



wood buffalo regional library

Amanda MacPherson – Chair, RM of Wood Buffalo Library Board
Melissa Flett – Director, Wood Buffalo Regional Library

November 27, 2019

Community Impact: Plan of Service 2019 to 2023

Throughout 2018, Wood Buffalo Regional Library consulted with community members, local organizations, and library staff and board to create our 2019-2023 Plan of Service and 2019-2020 Action Plan.

We gathered data and input from a number of existing community reports to facilitate our needs assessment.

Plan of Service Goals 2019 to 2023

- Reduce barriers for teens and adults to access information and learning opportunities
- Promote creative expression and foster an engaged community
- Nurture an inclusive and informed community
- Expand beyond the physical space to connect the entire Wood Buffalo region

2020 Grant Request

2020 Grant Request	
Revenue	\$5,221,070
Expense	\$5,489,780
Subsidy Requested	\$4,232,480
Subsidy represents 77% of total expenses	

Previous Year's Financial Information	
Last Fiscal Year End Date	December 31, 2018
Total expenses from previous year	\$5,421,786
Unrestricted Net Assets	\$507,341

Expense Summary

Cost Category	Total Expense	Funded by RMWB
Salary/Wages (42 full time equivalents)	\$3,734,700	\$3,031,400
Program Costs	\$415,597	\$348,597
Overhead (utilities, insurance, etc.)	\$1,339,483	\$852,483
TOTAL	\$5,489,780	\$4,232,480

Community Investment History

2020 Request	2019	2018
\$4,232,480	\$4,210,500	\$4,210,500

An increase in 2020 is due to contractual obligations as per the Collective Agreement.

Regional Municipality of Wood Buffalo Library Board**2020 Sustaining Grant Analysis****CIP Grant Summary:**

				2020 Recommended by CIP	Variance * Recommended vs. Requested
2017	2018	2019	2020 Request		
4,794,000	4,210,500	4,210,000	4,232,480	4,232,480	-

Fiscal Year End	Total Expenses	Unrestricted Net Assets
December 31, 2018	5,351,838	507,341

Notes:

Items not funded by RMWB Sustaining Grant are due to restrictions on usage of other revenue sources.

Budget Line Description	2020 Total Budget	2020 Grant Request	2020 Recommended
Revenues			
RMWB Sustaining Grant	4,232,480	4,232,480	4,232,480
Operating Grant - Provincial	706,232	-	-
Donations and Fundraising	157,950	-	-
Fines, memberships and fees	74,408	-	-
Interest Income	50,000	-	-
Total Revenues	\$ 5,221,070	\$ 4,232,480	\$ 4,232,480
Expenses			
Wages & Benefits	3,734,700	3,031,400	3,031,400
Amortization of tangible capital assets	475,000	-	-
Rent, utilities and janitorial	579,983	567,983	567,983
Programs & Events	137,000	137,000	137,000
Library Services	211,597	211,597	211,597
Rural Services	67,000	-	-
General Operations	284,500	284,500	284,500
Total Expenses	\$ 5,489,780	\$ 4,232,480	\$ 4,232,480
Total Surplus (Deficit)	\$ (268,710)	\$ -	\$ -



2020 Sustaining Grant Application for Grant Funding

The grant program under which your organization is applying has specific eligibility requirements. The Application Form should clearly show how the proposed event meets these requirements. The Application Form, including all required attachments, must be received by the closing date. **Late or incomplete applications will not be processed (Community Investment Program Policy FIN-220, Section 3.1.5).**

In order to complete this application for funding, please read the following thoroughly:

- 2020 Sustaining Grant Guidelines

If you have reviewed the 2020 Sustaining Grant Guidelines and have any questions regarding this application form or eligibility, please contact CIP@rmwb.ca.

Organization Name: Regional Municipality of Wood Buffalo Library Board

Declaration: In making this application, we, the undersigned, confirm:

Board Member(s) and/or
Executive Director Initials:

- that we have read the Sustaining Grant Guidelines;
- that we understand that this application form and all attachments shall be part of the public Council agenda and accessible through all methods that the Council agenda is available;
- that we understand that this application form and all required attachments must be completed in full and received before 4:30 p.m. MT on Monday, September 23, 2019;
- that we understand the term of the Sustaining Grant is January 1 to December 31, 2020 and that all expenditures must happen during this term; and
- that we are authorized by the applicant organization to complete the application and hereby represent to the Regional Municipality of Wood Buffalo's Community Investment Program and declare that to the best of our knowledge and belief, the information provided is truthful and accurate, and the application is made on behalf of the above-named organization and with the Board of Directors' full knowledge and consent.

AM MF

AM MF

AM MF

AM MF

AM MF

Amanda MacPherson (MacPherson)
Signature of Board Member
(must have signing authority)

M. Flett
Signature of Board Member or Executive Director
(must have signing authority)

Amanda MacPherson
Print Name

Melissa Flett
Print Name

2019-09-20
Date: (YYYY-MM-DD)

2019-09-19
Date: (YYYY-MM-DD)



Sustaining Grant Part A - Organization Summary

1. Organization Details

Organization Name:	Regional Municipality of Wood Buffalo Library Board
Street Address:	1 C. A. Knight Way
City/Hamlet:	Fort McMurray
Province:	Alberta
Postal Code:	T9H 5C5
Phone Number:	780-743-7800
Email Address:	www.wbri.ca
Act Registered Under:	Please Select
Registration Number:	11892 8399 RR0001

Note: Organization must be in good standing to receive funding.

2. Main Contact

Title:	Director
Name:	Melissa Flett
Daytime Phone:	s.17 (1)
Email Address:	melissa.flett@wbri.ca

3. Executive Director

Name:	Melissa Flett
Daytime Phone:	s.17 (1)
Email Address:	melissa.flett@wbri.ca

4. Board Chair / President

Name:	Amanda MacPherson
Daytime Phone:	s.17 (1)
Email Address:	BoardChair@wbri.ca

Note: Should any of the contact details in Questions 2 to 4 change before December 31, 2020, please advise the Community Investment Program at CIP@rmwb.ca

Part B - Board Questionnaire

9. Are any board members being paid, or receiving an honorarium, for being on the Board or for other positions in the organization outside of their role on the Board? Yes ☐ No ☒

If yes, complete the following table:

Board member name	Paid role on the board / organization	Amount received

10. What are the restrictions (if any) on becoming a member of your organization or participating in programs or services?

There are no restrictions on accessing the Library, regular programs, or services. For residents, the cost of a membership is free. To become a member of the Library, the patron must provide government-issued identification and proof of local address.

11. How often does the Board review the financial position of the agency? What efforts have been made in the past fiscal year to increase the number and types of financial support for your organization?

The Financial Management policy mandates that the Library Board will ensure the Library is managed in a fiscally responsible manner with all aspects of monetary spending accounted for. The Board has full responsibility of financial management of the Library, conducts review of quarterly financial reports, approves the annual audit reports and review and approves the annual budget. The Board has a Financial and Legal Committee that is responsible for regular review of the actual financial performance against approved budget and tasked with keeping the Board fully informed of the Library's financial situation.

The personal information collected in this application is collected under the authority of section 33(c) of Alberta's Freedom of Information and Protection of Privacy (FOIP) Act. It will be used to process the application and contact you if needed, during the review of this application. If you have any questions about the collection and use of the personal information you may contact the Manager, Community Investment Program, at 9909 Franklin Avenue, Fort McMurray, AB T9H 2K4 or at (780) 743-7918.

Part C - Strategic Plan

The Regional Municipality of Wood Buffalo 2018-2021 Strategic Plan focuses on the vision of a vibrant, sustainable region we are proud to call home. It identifies four key strategic priorities to achieve this goal: Responsible Government, Downtown Revitalization, Regional Economic Development, and Rural and Indigenous Communities and Partnerships. The Community Investment Program aims to assist non-profit agencies to achieve the goals and objectives outlined in the Municipal Strategic Plan.

The Sustaining Grant subsidizes organizations to operate and maintain Municipally-owned assets and/or contribute toward the key strategic priorities identified above. Please indicate which category that is applicable to the organization.

- ☒ Operator of a Municipally-owned asset **(Please continue to Part E on page 8)**
- ☒ Provide programs and services related to the collection, preservation and display of regional heritage and culture in a museum setting (Strategy & Initiatives #1a and #1c)
- ☒ a) the development of the arts community (Strategy & Initiative #1f);
 b) progression of interests of the social profit sector (Strategy & Initiative #1i);
 c) advancement of cultural diversity (Strategy & Initiative #3f); or
 d) promotion of the economic diversification of the Municipality (Strategy & Initiative #3b)
- ☒ Provides strategic programs/services that are of benefit to the entire region

Part D - Organization Questionnaire

12. What year did the organization complete its last business plan or strategic plan?

2019 to 2023 Strategic Plan approved January, 2019

13. Provide a brief overview of the organization's strategic priorities:

A copy of the 2019 to 2023 Plan of Service and WBRL Action Plan (2019-2020) is attached.

Part D - Organization Questionnaire

14. Describe the elements, activities, or events that the organization is seeking this funding for:

On behalf of the Municipality, the Regional Municipality of Wood Buffalo Library Board operates the Wood Buffalo Regional Library, located at the Suncor Community Centre at MacDonald Island Park.

The Library provides Wood Buffalo residents of all ages with access to information services, library collections and a variety of programs and resources.

Our Library collections include books, DVDs, CDs, video games, audiobooks, fun boxes; eResources including downloadable books, magazines, movies and music; electronic databases such as PressReader (to view magazines and newspapers around the world), Solaro (study and exam prep for grades 3 - 12), plus many more.

We offer programs to all ages including storytime programs for children, arts and crafts for all ages, conversation groups, gaming, movies, French-language programs, Aboriginal programs, Senior Socials, puppet shows and much more. We host popular events such as Team Trivia, the Banff Mountain Film Festival, Radical Reels, the Elf Workshop, and Speaker Series. Our general operations include purchasing and cataloging of our Library collection, providing patrons with information services, providing Library services to off-site locations including rural communities.

The Library offers a variety of programs/events based on community needs and partnerships with organizations in the RMWB. Marketing of those services to ensure residents are aware of our services, and administration of the organization to ensure it operates effectively.

15. Explain how the operations/programming will achieve the objectives of the Municipal Strategic Plan as indicated on page 5:

The WBRL 2019 to 2023 Plan of Service included a review of data and input from several community reports to facilitate our library needs assessment.

In addition to the 2018 to 2021 RMWB Strategic Plan, the following reports were used:

Wood Buffalo Social Sustainability: A Community Plan - June 2019

Diversity & Inclusion in Wood Buffalo: A Community Plan - 2017 to 2022

Advisory Committee on Aging: Age-Friendly Needs Assessment - August 2017

FuseSocial Community Needs Assessment Study - March 2017

Part D - Organization Questionnaire

- 16. Describe any other funding initiatives the organization has taken or is planning to implement to further support this request for Sustaining Grant funding:**

- 17. Current Volunteer Information:**

	Per Organizational Needs:	Currently Filled:
Program & Services Volunteers	11 (includes 6/day in summer)	5 regular (over 30 in summer)
Fundraising Volunteers	35	15
Committee Volunteers	0	0
Administrative Volunteers	0	2
Total Organization Volunteers (Count each only once)	46 (throughout the year)	12 regular (47 over the year)

Part E - Financial Information, Budget Request & Cash Flow

18. Current Staff Information:

	Per Organization Chart:	Currently Filled:
Full Time Positions	30	30
Part Time Positions	12	12

19. Please explain any cost savings initiatives the organization has, or is planning, to implement:

20. 2020 Grant Request:

Total 2020 Budgeted Revenue (excluding RMWB Sustaining Grant)	\$	988,590.00
Total 2020 Budgeted Expenses	\$	5,489,780.00
Surplus* / (Deficit)	\$	(4,501,190.00)

2020 Sustaining Grant Request Amount:	\$	4,232,480.00
--	-----------	---------------------

* If in a surplus position, organization is not eligible for a Sustaining Grant.

Please Indicate Preferred Cash Flow, if approved:**

January/February \$ 1,058,120.00		April \$ 1,058,120.00
----------------------------------	--	-----------------------

(no more than 75% of request)

August \$ 1,058,120.00		October \$ 1,058,120.00
------------------------	--	-------------------------

** Must have minimum of 25% to be disbursed between August and December. There will be no funds released in July, as six-month reports are due by July 31 and require Administrative review prior to August/October disbursements.

21. Provide any additional information that may assist in developing a better understanding of your organization or its services/programs during the grant review.

Part F - Required Attachments for Application

22. The following attachment **MUST** accompany your application. Failure to submit the following will result in your application being deemed incomplete.

- ☒ A detailed budget showing projected 2020 revenue and expenses
- ☒ 2020 Business Plan or Strategic Plan
- ☐ Logic Model (if available)
- ☒ Financial Statements of the most recent fiscal year

In Person or By Mail:

Community Investment Program
Community Services
Regional Municipality of Wood Buffalo
9909 Franklin Avenue
Fort McMurray, AB T9K 2K4

OR

By Email: CIP@rmwb.ca

**LATE or INCOMPLETE applications will not be processed
(Community Investment Program Policy FIN-220, Section 3.1.5)**



Wood Buffalo Regional Library

Plan of Service

2019-2023

Approved by the Regional Municipality of Wood Buffalo
Library Board on January 16, 2019

OUR VISION

**Sharing Stories. Inspiring Dreams. Connecting Wood Buffalo to
Limitless Possibilities.**

OUR MISSION

**At Wood Buffalo Regional Library we support our community in building
connections through information, technology resources, opportunities for
creativity and learning, and inclusive programs and services.**

PLANNING PROCESS

Throughout 2018, Wood Buffalo Regional Library (WBRL) consulted with
community members, local organizations, and library staff and board to
create our 2019-2023 Plan of Service.

Four strategic goals emerged:

- Promote creative expression and foster an engaged community.
- Reduce barriers for teens and adults to access information and
learning opportunities.
 - Nurture an inclusive and informed community.
- Expand beyond the physical space to connect with the entire
Wood Buffalo Region.

ACKNOWLEDGEMENTS

Wood Buffalo Regional Library thanks the participants of our community and staff
consultations for their valuable involvement in our Plan of Service process.

We gathered data and input from a number of community reports to facilitate our
needs assessment:

- Advisory Committee on Aging: Age-Friendly Needs Assessment August, 2017
- Diversity & Inclusion in Wood Buffalo: A Community Plan – 2017-2022
 - FuseSocial Community Needs Assessment Study – March, 2017
 - Regional Municipality of Wood Buffalo Strategic Plan – 2018-2021
 - Wood Buffalo Social Sustainability: A Community Plan – June, 2018

Thank you for laying the groundwork and helping WBRL's new strategic direction
align with the needs of our community.

Our goal is to promote creative expression and foster an engaged community.

We will know we have achieved our goal when we meet the following objectives:

- We provide opportunities for the community to share their talents.
- We develop spaces for community connection, reflection, and creation.
- Community members form connections through library programs and services.

Our goal is to reduce barriers for teens and adults to access information and learning opportunities.

We will know we have achieved our goal when we meet the following objectives:

- We provide technology to meet the needs of teens and adults.
- Library staff are confident in using technology and offering support to patrons.
- The virtual WBRL, including our website and online catalogue, contributes to a positive user experience.
- Library learning opportunities and resources are well used and highly regarded.

Our goal is to nurture an inclusive and informed community.

We will know we have achieved our goal when we meet the following objectives:

- Empowered staff have knowledge of diverse and inclusive services.
- We create a welcoming environment through signage, space design, and accessible services and programs.
- We provide opportunities to expand awareness of varying perspectives and experiences.
- The community has knowledge of Indigenous culture, history, and Truth and Reconciliation through WBRL's collaboration with local Indigenous communities.

WBRL supports the Regional Advisory Committee on Inclusion, Diversity, and Equality's 10 dimensions of diversity: children & youth, seniors, ethno-cultural, religion, language, socio-economic, Indigenous & rural, health & mobility, sexual orientation, and gender.

(Diversity & Inclusion in Wood Buffalo: A Community Plan 2017-2022)

Our goal is to expand beyond the physical space to connect with the entire Wood Buffalo Region.

We will know we have achieved our goal when we meet the following objectives:

- Outreach and rural communities have expanded access to information and library resources.
- The community has increased awareness of outreach and rural services.
- Library activities based on consultation, partnerships, and relationship building are viewed as essential throughout the region.

**Details on action items and success measures can be found in
WBRL's Action Plan at wbri.ca.**

The Regional Municipality of Wood Buffalo Library Board

2020 Operating Budget

Approved September 18, 2019

Note	DESCRIPTION		BUDGET 2020 Accrual Accounting	BUDGET 2019	Variance		Actual 2018
			\$	\$	\$	%	\$
1	REVENUE						
2	Government transfers						
3	RMWB	81%	4,232,480	4,210,480	22,000	1%	4,210,500
4	Province Of Alberta	14%	706,232	706,232	0	0%	693,928
5	Donations and fundraising	3%	157,950	148,600	9,350	6%	207,344
6	Fees and fines	1%	74,408	91,508	(17,100)	-23%	76,830
7	Interest income	1%	50,000	25,000	25,000	50%	41,069
8	Total Revenue	100%	5,221,070	5,181,820	39,250	1%	5,229,671
9	EXPENSES						
10	Wages and benefits	68%	3,734,700	3,712,700	22,000	1%	3,724,740
11	Amortization of tangible capital assets	9%	475,000	550,000	(75,000)	-16%	424,326
12	Rent, utilities and janitorial	11%	579,983	567,630	12,353	2%	556,500
13	Programs and Events	2%	137,000	137,000	0	0%	164,938
14	Library Services	4%	211,597	161,700	49,897	24%	158,989
15	Rural Services (<i>internally restricted</i>)	1%	67,000	67,000	0	0%	50,838
16	General Operations	5%	284,500	283,800	700	0%	332,455
17	Total Operating Expense	100%	5,489,780	5,479,830	9,950	0	5,412,786
18	Surplus/Deficit		(268,710)	(298,010)	29,300		(183,115)
19	Less: Library Materials		(273,290)	(318,990)	(45,700)		
20	Add: Amortization of tangible capital assets		475,000	550,000	75,000		
21	Transfer from internal Reserves		(67,000)	(67,000)	(0)		

The Regional Municipality of Wood Buffalo Library Board

2020 Operating Budget

Approved September 18, 2019

Assumption and Highlights for the Wood Buffalo Regional Library Operating Budget 2020

- A library budget is a tool that assists the library in determining services that will be offered by the Wood Buffalo Regional Library and the resources required.
- The budget assumes that there will be no significant change in operations in 2020 from 2019.
- WBRL budgets are prepared using zero-based budgeting.
- The budget projection for 2020 was developed using data provided by the Public Library Services Branch, Alberta Municipal Affairs. The population figures are based on the 2016 population and recognized by Alberta Municipal Affairs.
- Approval of the budget includes approving the transfer from the internally restricted reserve.

Notes

Revenue

1. Overall, the increase in projected revenue for 2020 is 1%.
2. Government transfers
3. RMWB
 - The Libraries Act states that the board must prepare and submit their budget, along with an estimate of the money required during the fiscal year to operate and manage the municipal library.
 - This amount is known as local appropriation and is money provided to the library board from local taxes to deliver local public library service.
 - In 2019, the local appropriation has increased by \$22K for a total of \$4.2M or 33.85 per capita.
 - The increase represents a 1.25% increase to wages and benefits as agreed upon in the collective agreement.
4. Province of Alberta
 - The provincial operating grant for the library is estimated using 2016 population figures. The formula is local per capita funding X 1.575 X local per capita funding; the maximum provincial grant is \$5.55 multiplied by local population in the designated year.
 - \$698K
 - The First Nations Grant is assumed to continue.
 - \$12K

The Regional Municipality of Wood Buffalo Library Board

2020 Operating Budget

Approved September 18, 2019

5. Donations and fundraising

- Revenue includes fundraising events such as Banff Mountain Film Festival and Team Trivia.
- Revenue includes program and naming rights sponsorship.
- Expecting an increase of 6%; reflects sponsorship received in 2019 that we are confident will be collected again in 2020.

6. Fees and fines

- Combined 2019 line items *Fine, memberships and fees* and *Other income*
- Revenue includes extended use fees, replacement card fees, photocopies, study/program room fees, proctoring exam fees, etc.
- Projecting a decrease of 23%. Extended use fees remain low despite increasing circulation.

7. Interest Income

- Estimate based on cash current in the bank account.

8. Total Revenue

- \$5,221,070

Expenses

9. Overall, the increase in projected expenses is less than 1%.

10. Wages and benefits

- Consists of wages and the employer portion of LAPP, CPP, EI, WEB, and medical, dental and insurance premiums for full-time employees. Consists of wages, vacation pay and the employer portion of CPP, EI, WEC for part-time employees.
- Total full-time equivalents are 42 for 2020.
- Expenses include a 1.25% increase for CUPE employees as per the Collective Agreement.

11. Amortization of tangible capital assets

- Expenses will decrease for 2020 due to the disposal of library materials during 2019.
- Actual amounts for 2020 are also affected by asset disposals during the fiscal year.

The Regional Municipality of Wood Buffalo Library Board

2020 Operating Budget

Approved September 18, 2019

12. Rent, utilities and janitorial

- Increase in 2% as per the agreement with the Regional Recreation Corporation.

13. Programs and events

- Programs and events have no increase in expenses as we expect them to remain the same as in 2019.

14. Library Services

- Increase in downloadable content.
- eContent has increased. We are continuing to support the streaming media service hoopla. The government-sponsored this in the past and have since cut the funding.
- Includes platform fees for eResource subscriptions

15. Rural services

- The Library Board has an internally restricted reserve for fund expenses for rural services. Expenses include costs for travel, vehicle maintenance including the Words on Wheels (mobile library), and community bookshelves. Expenses do not cover the costs of staff for rural services.

16. General operations

- General operations have an increase of less than 1% due to increased insurance premiums. This line item includes legal, insurance, computer maintenance agreements, administrative supplies, facility expenses and marketing/promotions.

17. Total operating expenses

- \$5,489,780

18. Surplus/Deficit

- The overall deficit of \$201,710

19. Library Materials

- Reduction of 45K, primarily due to a contract ending with a US vendor. We have also reduced music and children's audiobook collection based on library needs.

The Regional Municipality of Wood Buffalo Library Board

2020 Operating Budget

Approved September 18, 2019

20. Amortization of tangible capital assets

- Amortization is a non-cash item.

21. Transfer from internal reserves

- \$67K to be transferred from the rural services reserve for 2020.
- Approving the budget includes the movement of funds between the rural services reserve and the operating.

Wood Buffalo Regional Library Action Plan (2019-2020) - Update May 2019

Goal 1: Promote creative expression and foster an engaged community.

Objective 1: We provide opportunities for the community to share their talents.

Actions	Success Measures	Progress Update
Expand display opportunities for children by creating designated display areas for children on the first floor. (Possible examples include art, writing, collections, etc.)	Number of requests for display spaces. An increase in the physical area designated to display space for children.	
Expand display opportunities for adults and teens by: Continuing to offer display space for public art on the second floor, Considering new spaces to display public art, including wall space on 2nd floor and program room, Creating space to display 3D or craft work as well as written creations on the second floor.	Number of requests for display spaces. A variety of groups and demographics utilizing display space. An opportunity for patrons to display a new type of talent (written word). An increase in the physical area designated to display space for adults.	Current display space for artists is completely booked for 2019. April artist display expanded beyond canvas and includes craft work (needlepoint).
Commission mural from a local artist for main floor.	Number of submissions to mural contest. Mural is completed by end of 2020.	
Create a "A Day in the Life at the Library" video.	Completion of video by local videographer. Number of shares/likes on social media.	Hired Neville Video Productions to produce the video and completed filming. Finished product to be released in June 2019.
Host a design contest for a special edition library card.	Number of submissions to contest. Special edition library card is ordered and distributed by end of 2020.	
Create a craft table for daily use.	Patron use statistics.	Set up a temporary table with crayons and colouring sheets at the back of the library to gauge interest.
Create an Artistic Makerspace with passive supplies available in Teen Area.	Patron use statistics.	

Goal 1: Promote creative expression and foster an engaged community.

Objective 2: We develop spaces for community connection, reflection, and creation.

Actions	Success Measures	Progress Update
Commission a space assessment and design plan.	A final document with recommendations - further actions to be determined.	

Wood Buffalo Regional Library Action Plan (2019-2020) - Update May 2019**Goal 1: Promote creative expression and foster an engaged community.****Objective 3: Community members form connections through library programs and services.**

Actions	Success Measures	Progress Update
Provide quality programming for teens and adults to form connections (e.g. Pride Paint Night).	Participants report that attending the program helped form a connection to their community.	Worked with YMM pride to offer Pride Paint Night, RMWB for Not in Our Town, Primary Care Network for Diabetes 101, Alberta Health for ELL, Red Cross for Calligraphy Memory Boxes, and many other great partners. Also offer programs at the Recovery Centre, Long Term Care Unit, and Mental Health Unit.

Goal 2: Reduce barriers for teens and adults to access information and learning opportunities.**Objective 1: We provide technology to meet the needs of teens and adults.**

Actions	Success Measures	Progress Update
Conduct an assessment of community technology needs.	A final document with recommendations – further actions to be determined.	
Online printing available to library users.	Usage statistics.	

Goal 2: Reduce barriers for teens and adults to access information and learning opportunities.**Objective 2: Library staff are confident in using technology and offering support to patrons.**

Actions	Success Measures	Progress Update
Develop a staff training and evaluation plan.	A set of procedures outlining staff technology training and evaluation – further actions to be determined.	

Goal 2: Reduce barriers for teens and adults to access information and learning opportunities.**Objective 3: The virtual WBRL, including our website and online catalogue, contributes to positive user experience.**

Actions	Success Measures	Progress Update
Online registration by June 2019 (for SRP).	Users report high satisfaction with the new registration system.	Online program registration is on track for June. No payment option will be offered at this time.
Revise eResource portal on website to facilitate easier access.	Staff report ease of use when demonstrating eResources to patrons.	

Wood Buffalo Regional Library Action Plan (2019-2020) - Update May 2019

Research viability of online membership registration with current software system.	Determination of viability - further actions to be determined.	
--	--	--

Goal 2: Reduce barriers for teens and adults to access information and learning opportunities.**Objective 4: Library learning opportunities and resources are well used and highly regarded.**

Actions	Success Measures	Progress Update
Collaborative major promotional campaign to homebound, outreach, organizations, groups regarding online resources.	Increase in eResource use following campaign.	
Purchase of learning fun boxes/kits such as Astronomy, and Technology and Coding.	Usage statistics.	Completed a new Mindfulness and Calming box in collaboration with the Autism Society. Boxes in progress for teens and adults include Photography, Astronomy, and Dungeons and Dragons.
Conduct sponsored social media surveys throughout the year to gather community input on various programs and services, including eResources.	Use feedback from surveys to make changes as needed. Further actions to be determined.	
Design a needs assessment for teens and adults and distribute widely, including to schools, rural communities, and various organizations.	Use data from needs assessment to make program plans. Further actions to be determined.	
Offer quality, sought-after learning programs for teens and adults based on needs assessment data.	Program participation. Participants report high satisfaction with library programs.	
Monitor usage of physical and digital collections. Determine allocation of budget money for physical audiobooks/music CDs and ebooks/emusic.	Make responsive changes to budget allocations based on usage. Users report high satisfaction with the digital collection.	
Collection analysis of adult and young adult non-fiction collection. Order items to fill gaps.	Items are ordered to fill gaps in collection. Users report high satisfaction with non-fiction collection.	
Access card patrons have full access to online resources.	Changes are made to access requirements for digital resources.	
Research a proctoring service for community patrons	Research completed. Further actions to be determined.	

Wood Buffalo Regional Library Action Plan (2019-2020) - Update May 2019**Goal 3: Nurture an inclusive and informed community.****Objective 1: Empowered staff have knowledge of diverse and inclusive services.**

Actions	Success Measures	Progress Update
Develop a staff training plan.	A final document with recommendations – further actions to be determined.	

Goal 3: Nurture an inclusive and informed community.**Objective 2: We create a welcoming environment through signage, space design, and accessible services and programs.**

Actions	Success Measures	Progress Update
Conduct a space assessment and create a design plan.	A final document with recommendations – further actions to be determined.	
Greetings in other languages posted on the pillars.	Completed by 10th anniversary at Mac Island.	
Continue to create programs to respond to diverse community needs (e.g. programs for unique learners, etc.)	Number of programs created. Participants report programs meet their needs and contribute to a welcoming environment.	Offer ongoing programs to respond to diverse community needs. Examples to date include ELL, storytime, STEAM, summer programming, art programs, and special programs for visually impaired and special learning students.

Goal 3: Nurture an inclusive and informed community.**Objective 3: We provide opportunities to expand awareness of varying perspectives and experiences.**

Actions	Success Measures	Progress Update
WBRL Blog.	Number of blog visits. Number of post shares. Quantity of patron comments on blog posts.	
Highlight diversity of the region through celebrations and programs (e.g. Autism Awareness Week, holidays, etc).	Number of programs created. Number of opportunities for staff participation.	Acknowledge awareness days as they come up throughout the year. We encourage staff to participate and photos are posted to social media. Also offer specialized programs for special days throughout the year to encourage community participation.
Humans of WBRL; sharing stories of our patrons/staff.	Number of likes. Number of shares. Positive feedback from participants.	

Wood Buffalo Regional Library Action Plan (2019-2020) - Update May 2019

Paint Night Around the World with a corresponding guest speaker to talk about the culture.	Number of programs offered. Participants report that attending the program helped expand their awareness.	
--	--	--

Goal 3: Nurture an inclusive and informed community.**Objective 4: The community has knowledge of Indigenous culture, history, and Truth and Reconciliation through WBRL's collaboration with local Indigenous communities.**

Actions	Success Measures	Progress Update
Assess Truth and Reconciliation Calls to Action and Public Library Services Branch Best Practices and determine steps forward.	A set of recommendations – further actions to be determined.	
Re-evaluate the criteria that will determine what items belong in the FNMI collection (author/subject/etc.).	The items included align with the goals of the FNMI collection.	

Goal 4: Expand beyond the physical space to connect with the entire Wood Buffalo Region.**Objective 1: Outreach and rural communities have expanded access to information and library resources.**

Actions	Success Measures	Progress Update
Implement item delivery to all rural communities.	Number of items delivered through rural book delivery annually.	Item delivery set up in Anzac and Conklin.
ILL items sent through Community Services – procedures added to current rural lending procedures.	Increased ILL used in rural areas.	
School Service Sponsored Librarian Luncheon: Invite school librarians to hear about library offerings, school services and to share stories about how they use the library and share in a luncheon in thanks for their partnership.	Increase in educator memberships. Increase in classroom collection order requests.	
Continue to provide materials for rural/ community bookshelves.	Number of books added to rural bookshelves annually. Users indicate high satisfaction with rural bookshelf service.	Continue to build our rural library locations, schedule visits, and organize and deliver materials.
Continue to provide materials for mini-libraries.	Number of books added to mini-libraries annually.	Fill the mini-libraries with books on a weekly basis since January 2019.

Wood Buffalo Regional Library Action Plan (2019-2020) - Update May 2019

Continue to provide materials for WOW bus.	Number of books added to WOW annually. Number of checkouts of WOW materials annually.	Launched WOW for the 2019 season in April. New items purchased for the mobile collection.
Implement consistently scheduled WOW rural visits for Summer 2019.	Number of WOW visitors in rural communities. Number of checkouts of WOW materials. Number of memberships added through the WOW.	WOW and rural information added to WBRL website.
Provide donations for places such as Centre of Hope.	Number of items given.	Continue to provide ongoing donations of DVDs to the Centre of Hope; 5 visits so far.
Implement mobile circ, wifi hotspots, and OPAC for outreach and rural services.	Positive response. Staff feedback.	Implemented Mobile Circ and Wifi. OPACs are available in Conklin and Anzac.

Goal 4: Expand beyond the physical space to connect with the entire Wood Buffalo Region.**Objective 2: The community has increased awareness of outreach and rural services.**

Actions	Success Measures	Progress Update
Develop a rural marketing plan.	Increase in usage of rural services. Rural community members report high satisfaction with library services.	
Monthly ads in the rural newsletters. Posters advertising programs/services/events up in the rural areas.	Number of ads. Number of posters displayed.	Posters are sent to local contacts in communities as events come up. Item delivery dates are advertised in the RMWB newsletters for Anzac and Conklin.
Create a calendar for WOW visits to rural communities to be distributed for summer 2019.	Calendar is created and distributed in communities.	
Add rural services information to WBRL website.	Information added to WBRL website.	Rural information added to the WBRL website.
Create WBRL info station at rural locker locations, with info about memberships, services, etc.	Info stations are implemented at each rural location following set up of book delivery locker.	

Goal 4: Expand beyond the physical space to connect with the entire Wood Buffalo Region.**Objective 3: Library activities based on consultation, partnerships, and relationship building are viewed as essential throughout the region.**

Actions	Success Measures	Progress Update
Implement a partnership evaluation.	Partners indicate high satisfaction with their partnerships with the library.	

Wood Buffalo Regional Library Action Plan (2019-2020) - Update May 2019

Pics with Partners on social media (highlight programs, tours, visits, displays involving community partners to increase visibility of the partnerships the library is involved in).	Number of organizations booking tours or partnering with library programming. Number of pictures posted. Number of organizations tagged. Number of pictures shared by partner organizations.	Communicate with Keyano College LINC program to promote tours, library staff visits, etc. Highlight a database monthly for the Tuesday morning ELL program. Worked in partnership with RMWB RACIDE to staff an empathy display (I See You Sawubona) for four weeks within the library and in MacDonald Island Park Concourse.
Display Opportunities (Put a call out to community groups/societies for input on displays that bring awareness or to share services at a pop-up within the library. Reach out to more local initiatives and organizations to collaborate on title displays in the library.)	Number of groups/organizations that make use of displays. Community groups indicate high satisfaction with the display initiative.	Planned first quarter displays with/for SPCA, Family Literacy Day, Waypoints (Sexual Violence Awareness Month), YMM Pride, RACIDE, and the SRC (World Elder Abuse Day).
Create a personalized online Reader's Advisory service.	Number of users. Users report high satisfaction with service.	
Update partnership agreements with town bookdrop locations. Expand book drop locations to additional areas of town.	New partnerships are completed. Continued communication with bookdrop location businesses.	

Financial statements of Regional Municipality of Wood Buffalo Library Board

December 31, 2018

Independent Auditor's Report	1-2
Statement of Financial Position	3
Statement of Operation and Accumulated (Deficit) Surplus	4
Statement of Changes in Net Financial Assets	5
Statement of Cash Flows	6
Notes to the financial statements	7-14

Independent Auditor's Report

To the Board of Directors of the
Regional Municipality of Wood Buffalo Library Board

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the Regional Municipality of Wood Buffalo Library Board (the "Library"), which comprise the statement of financial position as at December 31, 2018, and the statements of operations and accumulated (deficit) surplus, 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 (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 as at December 31, 2018, and its financial performance 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 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 PSAS, 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 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'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.

Deloitte LLP

Chartered Professional Accountants
March 20, 2019

Regional Municipality of Wood Buffalo Library Board
Statement of Financial Position
As at December 31, 2018

	Notes	2018 \$	2017 \$
Assets			
Cash and cash equivalents	3	2,852,221	2,468,853
Accounts receivable	4	77,807	38,740
		2,930,028	2,507,593
Liabilities			
Accounts payable and accrued liabilities	11	82,265	55,594
Due to Regional Municipality of Wood Buffalo	5	925,208	322,110
Deferred revenue	6	76,382	49,571
		1,083,855	427,275
Net financial assets		1,846,173	2,080,318
Non-financial assets			
Tangible capital assets	7	1,531,382	1,518,620
Prepaid expenses		122,347	83,986
		1,653,729	1,602,606
Accumulated surplus	8	3,499,902	3,682,924

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

Approved by the Board

 , Director
 , Director

Regional Municipality of Wood Buffalo Library Board
Statement of Operations and Accumulated (Deficit) Surplus
Year ended December 31, 2018

	Notes	Budget \$	2018 \$	2017 \$
		(Note 16)		
Revenue				
Government transfers	10	4,904,428	4,904,428	5,500,232
Donations and fundraising		147,600	207,344	234,682
Fines, memberships, and fees		60,100	42,315	35,301
Interest income		20,000	41,069	27,956
Other income		32,550	34,514	25,083
		5,164,678	5,229,670	5,823,254
Expenses				
Wages and benefits		3,712,713	3,724,740	3,804,584
Rent (janitorial, utilities, and internet)	12	556,500	556,500	529,992
Amortization of tangible capital assets		410,000	424,326	594,450
Programs		166,700	160,617	201,075
Electronic databases and periodicals		103,400	136,884	141,238
Marketing and promotions		107,500	95,818	117,594
Office and administration		79,875	89,473	95,611
Professional fees		60,000	86,720	66,095
Supplies for programs		46,950	48,694	44,263
Computer maintenance and supplies		54,000	48,353	49,018
Book processing		15,000	15,113	11,395
Interest and bank charges		2,000	13,199	12,074
Access and auxiliary services		17,000	8,438	4,540
Travel, seminars, and training		8,000	7,727	6,571
Alberta library dues		7,000	7,407	5,458
Board and committees		4,000	1,592	2,106
Recruiting costs		1,000	580	2,009
Freight, duties, and foreign exchange		200	498	287
(Gain) loss on sale of tangible capital assets		—	(13,987)	39,923
		5,351,838	5,412,692	5,728,283
Annual (deficit) surplus		(187,160)	(183,022)	94,971
Accumulated surplus, beginning of year		3,682,924	3,682,924	3,587,953
Accumulated surplus, end of year		3,495,764	3,499,902	3,682,924

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

Regional Municipality of Wood Buffalo Library Board
Statement of Changes in Net Financial Assets
Year ended December 31, 2018

	Notes	Budget \$	2018 \$	2017 \$
		(Note 16)		
Annual (deficit) surplus		(187,160)	(183,022)	94,971
Acquisition of tangible capital assets	7	—	(423,101)	(432,828)
Amortization of tangible capital assets	7	410,000	424,326	594,450
Loss on sale of tangible capital assets	7	—	(13,987)	39,923
		222,840	(195,784)	296,516
Use of prepaid expenses		—	(38,361)	549
Change in net financial assets		222,840	(234,145)	297,065
Net financial assets, beginning of year		2,080,318	2,080,318	1,783,253
Net financial assets, end of year		2,303,158	1,846,173	2,080,318

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

Regional Municipality of Wood Buffalo Library Board
Statement of Cash Flows
Year ended December 31, 2018

	Notes	2018 \$	2017 \$
Operating activities			
Annual (deficit) surplus		(183,022)	94,971
Items not affecting cash			
Amortization of tangible capital assets	7	424,326	594,450
Loss on sale of tangible capital assets	7	(13,987)	39,923
Changes in non-cash operating working capital items			
Accounts receivable	4	(39,067)	37,931
Accounts payable and accrued liabilities		26,671	(82,834)
Due to Regional Municipality of Wood Buffalo	5	603,098	(594,594)
Deferred revenue	6	26,811	(65,797)
Prepaid expenses		(38,361)	549
Cash provided by operating transactions		<u>806,469</u>	<u>24,599</u>
Capital activities			
Acquisition of tangible capital assets		(423,101)	(432,828)
Cash used in capital transactions		<u>(423,101)</u>	<u>(432,828)</u>
Increase (decrease) in cash and cash equivalents		383,368	(408,229)
Cash and cash equivalents, beginning of year		<u>2,468,853</u>	<u>2,877,082</u>
Cash and cash equivalents, end of year		<u>2,852,221</u>	<u>2,468,853</u>

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

1. Nature of the organization

The Regional Municipality of Wood Buffalo Library Board (the "Library") operates a library under the Province of Alberta Libraries Act. The Library is a not-for-profit organization and a registered charitable organization under the Income Tax Act of Canada, and is not subject to any federal or provincial income taxes.

2. Significant accounting policies

The Library's financial statements are prepared by management in accordance with the Canadian public sector accounting standards ("Canadian PSAS").

Significant accounting policies are as follows:

Basis of accounting

The Library follows the accrual basis of accounting for revenues and expenses. Revenues are normally recognized in the year in which the transactions or events occurred that gave rise to the revenues. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

Government transfers

Government transfers are the transfers of assets from senior level government that are not the result of an exchange transaction, not expected to be repaid in the future or the result of a direct financial return.

Government transfers are recognized as deferred revenue if the terms for use, or the terms along with the Library's actions and communications as to the use, create a liability. These government transfers are recognized as revenue when the terms are met.

Government transfers without terms for the use of the grant are recognized as revenue when the Library is eligible to receive the funds. Unrestricted government transfers are recognized as revenue in the year received or in the year the funds are committed to the Library if the amount can be reasonably estimated and collection is assured.

Cash and cash equivalents

Cash and cash equivalents include cash and short-term investments with original maturities of three months or less and are recorded at cost.

Deferred revenue

Deferred revenue represents amounts received for which the related activities have yet to be performed. These amounts will be recognized as revenues in the period the activities are performed.

Interest income

Interest income is recognized as revenue in the period earned. When required by the funding government or related act, interest income earned on deferred revenue is added to the investment and forms part of the deferred revenue balance.

2. Significant accounting policies (continued)

Non-financial asset

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 normal course of operations.

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 costs less residual value of the tangible capital assets are amortized on a straight-line basis over the estimated useful life as follows:

Asset	Rate
Vehicles	5 years
Books	7 years
CDs, DVDs, and audio books	3 years
Radio frequency indicator	5 years
Furniture and equipment	5-10 years
Computer hardware	4-5 years
Computer software	5 years
Building improvements	5 years

Annual amortization is charged at 50% in the year of acquisition and the year of disposal. Tangible capital assets under work-in-progress are not amortized until the asset is available for productive use.

Contributions of tangible capital assets

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

Tangible capital assets are written down when conditions indicate that they no longer contribute to the Library's ability to provide goods and services, or when the value of future economic benefits associated with the tangible capital assets are less than their net book value. The net write-downs are accounted for as expenses in the statement of operations and accumulated (deficit) surplus.

Works of art and cultural and historical capital assets

Works of art and cultural and historical assets are not recorded as tangible capital assets in these financial statements.

2. Significant accounting policies (continued)

Internally restricted reserves

Operating reserves

The operating reserve provides for unusual one-time expenditures that are operating in nature and provide stabilization to the budget resulting from sudden economic downturns. The operating reserve has a ceiling limit of 10% of annual operating budget.

Carry-forward project reserves are restricted unspent project funds to ensure funds are available to complete future projects.

Capital reserves

The capital reserve provides funding to ensure that a prudent level of resources are available to provide for capital asset repairs, replacement upgrading or new construction while balancing the need with long-term debt financing.

The IT capital reserve provides funding for replacement and upgrading of the Library's information and communication technology.

Transfers to the reserves are determined through the annual operating and capital budget process and at the Library Board's discretion.

Reserve amounts are expended as approved by the Library Board through the annual operating and capital budget process as required.

Use of estimates

The preparation of financial statements in conformity with Canadian PSAS 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 amounts of revenues and expenses during the reporting period. Significant estimates include assumptions used in estimating provisions for accrued liabilities, estimates of historical cost of certain tangible capital assets, non-monetary transaction, revenue recognized in the year, certain deferred revenues, and useful life of tangible capital assets. Actual results could differ from those estimates.

3. Cash and cash equivalents

Included in cash and cash equivalents is an amount of \$1,461,179 (\$1,356,540 in 2017) which has been designated by the Library's Board for approved future capital expenditure projects and operating reserves (see Note 9).

Regional Municipality of Wood Buffalo Library Board
Notes to the financial statements
December 31, 2018

4. Accounts receivable

	2018	2017
	\$	\$
Goods and Services Tax receivable	41,280	36,750
Other	36,526	1,990
	77,806	38,740

5. Due to Regional Municipality of Wood Buffalo

The amounts due to the Regional Municipality of Wood Buffalo ("RMWB") relate to payroll services provided by RMWB to the Library, which are non-interest bearing, are unsecured, and have no fixed term of payment (see Note 12).

6. Deferred revenue

Deferred revenue is comprised of sponsorship and program contributions that relate to future years as follows:

	2018	2017
	\$	\$
Sponsorship	40,131	36,889
Program	36,251	12,682
	76,382	49,571

Regional Municipality of Wood Buffalo Library Board
Notes to the financial statements
December 31, 2018

7. Tangible capital assets

	Vehicles	Books	CDs, DVDs, and audio books	Radio frequency indicator	Furniture and equipment	Computer hardware	Computer software	Building improvements	2018
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cost									
Balance, beginning of year	157,031	2,512,892	912,102	144,819	1,568,989	629,961	45,918	406,106	6,377,818
Acquisition of tangible capital assets	—	199,485	135,134	56,080	60,167	7,336	—	5,578	463,780
Disposal of tangible capital assets	—	(24,130)	(21,682)	—	—	—	—	—	(45,812)
Balance, end of year	157,031	2,688,247	1,025,554	200,899	1,629,156	637,297	45,918	411,684	6,795,786
Accumulated amortization									
Balance, beginning of year	47,109	1,855,084	695,525	144,819	1,156,145	557,081	26,886	376,549	4,859,198
Annual amortization - net	31,406	14,030	126,650	5,608	185,757	42,320	6,542	12,013	424,326
Disposal - Accumulated amortization	—	(8,005)	(11,115)	—	—	—	—	—	(19,120)
Balance, end of year	78,515	1,861,109	811,060	150,427	1,341,902	599,401	33,428	388,562	5,264,404
Net book value	78,516	827,138	214,494	50,472	287,254	37,896	12,490	23,122	1,531,382
2017 Net book value	109,922	657,808	216,577	—	412,844	72,880	19,032	29,557	1,518,620

Regional Municipality of Wood Buffalo Library Board
Notes to the financial statements
December 31, 2018

8. Accumulated surplus

Accumulated surplus consists of unrestricted amounts, internally restricted reserves, and equity in tangible capital assets as follows:

	2017 \$	Annual surplus (deficit) \$	Transfers \$	2018 \$
Operations	807,764	(183,022)	(117,401)	507,341
Internally restricted reserves (Note 9)	1,356,540	—	104,639	1,461,179
Invested in tangible capital assets	1,518,620	—	12,762	1,531,382
	3,682,924	(183,022)	—	3,499,902

9. Internally restricted reserves

	2018 \$	2017 \$
Operating reserves		
General operating reserve	516,468	500,000
Carry-forward project reserve	486,038	569,102
Total operating reserves	1,002,506	1,069,102
Capital reserves		
General capital reserve	242,339	184,762
IT capital reserve	216,334	102,676
Total capital reserves	458,673	287,438
Total reserves	1,461,179	1,356,540

10. Government transfers

	2018 \$	2017 \$
Regional Municipality of Wood Buffalo (Note 12)	4,210,500	4,794,000
Province of Alberta	693,928	706,232
	4,904,428	5,500,232

11. Financial instruments

The fair values of the Library's cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities, and due to RMWB approximate their carrying values due to the short-term nature of the instruments. It is management's opinion that the Library is not exposed to significant currency, interest or credit risk arising from its financial instruments.

Regional Municipality of Wood Buffalo Library Board
Notes to the financial statements
December 31, 2018

12. Related party transactions

The Library and Regional Recreation Corporation of Wood Buffalo ("RRC") are related through common control by RMWB. During the year, the Library had the following transactions with RRC:

	2018	2017
	\$	\$
Rent (including janitorial, utilities, and internet)	556,500	521,168
Programs	8,313	16,942
Office and administration	1,968	731
	566,781	538,841

During the year, RMWB provided the Library with postage and photocopying services in the amount of \$1,629 (\$2,105 in 2017) and an operating grant for \$4,210,500 (\$4,794,000 in 2017).

These transactions are measured at the exchange amount, which is the amount established and agreed to by the related parties.

Certain other administrative and managerial activities including the provision of payroll services are performed by the management and staff of RMWB on behalf of the Library at no charge as the amounts are not readily determinable.

13. Non-monetary transactions

The Library was provided with advertising, broadcasting, and other services in exchange for sponsorship recognition. In 2018, non-monetary transactions in the statement of operations and accumulated (deficit) surplus include \$33,581 of advertising expense and \$33,581 of sponsorship revenue (\$52,520 of advertising expense and \$52,520 of sponsorship revenue in 2017).

14. Local authorities pension plan

Employees of the Library participate in the Local Authorities Pension Plan (LAPP) effective January 1, 2014, which is covered by the Alberta Public Sector Pension Plans Act.

The Library is required to make current service contributions to LAPP of 10.39% of pensionable earnings up to the Canada Pension Plan Year's Maximum Pensionable Earnings and 14.84% for the excess. Employees of the Library are required to make current service contributions of 9.39% of pensionable salary up to the year's maximum pensionable salary and 13.84% on pensionable salary above this amount. Contributions for current service are recorded as expenditures in the year in which they become due.

Total current service contributions by the Library to LAPP are \$229,957 (\$264,266 in 2017). Total current service contributions by the employees of the Library to LAPP are \$209,675 (\$242,931 in 2017).

LAPP reported a surplus for the overall plan as at December 31, 2017, of \$4,835,515,000. Information as at December 31, 2018, is not available at the time of preparing these financial statements.

15. Economic dependence

The Library's primary source of funding for operations is RMWB. The Library's ability to continue viable operations is dependent on this funding.

16. Budget

The 2018 budget was approved by the Board of Directors on March 21, 2018. Budget amounts for 2018 were approved on amortized cost basis. Fair value changes were not budgeted.