

# AGENDA 1.0

## MARKHAM PUBLIC LIBRARY BOARD

### REGULAR MEETING

**Notice of meeting to be held on Monday, May 30, 2022 7:00 p.m., Virtual Meeting**

### **AGENDA**

1.0 **Call to order/Approval of agenda**

1.1 Declaration of conflict of pecuniary interest

1.2 Delegation: None

1.3 Chair's Remarks

1.4 Board-CEO Linkage BCL-2e Policy: Performance Review (Chair)

**Agenda 5.1** Ms. Christina Ye, Manager, KPMG, Ms. Maria Khoushnood, Partner, Audit  
KPMG Approval of 2021 Financial Statements of the Markham Public  
Library Board (M. Sawh)

2.0 **Approval of Minutes:**

2.1 Library Board Minutes April 25, 2022

2.2 **Consent Agenda:**

All items listed under the Consent Agenda are considered to be routine and are recommended for approval by the Chair. They may be enacted in one motion or any item may be discussed if a member so requests

2.3 Declaration of Due Diligence by the CEO

2.4 Communication and Correspondence:

2.4.1 thestar.com: Markham Public Library's Cornell branch reopens April 29 with in-person services  
<https://www.thestar.com/local-markham/news/2022/04/28/markham-public-library-s-cornell-branch-reopens-april-29-with-in-person-services.html>

3.0 **CEO's Highlights, May 2022**

3.1 **Markham Centre Update**

4.0 **Annual Policy Review**

(To be under taken at the January meeting)

5.0 **Internal Monitoring Reports:**

(Compliance list of internal monitoring reports and discussion led by members)

5.1 Financial Statements of the City of Markham, Markham Public Library Board, December 31, 2021 (discussed after Agenda 1.4)

5.2 Executive Limitation: EL-2d Financial Condition (P. Mantell /M. Sawh)

6.0 **Ends**

## AGENDA 1.0

- 7.0 **Governance:**
- 7.1 OLS Update (M.McGrory) none this month
  
- 8.0 **Ownership Linkage:**
- 8.1 Input from Board Members
  
- 9.0 **Board Advocacy:**
- 9.1 June-August 2022 Library Programs
  
- 10.0 **Education:**
- 10.1 The Fine-Free Movement in Libraries (A. Cecchetto)
  
- 11.0 **Incidental Information**
  
- 12.0 **New Business:**
- 12.1 Presentation on “The Canadian Library” project
  
- 13.0 **Board Evaluation:**
- 13.1 Questionnaire: Performance of Individual Board Members
  
- 14.0 **In Camera Agenda**
- 14.1 To discuss a confidential matter
  
- 15.0 **Adjournment**

Members are requested to call Susan Price at (416) 230-9457 or e-mail [sprice@markham.library.on.ca](mailto:sprice@markham.library.on.ca) by 4:00 p.m. on Monday, May 30, 2022 if unable to attend.

**NEXT MEETING:**        **Monday, June 27, 2022, 7:00 p.m.**  
                                 **Virtual Meeting**

## AGENDA 2.2

TO: Markham Public Library Board

FROM: Catherine Biss, CEO& Secretary-Treasurer

PREPARED BY: Susan Price, Board Secretary

DATE OF MEETING: May 30, 2022

SUBJECT: **CONSENT AGENDA**

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### RECOMMENDATION:

That the Consent Agenda comprising of Agenda 2.2 to 2.4.1 and the same are hereby approved as written and the CEO of the Library is hereby authorized and directed to take such action that may be necessary to give effect to the recommendations as therein contained:

**2.2 CONSENT AGENDA:**

**2.3 Declaration of Due Diligence by the CEO**

**2.4 Communication and Correspondence:**

**2.4.1** thestar.com: Markham Public Library's Cornell branch reopens April 29 with in-person services

<https://www.thestar.com/local-markham/news/2022/04/28/markham-public-library-s-cornell-branch-reopens-april-29-with-in-person-services.html>



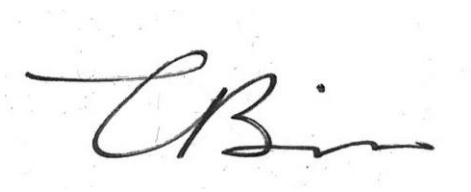
Catherine Biss  
CEO & Secretary-Treasurer

### MARKHAM PUBLIC LIBRARY BOARD

#### DECLARATION OF DUE DILIGENCE BY THE CEO

I, Catherine Biss, Chief Executive Officer of the Markham Public Library Board (the “Board”), hereby declare that to the best of my knowledge and belief, Markham Public Library is in compliance with the following from April 20,2022 to May 24,2022.

- 1) All wages owing have been paid to all employees of the Board;
- 2) All payroll remittances, consisting of income tax, CPP, EI premiums and Employers Health Tax relating to employee remuneration have been appropriately calculated and withheld, and promptly remitted;
- 3) All the Harmonized Sales Taxes owing have been appropriately calculated based on the Board’s current operating procedures and promptly remitted on a quarterly basis;
- 4) All federal and provincial regulatory filings have been made;
- 5) The Board has been informed of any complaints of harassment, including sexual harassment, involving a staff person;
- 6) The Board has been informed of any contraventions of the Occupational Health and Safety Act;
- 7) Other than as previously disclosed to the Board, there are no actual, threatened or potential claims against the Board or its Directors.



Catherine Biss, CEO & Secretary-Treasurer

May 24, 2022  
Date

## AGENDA 5.1

**TO:** Markham Public Library Board

**FROM:** Catherine Biss, CEO & Secretary-Treasurer

**PREPARED BY:** Michelle Sawh, Director, Administration

**DATE OF MEETING:** May 30, 2022

**SUBJECT:** Financial Statements of the Markham Public Library Board, December 31, 2021

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### RECOMMENDATIONS:

That the report entitled “Financial Statements of the Markham Public Library Board, December 31, 2021” be received; and,

That the Board approves the Financial Statements of the Markham Public Library Board, December 31, 2021; and,

That the Board Chair be authorized to sign the approved 2021 Financial Statements on behalf of the Board; and,

That the Board authorize Staff to issue the final audited Financial Statements for the fiscal year ended December 31, 2021;

**AND That Staff be authorized and directed to do all things necessary to give effect to this resolution.**

### EXECUTIVE SUMMARY:

KPMG LLP has completed an audit of the Financial Statements of the Library Board and has expressed an unqualified or “clean” opinion that the Financial Statements present fairly, in all material respects, the consolidated financial position of the Library.

The audit process included an examination of the Library’s accounts and review of Board minutes for calendar year 2021, as well as a review of the organization’s procedures and tests of the Internal Control Systems. The financial statements of the Markham Public Library were prepared in accordance with Canadian generally accepted accounting principles established by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants.

### PURPOSE:

The purpose of this Report is to obtain the Board’s approval of the “Financial Statements of the Markham Public Library Board, December 31, 2021”

### BACKGROUND:

This Report is prepared in accordance with the *Municipal Act, 2001*, (the *Act*). Section 296 (1) states that:

A municipality shall appoint an auditor licensed under the *Public Accounting Act, 2004* who is responsible for,

- a) annually auditing the accounts and transactions of the municipality and its local boards and expressing an opinion on the financial statements of those bodies based on the audit; and
- b) performing duties required by the municipality or local board.

Section 1(1) of the *Act* indicates that the definition of “local board” includes a public library board.

The City of Markham’s external auditors, KPMG, have completed the examination of the Financial Statements of the Markham Public Library, for the year ended December 31, 2021. The Financial Statements are attached to this report for the Board’s consideration and review (Appendix “A”).

Approval of the Financial Statements is required each year as a condition of continued funding from the Province of Ontario. The 2020 Ministry of Tourism, Culture and Sport survey was submitted last year, and the Public Library Operating Grant of \$228,778 was received following submission. Financial disclosure to the Ministry is required under the *Public Libraries Act, R.S.O. 1990, P.44*, Regulation 976 “Grants for Public Libraries,” sec. 1(b).

### DISCUSSION:

KPMG LLP has completed an audit of the Financial Statements of the Markham Public Library Board and has expressed an unqualified or “clean” opinion that the Financial Statements present fairly and in all material respects the financial position of the Board.

The audit included an examination of the accounts and Board Meeting minutes for 2021. The auditor reviewed the Library’s procedures and conducted tests of the Internal Control Systems. The major part of the audit was conducted from the City’s Financial Services Department, where the Library’s accounting and payroll data is stored.

On May 17, 2022, the Library Board Chair, the CEO, the Director Administration, and the Financial Analyst met with the auditor to review the audited Financial Statements virtually. In attendance from KPMG LLP were Maria Khoushnood, Partner, and Christina Gao, Manager, who provided a summary of the audit results. These will be confirmed in the Board meeting on May 30, 2022.

The Financial Statements of the Markham Public Library Board were prepared in accordance with Canadian generally accepted accounting principles established by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants. These statements indicate the operating results and how the Library financed its activities and met its cash requirements. Additionally, the statements confirm that the resources were obtained and used in accordance with the Operating and Capital Budgets as approved by the Board.

**Appendix “A”** (*Financial Statements of the Markham Public Library Board, December 31, 2020*) is the audited statements document and accompanying notes, consisting of the following:

- Independent Auditors’ Report (including Notes to the F/S)
- Statement of Financial Position
- Statement of Operations
- Statement of Change in Net Debt
- Statement of Cash Flows
- Notes to the Financial Statements

**(1) Statement of Financial Position (Appendix A – page 1 of 9)**

The Statement of Financial Position outlines the Library’s financial assets, financial liabilities and non-financial assets.

**Financial Assets:**

These are the resources controlled by the organization as a result of past events and from which future economic benefits are expected to flow to it. Financial assets include cash, receivables and other assets expected to be converted to cash, sold or consumed either within a year or within the operating cycle. These assets are continually turned over in the course of normal business activities.

The Financial Assets figure in 2021 was \$6,539,442 compared to the 2020 figure of \$2,563,820. The difference between these figures is mostly explained by the “Due from the City of Markham” figure, which is a mathematical calculation prepared for the financial statement based on the balances at year end. This figure varies from year to year.

“Cash” consists of the money received at the end of each calendar year, but was actually deposited to the bank at the beginning of the following year. In 2021, the figure was \$6,221 compared to \$1,477 in 2020. There was outstanding cash to be deposited in January 2022, resulting in a higher cash balance in 2021.

In 2021, a figure of \$6,464,829 was “Due from the City of Markham” compared to \$2,449,297 in 2020. The explanation for this is outlined within Note 5 on page 9 of the Statement.

“Accounts receivable” (A/R) consists of HST receivables, as the government reimburses most of the HST that MPL pays to vendors for products and services. In 2021, there was a small increase in this figure compared to the previous year.

**Financial Liabilities:**

These are financial obligations to outside organizations or individuals that are the result of transactions or events that occurred on or before the end of the accounting period.

“Accounts Payable” is money owed by the Library to the vendors and contractors shown as a liability on the balance sheet. In 2021, this figure was \$22,910 compared with \$37,705 in 2020. Most of the 2021 invoices came on time and were processed before year end, resulting in a lower accounts payable.

## AGENDA 5.1

“Accrued salaries and wages” are salaries and wages that were earned at the end of one calendar year, but were actually paid out after year-end. This figure varies from year to year and is a function of the calendar, i.e. the timing of the first pay period in any year and when that pay period is actually paid to employees. In 2021, this figure was \$381,555 compared with \$251,994 in 2020, resulting from the increase in accrued wages for part time staff.

“Accrued vacation pay” results from full time employees carrying forward vacation entitlement earned in one calendar year to be used in the next, which represents a liability. In 2021, this figure was \$164,835 compared to \$183,649 in 2020. Under the Full Time Collective Agreement and Library policy, full time employees are entitled to carry forward up to 50% of earned vacation entitlement, to be used no later than June 30<sup>th</sup> of the following year.

“Deferred revenue” is revenue received in 2021 from customers for paid programs and room rentals that commenced in 2022. Deferred revenues are considered liabilities until the funds are spent. This figure varies from year to year, and in 2021, there was a decrease compared to 2020.

### **Non-Financial Assets:**

Non-financial assets are assets that have a physical value such as property. They include “tangible capital assets” (TCA), inventories and prepaid expenses. TCA includes Library collections, furniture and fixtures. The net book value of TCA is comprised of the gross capital asset cost, plus additions, less disposals, less accumulated amortization and other adjustments.

The TCA figure for 2021 of \$7.30M compares to the 2020 figure of \$7.94M. The latter figure included the acquisition of TCAs under the normal operation in 2020 (pre-pandemic). The 2021 figure does not reflect this situation due to some delays in the shipments during the pandemic, resulting in a reduced figure this year. The explanation for this is outlined within Note 2 on page 8 of the Statement.

“Prepaid expenses” include subscriptions and contracts whose terms are for fixed periods commencing in calendar year 2021 and continuing into the next year. This figure includes both paper and electronic subscriptions, including databases to which the Library subscribes. This figure can fluctuate from year to year based on timing differences related to the payment of invoices. In 2021, the figure was \$90,497 compares with \$169,637 in 2020, due to reduction in prepaid for 2022 invoices.

### **Accumulated Surplus**

This is the sum of Net Debt and Non-Financial Assets. This is the go-forward balance and is equivalent to Retained Earnings.

#### **(2) Statement of Operations (Appendix A – page 2 of 9)**

This statement accounts for the Library’s operating revenues and expenditures, and includes amortization of TCA in the accounting period.

#### **(3) Statement of Change in Net Debt (Appendix A – page 3 of 9)**

This statement presents changes in net financial assets such as TCAs and describes the change in value of the Library’s non-financial assets from the previous year.



## AGENDA 5.1

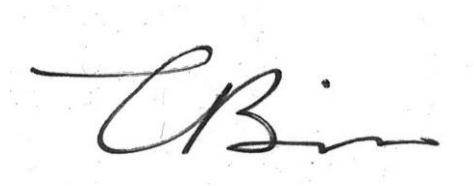
**(4) Statement of Cash Flows (Appendix A – page 4 of 9)**

This statement presents changes in cash and cash equivalents by highlighting the sources and uses of cash. The statement indicates how the Library's activities were financed and how cash requirements were met.

**(5) Notes to the Financial Statements (Appendix A – page 5 of 9)**

Detailed discussion of the following:

1. Significant Accounting Policies
2. Tangible Capital Assets
3. Accrued Vacation Pay
4. Pension Agreements
5. Due from the City of Markham
6. Budget



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Catherine Biss  
CEO & Secretary-Treasurer

**ATTACHMENTS:**

- **Appendix "A"** – Financial Statements of the Markham Public Library Board,  
December 31, 2021

*Financial Statements of*

**CITY OF MARKHAM PUBLIC LIBRARY BOARD**

*December 31, 2021*

**CITY OF MARKHAM PUBLIC LIBRARY BOARD**  
**Statement of Financial Position**  
**December 31, 2021, with comparative information for 2020**

	<b>Note</b>	<b>2021</b>	<b>2020</b>
<b>FINANCIAL ASSETS</b>			
Cash		\$ 6,221	\$ 1,477
Due from the City of Markham	5	6,464,829	2,499,297
Accounts receivable		68,392	63,046
		<b>6,539,442</b>	<b>2,563,820</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts payable		22,910	37,705
Accrued salaries and wages		381,555	251,994
Accrued vacation pay	3	164,835	183,649
Deferred revenue		75,804	74,612
		<b>645,104</b>	<b>547,960</b>
<b>NET FINANCIAL ASSETS</b>		<b>5,894,338</b>	<b>2,015,860</b>
<b>NON-FINANCIAL ASSETS</b>			
Tangible capital assets	2	7,302,657	7,943,815
Prepaid expenses		90,497	169,637
		<b>7,393,154</b>	<b>8,113,452</b>
<b>ACCUMULATED SURPLUS</b>		<b>\$ 13,287,492</b>	<b>\$ 10,129,312</b>

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

**CITY OF MARKHAM PUBLIC LIBRARY BOARD**  
**Statement of Operations**  
**For the year ended December 31, 2021, with comparative information for 2020**

	<b>2021 Budget (Note 6)</b>	<b>2021 Actual</b>	<b>2020 Actual</b>
<b>REVENUES</b>			
City of Markham grants	\$ 16,654,994	\$ 16,654,994	\$ 16,624,520
Province of Ontario			
Per household grant	228,778	228,778	228,778
Program fees	490,963	52,933	70,062
Fines and fees	249,728	30,956	43,550
Rentals	53,993	439	12,420
Photocopying	30,250	2,228	8,691
Miscellaneous sales and recoveries	87,977	5,270	17,902
	<b>17,796,683</b>	<b>16,975,598</b>	<b>17,005,923</b>
<b>EXPENSES</b>			
Salaries, wages and benefits	12,962,368	8,494,186	8,932,411
Amortization	2,587,669	2,272,475	2,402,045
Library materials and supplies	1,238,000	1,293,453	1,268,348
Property rental/leased equipment	931,996	917,137	920,138
Contracts and service agreements	249,628	227,218	240,753
Maintenance and repairs	217,913	186,589	137,864
Utilities	166,112	120,816	132,271
Communication	121,386	88,829	58,953
Training and travel	112,999	88,219	81,295
Professional services	77,642	48,328	58,012
Promotion	31,000	30,287	23,268
Program expenses	111,282	24,026	29,176
Printing and office supplies	35,957	20,486	17,108
Office furniture and equipment	6,000	5,369	1,620
	<b>18,849,952</b>	<b>13,817,418</b>	<b>14,303,262</b>
Annual Surplus (Deficit)	<b>(1,053,269)</b>	<b>3,158,180</b>	<b>2,702,661</b>
ACCUMULATED SURPLUS, BEGINNING OF YEAR	<b>10,129,312</b>	<b>10,129,312</b>	<b>7,426,651</b>
ACCUMULATED SURPLUS, END OF YEAR	<b>\$ 9,076,043</b>	<b>\$ 13,287,492</b>	<b>\$ 10,129,312</b>

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

**CITY OF MARKHAM PUBLIC LIBRARY BOARD**  
**Statement of Change in Net Financial Assets (Debt)**  
**For the year ended December 31, 2021, with comparative information for 2020**

	<b>2021 Actual</b>	<b>2020 Actual</b>
<b>ANNUAL SURPLUS</b>	<b>\$ 3,158,180</b>	<b>\$ 2,702,661</b>
Acquisition of tangible capital assets	(1,631,317)	(1,427,195)
Amortization of tangible capital assets	2,272,475	2,402,045
Change in prepaid expenses	79,140	(19,462)
<b>CHANGE IN NET FINANCIAL ASSETS</b>	<b>3,878,478</b>	<b>3,658,049</b>
<b>NET FINANCIAL ASSETS (DEBT), BEGINNING OF YEAR</b>	<b>2,015,860</b>	<b>(1,642,189)</b>
<b>NET FINANCIAL ASSETS, END OF YEAR</b>	<b>\$ 5,894,338</b>	<b>\$ 2,015,860</b>

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

**CITY OF MARKHAM PUBLIC LIBRARY BOARD**  
**Statement of Cash Flows**  
**For the year ended December 31, 2021, with comparative information for 2020**

	2021	2020
<b>Cash provided by (used in)</b>		
<b>Operating Activities:</b>		
Annual Surplus	\$ 3,158,180	\$ 2,702,661
Amortization of tangible capital assets	2,272,475	2,402,045
Change in other non-cash assets and liabilities		
Accounts receivable	(5,346)	(7,467)
Accounts payable	(14,795)	(325,783)
Accrued salaries and wages	129,561	(75,886)
Accrued vacation pay	(18,814)	21,822
Deferred revenue	1,192	(47,427)
Prepaid expenses	79,140	(19,462)
<b>Net Change in cash from operating activities</b>	<b>5,601,593</b>	<b>4,650,503</b>
<b>Capital Activities:</b>		
Purchase of tangible capital assets	(1,631,317)	(1,427,195)
<b>Net Change in cash from capital activities</b>	<b>(1,631,317)</b>	<b>(1,427,195)</b>
<b>Financing Activities:</b>		
Due from the City of Markham	(3,965,532)	(3,252,374)
<b>Net Change in cash from financing activities</b>	<b>(3,965,532)</b>	<b>(3,252,374)</b>
<b>NET CHANGE IN CASH</b>	<b>4,744</b>	<b>(29,067)</b>
<b>OPENING CASH</b>	<b>1,477</b>	<b>30,543</b>
<b>CLOSING CASH</b>	<b>\$ 6,221</b>	<b>\$ 1,477</b>

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

## 1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Markham Library Board (the "Library Board") have been prepared by management in accordance with Canadian generally accepted accounting principles established by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada.

In March 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This has resulted in the Canadian and Provincial governments enacting emergency measures to combat the spread of the virus. These measures, which include the implementation of travel bans, self-imposed quarantine periods and social distancing, have resulted in a decline in revenues due to the cancellation of events and lockdown measures.

The situation is dynamic and the ultimate duration and magnitude of the impact on the economy and the financial effect on operations is not known at this time. These emergency measures and economic impacts could include potential future decreases in revenue and expenses. Significant accounting policies adopted by the Library Board are as follows:

### *BASIS OF ACCOUNTING*

Revenues and expenditures are reported on the accrual basis of accounting. The accrual basis of accounting recognize revenues as they become available and measurable; expenditures are the cost of goods or services acquired in the period whether or not payment has been made or invoices received.

### *GOVERNMENT TRANSFERS*

Government transfers are recognized in the financial statements in the period in which the events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made. The Corporation of the City of Markham's (the "City") contribution consists of the current year's requisition as approved by Council.

### *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.

#### (i) Tangible capital assets

The estimated useful lives as follows:

<b>Asset</b>	<b>Useful Life - Years</b>
Library Furniture & Fixtures	10
Library Media Collection	7

## 1. SIGNIFICANT ACCOUNTING POLICIES

The financial information recorded includes the actual or estimated historical cost of the tangible capital assets. When historical cost records were not available, other methods were used to estimate the costs and accumulated amortization of the assets. The City of Markham Public Library Board applied a consistent method of estimating the replacement or reproduction cost of the tangible capital assets for which it did not have historical cost records, except in circumstances where it could be demonstrated that a different method would provide a more accurate estimate of the cost of a particular type of tangible capital asset. After defining replacement or reproduction cost, CPI was used to deflate the replacement or reproduction cost to an estimated historical cost at the year of acquisition.

Library Media Collections include all non-electronic publications with a useful life extending beyond one year. Electronic products are expensed in the year of acquisition as library materials and supplies within the Statement of Operations. Amortization is pro-rated to 6 months in the year of acquisition and in the year of disposal.

### (ii) Works of art, culture and historic assets

Works of art, culture and historic assets are not recorded as assets in these financial assets.

### *DEFERRED REVENUE*

Deferred revenue represents amounts which have been collected but for which the related services have yet to be performed. These amounts will be recognized as revenues in the fiscal year the services are performed.

### *PENSION AGREEMENT*

The Library Board contributes to the Ontario Municipal Employees Retirement System on behalf of its staff. The plan is a defined benefit plan and specifies the amount the retirement benefit to be received by the employees based upon length of credited service and average earnings. As the plan is a multi-employer plan, the Library Board accounts for the plan as if it were a defined contribution plan.

### *USE OF ESTIMATES*

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets, liabilities, and the disclosure of contingent liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the period. Actual results could differ from those estimates.

### *VACATION PAY*

Vacation entitlements are accrued for as earned by the employee. Values are derived by the employees current wage rate and vacation entitlement, unless specified otherwise in employment contracts or union agreements.



## 1. SIGNIFICANT ACCOUNTING POLICIES

### *RELATED PARTY TRANSACTIONS*

A related party exists when one party has the ability to exercise control or shared control over the other. Related parties also include key management personnel, such as City Councillors, as well as their close family members.

PS 2200 - Related Party Disclosure, requires the City to disclose circumstances in which the entity enters into transactions with its related parties at a value different from that which would have been arrived at if the parties were unrelated (i.e. not at arm's length) and these transactions are considered to have a significant financial impact on the City's consolidated financial statements. In the event qualifying transactions are identified, the City would disclose the nature of relationships with all involved parties, type of related party transaction, and amounts recognized in the consolidated financial statements.

### *FUTURE ACCOUNTING PRONOUNCEMENTS*

These standards and amendments were not yet effective for the year ended December 31, 2021, and have therefore not been applied in preparing these financial statements. Management is currently assessing the impact of the following accounting standards updates on the future financial statements.

(i) PS 1201, Financial Statement Presentation, was issued in June, 2011. This standard requires entities to present a new statement of remeasurement gains and losses separate from the statement of operations and accumulated surplus. This new standard includes unrealized gains and losses arising from remeasurement of financial instruments and items denominated in foreign currencies and any other comprehensive income that arises when a government includes the results of government business enterprises and partnerships. This standard is effective for fiscal years beginning on or after April 1, 2022 and applies when PS 3450, Financial Instruments, and PS 2601, Foreign Currency Translation, are adopted (the Association's December 31, 2023 year-end).

(ii) PS 3450, Financial Instruments, establishes the standards on accounting for and reporting all types of financial instruments including derivatives. This standard is effective for fiscal years beginning on or after April 1, 2022 (the Association's December 31, 2023 year-end).

(iii) PS 2601, Foreign Currency Translation, establishes the standards on accounting for and reporting transactions that are denominated in a foreign currency. This standard is effective for fiscal years beginning on or after April 1, 2022 (the Association's December 31, 2023 year-end). Earlier adoption is permitted. A public sector entity adopting this standard must also adopt the new financial instruments standard.

(iv) PS 3041 - Portfolio Investments, replaces PS 3040 - Portfolio Investments. The standard provides revised guidance on accounting for, and presentation and disclosure of portfolio investments to conform to PS 3450 - Financial Instruments. The distinction between temporary and portfolio investments has been removed in the new standard, and upon adoption, PS 3030 - Temporary Investments, will no longer apply. This standard is effective for fiscal years beginning on or after April 1, 2022 (the Association's December 31, 2023 year-end).

## **1. SIGNIFICANT ACCOUNTING POLICIES**

(v) PS 3280, Asset Retirement Obligations, addresses the recognition, measurement, presentation and disclosure of legal obligations associated with retirement of tangible capital assets either in productive use or no longer in productive use. This standard is effective for fiscal years beginning on or after April 1, 2022 (the Association's December 31, 2023 year-end).

(vi) PS 3160 - Public Private Partnerships ("P3s"), identifies requirements on how to account for and disclose transactions in which public sector entities procure major infrastructure assets and/or services from private sector entities. Recognition of assets arising from P3 arrangements is ultimately dependent on whether public sector entities control the purpose and use of the assets, access to the future economic benefits and exposure to the risks associated with the assets, and significant residual interest in the asset, if any, at the end of the term of P3s. Measurement of the asset and related liability will also be dependent on the overall model used to compensate the private sector entity. This standard is effective for fiscal years beginning on or after April 1, 2022 (the Association's December 31, 2023 year-end).

(vii) PS 3400, Revenue, establishes a single framework to categorize revenues to enhance the consistency of revenue recognition and its measurement. This standard is effective for fiscal years beginning on or after April 1, 2023 (the Association's December 31, 2024 year-end).

(viii) Public Sector Guideline 8 Purchased Intangibles, allows public sector entities to recognize intangibles purchased through an exchange transaction. This guideline is effective for fiscal years beginning on or after April 1, 2023 (the Association's December 31, 2024 year-end).

## **2. TANGIBLE CAPITAL ASSETS**

	<b>Cost</b>				<b>Accumulated Depreciation</b>				<b>Net book value</b>	
	Jan 1, 2021	Additions	Disposals	Dec 31, 2021	Jan 1, 2021	Additions	Disposals	Dec 31, 2021	Dec 31, 2021	Dec 31, 2020
Library Furniture & Fixtures	2,838,036	184,638	(74,548)	2,948,126	1,715,376	262,631	(74,548)	1,903,459	1,044,667	1,122,660
Library Media Collection	16,669,816	1,446,678	(2,244,900)	15,871,594	9,848,661	2,009,844	(2,244,900)	9,613,604	6,257,990	6,821,155
<b>Total</b>	<b>19,507,852</b>	<b>1,631,316</b>	<b>(2,319,448)</b>	<b>18,819,720</b>	<b>11,564,037</b>	<b>2,272,475</b>	<b>(2,319,448)</b>	<b>11,517,063</b>	<b>7,302,657</b>	<b>7,943,815</b>

## **3. ACCRUED VACATION PAY**

Full-time staff is entitled to carry forward up to fifty percent of the earned vacation, to be used no later than June of the following year.

At year-end, the number of unused vacation days for full-time staff totaled 527.52 days (2020 – 598.94 days).

#### **4. PENSION AGREEMENTS**

The Library Board makes contributions to the Ontario Municipal Employees Retirement System ("OMERS"), which is a multi-employer public sector pension plan, on behalf of 180 members (2020 - 180) of its staff. The 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 services and rates of pay.

The amount contributed to OMERS for current services for 2021 was \$594,497 (2020 - \$650,153).

#### **5. DUE FROM THE CITY OF MARKHAM**

The amount due from the City is not subject to any specific terms of repayment and does not bear any interest. The amount arises primarily as the result of net current year operations and capital expenditures incurred by the City on behalf of the Markham Public Library Board and is consolidated with the City's financial statements.

#### **6. BUDGET**

The 2021 operating budget, as approved by Council, was adopted by the Library Board at the March 22, 2021 meeting.

## AGENDA 5.2

TO: Markham Public Library Board

FROM: Catherine Biss, CEO & Secretary-Treasurer

PREPARED BY: Michelle Sawh, Director, Administration

DATE OF MEETING: May 30, 2022

**SUBJECT: INTERNAL MONITORING REPORT: Executive Limitation EL-2d,  
Financial Condition**

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### EXECUTIVE SUMMARY:

This report provides the Board with an update on the year to date financial condition of the Library.

This is a report on Actual and Budgeted Operating Budget expenditures for the four-month period ending April 30, 2022. This is the first of three financial reports to the Board covering fiscal year 2022 (Jan – Apr). All expenditures were in full compliance with Board policy.

The Library ended the year in a favourable position with a year-to-date net surplus of **\$662,671** based on Library Income and Expenditures that were below budget.

### RECOMMENDATION:

**That the report entitled “Internal Monitoring Report: Executive Limitation EL-2d, Financial Condition” be received.**

**POLICY TYPE: EXECUTIVE LIMITATIONS**

**POLICY TITLE: FINANCIAL CONDITION (EL-2d)**

**[Report on actual expenditures compared with budget]**

### GLOBAL POLICY LIMITATION:

*With respect to the actual, ongoing financial condition and activities of the organization, the CEO shall not cause or allow the development of fiscal jeopardy or a material deviation of actual expenditures from Board priorities established in Ends policies.*

### CEO RESPONSIBILITY:

Consistent with statutory obligations and prudent financial management, funds will be allocated and expended in a manner that is consistent with Board priorities established in the Board Ends policies.

### ASSERTION OF COMPLIANCE

Per the Report below, I assert that I am in compliance with this Global Policy Executive Limitation.



Catherine Biss  
CEO & Secretary-Treasurer

## AGENDA 5.2

1. **POLICY LIMITATION:** *The CEO may not expend more funds than have been received in the fiscal year to date unless the debt guidelines (below) are met.*

### CEO RESPONSIBILITY:

The CEO shall not operate in a deficit situation at any time during the fiscal year that cannot be repaid within 60 days.

### EVIDENCE OF COMPLIANCE:

- The CEO is in compliance. As of April 30, 2022, the Library had a net budgetary surplus of **\$662,671**, based on an unfavourable variance in Library Income of **\$139,279** and a favourable variance in Expenditures of **\$801,950**. See Appendix "A" (Statement of Revenue and Expenditures – Four Months Ended 04/30/2022).
  - **Library Income** – The 2022 YTD Actual was \$39,932 against a Budget of \$179,211 creating an unfavourable variance of \$139,279.
  - **Expenditures** – The 2022 YTD Actual was \$4,877,858 against a Budget of \$5,5679,808 creating a favourable variance of \$801,950.
  - All figures in this Report are based on the Financial Statement dated April 30, 2022, received from the City of Markham's Financial Services Department on May 16, 2022.
2. **POLICY LIMITATION:** *The CEO may not indebted the organization in an amount greater than can be repaid by certain, otherwise unencumbered revenues within 60 days, or hold the controllable expenditures to avoid overspending funds.*

### CEO RESPONSIBILITY:

The CEO shall not enter any commitment that cannot be fully paid from unencumbered revenues or monitor the expenditures to ensure commitments are covered, without jeopardizing the Library's financial stability.

### EVIDENCE OF COMPLIANCE:

- There are no commitments beyond those identified in the current Operating Budget.
3. **POLICY LIMITATION:** *The CEO may not allow payroll and debts to be handled in an untimely manner.*

### CEO RESPONSIBILITY:

The CEO shall ensure the timeliness of all payroll and accounts payable activities.

### EVIDENCE OF COMPLIANCE:

- The Library's payroll and accounts payable activities are undertaken by the City's Financial Services Department. The Library authorizes and submits payroll and payables information, and Finance then carries out the actual transactions. When the Library receives invoices, they are processed and submitted to the Accounts Payable Department in a timely fashion. The actual timing of payments to vendors and suppliers is determined by Accounts Payable through its internal processes.

## AGENDA 5.2

4. **POLICY LIMITATION:** *The CEO may not withhold, nor otherwise delay, from the Board the results and recommendations of the auditors and the Administrative response thereto.*

### **CEO RESPONSIBILITY:**

The Library's financial statements will be evaluated by an independent auditor on an annual basis, who will then express an opinion based on the audit, and present it to the Board.

### **EVIDENCE OF COMPLIANCE:**

The "Financial Statements of the Markham Public Library Board, December 31, 2020" were presented to the Board in its meeting of May 31, 2021. The *Independent Auditor's Report* indicated that "in our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the [Markham Public Library Board] as at December 31, 2020, and its results of operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards."

The minutes of the May 31, 2021 Library Board meeting records the following resolution:

Ms. McGrory welcomed Ms. Naketa Wright, Manager, KPMG and Mr. Kevin Travers, Partner, KPMG who conducted the Markham Public Library Board annual audit.

Mr. Travers advised the Board that the audit for the Markham Public Library Board for 2020 is completed and that the audit was clean with no deficiencies or uncorrected differences. KPMG Auditors met with Senior Staff and the Board Chair May 19, 2021. Mr. Travers noted that the audit was conducted entirely remotely and that staff had provided them with a clean set of data. Mr. Travers also stated that the Pandemic had a significant impact on revenues and drew attention to Note 7, which has been included in all financial statements for 2020. It states that "During the year, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This has resulted in the Canadian and Provincial governments enacting emergency measures to combat the spread of the virus. These measures, which include the implementation of travel bans, self-imposed quarantine periods and social distancing have resulted in a decline in revenues due to cancellation of events and lockdown measures.

The situation is dynamic and the ultimate duration and magnitude of the impact on the economy and the financial effect on operations is not known at this time. These emergency measure and economic impacts could include potential future decreases in revenues and expenses."

Staff thanked the auditors for attending and the Vice-Chair extended an invitation to remain at the meeting if they chose to.

Moved by Deputy Mayor Hamilton  
Seconded by Mrs. Lillian Tolensky

**Resolved that the report entitled "Financial Statements of the Markham Public Library Board, December 31, 2020" be received; and,**

**That the Board approve the Financial Statements of the Markham Public Library Board December 31, 2020; and,**

**That the Board Chair be authorized to sign the approved 2020 Financial Statements on behalf of the Board; and,**

## AGENDA 5.2

**That the Board authorize Staff to issue the final audited Financial Statements for the fiscal year ended December 31, 2020;**

**AND that Staff be authorized and directed to do all things necessary to give effect to this resolution.**

Carried.

The Board's 2021 Financial Statements are an agenda item for today's Board meeting (May 30, 2022).

### **5. POLICY LIMITATION:** *The CEO may not acquire, lease, rent, encumber or dispose of real property.*

#### **CEO RESPONSIBILITY:**

For the purpose of acquiring, leasing, renting or encumbering, this means new property not currently under Board ownership, lease, or rental. Real property is interpreted to mean real estate, space and facilities. Disposal would mean the sale of real property.

#### **EVIDENCE OF COMPLIANCE:**

- The Library Board does not own real property, nor does it currently lease or rent any spaces. It is responsible for all services, programs and related activities provided to the public within library buildings located on municipal properties. The real property is owned by the City of Markham.
- The Library pays to the City "Occupancy Costs" for branches located within community centres, which constitutes a funding transfer to the Recreation Services Department. This transfer effectively pays for support provided to the Library by Recreation for building-related services including cleaning, utility usage, telecommunications (e.g. telephone, cable TV, etc.), and basic building maintenance and repairs.
- MPL has eight branch locations, including three stand-alone buildings (Markham Village / Thornhill Village / Unionville) and five community centre branches (Aaniin / Angus Glen / Cornell / Milliken Mills / Thornhill Community).

### **6. POLICY LIMITATION:** *The CEO may not fail to aggressively pursue receivables, fines and fees, after a reasonable grace period.*

#### **CEO RESPONSIBILITY:**

The CEO shall ensure receivables, fines, and fees are recovered through the most current methods.

#### **EVIDENCE OF COMPLIANCE:**

- The Library recovers receivables, fines and fees on an ongoing basis. Fines and fees are incurred after customers have borrowed physical collection items and then kept them beyond the authorized loan period, or have lost and failed to return borrowed items. These receivables are usually paid by the customers voluntarily in order to keep their records in good standing. (MPL also provides customers with several options to assist them in keeping track of due dates, including pre-due notices, thereby enabling them to avoid the assessment of overdue fines.)
- MPL has an agreement with Unique Management Services (UMS), a specialized collection

## AGENDA 5.2

agency that pursues suspended customer accounts with amounts owing of greater than \$40.00 in fines, fees and lost material values, and where the customer has failed to respond to multiple MPL contact attempts over a minimum of 45 days. UMS is an international company providing service to thousands of library system clients utilizing a “gentle nudge” approach which helps to maintain customer goodwill.

- The table below is a summary of 2022 (Jan – April) information related to MPL’s UMS transactions. The collection service had been suspended since March 2020. It has been re-activated as of May 2022.

	Description	Amount
A	# of customer accounts submitted to collection agency	0
B	Fines/fees received from customers following UMS contacts	\$0
C	Returned items following UMS contact (value)	\$0
D	Subtotal – Fines/fees plus returned items (B + C)	\$0
E	Fees paid to UMS by MPL	\$0
F	Net benefit to MPL (D – E)	\$0
G	Net benefit ratio (Benefit per \$1 investment in service)	N/A

- While the relationship with UMS has been successful financially, the primary benefit is a higher return rate for overdue materials, making them available to other customers and ensuring that the Library can better achieve its service mandate within the community. The arrangement ensures that resources purchased through taxpayer-based funding remain public assets and that community access to them is maintained.

**7. POLICY LIMITATION:** *The CEO may not allow tax payments or other government-ordered payments or filings to be overdue or inaccurately filed.*

**CEO RESPONSIBILITY:**

The CEO shall ensure that the Library submits all tax payments, filings, and other government-required payments in an accurate manner and in compliance with mandated timelines.

**EVIDENCE OF COMPLIANCE:**

The CEO is in compliance. The Library met the deadline of June 30, 2021 in filing its annual Charity return 2020 with the Canada Revenue Agency (CRA). The Library will meet the deadline of June 30, 2022 in filing its annual Charity return 2021.

The Library also met the deadline of April 30, 2022 in filing its Q1 2022 (January – March) Public Service Bodies Rebate Claim with the Canada Revenue Agency (CRA). This submission is required for rebate of the federal portion of the HST. All other government filings and requests were satisfied within the required timelines throughout 2021 to 2022.

**ATTACHMENTS:**

- Appendix “A” – Statement of Revenue and Expenditures – Twelve Months Ending 04/30/2022.
- Appendix “B” – Variance Report



TO: Markham Public Library Board

FROM: Catherine Biss, CEO & Secretary-Treasurer

PREPARED BY: Diane Macklin, Director, Community Engagement

DATE OF MEETING: May 30, 2022

SUBJECT: **June-August 2022 Library Programs**

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### RECOMMENDATION:

**That the report “June-August 2022 Library Programs” be received.**

### BACKGROUND:

Board member attendance at Library and community events has several positive benefits. The Public Library Act directs library boards to provide library services that reflect the unique needs of their community. Attending community events as a member of the Board enriches Board understanding of the diversity of interests of the community, gives community members opportunities to interact with the Board, and shows Library support for community initiatives. We look forward to the time when this interaction will be possible once more.

Due to the quickly changing nature of programming at this time, notice of upcoming programs will be provided to the Board on a more frequent basis, either in a Board package or by e-mail.

Contact [mplcommunitylibrarians@markham.library.on.ca](mailto:mplcommunitylibrarians@markham.library.on.ca) for assistance in registering for a program or using the various platforms. Unless otherwise indicated all programs are offered free of charge.



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Catherine Biss  
CEO & Secretary-Treasurer

Attachments: Appendix “A” June-August 2022 Library Programs



This month Markham Public Library is offering dozens of unique virtual and in-person programs. Working with our community partners we have something for everyone from business and entrepreneurship to wellness, preschooler to seniors. See our current list of program offerings below or visit our website at [markhampubliclibrary.ca](http://markhampubliclibrary.ca) (click on [What's On](#)) to see our most up-to-date offerings. Email [mplcommunityibrarians@markham.library.on.ca](mailto:mplcommunityibrarians@markham.library.on.ca) for more information about these programs or to register.

LIBRARY PROGRAMS  
JUNE – AUGUST 2022



### **Top Ranked US Universities: To Apply or Not to Apply?**

Ivy League and other top-ranked US universities are sought-after by high school students around the world, but the application process for these schools can also seem confusing. Find out more about the application and selection process for Canadians.

Thursday, July 21

7:00 PM

### **Elementary School Learning and Academic Success (2 Part Series)**

The elementary grades are crucial learning stages to establish students' ability to prepare for academic life and is a strong predictor of future academic success. This two-part workshop will look at what essential skills are needed for academic learning and independence at school. We will explore strategies aiming to improve literacy/academic learning, advanced language proficiency, social-emotional development, and teamwork competence.

Tuesday, August 9 & 16

6:00 PM

### **Navigating with Ease – The Ontario Education System**

Canada offers some of the best education in the world. Do you want to explore more about the Public School System in Ontario? Parents, Early Child Educators, International Trained Elementary and Secondary School Teachers are welcome to join YMCA to learn: What are Childcare Services? How to apply for Child Care Fee Subsidy, how to register for school and more.

Wednesday, August 17

2:00 PM

### **What is School Readiness? (Preschool & Kindergarten)**

This workshop will look at what "school readiness" truly means and provide a breakdown of fundamentals from preschool to kindergarten with regards to social competence, emotional development, language, and early literacy/academic skills.

Wednesday, August 17

6:00 PM

### **Help Your Child (K to Grade 3) to Learn the Ontario Curriculum**

Are you wondering about how to support your child(ren) in school? Or, are you interested in learning more about the Ontario Curriculum for Kindergarten to Grade 3? If so, please join us in this workshop to further learn how to navigate the Ontario Curriculum, use Bloom's Taxonomy with stories to help your child develop cognitive skills. Who should attend? Parents of students attending Kindergarten to Grade 3. This program is presented in partnership with Bright Minds Academy.

Wednesday, August 24

6:00 PM

### **Tips on How to Be Successful in College and University**

Are you thinking about entering college or university? We want to make sure that your transition is seamless. We'll help you prepare for your studies - before your classes begin. We will introduce you to helpful tips and services and also offer tools and resources for improving your learning skills, health and wellness, and supporting you emotionally. This workshop is presented in partnership with Seneca College.

Thursday, August 25

12:00 PM

## Community, Home & Family

### Senior Safety on Frauds and Scams

York Regional Police Senior Safety Officer will be speaking about services we provide to the community and common frauds and scams. Resources will be provided on who to contact if you have been a victim of a fraud and recognizing signs of a scam.

Wednesday, June 1

11:00 AM

### Community Conversation: Black Heritage Collection

The Black Heritage collection, housed at Milliken Mills Library, was originally created to highlight the lives and work of the Black Community. We are looking to revitalize this collection for the community. Markham Public Library is excited to host two consciousness-raising community conversations to learn about our community's perspective. We are specifically seeking out attendees who identify as Black. This is a community-led conversation that will focus on the lived experience of Markham's Black community, and will be facilitated by Jessica Ketwaroo-Green, an intersectional gender equity advocate. We will be discussing the collection, its role in the community, and its future growth.

#### Aaniin Library

Saturday, June 4

2:00 PM

#### Virtual

Wednesday, June 8

7:00 PM

### Bedtime Problems with Toddlers and Preschoolers

If you're a parent with a child that makes up every excuse in the book to avoid bedtime or the bedtime routine always end up in tears for both you and your child, this course is for you! Gain strategies to set ground rules and follow through in a way that's positive for everyone. Learn how to use these positive parenting strategies to build your child's resilience, social skills and independence.

Tuesday, June 7

1:00 PM

### What is Autism and Other Comorbidities Disorder? (2 Part Series)

This workshop provides caregivers/ educators with information on Autism Spectrum Disorder, and how to support your child through Applied Behaviour Analysis.

Tuesday, June 7 & 14

6:00 PM

### Language Building (Two Part Series)

This workshop will guide caregivers/educators to identify language milestones and barriers to maximize communication opportunities with their children at home and in the community. You will learn strategies for establishing communication interest, foundation communication skills, and social interactions such as joint attention, eye contact, play, listening, and more.

Saturday, June 11 & 18

11:30 AM

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**Family Trivia Night**

Join us for a fun and educational trivia night! The whole family can join and answer questions together.

Saturday, June 18 7:30 PM

**Sustainable Balcony Gardening**

Learn about the inspiring beauty and practical benefits of gardening on your balcony, with a focus on native plants and edibles. You will leave with the know-how to bring your small outdoor space to life.

Monday, June 27 7:00 PM

**How to Handle Picky Eaters**

Is your preschooler refusing to eat anything other than chicken nuggets? Or would your toddler rather play than eat anything at all? Whether your child is just scared of broccoli or is totally fearful of any food that isn't white, there are strategies that can help your picky eater! In this 45 minute workshop, we will be discussing strategies on how to handle your picky eaters.

Wednesday, June 29 1:00 PM

**Getting Around York Region by Public Transit**

Join us to learn about the York Region Public Transit System! In this session, you will learn about: YRT & Viva Payment options, Transit assistance, Routes, Trip Planning and more! This session is provided in partnership with York Region Transit.

Tuesday, July 19 7:00 PM

**Wellness**

**Understanding Alzheimer's and Dementia**

Alzheimer's Association of York Region leads this presentation that examines reliable and relevant information about dementia, the difference between Alzheimer's and dementia and the physical & emotional changes associated with dementia.

Thursday, June 2 10:30 AM

**Hearing Loss and Balance - Fall Prevention**

Did you know that falls are the leading cause of injury among older Canadians and that hearing loss significantly increases the risk of falls for older people? Join Angela Pagniello Mantle, Hearing Care Counsellor, to learn about the medical causes of dizziness, how sensory input, including the vestibular system (inner ear) impacts our balance, and tips and strategies to help you prevent falls and keep you safe.

Thursday, June 16 10:30 AM

**Nutrition for Older Adults**

This program, led by a Registered Dietician from MSH, will look at optimal nutrition for older adults. Topics of focus will include common nutrition concerns of older adults including best nutrition for longevity and prevention of disease, weight concerns, grocery shopping tips and meal prepping or planning for one or two.

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Thursday, June 23

1:00 PM

**Hatha Flow**

Hatha Flow, presented by Markham Yoga, offers an energizing class to build strength, increase flexibility and create mental clarity.

Every Saturday in June

9:30 AM

**Yoga Flow**

Hatha Flow, presented by Markham Yoga, offers an energizing class to build strength, increase flexibility and create mental clarity.

Every Sunday in June

10:30 AM

**Yoga for Older Adults**

Yoga for Older Adults is a 30 minute program that offers an opening meditation; breathing techniques, which allows participants to cultivate awareness and presence in their body and mind and gentle stretches for arms, legs, shoulder and back. This program is geared to older adults but all ages are welcome to participate.

Every Wednesday June and July

10:30 AM

**Laughing Yoga**

Join us for a fun 30 minutes of stress buster Laughter Yoga is the newest and greatest way to stay mindfully aware, joyous and dissolve stress.

Every Monday June – August (excluding August 1)

11:00 AM

**Flex and Stretch Yoga**

Let's chill and unwind in this wonderful Flex & Stretch Yoga session from Markham Yoga. Using active and passive stretching we will focus on the breath and releasing tension throughout the body as we stretch, leaving you a little stronger, more flexible and mindful.

Every Monday June – August (excluding August 1)

7:00 PM

**Chair Yoga**

In this class, led by a recent grad from Markham Yoga, participants will learn gentle and dynamic exercises and stretches for balance while seated and supported in a chair.

Every Tuesday June - August

7:00 PM

**Meditate & Melt the Stress Away**

Join us every Wednesday for a guided virtual meditation workshop led by an instructor from Markham Yoga.

Every Wednesday June-August

8:15 PM

**STEAM and Tech**

**Artificial Intelligence (AI): How AI is transforming the world and why it matters**

Artificial Intelligence (AI) may have been a topic of conversation among science fiction enthusiasts 40 years ago, but fast-forward to now, and it is our reality. We

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are surrounded by this new era of intelligence technology and having a proper understanding of it is very crucial to thriving in the future.

Monday, June 6 7:00 PM

**Virtually Design a Pride T-Shirt**

Are you attending the York Region Pride Event? Are you looking forward to learning Makerspace tools? Join us to learn how to use our Graphtec software and design a t-shirt to celebrate PRIDE on your computer! Learn about how to make your design a reality in our makerspaces!

Tuesday, June 7 7:00 PM

**Making meaningful connections with data**

In this session we dive deep into the growing world of data visualization. Human beings are not designed to ingest large quantities of data like machines are. Thankfully with tools like Tableau, you will have the power to create charts and visualizations to help connect your users with the data story you are trying to tell. In this session we will go over the basics of cleaning up data, creating visualizations, and trying to make meaningful insights to our data set.

Monday, June 13 7:00 PM

**How to Use the Digital Library: Magazines & Newspapers**

Did you know that the library offers access to magazines and newspapers from around the world? Join us to learn: How to create an account on PressReader, Flipster, and more...How to browse and borrow materials and little known tips and tricks. Participants will have a chance to ask questions and create their own accounts.

Friday, June 24 10:00 AM

Tuesday, June 28 7:00 PM

**Ride 'n' Roll with Science!**

Welcome to the amusement park where we'll be bumping, spinning, zipping and rolling! Discover the actions and reactions of bumper cars. Explore the forces at work when you spin. Create a zipline while investigating gravity. Design a roller coaster to meet a challenge. It's all about the physics of riding 'n' rolling! Children under six may require the assistance of an adult. This program is facilitated through Scientists in School.

Wednesday, July 6 11:00 AM

**All About Bats**

Did you know that a little brown bat can eat over 1,000 insects in one hour? Join us to learn more about bat species in the Toronto area and how to identify them! We will bust common myths about these incredible animals and learn how to support their declining populations.

Monday, July 18 7:00 PM

**How to Use the Digital Library: Courses**

Are you looking to learn a new skill or hobby? Did you know that the library offers thousands of self-paced courses you can take from the comfort of your home? Join



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us to learn: How to create an account on Universal Class, Learning Express Library, and more...How to browse and borrow digital materials and little known tips and tricks. Participants will have a chance to ask questions and create their own accounts.

Tuesday, July 26 7:00 PM  
Friday, July 29 10:00 AM

**Good Clean Fun!**

Fun with soap and water? You'll be astonished when you investigate surface tension; explore the chemistry behind bath bombs; and make your own to use at home. It'll be an explosion of chemical fun! \*Children under six may require the assistance of an adult. Participants will need: Mini-science bag, water, bowl or container, towel and scissors

Wednesday, August 3 11:00 AM

**How to Use the Digital Library: Searching the Catalogue**

Join us to learn best practices when searching the library catalogue, including: how to do a simple search, how to perform an advanced search, how to filter your results and more... Participants will have a chance to ask questions and practice searching.

Friday, August 26 10:00 AM  
Tuesday, August 30 7:00 PM

**Seniors Tech Support**

Do you need tech support? Want to learn how to use a computer better or use social media? If so, attend our Seniors Tech Support sessions.

Biweekly Mondays June 6 – July 18 11:00 AM  
Biweekly Tuesdays June 7 – August 2 3:00 PM

**Business, Finance and Job Skills**

**Retirement Planning**

Planning for retirement can be challenging. Join us as we discuss how you can prepare for this major life milestone.

Thursday, June 2 & 16 7:00 PM

**Mastering Job Interviews**

Join local expert, Imbert Fung, for an interactive workshop on mastering the behavioural interview. As a former senior leader in the corporate and non-profit world, Imbert has conducted 400+ interviews recruiting professionals for entry-level to management positions. In addition, having worked in several different sectors across the globe, Imbert has himself sat in the interviewee chair on 80+ occasions. With accumulated successes (and failures) on both sides of the table, Imbert will share his strategies and advice for job interviewing.

Saturday, June 4 11:30 AM



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**7 Ways to Build and Improve Your Credit Fast**

Good credit is important and easy to build. Plus, stop paying a service to "fix" your credit. Get the blueprint to repair, rebuild and protect your credit.

Wednesday, June 8	7:00 PM
Wednesday, July 6	7:00 PM
Monday, August 8	7:00 PM

**The Power of Partnership to Grow Your Business**

Batman and Robin. Horse and carriage. Wine and cheese. We all know these iconic pairings and how one completes the other. Business is no different and the field is not short of amazing duos. But what is it that makes partnerships successful and how can you create and nurture one of your own? In this webinar, we will learn the essentials of a successful partnership.

Monday, June 20	10:30 AM
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**Living Well on Retirement Income**

You will learn ways to increase your income, reduce expenses and live on a retirement income without having to rely on credit to get by.

Tuesday, June 21	1:00 PM
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**How to write a winning resume that gets results**

Join us to learn about writing a targeted resume. This workshop will help you create a winning resume and increase your chances of landing a job interview.

Tuesday, June 21	7:00 PM
Monday, July 25	7:00 PM
Tuesday, August 16	7:00 PM

**Investment Properties and Tax Considerations**

Considering or own another property? Join an informational session as we cover strategies related to ownership of a property (cottage/condominium). This includes strategies for tax-efficient intergenerational transfers, and ways to reduce the capital gains tax liability.

Thursday, June 23	3:30 PM
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**How to Excel in your Job Interview**

Join us to learn about the Teleconferencing/Virtual Interview, topics include: Conducting an effective teleconferencing/online interview. Using appropriate body language and speaking voice in a virtual interview. Answering behavioural questions effectively.

Tuesday, June 28	7:00 PM
Tuesday, July 26	7:00 PM
Tuesday, August 30	7:00 PM

**The Entrepreneur's Journey – How to Set Yourself Up for Success**

Can everyone be an entrepreneur? Learn what it takes to get started and taking an idea from your dream to reality. We will provide helpful resources at your fingertips to start your own journey.

Monday, July 11	7:00 PM
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### **Get your Business up and Running with These Library Resources!**

Join us as we look into the many physical and electronic resources available through the library, and we will do a deep dive and showcase some of the great databases that can help you with your business. Our knowledgeable staff can help you stand out from the competition.

Monday, July 11 7:00 PM

### **You & Today's Labour Market**

The labour market has changed dramatically over the last two years, are you ready to navigate your job search and employment effectively today? Find out what employers are looking for, what will jumpstart your job search success, and how to stand out in your new job.

Tuesday, July 12 1:30 PM

### **Branding for Small Businesses on Social Media**

Social media is here to stay, so if you're not already taking advantage of it, then it is important for you to start utilizing these free and dynamic tools to both sustain and grow your small business.

Wednesday, July 13 7:00 PM

### **Find your success formula for your career transition**

Finding Career Clarity and happiness is an important part of your career transition, but it could be a lonely and frustrating process. Your success formula is the right combination of actions and internal insights that will effectively get you to your career clarity and happiness. In this program you will learn how to find clarity of what you want your career next step to look like.

Thursday, July 14 7:00 PM

### **75 Ways to Save on Household Expenses**

You will gather tips on how to save on various household expenses including utilities, transportation, groceries and personal items. You are encouraged to share your own best practices with each other as well.

Monday, July 18 1:00 PM

### **How to Be a Smart Shopper**

Would like to learn about some effective ways of shopping? Is it hard to determine what is considered 'safe' online shopping? Join YMCA for this webinar on "How to be a smart shopper" to learn about some tips and key points on your shopping needs, ranging from buying a house, furniture, or clothes. The webinar will provide you with information and resources for both online and in-person shopping, including, an overview on avoiding potential frauds during your shopping experience.

Tuesday, July 19 2:00 PM

### **10 Steps to Retire Without Debt**

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You will learn about debt elimination options so that you can enter your golden years without the shackles of debt.

Tuesday, August 30 1:00 PM

**Newcomers**

**Cantonese Songs and Stories**

Join us for an interactive fun-filled session of Cantonese Songs & Stories! Help your child develop early literacy and language skills through songs and rhymes.

**Angus Glen Library**

Sunday, June 5 2:00 PM  
Sunday, July 17 2:00 PM  
Sunday, August 7 1:00 PM

**English Conversation Circle**

Join the weekly English Conversation Circle, where we practice in friendly small groups led by local long-term residents. The session is brought to you in collaboration with CCSYR through the Library Settlement Partnerships (LSP).

Monday, June 6 & 13 1:30 PM

**Virtual Tour of Yellowknife (in Cantonese)**

COVID-19 has reshaped our recreational activities and travel experiences. This online workshop will introduce Yellowknife, the capital city of Northwest Territories in Canada. Join us to discover its distinct features and activities and learn about Yellowknife at home!

Thursday, June 9 11:00 AM

**English Learners Book Club**

Are you an English language learner looking to practice your speaking, reading and comprehension skills? Join us for a monthly Book Club for English language learners! Read books, chat with new friends, and learn new words.

Thursday, June 9 6:00 PM  
Thursday, July 7 6:00 PM  
Thursday, August 11 6:00 PM

**Resumes for Newcomers**

Join us to create a resume and cover letter that get results in the Canadian job market. This workshop is packed with valuable tips and insights that will get you noticed by hiring professionals. Learn about the components of an effective resume, the different resume formats, keywords - where to find them and how to use them, and more.

Tuesday, June 14 1:30 PM

**Introduction to Family Law**

How much do you know about family law in Canada? Join the South Asian Legal Clinic of Ontario to learn about: Marriage Common Law Relationship, Separation, & Divorce, Dividing Property, Spousal Support, Child Custody & Support This

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workshop will conclude with a Q&A session. Please note, this session will be provided in English with Tamil translation.

Thursday, June 16 12:00 PM

**7 Ways to Learn English at the Library**

Learning English can be a challenge, especially if you don't have many opportunities to practice at home. With Markham Public Library's physical and online resources, you can learn English all while improving your pronunciation, reading, writing, and conversation skills. This session will provide a live tutorial of seven resources that will help you practice English in real time.

Thursday, June 23 7:00 PM

**Mandarin Songs and Stories**

Join us for an interactive fun-filled session of Mandarin Songs & Stories! Help your child develop early literacy and language skills through songs and rhymes. We will meet on Zoom to give participants an opportunity to practice their language skills!

**Angus Glen Library**

Saturday, June 25 1:00 PM

Saturday, July 23 1:00 PM

Saturday, August 27 1:00 PM

**Welcome to Canada: A Newcomer's Checklist (in Mandarin)**

Moving to a new country can be overwhelming. Many things might be different from your home country. This session will provide you a brief overview and a checklist to guide your essential first steps in Canada and in York Region, and help you connected with newcomer services.

Friday, July 8 9:00 AM

**Virtual Tour of Prince Edward Island (in Cantonese)**

What to eat? When is the tourist season? Beaches in red sand? Away from the noise? The birthplace of Canada? Everyone's has less chances of traveling these past few years. We hope to introduce Prince Edward Island, the smallest province in Canada, in this online workshop. Join us to discover the nature and the unique charm of this small island in the East! Please note, this program will be facilitated entirely in Cantonese in partnership with CFSO.

Wednesday, July 13 8:00 PM

**Sponsor Your Parents to Canada**

Are you thinking of sponsoring your parents to Canada? Join CCSYR to learn about: the family sponsorship application process, who can apply, who qualifies for sponsorship, supporting documents you need and how to apply. The session is brought to you in collaboration with CCSYR through the Library Settlement Partnerships (LSP).

Thursday, July 14 2:00 PM

**Help Your Child (K to Grade 3) to Learn the Ontario Curriculum (in Cantonese)**

Are you wondering about how to support your child(ren) in school? Or, are you interested in learning more about the Ontario Curriculum for Kindergarten to Grade

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3? If so, please join us in this workshop to further learn how to: navigate the Ontario Curriculum, use Bloom's Taxonomy with stories to help your child develop cognitive skills. Who should attend? Parents of students attending Kindergarten to Grade 3. This program is presented in partnership with Bright Minds Academy.  
Wednesday, August 10 6:00 PM

**Reading and Creative Expression**

**Summer Reading Club**

We are excited for another summer of fun activities and reading. We encourage our community to read and engage with us between July 1-August 12 for a chance to win prizes and learn! This year's program will have a mix of in-person and virtual activities.  
Register starting June 18

**Reading to Success: Junior and Senior Kindergarten**

In partnership with YPAM, Reading to Success is a volunteer facilitated reading program established to motivate children to read regularly.  
Thursday, June 2, 9, 16, 23 5:00 PM

**Reading to Success: Grade 1 and 2**

In partnership with YPAM, Reading to Success is a volunteer facilitated reading program established to motivate children to read regularly.  
Saturday, June 4, 11, 18, 25 10:30 AM

**French Reading Club (Age 4-8)**

Children (4 - 8 years old) can join our beginner storytime where we will focus on introductory concepts such as the French alphabet, colours, and other basic vocabulary.  
Biweekly Wednesday June 8 – August 31 4:00 PM

**French Reading Club (Age 9-15)**

Students (9 - 15 years old) can join our intermediate storytime where we will read more advanced French books and aim to foster conversations in French!  
\*Beginner/Intermediate French is recommended.  
Biweekly Wednesday June 8 – August 31 4:30 PM

**Teens Write for Rights**

Each month we will write persuasive letters largely based around issues promoted by Amnesty International's Write for Rights campaign. As a group, we will mail these letters out and show our support!  
Thursday, June 9 7:00 PM

**2SLGBTQ+ and Allies Book Club**

Join us in getting to know one another and deciding together what kinds of books we want to read. Membership is on a rolling basis, anyone is welcome to join. We will be reading Call Me By Your Name by André Aciman, which has also recently been

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adapted into a film. This program is brought to you in partnership with CAYR Community Connections and Gila Munster. Registration through CAYR Community Connections.

Thursday, June 23

7:00 PM

**Shared Reading with Markham Public Library**

This program combines reading and talking about books, stories, poetry and music to achieve a more positive sense of wellness. It is a chance to connect with others, discuss how books can help make people feel better, and share your thoughts in a small group. A library staff member will lead the activities on a weekly theme followed by a guided group discussion.

Wednesday, June 29

11:00 AM

Wednesday, July 27

11:00 AM

Wednesday, August 31

11:00 AM