



APPLEGROVE COMMUNITY COMPLEX

60 Woodfield Road, Toronto, Ontario M4L 2W6

Tel: 416-461-8143 Fax: 416-461-5513

www.ApplegroveCC.ca

“TOGETHER, BUILDING OUR COMMUNITY”

Board of Directors Meeting AGENDA – Monday, April 28, 2014

If you cannot attend, please call the office with your regrets.

Applegrove's mission is to be a neighbourhood partnership fostering community through social and informative programs for individuals and families.

6:45 Optional Light Supper

7:00

1. Call to Order/Adoption of Agenda
2. Welcome and Introductions
3. Declaration of Conflicts of Interest
4. Timekeeper
5. Volunteer Hours
6. Donation Envelope

7:10

7. Minutes of the February 28 Board of Directors Meeting (*White*): to be accepted

7:15

8. Planning Follow-up: for discussion and direction
 - 8.1. Results of Staff SWOT Analysis and Action Ideas (*Goldenrod*)
 - 8.2. Discussion of agency directions

7:35

9. Terms of Office, Officers and Committees (*Grey*): for decisions
 - 9.1. Identify Board member with One Year Term
 - 9.2. Select Officers
 - 9.3. Consider Implementing an Executive Committee
 - 9.4. Select Committee Members (Personnel, Nomination)

7:45

10. Finance and Fundraising
 - 10.1. Audited Financial Statements for 2013 (*Cream*): to be endorsed

Motion needed to discuss the next item *in camera* (without guests or staff other than the Executive Director and Program Director), as it deals with identifiable individuals or confidential information.

7:50

- 10.2. Management Letter (*Lavender plus additional confidential information*): for information and direction

Motion needed to return to the public meeting.

8:00

10.3. 2013 Year to Date Financial Report (*Green*) for information and endorsement

8:10

10.4. Applicable (*Yellow*)

i) Budget: to be endorsed

ii) Update on plans: for information and direction

10.5. Fundraising (*To be distributed at the meeting*): for direction and decisions

8:25

Motion needed to discuss the next item *in camera* (without guests or staff other than the Executive Director), as it deals with identifiable individuals or confidential information.

11. 2014 Budget (*to be distributed at the meeting*) for information and direction

Motion needed to return to the public meeting.

8:35

12. Directors' Concerns

13. Adjournment



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Board of Management Meeting AGENDA -- Monday, April 28, 2014

8:40

- A. Call to Order/Adoption of Agenda
- B. Declaration of Conflicts of Interest
- C. Minutes of February 24 Board of Management Meeting (*White*)
- D. Terms of Office, Officers and Committees (*Grey*): for decisions
Note: although this item is on both agendas, it will only be discussed once, with all relevant motions made at that time.
 - D.1. Identify Board member with One Year Term
 - D.2. Select Officers
 - D.3. Consider Establishing an Executive Committee
 - D.4. Select Committee Members

8:45

- E. Hiring Report: Finance Manager (*Blue*): for information
- F. Executive Director's Report (*Pink*): for information and decision

8:55

- G. Correspondence List (*Ivory*): for information and decisions
- H. Adjournment

Next Meetings

Applicious brainstorming: proposed for May 15

Board meeting May 26



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Minutes of the Board of Directors Meeting February 24, 2014

A neighbourhood partnership fostering community
through social and informative programs for individuals and families.

Present: Tolga Ay, Irene Buncel, Lynne Gray, Ann McKechnie (Chair), Sydney Schultz, Neil Sinclair
Regrets: Alysha Brown, Natalie Coulter, Councillor McMahon, Chris Sulway
Staff: Susan Fletcher, May Seto (Recorder)

1. Call to Order/Adoption of Agenda/Introductions

At 7:00, Ann called the meeting to order. Quorum of 5 Directors was achieved. The agenda was adopted as circulated.

2. Welcome and Introductions

3. Declaration of Conflicts of Interest

None were declared.

4. Timekeeper

Timekeeper for meeting – Lynne

5. Volunteer Hours

Members provided their volunteer hours.

6. Donation Envelope

The donation envelope circulated.

7. Minutes of the January 27 Board of Directors Meeting.

MOTION (Schultz/Sinclair)

To accept the minutes of January 27 as amended.

Carried.

8. Program Presentation: Corporate and Foundation Fundraising

May provided an overview of Corporate and Foundation Fundraising done in 2013 and answered questions from Board Members.

9. Planning Follow-up

Members discussed planning follow-up and decided that more information was needed to move forward. It was suggested that we should gather information on statistics, service needs, and community feedback. A decision was made to hold a staff meeting focussed on organizational strengths, weaknesses, opportunities and threats, as well as a new round of participant focus groups.

10. Finance and Fundraising

10.1 Year to Date Financial Report

Susan introduced new format with sample data and answered any questions. Board suggested adding a “total” column and wanted a separate report for programs and Admin. Board members thanked Chris and Susan for putting together new format.

10.2 Seniors APER (Annual Program Expense Report)

Susan presented the APER report and answered questions.

MOTION (Ay/Schultz)
To accept the APER as presented.
Carried.

10.3 Day Camp and Leadership budgets

Due to the minimum wage increase to \$11.00 per hour, May prepared 3 samples to present to the Board for decision.

MOTION (Gray/Buncel)
To accept the Day Camp and Leadership budgets at the 11.75 per hour wage level.
Carried.

10.4 Fundraising

i) Talent show date – date selected for Saturday, May 3 at Corpus Christi Church. Time suggested for 7 pm but will need to be confirmed.

ii) Applicious – Permit approved for September 20 at Johnathan Ashbridges Park. Susan provided an overview of the sponsorship list and Ann asked members to email Susan by February 28 with 2 – 5 contacts that they plan to call. It was agreed at the Fundraising meeting that a volunteer committee should be developed with perhaps one Board member on the committee; this “Day of Event” committee will work on the event details. Susan will ask at the School Council Meeting. The first planning meeting will take place after March Break.

iii) Other Issues

- Beaches Lions Easter Parade – the Board declined participation
- Pasta Fest – November 8 is the preferred date
- Date Night – deferred
- Portraits – deferred

11. Directors’ Concerns

None

12. Adjournment

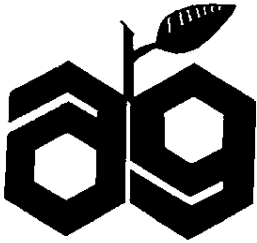
The meeting was adjourned on a motion by Sydney Schultz, seconded by Tolga Ay.

Chair

Secretary

Next Meeting:

AGM – Monday, March 31 at 6:15 p.m. – SH Armstrong Multi-purpose Room.



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Staff SWOT Analysis and Strategic Actions

Report of Staff Meeting April 14, 2014

Summary

Facilitated by the Executive Director, staff used a variety of methods to identify Applegrove's Strengths, Weaknesses, Opportunities and Threats. The methods were selected to maximize input, minimize attribution of contributions, promote participation, and ensure information was recorded. This section summarizes and analyzes the detailed information recorded in the meeting and included later in the report.

With a total of more than 125 years of experience with Applegrove as staff, participants, Board members and volunteers, with ages from teens to 50's and length of involvement from just hired to more than 20 years, the 17 staff participants provided an informed and effective analysis.

Strengths

Each individual noted on separate cards up to 3 things that Applegrove does well. Staff divided into 3 groups each with 1/3 of the shuffled cards, and organized them into categories. The unedited responses follow this summary.

There was great similarity in the categories – all 3 groups had categories dealing with programming, staffing and community development. There were multiple responses for the following strengths as well as specific programs:

- ✓ building and maintain relationships, both with other organizations and with staff members.
- ✓ working together
- ✓ building community
- ✓ supporting individuals and families
- ✓ listening to, responding to, and empowering the community.

These are key areas of strength in fulfilling Applegrove's mission.

Weaknesses

This discussion focussed on what is Applegrove is not good at, constraints, and (internal) barriers. It was structured with groups of 3 giving each individual the opportunity to be the speaker, interview and recorder to discuss. Items are numbered for identification; the order does not represent priority.

A. Space

With no space owned by the agency, and with programming spread over 3 floors, Applegrove has significant space challenges. These are worsened by difficulty in getting repairs, disorganized spaces, and access.

B. Resources

Lack of funding both for programs and administration, resulting in inadequate staffing, program supplies, equipment, technology (computers, telephones), etc. as well as staff feeling over-extended, doing more than their job.

C. Internal Communication

Issues include ineffective or inadequate communication between staff and between the Board and staff. While some staff felt that there was insufficient feedback when staff are doing things wrong, others felt there was criticism but no positive feedback.

D. External Communication

Applegrove does not do sufficient outreach or effective outreach, both to other organizations and to individuals.

Opportunities and Threats

After reviewing recent relevant provincial and municipal information, staff broke into groups of 3 to 5 and discussed (external) opportunities and threats presented by the provincial and municipal factors and any other factors that impact Applegrove.

Full Day Kindergarten (FDK) and Childcare Modernization: there was general agreement that these present both threats and opportunities – threats to Applegrove’s space and to participation in family resource programs, but opportunities for new caregivers in family resource programs, to offer family support programs at different times of the day/week, to expand after-school programming, and to offer new school readiness programs.

City Priorities: the City’s Workforce Plan offers an opportunity to change the image of Applegrove as a family to Applegrove as an engaged, adaptive, high performing organization while maintaining the agency’s supportiveness and informality.

Action Ideas

Each participant provided one or two ideas for agency actions, all of which are listed later in the report. Some ideas were program specific, some could be implemented with little budget or staff time within the next few months, some are already in progress, and some represent possible strategic directions for the agency. The latter include:

- enhancing after-school programming through one or more of
 - accommodating FDK,
 - starting a homework club
 - expanding after-school
- additional day of PC
- agency van or car to transport people (e.g. seniors) and materials
- implementing arts-based programming
- improve Applegrove space such as
 - more space to accommodate designated work space for each program
 - moving seniors programming to the main floor
- enhancing administrative funding
- identifying additional program resources such as
 - funding and donor opportunities
 - dedicated computers for program staff
- identifying and implementing methods of increasing diversity among participants, i.e. better serving diverse neighbourhood residents

Detailed Reports

Strengths

Each individual noted up to 3 things that Applegrove does well on separate cards. Staff divided into 3 groups each with 1/3 of the shuffled cards, and organized them into categories. The items below represent the unedited results by category. In some cases, where an item fit into 2 categories, the groups copied the card into both categories. All participants saw the categories for each group.

Red Group

Program

- educating from pre-natal to senior
- having program that serve families (babies → seniors)
- affordable costs/fees
- programs
- creative

Staff

- keeping loyal staff
- staff training teaching modules
- hiring the right staff for the after-school program
- administration
- building long-term relationships
- creativity

Community

- building community
- community empowering
- supporting families
- working with the community
- diversity
- building long-term relationships

Green Group

Accessible programs

- P/C free
- family oriented
- seniors program
- meeting needs of families

Positive Work Ethics

- developing our “apple” brand
- working together x 2
- partnering with other local agencies
- friendly
- supportive
- great committed, involved staff

Community Building

- partnering with local agencies
- building community → neighbours know each other
- connecting and building a community
- responding to community needs

Yellow Group

Staff

- job opportunities
- leadership
- staff

Services

- learning (in after-school)
- HOBG program – excellent program and staff
- program coordination
- summer program – excellent program and staff
- providing much-needed services to seniors and children
- Seniors program – excellent program and staff
- creating programs
- providing reliable and experienced childcare

Community

- bringing families together
- listening to our community
- providing tickets (TTC) in HOBG
- giving back to the community

Weaknesses

This discussion focussed on what is Applegate is not good at, what constraints we have, and what (internal) barriers we face. It was structured with groups of 3 giving each individual the opportunity to be the speaker, interviewer and recorder to discuss. Each group reported back with one item. Items are numbered for identification; the order does not represent priority.

- 1) Self promotion. We do not enough.
- 2) Barriers: lack of connections and communication between program and program staff and admin staff.
- 3) Little interaction between different program staff. This problem doesn't seem to change even when the problem is approached.
- 4) There is a lack of recognition for good work to staff but criticism is voiced
- 5) Lack of IT assistance
- 6) Promotion: reaching out to community is a weakness. Disconnect from community. Need to promote to improve accessibility.
- 7) Lack of space for after-school
- 8) Don't have proper resources for all programs → better quality equipment/space
- 9) Program staff are underpaid
- 10) Staff do more than their job should be
- 11) Staff office disorganized

- 12) Not enough money as an agency
- 13) Our various spaces are difficult to navigate (too spread out) and hard to find (doors locked)
- 14) Lack of stroller parking
- 15) Difficult to get repairs
- 16) Lack of space of our own
- 17) Summer camp staff are overworked and in hot condition
- 18) Summer camp staff are underpaid
- 19) Lack of computer
- 20) Communication – staffing / days off
- 21) Communication – staff with other programs
- 22) Space – lack of space, distance between program spaces.
- 23) No Applegrove-owned spaces
- 24) Communication – talking to school / other agencies
- 25) Technology – phone systems
- 26) Staffing – lack of staff (administrative)
- 27) Communication – Board to staff
- 28) Space – shared spaces
- 29) Program – long wait list, other agencies
- 30) Not a lot of funding
- 31) More funding needed
- 32) Program resources needed
- 33) Not enough staff [*for camp*]: not making ratios [*for swimming*]
- 34) Trouble making ratios due to lack of staff [*for camp*]
- 35) Lack of community awareness of certain programs
- 36) *Note: it was unclear whether the following was one issue or multiple. It is presented here as one issue.*

Applegrove is not good at accepting criticism and advice. Things have been done the same for too long. Staff resistant to new ideas and change. Professionalism in staff [*apparently referring mainly to younger staff*]: dress, phone, behaviour. People have been here too long and don't even notice. Staff see each other every day and become familiar and don't see a problem. We don't need needs for the day of program. We don't get feedback when doing things wrong. No feedback so no need to change.

Opportunities and Threats

What do we know about the **environment**?

Susan distributed and summarized the attached information about

- Ontario new child care legislation
- “Achieving Excellence”
- City strategic actions

She also noted that Full Day Kindergarten (FDK) was starting in this school in September 2014.

Staff broke into groups of 3 to 5 and discussed (external) opportunities and threats presented by the above factors and any other factors that impact Applegrove. There was no report back for this segment.

Full Day Kindergarten

- parents might want us to lower age for after-school program for purpose of childcare
- may be less children at PC

- children spending more time with school could be a good opportunity for them to be prepared for school → opportunities for Applegrove to get more resources for programs
- adapt our program hours to serve children at other times (after-school) if our numbers are low in PC

Diversity

- Applegrove could develop and implement more diversity integration

Changes to licensed Daycare

- positive because although there are more children, there are more rules
- what is Applegrove's role when someone comes in with 5-6 kids
- what is our responsibility
- what is their responsibility
- how can we support them while enforcing rules, etc.
- threat to our space and our programs.

Threats	Opportunities
Full day kindergarten takes away from PC participants	FDK can lead to an expansion of after-school program (therefore will increase funds)
Increased spaces in home daycare will take away from after-school program	If more people attend home daycare, more participants will attend PC

City Strategic Actions

#10 (Strengthen Neighbourhoods) – big opportunity especially seniors, kids, disabled, low income, new immigrants

#14 (Engage the public) – we engage the public with Applicious in September. That's an opportunity.

#18 (Workforce plan) – opportunity to change the image of Applegrove as family to Applegrove as engaged, adaptive, high performing but maintain supportiveness, informality. Challenge: hiring skilled staff or supporting training to increase skills

City Building: may support / affect seniors especially #1 (Smart Urban Growth): better housing options and #3 (Long-term Transportation Plan): perhaps better TTC

Childcare Modernization

#4 (Quality) FDK poses opportunities and threats. September: all kindergarten become full day: threat to Applegrove especially drop-in. High demand for After-school care.

Actions

Based on the SWOT analysis and their experience, each participant offered 2 actions for the organization; after this, the group was invited to add any issues that had been missed. The following list of all ideas is alphabetized for easier reference.

Accommodate FDK in after-school
Additional day of PC
Applegrove van/car for people and stuff
Better Applegrove space
Better self-promotion
Bring back the overflow stroller parking in the corridor
Clean up the office
Diversity / integration
Each program should have designated, comfortable work space
Employee of the month
Expand after-school
Expand seniors programs
Explore funding opportunities for program resources
Get all the administrative funding back
Get parents and partners aware of programs and how they can help
Guest speakers for [after-school] kids, e.g. Earth Rangers
Have an Applegrove staff social (off-site) at least annually
Hire all summer staff instead of relying on Tropicana and TDSB, or at least have them start in time for our training
Homework club
Implement arts programming, music
Make programs more diverse, serve more diverse participants
More child care programs
More computers
More eco-friendly, re-use office paper
More space
More sports equipment
More tools (crafts, paint, etc.)
Move seniors programming to the main floor
Note: there were no items starting with letters N to Z

From the complete list

Items that can be implemented by staff with minimal additional budget

- employee of the month
- guest speakers for after-school program
- staff social
- re-use office paper

Items that can be implemented by staff with small additional budget

- more sports equipment
- more crafts, paint, etc.

Items for which Applegrove already has plans

- computers: the current computers will be replaced and software updated on May 9
- office clean-up: being planned in conjunction with computer refresh

Possible strategic directions for the agency

- enhance after-school programming through one or more of
 - accommodating FDK,
 - starting a homework club
 - expanding after-school

- additional day of PC
- agency van or car to transport people (e.g. seniors) and materials
- implementing arts-based programming
- improve Applegrove space such as
 - more space to accommodate designated work space for each program
 - moving seniors programming to the main floor
- enhancing administrative funding
- identifying additional program resources such as
 - funding and donor opportunities
 - program computers
- identifying and implementing methods of increasing diversity among participants, i.e. better serving diverse neighbourhood residents

Background Material for Opportunities and Threats

From “Achieving Excellence” (transforming Ontario education) released April 7, 2014

To achieve success, Ontario will:

Integrate family support programs such as Ontario Early Years Centres, Parenting and Family Literacy Centres, Child Care/Family Resource Centres, and Better Beginnings, Better Futures, and create a common look and feel.

Work with our partners to make early years programs and services easier to navigate and offer greater convenience for parents and families.

Work with provincial, regional and local education and health partners to support optimal delivery of, and access to, services and ongoing health supports for children, youth and families.

Ensure that school buildings and classrooms provide positive learning environments for all students.

Promote greater collaboration between early years and education partners

Partner with community organizations and businesses to provide students with more experiential learning opportunities.

City Manager's Strategic Actions for 2013-2018 December 2013

Applegrove key items **highlighted** and definitions included

City Building

1. Implement Smart Urban Growth Strategies
2. Invest in Culture
3. Develop a Long-term Transportation Plan and Policies

Economic Vitality

4. Increase Employment Opportunities
5. Accelerate Economic Growth

Environmental Sustainability

6. Support Environmental Sustainability
7. Develop a Long-term Solid Waste Management Strategy

Social Development

8. Support Affordable Housing

9. Strengthen Neighbourhoods

Strengthen neighbourhoods, community infrastructure and resident engagement by implementing the Toronto Strong Neighbourhoods Strategy 2020 (TSNS 2020) to advance equitable social development outcomes, maximize resources and target investments to Neighbourhood Improvement Areas, in collaboration with key partners

10. Enhance the City's Quality of Life

Support the collective health and quality of life of people by 2018, with a focus on the most vulnerable

11. Advance Toronto's Motto 'Diversity our Strength'

Ensure that Toronto's diversity is integrated into all aspects of the City's business by the end of 2018

12. Improve Emergency Response and Prevention

Good Governance

13. Open Government by Design

14. Engage the Public

Enhance the City's capacity to inform, engage and consult the public by the end of 2014

15. Strengthen Public Service Governance

16. Strengthen Intergovernmental Relationships

17. Enhance the City's Capacity to Serve Toronto's Diversity

18. Develop and Implement a Workforce Plan

Develop and implement the Toronto Public Service workforce plan, Talent Blueprint, by 2018 to ensure an engaged, diverse, high-performing, adaptive and productive workforce to meet our current and future needs

19. Improve Customer Service

Improve the delivery of City information and services to Toronto citizens by the end of 2015

20. Enhance Performance Measurement

21. Improve Organizational Excellence

22. Implement Shared Services

Fiscal Sustainability

23. Update the Long-term Fiscal Plan

24. Improve Service and Financial Planning

Improve the way the City plans, budgets and reports on its programs and services by the end of 2014

25. Ensure State of Good Repair for Infrastructure

26. Finance the City's Growth

Childcare Modernization Act introduced December 3, 2013

If passed, the Child Care Modernization Act would improve safety and help foster the learning, development, health and well-being of children through four key changes to the child care system:

1) Provide the government with greater authority and enforcement tools to strengthen oversight and enhance safety

These tools would include:

- The authority to issue administrative penalties, which could be up to \$100,000 per infraction.
- The authority to immediately stop a child care provider from operating in circumstances where a child's safety is at risk.
- The ability to issue compliance orders and enforce rules in the unlicensed sector.
- Preventing individuals convicted of certain crimes from providing child care.
- Better information sharing with other agencies such as Children's Aid Societies and public health agencies to support a more co-ordinated approach to protecting the well-being of children.
- Increasing the maximum penalties for successful prosecution of offences in the court system from \$2,000 up to a maximum of \$250,000.

2) Increase access to spaces in licensed home child care settings

Under the act, the number of children that licensed home child care providers could care for would increase from five to six. If all current licensed home child care providers took on one additional space, they would create approximately 6,000 new child care spaces.

Unlicensed child care providers would still be permitted to care for a maximum of five children, but they would have to follow the same rules as licensed providers for relevant age groupings and count their own children under the age of six toward the maximum number of children permitted in care.

3) Clarify programs that do not require a license

Certain types of care would be exempt from licensing, including care provided by relatives, child-minding at a mall or gym, babysitting, nannies and camps providing programs for school-age children. Authorized recreation programs caring for children six years of age and older would also be exempt from licensing.

Informal child care providers who care for no more than five children would also not require a licence.

4) Quality

The legislation and other policy changes reflect a focus on safety and high-quality programs that contribute to healthy child development.

If passed, the proposed legislation would also amend the Education Act to ensure school boards offer before- and after-school programs for 6 to 12 year olds where there is sufficient demand. Programs could be delivered directly by boards, by third party delivery child care providers, or by authorized recreation providers.

Amendments to the Early Childhood Educators Act are also proposed based on advice received through the statutory review of the act and to align with recent amendments to the Ontario College of Teachers Act as part of Bill 103, the Protecting Students Act. This includes the authority to accredit early childhood education programs, as well as the mandatory revocation of membership from the College of Early Childhood Educators if a member has been found guilty of sexual abuse or acts relating to child pornography.



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Procedural Bylaw

April 2007

The (new) City of Toronto Act requires agencies to have a “procedural bylaw” that regulates how their Board meetings run. In the past, and in most other AOCC’s, the procedural by-law was included in the Constitution. With the drafting of separate constitutions for the Board of Directors and Board of Management, City staff suggested that Applegrove separate out the procedural by-law.

And, it makes sense to have a similar procedural bylaw for the incorporated body.

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1. Definitions and Interpretation

- 1.1. "Board" means Board of Directors.
- 1.2. "Director(s)" means members of the Board of Directors.
- 1.3. "City" means City of Toronto.
- 1.4. "Council" means the Toronto City Council.
- 1.5. "Chair" or "Chairperson" means Chairperson of the Board of Directors for Applegrove Community Complex.

2. Meetings of the Board

- 2.1. Normally the Board will hold its meetings on the premises of Applegrove at such times as it may determine, at least eight (8) times each year.
- 2.2. The Chairperson will call a special meeting of the Board upon the request of any four (4) Directors.
- 2.3. Every Director will be notified at least seven (7) days prior to the proposed date of the meeting.
- 2.4. The requirement for notification may be waived if a regular Board meeting date is set and a calendar of those dates is distributed to Directors.
- 2.5. Notice of Board meetings will also be posted at Applegrove in a conspicuous place, stating the date, time, and location of the meeting and the general nature of the business to be carried out.
- 2.6. Meetings of the Board will be open except for matters concerning personnel issues about an identifiable individual, real estate, security of property, advice that is subject to solicitor-client privilege or litigation, personnel matters about an identifiable individual, or other matters outlined in the Municipal Freedom of Information and Protection of Privacy Act.
- 2.7. Before holding a meeting or part of a meeting that will be closed to the public, the Board must adopt a resolution approving a closed meeting and the general nature of the business to be considered at the closed meeting.
- 2.8. When the meeting resumes in public, any proposed motions must be moved and voted on in public.
- 2.9. Guests can address a Board meeting only with the permission of the Chairperson. The Board can set time limits for guests to speak at a Board meeting.

3. Quorum

- 3.1. A quorum for Board meetings will be a majority of Directors, notwithstanding any vacant positions, and including the position of the appointed City Councillor, i.e., 6 Board members.

- 3.2. If quorum is not achieved at the starting time for the meeting, the Chair shall wait for 15 minutes. If quorum has not yet been achieved, the Chair should adjourn the meeting and attempt to re-schedule it before the next scheduled date.
- 3.3. It is the duty of the Chair to ensure that quorum is present when a vote is taken.
- 3.4. During the meeting, if a member or staff person draws the attention of the Chair to the fact that a quorum is not present, the Chair shall, upon determining that a quorum is not present, ask the members then present whether they want to continue as a committee of the whole.

4. Voting

- 4.1. At all meetings of the Board, only the Directors present in person will have the right to vote.
- 4.2. Upon the seconding of a proposed motion, Directors may cast one vote each.
- 4.3. In the event of a tie, at the Chairperson's discretion, the motion may be withdrawn or changed or the Chairperson may table it until the next meeting.

5. Officers of the Board

- 5.1. The Board will elect its officers and Committee Chairpersons at its first meeting following the Annual Meeting.
- 5.2. The officers of the Board will be: Chairperson, Vice-Chairperson, Treasurer and Secretary.
- 5.3. The Board may establish other offices and positions as it deems necessary, and will prescribe the powers and duties of such officers.
- 5.4. The term for every officer will be no more than two years.
- 5.5. No member of the Board may hold more than one office at any time.
- 5.6. A Director may progress through the various offices.
- 5.7. Vacancy in an office position will be declared upon:
 - i) the death of an officer;
 - ii) the resignation of an officer;
 - iii) the removal of an officer; or
 - iv) an officer ceasing to be a Director.
- 5.8. The Board may appoint any other Director, except as provided for above, to fill a vacant office, and the Director so appointed will hold office for the balance of the term of the previous officer.
- 5.9. In the event of the absence of an officer, the Board may delegate the powers and duties of such officer to any other member of the Board until the return to duty of the incumbent officer.

- 5.10. The Board may remove any person from an office at any time by a motion passed by a majority vote of the Board. Appeal may be made to the membership as a whole.
- 5.11. Duties of Officers
- i) The Chairperson will:
 - preside, when present, at all Annual, Special and Board Meetings;
 - perform all the duties accompanying the office and any other duties assigned by the Board;
 - rule on procedural matters and ensure motions and minutes are clearly expressed;
 - be an ex-officio member of all committees; and
 - serve as a signing officer.
 - ii) The Vice-Chairperson will:
 - assist the Chairperson;
 - have such other powers as are assigned to the Vice-Chairperson from time to time by the Board;
 - if the Chairperson is absent, act as Chairperson until the Chairperson returns to duty; and
 - if there is a vacancy in the office of Chairperson, serve as Chairperson for the balance of the term of person whose departure created the vacancy.
 - iii) While acting as chair, the Vice-Chairperson will have all the powers and perform all the duties of the Chairperson except being a signing officer.
 - iv) The Treasurer will:
 - have such powers and perform such duties as are usually vested in the office of Treasurer;
 - receive, examine and present to the Board, Applegrove's financial statements and budgets;
 - make recommendations to the Board concerning all aspects of Applegrove's financing and administration;
 - have such other powers as are assigned to the Treasurer from time to time by the Board; and
 - serve as a signing officer.
 - v) The Secretary will:
 - issue or cause to be issued notices for all meetings of the membership and the Board when directed or required to do so;
 - ensure that the minutes of all meetings of the membership and the Board are kept;
 - ensure minutes are provided at subsequent meetings of the board for review and adoption;
 - have such other powers as are assigned to the Secretary from time to time by the Board;
 - have responsibility for the membership records; and

- serve as a signing officer.

- vi) All officers, at the time they leave office, will turn all the papers and documents of the office over to the incoming officer.

6. Minutes

6.1. The minutes of each Board meeting will be submitted to the Board for confirmation or amendment at its next meeting or as soon afterwards as is reasonable.

6.2. After the Board has confirmed or amended the minutes, the Board Chair and Secretary will sign them.

7. Committees

7.1. The Board will determine any committees needed and will prescribe the powers and duties of such committees.

7.2. The Board of Management

- i) Usually the Board of Management will meet immediately before or after the Board of Directors.
- ii) The Chairperson of the Board of Directors will also be the Chairperson of the Board of Management.
- iii) Quorum for the Board of Management will be a majority of the Community Directors, notwithstanding any vacant positions, i.e., five (5) members of the Board of Management.
- iv) If the Councillor or TDSB appointee is present, s/he will be counted towards quorum.

7.3. Standing Committees other than the Board of Management

- i) Composition and Membership
 - a) All Committees will be headed by a Chairperson chosen from among Directors and appointed by the Board.
 - b) All Committees should be composed of at least two Directors and other Applegrove members and staff who are appointed by the Board.
 - c) Both the Executive Director and the Chairperson are *ex officio*¹ members of all committees except as otherwise specified in the Committee's Terms of Reference.
 - d) All Committees will:
 - operate within the terms of reference laid down by the Board;
 - provide an open forum for discussion by all interested parties;
 - report their deliberations, recommendations and resolutions to the Board for confirmation and for approval; and
 - continue to operate for such length of time as will be determined by the Board.

¹ *Ex officio* means "by virtue of the office". Consequently, although the Board Chair is a member of all committees, the individual may choose which meetings to attend.

- ii) Meetings of Committees
 - a) Normally, Committees of the Board will hold their meetings on the premises of Applegrove at such time as the Committee Chairperson may determine.
 - b) Notice of every Committee meeting will be provided to members of the Committee prior to the date. This notice may be either oral or written, and is not necessary when that Committee sets a regular meeting date.
 - c) Meetings of every Committee will be open to all Directors, except where confidential business is being conducted.
 - d) No quorum is usually required for a Committee to meet. However, minutes of Committee meetings must specify who was in attendance so that the Board may know to what degree the Committee's recommendations reflect the will of the Committee's membership.
- iii) Voting

At all Committee meetings, only the members of the committee present will have a right to vote.
- iv) Executive Committee

There will be no Executive Committee.

April 2014 – Excerpt from Constitution for Information

8.3 Process

At the Annual Meeting, adult Community Members will elect Community Directors to the Board of Directors.

8.4 Procedures of the Nominations Committee

- 1) A Nominations Committee will be comprised of at least three persons appointed by the Board.
- 2) The Nominations Committee will make Applegrove's membership and community aware of the nominating procedure at least fourteen (14) days in advance of the closing date for nominations.
- 3) All named nominees will have indicated their willingness to stand for election prior to the Annual Meeting.
- 4) Nominations for the position of Director will be submitted in written form to the Nominations Committee at least seven (7) days prior to the Annual Meeting.
- 5) The Nominations Committee will attempt to submit a nomination list at least equal to the number of vacancies required to be filled at each Annual Meeting.
- 6) Nominations can be made by any eligible Community Member of Applegrove. Such nominations will be made in writing and received by the Chairperson of the Board one day prior to the Annual Meeting and will include the name of the person being nominated, signed by the person is making the nomination and signed by

Procedural By-Law for the Board of Directors of Applegrove Community Complex
Adopted April 18, 2007 to take effect May 1, 2007

7

another Community Member who supports the nomination. The nomination will also include evidence that the nominee agrees to stand for election.

- 7) If names proposed by the Nominations Committee and through write-in nominations are insufficient to fill the number of vacancies, or at the Chairperson's discretion, the Chairperson will request nominations from eligible voters at the Annual Meeting.
- 8) The eligible nominees with the highest number of votes in an election conducted by secret ballot at the Annual Meeting will be forwarded to City Council for appointment to the Board of Management.
- 9) If nominees are not already members of Applegrove, they should complete a membership form within 10 days of election.

FINANCIAL STATEMENTS
For
BOARD OF MANAGEMENT FOR APLEGROVE COMMUNITY COMPLEX
For the year ended
DECEMBER 31, 2013

DRAFT
For Discussion Purposes Only

INDEPENDENT AUDITOR'S REPORT

To the Council of the Corporation of the of the

CITY OF TORONTO AND THE BOARD OF MANAGEMENT FOR APPLEGROVE COMMUNITY COMPLEX

We have audited the accompanying financial statements of the Board of Management for Applegrove Community Complex, which comprise the statement of financial position as at December 31, 2013, the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards for government not-for-profit organizations, 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

.../2

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for Qualified Opinion

In common with many not-for-profit organizations, the Complex derives revenue from donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of this revenue was limited to the amounts recorded in the records of the Complex and we were not able to determine whether any adjustments might be necessary to revenues, excess of revenue over expenses, assets, and net assets.

Qualified Opinion

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Board of Management for Applegrove Community Complex as at December 31, 2013 and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards for government not-for-profit organizations.

Other Matter

The financial statements of the Board of Management for Applegrove Community Complex for the year ended December 31, 2012, were audited by another auditor who expressed an qualified opinion, based on the effects of the matter described in the Basis for Qualified Opinion paragraph, on those statements on July 29, 2013.

Chartered Accountants
Licensed Public Accountants

Toronto, Ontario
Date to be determined.

BOARD OF MANAGEMENT FOR APPLGROVE COMMUNITY COMPLEX

STATEMENT OF FINANCIAL POSITION

DECEMBER 31, 2013

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash and short term investments	\$ 324,806	\$ 185,422
Accounts receivable - City of Toronto (note 7)	99,438	109,816
Accounts receivable - Other	12,310	38,020
Prepaid expenses	<u>5,759</u>	<u>-</u>
	442,313	333,258
ACCOUNTS RECEIVABLE - CITY OF TORONTO (note 6)	253,182	252,176
ACCOUNTS RECEIVABLE - CITY OF TORONTO - OTHER (note 7)	<u>-</u>	<u>58,522</u>
	<u>\$ 695,495</u>	<u>\$ 643,956</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities - City of Toronto	\$ -	\$ 1,195
Accounts payable and accrued liabilities - Other	167,701	190,646
Deferred revenue	38,084	31,099
Deferred contributions (note 5)	11,562	-
Advance payable to the City of Toronto	<u>70,000</u>	<u>-</u>
	287,347	222,940
POST-EMPLOYMENT BENEFITS PAYABLE (note 6)	253,182	252,176
ACCOUNTS PAYABLE - CITY OF TORONTO - OTHER	<u>-</u>	<u>58,522</u>
	<u>540,529</u>	<u>533,638</u>
NET ASSETS		
Restricted program funds	108,387	98,893
Unrestricted	<u>46,579</u>	<u>11,425</u>
	<u>154,966</u>	<u>110,318</u>
	<u>\$ 695,495</u>	<u>\$ 643,956</u>

Approved by the Board:

..... Chair

..... Secretary

(See accompanying notes)

BOARD OF MANAGEMENT FOR APPLGROVE COMMUNITY COMPLEX
STATEMENT OF CHANGES IN NET ASSETS
YEAR ENDED DECEMBER 31, 2013

	<u>Restricted program fund</u>	<u>Unrestricted</u>	<u>Total 2013</u>	<u>Total 2012</u>
Net assets, beginning of year	\$ 98,893	\$ 11,425	\$ 110,318	\$ 113,924
Net revenue over expenses - Schedule A	5,716	38,932	44,648	(3,606)
Transfer between funds	<u>3,778</u>	<u>(3,778)</u>	<u>-</u>	<u>-</u>
Net assets, end of year	<u>\$ 108,387</u>	<u>\$ 46,579</u>	<u>\$ 154,966</u>	<u>\$ 110,318</u>

DRAFT

For Discussion Purposes Only

(See accompanying notes)

BOARD OF MANAGEMENT FOR APPLINGROVE COMMUNITY COMPLEX

STATEMENT OF OPERATIONS

YEAR ENDED DECEMBER 31, 2013

	<u>Program</u>	<u>Administration</u>	<u>2013</u>	<u>2012</u>
Revenue				
Grants				
City of Toronto	\$ 169,256	\$ 372,453	\$ 541,709	\$ 749,296
Province of Ontario	36,374	-	36,374	34,692
Government of Canada	62,018	-	62,018	41,944
Other grants	<u>53,743</u>	<u>-</u>	<u>53,743</u>	<u>46,358</u>
	321,391	372,453	693,844	872,290
Program and membership fees	133,954	-	133,954	86,110
Donations	31,126	-	31,126	41,901
Interest revenue	<u>-</u>	<u>182</u>	<u>182</u>	<u>381</u>
	<u>486,471</u>	<u>372,635</u>	<u>859,106</u>	<u>1,000,682</u>
Expenses				
Salaries and wages	314,541	246,058	560,599	760,875
Employee benefits	54,626	72,567	127,193	130,897
Materials and supplies	49,705	7,596	57,301	53,926
Purchase of services	<u>22,951</u>	<u>46,414</u>	<u>69,365</u>	<u>58,590</u>
	<u>441,823</u>	<u>372,635</u>	<u>814,458</u>	<u>1,004,288</u>
Net revenue over expenses (expenses over revenue)	<u>\$ 44,648</u>	<u>\$ -</u>	<u>\$ 44,648</u>	<u>\$ (3,606)</u>

DRAFT
 For Discussion Purposes Only

(See accompanying notes)

BOARD OF MANAGEMENT FOR APPLGROVE COMMUNITY COMPLEX

STATEMENT OF CASH FLOWS

YEAR ENDED DECEMBER 31, 2013

	<u>2013</u>	<u>2012</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Net revenue over expenses (expenses over revenue)	\$ 44,648	\$ (3,606)
Increase (decrease) resulting from changes in:		
Accounts receivable - City of Toronto	10,378	(81,181)
Accounts receivable - Other	25,710	1,841
Prepaid expenses	(5,759)	574
Long-term account receivable - City of Toronto	(1,006)	(80,575)
Long-term accounts receivable - City of Toronto - Other	58,522	(58,522)
Accounts payable and accrued liabilities - City of Toronto	(1,195)	(12,545)
Accounts payable and accrued liabilities - Other	(22,945)	126,311
Deferred revenue	6,985	31,099
Deferred contributions	11,562	-
Advance payable to the City of Toronto	70,000	-
Post-employment benefits payable	1,006	22,053
Long-term accounts payable - Other	<u>(58,522)</u>	<u>58,522</u>
Cash flows from operating activities	<u>139,384</u>	<u>3,971</u>
INCREASE IN CASH AND SHORT TERM INVESTMENTS	139,384	3,971
CASH AND SHORT TERM INVESTMENTS AT BEGINNING OF YEAR	<u>185,422</u>	<u>181,451</u>
CASH AND SHORT TERM INVESTMENTS AT END OF YEAR	\$ <u>324,806</u>	\$ <u>185,422</u>

(See accompanying notes)

BOARD OF MANAGEMENT FOR APPLGROVE COMMUNITY COMPLEX

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2013

1. NATURE OF OPERATIONS

Applegrove Community Complex (the "Complex") was incorporated in 1979 as a corporation without share capital and registered as corporation #417388 under the Ontario Corporations Act. Applegrove Community Complex is also registered as a charity authorized with the Canada Revenue Agency, charitable number: 10671 8943 RR0001.

The City of Toronto Act, 1997 continued the provisions of By-law No. 1995-0448 dated June 26, 1995 to reflect Chapter 25, Community and Recreation Centres of the Corporation of the City of Toronto Municipal Code. Chapter 25 amended all previous by-laws and established the addition to S.H. Armstrong Recreation Centre together with certain classrooms of the Duke of Connaught Public School and the office of the Woodfield Road Public School as a Community Recreation Centre under the Community Recreation Centres Act, known as Applegrove Community Complex ("Complex").

The Municipal Code provides for a Council appointed Committee which, among other matters, shall:

(a) endeavour to manage and control the premises in a reasonable and efficient manner, in accordance with standard good business practices; and

(b) pay to the City of Toronto (the "City") any excess of administration expenditure funds provided by the City in accordance with its approved annual budget, but may retain any surplus from program activities.

The Municipal Act, 2001, and the AOCC Governance report, 2003, re-established the Committee of Management as a municipal service board.

Board of management

At the Annual Meeting on March 31, 2005, the Complex amended its constitution to specify that the Board of Management would function as a Standing Committee of the Board of Directors for the non-profit corporation.

At the Annual Meeting on March 28, 2007 and in accordance with the City of Toronto's Relationship Framework with the City-funded Community Centres, the Complex amended its constitution so that it had separate constitutions for the incorporated body and the City Agency continuing the structure of the Board of Management as a Standing Committee of the non-profit corporation.

2. FINANCIAL STATEMENTS

The Municipal Code requires that audited annual financial statements be submitted by the Board of Management for the Complex to the City covering the management and control of the premises by the Committee. Because the Board of Management is a Standing Committee of the Board of Directors for the Corporation as a whole, separate financial statements have not been prepared. Accordingly, the financial statements reflect the operations of the Applegrove Community Complex as a whole, including the operations of the Board of Management.

BOARD OF MANAGEMENT FOR APPLGROVE COMMUNITY COMPLEX
NOTES TO THE FINANCIAL STATEMENTS - Cont'd.
YEAR ENDED DECEMBER 31, 2013

3. SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting

These financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards for government not-for-profits ("PSA-GNPO") as issued by the Public Sector Accounting Board (PSAB).

Revenue recognition

The Complex follows the restricted fund method of accounting for contributions. Contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Contributions not expended are included as surplus for the year. Restricted contributions not expended are included as surplus under the specified program for the year.

Program and membership fees and other similar revenues are recognized on the date the services are performed.

Cash and short term investments

Cash and short term investments include cash on hand, demand deposits, amounts in trust and short-term investments with maturities of less than three months at acquisition.

Financial instruments

The Complex initially measures its financial assets and financial liabilities at fair value.

The Complex subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash, short-term investments, and accounts receivable. Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and amounts in trust.

Contributed materials and services

Because of the difficulty of determining their fair value, contributed materials and services are not recognized in the financial statements. Monetary donations are recorded as received.

Employee related costs

The Complex has adopted the following policies with respect to employee benefit plans:

- (a) The City of Toronto offers a multiemployer defined benefit pension plan to the Complex's employees. Due to the nature of the plan, the Complex does not have sufficient information to account for the plan as a defined benefit plan; therefore, the multiemployer defined benefit pension plan is accounted for in the same manner as a defined contribution plan. An expense is recorded in the period in which contributions are made.
- (b) The Complex also offers its employees a defined benefit sick leave plan, a postretirement life, health and dental plan, a long term disability plan and continuation of health, dental and life insurance benefits to disabled employees. The accrued benefit obligations are determined using an actuarial valuation based on the projected benefit method prorated on service, incorporating management's best estimate of future salary levels, inflation, sick day usage estimates, ages of employees and other actuarial factors.

Net actuarial gains and losses that arise are amortized over the expected average remaining service life of the employee group.

The Complex recognizes an accrued benefit liability on the statement of financial position, which is the net of the amount of the accrued benefit obligations and the unamortized actuarial gains / losses.

BOARD OF MANAGEMENT FOR APPLGROVE COMMUNITY COMPLEX

NOTES TO THE FINANCIAL STATEMENTS - Cont'd.

YEAR ENDED DECEMBER 31, 2013

3. SIGNIFICANT ACCOUNTING POLICIES - Cont'd.

Use of estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards for government not-for-profits requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Management makes accounting estimates when determining significant accrued liabilities, the post-employment benefits liabilities and the related costs charged to the statement of operations. Actual results could differ from those estimates, the impact of which would be recorded in future periods.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the year in which the estimates are revised and in any future years affected.

4. FINANCIAL INSTRUMENTS

Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below. The following disclosures provide information to assist users of the financial statements in assessing the extent of risk related to the Complex's financial instruments.

Liquidity risk

Liquidity risk refers to the adverse consequence that the Complex will encounter difficulty in meeting obligations associated with financial liabilities, which are comprised of accounts payable and accrued liabilities and amounts in trust.

The Complex manages liquidity risk by monitoring its cash flow requirements. The Complex believes its overall liquidity risk to be minimal as the Complex's financial assets are considered to be highly liquid.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Complex's cash and short-term investments earn interest at prevailing market rates and the interest rate exposure related to these financial instruments is negligible.

Credit risk

The Complex is exposed to credit risk resulting from the possibility that parties may default on their financial obligations. The Complex's maximum exposure to credit risk represents the sum of the carrying value of its cash, short term investments and accounts receivable. The Complex's cash and short term investments are with a Canadian chartered bank and as a result management believes the risk of loss on this item to be remote.

Management believes that the Complex's credit risk with respect to accounts receivable is limited. The organization manages its credit risk by reviewing accounts receivable aging and following up on outstanding amounts.

Changes in risk

There have been no changes in the Complex's risk exposures from the prior year.

BOARD OF MANAGEMENT FOR APPLGROVE COMMUNITY COMPLEX

NOTES TO THE FINANCIAL STATEMENTS - Cont'd.

YEAR ENDED DECEMBER 31, 2013

5. DEFERRED CONTRIBUTIONS

Deferred contributions are comprised of funds advanced by the City of Toronto for the 2014 administration budget.

6. POST-EMPLOYMENT BENEFITS PAYABLE AND LONG TERM ACCOUNT RECEIVABLE

The Complex participates in a number of defined benefit plans provided by the City including pension, other retirement and post-employment benefits to its employees. Under the sick leave plan for management staff with ten years of service as of April 1, 2003, unused sick leave accumulated until March 1, 2008, and eligible employees may be entitled to a cash payment when leaving the Complex's employment. The liability for these accumulated days represents the extent to which they have vested and can be taken in cash by an employee upon termination, retirement or death. This sick bank plan was replaced by a Short Term Disability Plan (STP) effective March 1, 2008, for all non-union employees of the City of Toronto. Upon the effective date, individual sick banks were locked with no further accumulation. Grandfathered management staff remain entitled to payout of frozen, banked time, as described above. Under the new STP plan, management employees are entitled to 130 days annual coverage with salary protection at 100 or 75 percent, depending upon years of service. Non-management employees continue to receive sick bank time as stipulated in the applicable Collective Agreement, which specifies no financial conversion of unused sick leave.

The Complex also provides health, dental, accidental death and disability, life insurance and long term disability benefits to eligible employees. Depending on length of service and individuals' election, management retirees are covered either by the former City of Toronto retirement benefit plan or by the current retirement benefit plan.

Due to the complexities in valuing the benefit plans, actuarial valuations are conducted on a periodic basis. The most recent actuarial valuation was completed as at December 31, 2013 with projections to December 31, 2014 and 2015. Assumptions used to project the accrued benefit obligation were as follows:

- long-term inflation rate - 2%
- assumed health care cost trends - range from 3.2% to 6.4 %
- rate of compensation increase - 3%
- discount rates - post-retirement 4.4%, post-employment 3.6%, sick leave 4.1%

Information about the Complex's employee benefits, other than the multi-employer, defined benefit pension plan noted below, is as follows:

	<u>2013</u>	<u>2012</u>
Sick leave benefits	\$ 45,287	\$ 46,244
Post-retirement benefits	<u>192,038</u>	<u>179,822</u>
	237,325	226,066
 Add: Unamortized actuarial (loss)	 <u>15,857</u>	 <u>26,110</u>
Post-employment benefit liability	<u>\$ 253,182</u>	<u>\$ 252,176</u>

BOARD OF MANAGEMENT FOR APPLGROVE COMMUNITY COMPLEX

NOTES TO THE FINANCIAL STATEMENTS - Cont'd.

YEAR ENDED DECEMBER 31, 2013

6. POST-EMPLOYMENT BENEFITS PAYABLE AND LONG TERM ACCOUNT RECEIVABLE - Cont'd.

The continuity of the accrued benefit obligation is as follows:

	<u>2013</u>	<u>2012</u>
Balance, beginning of year	\$ 252,176	\$ 230,123
Current service cost	3,272	10,813
Interest cost	8,435	11,932
Amortization of actuarial loss	(2,974)	3,935
Expected benefits paid	<u>(7,727)</u>	<u>(4,627)</u>
Balance, end of year	\$ <u>253,182</u>	\$ <u>252,176</u>

Expenditures relating to employee benefits are included in administration employee benefits on the statement of operations in the amount of \$1,006

(2012 - \$22,053) and include the following components:

	<u>2013</u>	<u>2012</u>
Current service cost	\$ 3,272	\$ 10,813
Interest cost	8,435	11,932
Amortization of actuarial loss	(2,974)	3,935
Expected benefits paid	<u>(7,727)</u>	<u>(4,627)</u>
Total expenditures related to post-retirement and Post-employment benefits	\$ <u>1,006</u>	\$ <u>22,053</u>

A long-term receivable from the City has resulted from recording sick leave and post retirement benefits. Funding for these costs continues to be provided by the City as benefit costs are paid and the City is responsible for the benefit liabilities of management staff that may be incurred by the Complex.

The Complex also makes contributions to the Ontario Municipal Employees Retirement System (OMERS), which is a multi-employer plan, on behalf of certain employees. 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 service and rates of pay. Employer contributions to this pension plan amounted to \$30,136 in 2013 (2012 - \$39,565).

BOARD OF MANAGEMENT FOR APPLGROVE COMMUNITY COMPLEX

NOTES TO THE FINANCIAL STATEMENTS - Cont'd.

YEAR ENDED DECEMBER 31, 2013

7. FUNDS PROVIDED BY THE CITY OF TORONTO - ADMINISTRATION

Funding for administration is provided by the City of Toronto according to the Council approved budgets. Surplus amounts in administration are payable to the City. Deficits, excluding those accruals for long term employee benefits, are funded by the Centre unless Council approval has been obtained for additional funding.

	2013 <u>Budget</u> (unaudited)	<u>2013</u>	<u>2012</u>
Administration expenses:			
Salaries and wages	\$ 257,966	\$ 246,058	\$ 299,693
Employee benefits	58,096	72,567	76,548
Materials and supplies	7,896	7,596	8,370
Purchase of services	23,887	46,414	28,384
Contractual obligation accrual	-	-	152,049
	<u>\$ 347,845</u>	<u>\$ 372,635</u>	<u>\$ 565,044</u>
Complex's actual administration revenue:			
Administration budget		\$ 347,845	\$ 411,544
Contractual obligation funding		-	152,049
Other revenue (interest)		<u>182</u>	<u>381</u>
		<u>348,027</u>	<u>563,974</u>
Complex's actual administration expenses:			
Administration expenses per statement of operations		372,635	565,044
Post-employment benefits, not funded by the City until paid, that are included in long-term accounts receivable - City of Toronto		(1,006)	-
Vacation pay accrual		(11,576)	-
Difference between funding received and budgeted		<u>38</u>	<u>-</u>
		<u>360,091</u>	<u>565,044</u>
Administration expenses over approved budget		<u>\$ (12,064)</u>	<u>\$ (1,070)</u>

The under expenditure of \$12,064 (2012 - \$1,070) is recorded in the accounts receivable from the City of Toronto.

Compliance with the 10% reduction of the administration budget in 2012 as approved by the City Council on January 27, 2012, resulted in contractual obligations of \$93,611 in 2013 and \$58,438 in 2014, totalling to \$152,049, for which an equivalent amount was receivable from the City. Actual contractual obligation paid in 2013 was \$93,005 and funding received from the City for the contractual obligation in 2013 was \$93,611. Consequently, this reduces the Complex's contractual obligation to \$59,044 (2012 - \$152,049) which is recorded in accounts payable and accrued liabilities - other. Correspondingly, accounts receivable from the City is reduced to \$58,438 (2012 - \$152,049).

8. LEASE COMMITMENTS

The Complex has obtained permitted use of the Corpus Christi Church for Edgewood Connection Family Resources Centre. Minimum payments for 2014 amount to \$3,000.

9. COMPARATIVE FIGURES

Comparative figures have been audited by another auditor and have been reclassified where necessary to conform to the presentation adopted in the current year.

BOARD OF MANAGEMENT FOR APPLEROVE COMMUNITY COMPLEX

SCHEDULE A - MAJOR PROGRAM ACTIVITIES AND FUNDRAISING

YEAR ENDED DECEMBER 31, 2013

	Applegrove Drop-in	Edgewood Drop-in	Teen Program	Perinatal Program	Therapeutic Play	Summer Camp & Leadership Program	After School Program	Seniors Program	Other	Total
Program revenues										
Grants										
City of Toronto	\$ 112,428	\$ 20,142	\$ -	\$ -	\$ -	\$ 8,565	\$ -	\$ -	\$ 28,120	\$ 169,255
Province of Ontario	12,000	-	-	-	-	2,817	-	21,557	-	36,374
Federal Government	-	-	-	34,977	-	14,639	-	12,050	352	62,018
Non-government grants	1,000	-	11,520	250	26,750	10,421	250	250	3,302	53,743
Donations	1,555	885	-	186	-	3,000	164	1,050	7,919	14,759
Fundraising	2,053	2,108	-	-	-	39,033	-	2,837	9,370	55,401
Membership/user fees/other	2,732	-	-	100	-	-	81,065	4,914	6,109	94,920
	<u>131,768</u>	<u>23,135</u>	<u>11,520</u>	<u>35,513</u>	<u>26,750</u>	<u>78,475</u>	<u>81,479</u>	<u>42,658</u>	<u>55,172</u>	<u>486,470</u>
Program expenditures										
Salaries	101,784	15,853	4,300	8,428	19,660	53,074	59,855	24,083	27,505	314,542
Benefits	32,610	6,938	254	616	1,561	4,455	4,218	1,794	2,180	54,626
Materials and supplies	3,275	626	1,119	14,945	824	11,735	6,678	8,455	1,408	49,065
Furniture and equipment	222	117	-	267	-	34	-	-	-	640
Purchase of services	1,471	3,333	-	182	1,311	1,720	3,215	2,245	9,472	22,949
	<u>139,362</u>	<u>26,867</u>	<u>5,673</u>	<u>24,438</u>	<u>23,356</u>	<u>71,018</u>	<u>73,966</u>	<u>36,577</u>	<u>40,565</u>	<u>441,822</u>
Surplus (deficit) from program activities	(7,594)	(3,732)	5,847	11,075	3,394	7,457	7,513	6,081	14,607	44,648
Operating surplus (deficit), beginning of year	921	557	(5,433)	8,267	32,647	2,808	26,037	21,599	12,049	110,318
Operating surplus (deficit), end of year	(6,673)	(3,175)	11,280	19,342	36,041	10,265	33,550	27,680	26,656	154,966
Transfers (Board approved)	6,673	3,175	-	3,778	-	-	(13,626)	-	-	-
Operating surplus (deficit), post-transfer	\$ -	\$ -	\$ 11,280	\$ 23,120	\$ 36,041	\$ 10,265	\$ 19,924	\$ 27,680	\$ 26,656	\$ 154,966

Restricted program funds total \$108,386 including end of year surplus of Teen, Perinatal, Therapeutic Play, Summer Camp and Leadership programs and Seniors Program.

The transfer of \$9,848 from After School Program 2012 surplus to cover the deficit of \$6,673 in Applegrove Drop-in and \$3,175 in Edgewood Drop-in was based on Minutes of the Board on January 27, 2014.

The transfer of \$3,778 from After School Program surplus to cover Perinatal Program worker salaries and benefits was based on Minutes of the Board on January 27, 2014.

REPORT TO THE BOARD OF DIRECTORS

OF THE

**BOARD OF MANAGEMENT FOR
APPLEGROVE COMMUNITY COMPLEX**

For the year ended December 31, 2013

Prepared by
Welch LLP

AUDIT STATUS

Our audit of the financial statements of Board of Management for Applegrove Community Complex for the year ended December 31, 2013 is substantially complete and we expect to release our auditors' report after the following outstanding matters are completed:

- Receipt of the signed management representation letter
- Receipt of signed confirmation from Actuary
- Second partner review by Welch LLP
- Subsequent events review

If any significant matters arise between the date of this report and the signing of our audit report we will raise them with you. The following paragraphs provide information we are required to communicate with you in accordance with Canadian generally accepted auditing standards.

QUALITATIVE ASPECTS OF ACCOUNTING PRACTICES AND FINANCIAL REPORTING

Our audit includes consideration of the qualitative aspects of the financial reporting process, including matters that have a significant impact on the relevance, reliability, comparability, understandability and materiality of the information provided in the financial statements.

There are no matters with respect to the qualitative aspects of accounting practices that we wish to draw to your attention in relation to the financial statements for the 2013 fiscal year.

MANAGEMENT LETTER OF REPRESENTATION

It is necessary for us to obtain written representations from management as an acknowledgement of their responsibility for the fair presentation of the financial statements and as audit evidence on matters material to the financial statements. We have provided a draft of the letter of representation in Appendix A. The Executive Director has committed to provide us with a signed copy of the letter on a date to coincide with the date of our auditors' report.

MISSTATEMENTS

The corrected misstatements identified during our audit are included in Appendix A.

The uncorrected misstatements identified during our audit are included in Appendix B.

Canadian generally accepted auditing standards require that we request that management correct all the misstatements that we present to them.

The uncorrected misstatements identified are as follows; \$9,670 of after-school program revenues received in the 2012 fiscal year relating to the after-school program for the 2013 fiscal year were recognized as revenue of 2012 rather than being reported as deferred revenue and recognized as revenue in 2013. Management has decided not to adjust the financial statements for this item due to the small dollar value involved and that the receipt of after-school program fees received in 2013 related to the 2012 after-school program have been recorded as deferred revenue in 2013. \$1,197 of vacation has been accrued in excess of the unused vacation hours due to a transposition error in the Complex's calculation. Management has decided not to adjust the financial statements for this item due to the small dollar value involved. We agree with management's decision.

If you disagree with management, and would like management to make the proposed adjustment(s), we request that you inform management and us accordingly.

SIGNIFICANT DEFICIENCIES IN INTERNAL CONTROL

During our audit we identified the following significant deficiencies in internal control:

Issue - Lack of segregation of duties

At present revenues are being recorded by the same person who performs physical bank deposits and records the cash receipts in the accounting system. This process has a lack of segregation of duties. We recommend, that a person independent from the accounting function prepare and make the bank deposit.

Management's Comments

Issue - Significant unused vacation days

We observed that the vacation liability has been increasing consistently every year. As at December 31, 2013 the Complex is carrying a vacation liability of \$37,600 related to the administration staff. One individual has an accumulated balance of unused vacation of over 500 hours, which is significant to the Complex. We understand with limited personnel resources at the Complex, it is difficult to take vacation. Nevertheless, we recommend that either the vacation be paid out in full or partially if that is the Complex's policy or that efforts be made to enable employees to use their accumulated vacation.

Management's Comments

Issue - Unresolved amount payable

We noted there is an amount payable of \$9,727 included in the account surplus/deficit which has been carried forward from the 2012 fiscal year. The current Complex staff are unaware of the transactions that comprise this amount. We recommend that the Complex staff resolve this issue in 2014 fiscal.

Management's Comments

Issue - Lack of control over payroll

We found there were a few part time program staff that for the period January to September 2013 were paid hourly rates that differed from the hourly rates that were approved. The hourly rates were corrected by the bookkeeper upon her return from maternity leave. The difference between the hourly rates paid and approved was small and immaterial, however it demonstrated that there was a lack of control over payroll input. We recommend that the approved payroll rates entered in AccPac by the bookkeeper be reviewed by senior management.

Management's Comments

SIGNIFICANT DEFICIENCIES IN INTERNAL CONTROL - Cont'd.

Issue - Inadequate resources

We observed during the audit that the Finance Manager and the bookkeeper have to share a computer due to the part time position of the Finance Manager and the lack of capital asset funding for the administration. This has resulted in significantly reducing the efficiency of the work performance of both the Finance Manager and bookkeeper. We recommend the need for additional resources be addressed with the City of Toronto.

Management's Comments

Issue - Insufficient record keeping bank accounts

At present the Complex has a program bank account, an administration bank account, and three other bank accounts with minor balances and very few transactions each year. At present, the program and administration bank accounts are being reviewed and reconciled on a monthly basis, however, only annual bookkeeping is being done for the other three bank accounts and they are not being reconciled. We recommend that monthly bookkeeping and bank reconciliation be performed for the other three accounts.

Management's Comments

INDEPENDENCE

Canadian generally accepted auditing standards require that we communicate at least annually with you regarding all relationships between Board of Management for Applegrove Community Complex and us that, in our professional judgment, may reasonably be thought to bear on our independence.

We evaluated our role and relationship with the organization and determined that there were no independence issues, as outlined in the Rules of Professional Conduct that govern our profession, that would prevent us from performing the audit.

FINANCIAL STATEMENT PRESENTATION

1. Significant Accounting Policies

The organization's significant accounting policies are disclosed in the notes to the financial statements.

During the year there were no new accounting policies or changes to existing accounting policies.

2. Management's Judgments and Accounting Estimates

During the audit we did not encounter any situations that required significant judgements on the part of management or involved significant estimates.

DIFFICULTIES ENCOUNTERED DURING THE AUDIT

During the course of our audit we received the full co-operation of management and did not encounter any difficulties during our audit. There were no limitations on the scope of our audit work and we did not have any disagreements with management.

MATTERS SPECIFICALLY REQUIRED BY OTHER CANADIAN AUDITING STANDARDS TO BE COMMUNICATED

Other sections of Canadian Auditing Standards require us to communicate with those charged with governance in a number of specific circumstances:

- Where we encounter unusual related party transactions or significant matters related to related party transactions;
- Where we encounter other transactions that were unusual or not in the normal course of business;
- Where we suspect or detect fraud;
- Where there is inconsistency between the financial statements and other information in documents containing the financial statements; and
- Where we believe there may be non-compliance with legislative or regulatory requirements.

We did not encounter any such matters during the course of our audit.

ACKNOWLEDGEMENTS

During the course of our audit, we received considerable assistance from the organization's staff and management. We would like to take this opportunity to thank them for efforts and for their constructive approach to the audit.

DRAFT
For Discussion Purposes Only

BOARD OF MANAGEMENT FOR APPLGROVE COMMUNITY COMPLEX

60 Woodfield Road
Toronto, Ontario
M4L 2W6

Date to be determined

Welch LLP
36 Toronto Street
Suite 530
Toronto, ON
M5C 2C5

Dear Sirs:

We are providing this letter in connection with your audit of the financial statements of the Board of Management for Applegrove Community Complex as of December 31, 2013 and for the year then ended, for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position, results of operations and cash flows of the Board of Management for Applegrove Community Complex in accordance with Canadian public sector accounting standards for government not-for-profit organizations.

We acknowledge that we are responsible for the fair presentation of the financial statements in accordance with Canadian public sector accounting standards for government not-for-profit organizations and for the design and implementation of internal controls to prevent and detect fraud and error.

We acknowledge that your examination was planned and conducted in accordance with Canadian generally accepted auditing standards so as to enable you to express an opinion on the financial statements. We understand that while your work includes an examination of the accounting system, internal control and related data to the extent you considered necessary in the circumstances, it is not designed to identify, nor can it necessarily be expected to disclose, fraud, shortages, errors and other irregularities, should any exist.

Certain representations in this letter are described as being limited to matters that are material. An item is considered material, regardless of its monetary value, if it is probable that its omission from or misstatement in the financial statements would influence the decision of a reasonable person relying on the financial statements.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated April 23, 2013, for the preparation of the financial statements in accordance with Canadian public sector accounting standards for government not-for-profit organizations; in particular, the financial statements are fairly presented in accordance therewith.
2. The significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Information Provided

1. We have provided you with:
 - (a) Access to all information of which we are aware that is relevant to the preparation of the financial statements, such as records, documentation and other matters;
 - (b) Additional information that you have requested from us for the purpose of the audit; and
 - (c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence
2. All transactions have been recorded in the accounting records and are reflected in the financial statements
3. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud. We have assessed this risk as low.
4. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - (a) Management;
 - (b) Employees who have significant roles in internal control; or
 - (c) Others where the fraud could have a material effect on the financial statements.
5. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, regulators or others.
6. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.
7. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

Accounts Receivable

1. Accounts receivable are correctly described in the records and represent valid claims as at the year-end against the persons or companies indicated. These accounts are expected to be collected within twelve months, except for balances disclosed as long-term.
2. The accounts receivable are free from hypothecation or assignment except as disclosed in the notes to the financial statements.
3. Adequate allowance has been made for any losses from uncollectible accounts.
4. Accounts receivable represent valid claims relating to transactions made before the end of the fiscal year. Adequate provision has been made for losses which may be sustained in the collection of receivables.

Liabilities and Commitments

1. At the year end, with the exception of relatively immaterial obligations for which invoices had not been received or which otherwise could not readily be determined or estimated, all known liabilities of the organization are included and fairly stated on the balance sheet.
2. At the year-end there were no contingent liabilities (e.g., discounted receivables or drafts, guarantees, pending or unsettled suits, matters in dispute).
3. The organization has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.
4. At the year-end, the organization had no unusual commitments or contractual obligations of any sort that were not in the ordinary course of business or that might have an adverse effect upon the organization.
5. All claims outstanding against the organization or possible claims have been disclosed to you and, where appropriate, reflected in the financial statements or notes thereto.
6. We understand that any illegal or possibly illegal act could damage the organization or its reputation or give rise to a claim or claims against the organization. We are not aware of any violations or possible violations of law or regulations the effects of which should be considered for disclosure in the financial statements or as the basis for recording a contingent loss.

Statement of Operations

1. All of the revenues of the organization for the year has been recorded in the books of account and disclosed in the financial statements.
2. The statement of operations contains no extraordinary or non-recurring items of material amount except as shown thereon.

Restrictions

All restrictions on the use of the organization's funds or assets, as well as all requirements or conditions imposed by third parties, have been brought to your attention and are appropriately disclosed in the financial statements. The organization complied with all restrictions, requirements or conditions which, in the event of non-compliance could have a significant effect on the financial statements.

Corporate Minutes

The minute books of the organization contain an accurate record of all of the business transacted at meetings of the Board of Management up to the date of this letter.

Controlled and Related Entities

The organization does not have relationships with any companies or other not-for-profit organizations that involve control, joint control, or significant influence nor does the organization have an economic interest in any other not-for-profit organization.

Related Party Transactions

1. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian public sector accounting standards for government not-for-profit organizations.
2. There have been no exchanges of goods or services with any related parties during the year that require disclosure in the financial statements.

Recognition, Measurement and Disclosure

1. Significant assumptions used in arriving at the fair values of financial instruments as measured and disclosed in the financial statements are reasonable and appropriate in the circumstances.
2. The organization has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.
3. The nature of all material measurement uncertainties has been appropriately disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.
4. The actuarial assumptions and methods used to measure the pension liabilities and costs for financial accounting purposes are appropriate in the circumstances.

Going Concern

We confirm that we have assessed the entity's ability to continue as a going concern, taking into account all information which is at least twelve months from the year-end date, and we conclude that the entity is able to continue as a going concern for the foreseeable future.

General

1. We are unaware of any frauds or possible frauds having been committed by the organization, its employees or any of its directors and officers and we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
2. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements.
3. We acknowledge that we are responsible for the implementation and operation of internal controls that are designed to prevent and detect fraud and error.
4. We are unaware of any known or probable instances of non-compliance with the requirements of regulatory or governmental authorities, including their financial reporting requirements.
5. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter.
6. In the course of your audit of our financial statements for the year ended December 31, 2013, you have recommended certain journal entries and adjustments to our books and records as attached to this letter. We hereby acknowledge that we understand, agree with and approve of the attached journal entries which have been considered necessary to present fairly the financial position and operating results of our organization.

Events Subsequent to the Year-end

All events subsequent to the date of these financial statements and for which Canadian public sector accounting standards for government not-for-profit organizations require adjustment or disclosures have been adjusted or disclosed.

Yours very truly,

BOARD OF MANAGEMENT FOR APPLGROVE
COMMUNITY COMPLEX

Per _____
Susan Fletcher, Executive Director

March 31 YTD Financial Report

- Variance highlighting
 - Unfavourable variance of 5-15% = print or highlight in yellow and this requires an explanatory note
 - Unfavourable variance of 16% and up = print or highlight in pink and add additional page
 - Favourable variance of 20% or more = print or highlight in blue and add additional page.
 - Note: the board has to consider the percentages and adjust or confirm them

This report omits Day Camp and Leadership as their expenses and income do not really start until April.

			YTD Budget	YTD Actual	Difference from budget		Common Issues	Special Notes	
City Funded Administration	Expense		112,934	100,616	12,318	11%		Certain staff are still being paid at interim 2013 rates, without 2013 merit or 2014 COLA. The City usually holds back some of the monthly funding during the first quarter.	
	Income		90,561	88,282	-2,278	-3%			
Families with Young Children	HOBG	Expense	8,942	18,428	9,486	106%	§	Apr-Mar fiscal lyear end spending Income received in Dec.	
		Income	7,202	0	-7,202	-100%			
	PC	Expense	35,821	30,629	-5,192	-14%	Q	Next quarter's income received early	
		Income	30,020	57,263	27,243	191%			
	EW	Expense	7,913	8,074	161	2%	Q	Next quarter's income \$5,000 received early	
		Income	6,536	10,118	3,582	55%			
Therapeutic	Expense	10,028	5,974	-4,054	-40%	F	Program did not start until late January and participant supports not utilized as budgeted Funding comes in June and Dec.		
	Income		0	0	0%				
Children and Youth	After School	Expense	40,585	33,122	-7,463	-18%		Staff are thrifty. Utilized some student placements instead of paid staff Includes unbudgeted income March Break	
		Income	46,140	54,198	8,058	17%			
	Teen	Expense	4,299	2,175	-2,123	-49%			Staff are thrifty; some programming was cancelled; and fewer supplies purchased than anticipated. Funding received in December
		Income	3,857	0	-3,857	-100%			
Seniors	Seniors	Expense	9,162	12,244	3,081	34%	§	Additional costs and staff time for CTA project and costs for Wellness Fair	
		Income	10,289	10,430	141	1%			
Fund raising	Fundraising	Net Revenue	8,662	860	7,801			Income from United Way, individual donations, YogaThon and 2013 late Applicious donation from ScotiaBank. Expense is D&O insurance	

§ = Special April-March financial year

Q = Funding received quarterly

F = Funding received twice annually

Applicious 2014		Proposed budget April 2014													
Assumed	500	families of	3	people will attend											
Prices net HST with whatever GST refund applies															
										2014 proposed	2013 Budget	2013 Actual	2013 In Kind	2013 total	
Event Expenses															
Facility															
Rental (see below)															
		Site Rep	\$30	hourly	9 hours						\$285	\$270			
		noise permit								\$75		\$75			
		Permit Fee								\$416					
		Portable Toilets													
		1 Prestige double @	\$750								\$800	\$712			
		Garbage disposal													
					in kind					\$250	\$200		\$250		
											\$741	\$1,285	\$1,057	\$250	\$1,307
Equipment															
		50 Tables @	\$11							\$540	\$540				
		100 Chairs @	\$2							\$200	\$200	\$590			
Tents															
		2 10x20's			for food, children's act					\$1,000	\$1,000	\$774			
		3 10x10's			borrowed @	\$100				\$300	\$300		\$500		
		3 10x10's Applegrove													
		1 10x10 new Applegrove purchase								\$200	\$200				
		0 cement bases per tent @			\$25					\$0	\$0				
		2 inflatables with generators								\$1,200	\$1,200	\$964			
		firefighters inflatable			in kind					\$300	\$300		\$300		
		Pizza inflatable			in kind					\$300	\$300				
		2 generators @	\$90		(1 for bouncy, 1 for sound)					\$180	\$180	\$163			
		stage													
		2 pieces 4x8 @			\$80					\$160	\$160	\$143			
		Mike, amp and speakers								\$150	\$150	\$100			
		Garbage cans								\$25		\$25			
		Total tents, tables, chairs, stage, inflatables, e				\$3,430									
		1 propane bbq and 3 hour tank @			\$285	in kind				\$285					
		1 spare tank			\$30	in kind				\$30					
		Vehicle Rental								\$350	\$350		\$1,000		
		On-site signs													
		Games (rental or purchase)													
		2 @	\$200	each						\$400	\$400				
										\$5,620	\$5,280	\$2,759	\$1,800	\$4,559	
Décor/atmosphere															
		balloons (dollar store)	\$10								\$10				
		helium tank	\$100								\$100				
		T-shirts for volunteers e	100	@	\$10	\$1,000									
		Printed bandanas for volunteers													
										\$1,000	\$110	\$0	\$0	\$0	

							2014 proposed	2013 Budget	2013 Actual	2013 In Kind	2013 total
	Publicity										
	2 mobile signs @		150				\$300	\$300	\$291		
	Advertising			in kind			\$600			\$600	
	community calendars						\$50				
	Website licence										
	Printing		on-site or in-kind								
							\$950	\$300	\$291	\$600	\$891
	Refreshments										
	Food supplies						\$600		\$519		
	Cider & wine	250 servings		200 ml							
			50 liters @		\$10			\$500			
	Juice	Donated								\$250	
	Pop	10 cases of 24 @			\$6		\$60	\$60			
	Total food and beverage										
	ice										
	5 bags @	\$10.00					\$40	\$40		\$40	
	Candy Floss supplies and machine								\$108		
	Popcorn machine						\$125				
	cups, napkins,, gloves						\$50	\$50			
							\$875	\$650	\$627	\$290	\$917
	Other supplies										
	Paint a mural										
	participation tickets (dollar store)			on hand							
	participation tickets (print multi-ticket)				in kind		\$25	\$25		\$25	
	Prizes (purchased)						\$500	\$500			
	Prizes (donated)				in kind		\$300	\$300		\$500	
	other program and event supplies						\$500	\$500			
	Craft supplies						\$50	\$50			
	Buttons						\$50	\$50			
	Total program supplies, décor, etc								\$543		
							\$1,425	\$1,450	\$543	\$525	\$1,068
	Contingency @	4%					\$424	\$389	\$0	\$0	
	Total Expenses						\$11,036	\$10,114	\$5,277	\$3,465	\$8,742
	Total InKind						\$2,740				
	Income or In Kind donations										
	Activity tickets (previously estimated 9/family)										
	7 per family @ \$1						\$3,500		\$2,966		
	Less net credit card processing @	2%					-\$70	\$3,528			
	Applegrove food and Beverages						\$1,000	\$2,400			
	\$1 per pop or juice						\$240				
	\$5 per drink						\$4,670		\$1,253		
	Book Table						\$200	562	\$219		
	Applegrove sales						\$200		\$119		
	Net Sales						\$5,070	\$6,490	\$4,558		
	Admission										
	By donation						\$1,500	\$1,000	\$1,612		
	Silent Auction						\$500	\$300	\$510		



APPLEGROVE COMMUNITY COMPLEX

60 Woodfield Road, Toronto, Ontario M4L 2W6

Tel: 416 461-8143 Fax: 416 461-5513

www.ApplegroveCC.ca

“TOGETHER, BUILDING OUR COMMUNITY”



Minutes of the Board of Management Meeting February 24, 2014

A neighbourhood partnership fostering community through social and informative programs for individuals and families.

Present: Tolga Ay, Irene Buncel, Lynne Gray, Ann McKechnie (Chair), Sydney Schultz, Neil Sinclair
Regrets: Alysha Brown, Natalie Coulter, Councillor McMahon, Chris Sulway, Trustee Cary-Meagher.
Staff: Susan Fletcher, May Seto (Recorder)

A. Call to Order/Adoption of Agenda

Ann called the meeting to order. Quorum of 5 members was achieved. The agenda was adopted as amended.

B. Declaration of Conflicts of Interest

None were declared.

C. Minutes of the January 27 Board of Management Meeting

MOTION (Sinclair/Schultz)

To accept the minutes of January 27 as amended.

Carried

D. City Donation Policy

Members reviewed and discussed the donation policy and agreed to read, note and file.

E. Executive Director's Report

MOTION (Ay/Sinclair)

To accept the Executive Director's Report.

Carried

F. Correspondence/Information

MOTION (Schultz/Ay)

To accept the suggested actions.

Carried

G. Adjournment

The meeting was adjourned on a motion by Lynne Gray seconded by Neil Sinclair.

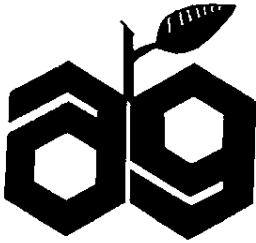
Chair

Secretary

Next Meetings

Monday, March 31 at 6:15 p.m. – AGM at SH Armstrong Multi-purpose room.

Monday, April 28 at 7 p.m. – regular Board meeting



APPLEGROVE COMMUNITY COMPLEX

60 Woodfield Road, Toronto, Ontario M4L 2W6

Tel: 416-461-8143 Fax: 416-461-5513

www.ApplegroveCC.ca

“TOGETHER, BUILDING OUR COMMUNITY”



Hiring Report – Finance Manager

April 2014

1. Goal

- to fill the part-time Finance Manager position resulting from a resignation and bring additional expertise to the organization.

2. Preparation

A. Job Description (attached)

- in 2010, the City prepared the attached job profile for Office Manager, Business Manager and Finance Manager positions across AOCC
- rather than write a job description, the job profile was used as a job description, acknowledging that only some items would be relevant in a part-time position.

B. Posting

- revised the 2013 posting with support from Neil and Lynne
- on March 10, posted
 - in office
 - on-line in Charity Village \$280
 - on-line at www.ApplegroveCC.ca
 - circulated to other AOCC's
- researched but did not post on the following due to cost
 - JobShark 1 week \$75, 30 days \$240
 - CGA \$300
 - CMA \$300
 - Monster.ca \$500

C. Criteria

- developed initial screening criteria including
 - appropriate post-secondary education,
 - 1 year of Canadian payroll experience
 - 1 year of ACCPAC experience
- developed detailed screening criteria including
 - experience in a non-profit or charitable organization

D. Interview Process

- developed list of first interview questions, similar to those in prior hirings, including a written exercise to assess writing ability (attached)
- recruited an interview committee including a staff representative (Tuyen Pham) and Board representative (Chris Sulway)
- amended second interview questions and exercise used in prior hirings.
- drafted reference questions based on those used in other hirings

3. Applicants

- received 53 applications by the March 21 deadline, similar to those received for the 2012 and 2013 hirings.
- reviewed applications on March 22.
- initial screening eliminated about 1/2 of applicants
- used detailed criteria on the remaining applicants.
- selected about 10 applicants with an appropriate range of experience including work in a non-profit or charitable organization including several applicants for whom additional screening questions were necessary.
- selected 6 candidates for interviews.

4. Interviews

A. First Interviews

- offered interviews on March 27 and 28 to the initial group of candidates.
- when applicants arrived, provided the job description and prior year's Annual Report and audited statements.
- completed 4 initial interviews (one person cancelled)
- from the 6 completed interviews, selected 2 for second interviews based on communication skills, demonstrated accounting expertise and fit with a part-time position.
- advised the unsuccessful interview candidates by phone on April 1.

B. Second Interviews

- provided a simplified version of the program budget summary (attached) and requested candidates to prepare information that the Board would need on a monthly basis.
- scheduled interviews for Tuesday, April 8; one candidate withdrew when he accepted a full-time position.
- the Interview Committee agreed for the staff and Board rep to alternate in asking questions, with the Executive Director recording.
- interviews began with the candidate's presentation.
- after the interview, the Interview Committee unanimously agreed to offer the position.

C. References (questions attached)

- obtained authorization from the candidate to contact their references
- contacted all 3 references, all of whom gave very positive responses.
- Police Reference Check in progress

5. Job Offer

- on April 10, offered position (conditional on acceptable Police Reference Check)
- Maggie Lau accepted and started work by attending the April 14 staff meeting.



Non-Union Job Profile

Job Title: Business and Finance Director/Manager	Job Code: CC0021/22/23/24/25/26/27/29
Job Type: Management	Hours of Work per Week: 35
Service Area: Association of Community Centres	Date Prepared: April 22, 2010
Community Centre: Various	

Job Summary:

To manage the Centre's overall financial, business management, information and risk management systems including accounting, payroll, business, insurance and administrative policy and practice development. To participate as an active member of the Centre's management team.

Reports To:

Executive Director, Community Centre (various)

Supervises (if applicable):

Various unionized jobs (approximately .5 – 4 FTE per incumbent)

Major Responsibilities:

- Hires staff and supervises staff performance ensuring effective teamwork, high standards of work quality, organizational performance, continuous learning/improvement and encourages innovation in others.
- Manages all aspects of the Centre's accounting, financial operations and business systems. Prepares regular financial/budget statements and variance reports, and related material for funding/grant applications. Provides detailed information on financial operations, revenues, expenditures. Monitors expenditures and controls accounts receivable and accounts payable for the proper financial management of the Centre. Develops financial control mechanisms. Oversees banking practices, procedures and develops related policies.
- Manages and coordinates the annual budget planning cycles and service plans ensuring organizational consultation with relevant departments. Prepares all financial submissions and related material for the annual budget, including the City of Toronto submissions and other grants, foundation funders.
- Ensures the Centre is in compliance with Generally Accepted Accounting Principles and best practices related to business and financial management. Leads relevant policy and business practice development to ensure that the day-to-day accounting practices, cash procedures, investment policies, and expenditures and revenues, are controlled and maintained within approved limits. Ensures that the Centre complies with all accounting legislative requirements related to charities.
- Leads the annual audit process including preparing all related materials, schedules and information as required to facilitate the audit process. Coordinates and prepares all

applicable reporting related to business and finance including Annual Charitable Returns and other applicable government regulations/returns/remittances.

- Manages the Centre's payroll and where relevant the pension and benefits systems, including establishing and maintaining appropriate records, reports and related systems. Ensures that the Centre completes and submits all required reports and various remittances, T4's, government returns, tax payments, etc. Monitors and implements applicable changes to the City's compensation, pension and benefit packages and ensure that employees receive related information.
- Manages and ensures where relevant that assigned purchasing and materials processes include appropriate tendering, and inventory management systems. Supports the Centre to conduct appropriate reviews of current contractors and suppliers to ensure best value for money. Establishes new supplier, vendor relationships, and troubleshoots when purchasing problems occur.
- Manages where relevant the Centre's insurance matters and relevant risk assessment processes.
- Provides statistical and financial analysis data, and prepares reports and correspondence. Makes presentations to the Board, Board committees and the general public/membership. Provides statistical and financial analysis and collects data.
- Oversees and coordinates numerous special events for the community including organizational major fundraising initiatives.
- Ensures compliance with all applicable legislation including but not limited to Health and Safety, Collective Agreements, and City of Toronto policies, ESA, etc. Liaises with various City and political staff regarding financial matters and compliance with relevant City policy.

Board of Management or Designate

Date Approved:

Manager, Compensation & Benefits

Date Approved:

The above reflects the general details considered necessary to perform the principle functions and shall not be construed as a detailed description of all the work requirements inherent in the job.

Confirmed Wage Rate June 26, 2008



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Permanent Part-Time Position Finance Manager

For more than 30 years, Applegrove has worked with local residents in the Queen-Greenwood area of Toronto offering a range of community programs. Programs cover a wide age range with programs for infants, children, teens, adults, and seniors. Applegrove now requires an organized, flexible Finance Manager.

Responsibility: To manage the Centre's overall financial management, risk management systems including accounting of a not-for-profit corporation, charitable accounting, city financial reporting, payroll, HST reporting and accounts receivable and payable. Assistance in the preparation of budgets and dealing with the corporate auditors is required. The candidate will be expected to participate as an active member of the Centre's management team and prepare current and timely financial reports of the Centre's operations and programs.

Education, training, experience and skills: Post secondary in a relevant discipline or equivalent combination of related education and experience, CGA/CMA/CA at third year level an asset. Minimum of 3 years direct experience working with ACCPAC (or comparable financial data-software system). Sound decision-making and judgment skills. Demonstrated ability to work to deadlines in a multi-dimensional environment and to meet deadlines while ensuring accuracy and attention to detail. An understanding of Applegrove's neighbourhood and or programs would be a critical asset.

Duties:

1. Manage all aspects of accounting, financial operations, and business financial systems, including supervising the Bookkeeper/Information Clerk. Ensure preparation of regular financial/budget statements and variance reports, and related material for funding/grant applications. Develop and monitor financial control mechanisms and actual to budgetary controls.
2. Lead the annual audit process, including ensuring the preparation of all related materials, schedules, and information as required to facilitate the audit process. Coordinate and prepare all applicable reporting related to business and finance, including Annual Charitable Returns and other applicable government returns/remittances/regulations.
3. Provide statistical and financial analysis data to the Board, staff, funders.
4. Ensure financial compliance with all applicable regulatory legislation of a municipal, provincial or federal requirement.

Hours: Averaging 7 hours per week, with occasional evenings and weekends plus extra time over audit season.

Salary: \$37.16 to \$46.08 per hour (2014 rate). New staff start at the entry level.

Special Note: A Police Records Check will be required.

Deadline: Noon on Friday, March 21. Resume and cover letter by

- mail to Applegrove, 60 Woodfield Road, Toronto M4L 2W6
- fax to 416-461-5513 or
- e-mail to Applegrove@ApplegroveCC.ca with Finance Manager in the subject line; kindly attach cover letter and resume as one Word document or one PDF.

Those selected for an interview will be contacted by April 4, 2014.

Charitable Number: 10671 8943 RR0001

Questions for First Interviews

1. What particularly interests you about the position and the organization?
2. Describe your accounting education and training.
3. I am going to ask you about relevant experience in several different areas, not all of which might be applicable to you. I will ask them individually, but just to let you know, the areas will include software, payroll, a unionized environment, and information management. For each, please outline your experience.
 - A. Let's start with software. Tell me about your experience with ACCPAC – where did you use it, for how long, what size of business or organization, etc.
 - B. What other accounting software have you used?
 - C. Have you used a cashbook module either in ACCPAC or in other software?
 - D. Describe your experience in doing payroll – when, how many employees, etc.
 - E. Unionized environment
 - F. Information management and security
 - paper files
 - computer files
 - G. What experience do you have preparing financial documents for funding proposals?
 - H. What about financial reporting in the non-profit sector?
4. Tell me about the range of experience you have had at a management level.
5. Please tell me about your experience – and your style – in supervising, supporting and managing staff.
6. Tell me about a management – staff problem you faced that was significant or one that dealt with sensitive issues and tell me how you resolved it.
7. What experience do you have in fundraising events, fundraising campaigns and activities?
8. What about processing donations?
9. What were your most favourite and least favourite jobs and why?
10. From what you read in the Annual Report and elsewhere, what administrative and financial issues are important in this organization?

11. From what you have seen of the job description, what are your strengths and weaknesses in relation to this job?
12. What languages do you speak and write?
13. I previously noted that this position is 7 hours per week plus extra time over audit season. Do you have a preference for 2 half days or one full day?
14. Are there days you are not available?
15. If you are selected, when would you be able to start?
16. Before you get to ask your questions, let me tell you about the written question – I will summarize it, and will give you a copy to work from:
17. What questions do you have?

Written Question

This position is responsible for all financial activities for the centre but only on site a small part of the time. The building can be quite busy at times and the Bookkeeper/Information Clerk and the Evening Office Coordinator whom the Finance Manager supervisor, must meet competing deadlines, answer the phone, meet the public and respond to requests for financial information from other staff.

The Finance Manager also will have competing deadlines as well as very little time actually in the centre. Please explain how you might organize yourself and the other staff to meet the needs and deadline, as well as supervise staff and answer their questions.

Second Interview Questions

Assignment

The attached spreadsheet summarizes the expenses and details the income for Applegrove's various programs.

The "Board" and "Nevada" columns show fundraising proceeds that can be applied to the program deficits. Otherwise, Applegrove cannot transfer surplus funds from one program to another.

What information does the Board need on a monthly basis to know whether budgets are on track? Show a sample of how you would present such information on paper (a monthly financial report), and be prepared to discuss relevant issues with the Interview Committee.

Candidate Presentation

1. Can you begin by telling us why you are interested in this job and why we should select you?
2. Thinking about your whole life, what achievement are you most proud of and why? This can be in your work life, your academic life or your personal life.
3. Now focussing on your work, please describe a situation in which you had to give critical or unfavourable feedback to someone you supervise.
4. Now how about one in which your supervisor gave unfavourable feedback to you.
5. This is a multi-part question about reporting externally (not to the Board). I will ask the whole question, then separate it. Generally, what reporting functions are there on a monthly, quarterly and annual basis, first for any organization and second, thinking specifically of non-profit and charitable organizations?
 - A. So first, what monthly, quarterly and annual reporting do all corporations/entities have to do?
 - B. What about non-profits and charities?
6. Currently, our Bookkeeper-Information Clerk works 32 hours per week, which is 4 days, and takes Wednesdays off. The Evening Office Coordinator is the "back-up" person for payroll and accounts payable, accepts most payments for the after-school program (which has the most fees), has many other duties, and works 20 hours per week in the late afternoons and evenings. The Auditor has just identified an issue with segregation of duties -- at present revenues are being recorded by the same person who performs physical bank deposits and records the cash receipts in the accounting system. The auditor is suggesting someone else prepare the bank deposit. What are your thoughts on how to deal with this?

7. We are going to try to get additional support in this position in 2015. One option is providing a laptop that the Finance Manager would bring into the office on work days and take home with them. This would include an expectation for occasional availability by e-mail and/or phone for unexpected or complicated matters. Can you anticipate working in this manner? What issues do you anticipate?
8. Another possibility is increasing the job's hours in 2015. Would you be interested and available for 2 or 3 days per week?
9. Questions about ACCPAC
10. Can you provide a police reference check done within the past 6 months?
11. What questions can we answer for you?

2012 Program Budget Drafted October 2011		Applegrove P/C	Edgewood	HAIG	Helping Our Babies Grow	Therapeutic Play	Summer*	After School	Teen Leadership	Seniors	Board	Board Out&In	Nevada	Program Total	
Expenses	Salaries and Benefits	128,202	21,946	9,830	12,728	36,476	54,919	28,299	8,413	9,342	22,395	1,000	42,221	375,772	
	Program Expense	9,320	7,763	2,813	21,606	4,850	15,441	6,040	3,336	4,547	12,757	500	10,000	98,972	
	Total Expense	137,522	29,709	12,643	34,334	41,326	70,360	34,339	11,749	13,890	35,152	1,500	42,221	10,000	474,744
Income	Grants City														
	Children's Services	98,462	18,686				7,142							124,290	
	Recreation Grant						3,643							3,643	
	Heart Health						0	0						0	
	DPG								5,000					5,000	
	TESS											42,221		42,221	
	EYET	9,000		3,000										12,000	
	YES						2,100							2,100	
	Focus on Youth						6,000							6,000	
	Star Fresh Air						3,540							3,540	
	Foundation grants						4,500			5,000				9,500	
	United Way					26,750	6,000			0				32,750	
	Federal				28,294		15,011			3,011				46,316	
	Provincial						840			700	32,312			33,852	
	Program fundraising, fees, e	1,200	1,000	750			17,380	18,000		3,280	3,000			44,610	
	Agenc: Net Pasta fest											4,000		4,000	
	Net The SPA											2,000		2,000	
	Net Yoga-Thon											1,000		1,000	
	Net Applicious											3,000		3,000	
	Charitable Donations											2,500		2,500	
	Corp and Foundation			0			300	16,000	2,800	2,077				21,177	
	Prior Surplus					14,926	2,904	339	3,922					22,091	
	Net Other fundraising						1,000					1,000	14,000	16,000	
	Total Income	108,662	19,686	3,750	28,294	41,676	70,360	34,339	11,722	14,068	35,312	13,500	42,221	14,000	437,589
	Surplus (Fundraising needed)	(28,861)	(10,022)	(8,893)	(6,040)	350	0	0	(27)	178	160	12,000	0	4,000	

G Deficit includes 4,762 to pay Program Worker 2,319 of child care costs which have been covered in the past by staff absence, gapping and underspending in another category.

There is \$1000 in Board salaries is for relief staffing: when permanent staff are sick or on vacation, we have had to pay for additional relief staff in family resource programs. A very preliminary estimate was up to 50 hours in 2006 at about \$20/hour or about \$1,000. There is no funding for this, but without it, we would have to close programs or operate them unsafely.

Reference Questions

1. How do you know this person and for how long?
2. What can you tell me about her work performance?
3. The Finance Manager will supervise 2 staff directly. How would you rate this person's supervisory skills?
4. How does she handle interruptions, breaks in routine, and last minute changes?
5. How would you rate her organizational skills?
6. Were reports and statistics etc. accurate, well written and in on time?
7. What were her strengths in relation to her job?
8. Where did she need improvement?
9. Would you hire her again?
10. Is there anything you would like to add?



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Executive Director's Report

April 17, 2014

My time since the February Board meeting seems to have been mostly filled with audit business, the Annual Meeting, and hiring a new Finance Manager. In addition, I worked on the following.

Lease Renewal

Since the February Board meeting, I have continued to push for progress on the lease through a meeting with the school trustee and, on her suggestion, a request for help from the local superintendent. During a meeting on another issue, the principal suggested an innovative strategy to consolidate Applegrove's space; unfortunately, she recently reported that this would not be possible. .

2015 Budget

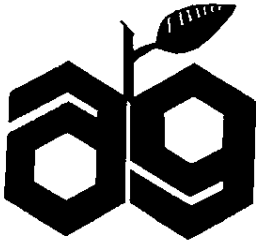
Applegrove's Budget Analyst reported that the administrative budget submission timeline will probably resemble last years, with budget preparation beginning in May and submission in June. Your Board packages include the auditor's Management Letter, which strongly recommends additional resources in Financial Management. For the May Board meeting, I will draft a budget based on this and other Applegrove factors, as well as guidelines from the City.

Public Service Bylaw

City staff from the City Manager's Office and Social Development, Finance and Administration (SDFA) met with AOCC Executive Directors in early April regarding the development of a public service bylaw in 2014. This direction comes from a November 2012 City Council decision to set out "the ethical framework for its public servants and [codify] the roles, responsibilities and authorities for human resource management". <http://www.toronto.ca/legdocs/mmis/2012/ex/bqrd/backgroundfile-51769.pdf> pg 5

It will apply to City agencies in order to "consolidate and codify the ethical requirements for City division and agency staff and more explicitly establish the roles, responsibilities and authorities for human resource management for the City Manager and City agencies. The by-law will be customized to the City's agencies to take into account their legal and governance frameworks". <http://www.toronto.ca/legdocs/mmis/2012/ex/bqrd/backgroundfile-51769.pdf> pg 5

Although there are no documents to share at this time except the diagram on the next page, AOCC and City staff agreed that City staff should brief AOCC Boards when more information is available later this year.



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Key Elements of a Public Service By-law for Toronto

Key Element	Description
Purpose and Application	<p>A preamble to set out the overall purpose of a public service by-law and set out the public service principles and values.</p> <p>The objectives of the by-law.</p> <p>The definition(s) of the by-law including the definition of public servant for the purpose of the by-law.</p> <p>The application of the by-law to government bodies and officials.</p>
Employment Framework	<p>Sets out the roles, responsibilities and authorities for human resource management for the City Manager and City agencies including City Council’s delegation of authority for key human resource matters such as labour relations, human resource strategy, and executive compensation.</p> <p>Establishes any specific limitations of authority for the City Manager and City agencies with respect to human resource management.</p>
Ethical Framework	<p>Sets out the ethical framework for City divisions and agencies including their rights and responsibilities in key areas such as conduct, conflict of interest, lobbying, political activity, and human rights and harassment.</p> <p>Establishes provisions to support the ethical framework including mechanisms to support ethical decision-making in the public service.</p>
Disclosure of Wrong Doing and Protection	<p>Establishes provisions for the disclosure and investigation of wrong doing.</p> <p>Sets out protections with respect to reprisals.</p>
Accountability and Reporting	<p>Establishes reporting requirements for human resource management for the City Manager and City agencies.</p>

Electronic Board Packages

A recent conversation among Personnel Committee members suggested that some of Applegrove's work could be streamlined by moving to electronic Board packages.

I believe the organization should not "sideload" costs of copying and collating to Board members (i.e., expect Board members to print their own hard copies). Consequently, any Board members who would prefer to read a long or complex document in hard copy, could request one for pick up or come to the office to print it.

I also find it easier to discuss a document when it is in front of all participants in the meeting. However, if we purchase a data projector, we can project the agenda and reports during Board discussions.

The April agenda includes time to discuss this issue in anticipation of piloting a "reduced paper" process for the May Board meeting.

Next Steps in Strategic Planning

On April 14, 18 of Applegrove's dynamic staff met to think together about the agency's Strengths, Weaknesses, Opportunities and Threats. Using a variety of mechanisms, we had multiple simultaneous conversations, ending with a list of possible actions.

The SWOT Analysis and Action List are included in the Board to provide a starting point for a Board discussion. What they will not tell you is the high level of engagement and thoughtfulness from staff with ages from teens to 50's and length of involvement from just hired to more than 20 years.

Variety Show

With only 2 confirmed acts, I am cancelling the show planned for May 3.

Coming Events

Toronto Challenge

Are you ready for a challenge? For 23 years, the Toronto Challenge, presented by MonsterMortgage.ca, has been bringing together participants from all ages and abilities to raise funds for non-profit organizations that are improving the quality of life for seniors in your community.

Whether you're a serious runner, spending time with your family, or simply enjoy physical activity, you can take part in a timed 5k run, 5k walk or 1k walk through downtown Toronto. As a participant, you will receive a t-shirt, a chance to win prizes and be invited to the post-race ceremony in David Pecaut Square. On Sunday June 8, take the Challenge with your friends and family.

Opportunities

Discount Tickets

Employees, families and friends of City of Toronto divisions, boards and agencies, are entitled to discounts on the following attraction tickets. They can be purchased online from links on the City Intranet, which required signing in by staff with access via token, i.e. Executive Director, Program Director, Finance Manager and union steward.

- [Canada's Wonderland](#)

- [Great Wolf Lodge \(Niagara Falls\)](#)
- [Niagara Falls Indoor Waterpark and Hotel Complex Waterpark](#)
- [Perkopolis](#)
- [Ripley's Aquarium Canada](#)
- [Sell off Vacations](#) – yes, you can get a further discount of \$20 to \$50 or more per person.
- [Toronto Raptors](#)
- [Vintage Hotels](#) (Niagara on the Lake)
- [VIA Rail](#) – 10% discount

Note: because Board members (and staff) do not have City ID, please ask May or Susan for a letter confirming the City relationship before you attend the attraction.

Municipal Election Employment

Recruitment of voting-place staff for the October 27 municipal election will begin on May 20. More than 12,000 people are needed to provide support during the advance vote and on election day. If you are interested, please visit the City website (Toronto.ca). Positions may include:

Accessibility Officer

Responsibilities:

- Greets and directs voters
- May be stationed at an entrance or exit to ensure access for voters
- Assists with various duties
- Assists with closing the voting place

Time commitment:

- Training - must attend mandatory training session - approximately 1 hour
- Election Day - approximately 9 a.m. to 9 p.m.

Pay:

- \$150

Ballot Deputy Returning Officer

Responsibilities:

- Assists with setting up the voting place
- Processes voters and issues ballots
- Administers oaths
- Assists with closing the voting place

Time commitment:

- Training - must attend mandatory training session - approximately 2 hours
- Election Day - approximately 8:30 a.m. to 9 p.m.

Pay:

- \$205

Information Officer

Responsibilities:

- Greets and directs voters
- Asks to view voter identification
- Directs voters to staff for assistance
- Assists with various duties
- Assists with closing the voting place

Time commitment:

- Training - must attend mandatory training session - approximately 1 hour
- Election Day - approximately 9 a.m. to 9 p.m.

Pay:

- \$150

DRO (Deputy Returning Officer)

Responsibilities:

- Picks up and returns supplies
- Manages a small voting place with one or more staff
- Coordinates the set up of the voting place
- Ensures staff follow correct procedures
- Signs in scrutineers
- Operates a vote tabulator
- Completes necessary paperwork
- Coordinates the closing of the voting place

Time commitment:

- Training - must attend mandatory training session - approximately 2 hours
- Election Day - approximately 8:30 a.m. to 9 p.m.

Pay:

- \$300

MDRO (Managing Deputy Returning Officer)

Responsibilities:

- Picks up and returns supplies
- Manages a large voting place with 4 to 9 staff
- Coordinates the set up of the voting place
- Ensures staff follow correct procedures
- Signs in scrutineers
- Completes necessary paperwork
- Coordinates the closing of the voting place

Time commitment:

- Training - must attend mandatory training session - approximately 2 hours
- Election Day - approximately 8:30 a.m. to 9 p.m.

Pay:

- \$330

Revising Deputy Returning Officer

Responsibilities:

- Assists with setting up the voting place
- Assists voters who need to add their name or change their information on the voters' list
- Ensures forms are completed correctly and signed
- Assists with closing the voting place

Time commitment:

- Training - must attend mandatory training session - approximately 2 hours
- Election Day - approximately 8:30 a.m. to 9 p.m.

Pay:

- \$205

Standby Election Officer

Responsibilities:

- Stationed at a Ward Centre to be dispatched to fill any election staff vacancy

Time commitment:

- Training - must attend mandatory training session - approximately 2 hours
- Election Day - approximately 8:30 a.m. to 9 p.m.

Pay:

- \$200

Tabulator Deputy Returning Officer

Responsibilities:

- Assists with setting up the voting place
- Receives ballots from voters
- Feeds ballots into vote tabulator
- Records an hourly total of voters processed
- Assists with closing the voting place

Time commitment:

- Training - must attend mandatory training session - approximately 1 hour
- System Test - date/time to be advised - approximately 1 hour
- Election Day - approximately 8:30 a.m. to 9 p.m.

Pay:

- \$162

VAT (Voter Assist Terminal) Officer

Responsibilities:

- Assists with opening and closing the voting place
- Sets up the voter assist terminal
- Assists electors that wish to use the voter assist terminal
- Assists with other various duties

Time commitment:

- Training - must attend mandatory training session - approximately 1 hour
- Election Day - approximately 9 a.m. to 9 p.m.

Pay:

- \$150

Complaints and Grievances

As agreed in 2011, the Executive Director's Report includes "Complaints". There have been no complaints since my last report.

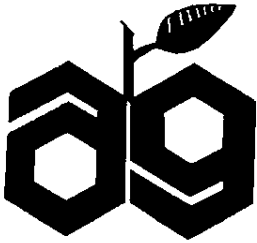
However, there was a request that I had to decline. A parent asked to use the Lounge daily at lunchtime. Applegrove was unable to agree, first because the Seniors program uses the Lounge at lunchtime every week on Tuesdays and Fridays, plus some Wednesdays. In addition, our (expiring) lease does not allow Applegrove to sublet or assign the lease, except to community groups.

There have been no grievances; however, as previously reported, the union suspended discussions on job evaluation pending resolution of applications to the Pay Equity Commission.

Respectfully submitted,
Susan Fletcher.

Draft Board Workplan

Meeting Date	Program Presentation	Major Issue(s)	Other Issues
January 27		Planning Follow-up After-school Subsidy	2013 Preliminary Year end financial report
February 24	Corporate and Foundation Fundraising	Planning Follow-up	
April 28		2013 Audit Planning Follow-up	Election of Officers
May 26	Helping Our Babies Grow	2015 Admin Budget	
June 23			
September 29	Therapeutic Play		Preliminary Applicable Review
October 27		Program Budgets	
November 24	Teen		



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“TOGETHER, BUILDING OUR COMMUNITY”

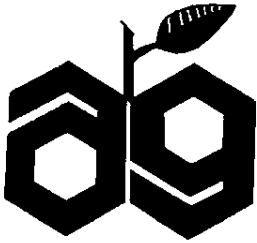


CORRESPONDENCE/INFORMATION

April 2014

From (Date Received)	Regarding	Action
1. City Planning (Mar 18)	Community Consultation meetings regarding proposed official plan policies, Mar 18-24	R&F
2. City Planning (Apr 9)	Community Consultation meeting regarding Queen E/Leslieville, April 29, 7-9 p.m., Morse Public School	Can a Board member attend?
3. City Planning (Apr 15)	Open House for Queen East Visioning Study, April 23 at Balmy Beach Club, drop-in between 7 p.m. and 8:30 p.m.	Post at EW

R&F = Receive and File



APPLEGROVE COMMUNITY COMPLEX

60 Woodfield Road, Toronto, Ontario M4L 2W6

Tel: (416) 461-8143 Fax: (416) 461-5513

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Additional CORRESPONDENCE/INFORMATION 2014

From (Date Received)

Regarding

Action

4.

5.

6.



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Applegrove Events and Board / Committee Meetings – June 20, 2014

Office Phone 416-461-8143

“Together, Building Our Community”

Please note that Board meetings are on Monday evenings, usually the last Monday of the month.

April	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
20	Beaches Easter Parade	21 Applegrove Closed for Easter Monday	22	23	24 Fundraising Committee	25	26
27		28 Board	29	30			

May	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1	2	3 Bushels of Fun
4		5	6	7	8	9	10
11		12	13	14	15	16	17
18		19 Applegrove Closed for Victoria Day	20	21	22	23	24
25		26 Board	27	28	29	30	31 [Duke Fun Fair]

June	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1		2	3	4	5	6 [PA Day]	7
8	Toronto Challenge	9	10	11	12	13	14
15	Happy Fathers' Day	16	17	18	19	20	21
22		23 Board	24	25	26	27 [Last Day of School]	28
29		30 First Day of Camp	Applegrove closed for Canada Day				

Note: Bushels of Fun Variety Show is cancelled.

Bold = community event. *Italics* = an important change. Underline = an Applegrove special event. [Brackets] = another group's meeting or event

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July	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		First Day of Camp	1 Applegrove closed for Canada Day	2	3	4	5
6	7	8	9	10	11	12	
13	14	15	16	17	18	19	
20	21	22	23	24	25	26	
27	28	29	30	31			

August	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1	2
3	4 Applegrove closed for Simcoe Day	5	6	7	8	9	
10	11	12	13	14	15	16	
17	18	19	20	21	22 Last Day of Camp	23	
24	25	26	27	28	29	30	
31	September 1 Applegrove closed for Labour Day						

September	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1 Applegrove closed for Labour Day	2	3	4	5	6	
7	8	9	10	11	12	13	
14	15	16	17	18	19	20 Applicious	
21	22	23	24	25	26	27	
28	29 Board	30					

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October Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2	3	4
5	6	7	8	9	10	11
12	13 Applegrove Closed for Thanksgiving	14	15	16	17	18
19	21	21	22	23	24	25
26	27 Board	28	29	30	31 Happy Halloween	

November Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3	4	5	6	7	8
9	10	11 Applegrove closed for Remembrance Day	12	13	14	15
16	14	18	19	20	21	22
23	24 Board?	25	26	27	28	29
30						

December Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15 Board?	16	17	18	19	20
21	22	23	24	25	26	27
				Applegrove Closed for Winter Holidays		
28	29	30	31	January 1, 2015 Happy New Year		
	Applegrove Closed for Winter Holidays					

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