

**Executive Council Minutes**  
**Open Session**  
**December 5, 2006**

**Officers present:** President Marc Houle, 2<sup>nd</sup> VP/6-12 Director of Educational Issues and Labor Relations Candy Smiley, Communications Secretary Naomi Lukaszewski, Treasurer/K-5 Director of Educational Issues and Labor Relations Karen Wusthoff

**Reps:** None

*Note: R. Ruark came at the end of the meeting and was briefed on the discussions.*

**Meeting called to order:** 4:00 p.m.

**Handouts:** Election flyer draft  
 Ballot draft  
 Audit report cover letter  
 Audit report financial advisory letter, specific and standard recommendations

**I. Minutes**

- A. November Rep Meeting minutes approved with amendments.
  - 1. Minutes are read by Executive Council members prior to the meeting in the interest of time.

**II. COPE**

- A. Scholastic has sent bill for \$179.50.
  - 1. Payment due for last order of books purchased for Poway Community days.

**Motion by Marc Houle to pay \$179.50 from COPE to Scholastic.**

**2<sup>nd</sup>: Karen Wusthoff**

**All in favor, none opposed. Motion carried.**

**III. PFT Budget Update**

- A. CFT has paid 2 months of Formula funding.
  - 1. \$30,000
- B. CFT Formula funding is generally one month off because per caps are paid to AFT who sends CFT their portion.
- C. Audit is complete.
- D. Income tax is being paid one month early.
  - 1. Due date is January 15.

**IV. PFT Election Flyer and Ballot**

- A. Draft of ballot and rep instructions proofread.
- B. Flyers will be sent to all teachers electronically by the PFT Communications Secretary.
  - 1. Election is uncontested so paper flyers were deemed an unnecessary expense.

**V. Union Bank**

A. Bank needs signed minutes recording official change of Presidency and request to change name.

**Motion by Karen Wusthoff to change name on the Poway Federation of Teachers (PFT) Union Bank account from “Don Raczka” to “Marc Houle” to reflect change in PFT Presidency.**

**2<sup>nd</sup>: Candy Smiley**

**All in favor. None opposed. Motion carried.**

Discussion:

- Marc Houle assumed the presidency of the Poway Federation of Teachers (PFT) on August 1, 2006

**Meeting closed:** 4:50 p.m. **Confidential Session opened. Meeting reconvened:** 5:10 p.m.

**VI. Site Visit to Mt. Carmel High School**

- A. PFT President, M. Houle visited for a Q & A session regarding CLAD.
  - 1. Session was successful. Some staff members asked for another session.
- B. Need to let reps know that PFT Staff is available for Q&A on request.

## VII. Audit

- A. Audit is complete.
  - 1. Audit is clean and PFT's operations conform with generally accepted accounting practice, (GAAP)
  - 2. Cost for audit and income tax preparation: \$6500
- B. Entire audit report will be posted online.
  - 1. Copies of cover letter and recommendations will be given to the reps at the December meeting.
- C. Financial Advisory Letter
  - 1. Explains terms used in specific and standard recommendations.
- D. Specific Recommendations
  - 1. Accounting practices
    - a. need to record accrual of accounts payable and update during the year.
    - b. fiscal year ends August 30 but July and August per caps are paid in September. This needs to be recorded in alignment with GAAP.
  - 2. Bookkeeper duties
    - a. monthly reconciliation of accounts
    - b. ensure proper accounting procedure is followed
    - c. ensure provision of accurate financial reports to Executive Council
    - d. provide segregation of duties between staff and treasurer
  - 3. Fixed assets
    - a. Maintain fixed asset and depreciation schedule
    - b. Executive Council should approve all purchases and disposition of equipment and record all action in the minutes.
  - 4. Functional Expense Allocation
    - a. Need to mark all receipts, invoices and other documents verifying expenditures with a stamp recording date prepared, preparer's name, expense code, approval date etc.
- E. Executive Council will contract a bookkeeper now that we have the recommendations from the auditor.

**Meeting adjourned:** 5:30 p.m.

**Next meeting:** December 12, 2006

Submitted by Naomi Lukaszewski, PFT Secretary