

Strictly Confidential

CLA Fiscal Plan 2008

Draft for Finance Committee

November 2007

Introduction

This draft Budget is the expected manifestation of the fiscal impact of planned activities. It reports where financial resources will come from, and how they will be used to further the association's Mission.

Revenue

CLA has three main sources of revenue: Membership Dues; Professional Development; and CLA Retail (selling products, especially CLA and ALA books). There are other minor revenue sources, but these do not provide sufficient resources to be significant.

Expenses

To align activities with the Strategic Plan, there should be a direct correlation between expenditures and the association's Strategic Initiatives. Thus there are direct expenses for the three Strategic Initiatives: "Advocacy & External Relations" including public image; "Transform CLA into a Member-Driven Association"; and "Grow CLA Membership".

However, as in any organization there are basic infrastructure items that support all the strategic initiatives. Current management has translated into a fourth Strategic Initiative: Internal Operations.

Organization of the Budget

CLA's budget follows the same organization as its Financial Statements. Finance Committee members who are familiar with different models of financial reporting will recognize that CLA presents its financial information more as a set of management reports than pure financial reports. For those Finance Committee members who may not have run into this before, here's a brief description of the two types of reports.

Financial reports present expenses in categories of who or what received the money. For example, salaries for all staff are presented on one budget line, postage and courier charges on another, travel and accommodation on a third, printing costs on a fourth, etc. This is a common way of presenting information because it is favoured by accountants.

Management reports present expenses in categories of projects or activities. For example, "government relations" is an activity that requires staff time, postage, travel and sometimes accommodation; "member communications" is an activity that requires staff time, printing costs, postage and courier charges. In management reporting, there is an attempt to present the full cost of a project or activity regardless of the different elements that go into it. The theory behind this approach is that it's not really relevant if the expenses are payroll charges or printing charges: what is important is to understand the total cost and benefit of an activity. CLA uses management reporting.

CLA's activities are organized into four departments and a set of appropriated funds, so the financial statements are organized the same way. Over the years, activities have changed but often the labels haven't, so occasionally there are some less-than-obvious ways of expression in the reports. As time goes on, staff update some of the labelling but in general it is a good idea to avoid massive restructuring of the reporting system, since that would be a major undertaking without obvious benefit to the members, and it would drive up the cost of the audit by requiring previous years' statements to be restated.

Organization of this Plan

This draft Plan starts with four summary worksheets: one page with a Net Summary of all activity by department; then two summary pages, one each for revenue and expenses, also organized by department; then the staff "full-time-equivalents" (FTEs) and payroll. On the Net Summary page, negative figures (expenses exceeding revenues) are bracketed with parentheses; thus Income/(Loss).

Then the activities are presented, with statements for each activity within the respective department. There is a narrative description describing the different activities, and then a worksheet presenting the 2007 Budget, a 2007 Year-End Forecast, and the 2008 draft Budget for consideration by Finance Committee. On the Net Income/(Loss) line at the bottom of each of the non-summary page, negative figures (expenses exceeding revenues) are bracketed with parentheses; thus Income/(Loss).

While the Finance Committee is nominally responsible for the whole Budget, the Committee historically has had little direct involvement in the "Other Appropriated Funds". Thus you will see a line at the bottom of the Net Summary page labelled "Net excluding Appropriated". This is in effect the overall *operating* surplus or deficit, which is the most relevant figure.

**CANADIAN LIBRARY ASSOCIATION
STATEMENT OF ACTIVITY
NET SUMMARY**

	PLAN FY2007 TOTAL	FORECAST FY2007 TOTAL	PLAN FY2008 TOTAL
EXECUTIVE			
CLA Governance	(136,850)	(116,130)	(133,850)
Committees	(3,000)	(1,035)	(3,000)
Interest Groups	-	-	-
Divisions	(37,200)	(37,200)	(35,490)
Executive Director's Office	(194,600)	(194,640)	(186,575)
Gov't & Media Relations	(54,275)	(55,720)	(57,600)
Projects	-	(705)	(10,000)
Administration	(176,775)	(179,875)	(178,050)
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TOTAL EXECUTIVE	(602,700)	(585,305)	(604,565)
	-----	-----	-----
MEMBER SERVICES			
Member Services	270,075	294,645	264,335
Conference	165,150	178,250	177,025
Exhibits	114,375	135,095	78,275
CLA Boutique	165	(2,570)	(2,845)
Continuing Prof. Dev't	-	-	-
	-----	-----	-----
TOTAL MEMBER SERVICES	549,765	605,420	516,790
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MEDIA SERVICES			
Member Communications	(7,450)	(8,064)	(35,700)
Monographs	15,090	34,820	15,110
	-----	-----	-----
TOTAL MEDIA SERVICES	7,640	26,756	(20,590)
	-----	-----	-----
FINANCIAL SERVICES			
Finance	(79,350)	(78,660)	(86,500)
	-----	-----	-----
TOTAL FINANCIAL SERVICES	(79,350)	(78,660)	(86,500)
	-----	-----	-----
OTHER APPROPRIATED FUNDS			
Children's Book Awards	1,500	(600)	1,000
Intellectual Freedom	1,830	1,765	1,830
Research and Education	(9,975)	395	(9,800)
Scholarship	(3,500)	(1,400)	(3,500)
North. Exp. to Leadership	(750)	(1,200)	(750)
Library Advocacy Now!	250	(320)	250
Angela Thacker Memorial	(800)	(685)	(700)
Chancellor Group	(500)	50	(450)
Advocacy Award	(1,025)	(1,020)	(1,025)
Tsunami Relief	(14,411)	(14,000)	-
Hurricane Relief	(1,300)	(1,715)	-
	-----	-----	-----
TOTAL APPROPRIATED FUNDS	(28,681)	(18,730)	(13,145)
	-----	-----	-----
TOTAL	(153,326)	(50,519)	(208,010)
	=====	=====	=====
Net excluding Appropriated	(124,645)	(31,789)	(194,865)

**CANADIAN LIBRARY ASSOCIATION
STATEMENT OF ACTIVITY
REVENUE SUMMARY**

	PLAN FY2007 TOTAL	FORECAST FY2007 TOTAL	PLAN FY2008 TOTAL
EXECUTIVE			
CLA Governance	-	-	-
Committees	-	-	-
Interest Groups	22,250	18,035	22,589
Divisions	-	-	-
Executive Director's Office	-	190	-
Gov't & Media Relations	6,000	13,020	13,000
Projects	90,000	-	30,000
Administration	2,500	2,500	2,500
TOTAL EXECUTIVE	120,750	33,745	68,089
MEMBER SERVICES			
Member Services	437,050	426,270	429,550
Conference	400,880	384,580	433,650
Exhibits	188,200	210,290	146,175
CLA Boutique	6,925	6,785	7,600
Continuing Prof. Dev't	3,000	-	1,000
TOTAL MEMBER SERVICES	1,036,055	1,027,925	1,017,975
MEDIA SERVICES			
Member Communications	160,500	147,215	148,200
Monographs	138,550	156,070	141,100
TOTAL MEDIA SERVICES	299,050	303,285	289,300
FINANCIAL SERVICES			
Finance	21,000	20,050	21,050
TOTAL FINANCIAL SERVICES	21,000	20,050	21,050
OTHER APPROPRIATED FUNDS			
Children's Book Awards	7,500	9,300	9,000
Intellectual Freedom	2,000	1,800	2,000
Research and Education	1,025	1,200	1,200
Scholarship	6,000	8,100	6,000
Northern Exposure to Leadership	250	1,600	250
Library Advocacy Now!	250	200	250
Angela Thacker Award	-	75	100
Chancellor Group	-	50	50
Advocacy	-	-	-
Tsunami Relief	-	-	-
Hurricane Relief	-	-	-
TOTAL APPROPRIATED FUNDS	17,025	22,325	18,850
TOTAL	1,493,880	1,407,330	1,415,264

**CANADIAN LIBRARY ASSOCIATION
STATEMENT OF ACTIVITY
EXPENSES SUMMARY**

	PLAN FY2007 TOTAL	FORECAST FY2007 TOTAL	PLAN FY2008 TOTAL
EXECUTIVE			
CLA Governance	136,850	116,130	133,850
Committees	3,000	1,035	3,000
Interest Groups	22,250	18,035	22,589
Divisions	37,200	37,200	35,490
Executive Director's Office	194,600	194,830	186,575
Gov't & Media Relations	60,275	68,740	70,600
Projects	90,000	705	40,000
Administration	179,275	182,375	180,550
TOTAL EXECUTIVE	723,450	619,050	672,654
MEMBER SERVICES			
Member Services	166,975	131,625	165,215
Conference	235,730	206,330	256,625
Exhibits	73,825	75,195	67,900
CLA Boutique	6,760	9,355	10,445
Continuing Prof. Dev't	3,000	-	1,000
TOTAL MEMBER SERVICES	486,290	422,505	501,185
MEDIA SERVICES			
Member Communications	167,950	155,279	183,900
Monographs	123,460	121,250	125,990
TOTAL MEDIA SERVICES	291,410	276,529	309,890
FINANCIAL SERVICES			
Finance	100,350	98,710	107,550
TOTAL FINANCIAL SERVICES	100,350	98,710	107,550
OTHER APPROPRIATED FUNDS			
Children's Book Awards	6,000	9,900	8,000
Intellectual Freedom	170	35	170
Research and Education	11,000	805	11,000
Scholarship	9,500	9,500	9,500
Northern Exposure to Leadership	1,000	2,800	1,000
Library Advocacy Now!	-	520	-
Angela Thacker Award	800	760	800
Chancellor Group	500	-	500
Advocacy	1,025	1,020	1,025
Tsunami Relief	14,411	14,000	-
Hurricane Relief	1,300	1,715	-
TOTAL APPROPRIATED FUNDS	45,706	41,055	31,995
TOTAL	1,647,206	1,457,849	1,623,274

Salaries and Benefits

2007 Results

There were significant staff changes in 2007. Membership assistant Carla Chami was on maternity leave; we hired Andy Giffen as Webmaster starting in April; and Manager of Membership and Conferences Sylvie Deliencourt resigned, to be replaced by Adèle Brunet. With all these changes, the **Forecast FY2007** is about \$11,000 below budget.

2008 Plan

This reflects the return of Ms. Chami from maternity leave early in 2008. Brenda Shields has announced her intention of retiring in the latter half of 2008; however, with her accumulated vacation time, her retirement will not have a material impact on payroll in 2008.

FY2008 Person Years also reflects minor re-allocation of staff time to more accurately reflect current and planned operations, and a Cost-of-Living increase of 2.0 percent.

The **FY2008 Person Years**, multiplied by the salary of the staff person, generates the salary figures in the appropriate departments. For example, four different staff work in Member Services over the course of a year, each spending a different percentage of her/his time in Member Services. The Member Services salary line is calculated: (Person A's salary times the percentage of time Person A works in Member Services) plus (Person B's salary times the percentage of time Person B works in Member Services) plus (Person C's salary times the percentage of time Person C works in Member Services) plus (Person D's salary times the percentage of time Person D works in Member Services). *Thus the reallocation of time noted above is partially responsible for the changes in the salary totals per department.*

**CANADIAN LIBRARY ASSOCIATION
STATEMENT OF ACTIVITY
SALARIES AND BENEFITS SUMMARY**

	PLAN FY2007 TOTAL	FORECAST FY2007 TOTAL	PLAN FY2008 TOTAL	FY2007 PERSON YEARS	FY2008 PERSON YEARS
EXECUTIVE					
CLA Governance	-	-	-	-	-
Committees/Special Projects	-	-	-	-	-
Interest Groups	-	-	-	-	-
Divisions	-	-	-	-	-
Executive Director's Office	140,300	132,265	138,700	1.35	1.55
Administration	-	-	-	-	-
TOTAL EXECUTIVE	140,300	132,265	138,700	1.35	1.55
MEMBER SERVICES					
Member Services	91,025	81,150	93,615	3.10	2.63
Conference	46,800	53,330	54,500	0.95	1.42
Exhibits	11,600	14,575	11,650	0.15	0.15
CLA Boutique	2,550	2,800	3,075	0.05	0.05
Continuing Prof. Dev't	-	-	-	-	-
TOTAL MEMBER SERVICES	151,975	151,855	162,840	4.25	4.25
MEDIA SERVICES					
Member Communications	88,000	73,350	96,100	1.10	2.10
Monographs	35,250	34,980	38,965	1.30	1.10
TOTAL MEDIA SERVICES	123,250	108,330	135,065	2.40	3.20
TOTAL SALARIES	415,525	392,450	436,605	8	9
TOTAL EMPLOYEE BENEFITS	44,825	57,130	61,625	-	-
GRAND TOTAL	460,350	449,580	498,230	8.00	9.00

Executive Department

The Executive department is headed by the Executive Director. There are eight sets of activities under this department:

- CLA Governance – the actual governing of the association (Annual General Meeting, Executive Council, Division Executives, Presidential Travel).
- Committees – committee expenses.
- Interest Groups.
- Divisions.
- Executive Director’s Office – salary for the Executive Director and some of the other staff who work on governance activities; Executive Director travel; international activities such as IFLA membership dues; travel for members representing CLA on various committees; and all of CLA advocacy, external relations and public image expenses.
- Government & Media Relations – the retainer for our outside consultants; Canadian Library Month direct expenses (Canadian Library Month salary expenses are negligible and appear under Member Communications).
- Special Projects of an advocacy or public relations nature.
- Administration – infrastructure expenses that are difficult to allocate to specific activities, such as rent, photocopier rentals, paper and general supplies.

These are described in more detail in the following pages.

Expenses by CLA Units (Interest Groups and Divisions) have been delegated to those running those units. While Executive Council is ultimately responsible for how those funds are used, in the past Finance Committee has chosen a relatively “hands-off” approach.

Any funds not used by the Units are not allowed to accumulate, though Council will permit a Unit to build up funds over some years for a specific purpose (authority for permission to accumulate funds has been delegated to the Executive Director). The philosophy behind this policy is to ensure as far as possible that those who contributed the funds benefit from them. Funds returned by Interest Groups are used to fund the Student Chapters.

Governance

These budget items cover the governance expenses associated with CLA, the Executive Council and Division Executives. Expenses include the travel of the CLA President on behalf of the Association, travel and meeting costs for the Executive Council and Division Executives, CLA and Division election and AGM costs, officer/director liability insurance and costs associated with the Association's annual report.

Divisional Governance is based on a maximum amount of \$9,000 per division. This includes travel and meetings, conference calls, AGM and other miscellaneous items. *There has been some concern expressed by some Divisions that the \$9,000 cap is too low; the Committee may want to discuss this.*

The travel and meeting cost of \$55,000 is based on three face-to-face meetings (February in Toronto, May in Vancouver and September in Ottawa), and conference calls as required. The May meeting covers costs for both the outgoing and incoming Executive Council members. It is expected that travel costs to this year's meeting site (Vancouver) will be higher than in 2007, so an additional allocation is proposed.

Presidential Travel is for the outgoing President for the year; thus the **Forecast FY2007** is an actual figure for Linda Cook and the **Plan FY2008** is the budget amount June 2007-May 2008 for Alvin Schrader. Edmonton Public Library provided financial support to Ms. Cook throughout her presidential year.

Preparation of the Fiscal Plan is a governance activity, so the expenses of the Finance Committee are under CLA Governance.

The 2008 Fiscal Plan includes \$5,000 for Strategic Planning. Executive Council has a workplan for Strategic Planning which includes meeting in Toronto in February and at least one conference call.

Other expenses remain similar to last year, with these notable exceptions.

The 2008 Elections budget has been lowered from **Forecast FY2007** because of the success of our move to electronic voting.

The 2008 AGM budget is unchanged from **Plan FY2007** because of the cost of bringing the parliamentarian to Vancouver. Our current parliamentarian is based in Toronto.

**CANADIAN LIBRARY ASSOCIATION
STATEMENT OF ACTIVITY
CLA GOVERNANCE**

	PLAN FY2007 TOTAL	FORECAST FY2007 TOTAL	PLAN FY2008 TOTAL
REVENUE			

Other Income	-	-	-

TOTAL REVENUE	-	-	-

EXPENSES			

Presidential Travel	10,000	6,900	10,000
Contract/Consulting Fees	-	1,450	1,500
Legal Fees	-	1,950	1,000
CLA Election	6,000	480	550
AGM	5,000	3,570	5,000
Divisional Governance	45,000	40,000	45,000
Strategic Planning	5,000	5,000	5,000
Conference Calls	1,000	50	500
Travel and Meetings	55,000	48,020	55,000
Committees	4,500	3,600	4,250
General Expense	600	350	500
Postage and Shipping	100	55	100
Insurance	2,200	1,825	2,200
Materials Produced	250	-	250
GST Expense	2,200	2,880	3,000

TOTAL EXPENSES	136,850	116,130	133,850

NET INCOME/(LOSS)	(136,850)	(116,130)	(133,850)
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Committees

These items cover the expenses associated with the activities needed to run CLA's committees. The main expense for each group is conference calls. Expenses for any project or activities undertaken by Committees are allocated to other activities (e.g. government relations).

The Budget assumes continued activity for the Intellectual Access Committee which incorporates three working groups: copyright; international trade agreements; and information policy.

The Budget also makes allowances for meeting costs for the new Working Group for the Initiative for Equitable Library Access.

CANADIAN LIBRARY ASSOCIATION
STATEMENT OF ACTIVITY
COMMITTEES

	PLAN FY2007 TOTAL	FORECAST FY2007 TOTAL	PLAN FY2008 TOTAL
REVENUE			

Other Income	-	-	-

TOTAL REVENUE	-	-	-

EXPENSES			

Intellectual Access	-	400	500
Other	2,900	600	2,400
GST Expense	100	35	100

TOTAL EXPENSES	3,000	1,035	3,000

NET INCOME/(LOSS)	(3,000)	(1,035)	(3,000)
=====			

Interest Groups

Funding for the Interest Groups is based on the \$15.00 fee paid by CLA members. The Interest Groups receive 90 percent of the fees collected for the period July 1, 2007 to June 30, 2007, provided a budget was submitted. The final 10 percent is kept by CLA to offset administrative costs.

Funds are used to cover the costs of newsletters, reports, meetings, awards and grants, conference activities and administration.

The **Forecast FY2007** assumes all Interest Groups will use all their funds. While this is an inaccurate assumption, the dollar amounts involved are so minor as to not be worth the staff time to make the forecast more accurate.

In 2000, Executive Council approved a policy to transfer an Interest Group's unused funds from the Interest Group's account to CLA's general revenue. Unused funds are transferred into the Pool Fund for Interest Group special projects. Funds unused in the Pool Fund are returned to CLA general revenue; these appear as "Other Income" on the Member Services worksheet. This is not expected to be material in 2008.

CLA implemented a funding program for the student chapters/library technician programs. The source of funding has been the interest group pool fund since very few Interest Groups apply to it. The student chapters are expected to submit budgets prior to receiving the funds.

CLA manages the accounts of all the Interest Groups, the Montreal Chapter and the Student Chapters.

The 2008 Budget indicates the estimated total funding for each group.

**CANADIAN LIBRARY ASSOCIATION
STATEMENT OF ACTIVITY
INTEREST GROUPS**

	PLAN FY2007 TOTAL	FORECAST FY2007 TOTAL	PLAN FY2008 TOTAL
REVENUE			

OTHER INCOME	22,250	18,035	22,589
	-----	-----	-----
TOTAL REVENUE	22,250	18,035	22,589
	-----	-----	-----
EXPENSES			

Access to Government Info.	986	986	797
Action for Literacy	506	506	601
Business Information	513	513	540
Collection Dev't & Mgt	1,269	1,269	1,269
Emerging Technologies	1,782	1,782	1,755
Entrepreneurship in Librarianship	257	257	270
Evidence-Based	513	513	648
Information Commons	270	270	311
Information Literacy	959	959	1,080
Libraries & Communities	500	500	527
Lib. & Info. Needs Native People	567	-	621
Lib. Group on Serv Older People	270	270	324
Library History	324	324	338
Library Technicians	945	945	729
New Librarians and Info. Prof.	1,019	1,019	1,040
Resource Sharing	284	284	270
Rural and Remote Libraries	446	446	500
Print Disabled	-	500	135
Serials	243	243	365
Services for Distance Learning	459	-	-
Technical Services	1,094	1,094	1,229
World Libraries	419	419	513
Young Adult Services	689	-	689
Montreal Chapter	351	351	338
Student Chapters/Library Tech.	3,000	3,000	3,000
Interest Group Pool Fund	3,000	-	3,000
Administration 10%	1,588	1,588	1,705
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TOTAL EXPENSES	22,250	18,035	22,589
	-----	-----	-----
NET INCOME/(LOSS)	-	-	-
	=====	=====	=====

Divisions

Divisions receive funding based on the number of members in their division on August 31, 2007. Each division receives \$30 per member, or in the case of CASL and CLTA, they are subsidized to a maximum of \$9,000. The divisions submit a budget for review. Unlike Interest Groups, Divisions are not subject to a charge for administrative expenses.

Division governance is set at a maximum of \$9,000 and is found under Governance. The remainder is allocated here and covers Member Communication and Projects.

Operating funds that are unused are subject to a “clawback”, so as to help ensure that those contributing the funds are receiving the benefit.

Number of members by Division as of August 31 of the respective year:

		2004	2005	2006	2007
CASL		217	248	449	421
CACUL		646	690	734	754
CAPL		607	599	638	644
CASLIS		655	614	619	564
CLTA		103	121	175	197
No Division		unavailable	246	190	148

CANADIAN LIBRARY ASSOCIATION
STATEMENT OF ACTIVITY
DIVISIONS

	PLAN FY2007 TOTAL	FORECAST FY2007 TOTAL	PLAN FY2008 TOTAL
REVENUE			

Other Income	-	-	-

TOTAL REVENUE	-	-	-

EXPENSES			

CACUL	13,020	13,020	13,620
CAPL	10,140	10,140	10,320
CASL	4,470	4,470	3,630
CASLIS	9,570	9,570	7,920
CLTA	-	-	-

TOTAL EXPENSES	37,200	37,200	35,490

NET INCOME/(LOSS)	(37,200)	(37,200)	(35,490)
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Executive Director's Office

The budget items cover costs associated with the Executive Director and travel support for CLA representatives on external boards/committees.

The Executive Director's professional development expenses are at the Executive Director's discretion to a contractual maximum of \$3,000. The remainder of the "Staff Prof. Development" line is available to the other staff who do not have professional development allocations covered in their employment agreements.

Fees, Dues and Memberships covers CLA's IFLA dues, as well as membership in the Book and Periodical Council, the Canadian Coalition for School Libraries, and the Canadian Conference of the Arts. Historically, these have been considered strategic investments.

Travel and meetings includes funding for attendance at provincial and international association conferences and the CSAE CEO Symposium. This budget calls for the Executive Director's attendance at the ALA Midwinter in Philadelphia but not ALA Annual in Anaheim: Midwinter will be more important because of needing to promote the 2008 World Library and Information Congress. As much as possible, CLA's travel points will be used.

CLA has travel support costs for CLA representatives to external groups who wish to have a CLA representative. This excludes the President and Executive Director. The recommended allowance is \$1,000; it gets used on an "as needed" basis.

**CANADIAN LIBRARY ASSOCIATION
STATEMENT OF ACTIVITY
EXECUTIVE DIRECTOR'S OFFICE**

	PLAN FY2007 TOTAL	FORECAST FY2007 TOTAL	PLAN FY2008 TOTAL
REVENUE			

Other Income	-	190	-

TOTAL REVENUE	-	190	-

EXPENSES			

Salaries	140,300	132,265	138,700
Benefits	12,200	13,090	14,500
Contract Personnel	-	-	-
Consultant Fees	-	-	-
Legal Fees	2,500	-	-
Hiring Cost	3,000	16,325	3,000
Staff Prof. Dev't and Information	3,500	2,700	3,500
Fees, Dues and Memberships	20,000	15,700	16,000
Conference Calls	500	150	250
Travel and Meetings	9,000	12,100	7,000
External Relations Travel	1,000	-	1,000
General Expense	1,250	1,400	1,500
Postage	250	235	300
Succession Planning	-	-	-
Promotion	-	-	-
GST Expense	1,100	865	825

TOTAL EXPENSES	194,600	194,830	186,575

NET INCOME/(LOSS)	(194,600)	(194,640)	(186,575)
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Government & Media Relations

This proposes CLA continue to retain Impact Public Affairs as part of our government and media relations program.

This provides net funding of \$3,000 for Canadian Library Month / *le mois des bibliothèques au Canada*.

There is also a small allocation for government and media relations travel and meetings, such as bringing a member to Ottawa to speak to a parliamentary committee or to government officials. It gets used on an “as needed” basis.

CANADIAN LIBRARY ASSOCIATION
STATEMENT OF ACTIVITY
GOVERNMENT AND MEDIA RELATIONS

	PLAN FY2007 TOTAL	FORECAST FY2007 TOTAL	PLAN FY2008 TOTAL
REVENUE			

Other Income	6,000	13,020	13,000

TOTAL REVENUE	6,000	13,020	13,000

EXPENSES			

Consultant Fees	50,400	49,570	50,400
Travel and Meetings	-	615	1,000
Materials Produced	6,000	16,000	16,000
Postage	100	-	100
Advocacy	2,000	700	1,000
GST Expense	1,775	1,855	2,100

TOTAL EXPENSES	60,275	68,740	70,600

NET INCOME/(LOSS)	(54,275)	(55,720)	(57,600)
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Special Projects

These are short-term (one- to two-year) projects that tie into CLA strategic initiatives.

The National Summit on Library Human Resources, scheduled for Ottawa in June 2008, is presented as a \$10,000 expenditure for CLA.

**CANADIAN LIBRARY ASSOCIATION
STATEMENT OF ACTIVITY
PROJECTS**

	PLAN FY2007 TOTAL	FORECAST FY2007 TOTAL	PLAN FY2008 TOTAL
REVENUE			

National Summit-HR	80,000	-	20,000
8Rs Research Phase II	10,000	-	10,000
	-	-	-
	-	-	-
	-----	-----	-----
TOTAL REVENUE	90,000	-	30,000
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EXPENSES			

National Summit-HR	80,000	705	30,000
8Rs Research Phase II	10,000	-	10,000
Website Rebuild	-	-	-
GST Expense	-	-	-
	-----	-----	-----
TOTAL EXPENSES	90,000	705	40,000
	-----	-----	-----
NET INCOME/(LOSS)	-	(705)	(10,000)
	=====	=====	=====

Administration

In this area are included overall expenses, except salaries, for running the CLA office, such as equipment, rent, photocopying, amortization and telecommunications.

Other income includes rental fees from Lynn MacKay Image Consulting, which uses 328 Frank Street as its mailing address.

We have reduced consultant fees for information technology. Until 2005, some of our information technology needs were provided by staff. With the resignation of that individual, we outsourced information technology services. Now we once again have some staff expertise and expect we can reduce the use of outside personnel.

Project Administration is a cost-recovery from the Young Canada Works project.

**CANADIAN LIBRARY ASSOCIATION
STATEMENT OF ACTIVITY
ADMINISTRATION**

	PLAN FY2007 TOTAL	FORECAST FY2007 TOTAL	PLAN FY2008 TOTAL
REVENUE -----			
Other Income	2,500	2,500	2,500
TOTAL REVENUE	2,500	2,500	2,500
EXPENSES -----			
Contract/Consultant Fee	24,000	27,400	17,000
Office Supplies	8,000	9,100	8,000
Telecommunications	7,600	7,450	7,700
Photocopying	13,000	10,275	10,000
General Expenses	500	1,550	1,500
Software Costs	800	200	200
Software Maintenance	12,000	12,780	15,000
Rent and Building Maint.	64,500	65,250	65,500
Equipment Lease & Maint.	41,000	43,395	49,200
Insurance	4,450	3,950	4,450
Amortization	22,500	22,500	22,500
Delivery Service - Mail	1,000	-	-
Postage and Shipping	900	325	500
Project Administration	(30,000)	(30,000)	(30,000)
Outside Storage	3,500	2,500	3,000
GST Expense	5,525	5,700	6,000
TOTAL EXPENSES	179,275	182,375	180,550
NET INCOME (LOSS)	(176,775)	(179,875)	(178,050)

Member Services Department

The Member Services department is headed by the Conference & Membership Officer, with specific activities the responsibility of the Manager, Marketing & Communications. There are four activities under this department:

- Member Services – the recruitment and retention of members; awards.
- Conference – the program and social elements of the Conference (governance expenses are included under CLA Governance).
- Exhibits – the two-day trade show held concurrently with the Conference.
- Continuing Professional Development – CPD activities outside of the Conference.

Member Services

This budget covers revenue items such as membership fees, souvenir sales and donations to the Mary Elizabeth Allan Operating Fund.

The travel and meetings budget has returned to its more historic level.

“Accreditation travel” is travel by CLA’s representatives (volunteers) to participate in different aspects of ALA accreditation of Canadian LIS schools or serve on the ALA Accreditation Committee. CLA’s current representative on the ALA Committee has the financial support of her employer to attend, so the traditional \$3,500 has not been necessary. CLA has to appoint a new representative in 2008 and there may be the necessity to return to traditional levels of support.

Revenue and expenses for the Outstanding Service to Librarianship Award, the Young Adult Canadian Book Award and the Student Article Contest reside here also.

**CANADIAN LIBRARY ASSOCIATION
STATEMENT OF ACTIVITY
MEMBER SERVICES**

	PLAN FY2007 TOTAL	FORECAST FY2007 TOTAL	PLAN FY2008 TOTAL
REVENUE			

Donations and Grants	3,000	2,850	3,000
Membership Fees	432,800	422,000	425,000
Contribution Program	-	-	-
Other Income	1,250	1,420	1,550
	-----	-----	-----
TOTAL REVENUE	437,050	426,270	429,550
	-----	-----	-----
EXPENSES			

Salaries	91,025	81,150	93,615
Benefits	14,000	17,775	16,000
Contract Personnel	12,500	435	1,000
Consultant Fees	-	-	-
Staff Prof. Dev't & Information	2,650	2,280	3,000
Fees, Dues and Memberships	800	220	800
Conference Calls	900	550	900
Travel and Meetings	7,000	3,725	6,000
Accreditation Travel	1,000	-	1,000
Committee Expenses	100	100	100
Contribution Program	2,000	875	-
General Expense	1,000	530	1,000
Postage and Shipping	11,000	8,525	15,000
Promotion	7,500	7,125	13,500
Materials Produced	8,200	3,165	5,000
OSL Awards	3,000	680	3,000
Y.A. Book Award	1,700	2,590	2,500
Student Article Contest	1,000	1,000	1,000
GST Expense	1,600	900	1,800
	-----	-----	-----
TOTAL EXPENSES	166,975	131,625	165,215
	-----	-----	-----
NET INCOME/(LOSS)	270,075	294,645	264,335
	=====	=====	=====

Conference

Each Conference venue results in different costs, so while revenue lines are relatively comparable from year-to-year, it is usually inappropriate to compare costs too closely.

The conference in St. John's did better than expected due to cost containment.

"Travel and Meetings" expenses for 2008 will be higher because the Conference is in Vancouver, necessitating longer stays. Also, staff changes required that new staff visit the site to see it first-hand.

"Meeting Facility Costs" for 2008 are returning to their usual historic levels.

The costs of the Program Committee are included here.

Higher speaker expenses reflect the philosophical change that CLA needs to be more of a "pinnacle" Conference, and the higher cost of travel to Vancouver.

The "Complimentary Registrations" line reflects waiving the Conference registration fee for provincial and territorial association leaders and Executive Directors.

**CANADIAN LIBRARY ASSOCIATION
STATEMENT OF ACTIVITY
CONFERENCE - CURRENT YEAR**

	PLAN FY2007 TOTAL	FORECAST FY2007 TOTAL	PLAN FY2008 TOTAL
REVENUE			

Advertising	14,000	13,430	14,000
Registration	353,880	311,400	362,650
Events	-	2,780	12,000
Donations /Other Income	33,000	56,970	45,000
	-----	-----	-----
TOTAL REVENUE	400,880	384,580	433,650
	-----	-----	-----
EXPENSES			

Salaries	46,800	53,330	54,500
Benefits	3,100	7,390	9,325
Contract Personnel	6,000	45	1,000
Travel and Meetings	6,000	4,890	6,000
Program Committee	3,800	6,540	6,000
General Expense	500	765	500
Insurance	-	-	-
Postage and Shipping	8,000	5,750	8,000
Promotion	2,000	415	1,000
Conference Brochure/Program	15,500	11,415	9,000
Meeting Facility Costs	5,000	-	30,000
Registration Kits and Badges	2,500	1,145	2,500
Signs	1,500	1,795	1,500
CLA Today	2,000	675	1,500
Coffee Service	2,000	-	2,000
AV/Handouts	28,000	21,950	28,000
Speakers	49,000	39,850	35,000
Food and Beverage	22,000	15,390	30,000
Entertainers/Decoration	1,000	500	7,000
Tours	-	5,590	-
Event Buses	3,000	270	-
Local Committee	3,000	3,145	3,000
Complimentary Registrations	10,580	4,600	6,000
Students to CLA	6,600	6,190	6,600
APLA Allocation	3,750	3,750	-
Other Program Costs	-	2,470	2,500
GST Expense	4,100	8,470	5,700
	-----	-----	-----
TOTAL EXPENSES	235,730	206,330	256,625
	-----	-----	-----
NET INCOME/(LOSS)	165,150	178,250	177,025
	=====	=====	=====

Exhibits

Revenue

There is a smaller trade show venue for 2008; and exhibitors are continuing to buy their spaces early, lowering our overall booth rental income.

Expenses

Travel and meetings reflects the costs of site inspections by staff.

“Facility Rental” is the major increase in expense, and reflects a return to a historic level rather than the abnormally low amount in 2007.

Food and beverage will again be served to help drive traffic to the exhibitors.

**CANADIAN LIBRARY ASSOCIATION
STATEMENT OF ACTIVITY
EXHIBITS - CURRENT YEAR**

	PLAN FY2007 TOTAL	FORECAST FY2007 TOTAL	PLAN FY2008 TOTAL
REVENUE			

Donations and Grants	3,000	-	3,000
Booth Space Rentals	185,200	210,290	143,175
Other Income	-	-	-
	-----	-----	-----
TOTAL REVENUE	188,200	210,290	146,175
	-----	-----	-----
EXPENSES			

Salaries	11,600	14,575	11,650
Benefits	525	1,535	1,500
Contract Personnel	-	380	500
Travel and Meetings	1,950	2,595	1,000
General Expense	-	-	-
Postage and Shipping	200	1,130	1,000
Promotion	1,300	1,305	1,000
Facility Rental	12,250	9,410	20,000
Facility Setup/Security	4,700	11,930	5,000
A/V & On-site Equipment	5,050	-	-
Badges, Ribbons and Holders	300	650	650
Signs	1,000	340	1,000
Coffee Service	4,500	-	-
Meals/Receptions	23,000	22,805	23,000
Entertainers/Decorations	-	-	-
Delegate Gifts/Totes	-	-	-
APLA Allocation	3,750	3,750	-
GST Expense	3,700	4,790	1,600
	-----	-----	-----
TOTAL EXPENSES	73,825	75,195	67,900
	-----	-----	-----
NET INCOME/(LOSS)	114,375	135,095	78,275
	=====	=====	=====

Continuing Professional Development

Executive Council decided to minimize our Continuing Professional Development activities apart from the Annual Conference. The occasional CPD activity comes our way and is run on a break-even basis.

CANADIAN LIBRARY ASSOCIATION
STATEMENT OF ACTIVITY
CONTINUING PROFESSIONAL DEVELOPMENT

	PLAN FY2007 TOTAL	FORECAST FY2007 TOTAL	PLAN FY2008 TOTAL
REVENUE			

Registration Fees	3,000	-	1,000
Sponsorship	-	-	-
Other Income	-	-	-
	<u>3,000</u>	<u>-</u>	<u>1,000</u>
TOTAL REVENUE	3,000	-	1,000
EXPENSES			

Salaries	-	-	-
Contract Personnel	-	-	-
Professional Development	-	-	-
Fees, Dues , Memberships	-	-	-
Travel and Meetings	-	-	-
General Expense	250	-	-
Postage and Shipping	250	-	-
Promotion	300	-	-
Workshop Expense	2,000	-	1,000
Materials Produced	-	-	-
GST Expense	200	-	-
	<u>3,000</u>	<u>-</u>	<u>1,000</u>
TOTAL EXPENSES	3,000	-	1,000
NET INCOME/(LOSS)	<u>-</u>	<u>-</u>	<u>-</u>

Media Services Department

The Media Services Department is headed by the Manager, Marketing & Communications. There are three activities under this department:

- Member Communications – *Feliciter*, Web site.
- Monographs – CLA Publishing; distribution or retailing of CLA and ALA publications.
- CLA Boutique – sales of souvenir-type items.

Member Communications

These budget items relate to revenue and expenses for *Feliciter* and the CLA website.

Revenue

Subscription sales should decline now that *Feliciter* is open access.

Advertising sales should grow, since advertising sales is a significant part of the position description for the Manager, Marketing & Communications. Web advertising, which to this point has been career advertising, continues strong.

Expenses

The increase in “Salaries” is the addition of the Webmaster.

“Staff Professional Development” is contractual.

“Travel and Meetings” includes attendance by the Manager, Marketing & Communications at the OLA conference in Toronto.

The increase in “Website/Listserv” is the additional annual licence for the electronic newsletter software.

**CANADIAN LIBRARY ASSOCIATION
STATEMENT OF ACTIVITY
MEMBER COMMUNICATIONS**

	PLAN FY2007 TOTAL	FORECAST FY2007 TOTAL	PLAN FY2008 TOTAL
REVENUE			

Subscriptions/Sales	5,500	5,545	3,000
Feliciter Advertising	67,000	78,350	74,000
Career Web Advertising	56,000	61,320	62,000
Web Advertising	-	-	7,200
Other Income	32,000	2,000	2,000
	-----	-----	-----
TOTAL REVENUE	160,500	147,215	148,200
	-----	-----	-----
EXPENSES			

Salaries	88,000	73,350	96,100
Benefits	8,000	11,065	13,000
Contract Personnel	9,800	11,180	9,800
Staff Prof Dev't & Information	2,000	2,004	2,000
Conference Calls	-	400	
Travel and Meetings	1,000	2,100	1,000
Advisory Committee	500	-	150
General Expense	50	140	50
Postage and Shipping	18,000	17,675	18,000
Promotion	200	-	200
Website/Listserv	2,500	1,920	5,500
Production Costs	33,000	33,345	33,000
Translation	3,000	-	3,000
GST Expense	1,900	2,100	2,100
	-----	-----	-----
TOTAL EXPENSES	167,950	155,279	183,900
	-----	-----	-----
NET INCOME/(LOSS)	(7,450)	(8,064)	(35,700)
	=====	=====	=====

CLA Retail

The CLA Retail department consists of:

- the acquisition, printing, promotion and distribution of CLA publications;
- the promotion and distribution of ALA publications; and
- merchandising other products on a revenue-producing basis.

Sales of ALA books are expected to continue at a steady pace. Sales of the AACR2 publications are expected to continue to drop off, as there are no major revisions to AACR2 planned. AACR's successor entity, Resource Description and Access (RDA), is not expected to be to market until fiscal 2009.

Most of the expenses correspond to the sales of the publications, (i.e. shipping, brokerage, cost of goods sold and royalties). Promotion includes the cost of producing a CLA catalogue and purchasing ALA catalogues.

CLA Boutique

The planned turnaround in this activity didn't happen; however, it generates goodwill and continues to have potential, so a modest continuing investment is warranted.

**CANADIAN LIBRARY ASSOCIATION
STATEMENT OF ACTIVITY
ALL MONOGRAPHS**

	PLAN FY2007 TOTAL	FORECAST FY2007 TOTAL	PLAN FY2008 TOTAL
REVENUE			

Sales	115,600	132,850	117,700
Postage and Handling	10,350	9,845	10,800
Royalties and Other Income	12,600	13,375	12,600
	-----	-----	-----
TOTAL REVENUE	138,550	156,070	141,100
	-----	-----	-----
EXPENSES			

Salaries	35,250	34,980	38,965
Benefits	6,600	5,875	6,900
Contract Personnel	-	240	300
Travel and Meetings	-	-	-
General Expense	-	375	-
Postage and Shipping	11,800	10,950	12,100
Brokerage Charges	2,000	100	2,000
Promotion	2,250	2,760	2,250
Royalties	3,710	6,590	3,800
Cost of Goods Sold	56,950	55,720	55,875
Inventory Write-Offs/Write-Downs	1,800	1,800	1,800
GST Expense	3,100	1,860	2,000
	-----	-----	-----
TOTAL EXPENSES	123,460	121,250	125,990
	-----	-----	-----
NET INCOME/(LOSS)	15,090	34,820	15,110
	=====	=====	=====

CANADIAN LIBRARY ASSOCIATION
STATEMENT OF ACTIVITY
CLA BOUTIQUE

	PLAN FY2007 TOTAL	FORECAST FY2007 TOTAL	PLAN FY2008 TOTAL
REVENUE			

Sales	6,500	6,575	7,100
Postage and Handling	425	210	500
Royalties and Other Income	-	-	-
	-----	-----	-----
TOTAL REVENUE	6,925	6,785	7,600
	-----	-----	-----
EXPENSES			

Salaries	2,550	2,800	3,075
Benefits	400	400	400
General Expense	-	-	-
Postage and Shipping	250	210	450
Brokerage Charges	200	225	400
Promotion	-	1,150	1,200
Cost of Goods Sold	3,250	4,395	4,745
Inventory Write-Offs/Write-Downs	-	-	-
GST Expense	110	175	175
	-----	-----	-----
TOTAL EXPENSES	6,760	9,355	10,445
	-----	-----	-----
NET INCOME/(LOSS)	165	(2,570)	(2,845)
	=====	=====	=====

Finance Department

The Finance Department is headed by the Executive Director.

In this department are the costs associated with bookkeeping, accounting, finance and the audit (outside bookkeeping / accounting firm, investment manager fees, bank and credit card charges, outside audit).

Finance

“Investment Income” reflects CLA’s investment policy and generally low rates of return on fixed income investments.

“Contract Personnel” is the cost of our outside bookkeeper/accountant.

“Bank and Credit Card Charges” continue to increase. Since 2003, we have virtually eliminated bank interest charges (due to better cash flow management). However, more transactions (membership dues, conference registration fees) are being placed on credit cards, driving up credit card fees. This trend is expected to continue.

“Audit Fees” for many not-for-profits are increasing, as new Canadian auditing principles are phased in.

“Charity CLA” captures CLA’s charitable activities that are not part of the Appropriated Funds: donations for CLA general purposes. A token amount has been added as a placeholder for any new initiatives around Legacy Giving.

**CANADIAN LIBRARY ASSOCIATION
STATEMENT OF ACTIVITY
FINANCE**

	PLAN FY2007 TOTAL	FORECAST FY2007 TOTAL	PLAN FY2008 TOTAL
REVENUE			

Investment Income	20,000	20,000	20,000
Charity CLA	1,000	-	1,000
Other Income	-	50	50
	-----	-----	-----
TOTAL REVENUE	21,000	20,050	21,050
	-----	-----	-----
EXPENSES			

Contract Personnel	48,000	48,000	49,000
Legal Fees	150	150	200
Fees, Dues and Memberships	50	30	50
Travel and Meetings	-	-	-
General Expense	-	-	-
Postage and Shipping	1,500	1,000	1,200
Bad Debt Expense	1,200	1,200	1,200
Bank and Credit Card Charges	30,000	29,030	35,000
Investment Manager Fees	7,000	7,000	7,000
Audit Fee	9,500	10,300	10,800
Charity CLA	1,000	-	1,000
GST Expense	1,950	2,000	2,100
	-----	-----	-----
TOTAL EXPENSES	100,350	98,710	107,550
	-----	-----	-----
NET INCOME/(LOSS)	(79,350)	(78,660)	(86,500)
	=====	=====	=====

Funds

These are basically the manifestations of CLA's status as a registered charity.

Children's Book Award Fund

The goal of this fund is to promote children's books that have received awards from CLA (Book of the Year for Children and the Amelia Frances Howard-Gibbon Medal) and to increase the fund's capital to a sufficient amount that annual interest can meet expenses. The expense budget assumes all costs associated with the two winners of the awards, production costs of posters and the Book Awards dinner at the conference.

Intellectual Freedom

This fund provides financial assistance in cases involving intellectual freedom.

Research and Education

This fund supports theoretical and applied research advancing the fields of library and information science in their broadest context.

Scholarship

The fund provides financial assistance for those training in library work. Three scholarships are granted. Major sponsors are H.W. Wilson and World Book.

Northern Exposure to Leadership

This fund provides one or two bursaries (i.e. needs-based) to early career librarians attending the Northern Exposure to Leadership Institute.

Library Advocacy Now!

To provide financial support for library advocacy initiatives.

Strategic Directions

This fund is intended to further the strategic directions of CLA.

Angela Thacker Memorial Award

This award was established in memory of Angela Thacker. It honours teacher-librarians who have made contributions to the profession through publications, productions or professional development activities that deal with topics relevant to teacher-librarianship and/or information literacy.

Chancellor Group Conference Grant

This fund provides a \$500 travel grant to support attendance of newly qualified teacher-librarians to the next conference of the Canadian Association of School Libraries.

Ken Haycock Advocacy Award

This fund provides a \$1,000 award to a recipient who has a demonstrated history of promoting libraries.

Disaster Response Funds

In early 2005, the Canada Revenue Agency provided informal advice that CLA could raise funds for the relief of devastation related to the late 2004 tsunami in southeast Asia, with the proviso that these funds should be expended in a relatively short period of time (one to two years). We applied the same principle to 2005's Hurricane Katrina.

CLA has met its obligations.

**CANADIAN LIBRARY ASSOCIATION
STATEMENT OF ACTIVITY
OTHER APPROPRIATED FUNDS**

	PLAN FY2007 TOTAL	FORECAST FY2007 TOTAL	PLAN FY2008 TOTAL
Children's Book Award			
Receipts	7,500	9,300	9,000
Disbursements	6,000	9,900	8,000
	1,500	(600)	1,000
Intellectual Freedom			
Receipts	2,000	1,800	2,000
Disbursements	170	35	170
	1,830	1,765	1,830
Research & Education			
Receipts	1,025	1,200	1,200
Disbursements	11,000	805	11,000
	(9,975)	395	(9,800)
Scholarship Fund			
Receipts	6,000	8,100	6,000
Disbursements	9,500	9,500	9,500
	(3,500)	(1,400)	(3,500)
Northern Exposure			
Receipts	250	1,600	250
Disbursements	1,000	2,800	1,000
	(750)	(1,200)	(750)
Library Advocacy Now!			
Receipts	250	200	250
Disbursements	-	520	-
	250	(320)	250

**CANADIAN LIBRARY ASSOCIATION
STATEMENT OF ACTIVITY
OTHER APPROPRIATED FUNDS CONT**

	PLAN FY2007 TOTAL	FORECAST FY2007 TOTAL	PLAN FY2008 TOTAL
Angela Thacker Memorial			
Receipts	-	75	100
Disbursements	800	760	800
	----- (800)	----- (685)	----- (700)
Chancellor Group			
Receipts	-	50	50
Disbursements	500	-	500
	----- (500)	----- 50	----- (450)
Advocacy Award			
Receipts	-	-	-
Disbursements	1,025	1,020	1,025
	----- (1,025)	----- (1,020)	----- (1,025)
Tsunami Relief			
Receipts	-	-	-
Disbursements	14,411	14,000	-
	----- (14,411)	----- (14,000)	----- -
Hurricane Relief			
Receipts	-	-	-
Disbursements	1,300	1,715	-
	----- (1,300)	----- (1,715)	----- -
SUMMARY OF OTHER FUNDS			
Total Receipts	17,025	22,325	18,850
Total Disbursements	45,706	41,055	31,995
	----- (28,681)	----- (18,730)	----- (13,145)
	=====	=====	=====

Canadian Library Association

Investment Mix

as of: September 30, 2007

			% of total
Fixed Income			
- 530-00165	\$359,107		
- 530-22648	\$61,820		
<i>Subtotal</i>	\$420,927	\$420,927	68.9%
Equities			
- 530-00165	\$0		
- 530-22648	\$113,370		
<i>Subtotal</i>	\$113,370	\$113,370	18.6%
Cash & cash equivalents			
- 530-00165	\$9,870		
- 530-22648	\$11,694		
<i>Subtotal</i>	\$21,564	\$21,564	3.5%
Short-Term Investment			
(securing line of credit)	\$55,000	\$55,000	9.0%
TOTAL INVESTED FUNDS		\$610,862	
Investments by Account			
530-00165			
Cash & cash equivalents	\$9,870		
Fixed income	\$359,107		
Equities	\$0		
<i>Subtotal</i>	\$368,978	\$368,978	60.4%
530-22648			
Cash & cash equivalents	\$11,694		
Fixed income	\$61,820		
Equities	\$113,370		
<i>Subtotal</i>	\$186,884	\$186,884	30.6%
GIC			
Cash & cash equivalents	\$55,000	\$55,000	9.0%
TOTAL INVESTED FUNDS		\$610,862	
Less:			
Appropriated funds		\$292,171	
Investments pledged as security		\$55,000	
Operating reserves (Mary Elizabeth Allan)		\$263,691	