



Township of Uxbridge Public Library Board Meeting Agenda

Date: Thursday, June 20, 2024 @ 7:00 PM

Location: Uxbridge Public Library

1. Call to order - Dave

- First Nations Land Acknowledgement

2. Announcements and Guest speakers

- Round table

3. Disclosure of Pecuniary Interest and the General Nature thereof.

4. Approval of Agenda

5. Approval of May Minutes

6. Committees:

6.1 Governance and HR Committee

- Policy review: Resource Sharing Policy (ILLO)

6.2 Finance

- May accounts
- May summary
- Uxbridge Library Financial Statements 2023
 - Library accounts for the year ended December 31, 2023, audited by Deloitte.
- FCM grant update- Amanda

6.3 Community Committee

- Google Review and Thank you cards
- Draft Strategic Plan

7. New Business

-

8. Ongoing Business / Action items

- Clock update.
- Carpet update.
- Zephyr Library Community Survey



Township of Uxbridge Public Library Board Meeting Agenda

Date: Thursday, June 20, 2024 @ 7:00 PM

Location: Uxbridge Public Library

9. Correspondence

10. Date of Next Board Meeting: September 19, 2024, at 7 pm

11. Adjournment



Township of Uxbridge Public Library Board Meeting Minutes

Date: Thursday, May 16th, 2024 @ 7:00 PM

Location: Uxbridge Public Library

Present: Dave Phillips, Agnes Croxford, Gord Shreeve, Christine McKenzie, Cathy Peters, Kate Devine, Dwight Clements, Zed Pickering, Corrinne Morrison, Amanda Ferraro

Regrets: Sheldon Wolfson

Guests: Marlene Riddle, Brenda Riddell, Janet Betts

1. Dave called the meeting to Order at 7:00 pm.

- First Nations Land Acknowledgement - Dave

2. Announcements / Round table

- N/A

3. Disclosure of Pecuniary interest and the General Nature thereof.

✓ *No disclosures*

4. Approval of Agenda

✓ *Approved, moved by Christine, seconded by Zed; carried.*

5. Approval of March Minutes

✓ *Approved, moved by Cathy, seconded by Agnes; carried.*

6. Committees:

6.1 Governance and HR Committee

- Staff Health and Safety certifications completed.
 - Now updating Defib, SFA, AODA customer service module.
- Annual survey submitted.

6.2 Finance

- April accounts
 - Q1
- ✓ *Approved, moved by Christine, seconded by Kate; carried.*

- FCM grant – Amanda



Township of Uxbridge Public Library Board Meeting Minutes

Date: Thursday, May 16th, 2024 @ 7:00 PM

Location: Uxbridge Public Library

Hummingbird Energy & Sustainable Projects Group has been engaged to do a Green Municipal Fund GHG Pathways Reduction Study. This part of the project includes the proposed project scope, budget and assistance with the grant application. All are provided at no cost and no obligation. If successful with the grant Hummingbird would like the opportunity to bid on the completion of the project. If successful the grant will cover 80% of the cost of building condition assessments, energy audits, and environmental assessments. This study will help create a roadmap for GHG reduction at the library, Arena and Pool, providing recommendations for retrofits, renovations, and initiatives to meet your GHG targets. Additionally, they include a budget that outlines the financial costs and potential savings of implementing these initiatives.

6.3 Community Committee

- Circulation stats for Uxbridge and Zephyr
 - Report January 1, 2023 to current.
 - Sunday is starting to get busier.
- DQST, Saturday May 25th.
 - Police and Bi-Law coming
 - Safety plan
 - No trespassing by-law ready
 - Program is full as of today
- Strategic Plan update
 - At the designers. Will be ready for June meeting.

New point – The library received a \$500 online donation

7. New Business

- CSC grant - 2 students for eight weeks.
- Program coordinator for the summer has started.

8. Ongoing Business / Action items

- Clock update.
 - Third quote coming. Hands being returned on May 25.
- Carpet update.



Township of Uxbridge Public Library Board Meeting Minutes

Date: Thursday, May 16th, 2024 @ 7:00 PM

Location: Uxbridge Public Library

- Genealogy room will be boxed up. Should be done the beginning of June.
- Zephyr Library Community Open House and creation of Survey
 - Comment made and a sub-committee created to work on the final product.
 - Sub-committee: Christine, Kate, Cathy, Gord
- ✓ Approved, moved by Zed, seconded by Dwight; carried.

9. Correspondence

- Brock & Council Memorandum
 - Fort Erie & Council Memorandum
- ✓ Received, moved Cathy by, seconded by Kate; carried.

Guest: Suggestion to mail out survey to Zephyr residents (L0E postal code) and return in the drop box at the Library.

10. Date of Next Board Meeting: June 20th at 7 pm

11. Adjournment

- ✓ Approved, moved by Zed, seconded by Agnes; carried.

Date	Vendor ID	Vendor Check Name	Invoice Number	Invoice Description	Amount \$
2024-05-06	CIB003	CIBC VISA	MAR 25 TO APR 24/24	EXPENSES-MAR 25 TO APR 24/24	\$1,703.74
2024-05-08	COR002	CORPORATE EXPRESS CANADA INC.	C628138-00611244-LIB	OFFICE SUPPLIES-LIBRARY	\$176.06
2024-05-08	DUR002	DURHAM-YORK LOCK & DOOR	2523	MAINTENANCE	\$163.84
2024-05-08	BLU001	BLUE HERON BOOKS	388787	BOOKS	\$69.63
2024-05-08	HOR003	HORTON AUTOMATICS OF ONTARIO	114123	REPAIRS	\$920.95
2024-05-08	HEA002	HEAT-AIR MECHANICAL LTD.	40740	MAINTENANCE	\$5,638.61
2024-05-08	MAR004	MARTY S WINDOW CLEANING	46/APRIL 22/24	WINDOW CLEANING-BOTTOM EXT.	\$135.60
2024-05-08	JEN023	JENNIFER THORSON	45407	EXPENSES-MAR/APR	\$115.35
2024-05-08	ENB001	ENBRIDGE	113542251003/APR2024	ACTUAL-MAR 16 TO APR 15	\$939.09
2024-05-08	THE005	THE COMPUTER MEDIA GROUP	1542866-IN	TONERS	\$217.24
2024-05-08	VER001	ELEXICON ENERGY INC.	51001548-02/APR2024	SERVICES-MAR 8 TO APR 8	\$920.50
2024-05-08	WHI007	WHITEHOTS INC	3530260	BOOKS	\$568.60
2024-05-08	WHI007	WHITEHOTS INC	3531516	BOOKS	\$635.53
2024-05-13	BEL001	BELL CANADA	9054732375/MAY2024	TELEPHONE-MAY	\$131.44
2024-05-13	BEL001	BELL CANADA	9058529748/MAY2024	TELEPHONE-MAY	\$76.87
2024-05-13	CWB001	CWB NATIONAL LEASING	18692255	EQUIPMENT LEASE-MAY	\$353.92
2024-05-13	FIB003	FIBERNETICS CORPORATION	687660	TELEPHONE-MAY 1 TO JUNE 1	\$135.54
2024-05-22	DUR013	DURHAM REGION -UTILITY FINANCE	7884100000/MAY2024	WATER AND SEWER-FEB27-APR25	\$382.53
2024-05-22	BLU001	BLUE HERON BOOKS	389473	BOOKS	\$24.35
2024-05-22	BLU001	BLUE HERON BOOKS	389449	BOOKS	\$95.66
2024-05-22	BLU001	BLUE HERON BOOKS	390081	BOOKS	\$10.91
2024-05-22	BLU001	BLUE HERON BOOKS	388594	BOOKS	\$21.82
2024-05-22	XER001	XEROX CANADA LTD.	P62240489	COPIES-MAR 26 TO APR 26/24	\$67.99
2024-05-22	DJM001	DJ MCRAE CONTRACTORS LTD.	4	HOLDBACK	\$12,324.26
2024-05-22	HOR003	HORTON AUTOMATICS OF ONTARIO	114199	MAINTENANCE	\$351.43
2024-05-22	NET001	NETAGEN	131478-LIBRARY	SERVICES-MAY	\$2,796.75
2024-05-22	WHI007	WHITEHOTS INC	3531977	BOOKS	\$578.28
2024-05-22	WHI007	WHITEHOTS INC	3532574	BOOKS	\$868.01
2024-05-22	WHI007	WHITEHOTS INC	3532568	BOOKS	\$1,521.66
2024-05-22	WHI007	WHITEHOTS INC	3533266	BOOKS	\$763.91
2024-05-22	HYD005	HYDRO ONE NETWORKS INC.	200072033278/MAY2024	HYDRO-APR 5 TO MAY 4	\$252.13
2024-05-22	INS001	INSIGNIA SOFTWARE	3620	ANNUAL SOFTWARE-MAY24-APR25	\$3,051.00
2024-05-23	MIN003	MINISTER OF FINANCE	EHT-MAY/2024	EHT-LIBRARY-MAY	\$843.39
					<u>\$36,856.59</u>

**Township of Uxbridge
Library Summary Report
For the Five Months Ending Friday, May 31, 2024**

	YTD Actual	YTD Budget	YTD Variance	2024 Budget
<u>Operating Expenses:</u>				
Library Materials Purchased	35,186	73,617	38,430	73,617
<u>Programming:</u>				
Programs	2,028	5,260	3,232	5,260
Promotion	0	700	700	700
Total Programming	2,028	5,960	3,932	5,960
Administrative Costs	-1,402	20,150	21,552	20,150
Repairs and Maintenance	34,711	77,170	42,459	77,170
Utilities	11,729	35,390	23,661	35,390
<u>Equipment & Maintenance:</u>				
Photocopying	785	2,000	1,215	2,000
Equipment Maintenance	778	2,500	1,722	2,500
Hardware and Software	361	10,500	10,139	10,500
Computer Maintenance	15,340	33,150	17,810	33,150
ISP fees	870	2,950	2,080	2,950
Total Equipment	18,134	51,100	32,965	51,100
Salaries, Wages & Benefits	270,339	687,824	417,485	687,824
Professional Development	3,706	6,000	2,294	6,000
Health & Safety	254	1,900	1,646	1,900
Mileage	0	1,200	1,200	1,200
Total Expenses - Per Budget	374,685	960,311	585,623	960,311
<u>Other Items:</u>				
Amortization - TCA	42,777	85,555	42,778	85,555
Amortization - Other	0	43,076	43,076	43,076
Transfer to TCA	-25,807	0	25,807	0
	16,970	128,631	111,660	128,631
Total Expenses	391,655	1,088,942	697,284	1,088,942

**Township of Uxbridge
Library Summary Report
For the Five Months Ending Friday, May 31, 2024**

	YTD Actual	YTD Budget	YTD Variance	2024 Budget
<u>Operating Revenues:</u>				
<u>Grants:</u>				
Municipal Grants	444,822	889,644	-444,822	889,644
Provincial Grant	0	24,176	-24,176	24,176
Total Grants	444,822	913,820	468,998	913,820
<u>Donations:</u>				
Specified Donations	320	1,600	-1,280	1,600
Material Donations	0	15,000	-15,000	15,000
Program Donations	1,672	0	1,672	0
Adopt A Magazine	45	0	45	0
Total Donations	2,037	16,600	14,563	16,600
<u>Fundraising:</u>				
Volumes of Giving	0	1,000	-1,000	1,000
Total Fundraising	0	1,000	1,000	1,000
<u>Other Revenue:</u>				
Discard Books	222	100	122	100
Programming Revenue	12,786	14,000	-1,214	14,000
Room Rentals	2,602	1,200	1,402	1,200
Late Fines	2,423	6,150	-3,727	6,150
Genealogy Income	19	300	-281	300
Interest Income	0	400	-400	400
Sundry	2,735	3,450	-715	3,450
Total Other Revenue	20,787	25,600	4,813	25,600
Total Revenues - Per Budget	467,646	957,020	489,374	957,020
<u>Items not Budgeted:</u>				
Federal Grant	0	7,000	-7,000	7,000
	0	7,000	7,000	7,000
Total Revenues	467,646	964,020	496,374	964,020
Net Expenditures - Per Budget	-92,961	3,291	96,249	3,291
Net Expenditures	-75,991	124,922	200,910	124,922

Financial statements of
The Corporation of the Township
of Uxbridge Library Board

December 31, 2023

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Independent Auditor's Report

To the Board of Directors of the Township of Uxbridge Library Board and
Members of Council of the Corporation of the Township of Uxbridge

Opinion

We have audited the financial statements of The Corporation of the Township of Uxbridge Library Board (the "Library Board"), which comprise the statement of financial position as at December 31, 2023, and the statements of operations, change 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 (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Library Board as at December 31, 2023, and the results of its operations, changes in net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards ("PSAS").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). 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 Board 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 the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the Library Board'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 GAAS 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 GAAS, 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 Board'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 Board'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 Board 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
Licensed Public Accountants
[DATE]

The Corporation of the Township of Uxbridge Library Board

Statement of financial position

As at December 31, 2023

	Notes	2023 \$	2022 \$
Assets			
Financial assets			
Cash	3	520	520
Investments	3	104,946	104,122
Accounts receivable		13,732	13,064
Due from Township of Uxbridge - Operating		506,681	296,230
Due from Township of Uxbridge - Capital		35,232	24,134
		661,111	438,070
Liabilities			
Accounts payable and accrued liabilities		185,393	36,641
Deferred revenues		10,784	10,784
Post-employment benefits liability	5	16,704	1,792
		212,881	49,217
Net financial assets		448,230	388,853
Non-financial assets			
Tangible capital assets	6	317,836	308,891
Prepaid expenses		2,421	475
		320,257	309,366
Accumulated surplus	7	768,487	698,219

The accompanying notes are an integral part of the financial statements.

The Corporation of the Township of Uxbridge Library Board

Statement of operations

Year ended December 31, 2023

	Budget	2023 Actual	2022 Actual
	\$	\$	\$
Notes			
	(Note 8)		
Revenue			
Grants			
Township of Uxbridge - operating	878,345	878,345	816,994
Province of Ontario	24,176	24,176	24,176
Other grants	16,800	6,335	5,402
Income from other funds			
Bascom Trust Fund	—	140	140
Todorow Reserve Fund	—	1,761	1,761
Interest	400	1,287	569
Fines and fees	18,675	28,527	23,958
Donation of tangible capital assets	—	7,376	7,415
Donations and fundraising	7,000	6,148	7,034
	945,396	954,095	887,449
Expenses			
Salaries and wages	501,024	499,731	450,168
Benefits	121,627	132,292	96,679
Repairs and maintenance	86,500	69,155	91,052
Utilities	33,400	33,060	31,402
Sundry	36,849	34,024	26,848
Computer maintenance	39,200	37,255	36,349
Township of Uxbridge - repayment to reserve	—	—	26,058
Janitor and expenses	24,000	4,971	20,335
Other supplies	5,900	8,352	4,955
	848,500	818,840	783,846
Amortization expense	165,840	64,987	104,334
	1,014,340	883,827	888,180
Annual (deficit) surplus	(68,944)	70,268	(731)
Accumulated surplus, beginning of year	358,733	698,219	698,950
Accumulated surplus, end of year	289,789	768,487	698,219

The accompanying notes are an integral part of the financial statements.

The Corporation of the Township of Uxbridge Library Board

Statement of change in net financial assets

Year ended December 31, 2023

	Budget \$	2023 Actual \$	2022 Actual \$
	(Note 8)		
Annual (deficit) surplus	(68,944)	70,268	(731)
Acquisition of tangible capital assets	(75,000)	(73,932)	(73,871)
Amortization of tangible capital assets	165,840	64,987	104,334
	21,896	61,323	29,732
(Increase) decrease in prepaid expenses	—	(1,946)	6,523
Change in net financial assets	21,896	59,377	36,255
Net financial assets, beginning of year	(67,566)	388,853	352,598
Net financial assets, end of year	(45,670)	448,230	388,853

The accompanying notes are an integral part of the financial statements.

Draft

The Corporation of the Township of Uxbridge Library Board

Statement of cash flows

Year ended December 31, 2023

	2023 \$	2022 \$
Operating activities		
Annual (deficit) surplus	70,268	(731)
Items not involving cash		
Amortization expense	64,987	104,334
Donation of tangible capital assets	(7,376)	(7,415)
Change in non-cash operating items		
(Increase) decrease in accounts receivable	(668)	(2,068)
Increase in due from Township of Uxbridge - Operating	(210,451)	(22,732)
Increase in due from Township of Uxbridge - Capital	(11,098)	(24,134)
Increase in temporary investments	(824)	(234)
Decrease (increase) in prepaid expenses	(1,946)	6,523
Increase in accounts payable and accrued liabilities	148,752	12,700
Increase in post-employment benefits liability	14,912	213
	66,556	66,456
Capital activity		
Acquisition of tangible capital assets (net of donated tangible capital assets)	(66,556)	(66,456)
Change in cash	—	—
Cash, beginning of year	520	520
Cash, end of year	520	520

The accompanying notes are an integral part of the financial statements.

The Corporation of the Township of Uxbridge Library Board

Notes to the financial statements

December 31, 2023

1. Significant accounting policies

The financial statements of the Corporation of the Township of Uxbridge Library Board (the "Library Board") are the representations of management prepared in accordance with accounting standards established by the Public Sector Accounting Board ("PSAB") of Chartered Professional Accountants of Canada.

Basis of presentation

(i) Basis of accounting

Revenues and expenses are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues in the period in which transactions or events occur that gave rise to the revenues and the amounts are determined to be collectible; expenses are recognized in the period the goods and services are acquired and a liability is incurred or transfers are due.

(ii) Financial instruments

The Library Board financial instruments consisting of cash, investments, receivables, due from the Township, and accounts payable and accrued liabilities are recorded at cost.

(iii) Non-financial assets

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

Tangible capital assets

(a) 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 are amortized on a straight-line basis over their estimated useful lives as follows:

Library collections	7 years
Furniture and equipment	10 to 50 years
Computer systems	3 to 20 years

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

(b) Contribution/donation of tangible capital assets

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

(iv) Post-employment benefits liability

The Library Board recognizes a post-employment benefits liability as employees earn entitlements through service.

(v) Government transfers

Government transfers are recognized as revenues by the Library Board in the period in which the transfer is authorized and any eligibility criteria are met unless they are restricted through stipulations that require specific actions to be carried out in order to keep the transfer. For such transfers, revenue is recognized as the stipulation has been met.

The Corporation of the Township of Uxbridge Library Board

Notes to the financial statements

December 31, 2023

1. Significant accounting policies (continued)

Basis of presentation (continued)

(vi) Use of estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts in the financial statements and accompanying notes. Due to inherent uncertainty in making estimates, actual results could differ from those estimates. Accounts which are subject to estimates include post-employment benefits liability and related expenses and the net book value of tangible capital assets which is based on estimated useful lives of various capital asset categories.

(vii) Contributed services

Township of Uxbridge staff contribute many hours per year in back office services such as human resources, payroll and financial services to assist the Library Board in carrying out its activities. In addition, the Township of Uxbridge provides the Library Board with space to provide its services. Because of the difficulty of determining their fair value, these contributed services are not recognized in the financial statements.

2. Adoption of new accounting standards

First time adoption of PS 3280 Asset Retirement Obligations

Effective January 1, 2023, the Library Board adopted PS 3280 Asset Retirement Obligations retrospectively. The adoption of the new standard had no impact on the financial statements of the Library Board, as no asset retirement obligations were identified.

First time adoption of PS 3450 Financial Instruments

Effective January 1, 2023, the Library Board adopted PS 3450 Financial Instruments prospectively. The adoption of the new standard had no impact on the financial statements of the Library, as no financial instruments were identified that required a change in measurement under the new standard.

3. Cash and investments

This represents a consolidation of cash and investments from the operating fund and the reserve fund. The composition is as follows:

	Cash	Investments	2023 Total	2022 Total
	\$	\$	\$	\$
Operating Fund	384	45,134	45,518	83,359
Reserve Fund (Note 6)	136	59,812	59,948	21,283
	520	104,946	105,466	104,642

The Reserve Fund cash and temporary investments are held by the Township on behalf of the Library Board. The operating fund temporary investments include a guaranteed investment certificate resulting from a donation from the estate of a patron of the Library.

The Corporation of the Township of Uxbridge Library Board

Notes to the financial statements

December 31, 2023

4. Pension agreement

The Library Board makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), a multi-employer plan, which as of December 31, 2023, was on behalf of 7 members of its staff. The multi-employer plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay.

Contributions were made to OMERS in the amount of \$38,822 (\$26,771 in 2022).

5. Post-employment benefits liability

The Library Board makes available to qualifying employees who retire before the age of 65, the opportunity to continue their coverage for such benefits as extended health and drugs and dental care. Coverage ceases at age 65. The last actuarial valuation was conducted as of December 31, 2023.

The following assumptions were used in calculating the post-employment benefit liability:

(a) *General inflation*

A rate of 2.0% (2.0% in 2022) per year is used.

(b) *Interest (discount) rate*

A rate of 5.0% (2.9% in 2022) is used to determine liabilities at the beginning of the fiscal period and for extrapolations during the period. A rate of 4.60% (5.0% in 2022) is used to determine liabilities at the end of the fiscal period.

(c) *Health and dental rate*

Drug costs are presumed to increase 5.5% (6.5% in 2022) after the first year, this rate reducing linearly to 4.0% after 15 years (5% after 3 years in 2022). Non-drug health and dental costs are presumed to increase 4% per year. Drug costs are assumed to make up 70% of the health costs.

(d) *Mortality table*

Canadian Institute of Actuaries 2014 Composite Mortality Table.

Information about the Library Board's post-employment benefit plan is as follows:

	2023	2022
	\$	\$
Accrued benefit liability, at January 1	1,792	1,579
Increase (decrease) during the current year	14,912	213
Accrued benefit liability, at December 31	16,704	1,792

The Corporation of the Township of Uxbridge Library Board

Notes to the financial statements

December 31, 2023

6. Tangible capital assets

	Collections	Furniture and equipment	Computer systems	Total 2023	Total 2022
	\$	\$	\$	\$	\$
Cost					
Balance, beginning of year	509,171	236,311	28,056	773,538	771,446
Additions	73,932	—	—	73,932	73,871
Disposals	(82,455)	—	—	(82,455)	(71,779)
Balance, end of year	500,648	236,311	28,056	765,015	773,538
Accumulated amortization					
Balance, beginning of year	258,177	188,171	18,299	464,647	432,092
Amortization expense	78,244	(13,937)	680	64,987	104,334
Disposals	(82,455)	—	—	(82,455)	(71,779)
Balance, end of year	253,966	174,234	18,979	447,179	464,647
Net book value, end of year	246,682	62,077	9,077	317,836	308,891

During the year \$7,376 (\$7,415 in 2022) worth of books were donated to the Library Board for circulation.

7. Accumulated surplus

Accumulated surplus consists of the following:

	Balance January 1, 2023	Change during the year	Balance December 31, 2023	Balance December 31, 2022
	\$	\$	\$	\$
Invested in tangible capital assets	308,891	8,945	317,836	308,891
Operating	368,045	72,422	440,467	368,045
Reserve Fund	21,283	(11,099)	10,184	21,283
	698,219	70,268	768,487	698,219

8. Budget figures

The approved budget for 2023 was not prepared on a basis consistent with that used to report actual results. The budget was prepared on a modified accrual basis while Canadian public sector accounting standards require a full accrual basis of accounting.

Budget figures have been reclassified for purposes of these financial statements to comply with PSAS reporting requirements.

Uxbridge and Zephyr Public Libraries Strategic Plan | 2023 - 2026

Vision

The Uxbridge Public Library is a supportive and vibrant community hub that values our environment, history, culture, and one another.

Mission

The Uxbridge Public Library is committed to providing relevant universal access to knowledge, experience and resources through technology, collection development, programming in a welcoming supportive environment.

We Value:

- intellectual freedom and protection of privacy.
- our role as a community hub.
- literacy and lifelong learning.
- inclusive access to information and ideas.
- courteous and helpful service.
- our heritage as a foundation for our future.
- partnerships that encourage the pursuit of education, cultural and recreational interests.
- the changing needs of our community.
- fiscal responsibility and organizational excellence.

Goals

Good Governance

Collaboration and Partnerships

Community Engagement

Community Well-Being



Library Board

Deliver a high standard of customer service.

*Measure with stats, surveys, social media following, attendance, logbook comments.

Identify strategic technologies and process modernization to deliver improved services and programs.

Foster a culture of continuous learning and literacy with staff and Library Board education.

Create an inclusive culture where everyone is respected and valued.

Build retention, recruitment, succession planning, knowledge and skill transfer and staff training and development.

Consult stakeholders and work collaboratively to address needs of the community.

Identify opportunities to diversify.



Partnerships

Identifying opportunity and collaborating with Indigenous neighbors.

Enhance cultural and tourism partnerships to inform and enhance programs and services.

Identify opportunities to strengthen existing partnerships with government at all levels, as well as business/industry, community organizations and volunteers.

Identify opportunities to partner with the business, BIA and be part of the downtown as a whole



Engagement

Identify opportunities to enhance community and stakeholder engagement.

Identify opportunities to keep our technology current and promote availability.

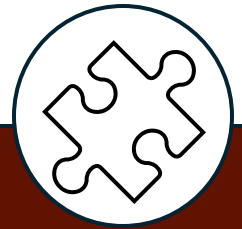
Use technology to support different type of learning.

Identify volunteers and service partners for STEAM (Science, technology, engineering, arts and math) programs.

Seek to broadly share information relative to the Public Library through social media, print and various other avenues of communication.

Evaluate the materials needs of our residents and curate our collections to match.

Offering relevant, well rounded, diverse, and supportive programming.



Being

Continue to review community needs for Library services and programs to provide learning opportunities across the Township.

Seek means to reduce our carbon footprint and find energy efficiencies.

Advocate for and support community health and social service programs.

Advocate for community-wide accessibility improvements through programming, communication, collection development and building improvements.

Identify opportunities to enhance community facilities, i.e. Zephyr Library and Expansion for Uxbridge Public Library.