City of Surrey grant	\$ 21,754,000	\$ 22,751,137	\$ 21,422,186
Provincial and federal grants (Note 6)	983,000	981,542	1,008,222
Neighbourhood community plan	100,000	100,000	100,000
Fines and fees	368,000	253,071	153,257
Other	35,000	102,644	53,902
	<u>23,240,000</u>	<u>24,188,394</u>	<u>22,737,567</u>
EXPENSES			
Salaries and benefits	17,042,000	16,995,933	14,518,557
Site operations	2,237,705	2,260,221	2,236,969
Library materials collection	873,028	2,013,490	2,911,964
Supplies and materials	351,263	308,613	280,942
Inter-library services	100,000	79,171	90,027
Professional services	250,500	230,618	223,722
Other	285,504	277,439	229,384
Amortization	2,305,000	1,874,428	1,872,135
	<u>23,445,000</u>	<u>24,039,913</u>	<u>22,363,700</u>
ANNUAL SURPLUS (DEFICIT)	\$ (205,000)	\$ 148,481	\$ 373,867
Accumulated Surplus, beginning of year	5,411,137	5,411,137	5,037,270
Accumulated Surplus, end of year (Note 7)	<u>\$ 5,206,137</u>	<u>\$ 5,559,618</u>	<u>\$ 5,411,137</u>

To be read in conjunction with the Notes and Schedules to the Financial Statements

Surrey Public Library

Statement of Changes in Net Financial Assets

As at December 31, 2022, with comparative figures for 2021

	<i>2022</i>		
	<i>Budget</i>		
	<i>(Note 9)</i>	2022	2021
ANNUAL SURPLUS (DEFICIT)	\$ (205,000)	\$ 148,481	\$ 373,867
Acquisition of tangible capital assets	<i>(2,100,000)</i>	(2,152,367)	(1,743,952)
Amortization of tangible capital assets	<i>2,305,000</i>	1,874,428	1,872,135
	-	(129,458)	502,050
Acquisition of prepaid expenses	-	(228,625)	(217,245)
Use of prepaid expenses	-	217,245	223,706
	-	(11,380)	6,461
CHANGE IN NET FINANCIAL ASSETS (DEBT)	\$ -	\$ (140,838)	\$ 508,511
Net Financial Assets (Debt), beginning of year	<i>406,828</i>	406,828	(101,683)
Net Financial Assets, end of year	\$ 406,828	\$ 265,990	\$ 406,828

To be read in conjunction with the Notes and Schedules to the Financial Statements

Surrey Public Library

Statement of Cash Flows

For the year ended December 31, 2022, with comparative figures for 2021

	2022	2021
CASH PROVIDED BY (USED IN):		
<u>OPERATIONAL ACTIVITY</u>		
Annual Surplus	\$ 148,481	\$ 373,867
Items not involving cash		
Amortization expense	1,874,428	1,872,135
Employee future benefits expense (Note 3)	(4,573)	(176)
Change in non-cash assets and liabilities		
Decrease (increase) in prepaid expenses	(11,380)	6,461
Increase in deferred revenue	296,147	42,893
(Decrease) in Due from the City of Surrey	(87,717)	(463,989)
Decrease in employee future benefits (Note 3)	(63,019)	(87,239)
Net change in cash from operating activities	2,152,367	1,743,952
<u>CAPITAL ACTIVITY</u>		
Cash used to acquire tangible capital assets	(2,152,367)	(1,743,952)
Net change in cash from capital activity	(2,152,367)	(1,743,952)
Net change in cash	\$ -	\$ -
Cash, beginning of year	-	-
Cash, end of year	\$ -	\$ -

To be read in conjunction with the Notes and Schedules to the Financial Statements

Surrey Public Library

Notes to Financial Statements

Year ended December 31, 2022

The Surrey Public Library ("Library"), which is funded and supported primarily by the City of Surrey, was established in 1983 pursuant to the Library Act of British Columbia (Part 2) as a Municipal Public Library. The Library Board, on behalf of the residents and taxpayers of the City of Surrey ("City"), oversees the management and operation of the Surrey Public Library and further serves as a policy making body for the organization. The Library Board is appointed by the City.

The Library is economically dependent on the City to provide certain services on behalf of the Library and to provide sufficient operating grants to cover any expenses incurred directly by the Library.

1. Significant accounting policies

a) Basis of accounting

The financial statements of the Surrey Public Library are prepared by management in accordance with Canadian generally accepted accounting principles as prescribed by the Public Sector Accounting Board ("PSAB").

b) Budget information

The budget data presented in these Financial Statements was included in the City of Surrey's 2022 – 2026 Consolidated Financial Plan and was adopted through Bylaw #20484 on December 24, 2021.

c) Non-financial assets

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

(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. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over the estimated useful lives of the assets as follows:

Books and publications	5 years
Machinery and equipment	10 years

Amortization commences when the asset is available for use.

Surrey Public Library

Notes to Financial Statements

Year ended December 31, 2022

1. Significant accounting policies (continued)

c) Non-financial assets (continued)

(i) Tangible capital assets (continued)

The cost of electronic resources, including books, magazines, database subscriptions, and other periodicals are expensed when acquired or over the period of benefit.

Land and buildings acquired for Library purposes and funded by the City are recorded in the City's financial statements and are not included in these financial statements. The Library uses the land and buildings at no charge.

Contributed tangible capital assets received are recorded at their estimated fair value at the date of receipt and recorded as revenue.

d) Employee future benefits

The Library and its employees make contributions to the Municipal Pension Plan, a defined benefit multi-employer plan. These contributions are expensed as incurred.

Sick leave and post-employment benefits also accrue to the Library's employees. The costs of these benefits are actuarially determined based on length of service and best estimates of retirement ages, expected future salary and wage increases. The liabilities under these benefit plans are accrued based on projected benefits prorated as the employees render services necessary to earn the future benefits.

Actuarial gains or losses are amortized over the expected average remaining service life of the related employee group.

The liability for event driven benefits, such as disability benefits, is calculated when the event occurs. The expense is recognized in the year the event occurs.

e) Revenue recognition

- (i) Revenues are recognized in the period in which the transaction or event occurs that gives rise to the revenues or when the goods or services are delivered. All revenues are recorded on an accrual basis, except when the amounts cannot be determined with a reasonable degree of certainty.

Surrey Public Library

Notes to Financial Statements

Year ended December 31, 2022

1. Significant accounting policies (continued)

e) Revenue recognition (continued)

- (ii) Government transfers are recognized as revenue in the financial statements 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. Government transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.
- (iii) The library recognizes fines and fees as revenue upon receipt as collectability is uncertain until that time.

f) Expenses

Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and/or the creation of a legal obligation to pay.

g) Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period. Significant areas requiring the use of management estimates relate to the determination of accrued employee future benefits and useful lives of tangible capital assets.

Actual results could differ from these estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the year in which they become known.

h) Functional reporting

The operations of the Surrey Public Library are comprised of a single function. As a result, the expenses of the Library are presented by object in the statement of operations.

Surrey Public Library

Notes to Financial Statements

Year ended December 31, 2022

2. Due from the City of Surrey

All cash transactions of the Surrey Public Library are handled by the City of Surrey, including payroll and accounts payable processing. The amount shown as due from City of Surrey represents the net cash balance held by the City of Surrey owed to the Surrey Public Library. No interest is earned or paid on the balance shown as due from City of Surrey.

During the year, certain employees of the City of Surrey performed administrative services for the Library, including legal, human resources, payroll and financial services. The Library was not charged by the City of Surrey for these services for the year ended December 31, 2022 or 2021.

Printing, marketing, risk management and information technology services along with facility and grounds maintenance costs related to the Library of \$688,401 (2021 - \$640,865) were charged from the City of Surrey and are shown as expenses in the financial statements.

3. Employee future benefits

The Library provides certain post-employment and sick leave benefits to its employees. These benefits include accumulated non-vested sick leave, post-employment service pay and post-employment top-ups for dental, life insurance and accidental death and dismemberment insurance.

Accrued benefit liability:	<u>2022</u>	<u>2021</u>
Balance, beginning of year	\$ 2,109,963	\$ 2,197,378
Current service cost	73,069	75,503
Interest cost	33,955	29,573
Amortization of net actuarial gain	(111,597)	(105,252)
Benefits paid	(63,019)	(87,239)
Accrued benefit liability, end of year	<u>\$ 2,042,371</u>	<u>\$ 2,109,963</u>

An actuarial valuation for these benefits was performed to determine the Library's accrued benefit obligation as at December 31, 2022. The difference between the actuarially determined accrued benefit obligation of \$1,373,993 and the accrued benefit liability of \$2,042,371 as at December 31, 2022 is an unamortized actuarial gain of \$668,378. The actuarial gain is amortized over a period equal to the employees' average remaining service lifetime.

Surrey Public Library

Notes to Financial Statements

Year ended December 31, 2022

3. Employee future benefits (continued)

Reconciliation of accrued benefit liability to accrued benefit obligation:

	<u>2022</u>	<u>2021</u>
Accrued benefit liability, end of year	\$ 2,042,371	\$ 2,109,963
Unamortized actuarial gain	(668,378)	(813,812)
Accrued benefit obligation, end of year	<u>\$ 1,373,993</u>	<u>\$ 1,296,151</u>

The total expenses (gain) recorded in the financial statements in respect of obligations under these plans amounts to (\$4,573) (2021 - \$176).

Actuarial assumptions used to determine the Library's accrued benefit obligation are as follows:

	<u>2022</u>	<u>2021</u>
Discount rate	4.50%	2.55%
Expected future inflation rate	2.50%	1.80%
Expected average remaining service life (years)	12.00	12.00

4. Deferred Revenue

	<u>2022</u>	<u>2021</u>
Balance, beginning of year	\$ 243,778	\$ 200,885
Amounts received for grants, sponsorships and other	409,168	143,362
Amounts recognized as Provincial and Federal grants revenue	(113,021)	(100,469)
Balance, end of year	<u>\$ 539,925</u>	<u>\$ 243,778</u>

Surrey Public Library

Notes to Financial Statements

Year ended December 31, 2022

5. Tangible Capital Assets

		Books and publications	Machinery and equipment	Balance at December 31, 2022
COST				
Opening Balance	\$	8,753,563	\$ 1,870,213	\$ 10,623,776
Additions		1,809,522	342,845	2,152,367
Disposals		(1,897,568)	(90,194)	(1,987,762)
Ending Balance	\$	8,665,517	\$ 2,122,864	\$ 10,788,381
ACCUMULATED AMORTIZATION				
Opening Balance	\$	4,406,559	\$ 1,430,153	\$ 5,836,712
Additions		1,743,613	130,815	1,874,428
Disposals		(1,897,568)	(90,194)	(1,987,762)
Ending Balance	\$	4,252,604	\$ 1,470,774	\$ 5,723,378
NET BOOK VALUE	\$	4,412,913	\$ 652,090	\$ 5,065,003

		Books and publications	Machinery and equipment	Balance at December 31, 2021
COST				
Opening Balance	\$	8,815,082	\$ 2,398,547	\$ 11,213,629
Additions		1,685,550	58,402	1,743,952
Disposals		(1,747,069)	(586,736)	(2,333,805)
Ending Balance	\$	8,753,563	\$ 1,870,213	\$ 10,623,776
ACCUMULATED AMORTIZATION				
Opening Balance	\$	4,446,431	\$ 1,851,951	\$ 6,298,382
Additions		1,707,197	164,938	1,872,135
Disposals		(1,747,069)	(586,736)	(2,333,805)
Ending Balance	\$	4,406,559	\$ 1,430,153	\$ 5,836,712
NET BOOK VALUE	\$	4,347,004	\$ 440,060	\$ 4,787,064

Surrey Public Library

Notes to Financial Statements

Year ended December 31, 2022

6. Provincial and Federal Grants

The grant revenue reported on the Statement of Operations includes:

	<u>2022</u>	<u>2021</u>
Provincial grants:		
Operating	\$ 922,052	\$ 922,052
BC One Card	20,186	20,186
Resource Sharing	28,689	28,689
Literacy and Equity	10,615	10,615
Library Technology	-	26,680
Total	<u>\$ 981,542</u>	<u>\$ 1,008,222</u>

7. Accumulated Surplus

	<u>2022</u>	<u>2021</u>
Invested in Tangible Capital Assets	\$ 5,065,003	\$ 4,787,064
Appropriated Surplus	494,615	624,073
Total surplus	<u>\$ 5,559,618</u>	<u>\$ 5,411,137</u>

8. Pension Plan

The Library and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trusteesd pension plan. The Board of Trustees, representing plan members and employers, is responsible for administering the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2021, the Plan has about 227,000 active members and approximately 118,000 retired members. Active members include approximately 42,000 contributors from local governments.

Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to the individual employers participating in the Plan.

The most recent valuation for the Plan as at December 31, 2021, indicated a \$3.761 million funding surplus for basic pension benefits on a going concern basis.

Surrey Public Library

Notes to Financial Statements

Year ended December 31, 2022

8. Pension Plan (continued)

The Library paid \$1,046,000 (2021 - \$1,010,000) for employer contributions while employees contributed \$967,000 (2021 - \$885,000) to the Plan in fiscal 2022.

The next valuation will be as at December 31, 2024, with results available in 2025.

9. Budget Figures

The budget data presented in these financial statements is based on the 2022-2026 Financial Plan of the City of Surrey. A reconciliation of budgeted results to reported results is as follows:

	2022 Budget
Budgeted operating surplus as approved	\$ -
Less: Amortization	(2,305,000)
Add: Budgeted acquisitions of tangible capital assets	2,100,000
Budgeted deficit as presented	<u>\$ (205,000)</u>

Surrey Public Library

Schedule 1 - Unaudited Statement of Financial Position - By Fund

As at December 31, 2022, with comparative figures for 2021

	<i>Operating Fund</i>	<i>Capital Fund</i>	<i>2022</i>	<i>2021</i>
FINANCIAL ASSETS				
Due from the City of Surrey	\$ 2,848,286	\$ -	\$ 2,848,286	\$ 2,760,569
	2,848,286	-	2,848,286	2,760,569
LIABILITIES				
Employee future benefits	2,042,371	-	2,042,371	2,109,963
Deferred revenue	539,925	-	539,925	243,778
	2,582,296	-	2,582,296	2,353,741
Net Debt	265,990	-	265,990	406,828
NON-FINANCIAL ASSETS				
Tangible capital assets	-	5,065,003	5,065,003	4,787,064
Prepaid expenses	228,625	-	228,625	217,245
	228,625	5,065,003	5,293,628	5,004,309
ACCUMULATED SURPLUS	\$ 494,615	\$ 5,065,003	\$ 5,559,618	\$ 5,411,137

Surrey Public Library

Schedule 2 - Unaudited Statement of Operations - By Fund

For the year ended December 31, 2022, with comparative figures for 2021

	Operating Fund	Capital Fund	2022	2021
REVENUES				
City of Surrey operating grant	\$ 20,728,442	\$ -	\$ 20,728,442	\$ 19,801,244
City of Surrey capital grant	-	2,022,695	2,022,695	1,620,942
Provincial and federal grants	981,542	-	981,542	1,008,222
Neighbourhood community plan	-	100,000	100,000	100,000
Fines and fees	253,071	-	253,071	153,257
Other	72,972	29,672	102,644	53,902
	22,036,027	2,152,367	24,188,394	22,737,567
EXPENSES				
Salaries and benefits	16,995,933	-	16,995,933	14,518,557
Site operations	2,260,221	-	2,260,221	2,236,969
Library materials collection	2,013,490	-	2,013,490	2,911,964
Supplies and materials	308,613	-	308,613	280,942
Inter-library services	79,171	-	79,171	90,027
Professional services	230,618	-	230,618	223,722
Other	277,439	-	277,439	229,384
Amortization	-	1,874,428	1,874,428	1,872,135
	22,165,485	1,874,428	24,039,913	22,363,700
ANNUAL SURPLUS (DEFICIT)	(129,458)	277,939	148,481	373,867
Accumulated Surplus, beginning of year	624,073	4,787,064	5,411,137	5,037,270
Accumulated Surplus, end of year	\$ 494,615	\$ 5,065,003	\$ 5,559,618	\$ 5,411,137

To: Surrey Public Library Board
From: Governance Committee
Date: April 6, 2023
Subject: Policy Review: 1.8 Copyright



RECOMMENDATION

To approve the proposed revisions to policy 1.8 Copyright.

BACKGROUND

Policies are periodically updated. Edits have been proposed to policy 3.7 to create a clearer and more robust policy. The draft has been reviewed by the Governance Committee and is recommended for Board approval.

DISCUSSION

The original policy wording is in black font. Recommended revisions are outlined in red font.

Policy 1.8 Copyright

Surrey Libraries seeks to advocate for and support the intellectual property rights of creators as outlined within Canadian legislation while balancing the social benefit and educational value of fair use. Most of the material in the Library's collections is subject to copyright held by others. As such, there may be restrictions on reproduction. Responsibility regarding copyright arising from the use and/or copying is the responsibility of the user making the copy, whether the user utilizes their own or library equipment.

The Library encourages its members to conform to the provisions of the Canadian Copyright Act and the Public Library Copying Licence Agreement with Access Copyright (The Canadian Copyright Licensing Agency). Library staff will comply with the provisions of the Act and the Licence Agreement. Notices warning about the risk of copyright infringement are posted at public and staff photocopiers in the Library. Copies of the Act are available on the Copyright Board of Canada's website.

It is the user's obligation and responsibility to determine and satisfy copyright or other use restrictions when using and copying library materials, and the Library assumes no responsibility for infringements of copyright by members of the public should they occur.

CONCLUSION

It is recommended that the Board approve the proposed revisions to policy 1.8.

To: Surrey Public Library Board
From: Governance Committee
Date: April 6, 2023
Subject: Policy Review: 3.7 Internet and Computer Usage



RECOMMENDATION

To approve the proposed revisions to policy 3.7 Internet and Computer Usage.

BACKGROUND

Policies are periodically updated. Edits have been proposed to policy 3.7 to create a clearer and more robust policy. The draft has been reviewed by the Governance Committee and is recommended for Board approval.

DISCUSSION

The original policy wording is in black font. Recommended revisions are outlined in red font below. Although the 'Terms of Use' are not outlined in the policy, a copy is attached Appendix I for reference.

Policy 3.7 Internet and Computer Usage

The Library provides Internet access via public computers and Wi-Fi as a complement to other information resources and to enhance access to online services. The Library ~~reserves the right to~~ may impose computer usage time restrictions, limit user bandwidth or other restrictions ~~at any time~~ in order to provide equitable access.

The Library is committed to protecting people's privacy in its online services ~~and abides by the City of Surrey Web Privacy Code~~. Users must agree to the Terms of Use when logging on the public computers or accessing Wi-Fi in the Library. Users ~~that~~ **who** do not abide by the Terms of Use may be denied access to the service.

Parents or guardians are responsible for supervising their children's use of online services. Children's computer workstations are filtered. **Workstations in adult areas are not filtered other than to protect the machines from potentially harmful security threats.**

The Internet is a largely unregulated environment, and the Library is not responsible for and cannot control content accessed via the Internet on public workstations or public Wi-Fi. The Library cannot guarantee the accuracy or completeness of content accessed via the Internet. Users should be aware that the Internet is not a secure medium and that third parties may be able to obtain information about users' activities online.

The Library also cannot guarantee that the use of its computers, Internet systems, or wireless networks is private or secure at any time. Patrons remain solely responsible and liable for any risks, damages, or

losses incurred through or associated with their use of the Library's computers, Internet systems, or wireless networks. Given that no promise of security or confidentiality can be afforded to any patron's access, the Library discourages access where security or confidentiality is of concern to patrons, including but not limited to access related to health information, credit information, banking information, or other sensitive information.

The Library strives to balance the interests of users who wish to access information and the importance of protecting intellectual freedom, with the right of the public and staff to be in a safe, welcoming, and harassment free environment.

CONCLUSION

It is recommended that the Board approve the proposed revisions to policy 3.7 Internet and Computer Usage.

Appendix I

Terms of Use for Surrey Libraries Public Computers

1. Users are responsible for all activity they undertake on public computers.
2. Parents or guardians are responsible for supervising their children's use of online services.
3. Users are asked to refrain from viewing sites that would be inappropriate for children in the vicinity.
4. Users agree to use their own library card or guest pass to sign on to the computer.
5. Users must not tamper with computer equipment, software configurations, or system files.
6. Users may not use any workstation for illegal or criminal purposes, nor for activities which are offensive or defamatory.
7. Users understand that violating these conditions may result in suspension, loss of internet privileges or prosecution by the appropriate authorities.

By accepting the Terms of Use, you agree that you have read and understood the following:

1. Financial transactions done on Library computers may not be secure. The Library cannot guarantee confidentiality.
2. The Library assumes no responsibility for anything arising from the use of its connection to Internet services or use of public computers.
3. Certain copying or distribution of material found on the Internet may infringe on copyright or other intellectual property rights. The Library is not responsible for such infringements.
4. The Library is not responsible for any fees incurred by use of the Internet.
5. Protect your privacy and security. Log out of any websites that you have logged into using your personal account passwords.

To: Surrey Public Library Board
From: Planning and Advocacy Committee
Date: April 6, 2023
Subject: Surrey Libraries Board Advocacy Plan



RECOMMENDATION

To approve the draft Surrey Libraries Board Advocacy Plan, attached as Appendix I.

BACKGROUND

The Surrey Libraries Board Advocacy Plan was originally developed and adopted by the Board in January 2019. The plan outlines practical actions and key talking points for trustees to advocate for Surrey Libraries. The plan is reviewed annually by the Planning and Advocacy Committee. The Committee recently met and made some minor edits to the plan.

DISCUSSION

Advocating for the Library is an important role for public library boards. Thanks to collective and ongoing advocacy efforts of library boards, the Province just announced an investment in public libraries of \$45 million over the next three years, in addition to the annual grant. With sustained advocacy, the goal is a permanent, inflation-linked increases to provincial annual operational grants. At a local level, there are multiple demands and restricted revenue options for municipal governments, and continued advocacy will help elected officials understand how library services are a smart investment.

The Planning and Advocacy Committee recommends adoption of the plan.

STRATEGIC PLAN CONSIDERATIONS

The Board Advocacy Plan supports the following strategic plan objectives:

- A2: Strengthen strategic community engagement
- B2: Explore opportunities to diversify and grow revenue
- C2: Broaden awareness of library services

CONCLUSION

With Board approval, staff will work with trustees to implement the plan.

Attachment:
Appendix I - Surrey Libraries Board Advocacy Plan (2023 Draft)

DRAFT SURREY LIBRARIES BOARD ADVOCACY PLAN

Adopted January 24, 2019

Last revision June 23, 2022 (date to be updated once approved by the board)

CONTEXT

Ensuring that influential stakeholders understand and support library initiatives, priorities, and issues is a key role for the Surrey Public Library Board. Many elected officials and community leaders have outdated notions of public libraries. They often view libraries as amenities, which reduces the priority for library funding relative to other services. Consistent advocacy ensures adequate funding for strategic priorities and the addition of new space or facilities, as outlined in the Facilities Master Plan.

Trustees can help communicate that the positive impact of public libraries is long-term and requires an investment similar to that in public education or health care. There are many opportunities for Trustees to build relationships and influence key stakeholders. While elected officials remain a primary audience, there are other important influencers that Trustees can connect with from their diverse personal and professional networks.

Related is the Province of BC's Lobbyist Transparency Act which aims to increase transparency by requiring lobbyists to complete a monthly return containing details of lobbying activities they have carried out which are then made public. Only paid employees are classified as lobbyists; therefore, Trustees, as volunteers, have a unique advantage to advocate for increased funding support of Surrey Libraries.

In support of this, correspondence from Surrey Libraries to public office holders that includes any calls for financial support may only come under Trustees' signature (usually the Board chair). Staff accompanying Trustees to visit with MLAs are there as subject matter experts only to provide objective information on Surrey Libraries, if needed.

The advocacy plan will be executed collaboratively between the Board and Surrey Libraries Staff. It will be reviewed by the Board Planning & Advocacy Committee annually to review results and update activities.

TARGET AUDIENCE

1. Elected Officials:
 - Mayor and City Councillors
 - MLAs
 - MPs (secondary audience as they do not provide funding but are influential)
2. Influential Surrey leaders including communities of interest and professional associations.
3. SL donors and supporters – both individuals and organizations.

OBJECTIVES

1. Build awareness for SL successes, values, and issues with elected officials.
2. Build awareness of SL value in and contribution to the community with influential Surrey stakeholders and communities of interest.
3. Equip Trustees with information and talking points to best represent Surrey Libraries.

4. Make donors feel positively about their past giving.
5. Encourage donors to support Surrey Libraries financially.

ACTION PLAN

The action plan spans May of the current year to the end of April in the next year. It outlines activities that will be undertaken to help fulfil objectives outlined above. Dates for the activities will be developed by the Planning and Advocacy Committee in consultation with staff and presented to the Board each April. Planning for most of these activities will be undertaken by staff with Trustees invited to attend.

The hope is that all Trustees will make time to attend at least two advocacy events annually, while some Trustees will have the capacity to attend more. Additionally, several items on the action plan are ones that all Trustees should be able to support.

OBJECTIVE 1 Build awareness for SL successes, values, and issues with elected officials.

	ACTIONS	WHEN	STATUS
1.1	Chair/Chief Librarian Annual meeting with Mayor	Q2 or 3	
1.2	Annual presentation to Council	Q2 or 3	
1.2a	Strategic plan presentation to Council (just in 2023)	Q4	
1.3	Annual one-on-one stakeholder meetings with Councillors	TBD	
1.4	Invite Council for meet & greet with Library Board (e.g., lunch/early dinner with tour of CC, plus a presentation on Libraries and how SL supports municipal priorities)	Q3 or Q4	
1.5	Invite MLAs for meet & greet with Library Board (e.g., lunch/early dinner with tour of a branch, plus a presentation on Libraries and how SL supports provincial priorities)	Q3 or Q4	
1.6	Participate in provincial initiatives led by British Columbia Library Trustee Association (BCLTA) or the BC Library Partners, including Union of BC Municipalities Convention	Ongoing	
1.7	Submit information to Select Standing Committee on Finance as part of provincial government budget process	Q2	
1.8	Send thank you notes, reports and advocacy letters as appropriate	Ongoing	

OBJECTIVE 2 Build awareness of SL's value in and contribution to the community with influential Surrey stakeholders and communities of interest.

	ACTIONS	WHEN	STATUS
2.1	Trustees attend and personally host guests at SL events like Youth Writing Contest Gala and Surrey Libraries EXPO.	Ongoing	
2.2	When opportunities arise, meet with key community leaders and potential influencers with similar interests and values to share information about the Library.	Ongoing	

OBJECTIVE 3 Equip Trustees with information and talking points to best represent SL.

	ACTIONS	WHEN	STATUS
3.1	Regular staff presentations at board meetings to increase understanding of SL focus, programs, and services	Ongoing	
3.2	Provide annual key messages	Annual	
3.3	Provide Trustees with key, targeted messages for special initiatives	As needed	
3.4	Invest in skills development for the board and senior leadership team <ul style="list-style-type: none"> New Trustee orientation Advocacy Training every 2 years 	Q2	
3.5	Source stories of how SL has positively impacted people's lives and share highlights with Trustees	Ongoing	
3.6	Share monthly library newsletter with Trustees	Ongoing	
3.7	Share clippings of notable media coverage received for the Library.	Ongoing	

**OBJECTIVES 4 & 5 Make donors feel positively about their past giving
Encourage donors to support Surrey Libraries financially**

	ACTIONS	WHEN	STATUS
4.1	Option to personally support SL fundraising efforts with annual or monthly donations	Ongoing	
4.2	Help make thank you calls to donors and attend donor stewardship events.	Ongoing	
4.3	When opportunity arises, connect Surrey Libraries staff with people or organizations who may want to financially support the Library.	Ongoing	

SUCCESS MEASURES

- Elected official participation in SL info sessions
- Trustee participation in SL programs and community events
- Increased Board confidence/knowledge of SL key messages and comfort in talking with the public about SL and direction

ADVOCACY KEY MESSAGES (Updated March 2023)

Elevator pitch: Surrey Libraries is one of the most-used community services in the city offering all residents a place to connect, learn, play, and be inspired by providing access to our extensive collections, services, and programs.

- Tens of thousands of people use Surrey Libraries to get free access to information, learning resources and help from staff – both in person and online.
- In a typical year over 150,000 children and youth participate in literacy and skills building library programs like storytimes, Summer Reading Club, and coding programs.
- In a typical year, over 30,000 adults benefit from library programs to enrich and support their learning. Programs like: English Language Learner (ELL) book clubs, English conversation circles, career assistance workshops, digital literacy training, and programs helping newcomers adapt to the community.

The Library is a smart investment for a stronger community and is important in the current economy.

- In 2022 Library service in Surrey only cost \$3.32 a month per citizen¹.
- Children who have a library card and visit the public library is correlated with having a higher reading achievement than those who do not².
- By providing equitable access to resources, libraries contribute to both economic vitality and societal wellbeing³.

The Library builds community.

- The library is a gathering place for people of many ages, ethnicity and socio-economic backgrounds and helps to reduce social isolation.
- The library is one of the last remaining indoor public spaces where people can stay for any reason and not have to spend any money.
- Surrey Libraries works with more than 70 community organizations each year on community building programs such as: poverty reduction, employment, settlement of newcomers, and lifelong literacy.
- Surrey Libraries celebrates a wide variety of cultural events such as Diwali, Lunar New Year, and Indigenous People's Day, which give an opportunity for residents to engage with fellow citizens and learn more about our city's diverse population.

The Library is a literacy and life-long learning leader and helps bridge the “digital divide.”

- Surrey Libraries offers a wealth of print and digital resources such as language learning platforms or online training like LinkedIn Learning.
- Surrey Libraries offers many programs to assist with literacy development – for children and adults – especially those new to Canada and developing their English language skills.
- In Canada, 11.2% of people access the Internet at a public library and among low-income young people between the ages of 15 – 24, that number rises to 28.7%. (Stats Can)
- Libraries provide services such as digital literacy training, access to the Internet, and research assistance.

¹ SL 2022 expenses: \$24,039,913 divided by Surrey's population based on City's Planning Department projection for 2022: 603,970 = \$39.80 per citizen per year / 12 = \$3.32

² <https://dl.acm.org/doi/pdf/10.1145/2132176.2132279?download=true>

³ <https://stephenslighthouse.com/2020/05/15/a-new-study-finds-that-galleries-libraries-archives-and-museums-glams-contribute-8-6-billion-a-year-to-the-canadian-economy-and-societal-well-being/>

Surrey is a rapidly growing community with more demands on library services

- Surrey welcomes an average of 800 new residents each month, and the local library is often the first place where newcomers go to learn about their community.
- Surrey Schools has the highest student enrolment in B.C. As of September 2022, the district has 77,303 students.

How Surrey Libraries is funded:

- 94% from municipal government
- 4% from provincial government
- 2% from fees and fundraising

We rely on the generosity of individuals and corporations to enhance our library services to provide critically needed programs to support early childhood literacy, adult literacy (especially for newcomers to Canada) and special outreach programs for seniors and residents with learning disabilities or mobility issues.

To: Surrey Public Library Board
From: Kim Davies, Manager, Philanthropy
Date: April 6, 2023
Subject: 2022 Fund Development Activity Report



RECOMMENDATION

To be received as information.

BACKGROUND

Fundraising is about creating authentic relationships that connect the interests of the donor with the needs of the charitable organization. Surrey Libraries uses fundraising to support the following goals:

- To augment municipal and provincial funding
- To generate funds to enhance collections and offer new programs and services outside core services/functions of the Library
- To provide an opportunity for the community to become more engaged with Surrey Libraries
- To improve the Library's visibility as a charitable organization

DISCUSSION

Detailed 2022 Fund Development Activity

CRA Category	2022	2021	2020
Donations from Canadian Charities			
CHIMP		\$34.02	
PayPal Giving Fund Canada	\$28.95	\$290.00	
First West Foundation		\$175.00	
United Way	\$64.77	\$46.15	\$135.35
The Benevity Community Impact Fund	\$1,067.97	\$370.00	
SurreyCares Community Foundation		\$4,482.27	
Vancouver Foundation	\$5,045.75	\$4,023.71	\$1,500.00
CanadaHelps.org (online credit card donations from individual donors)	\$23,084.00	\$16,955.65	\$9,376.57
Other Charities and Non-Profit Associations	\$6,000.00		
Total Donations from Charities	\$35,291.44	\$26,376.80	\$11,011.92
Gift-in-kind Donations			
• Youth Writing Contest	\$1,378.82	\$2,861.94	\$2,433.67
• Other	\$4,999.10	\$10,049.99	\$2,859.74
Total Gift-in-Kind	\$6,377.92	\$12,911.93	\$5,293.41

CRA Category	2022	2021	2020
Cash Donations			
• Individual gifts	\$58,339.79	\$35,974.00	\$25,197.50
• Endowment gift (Gayle Harris Memorial Fund)	\$1,500.00		
• Corporate sponsors	\$71,101.00	\$21,451.00	\$86,651.00
• Corporate donations	\$8,850.00	\$375.00	\$585.00
• Other (filming revenue)	\$3,500.00	\$12,000.00	\$19,250.00
• Estate gifts			
• Donations from community groups			
Total Cash Donations	\$143,290.79	\$69,800.00	\$133,683.50
Grants			
• Courthouse Libraries BC		\$5,500.00	
• Vancouver Foundation		\$2,000.00	
• BC Multiculturalism			\$4,000.00
• First West Foundation			\$5,000.00
• SM Blair Family Foundation			\$2,000.00
• SurreyCares Community Foundation			\$23,697.00
Total Grants		\$7,500.00	\$34,697.00
Annual Total Raised	\$184,960.15	\$116,588.73	\$164,685.83

FUNDRAISING PROJECT OVERVIEWS

Grants

Grant writing has been limited the last few years due to the uncertainty in library programming caused from the pandemic and no grants were pursued in 2022. With some confidence around programming being restored in Library operations and programming, staff are eager to source new funding opportunities.

Appeals

Spring direct mail appeal:

- Sent to 809 current and lapsed donors

Fall direct mail appeal:

- Sent to 859 existing donors and 14,173 prospects (current Library patrons)

Tree of Giving Campaign (in-branch and online fundraising campaign)

Appeal Results	Spring Direct Mail	Fall Direct Mail	Tree of Giving
# of unique donors	132	338	94
Total individual donations	\$15,299.90	\$20,849.58	\$7,655.56
# of corporate sponsors	n/a	n/a	13
Total corporate sponsor funds	n/a	n/a	\$13,500.00
REVENUE	\$15, 299.90	\$20,849.58	\$21,155.56
Expenses	-\$678.22	-\$16,239.85	-\$3,062.83
NET	\$14,599.63	\$4,609.73	\$18,092.73
\$ range of individual donations	\$15 - \$6,000	\$4.83 - \$962.50	\$3 - \$2,000
Avg. individual donation amount	\$116.00	\$59.57	\$77.72
Response rate	16%	2.29%	n/a
Response rate (prospects)	n/a	2%	n/a
# of new donors acquired (including monthly)	4	168	59
# of new monthly donors acquired	0	6	3

Retention Rate

YEAR	UNIQUE DONORS*	RETAINED DONORS**	DONOR RETENTION RATE	RETENTION RATE
			This year #of retained donors / Last year #unique donors x 100	
2020	324	72	72 / 208 x 100	35%
2021	515	149	149 / 324 x 100	46%
2022	576	234	234 / 515 x 100	45%

*UNIQUE DONORS: exclude sponsors, grants, anonymous, and duplicates. Calculated per year.

**RETAINED DONORS: include donors who carried over from the previous year.

For example, how many unique donors who made a gift in 2016 made a gift again in 2017?

Sponsorships

Fund Development led 4 large sponsorship activations this year:

- Youth Writing Contest (\$8,979.82)
- Envision Financial Reading Buddies (\$20,000)
- Dash Robot Kits (\$30,000)
- Tree of Giving (\$13,500)

Sponsorship Type	Number of Sponsors	Sponsorship Amount
In-Kind	6	\$6,377.92
Cash	21	\$71,101.00

Endowment Funds

Surrey Libraries maintains two endowment funds. Below is the financial information relating to these funds. We are considering future opportunities to promote these endowments for donors who want to leave a lasting legacy to the Library.

Surrey Public Library Legacy Fund – held by Surrey Cares Community Foundation (valuations as at Dec 31, 2021)	
Book Value	\$71,023.40
Market Value	\$95,366.41
Income	*\$5,385.84

** 2022 income was re-invested back into the endowment fund.*

The Surrey Public Library Legacy endowment fund is invested in perpetuity and is non-transferrable.

Gayle Harris Memorial Education Fund – held by Vancouver Foundation (valuations as at Dec 31, 2022)	
Book Value	\$105,985.56
Market Value	\$105,125.48
Income	*\$5,045.75

**Income was used towards education awards for staff.*

The Gayle Harris Memorial Education endowment fund is fully transferrable after 5 years. The endowment generates annual funding for education grants for Library employees.

Donor Engagement

Fund Development staff and Trustees worked to engage donors throughout the year through a variety of activities including:

- Monthly donors' engagement through additional contact points (calls, mailings, emails)
- Sharing Fund Development information through Surrey Libraries' promotional channels such as Social Media and newsletters
- Thank you calls to donors by Trustees and staff
- Branch Tours offered to select donors piloted in 2022

STRATEGIC PLAN CONSIDERATIONS

Surrey Libraries' Fund Development work supports the following strategic plan objectives:

- A2 Strengthen strategic community engagement
- B2 Explore opportunities to diversify and grow revenue
- C2 Broaden awareness of library services

CONCLUSION

2022 brought some much-desired stability for the Library, and the return of some pre-existing programs and services. Fund Development achieved strong growth in support from individual donors, and success in both sponsorship renewals and acquisitions.

Looking ahead, staff are focused on continued growth of the donor base, strong stewardship with existing donors, and a review of our current sponsorship model. Additionally, staff will be exploring the use of Patron Point for a cardholder appeal and continuing to develop a fundraising plan for the Mobile Library, projected to launch in early 2024.