

ETFO – TORONTO OCCASIONAL TEACHERS LOCAL EXECUTIVE MEETING AGENDA

Tuesday, June 4, 2024 at 9:15 a.m. – 3:30 p.m. via Zoom

Health break times: 10:45 a.m. and 2:00 p.m.

Lunch 12:00-1:00 p.m.



Present: Laura Barrett, Sharon Brown, Gail James, Sophie Kroesen, Marisa Gallippi, Efsthia Sotiropoulos, Christina Meynell (- 12:00pm), Gail James, Gabrielle Blais-Jones, Jeishan Rajakulasingam, Nathan Goveas, Rinat Evron

Regrets: Sarah Boomhower

Observing: Jeremy Bass

Parliamentarian: Yolanda B'Dacy

1. **Welcome** - meeting called to order 9:29am
2. **Introduction of Incoming Executive**
3. **Land Acknowledgement Statement** - Gabrielle Blais-Jones
4. **Reading of the ETFO Human Rights Statement** - Gail James (English) and Gabrielle Blais-Jones (French)
5. **Human Rights Officer** - Sharon Brown
6. **Approval of Executive Meetings Minutes for May 7, 2024**

Motion 23/24 - 134

Moved by E. Sotiropoulos Seconded by S. Brown

BIRT the May 7, 2024 minutes be approved

CARRIED AS AMENDED

7. Approval of the Agenda for June 4, 2024 Meeting

Motion 23/24 - 135

Moved by J. Rajakulasingam Seconded by G. Blais-Jones

BIRT the June 4, 2024 agenda be approved.

CARRIED AS AMENDED

8. Timed Item 10:30 a.m.: Marc Cernele, Norton McMullen and Priyanka Sawant, ETFO CFO

Priyanka: Big deficit

Toronto OT had a very tight reserve line

June 30 you were sitting at reserves of \$481,000 - deficit \$336,000

Running significant deficits year over year → the local won't be in a position to remain solvent going forward

Marc: estimate of current year to date and budget for next year

Independent auditor's report:

At start of 2022 - cash reserves of 943,000

Cash basis - sometimes it takes a while for expenses to come in

2024 to date - revenues of \$668,000, expenses of \$472,000 which is positive, but with significant budgeted items (especially on the released officers side)

Priyanka: we report all locals in dire financial straits to ETFO Provincial

Engagement letters each year as a matter of practice

\$76k deficit projected → worst case scenario \$225,000 in reserves

Motion 23/24 - 136

Moved by S. Kroesen Seconded by J. Rajakulasingam

BIRT the Norton McMullen / ETFO presentation and Q&A be moved in camera

CARRIED

Motion 23/24 - 137

Moved by G. Blais-Jones Seconded by L. Barrett

BIRT the Executive be moved out of camera.

CARRIED

9. Coffee Social - Gail

Discussion as to social event planning processes happening via Executive, or strictly via committee.

Motion 23/24 - 138

Moved by S. Brown Seconded by E. Sotiropoulos

BIRT the coffee social event occur on June 12th at the San Remo location from 3:30 to 5:00pm.

10. TIMED ITEM 11:30am (formerly item #12 on agenda)

- a. VP Sharon Brown – POTs inquiry and accounting

Motion 23/24 - 139

Moved by S. Brown Seconded by M. Gallippi

BIRT a discussion shall be held by the released officers about who will be able to attend POTs meetings this year.

CARRIED

- b. VP Laura Barrett - Start-Stop-Continue activity

Members of the Executive participated in a survey around accomplishments of the past year, as well as what to start, stop, and continue.

- c. Treasurer's Report - *see attached*

11. Time Sensitive Items:

- a. Election of Delegates from Executive (4) for Toronto and York Region Labour Council

Monthly meetings - first Thursday of every month

Normally takes a break in one of the summer months

Delegates to Labour Council:

Jeishan

Sophie

Gabrielle

Sharon

ETFO AM:

Only one person left to register

June 20 meeting

- b. Annual Meeting Feedback
 - i. Attendance / Registration
 - ii. Elections
 - iii. Constitution
 - iv. Feedback from Members
 - v. Procedures requiring updating
- c. Elections Officer Reports
 - Tone described as “personal” - Elections Officer is an ETFO member (released exec of another local)
 - Elections Officer Report sent out via Constant Contact (not an established past practice)
- d. Delegates / Alternates for ETFO Annual Meeting
 - i. Planning / training meeting **June 20, 5:00pm in the gym at Fairmeadow**
 - ii. Appointment of Alternates

Delegates (19)

- Laura Barrett
- Gabrielle Blais-Jones
- Sarah Boomhower
- Sharon Brown
- Sujatha Chintakunta
- Lisa De Santis
- Greg Deitcher
- Loreen Gale
- Marisa Gallippi
- Danielle Ingster
- Gail James
- Sophie Kroesen
- Melissa Major
- Cynthia McCarrey
- Ken Nakamura
- David Pakula
- Effie Sotiropoulos
- Jeremy Bass
- Rinat Evron

Alternates (4)

- Sheila Mattar
- Nadia Sidal Whitney
- Theo Shivnaraine

- Sarisha Moodley

- e. Committee Membership / Recommendations
- f. Strategic Planning Meeting
 - Online would carry no hosting cost, but in-person would build camaraderie

12. Outstanding Business

- a. Violence Survey - Marisa: <https://forms.gle/VPJiTWEJrpqGVQV79>
- b. Human Rights Officer Training – Gail
- c. Robert's Rules of Order Training – Gail
- d. Fellowship / Member recognition – Gail
- e. Incoming Released Executive Succession- Sharon
- f. Retired Teachers' Ad Hoc Committee - Gail

13. Executive Motions

- a. Procedures updated
- b. Action Motions

Motion 23/24 - 140

Moved by M. Gallippi Seconded by G. Blais-Jones

BIRT beginning in September 2024, speakers and workshop presenters for events of the local will first be sought from ETFO staff at no cost to the local.

CARRIED

Motion 23/24 - 141

Moved by L. Barrett Seconded by G. James

BIRT the meeting be extended to 3:45pm.

CARRIED

Motion 23/24 - 142

Moved by M. Gallippi Seconded by G. Blais-Jones

BIRT all expenses will have the input and oversight of all three signing officers before the expense is incurred.

CARRIED

Motion to Reconsider Motion 23/24 - 138

Moved by E. Sotiropoulos Seconded by N. Goveas

FAILED

Moved by J. Rajakulasingam Seconded by M. Gallippi

Call the question

CARRIED

c. Other

- Looking at lieu: tracking over the summer, getting executive approval before taking lieu time

14. Committee Liaison Reports (written)

Adjournment 3:45pm

Upcoming Dates:

June 14 - Last call for Reimbursements

June 20 ETFO AM Delegates Meeting

Treasurer Report

Welcome to the May 30/24 Treasurer Report based on the newest financials that will be received for the June 4/24 Executive Meeting. As my term of the local's Treasurer concludes June 30, 2024, this will be my last Treasurer Report. I began this report years ago as a written resource for the monthly finances that could be referred to at any time. I have thoroughly enjoyed my time as the local Treasurer, working with the Released Officers, the Executive, the members, ETFO and Provincial Staff and other Provincial Treasurers. I am excited to be continuing as a member of the Executive for the 2024/25 year.

Balance Sheet as of May 30/24

BALANCE FINANCIALS -- ASSETS

Chequing Account— \$474,819.39

—account needs to remain at \$75,000 or else there is \$100 fine payment due

Total Current Assets are \$769,819.39 GIC Account Holdings—\$295,000

1). 1 year prime-linked cashable for \$250,000-4.7000% at purchase, as of Oct. 1/23-4.9500%-matures July 2/24-anticipated interest \$11,814.38

2). 1 year prime-linked cashable for \$45,000- 4.5000% at purchase, as of Oct.1/23—4.7500%-matures July 2/24-anticipated interest \$2,036.10-collateral for credit cards

Credit Cards- \$214.27 are invoices that need to be applied to credit cards and that's why they're called "clearing" and also recorded under Non Current Assets

BALANCE FINANCIALS -- LIABILITIES AND EQUITY

1. **Retained Earnings** or income from last year is \$481,217.61 2. The **Profit** for the year is \$288,816.05

3.Total Liabilities and Equity \$770,033.66

BUDGET VS. ACTUALS FINANCIALS

INCOME received this year as of May 31/24 as shown in the Actual Column—\$795,286.70 or 102.54% of the expected budget

THE BUDGET COLUMN shows the 2023-2024 Proposed Draft Budget of \$775,577.50 as of May/23. **THE OVER BUDGET COLUMN** shows that \$19,709 has been received over and above the projected budget amount for 2023/24

THE % of BUDGET COLUMN shows monies in a percent of what has been received so far this fiscal year—102.54%

EXPENSES FINANCIALS TOTAL EXPENSES- \$506,470.65

THE BUDGET COLUMN shows the 2023-2024 Proposed Draft Budget of \$998,300.00 as of May/23. **THE OVER BUDGET COLUMN** shows that \$491,829.35 is left to spend this year this is evident if the amount is in brackets or has a minus sign in front of it.

THE % of BUDGET COLUMN shows monies in a percent of what has been spent so far is 50.73%

Budget lines that are over budget: (none of these will be used again in this fiscal year) 602—Calendar- budgeted \$3,000—actual expenditures are \$4,318.01 or 143.93%

620-Meetings-ETFO AM-budgeted \$15,000—actual expenditures are \$37,522.47 or 250.15% - Sept.28/23 ETFO deposited into the local account \$11,502.48 for the annual meeting room reimbursement—this can be found in Income Budget Line 400 ETFO AM Reimbursements

650 – Website -budgeted \$5,500.00- actual expenditures are \$6,780.00 or 123.27%-Dec.3/23 \$6,780.00 was paid to Union Digital Inc. for website hosting of etfo-torots.org , security updates, and maintenance of website, technical support from Nov./23-Oct. 31/24

NET OPERATING INCOME or PROFIT is \$288,816.05 is calculated by subtracting the Total Actual Expenses (\$506,470.65) from the Total Actual Revenue (\$795,286.70).

FREQUENTLY ASKED QUESTIONS

HOW MANY MEMBERS DOES THE TREASURER NEED TO CONTACT ABOUT RESUBMISSION OF EXPENSES?

At present there must be at least 50 or more members who need contacting. Once I have contacted them that will be the last contact about resubmissions. There are far too many forms to approve, credit card payments to make, credit card invoices to match to the statements, Pay Edge Orders to perform, AGM cheques-2 per delegate and alternate to prepare and emails about financials to ETFO and TDSB to ensure that their invoices are paid this fiscal year. However, if a member contacts me about their reimbursement I will check the financials for them.

WHY ARE REIMBURSEMENT FORMS REJECTED?

Some of the reasons reimbursements are rejected are:

- name of member is left off the form
 - all the information is not included on the form
 - money claimed is more than the allotted amount or no amount is recorded
 - receipts are not itemized or vendor name is missing

 - forms are sent without receipts or receipts are sent without forms
 - receipt pictures sent are too small to be able to be read
 - forms and receipts are in a cell phone shadow when sent and can't be read
 - receipts are often blurry and can't be read
 - care giver receipts are not included with the Dependent Care form
 - a date on the receipt is different than the date of the event
- PLEASE CHECK ALL FORMS AND RECEIPTS BEFORE SENDING THEM.

HOW CAN MEMBERS BE REMINDED ABOUT REIMBURSEMENTS BETWEEN NOW AND JUNE 14/24?

I would suggest a Treasurer Message on the website easily visible when a member accesses the website. Also, the message can go into a Constant Contact when the next one is sent out, which hopefully is very soon.

WHEN ARE ALL REIMBURSEMENTS DUE TO BE SUBMITTED?

All reimbursement forms and invoices/caregiver receipts are due by June 14/24 at the end of the school day. This includes committee expenses as well. The reason for the cutoff is so that there is enough time for the Treasurer and Targeted Accounting to complete the fiscal year financials. Then Targeted gets all the financials ready for Norton McMullen to access so the audit can be worked on during the summer.

WHAT ARE THE INSTRUCTIONS FOR SENDING ITEMS TO THE etfo.otl.toronto@dext.cc EMAIL ADDRESS?

Documents need to be in PDF, JPG or PNG format. These documents can be contained in the body of the email (like a picture) or as an attachment. If the email has multiple documents, the program uploads each attachment separately. That is why it is so important to have your name on ALL documents and itemized receipts so that your total reimbursement forms can be amalgamated and processed. The easiest way is to merge your files or take a picture from above with the receipt(s) beside the form and just send the one document. There are many online free tools to merge your files such as <https://smallpdf.com/jpg-to-pdf>.

Links to a Google Drive can't be read by the receiving program.

ALWAYS KEEP A COPY OF ALL REIMBURSEMENT FORMS AND ITEMIZED RECEIPTS IN CASE THERE IS A NEED TO RESEND THE DOCUMENTATION TO THE TREASURER.

WHY DO I NEED TO INCLUDE AN ITEMIZED RECEIPT WITH MY MEAL REIMBURSEMENT FORM?

The local has a fiduciary responsibility to have appropriate documentation for every expense that is paid from the local finances. The three signing officers have to ensure that all expenses are valid and receipts submitted are confirmed to be exactly what was purchased before an approval for payout

is made. The local cannot operate on an honor system and approve a credit card receipt without the supporting documentation. All receipts have to show the following: the member's name; the date of the purchase; the name (address of the seller or supplier —not always possible with meals); the name of the buyer; the full description of the goods and the purchase price.

The auditor's job when performing an audit is to ensure accountability, transparency and the validity of all expenses. They constantly request additional financials from the local to back up their audit process. The CRA guidelines also require itemized receipts for expenses to be accepted. The local is obligated to honor these guidelines and to properly manage members' finances at all times. It is suggested that Delegates and Alternates to the August Provincial conference keep itemized meal receipts that the local and provincial food allowances purchased in case the CRA decides to ask for them.

If the meal is paid by credit card which has a tip on it, and the tip is part of your reimbursement, the credit card receipt can also be included.

WHAT IS THE ORIGINAL AMOUNT AND WHAT HAS BEEN EXPENSED OF COMMITTEE BUDGETS THIS FISCAL YEAR?

Note: -there are expenses still in the approval system that will be expensed to some of these budget lines in the June financials, and new reimbursements are being approved constantly which are not included in these lines until payments are deposited in member accounts

-if more information is required, please check with the Treasurer and another program can be checked to see if there are updates since the last financials

-each committee should also be keeping track of its own budget as it is spent as then the most recent totals would be available

Committees-\$5,000--\$4,763.60 (Budget, Constitution and Ad Hoc are expensed to this)

Election-\$35,000--\$14,860 (two of the eight pages of the newsletter reported on election information, so \$677.50 is expensed for the printing of these pages)—Parliamentarian Pay, EO payment and IT are also expensed

Equity and Social Justice-\$4,000--\$1,133.50 an amount of \$300 was received by this committee from ETFO incentive funding for the Workshop Islamophobia Affects All Our Students

Fellowship-\$800--\$119.08

Negotiations/Grievance-\$80,000--\$14,647.76 (Collective Bargaining is part of this) New Members-\$3,000--\$25

Political Action-\$5,000--\$160.20

Professional Learning-\$15,000--\$906.67

Professional Learning Rebate-\$40,000--\$13,598.08

Racialized Members-\$12,000--\$114.19

Social-\$5,000--\$1,576.00

Status of Women-\$7,500--\$602.49

WHO DO I CONTACT IF I HAVE A FINANCIAL QUESTION?

work email gailjames@ica.net

work cell 416.458.3451

Thanks,

Gail James

Treasurer

ETFO Toronto Occasional Teachers' Local

gailjames@ica.net