

AUG 12 2021

TOWNSHIP OF

Edwardsburgh Cardinal Public Library Board EDWARDSBURGH/CARD

## Meeting Minutes

Virtual Zoom Meeting June 22nd, 2021

**Present:** T. East, D. Robertson, M. LaSalle, H. Cameron, P. Tierney, T. Wilson,  
J. Cameron

**Regrets:** A. Barratt

**Staff:** M-A. Gaylord, D. Gladstone

### 1. Call to order

Tim East Chair called to order the regular meeting of the Edwardsburgh Cardinal Public Library at 5:25 pm on June 22nd, 2021 a virtual Zoom meeting. There were some technical issues at the beginning therefore there was a delay in our start.

Tim welcomed Max LaSalle to his first official meeting as a member of the Board.

### 2. Disclosure of interest – None

### 3. Additions to agenda – None

### 4. Approval of minutes from last meeting

**Motion** by Pat Tierney to accept the May 25th, 2021 minutes as presented, seconded by Hugh Cameron. CARRIED

### 5. Business arising from minutes-NIL

The Spencerville renovations have been delayed. Paul is waiting for materials which will not be arriving until mid-July. He is working on building what he can offsite to be ready when all his materials arrive.

### 6. Correspondence

- Library Board Appointment By-Law 2021-27 Appoint Members of the ECPL Board
- Donation from Paul Charlebois to the Friends of the Cardinal Library – The Board was very pleased for the Friends to receive a very generous \$10,000 donation from Mr. Charlebois. The Friends along with staff will ensure that the donation is used to “help the library serve the people of Cardinal, especially the children” – as per Mr. Charlebois letter.

### **7. Treasurer's report**

Dave gave a summary of the Draft Financial Statements of the Library Board. He explained why the Statements look different from our Budget – He explained the Provincial Mandate and the Public Sector Accounting.

**Motion** by Dave Robertson to accept the 2020 Audited Financial Statements as presented by the Audit, seconded by Max LaSalle. CARRIED

### **8. Report from Municipal Council – H. Cameron**

- Recreational Path is almost complete at the Cardinal Legion
- Pools in Cardinal and Johnstown will be open next week
- Day Camps are running and are full. All spots have been filled
- A vaccination clinic will be held on July 4<sup>th</sup> at the Ingredion Centre
- Community Safety and Well Being plan has been submitted in partnership with the OPP and 10 communities in the United Counties
- Pysmian expansion has been approved and moving forward. The expansion is a 4600 square meter distribution centre

### **9. CEO/Supervisor report attached**

The Board recognized and thanked Margaret Ann and Sheila for continuing their professional development.

### **10. Policy Review – NiL**

### **11. New business/Community Activities**

The Summer Reading program will kick off at both branches on Tuesday July 6<sup>th</sup>, 2021. This year we will also be displaying the StoryWalk, featuring THE THING LOU COULDN'T DO by Ashley Spires.

I had hoped some Board Members would be able to attend along with the Mayor) and get some photos which I will post on social media. I will also reach out to the South Grenville Beacon Newspaper to ask if they could send someone to do a story on the Library and the summer program. I will confirm closer to the date.

### **12. Closed Session – NiL**

**13. Date of Next Meeting:** Tuesday August 10th, 2021 at 5pm. Cardinal Branch

**14. Adjournment**

**Moved** by Max LaSalle, seconded by Tammy Wilson that the meeting of the Library Board does now adjourn at 6.09 pm. CARRIED

T - EAT

Chair

W LaSalle

Recording Secretary

THE CORPORATION OF THE  
TOWNSHIP OF EDWARDSBURGH CARDINAL

BY-LAW NO. 2021-27

**"TO AMEND BY-LAW 2018-78 TO APPOINT MEMBERS OF THE  
EDWARDSBURGH CARDINAL PUBLIC LIBRARY BOARD"**

**WHEREAS** By-law 2018-78, being a by-law to appoint members of the  
Edwardsburgh Cardinal Public Library Board was passed by Municipal Council at its  
regular meeting of December 10, 2018;

**AND WHEREAS** it is deemed desirable to amend said by-law;

**NOW THEREFORE** the Council of the Corporation of the Township of Edwardsburgh  
Cardinal enacts as follows:

1. That Section 1 of By-law 2018-78 is amended by adding the following  
appointment:  
  
Max LaSalle
2. That all other provisions of By-law 2018-78 as amended shall remain in force  
and effect.
3. That this by-law shall come into force and take effect immediately upon  
passing.

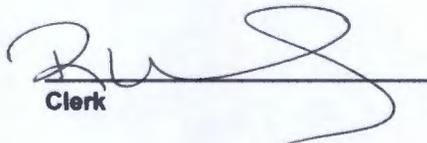
Read a first and second time in open Council this 25 day of May, 2021.

Read a third and final time, passed, signed and sealed in open Council this 25 day of  
May, 2021.

\_\_\_\_\_  
Mayor



\_\_\_\_\_  
Clerk



From the desk of:

PAUL CHARLEBOIS, Q.C.

MAY 7, 2021

I am pleased to enclose a  
cheque for \$10,000.00 payable  
to The Friends of the Cardinal  
Public Library.

I hope this helps the  
Library serve the people of  
Cardinal, especially the  
children.

Yours Truly

Paul Charlebois

37 MITCHELL RD. EAST, MISSISSAUGA, ON L5G 7E4

# CEO REPORT

MAY, 2021

## COVID-19 update

June 11<sup>th</sup> the Provincial Government Announced we would be moving into step one of the Roadmap to reopen. In Step One, the Library will continue with contactless delivery of items but we will not have to quarantine materials as of June 11<sup>th</sup>. Step two and three are as follows;

### **Step Two (21 days later - estimated week of July 5)**

- Open with 25% capacity and other restrictions

### **Step Three (21 days later - estimated week of July 26)**

- Open, with capacity limited to permit 2m physical distancing and other restrictions

We will continue to offer curbside based on the above along with the re-opening in step two and three. We will evaluate at the end of summer to determine the needs of our Patrons in regard to curbside pickup and hours of operation.

## Programming

Canada Day – Take home kit – Paper Bag Beaver Puppet

TD Summer Reading Club will kick off July 6<sup>th</sup> and will run through July and August. We will offer take home kits to the participants bi-weekly and entice them with prizes and lots of fun! We will not be having in-person programs but we may at least be able to see the children come in and pickup material and see how they are doing.

Margaret Ann attended a CELA (Centre for Equitable Services Public library service for Canadians with print disabilities) orientation webinar on June 8<sup>th</sup>.

Sheila attended webinar a webinar on June 9<sup>th</sup> hosted by OLS Building a Dyslexia Friendly Library

The Library continues to provide curbside pick-up and continues to order and receive new material on a regular basis.

We will not be doing in-person programming this summer but plan to provide a hybrid summer reading program through the TD Summer Reading Club, with our own take home kits a goodies for the participants.

May 2021 Stats			
	Cardinal	Spencerville	Total
Persons Entering	75	11	86
Workflow Holds	119	60	179
Email Inquires	26	3	29
Phone Inquires	51	26	77
In-person Inquires	24	3	27
ILL	5	5	10
PC Use	0	0	0
Wireless Use	0	1	1
Curbside Pick-up	67	38	105
Photocopying/Faxes	5	0	5
Programs			
Program Attendance			
Circulation	282	142	424
Overdrive	269	186	455
Overdrive Users			35
New Users			2
New Library Cards	1	2	3

Website Users 174

April 2021 Stats			
	Cardinal	Spencerville	Total
Persons Entering	14	15	29
Workflow Holds	115	105	220
Email Inquires	27	1	28
Phone Inquires	87	37	124
In-person Inquires	7	7	14
ILL	2	5	7
PC Use	0	1	1
Wireless Use	0	6	6
Curbside Pick-up	184	36	220
Photocopying/Faxes	7	0	7
Programs			
Program Attendance			
Circulation	367	240	607
Overdrive	302	167	469
Overdrive Users			31
New Users			4
New Library Cards	4	0	4

Website Users April 196

**DRAFT FOR REVIEW PURPOSES**

**CORPORATION OF THE TOWNSHIP OF  
EDWARDSBURGH/CARDINAL**

**LIBRARY BOARD**

**FINANCIAL STATEMENTS**

**December 31, 2020**

**CORPORATION OF THE TOWNSHIP OF  
EDWARDSBURGH/CARDINAL  
LIBRARY BOARD**

December 31, 2020

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DRAFT FOR REVIEW PURPOSES

**CORPORATION OF THE TOWNSHIP OF  
EDWARDSBURGH/CARDINAL  
LIBRARY BOARD**

**MANAGEMENT'S RESPONSIBILITY  
FOR THE FINANCIAL STATEMENTS**

To the Members of Council, Inhabitants and Ratepayer of the  
Corporation of the Township of Edwardsburgh/Cardinal

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Corporation of the Township of Edwardsburgh/Cardinal's Council is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial statements. The Council fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors.

MNP LLP is appointed by the Council to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Council and management to discuss their audit findings.

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Treasurer

**Independent Auditor's Report**

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To the Members of Council, Inhabitants and Ratepayers of the Corporation of the Township of  
Edwardsburgh/Cardinal Library Board:

**Opinion**

We have audited the financial statements of the Corporation of the Township of Edwardsburgh/Cardinal Library Board (the "Board"), which comprise the statement of financial position as at December 31, 2020, and the statements of financial activities, change in net financial assets, cash flows and the related schedules for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Board as at December 31, 2020, and the results of its operations, changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

**Basis for Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Board in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Board to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Cornwall, Ontario

**MNP LLP**

Chartered Professional Accountants

Licensed Public Accountants

**CORPORATION OF THE TOWNSHIP OF  
EDWARDSBURGH/CARDINAL  
LIBRARY BOARD**

**STATEMENT OF FINANCIAL POSITION**

As at December 31, 2020

	2020	2019
<b>NET FINANCIAL ASSETS</b>		
<b>ASSETS</b>		
Cash	\$ 37,153	\$ 56,989
Accounts receivable	28,720	5,302
	<b>65,873</b>	<b>62,291</b>
<b>LIABILITIES</b>		
Accounts payable	22,692	9,963
<b>NET FINANCIAL ASSETS</b>	<b>43,181</b>	<b>52,328</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets	293,274	305,585
<b>ACCUMULATED SURPLUS</b>	<b>\$ 336,455</b>	<b>\$ 357,913</b>

DRAFT FOR REVIEW PURPOSES

**CORPORATION OF THE TOWNSHIP OF  
EDWARDSBURGH/CARDINAL  
LIBRARY BOARD**

**STATEMENT OF FINANCIAL ACTIVITIES**

For the year ended December 31, 2020

	2020 BUDGET (Note 3)	2020 ACTUAL	2019 ACTUAL
<b>REVENUE</b>			
Grant - Province of Ontario	\$ 14,447	\$ 14,447	\$ 14,447
Grant - Municipal	90,000	90,000	105,500
Grant - Other	-	-	3,804
Fees, donations and other	4,115	1,572	7,196
	108,562	106,019	130,947
<b>EXPENSES</b>			
Amortization of tangible capital assets	28,433	28,747	28,433
Books and videos	32,807	2,650	428
Maintenance and equipment	500	7,929	71
Memberships	922	1,287	744
Professional fees	5,260	5,627	5,311
Salaries and benefits	78,000	75,851	77,351
Supplies and administration	4,150	1,250	6,583
Training	1,100	745	293
Utilities and telephone	3,300	3,391	3,401
	154,472	127,477	122,615
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	(45,910)	(21,458)	8,332
<b>ACCUMULATED SURPLUS, beginning of year</b>	357,913	357,913	349,581
<b>ACCUMULATED SURPLUS, end of year</b>	\$ 312,003	\$ 336,455	\$ 357,913

See Accompanying Notes

**CORPORATION OF THE TOWNSHIP OF  
EDWARDSBURGH/CARDINAL  
LIBRARY BOARD**

**STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**

For the year ended December 31, 2020

	2020 BUDGET (Note 3)	2020 ACTUAL	2019 ACTUAL
Surplus (deficit) for the year	\$ (45,910)	\$ (21,458)	\$ 8,332
Amortization of tangible capital assets	28,433	28,747	28,433
Acquisition of tangible capital assets	-	(16,436)	(16,543)
Increase (decrease) in net financial assets	(17,477)	(9,147)	20,222
Net financial assets, beginning of year	52,328	52,328	32,106
Net financial assets, end of year	\$ 34,851	\$ 43,181	\$ 52,328

See Accompanying Notes

**CORPORATION OF THE TOWNSHIP OF  
EDWARDSBURGH/CARDINAL  
LIBRARY BOARD**

**STATEMENT OF CASH FLOWS**

For the year ended December 31, 2020

	2020	2019
<b>CASH (USED IN) FROM OPERATING ACTIVITIES</b>		
Surplus (deficit) for the year	\$ (21,458)	\$ 8,332
Item not affecting cash		
Amortization of tangible capital assets	28,747	28,433
Changes in non-cash working capital balances		
Accounts receivable	(23,418)	(2,159)
Accounts payable	12,729	(12,581)
	<u>(3,400)</u>	<u>22,025</u>
<b>CASH USED IN CAPITAL ACTIVITIES</b>		
Acquisition of tangible capital assets	(16,436)	(16,543)
<b>(DECREASE) INCREASE IN CASH</b>	(19,836)	5,482
<b>CASH, beginning of year</b>	56,989	51,507
<b>CASH, end of year</b>	<u>\$ 37,153</u>	<u>\$ 56,989</u>

See Accompanying Notes

**CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL  
LIBRARY BOARD**

**SCHEDULE OF TANGIBLE CAPITAL ASSETS**

For the year ended December 31, 2020

	Land Improvements	Building	Equipment	Collections	2020	2019
<b>Cost</b>						
Balance, beginning of year	\$ 5,954	\$ 504,575	\$ 13,985	\$ 122,345	\$ 646,859	\$ 647,358
Additions during the year	-	-	-	16,436	16,436	16,543
Disposals during the year	-	-	-	16,542	16,542	17,042
<b>Balance, end of year</b>	<b>5,954</b>	<b>504,575</b>	<b>13,985</b>	<b>122,239</b>	<b>646,753</b>	<b>646,859</b>
<b>Accumulated Amortization</b>						
Balance, beginning of year	4,515	271,022	8,045	57,682	341,274	329,883
Amortization during the year	238	12,614	466	15,429	28,747	28,433
Amortization on disposals	-	-	-	16,542	16,542	17,042
<b>Balance, end of year</b>	<b>4,763</b>	<b>283,636</b>	<b>8,511</b>	<b>56,569</b>	<b>353,479</b>	<b>341,274</b>
<b>Net book value 2020</b>	<b>\$ 1,191</b>	<b>\$ 220,939</b>	<b>\$ 5,474</b>	<b>\$ 65,670</b>	<b>\$ 293,274</b>	<b>\$ 305,585</b>
<b>Net book value 2019</b>	<b>-</b>	<b>-</b>	<b>\$ 5,940</b>	<b>\$ 64,663</b>	<b>\$ 305,585</b>	

See Accompanying Notes

**CORPORATION OF THE TOWNSHIP OF  
EDWARDSBURGH/CARDINAL  
LIBRARY BOARD**

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended December 31, 2020

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements are prepared in accordance with Canadian public sector accounting standards and include the following significant accounting policies:

**(a) Basis of accounting**

The accrual basis of accounting recognizes revenues as they become available and measurable; expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

**(b) Cash and cash equivalents**

Cash and cash equivalents is defined as cash on hand, cash on deposit and short term investments, which includes guaranteed investment certificates.

**(c) Government transfers**

Government transfers are recognized in the financial statements as revenues in the period in which 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.

**(d) Fees, donations and other revenues**

Fees and other revenues are recognized when the activity is performed or when the services are rendered. Donations are recognized when the amounts are received.

**(e) 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. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the change in net financial assets for the year.

**(i) Tangible capital assets**

Tangible capital assets are recorded at cost, which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

Land improvements	25 years
Building	25 years
Equipment	10 years
Collections	7 years

**CORPORATION OF THE TOWNSHIP OF  
EDWARDSBURGH/CARDINAL  
LIBRARY BOARD**

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended December 31, 2020

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(f) Financial Instruments**

A contract establishing a financial instrument creates, at its inception, rights and obligations to receive or deliver economic benefits. The financial assets and financial liabilities portray these rights and obligations in the financial statements. The Board recognizes a financial instrument when it becomes a party to a financial instrument contract.

Financial instruments consist of cash, accounts receivable and accounts payable which are recorded at amortized cost.

All financial assets except derivatives are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of financial activities.

**(g) Measurement uncertainty (use of estimates)**

The preparation of financial statements in conformity with Canadian public sector accounting standards requires administration to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the current period. These estimates are reviewed periodically and adjustments are made to income as appropriate in the year they become known. Significant items subject to such estimates and assumptions include the estimated useful life of tangible capital assets and the valuation of allowances for doubtful accounts receivable. Actual results could differ from these estimates.

**2. ACCUMULATED SURPLUS**

	2020	2019
Operating surplus	\$ 43,181	\$ 52,328
Invested in tangible capital assets	293,274	305,585
	<b>\$ 336,455</b>	<b>\$ 357,913</b>

**3. BUDGET FIGURES**

The 2020 budget amounts that were approved on May 23, 2020 were established for Capital, Reserves and Reserve Funds and are based on a project-oriented basis, the costs of which may be carried out over one or more years.

**CORPORATION OF THE TOWNSHIP OF  
EDWARDSBURGH/CARDINAL  
LIBRARY BOARD**

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended December 31, 2020

**4. FINANCIAL INSTRUMENTS**

The Board has exposure to the following risks from its use of financial instruments: credit risk and liquidity risk.

*Credit risk:*

Credit risk is the risk of financial loss if a counterparty to a financial instrument fails to meet its contractual obligations. Such risks arise principally from cash and accounts receivable.

The Board is exposed to credit risk in the event of non-performance by a debtor. This risk is mitigated as all accounts receivable are due from the Township of Edwardsburgh/Cardinal and are collectible.

It is management's opinion that the Board is not exposed to significant credit risk associated with its cash as it is placed in a reputable financial institution.

*Liquidity risk:*

Liquidity risk is the risk that the Board will not be able to meet its financial obligations as they become due.

The Board manages liquidity risk by continually monitoring actual and forecasted cash flows from operations to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due.

There have been no changes to risk exposure from 2019 related to credit or liquidity risks.

**5. SIGNIFICANT EVENT**

During the year, there was a global outbreak of COVID-19 (coronavirus), which has had a significant impact on businesses through the restrictions put in place by the Canadian, provincial and municipal governments regarding travel, business operations and isolation/quarantine orders. At this time, it is unknown the extent of the impact the COVID-19 outbreak may have on the Board as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are currently, or may be put, in place by Canada and other countries to fight the virus. While the extent of the impact is unknown, we anticipate this outbreak may cause reduced customer demand, supply chain disruptions, staff shortages, and increased government regulations, all of which may negatively impact the Board's financial condition.