

Crescendo

The Journal of the Toronto Musicians' Association Local 149 of the A.F. of M.



MAY 2022
VOLUME 72
NUMBER 2

Here at TMA149 we acknowledge the land we are meeting on is the traditional territory of many nations including the Mississaugas of the Credit, the Anishnabeg, the Chippewa, the Haudenosaunee and the Wendat peoples and is now home to many diverse First Nations, Inuit and Métis peoples. We also acknowledge that Toronto is covered by Treaty 13 with the Mississaugas of the Credit.

NOTICE OF ANNUAL GENERAL MEETINGS 2022

Join Zoom Meetings

<https://us02web.zoom.us/j/83774260865>

Meeting ID: 837 7426 0865

Dial by your location

+1 647 374 4685 Canada
+1 647 558 0588 Canada

**TMA BUILDING CORPORATION
ANNUAL GENERAL MEETING**
Friday, May 27, 2022 at 11:00 a.m. by Zoom Video Conference

TMA ANNUAL GENERAL MEETING
Friday, May 27, 2022 at 11:30 a.m. by Zoom Video Conference

Notice is hereby given that the Annual General Meeting of the Toronto Musicians' Association, Local 149 Building Corporation for 2022 will be held by Zoom Video Conference on Friday May 27, 2022, for the purposes as listed in the agenda below and of transacting any other business as may properly come before the meeting

Notice is hereby given that the Annual General Meeting of the Toronto Musicians' Association for 2022 will be held by Zoom Video conference on Friday May 27, 2022, for the purposes as listed in the agenda below and of transacting any other business as may properly come before the meeting.

PLEASE NOTE: all members of the TMA are also members of the TMA Building Corporation

AGENDA: Roll Call of Officers • Approval of the published agenda of TMA Building Corp Annual General Meeting for 2022 to be held by Video Conference • Adoption of the Draft Minutes of the Annual General Meeting of May 28, 2021 as published in the Spring 2022 issue of Crescendo • Report of the Directors • Treasurer's Report ~ Presentation and adoption of the Financial Statements for the fiscal year 2021 • Appointment of Auditors for 2022 • Election of Directors for 2022-2023 • Adjournment.

AGENDA: Roll Call of Officers • Approval of the published agenda of TMA Annual General Meeting for 2022 to be held by Video Conference • Adoption of the Draft Minutes of the TMA General Meeting of Friday February 25, 2022 as published in the spring 2022 issue of Crescendo • Introduction of two new TMA Directors: Shane Kim & Tony Carlucci • President's report • Vice President's report: Equity Diversity & Inclusion, MAF & Government Relations & Advocacy • Presentation and approval of the draft Tariff for 2022 – 2026 • Treasurer's Report • Presentation of the Financial Statements for 2021 and the Auditor's Report • Appointment of Auditors for 2022 • Committee Reports • Presentation of Lifetime Achievement Award and Member of the Year Award (2020 & 2021) • Membership Cards and Pins • New Business • Commemoration of recently deceased members.
• Adjournment.

NOTICE TO MEMBERS

To be approved by Membership Toronto Musicians' Association

- New Tariff of Fees 2022-2026 Effective September 6, 2022 begins on page 12
- Hogg, Shain & Sheck Audits page 26

TMA 2022 GENERAL MEETING DATES
Friday May 27 Building Corporation 11AM & Annual General Meeting 11:30AM
Friday October 21 General Meeting 11AM
Friday December 16 General Meeting 11AM



PRESIDENT'S REPORT

Andy Morris

Dear fellow members of the TMA,

The last few months have been overflowing with good news, challenges and changes. Let me get right to it. On the good news front, work is coming back with a vengeance although later than we would have hoped. We see many of our freelance producers cramming a full year of programming into 3 months which is amazing but overwhelming for the staff of these organizations who are still dusting off their cuffs from working low and slow for 18 months.... Speaking of staff and good news, I am happy to report a number of changes. Maggie Hopkins is our new Operations Manager and is heading up a really exciting team that includes Dennis Passley and Rebecca Sinnaeve as our veterans and 2 new hires I am quite excited about, Nadine Grimes and Bryden Baird. Many of you will have worked with Bryden as an MD and performer. Scott Harrison is doing a stellar job of heading up a soon to be expanding Business Rep department while Julia Cleveland, another member, drummer and band leader has expanded her role to become our Finance Manager. This is a crack team ready to tackle everything on their plate and the energy and commitment they bring everyday raises the standard of the TMA on behalf of our members. Please take a moment to say hello if you get a chance.

In the Challenges department there is simply a lot to do. It seems like there must be a dozen agreements to negotiate this year, everything from TVO to Theatre, Stratford, National Ballet, COC, Tafelmusik, Media Guild... the list keeps growing. It is fascinating work to watch and learn from especially Allan Willaert at the national office who leads a tireless team there.

One of our challenges is board succession and growth. I am also pleased to confirm new board members Tony Carlucci and Shane Kim. Both these gentlemen immediately rolled up their sleeves to contribute their skill and experience and I am grateful for them. A great challenge to have is giving out money... who knew? We are lucky to have the ever adaptable and patient Jay Boehmer as the MPTF admin for local 149. In his role Jay stick handles members through the process of accessing MPTF funds to produce concerts, AND he advocates and gets substantial funding for the local to use. Something over \$100,000 this year in regular and special allotments. To be precise. Jaye is a rock star in my eyes amongst many on our team who make it their mission each day to look out for our members. One other such person is Dr. Réa Beaumont who leads the MAF committee. She makes sure to reach out to members who are suffering from any sort of distress, be it physical or mental health related or just getting the rent paid. Réa and her team are ready and able to help our members find the help they need. The entire Board is pitching in and having fun while doing it, to help our members. The TMA helps its members. Musicians helping musicians. When I see non-members refusing work because the pay

is too low, it makes me happy. I would prefer they were members, but the reason they are refusing work for poor pay is because *WE* have established what fair wages and work conditions should look like. Eventually that non-member will realize the benefit he or she gets from our effort, and then becomes a member. I have seen many colleagues, slightly to a lot older than myself recently retire. While I am sad and will miss sharing a stage with many,... most, ...ok a few, the part that makes me happy is that they *CAN* retire. They worked their lives as a professional and had a musicians pension they can now access. That is gratifying. It also makes room in the ecosystem for new members, of which we signed over 50 since January 1st and the flood is just starting. There are a lot of other great reasons to be a member and celebrate being a member. My personal fave is the identity of it. During COVID we saw real incomes and work slashed by over 80% for more than 75% of our members.... Yet membership declined by only 31%. For many of our members, young or old(er), being a member is part of our identity as a professional. When I look around at our staff, Board Members and this year's recipients of Lifetime Achievement and Musicians of the Year, I cannot help but be proud of our membership. I hope you are too, and if you are not let me know so we can work on that... after all, shouldn't we all be practicing?

Warmest regards

Andy Morris





VICE PRESIDENT'S REPORT

Dr. Rea Beaumont

In March 2022, I proposed that the Toronto Musicians' Association Board of Directors create an Equity, Diversity and Inclusion Committee that would include input from the Board and the Staff. This newly formed EDI Committee includes Dennis Passley (TMA Contracts & Membership Coordinator) and myself, Rea Beaumont (Chair). As we gain insight into best practices, the Committee will gradually expand to include additional Board, Staff, and TMA members. It is my hope that a TMA Diversity statement will be developed with a view to strengthening EDI objectives at the organization and to better reflect the diversity of TMA members.

Please note that the Member Assistance Fund Committee is amending pertinent sections of the TMA Benevolent Funds Policy and Procedures document. The amendments incorporate details on the expansion of benefits and simplification of the application process. This Policy & Procedures document explains the funds that are available and the eligibility criteria. It will be posted on the members' side of the TMA website in early May. If you experience

any difficulties accessing it, please contact Secretary Charlie Gray cgray@tma149.ca or Operations Manager Maggie Hopkins operations@tma149.ca. If the applicant is unable complete the application themselves due to illness, another individual can do so on their behalf.

The Government Relations & Advocacy Committee, which is comprised of Board members Debi Sander Walker, Tony Carlucci, and myself (Chair), support initiatives on behalf of the TMA. In a four-question survey that was issued to TMA members in Spring 2021, members responded with a strong interest in supporting Basic Income. The Board of Directors then voted for the TMA to continue supporting BI on a long-term basis.

Although it is not a TMA event, "Basic Income Now" is holding a rally and march downtown to Queen's Park on Saturday, May 14, 2022 starting at 1pm. If you wish to attend more details are available on the organizers' website:

www.basicincomenow.ca/torontomarch2022

Rea Beaumont

Lifetime Achievement Award

David Fallis - Lifetime Achievement Award

by Rea Beaumont

Recipient of the Toronto Musicians' Association Lifetime Achievement Award, David Fallis is an acclaimed Toronto conductor and music director who has led a multitude of ensembles nationally and internationally, in repertoire that ranges from early to contemporary new music. David brings energy and excellence to all of his projects.

As Music Director at Opera Atelier, David has conducted OA and Tafelmusik at major opera houses in Japan, Singapore, Korea, Canada, United States, and Europe, including the historic Royal Opera House in Versailles.

Since 1979 David has been affiliated with the Toronto Consort, one of Canada's finest early music ensembles that presents music from the medieval, renaissance, and early baroque periods. During his tenure as its Artistic Director for nearly 30 years (1990-2018) they



recorded a number of albums for Marquis Classics, SRI, and Dorian. As an expert in early music, David has served as the Historical Music Producer for the historical dramas The Tudors and The Borgias. David is Director of Soundstreams Choir 21 and leads the vocal ensemble in contemporary choral music. They

have performed for TIFF Lightbox, Continuum Contemporary Music, Art of Time Ensemble, and worked with Melissa Hui and playwright Tomson Highway to present the first opera in Cree. Other highlights from David's career include leading the Luminato Festival's Toronto productions of R. Murray Schafer's monumental work Apocalypse featuring 1000 performers and conducting the world premiere of Cris Derksen's Maada'ookii Songlines with 200 singers and an Indigenous ensemble.

David's previous positions include Interim Conductor and Artistic Advisor of the Toronto Mendelssohn Choir where his activities included leading the Toronto Symphony

Orchestra. He recently retired from the University of Toronto where he taught and directed ensembles as an Associate Professor, Teaching Stream.

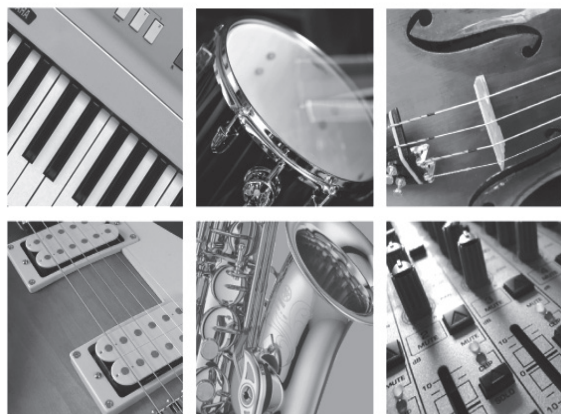
Musicians of the Year 2020-2021

The last two years have been undeniably certainly the toughest ones I have seen in what still feels like a short career to me. Our industry has undergone a spectacular downturn due to the pandemic and the lack of live performance. And yet, there remains a flurry of activity, metamorphosis, and growth. It gives me great pleasure to announce the 2020 and 2021 musician of the year. I should say **Musicians**. The Board after consulting with members, staff and other stakeholders are awarding “Musician of the Year” awards to a stellar list of musicians. They were all chosen for simply refusing to give up or fold their hands in the face of system wide change. Each of these names represents a member who either continued to do what they do in spite of the challenges, or they simply figured out how to pivot what they normally do and do it differently. In each case they are members who kept the work flowing not for themselves but with an understanding they were contributing to a larger ecosystem that needed leadership and innovation and they felt an obligation to do so. This cohort covers all aspects of our local from jingles to media to symphonic and live engagements. Many took advantage of every opportunity they could find from the MPTF to federal, provincial and municipal assistance. They kept the lights on. They learned about streaming, and recording and how many musicians they could safely put in a room without feeding them and how far apart to keep them after not being allowed to feed them and whether they needed plexiglass partitions between them and what were the vaccination requirements and how do we sell tickets and so on. They did all of this remotely. It is safe to say the work load doubled and it was all new. On behalf of our membership I want to say thank you to these exceptional souls for creating work, raising the standards of our profession and above all, keeping the faith and hope alive. We all thrive when we work together, we will come back better, stronger and healthier.

Andy Morris

Honourees Are:

Ryan Scott - Continuum
Levon Ichkhanian - Theatre / In Media
Orin Issacs - In Media
Signe Miranda - Live / MPTF
Ray Tizzard - Live / In Media / Symphonic
Jody Colero - In Media
Christine Gale Harrison - Live / MPTF
Leisa Way - Live / MPTF
Lawrence Cherney - Soundstreams
Shannon Wojewoda - MPTF



Where the Music Begins

Sales / Rentals / Repairs / Lessons / Print Music / In-Store Financing

■ ■ ■ ■
Long & McQuade
MUSICAL INSTRUMENTS 

www.long-mcquade.com

8 locations in the GTA, including 925 Bloor St. W., Toronto, 416.588.7886

MEET THE OFFICE

Maggie Hopkins - Operations Manager



Maggie Hopkins graduated from Sheridan College's Performing Arts Program and later went on to receive her certificate in Jazz Performance and attend Humber College for a Bachelor of Music. She was honored to receive an award in her last year at Humber for her passion for teaching and commitment to community service. In 2019, Maggie completed a certificate in Small Business bookkeeping through Sheridan college to expand her knowledge of finance and apply it to music business. Maggie was one of the leader's and front people for The Spandettes, a 10 piece disco/funk ensemble, who since 2008 broke into the international music scene with three singles rising on the charts in Tokyo, Japan. In 2015 the group performed 2 packed shows at Tokyo's Billboard Live venue. The group made waves at home with their sophomore album "Sequin Sunrise" being featured on CBC radio 1, Cp24 and Rogers TV. They have performed in many of Toronto's finest venues including The El Mocambo, The Revival, The Jazz Bistro and The Rivoli. The Spandettes have also been featured in national music festivals including NorthXNortheast and the TD Toronto Jazz Festival.

Rebecca Sinnaeve - Membership & Contracts Coordinator

My name is **Rebecca Sinnaeve** and most of you have probably talked with me at some point over the past almost 14 ½ years that I've been working here at the TMA, however to those I haven't gotten the pleasure to speak with: Hello & nice to meet you! I started working here at the TMA in January of 2008, and first started off handling membership & helped musicians with the P2 work visa process. Then in 2017, I was moved into reviewing & processing Theatre & Commercial contracts, and very recently, was given the task of reviewing & processing all of the contracts that come into the TMA, so at present, to say the least, I have a lot on my plate, but I've loved getting to learn about all the various areas of the TMA so that hopefully if you do happen to talk with me, I can either help, or at the very least, will know who can.

Outside of the TMA, I love getting to go to musical theatre productions whenever possible (I'm personally Extremely happy that they're reopening again), I listen to music all day long (my musical appreciation varies vastly so I can't really give you just one genre... like right now, I'm listening to Daniel Caesar & prior to that was BTS, Hawaiian music, Disney music, etc), I'm currently a CARAS/JUNOs delegate, I work at conventions from time to time supporting actors who are attending, I play video games when I have time, I love traveling as much and often as I can... and I think I'll cut it off there before it starts sounding like a dating profile. LOL

In short, I've loved working here at the TMA for the past decade and a half and have loved supporting the membership as much as I can. In a fond way, I always refer to you, the members, as "my musicians" because of how much I care about you guys and your careers and supporting you, and every victory you guys have, I feel like I've helped in at least some very small way. Keep working hard, I will too, and if you ever want to talk, either myself or another staff member are just a call away (at least until the pandemic is fully done and the office reopens & then you can come in instead).



Scott Harrison - Business Rep



Scott Harrison is a 30-year freelance musician in the Toronto area, a member of the London Symphonia, and co-founder of the Trillium Brass Quintet. Scott has also conducted the Brampton Symphony Orchestra, and London Symphonia. He maintains a private teaching studio and is a faculty member at Interprovincial Music Camp.

Scott has also been part of the TMA team since 2018 as an organizer and business representative.

Dennis Passley - Business Rep

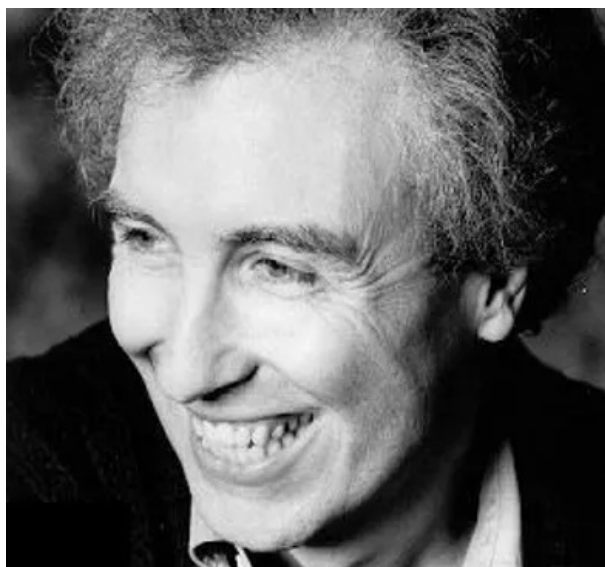
Dennis Passley has been working as a professional creative for the better part of the last 20 years. Most of his work has been while playing saxophone on various projects that cross genres from Jazz, Funk, Hip-hop, Soul, Reggae, Punk, Rock. He has been a mainstay with Pocket Dwellers, Northern Soul Horns, Bedouin Soundclash, U.S Girls, Arkells, RX Bandits, Young Guv and Ride the Tiger.



Lifetime Achievement Award

Lifetime Achievement Award TMA Local 149 2020/2021 awarded to David Warrack.

I realized when I started this article, that the first time I heard David Warrack was on Morningside with Peter Gzowsky as a young teenager driving around the far north of Ontario close to 40 years ago. The more I dug into his story, the more I realized just how incredibly profound an influence David has had on my career and that of so many other musicians, artists, singers, dancers, composers, producers, audience members and left wingers (he is a hockey coach too). To say David Warrack is prolific in his output over 50 plus years would be an understatement. His career has been astonishing. Literally dozens of professional theatre productions happened because of his input in any number of ways such as producing and composing and writing and Music Directing of over 250 productions. he has composed hundreds of works from solo voice, to mass choir, to theatre musicals to Big Band arrangements. He has graced the stage as a performer across the globe and notable in performances at Roy Thomson Hall, and residencies at the Montreal Bistro or with the Canadian Pops orchestra which he co-founded. The depth of his contribution to Canadian Music is so incredible,



we cannot do it justice in the limited space herein. I do encourage you to visit www.davidwarrack.ca to get a glimpse of the scope I am describing. What we can do is honour the example. I am humbled by people like David, his commitment to his art, to the people around him, literally creating joy and beauty for audiences and performers but also creating livelihoods. Canada is a place where we should celebrate those amongst our peers who are the catalysts, the creators and composers

and band leaders who quite literally create space for members like myself, maybe the rest of us mere mortals to thrive and make a living by pursuing and honing our craft and contributing in our own way.

Most of us will never be able to match the sort of contribution David Warrack has made. David created a musical ecosystem in which we thrive. We can honour him and say thank you. Thank you David for the profound joy and commitment you find in creating musical performances

and in so doing you make space for our participation and grow a garden full of experiences and works and talent for which you should be undeniably proud. We are honoured to celebrate your achievement and membership in the Toronto musicians association with a lifetime achievement award.

Andy Morris

Notice To Members

The Board at TMA149 are delighted to welcome new Directors Tony Carlucci and Shane Kim who were recently sworn in. They will be introduced to members at the next General Meeting.

Lifetime Achievement Award

JACK ZAZA

by Brian Barlow

In the history of the music business in Canada there has certainly been no other musician quite like Jack Zaza. The term multi-instrumentalist gets tossed around quite casually these days but Jack truly deserves that title. A brief look through his discography, and the many artists he recorded with, shows just how many instruments he mastered in his long career in the Toronto studios. This is just a small sample of the artists he played with and what instruments he played on their recordings.

Bruce Cockburn - clarinet

The Guess Who - tenor sax

Gordon Lightfoot - recorder, English horn, electric bass, alto flute, harmonica, harmonium, baritone sax,

Sharon, Lois & Bram - flute, accordion, clarinet, English horn

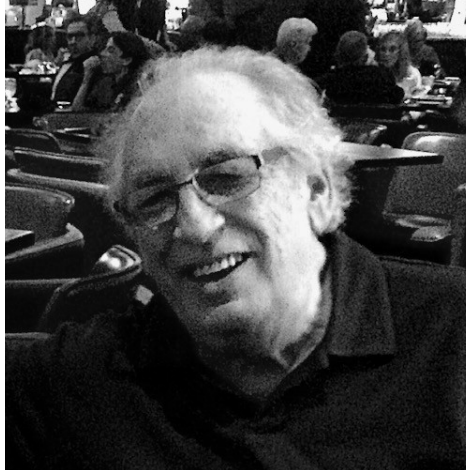
John McDermott - penny whistle, oboe, harmonica, accordion, clarinet

Howard Bear - mandolin, harmonica, spoons, bass harmonica, mandocello

This list could go on and on. One of the instruments that Jack learned to play later in his life was the oboe. He took time off his busy studio schedule and drove to the Eastman School of Music

for regular lessons. He eventually became the first-call oboe and English horn player in Toronto and played the oboe solo on Hagood Hardy's hit & The Homecoming. Jack played in the original Toronto production of Hair where he covered the electric bass chair as well as violin. He played lead alto with the Spitfire Band.

Throughout his career Jack did a great deal to assist up and coming musicians in any way he could. I personally wouldn't have had the career I had in the studios without Jack pushing me in that direction. He gave my name to people and even provided me with instruments. I know there are many, many other musicians in Toronto who benefitted from Jack's generosity. During my first period as a board member at the TMA we had a contract sent back to the Local from the pension office. They were dubious of the fact that one person (Jack Zaza) had played all the instruments listed on the contract. They thought there must have been a mistake, or someone was trying to pad their fees. Jack was listed as playing electric bass, bass clarinet, alto flute, three different saxophones and spoons. They were assured by the TMA staff that he had in fact played all those instruments.



Jack Zaza is long overdue for recognition.

The Toronto Musicians' Association has secured special pricing with Microsoft for surface devices for our members.

Microsoft Member Discounts on Commercial Surface Devices

Contact:

Angela Permaul

Direct Sales Associate SMB

Angela.Permaul@microsoft.com



TORONTO MUSICIANS' ASSOCIATION DEVICES

NEW MEMBERS

Robert Patrick Shawn Prochaska Guitar, Bass, Saxophone, Piano	Danah Berry Vocals Naja Wilson Vocals	Sasha Malich Guitar	Kate Cash Vocals
Rachel O'Brien Piano, Conductor, Copyist	Brian Gosling Guitar	Tsz Ching Lee Drums, Bass, Guitar	Charlotte Alexander Bassoon Sadeer Ekreesch Keyboard
Houman Fadaie DJ	Nevon Sinclair Vocals	Steve Harkness Vocals, Drums	Vladimir Soloviev Piano, Harpsichord, Organ
Anna Betka Piano, Vocals	Eden Rabi Vocals	Nick Macdougall Drums	Jingpu Xi Violin
Jared Gershon Vocalist, Guitar	Tyler Check Bass, Guitar, Piano	Elizabeth Herrera Rodriguez Violin, Vocals	Qiyue He Violin
Lauren Falls Bass	Gino La Posta DJ	Robert Conquer Trombone	Simon Austin Guitar, Vocals
Andrew Gormley Trombone	Tyra Jutai Vocals	Daniel Szabo DJ	Peter Ryan Cello
Deanne Esch-Pefcoff Guitar, Vocals	Judith Davenport Viola	Nikitha Thayaaparan Drums, Percussion, Guitar	Jerome Espiritu Guitar
Gustavo Diez De Bonilla Bass	Alanna Matysek Vocals	Daniel Hamilton Guitar	Marquis Murray Bass
Samantha Maloney Drums	Juan Casas DJ, Bass	Lucia Ticho Cello	Melina Hanke Guitar, Vocals, Piano
Suad Bushnaq Piano	Kamal Palmer Vocals, Producer	Iraj Tamadon-Nejad Bassoon, Contra Bassoon	Loo Tsai Violin
Kirk St.Cyr DJ	Daniel Neumann Percussion	Lyam C Morrison Bass, Percussion	Eiko Hosaka Violin
Dylan Burchell Guitar	Jim Manolakos Guitar P. Vezi Tayyeb Bass, Piano, Guitar	Giovanni Campanelli Piano, Guitar	Bryan Allen Drums
Dante Leon-Williamson Drums, Vocals, Piano	Andrew Park Cello	Brandon Ostanski Guitar, Bass	Alland Fry IV Drums
Francesca Nocera Producer	Emily Gifford Vocals, Guitar	Jon Lundrigan Guitar, Bass, Drums	
Etmet Musa Vocals		Mustafa Ismaeel DJ	

REINSTATED MEMBERS

Elizabeth Ball	Steven Turner	Mark Sanders	Brock Hetherington Van Dyk
Christopher F.M. Hughes	Aaron Harvey	Andrea Nunez	Samuel Siegel
Peter M Krpan	Dillon Baldassero	Renee Couture	Charlene Chin
Kenny Bridges	Paul Reddick	Jonathan Fox	Shadrach Kabango
Benjamin Reinhartz	Sean Henderson	Naghmeah Farahmand-Baghi	Terence Lo
Kathleen Monks	Max Senitt	Charles Dailey	Beth Silver
Alex Kartashov	Alheli Pimienta Barajas	Andrew Chung	Ryan Gavel
Matthew McQuaid	Yossi Ohana	Waleed Abdulhamid	Gerard Abugan
Graham Walsh	Aubrey Dayle	Nathan Petitpas	Yegee Lee
Mary C Jay	Jay Anderson	Thomas Remigio	



MPTF COMMITTEE

Jay Boehmer

It's been a crazy year at the MPTF desk processing applications for a combination of live performances and online streamed events; many funded at 100% and others at 50%.

I was able to use up our entire allocation of \$96,000 for the fiscal year ending April 30, 2022. L149 also received an additional \$19,000 for performances in March and April (105 performances in total).

The 2022-23 allocation for L149 is \$106,000. Funding from the Music Performance Trust Fund is reverting back to the usual 50/50 model for the coming year (50% from the co-sponsor; 50% from MPTF).

A couple of new wrinkles this year:

MPTF will continue to fund live stream performances at 50% on their Facebook page or other online platform.

MPTF will be funding "Music In The Schools" performances at 100% for the coming year. L149 will be able to fund a number of these performances from our allocation.

Summer is just around the corner and outdoor performances that are free and open to the public are ideal for MPTF co-funding. I will need the help of all TMA members to use up this year's MPTF allocation. Contact your local BIA about the CaféTO program, street festivals and other community events that might feature live music. Out of town performances are also an option. The jurisdiction of Local 149 includes Oshawa, Whitby, Ajax, Pickering, Mississauga, Vaughan, Richmond Hill, Markham, Barrie, Orillia, Gravenhurst, Bracebridge, Midland, Collingwood and Parry Sound.

More details about the current MPTF program can be found on the TMA website.

www.tma149.ca/music-performance-trust-fund

Jay Boehmer

CLASSIFIED

Mastering Services:

Experienced Mastering Engineer,

Guaranteed results.

salukimusic@gmail.com



RESIGNED MEMBERS

Charlene Gingerich
David Bourque
Matthew Rait
Kathy Reid-Naiman
James Vivian

Ricardo Giorgi
Richard Dorsey
Terry Promane
Thomas Neuspiel

Member Signe Miranada performing at a recent MPTF live stream event.

www.signemiranda.com



In Memoriam

We wish to convey our heartfelt condolences in acknowledging the recent passing of the following TMA members (in order of dates of death):

Lawrence Crawford

Died: Feb 1st, 2022
Instruments: Trombone, Percussion
Admitted: April 13th, 1972

P Allen Whear

Died: Feb 10th, 2022
Instruments: Violoncello, Baroque Violoncello
Admitted: Nov 8th, 2005

Dallas B Good

Died: Feb 17th, 2022
Instruments: Guitar
Admitted: January 2nd, 1996

Inga Lawrence

Life Member
Died: Mar 28th, 2022
Instruments: Violin
Admitted: Dec 23rd, 1992



CANADIAN CONFERENCE

Debi Sander Walker

In Ancient Greece, music was seen as a gift of the gods. They considered that music could have a valuable effect on both the body and mind of the listener. These statements were true then, have been true throughout history and they are still true today. Music is a valuable commodity and WE, as performing musicians, are that commodity. We have so much value in our world today. People are searching for things to make them happy and our music can do just that. Music can produce ecstasy. Our job is to get that message to the listener, thus evoking that emotional response. What an easy job we have. We get to play music. We get to share our talent and our love of what we do and WE GET PAID TO DO IT! We don't give it away because it is valuable. Our value is proven every time someone call us to do a gig. THEY CALL US BECAUSE THEY NEED US and that is proof of our value. The time is right now. The Canadian Conference of Musicians is working hard across Canada to promote live music.

The CC of M CONFERENCE IS SCHEDULED SEP 12th, 14th & 16 th 2022. An update on The Resilience Fund is not available at printing deadline so consider it still in a holding pattern. We are making every effort to succeed in this. There is a meeting in Ottawa May 2, 3 & 4, 2022 and we hope to have an update on the Fund after that.

Debi Sander Walker
Executive Director, Canadian Conference of Musicians.
Director, Toronto Musicians' Association L149.
doremi@debisanderwalker.com
www.debisanderwalker.com
905-275-4744

Celebrating Over 100 Years at Heinel

Geo. *Heinel* & Co. Limited

*Expert Opinions.
Appraisals – Private & Estate
Curators for Corporate & Institutional collections*

227 Carlton St., Toronto, ON. M5A 2L2
Tel: 416-363-0093 • Fax: 416-363-0053
Email: ghel@idirect.com • www.georgeheinel.com

Canada's foremost violin experts.
Large inventory of fine and rare instruments and bows

**NOTE on proposed 2022 – 2026 amendments
to the TMA Tariff of Fees, May 27, 2022
Additions are underlined and deletions ~~struck through~~.**

This document shows the sections that have been amended from the 2017-2021 Tariff but does not include sections where there are no changes.

The only exception is that there are numerous sections that include some form of the phrase “Executive Director or the Senior Business Representative”. That phrase is amended to “Executive Director or designate” throughout.

Some amendments result in discrepancies between the Tariff and the TMA Bylaws. We propose that the Tariff amendments take effect September 6, 2022, and that concordance with the Bylaws will follow in early 2023.

Toronto Musicians’ Association Tariff of Fees 2022-2026
Effective September 6, 2022

The following is a confidential document for use by members of the American Federation of Musicians of the United States & Canada ~~Canadian Federation of Musicians and the American Federation of Musicians~~. Nothing in this document prevents Musicians from negotiating above the minimums as set out.

This document shall govern the minimum fees and conditions ~~of work~~ for live performance engagements in the jurisdiction of Local 149 of the American Federation of Musicians of the United States & Canada ~~Canadian Federation of Musicians and American Federation of Musicians~~ unless the work is covered by another TMA or AFM Agreement. ~~Agreements apply~~ There are electronic media agreements that apply to all recorded work, and collective agreements for ~~to~~ live performances with certain ensembles and at certain venues. For information on those Agreements, contact the TMA office.

All engagements under this Tariff are subject to the Constitution and Bylaws of the Toronto Musicians’ Association and of the American Federation of Musicians of the United States & Canada, which documents shall prevail in the event of a conflict between them and this Tariff. Members are entitled to seek compensation at rates that exceed the minimum fees stated in the Tariff.

Until December 31, 2017, if a contract was previously negotiated under the 2010 scale, Leaders may petition the TMA to apply the rates that were previously contained in that negotiated contract, as long as supporting documentation is provided.

Section 1 — Glossary

1.1 Calls

1.1.1 Call is the scheduled duration of the service. Some scales have a minimum call; for example, the minimum performance call for General Scale is three hours. There is no maximum call; calls may be set in increments of thirty minutes.

1.1.2 Minimum Call is the shortest duration for which a musician may be engaged under a particular scale.

1.1.3 In accordance with the TMA Bylaws, ~~Section 30 (2)~~, “Members may be ordered to report fifteen minutes before the start of a contracted engagement; however, this time shall not be used for preparing the programme.”

1.2 Hired and Non-Hired Engagements

1.2.1 An engagement is the rendering of musical services for remuneration, including performing, rehearsing, directing and music preparation, under any agreement.

1.2.2 The Engager is a person who obtains the services of a Leader for an event. Engager includes employer, purchaser, producer, promoter, or their authorized agent.

1.2.3 Hired Engagements are ~~engagements~~ events where the engager, purchaser, or buyer negotiates the time, place, and content, pays the agreed fee for the service, and an arms-length relationship exists between the entity paying and the musician(s). In a Hired Engagement, the entity engaging the musicians assumes all risk and responsibility for the event and signs a TMA contract regarding the same. The event may take place over a number of days or weeks.

1.2.4 Non-Hired Engagements are self-produced events by members of a self-contained group, or by a soloist, for the purpose of promoting their services or their products or both. In addition, the engaged member or members of Non-Hired Engagements assume all risk and profit and establish the performance details of the event, which include determining the time, place, and content of the event, as well as controlling the expenses and profits of the event.

1.3 A Self-Contained Group is a group whose membership is fixed and may be covered by a band agreement between members.

1.4 A **Service** is a single call. An engagement may have multiple services, each with its own call time.

1.5 The **Signatory** to the contract shall be ~~either the Leader or Contractor and~~ who shall assume full responsibility for signing the contract and ensuring that the engagement conforms to the terms of the relevant Tariff. The Signatory is also responsible for submitting all fees payable to the musicians, the TMA, and the Pension office in a timely manner in accordance with the Bylaws of the TMA and the CFM.

Section 2 — Additional Payments Applying to All Sections

2.1 Premium Scales and calculations for premiums

The scale fee for the following positions is as follows: NEW CHART

Side Musician	basic scale fee
Leader (also a performing musician)	basic scale fee plus 100%
Leader (non-playing)	basic scale fee
Single Musician (Leader)	basic scale fee plus 100%
Steward	basic scale fee plus 10%
Contractor (also a performing musician)	basic scale fee plus 50%
Contractor (non-playing)	½ of the basic scale fee
Harp <i>or</i> Concertmaster	basic scale fee plus 50%
Principal Musician	basic scale fee plus 25%
Librarian (also a performing musician)	basic scale fee plus 50%
Librarian (non-playing)	basic scale fee

These premium fees are scale fees and shall be included in all calculations that refer to scale fees, such as pensions, work dues, overtime, etc. ~~All premium fees are cumulative with other premium fees and with doubling (Section 2.2).~~ Any premiums are calculated from basic scale, including doubling (Section 2.2).

~~2.1.1— Leader. When eight or fewer musicians are engaged, one musician shall be designated as the Leader, unless only one musician is engaged, in which case the Single Musician rate shall apply. The Leader shall act as the signatory to the agreement if there is no Contractor, and the Leader shall assume responsibility for submitting all musicians fees, cartage, work dues, and pension as required by the contract.~~

Replacement 2.1.12.1.1 Leader. The Leader acts as the signatory to the agreement with an engager. The Leader assumes responsibility for compliance with AFM/TMA Bylaws and Tariff of Fees, including the submitting of all musicians' fees, cartage fees, work dues, and pension as required by the agreement. The Leader may delegate the execution of their duties, but not responsibility, to a Contractor per Section 2.1.2. In some instances, the Leader may also assume the duties of Contractor. There is always a Leader on a TMA engagement.

2.1.2 Contractor. Engagements ~~On engagements requiring more than eight twelve musicians, the Leader shall require hire a Contractor, who shall be responsible for engaging musicians. The Leader may be Contractor as well.~~ Contractors who are also engaged to perform shall be paid the applicable scale fee in addition to the fee paid for providing the services of Contractor. ~~Where Contractors are engaged, they may act as signatories to agreements on behalf of the musicians.~~

2.1.3 Principal Musician. The designation of Principal Musician shall be made by the Leader, or the Contractor in consultation with the Leader, and with the agreement of the Engager (Purchaser), based on the requirements of the engagement.

2.1.4 Steward. On all engagements of three or more musicians, a Steward, who shall be a local member of the ensemble or as otherwise provided by the Board of Directors, shall be appointed by the Executive Director, ~~or designate or the Senior Business Representative.~~ In the event that no Steward has been appointed prior to the engagement owing to late filing, the Leader or Contractor shall pay the Steward’s fee to the TMA as a contract handling fee.

When the Association designates a member on an engagement as a Steward, the Steward shall perform such duties as may be assigned by the Association, and report to the Association

any anomalies to conditions at the workplace.

2.2 Doubling occurs when a musician is contracted to play more than one instrument, except as provided for in sections 2.2.1 or 2.2.2. The following fees shall apply to doubling:

First double	an additional 50% of the applicable scale <u>basic scale fee plus 50%</u>
Second double	an additional 25% of the applicable scale <u>basic scale fee plus 25%</u>
Third and subsequent doubles	an additional 10% of the applicable scale <u>basic scale fee plus 10%</u>

Section 3 — Conditions Applying to All Sections

3.1 Breaks

3.1.1 Breaks in Rehearsals shall be ten minutes per hour; these breaks may be combined. No rehearsal shall continue for more than one and one-half hours without a break. For rehearsals longer than one hour, breaks may not be taken in the first or last half-hour of the rehearsal without the unanimous consent of the musicians present, except that rest breaks during overtime may be taken at any time at the discretion of the Leader, except that even if overtime applies, no musician shall be required to rehearse for more than two hours without a break. ~~If a service includes both rehearsal and performance, the break requirements for rehearsals will apply.~~

3.1.2 Breaks in Performances. Any performance exceeding one and three-quarters hours in duration shall include one fifteen-minute break. No musician shall be required to perform for more than two hours without a break. Should the break occur on or after the two-hour mark, the break shall be at least 30 minutes. ~~If a service includes both rehearsal and performance, the break requirements for rehearsals (3.1.1) will apply.~~

3.1.3 Penalty. If breaks do not occur as stipulated, the musician(s) shall be paid at the overtime rate, pro rata, for each half hour (or part thereof) until the break occurs.

Section 5 — Incidental Scale

5.1 Incidental Scale shall apply to Hired Engagements where the musical performance is part of but not the main focus of an event, including wedding or funeral ceremonies, fanfares, worship services, wandering clowns, National Anthems, haggis piping, musical demonstrations at trade shows or retail establishments, performances in seniors' homes, or similar events. Engagements subsidized by the MPFF, regardless of their nature, may not use Incidental Scale and must use General Scale. Incidental Scale shall not to be used where General Scale should apply. The decision of the Executive Director or designate shall resolve any dispute regarding the application of this scale.

5.4 Premium Scales for Leaders, Contractors, ~~single musicians~~, etc., as described in Section 2.1, shall apply to Incidental Scale save Single Musician at 25%. For tables listing all scale fees for each year, including premium scales, see Appendix B.

Section 9 — Travel

9.1 Travel outside the TMA. When musicians play engagements in the jurisdiction of another Local, such engagements shall be governed by the By-Laws of the AFM that regulate engagements in other Locals. If the AFM By-Laws indicate that the engagement occurs under the jurisdiction of the TMA, the following fees shall apply:

9.1.1 Travel Fees. If the Engager does not provide transportation, travel in personal vehicles shall be reimbursed at the rate of ~~forty-five~~ fifty-five cents per kilometre for drivers. This distance shall be calculated from the customary performance venue of the group if applicable, or else from Toronto City Hall.

9.1.2 Meals. For all engagements outside the jurisdiction of the TMA, the conditions and fees in Section 9.3 shall apply.

9.1.3 Lodging. For engagements requiring travel of more than two hundred kilometres one way, lodging must be provided.

9.2 Travel within the jurisdiction of the TMA. Travel within the area consisting of the City of Toronto, York Region, Peel Region, and Durham Region shall not be subject to additional fees. For travel outside this area, the Engager must either provide transportation or pay the following additional fees to the driver per round trip:

Simcoe County	\$115
District Municipality of Muskoka	\$170
Parry Sound District	\$220

9.2.1 Local engagements in Simcoe County, the District Municipality of Muskoka, or Parry Sound District. Engagements in Simcoe County, the District Municipality of Muskoka, or Parry Sound District shall not be subject to additional Travel fees if the musicians on those engagements are engaged from the area in which the engagement occurs.

9.3 Meals. For engagements in Simcoe County, the District Municipality of Muskoka, or Parry Sound District, the Engager must provide meals, pay the actual cost of meals, or pay meal allowances as follows:

Breakfast allowance	<u>\$12.00</u>
Lunch allowance	<u>\$18.00</u>
Dinner allowance	<u>\$30.00</u>

9.3.1 Local engagements in Simcoe County, the District Municipality of Muskoka, or Parry Sound District. Engagements in Simcoe County, the District Municipality of Muskoka, or Parry Sound District shall not be subject to additional Meal fees if the musicians on those engagements are engaged from the area in which the engagement occurs.

9.4 Lodging. For engagements in the District Municipality of Muskoka or Parry Sound District (but not Simcoe County) lodging must be provided.

9.4.1 Local engagements in Simcoe County, the District Municipality of Muskoka, or Parry Sound District. Engagements in Simcoe County, the District Municipality of Muskoka, or Parry Sound District shall not be subject to Lodging requirements if the musicians on those engagements are engaged from the area in which the engagement occurs.

General Scale Hourly Rates, 2022-2023

	Additional Premium (from Basic Rate)	Rehearsals	Venue Capacity up to 1000	Venue Capacity 1001-3500	Venue Capacity 3501 or greater
Side Musician	basic scale fee	\$55.00	\$65.00	\$73.00	\$88.00
Leader (also a performing musician)	basic scale fee plus 100%	\$110.00	\$130.00	\$146.00	\$176.00
Leader (non-playing)	basic scale fee	\$55.00	\$65.00	\$73.00	\$88.00
Single Musician (Leader)	basic scale fee plus 100%	\$110.00	\$130.00	\$146.00	\$176.00
Steward	basic scale fee plus 10%	\$60.50	\$71.50	\$80.30	\$96.80
Contractor (also a performing musician)	basic scale fee plus 50%	\$82.50	\$97.50	\$109.50	\$132.00
Contractor (non-playing)	½ of the basic scale fee	\$27.50	\$32.50	\$36.50	\$44.00
Harp or Concertmaster	basic scale fee plus 50%	\$82.50	\$97.50	\$109.50	\$132.00
Principal Musician	basic scale fee plus 25%	\$68.75	\$81.25	\$91.25	\$110.00
Librarian (also a performing musician)	basic scale fee plus 50%	\$82.50	\$97.50	\$109.50	\$132.00
Librarian (non-playing)	basic scale fee	\$55.00	\$65.00	\$73.00	\$88.00
First Double - Additional Fee	½ of the basic scale fee	\$27.50	\$32.50	\$36.50	\$44.00
Second Double - Additional Fee	¼ of the basic scale fee	\$13.75	\$16.25	\$18.25	\$22.00
Third Double and Subsequent Doubles - Additional Fee	1/10 of the basic scale fee	\$5.50	\$6.50	\$7.30	\$8.80

General Scale Hourly Rates, 2023-2024

	Additional Premium (from Basic Rate)	Rehearsals	Venue Capacity up to 1000	Venue Capacity 1001-3500	Venue Capacity 3501 or greater
Side Musician	basic scale fee	\$57.00	\$67.00	\$76.00	\$91.00
Leader (also a performing musician)	basic scale fee plus 100%	\$114.00	\$134.00	\$152.00	\$182.00
Leader (non-playing)	basic scale fee	\$57.00	\$67.00	\$76.00	\$91.00
Single Musician (Leader)	basic scale fee plus 100%	\$114.00	\$134.00	\$152.00	\$182.00
Steward	basic scale fee plus 10%	\$62.70	\$73.70	\$83.60	\$100.10
Contractor (also a performing musician)	basic scale fee plus 50%	\$85.50	\$100.50	\$114.00	\$136.50
Contractor (non-playing)	½ of the basic scale fee	\$28.50	\$33.50	\$38.00	\$45.50
Harp or Concertmaster	basic scale fee plus 50%	\$85.50	\$100.50	\$114.00	\$136.50
Principal Musician	basic scale fee plus 25%	\$71.25	\$83.75	\$95.00	\$113.75
Librarian (also a performing musician)	basic scale fee plus 50%	\$85.50	\$100.50	\$114.00	\$136.50
Librarian (non-playing)	basic scale fee	\$57.00	\$67.00	\$76.00	\$91.00
First Double - Additional Fee	½ of the basic scale fee	\$28.50	\$33.50	\$38.00	\$45.50
Second Double - Additional Fee	¼ of the basic scale fee	\$14.25	\$16.75	\$19.00	\$22.75
Third Double and Subsequent Doubles - Additional Fee	1/10 of the basic scale fee	\$5.70	\$6.70	\$7.60	\$9.10

General Scale Hourly Rates, 2024-2025

	Additional Premium (from Basic Rate)	Rehearsals	Venue Capacity up to 1000	Venue Capacity 1001-3500	Venue Capacity 3501 or greater
Side Musician	basic scale fee	\$59.00	\$69.00	\$79.00	\$94.00
Leader (also a performing musician)	basic scale fee plus 100%	\$118.00	\$138.00	\$158.00	\$188.00
Leader (non-playing)	basic scale fee	\$59.00	\$69.00	\$79.00	\$94.00
Single Musician (Leader)	basic scale fee plus 100%	\$118.00	\$138.00	\$158.00	\$188.00
Steward	basic scale fee plus 10%	\$64.90	\$75.90	\$86.90	\$103.40
Contractor (also a performing musician)	basic scale fee plus 50%	\$88.50	\$103.50	\$118.50	\$141.00
Contractor (non-playing)	½ of the basic scale fee	\$29.50	\$34.50	\$39.50	\$47.00
Harp or Concertmaster	basic scale fee plus 50%	\$88.50	\$103.50	\$118.50	\$141.00
Principal Musician	basic scale fee plus 25%	\$73.75	\$86.25	\$98.75	\$117.50
Librarian (also a performing musician)	basic scale fee plus 50%	\$88.50	\$103.50	\$118.50	\$141.00
Librarian (non-playing)	basic scale fee	\$59.00	\$69.00	\$79.00	\$94.00
First Double - Additional Fee	½ of the basic scale fee	\$29.50	\$34.50	\$39.50	\$47.00
Second Double - Additional Fee	¼ of the basic scale fee	\$14.75	\$17.25	\$19.75	\$23.50
Third Double and Subsequent Doubles - Additional Fee	1/10 of the basic scale fee	\$5.90	\$6.90	\$7.90	\$9.40

General Scale Hourly Rates, 2025-2026

	Additional Premium (from Basic Rate)	Rehearsals	Venue Capacity up to 1000	Venue Capacity 1001-3500	Venue Capacity 3501 or greater
Side Musician	basic scale fee	\$61.00	\$71.00	\$82.00	\$97.00
Leader (also a performing musician)	basic scale fee plus 100%	\$122.00	\$142.00	\$164.00	\$194.00
Leader (non-playing)	basic scale fee	\$61.00	\$71.00	\$82.00	\$97.00
Single Musician (Leader)	basic scale fee plus 100%	\$122.00	\$142.00	\$164.00	\$194.00
Steward	basic scale fee plus 10%	\$67.10	\$78.10	\$90.20	\$106.70
Contractor (also a performing musician)	basic scale fee plus 50%	\$91.50	\$106.50	\$123.00	\$145.50
Contractor (non-playing)	½ of the basic scale fee	\$30.50	\$35.50	\$41.00	\$48.50
Harp or Concertmaster	basic scale fee plus 50%	\$91.50	\$106.50	\$123.00	\$145.50
Principal Musician	basic scale fee plus 25%	\$76.25	\$88.75	\$102.50	\$121.25
Librarian (also a performing musician)	basic scale fee plus 50%	\$91.50	\$106.50	\$123.00	\$145.50
Librarian (non-playing)	basic scale fee	\$61.00	\$71.00	\$82.00	\$97.00
First Double - Additional Fee	½ of the basic scale fee	\$30.50	\$35.50	\$41.00	\$48.50
Second Double - Additional Fee	¼ of the basic scale fee	\$15.25	\$17.75	\$20.50	\$24.25
Third Double and Subsequent Doubles - Additional Fee	1/10 of the basic scale fee	\$6.10	\$7.10	\$8.20	\$9.70

General Scale Hourly Rates, 2026-2027

	Additional Premium (from Basic Rate)	Rehearsals	Venue Capacity up to 1000	Venue Capacity 1001-3500	Venue Capacity 3501 or greater
Side Musician	basic scale fee	\$63.00	\$73.00	\$85.00	\$100.00
Leader (also a performing musician)	basic scale fee plus 100%	\$126.00	\$146.00	\$170.00	\$200.00
Leader (non-playing)	basic scale fee	\$63.00	\$73.00	\$85.00	\$100.00
Single Musician (Leader)	basic scale fee plus 100%	\$126.00	\$146.00	\$170.00	\$200.00
Steward	basic scale fee plus 10%	\$69.30	\$80.30	\$93.50	\$110.00
Contractor (also a performing musician)	basic scale fee plus 50%	\$94.50	\$109.50	\$127.50	\$150.00
Contractor (non-playing)	½ of the basic scale fee	\$31.50	\$36.50	\$42.50	\$50.00
Harp or Concertmaster	basic scale fee plus 50%	\$94.50	\$109.50	\$127.50	\$150.00
Principal Musician	basic scale fee plus 25%	\$78.75	\$91.25	\$106.25	\$125.00
Librarian (also a performing musician)	basic scale fee plus 50%	\$94.50	\$109.50	\$127.50	\$150.00
Librarian (non-playing)	basic scale fee	\$63.00	\$73.00	\$85.00	\$100.00
First Double - Additional Fee	½ of the basic scale fee	\$31.50	\$36.50	\$42.50	\$50.00
Second Double - Additional Fee	¼ of the basic scale fee	\$15.75	\$18.25	\$21.25	\$25.00
Third Double and Subsequent Doubles - Additional Fee	1/10 of the basic scale fee	\$6.30	\$7.30	\$8.50	\$10.00

Incidental Scale Hourly Rates, 2022-2023

	Additional Premium (from Basic Rate)	Venue Capacity up to 1000		Venue Capacity 1001-3500		Venue Capacity 3501 or greater	
		Call shorter than 3 hours	Call of 3 hours or longer	Call shorter than 3 hours	Call of 3 hours or longer	Call shorter than 3 hours	Call of 3 hours or longer
Side Musician	basic scale fee	\$104.00	\$65.00	\$116.00	\$73.00	\$141.00	\$88.00
Leader (also a performing musician)	basic scale fee plus 100%	\$208.00	\$130.00	\$232.00	\$146.00	\$282.00	\$176.00
Leader (non-playing)	basic scale fee	\$104.00	\$65.00	\$116.00	\$73.00	\$141.00	\$88.00
Single Musician (Leader)	basic scale fee plus 25%	\$130.00	\$130.00	\$232.00	\$146.00	\$282.00	\$176.00
Steward	basic scale fee plus 10%	\$114.40	\$71.50	\$127.60	\$80.30	\$155.10	\$96.80
Contractor (also a performing musician)	basic scale fee plus 50%	\$156.00	\$97.50	\$174.00	\$109.50	\$211.50	\$132.00
Contractor (non-playing)	½ of the basic scale fee	\$52.00	\$32.50	\$58.00	\$36.50	\$70.50	\$44.00
Harp or Concertmaster	basic scale fee plus 50%	\$156.00	\$97.50	\$174.00	\$109.50	\$211.50	\$132.00
Principal Musician	basic scale fee plus 25%	\$130.00	\$81.25	\$145.00	\$91.25	\$176.25	\$110.00
Librarian (also a performing musician)	basic scale fee plus 50%	\$156.00	\$97.50	\$174.00	\$109.50	\$211.50	\$132.00
Librarian (non-playing)	basic scale fee	\$104.00	\$65.00	\$116.00	\$73.00	\$141.00	\$88.00
First Double - Additional Fee	½ of the basic scale fee	\$52.00	\$32.50	\$58.00	\$36.50	\$70.50	\$44.00
Second Double - Additional Fee	¼ of the basic scale fee	\$26.00	\$16.25	\$29.00	\$18.25	\$35.25	\$22.00
Third Double and Subsequent Doubles - Additional Fee	1/10 of the basic scale fee	\$10.40	\$6.50	\$11.60	\$7.30	\$14.10	\$8.80

Incidental Scale Hourly Rates, 2023-2024

	Additional Premium (from Basic Rate)	Venue Capacity up to 1000		Venue Capacity 1001-3500		Venue Capacity 3501 or greater	
		Call shorter than 3 hours	Call of 3 hours or longer	Call shorter than 3 hours	Call of 3 hours or longer	Call shorter than 3 hours	Call of 3 hours or longer
Side Musician	basic scale fee	\$108.00	\$67.00	\$120.00	\$76.00	\$146.00	\$91.00
Leader (also a performing musician)	basic scale fee plus 100%	\$216.00	\$134.00	\$240.00	\$152.00	\$292.00	\$182.00
Leader (non-playing)	basic scale fee	\$108.00	\$67.00	\$120.00	\$76.00	\$146.00	\$91.00
Single Musician (Leader)	basic scale fee plus 25%	\$135.00	\$134.00	\$240.00	\$152.00	\$292.00	\$182.00
Steward	basic scale fee plus 10%	\$118.80	\$73.70	\$132.00	\$83.60	\$160.60	\$100.10
Contractor (also a performing musician)	basic scale fee plus 50%	\$162.00	\$100.50	\$180.00	\$114.00	\$219.00	\$136.50
Contractor (non-playing)	½ of the basic scale fee	\$54.00	\$33.50	\$60.00	\$38.00	\$73.00	\$45.50
Harp or Concertmaster	basic scale fee plus 50%	\$162.00	\$100.50	\$180.00	\$114.00	\$219.00	\$136.50
Principal Musician	basic scale fee plus 25%	\$135.00	\$83.75	\$150.00	\$95.00	\$182.50	\$113.75
Librarian (also a performing musician)	basic scale fee plus 50%	\$162.00	\$100.50	\$180.00	\$114.00	\$219.00	\$136.50
Librarian (non-playing)	basic scale fee	\$108.00	\$67.00	\$120.00	\$76.00	\$146.00	\$91.00
First Double - Additional Fee	½ of the basic scale fee	\$54.00	\$33.50	\$60.00	\$38.00	\$73.00	\$45.50
Second Double - Additional Fee	¼ of the basic scale fee	\$27.00	\$16.75	\$30.00	\$19.00	\$36.50	\$22.75
Third Double and Subsequent Doubles - Additional Fee	1/10 of the basic scale fee	\$10.80	\$6.70	\$12.00	\$7.60	\$14.60	\$9.10

Incidental Scale Hourly Rates, 2024-2025

	Additional Premium (from Basic Rate)	Venue Capacity up to 1000		Venue Capacity 1001-3500		Venue Capacity 3501 or greater	
		Call shorter than 3 hours	Call of 3 hours or longer	Call shorter than 3 hours	Call of 3 hours or longer	Call shorter than 3 hours	Call of 3 hours or longer
Side Musician	basic scale fee	\$112.00	\$69.00	\$124.00	\$79.00	\$151.00	\$94.00
Leader (also a performing musician)	basic scale fee plus 100%	\$224.00	\$138.00	\$248.00	\$158.00	\$302.00	\$188.00
Leader (non-playing)	basic scale fee	\$112.00	\$69.00	\$124.00	\$79.00	\$151.00	\$94.00
Single Musician (Leader)	basic scale fee plus 25%	\$140.00	\$138.00	\$248.00	\$158.00	\$302.00	\$188.00
Steward	basic scale fee plus 10%	\$123.20	\$75.90	\$136.40	\$86.90	\$166.10	\$103.40
Contractor (also a performing musician)	basic scale fee plus 50%	\$168.00	\$103.50	\$186.00	\$118.50	\$226.50	\$141.00
Contractor (non-playing)	½ of the basic scale fee	\$56.00	\$34.50	\$62.00	\$39.50	\$75.50	\$47.00
Harp or Concertmaster	basic scale fee plus 50%	\$168.00	\$103.50	\$186.00	\$118.50	\$226.50	\$141.00
Principal Musician	basic scale fee plus 25%	\$140.00	\$86.25	\$155.00	\$98.75	\$188.75	\$117.50
Librarian (also a performing musician)	basic scale fee plus 50%	\$168.00	\$103.50	\$186.00	\$118.50	\$226.50	\$141.00
Librarian (non-playing)	basic scale fee	\$112.00	\$69.00	\$124.00	\$79.00	\$151.00	\$94.00
First Double - Additional Fee	½ of the basic scale fee	\$56.00	\$34.50	\$62.00	\$39.50	\$75.50	\$47.00
Second Double - Additional Fee	¼ of the basic scale fee	\$28.00	\$17.25	\$31.00	\$19.75	\$37.75	\$23.50
Third Double and Subsequent Doubles - Additional Fee	1/10 of the basic scale fee	\$11.20	\$6.90	\$12.40	\$7.90	\$15.10	\$9.40

Incidental Scale Hourly Rates, 2025-2026

	Additional Premium (from Basic Rate)	Venue Capacity up to 1000		Venue Capacity 1001-3500		Venue Capacity 3501 or greater	
		Call shorter than 3 hours	Call of 3 hours or longer	Call shorter than 3 hours	Call of 3 hours or longer	Call shorter than 3 hours	Call of 3 hours or longer
Side Musician	basic scale fee	\$116.00	\$71.00	\$128.00	\$82.00	\$156.00	\$97.00
Leader (also a performing musician)	basic scale fee plus 100%	\$232.00	\$142.00	\$256.00	\$164.00	\$312.00	\$194.00
Leader (non-playing)	basic scale fee	\$116.00	\$71.00	\$128.00	\$82.00	\$156.00	\$97.00
Single Musician (Leader)	basic scale fee plus 25%	\$145.00	\$142.00	\$256.00	\$164.00	\$312.00	\$194.00
Steward	basic scale fee plus 10%	\$127.60	\$78.10	\$140.80	\$90.20	\$171.60	\$106.70
Contractor (also a performing musician)	basic scale fee plus 50%	\$174.00	\$106.50	\$192.00	\$123.00	\$234.00	\$145.50
Contractor (non-playing)	½ of the basic scale fee	\$58.00	\$35.50	\$64.00	\$41.00	\$78.00	\$48.50
Harp or Concertmaster	basic scale fee plus 50%	\$174.00	\$106.50	\$192.00	\$123.00	\$234.00	\$145.50
Principal Musician	basic scale fee plus 25%	\$145.00	\$88.75	\$160.00	\$102.50	\$195.00	\$121.25
Librarian (also a performing musician)	basic scale fee plus 50%	\$174.00	\$106.50	\$192.00	\$123.00	\$234.00	\$145.50
Librarian (non-playing)	basic scale fee	\$116.00	\$71.00	\$128.00	\$82.00	\$156.00	\$97.00
First Double - Additional Fee	½ of the basic scale fee	\$58.00	\$35.50	\$64.00	\$41.00	\$78.00	\$48.50
Second Double - Additional Fee	¼ of the basic scale fee	\$29.00	\$17.75	\$32.00	\$20.50	\$39.00	\$24.25
Third Double and Subsequent Doubles - Additional Fee	1/10 of the basic scale fee	\$11.60	\$7.10	\$12.80	\$8.20	\$15.60	\$9.70

Incidental Scale Hourly Rates, 2026-2027

	Additional Premium (from Basic Rate)	Venue Capacity up to 1000		Venue Capacity 1001-3500		Venue Capacity 3501 or greater	
		Call shorter than 3 hours	Call of 3 hours or longer	Call shorter than 3 hours	Call of 3 hours or longer	Call shorter than 3 hours	Call of 3 hours or longer
Side Musician	basic scale fee	\$120.00	\$73.00	\$132.00	\$85.00	\$161.00	\$100.00
Leader (also a performing musician)	basic scale fee plus 100%	\$240.00	\$146.00	\$264.00	\$170.00	\$322.00	\$200.00
Leader (non-playing)	basic scale fee	\$120.00	\$73.00	\$132.00	\$85.00	\$161.00	\$100.00
Single Musician (Leader)	basic scale fee plus 25%	\$150.00	\$146.00	\$264.00	\$170.00	\$322.00	\$200.00
Steward	basic scale fee plus 10%	\$132.00	\$80.30	\$145.20	\$93.50	\$177.10	\$110.00
Contractor (also a performing musician)	basic scale fee plus 50%	\$180.00	\$109.50	\$198.00	\$127.50	\$241.50	\$150.00
Contractor (non-playing)	½ of the basic scale fee	\$60.00	\$36.50	\$66.00	\$42.50	\$80.50	\$50.00
Harp or Concertmaster	basic scale fee plus 50%	\$180.00	\$109.50	\$198.00	\$127.50	\$241.50	\$150.00
Principal Musician	basic scale fee plus 25%	\$150.00	\$91.25	\$165.00	\$106.25	\$201.25	\$125.00
Librarian (also a performing musician)	basic scale fee plus 50%	\$180.00	\$109.50	\$198.00	\$127.50	\$241.50	\$150.00
Librarian (non-playing)	basic scale fee	\$120.00	\$73.00	\$132.00	\$85.00	\$161.00	\$100.00
First Double - Additional Fee	½ of the basic scale fee	\$60.00	\$36.50	\$66.00	\$42.50	\$80.50	\$50.00
Second Double - Additional Fee	¼ of the basic scale fee	\$30.00	\$18.25	\$33.00	\$21.25	\$40.25	\$25.00
Third Double and Subsequent Doubles - Additional Fee	1/10 of the basic scale fee	\$12.00	\$7.30	\$13.20	\$8.50	\$16.10	\$10.00

Proposed Live Rates

	Current rate	September 6, 2022	September 5, 2023	September 3, 2024	September 2, 2025	September 8, 2026	
General Scale	4.3 Rehearsal	\$50.00	\$55.00	\$57.00	\$59.00	\$61.00	\$63.00
	4.3 Performance, Capacity up to 1000	\$60.00	\$65.00	\$67.00	\$69.00	\$71.00	\$73.00
	4.3 Performance, Capacity 1001-3500	\$67.00	\$73.00	\$76.00	\$79.00	\$82.00	\$85.00
Incidental Scale	4.3 Performance, Capacity 3501 or greater	\$81.00	\$88.00	\$91.00	\$94.00	\$97.00	\$100.00
	5.3 Performance, Capacity up to 1000, Less Than 3 hours	\$96.00	\$104.00	\$108.00	\$112.00	\$116.00	\$120.00
	5.3 Performance, Capacity up to 1000, 3 hours or more	\$60.00	\$65.00	\$67.00	\$69.00	\$71.00	\$73.00
	5.3 Performance, Capacity 1001-3500, Less Than 3 hours	\$107.00	\$116.00	\$120.00	\$124.00	\$128.00	\$132.00
	5.3 Performance, Capacity 1001-3500, 3 hours or more	\$67.00	\$73.00	\$76.00	\$79.00	\$82.00	\$85.00
Accompanist or Collaborator Scale	5.3 Performance, Capacity 3501 or greater, Less Than 3 hours	\$130.00	\$141.00	\$146.00	\$151.00	\$156.00	\$161.00
	5.3 Performance, Capacity 3501 or greater, 3 hours or more	\$81.00	\$88.00	\$91.00	\$94.00	\$97.00	\$100.00
	6.4 Professional	\$80.00	\$87.00	\$90.00	\$93.00	\$96.00	\$99.00
	6.4 Non-professional	\$50.00	\$55.00	\$57.00	\$59.00	\$61.00	\$63.00

DRAFT MINUTES
TORONTO MUSICIANS' ASSOCIATION BUILDING CORP
ANNUAL GENERAL MEETING TMA 149
by Zoom Video Conference
Friday, May 28th 2021 at 11:00 AM

Chair of the meeting: President Ray Dillard
Secretary of the meeting: Charlie Gray

President Dillard announced that we had a quorum and then invited Secretary Gray to conduct the Roll call of Officers.

Present: President Dillard, Vice President Beaumont, Secretary Gray & Treasurer Morris.

Dillard stated that these four officers constitute the Board of Directors of the Corporation and that all TMA members are also members of the Toronto Musicians' Association Building Corporation. President Dillard then put forward a couple of Motions in need of adoption:

MOTION 1: M/S (Allt/Barrett) "in conformity with Section 15 of the Corporation's By-Law No. 1, the members waive any additional notice of requirement and declare this meeting to be the Annual General Meeting of the Membership of the Toronto Musicians' Association, Local 149 Building Corporation for 2021".

CARRIED

MOTION 2: M/S (Barrett/Korody) "that the Draft Minutes of the General Meeting of the Toronto Musicians' Association, Local 149 Building Corporation held on May 29, 2020 (reviewing 2019), as published in the Spring 2021 issue of Crescendo be adopted."

CARRIED

Treasurer Andy Morris then gave his Report and introduced our Auditors 'Hogg, Shain & Scheck' and then proceeded to

give the Treasurer's Report summarizing the Report of the Auditors for the fiscal year 2020 as published in the Spring 2021 issue of Crescendo.

MOTION 3: M/S (Morris /Tetreault) "that the Treasurer's Report be adopted."

CARRIED

MOTION 4: M/S (Barrett /Sholzberg) "that Hogg, Shain & Scheck Professional Corporation, be appointed Auditors of the Toronto Musicians' Association Building Corporation for 2021, to hold office until the next Annual General Meeting of the Association, at such remuneration as may be fixed by the Board of Directors."

Secretary Gray then stated that in conformity with Section 3 of the Corporation's By-Law No.1, the present Board of Directors is automatically retired.

MOTION 5: M/S (Barrett/Sholzberg) "that the following members, who are Trustees of the Toronto Musicians' Association: Ray Dillard, Dr. Rea Beaumont, Andy Morris & Charlie Gray be elected Directors of the Corporation, to hold office until the next Annual General Meeting of the Corporation, or until their successors have been elected, subject to the provisions of By-Law No. 1 of the Corporation".

CARRIED

MOTION 7: (Allt) "that we adjourn".
The meeting adjourned at 11:28 a.m.



DRAFT MINUTES
TORONTO MUSICIANS' ASSOCIATION
GENERAL MEETING TMA 149
by Zoom Video Conference
Friday, Feb 25th 2022 at 11:00 AM

Chair of meeting: President Andy Morris
Secretary of meeting: Charlie Gray

The meeting was called to order by President Morris at 11:04 a.m. Morris then welcomed the members present, declared that a quorum had been reached, stated that we were recording the meeting to assist in minute-taking and requested the Roll Call of officers.

Secretary Gray then conducted the Roll Call of Officers:

Present: President Morris, Treasurer Simmonds, Secretary Gray

Directors: Sander Walker, Mosher Regrets: VP Beaumont

Morris then put forward the following two Motions:

Motion 1: M/S (Barrett/Trembath) "that the published Agenda for the Friday Feb 25, 2022 General meeting as published in the February 2022 issue of Crescendo be approved" CARRIED

Motion 2: M/S (Barrett/Trembath) "that the Draft Minutes of the TMA General Meeting of Friday Dec 17, 2021 held by Videoconference and published in the February 2022 issue of Crescendo be approved" CARRIED

President's Report Andy Morris:

- Welcomed staff who were present at the meeting: Julia Cleveland (finance manager), Rebecca Sinnaeve (membership/contracts), Jay Boehmer (MPTF) Maggie Hopkins (Operations Manager), Scott Harrison (senior business rep), regrets – Dennis Passley (Membership)
 - Stated that CEO Eastmond was terminated Feb 14, 2022
 - Stated that Derek Singh has left the TMA (served the TMA for 18 yrs)
 - Stated that we are looking for a couple new employees - Membership Contract Coordinator, (Dennis Passley training to becoming a business rep) and a Communications person (2-3 month contract)
 - Morris reviewed current budget numbers
- Morris responded to query about MAF ~ gets topped up to \$20,000

annually

- Praised the Canadian Office for approach during Covid
- Stated that we have moved from 15 Gervais Drive ~TMA new Office address: 208 Bloor St. Toronto suite 804; we are looking for a more permanent home with rehearsal space
- Answered a question regarding TMA Archive – current location York University
- Asked for submissions for Lifetime Achievement & Member of the Year 2020-21
- Director Amelia Shiels resigned from the board – an outstanding Director, now working fulltime & studying; we are recruiting for new board members.

Committee Reports:

Tariff Committee chair Steve Mosher and Treasurer Gray met with member John Trembath to work on our Tariff update. Mosher welcomes input from membership for improvements on the 2017-2021 Tariff. Please respond to smosher@tma149.ca or cgray@tma149.ca

Jay Boehmer noted that we have used up our current budget of \$96,000, and now have another \$15,000 worth of payments to TMA members. Boehmer noted a City of Toronto pilot project allowing live music on patios. Financing at ½ from BIA & ½ from MPTF Members can search for Toronto BIA list (83 at the moment). Contact Jay at trustfund@tma149.ca for more info.

(No presentation of Cards and Pins or observance of deceased members at this meeting)

New Business:

Member David Burt asked about membership cards, plastic or otherwise (previously discussed some time ago). Morris said it is now back on the agenda, and Ray Dillard pointed that a printable card is still sent with the dues receipt. Morris noted that website challenges that members may be experiencing are currently being addressed.

MOTION: M (Gray) "that the meeting adjourn." (12:05 p.m.)



**TORONTO MUSICIANS' ASSOCIATION,
LOCAL 149 BUILDING CORPORATION**

Financial Statements

December 31, 2021

TORONTO MUSICIANS' ASSOCIATION, LOCAL 149 BUILDING CORPORATION

Index to Financial Statements

Year Ended December 31, 2021

	Page
INDEPENDENT AUDITOR'S REPORT	1 - 2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Revenues and Expenses and Changes in Net Assets	4
Statement of Cash Flows	5
Notes to Financial Statements	6 - 7

INDEPENDENT AUDITOR'S REPORT

To the Members of Toronto Musicians' Association, Local 149 Building Corporation

Opinion

We have audited the financial statements of Toronto Musicians' Association, Local 149 Building Corporation (the "Corporation"), which comprise the statement of financial position as at December 31, 2021, and the statements of revenues and expenses and changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Corporation as at December 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for 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.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

(continues)

1

Independent Auditor's Report to the Members of Toronto Musician's Association, Local 149 Building Corporation (*continued*)

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

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

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

Toronto, Ontario
May 10, 2022


Hogg, Shain & Scheck PC


Authorized to practise public accounting by the
Chartered Professional Accountants of Ontario

TORONTO MUSICIANS' ASSOCIATION, LOCAL 149 BUILDING CORPORATION
Statement of Financial Position
As at December 31, 2021

	2021	2020
ASSETS		
Investments <i>(Note 3)</i>	<u>\$ 1,981,993</u>	<u>\$ 1,819,508</u>
LIABILITIES		
Accounts payable and accrued liabilities	\$ 5,658	\$ 5,606
Due to Toronto Musicians' Association, Local 149 American Federation of Musicians <i>(Note 5)</i>	<u>953,521</u>	<u>890,343</u>
	959,179	895,949
NET ASSETS		
Unrestricted	<u>1,022,814</u>	<u>923,559</u>
	<u>\$ 1,981,993</u>	<u>\$ 1,819,508</u>

APPROVED ON BEHALF OF THE BOARD


 _____ Director


 _____ Director

See the accompanying notes to these financial statements

TORONTO MUSICIANS' ASSOCIATION, LOCAL 149 BUILDING CORPORATION

Statement of Revenues and Expenses and Changes in Net Assets

Year Ended December 31, 2021

	2021	2020
REVENUES		
Realized gain on sale of investments	\$ 115,505	\$ 64,639
Income distribution	39,755	39,695
Unrealized gain on investments	7,225	54,062
	<u>162,485</u>	<u>158,396</u>
EXPENSES		
Interest expense <i>(Note 5)</i>	44,751	32,733
Administration fees – Toronto Musicians' Association		
Local 149 American Federation of Musicians <i>(Note 5)</i>	9,509	9,509
Professional fees	4,499	4,501
Investment management fees	4,471	4,208
	<u>63,230</u>	<u>50,951</u>
EXCESS OF REVENUES OVER EXPENSES	99,255	107,445
NET ASSETS – BEGINNING OF YEAR	<u>923,559</u>	<u>816,114</u>
NET ASSETS – END OF YEAR	<u>\$ 1,022,814</u>	<u>\$ 923,559</u>

See the accompanying notes to these financial statements

4

TORONTO MUSICIANS' ASSOCIATION, LOCAL 149 BUILDING CORPORATION

Statement of Cash Flows

Year Ended December 31, 2021

	<u>2021</u>	<u>2020</u>
OPERATING ACTIVITIES		
Excess of revenues over expenses	\$ 99,255	\$ 107,445
Item not affecting cash:		
Unrealized gain on investments	<u>(7,225)</u>	<u>(54,062)</u>
	92,030	53,383
 Changes in non-cash working capital:		
Accounts payable and accrued liabilities	<u>52</u>	<u>72</u>
	<u>92,082</u>	<u>53,455</u>
 INVESTING ACTIVITY		
Purchase of investment units	<u>(155,260)</u>	<u>(104,333)</u>
 FINANCING ACTIVITY		
Advance from Toronto Musicians' Association, Local 149 American Federation of Musicians	<u>63,178</u>	<u>50,878</u>
 NET CHANGE IN CASH	-	-
 CASH – BEGINNING OF YEAR	<u>-</u>	<u>-</u>
 CASH – END OF YEAR	<u>\$ -</u>	<u>\$ -</u>

See the accompanying notes to these financial statements

5

TORONTO MUSICIANS' ASSOCIATION, LOCAL 149 BUILDING CORPORATION

Notes to Financial Statements

Year Ended December 31, 2021

1. NATURE OF OPERATIONS

The Toronto Musicians' Association, Local 149 Building Corporation (the "Corporation") is incorporated under the laws of Ontario. The original purpose of the Corporation was to maintain a building and other investments for the members of the Toronto Musicians' Association, Local 149. The Corporation is exempt from income tax under paragraph 149(1)(l) of the Income Tax Act.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

These financial statements are the representation of management and have been prepared in accordance with Canadian accounting standards for not-for-profit organizations in Part III of the CPA Canada Handbook.

Revenue recognition

Income from the investment is recorded when earned. The income is earned throughout the year based on distributions from the mutual fund, which can include capital gains, dividends, and interest.

Financial instruments

The Corporation initially measures its financial assets and financial liabilities at fair value. The Corporation subsequently measures all its financial assets and financial liabilities at amortized cost, with the exception of investments which are measured at fair value.

The financial liabilities measured at amortized cost include accounts payable.

Contributed materials

Any contributed materials which the Corporation receives during the fiscal year are not recorded in these financial statements.

3. FINANCIAL INSTRUMENTS

The Corporation is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Corporation's risk exposure and concentration as of December 31, 2021.

Market risk

The Corporation is exposed to fluctuations in equity markets on its investments which are invested in income funds consisting of fixed income instruments and stocks of various publicly traded entities.

It is management's opinion that the Corporation does not have significant exposure to interest rate, currency, credit or liquidity risks on its financial instruments.

TORONTO MUSICIANS' ASSOCIATION, LOCAL 149 BUILDING CORPORATION

Notes to Financial Statements

Year Ended December 31, 2021

4. INVESTMENT

	2021	2021	2020	2020
	Cost	Market Value	Cost	Market Value
MFS Moderate Fund 103,858.61 units (2020 – 94,601.67 units)	\$ 1,169,789	\$ 1,236,551	\$1,059,280	\$ 1,116,234
MFS Conservative Fund 67,119.45 units (2020 – 63,095.97 units)	713,560	745,442	668,808	703,274
	\$ 1,883,349	\$ 1,981,993	\$1,728,088	\$ 1,819,508

5. RELATED PARTY BALANCES AND TRANSACTIONS

Amounts due to the Toronto Musicians' Association, Local 149 American Federation of Musicians (the "Association"), which is under common membership control, are unsecured with no specific repayment terms. During the year, the Corporation paid administration fees of \$9,509 (2020 - \$9,509) to the Association. In addition to the administration fee the Corporation also paid \$44,751 (2020 - \$32,733) of interest on the balance owing to the Association. These transactions are in the normal course of operations and are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

6. COVID-19

On March 11, 2020, the World Health Organization characterized the outbreak of a strain of the novel coronavirus ("COVID-19") as a pandemic, which has resulted in a series of public health and emergency measures that have been put in place to combat the spread of the virus. The duration and impact of COVID-19 are unknown at this time. It is not possible to reliably estimate the impact that the length and severity of these developments will have on the financial results and conditions of the Corporation in future years. Management continues to closely monitor and assess the impact on operations. It is the opinion of management, the Corporation will have sufficient resources to mitigate any potential negative impact that may occur in fiscal 2022 as a result of COVID-19.

**TORONTO MUSICIANS' ASSOCIATION,
LOCAL 149 AMERICAN FEDERATION OF MUSICIANS**

Financial Statements

December 31, 2021

**TORONTO MUSICIANS' ASSOCIATION,
LOCAL 149 AMERICAN FEDERATION OF MUSICIANS**

Index to Financial Statements

Year Ended December 31, 2021

	Page
INDEPENDENT AUDITOR'S REPORT	1 - 2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Changes in Net Assets	4
Statement of Operations	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 13
Salaries, Honoraria and Benefits <i>(Schedule 1)</i>	14
Per Capita Taxes <i>(Schedule 2)</i>	14
General and Administrative Expenses <i>(Schedule 3)</i>	15
Membership Development Expenses <i>(Schedule 4)</i>	15

INDEPENDENT AUDITOR'S REPORT

To the Members of Toronto Musicians' Association, Local 149 American Federation of Musicians

Opinion

We have audited the financial statements of Toronto Musicians' Association, Local 149 American Federation of Musicians (the "Association"), which comprise the statement of financial position as at December 31, 2021, and the statements of changes in net assets, operations and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at December 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for 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.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

(continues)

1

Independent Auditor's Report to the Members of Toronto Musician's Association, Local 149 American Federation of Musicians *(continued)*

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

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

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

Hogg, Shain & Scheck PC

Toronto, Ontario
May 10, 2022

Authorized to practise public accounting by the
Chartered Professional Accountants of Ontario

**TORONTO MUSICIANS' ASSOCIATION,
LOCAL 149 AMERICAN FEDERATION OF MUSICIANS**

Statement of Financial Position

As at December 31, 2021

	2021	2020
ASSETS		
CURRENT		
Cash and cash equivalents <i>(Note 3)</i>	\$ 817,529	\$ 748,477
Cash held in trust <i>(Note 4)</i>	207,304	239,362
Accounts receivable	110,750	114,545
Prepaid expenses	<u>13,759</u>	<u>6,038</u>
	1,149,342	1,108,422
CAPITAL ASSETS <i>(Note 6)</i>	52,469	69,769
DUE FROM TORONTO MUSICIANS' ASSOCIATION, LOCAL 149 BUILDING CORPORATION <i>(Note 13)</i>	<u>953,521</u>	<u>890,343</u>
	<u>\$ 2,155,332</u>	<u>\$ 2,068,534</u>
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 275,473	\$ 85,601
Funds held in trust <i>(Note 4)</i>	207,304	239,362
Deferred revenues <i>(Note 8)</i>	<u>116,572</u>	<u>75,061</u>
	<u>599,349</u>	<u>400,024</u>
NET ASSETS		
INVESTED IN CAPITAL ASSETS	52,469	69,769
INTERNALLY RESTRICTED:		
Benevolence	9,999	6,997
Member Assistance Fund	20,442	22,211
Health, Education and Welfare	29,830	33,930
Contract Defence	15,000	15,000
COVID-19 Emergency Operating Fund	187,241	262,518
UNRESTRICTED	<u>1,241,002</u>	<u>1,258,085</u>
	<u>1,555,983</u>	<u>1,668,510</u>
	<u>\$ 2,155,332</u>	<u>\$ 2,068,534</u>

COMMITMENT *(Note 11)*

APPROVED ON BEHALF OF THE BOARD



Director



Director

See the accompanying notes to these financial statements

3

**TORONTO MUSICIANS' ASSOCIATION,
LOCAL 149 AMERICAN FEDERATION OF MUSICIANS**

Statement of Operations

Year Ended December 31, 2021

	2021	2020
REVENUES		
Work dues <i>(Note 10)</i>	\$ 477,142	\$ 524,376
Annual dues	400,318	570,923
Government assistance <i>(Note 14)</i>	132,066	201,725
Contract service fees (jingles)	30,400	41,300
Admission fees	26,520	19,345
Temporary membership fees	12,715	13,350
Administration fees – Toronto Musicians' Association, Local 149 Building Corporation <i>(Note 13)</i>	9,509	9,509
Contract fees	8,522	6,293
Member assistance revenues – Internally restricted for Member Assistance Fund	4,531	3,593
Miscellaneous	3,195	5,957
Life Member benevolent fund revenues – Internally restricted for Benevolence	50	50
Grant revenues:		
Department of Canadian Heritage	-	125,000
	<u>1,104,968</u>	<u>1,521,421</u>
EXPENSES		
Salaries, honoraria and benefits <i>(Schedule 1)</i>	723,589	702,829
Per capita taxes <i>(Schedule 2)</i>	133,689	168,078
General and administrative <i>(Schedule 3)</i>	133,315	132,891
American Federation of Musicians' share of work dues <i>(Note 9)</i>	102,885	104,731
Rent <i>(Note 11)</i>	90,016	92,374
Amortization of capital assets	31,431	29,757
Finance charges	19,841	22,339
Membership development <i>(Schedule 4)</i>	17,219	66,575
Sick benefits – Internally restricted for Member Assistance Fund	6,300	1,200
Sick benefits – Internally restricted for Health, Education and Welfare	4,100	5,800
Membership expense – Internally restricted for Benevolence	-	2,828
	<u>1,262,385</u>	<u>1,329,402</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE INTEREST	(157,417)	192,019
Interest income <i>(Note 13)</i>	<u>44,890</u>	<u>34,557</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ (112,527)	\$ 226,576

See the accompanying notes to these financial statements

5

**TORONTO MUSICIANS' ASSOCIATION,
LOCAL 149 AMERICAN FEDERATION OF MUSICIANS**

**Statement of Cash Flows
Year Ended December 31, 2021**

	2021	2020
OPERATING ACTIVITIES		
Excess (deficiency) of revenues over expenses	\$ (112,527)	\$ 226,576
Item not affecting cash:		
Amortization of capital assets	<u>31,431</u>	<u>29,757</u>
	<u>(81,096)</u>	<u>256,333</u>
Changes in non-cash working capital:		
Accounts receivable	3,795	81,350
Prepaid expenses	(7,721)	6,874
Accounts payable and accrued liabilities	189,872	(40,333)
Funds held in trust	(32,058)	(41,814)
Deferred revenues	<u>41,511</u>	<u>(89,128)</u>
	<u>195,399</u>	<u>(83,051)</u>
Cash flows from operating activities	<u>114,303</u>	<u>173,282</u>
INVESTING ACTIVITIES		
Purchase of capital assets	(14,131)	(11,460)
Increase in due from Toronto Musicians' Association, Local 149 Building Corporation	<u>(63,178)</u>	<u>(50,878)</u>
Cash flows used by investing activities	<u>(77,309)</u>	<u>(62,338)</u>
INCREASE IN CASH	36,994	110,944
CASH – BEGINNING OF YEAR	<u>987,839</u>	<u>876,895</u>
CASH – END OF YEAR	<u>\$ 1,024,833</u>	<u>\$ 987,839</u>
CASH CONSISTS OF:		
Cash and cash equivalents	\$ 817,529	\$ 748,477
Cash held in trust	<u>207,304</u>	<u>239,362</u>
	<u>\$ 1,024,833</u>	<u>\$ 987,839</u>

See the accompanying notes to these financial statements

**TORONTO MUSICIANS' ASSOCIATION,
LOCAL 149 AMERICAN FEDERATION OF MUSICIANS**

Notes to Financial Statements

Year Ended December 31, 2021

1. NATURE OF OPERATIONS

The Toronto Musicians' Association, Local 149 American Federation of Musicians (the "Association") is an association whose membership is comprised of musicians and whose objects are to secure improved conditions for members through collective bargaining negotiations and other economic initiatives, and to contribute to the well-being of the community at large. The Association has union status under the Ontario Labour Relations Act and is therefore exempt from income taxes under section 149(1) of the Income Tax Act (Canada).

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

These financial statements are the representation of management and have been prepared in accordance with Canadian accounting standards for not-for-profit organizations in Part III of the CPA Canada Handbook.

Revenue recognition

The Association follows the deferral method of accounting for dues and fees. Restricted revenues including grants are recognized as revenues in the year in which the related activities are carried out and expenses are incurred.

Work dues, annual dues, contract service fees, contract fees and other revenues are recorded as revenues upon performance of the related service. All revenue is recognized when collection is reasonably assured. Dues and fees received in advance are recorded as deferred revenues until such time as they are earned.

Interest income is recognized on a time proportion basis.

Government assistance revenues, including the Canada Emergency Wage Subsidy and the Canada Emergency Rent Subsidy in response to COVID-19 (*see Note 14*), are recognized on an accrual basis in the year the related eligible expenses are incurred and eligibility criteria is met.

Restricted net assets

Net assets which are internally restricted for benevolence are amounts received by way of donations that can only be disbursed for dues for lifetime members who require financial assistance in order to pay their annual dues.

Net assets which are internally restricted for health, education and welfare are for the purpose of providing financial assistance to pay sick benefits for disabled, ill or incapacitated members.

Net assets which are internally restricted for member assistance are for the benefit of members at the discretion of the Member Assistance Fund Committee.

Net assets which are internally restricted for contract defence are for the purpose of guaranteeing scale fees on engagements performed by members of the Association and providing financial relief to members when a purchaser of musical services fails to make payment for a contracted engagement.

Net assets which are internally restricted for the COVID-19 emergency operating fund are to be used to mitigate any potential negative operating impact that may occur in future fiscal years as a result of COVID-19.

Financial instruments

The Association initially measures its financial assets and financial liabilities at fair value. The Association subsequently measures all of its financial assets and financial liabilities at amortized cost.

(continues)

**TORONTO MUSICIANS' ASSOCIATION,
LOCAL 149 AMERICAN FEDERATION OF MUSICIANS**

**Notes to Financial Statements
Year Ended December 31, 2021**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Financial instruments *(continued)*

The financial assets subsequently measured at amortized cost include cash and cash equivalents, cash held in trust and accounts receivable. The financial liabilities measured at amortized cost include accounts payable and funds held in trust.

Impairment of financial instruments

Financial assets, measured at cost or amortized cost, are tested for impairment if there are indications of possible impairment. A previously recognized impairment loss may be reversed to the extent of the improvement, either directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal, had the impairment loss not been recognized previously. The amount of any write down or reversal is recognized in excess of revenues over expenses.

Cash and cash equivalents

The Association considers all cash and highly liquid investments purchased with an initial maturity of 90 days or less to be cash and cash equivalents.

Capital assets

Capital assets are stated at cost less accumulated amortization. Capital assets are amortized over their estimated useful lives at the following rates and methods:

Computer equipment	20%	straight line method
Computer software	20%	straight line method

Impairment of long-lived assets

Long-lived assets, including capital assets, are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. The impairment loss is measured as the amount by which the carrying amount of the capital asset exceeds its fair value. Fair value is determined by the sum of undiscounted cash flows resulting from its use and eventual disposition.

Foreign currency translation

Foreign currency accounts are translated to Canadian dollars as follows:

At the transaction date, each asset, liability, revenue and expense is translated into Canadian dollars by the use of the exchange rate in effect at that date. At the year end date, monetary assets and liabilities are translated into Canadian dollars by using the exchange rate in effect at that date. The resulting foreign exchange gains and losses are included in operations in the current year.

Contributed gifts

The work of the Association is supported by donated gifts in kind. If their fair value can be reasonably estimated, these amounts are recorded in these financial statements at their fair value at the date of contribution.

Use of estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, at the date of the financial statements and the reported amounts of revenues and expenses during the year. Such estimates are periodically reviewed, and adjustments are reported in excess of revenues over expenses in the year they become known.

**TORONTO MUSICIANS' ASSOCIATION,
LOCAL 149 AMERICAN FEDERATION OF MUSICIANS**

**Notes to Financial Statements
Year Ended December 31, 2021**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Use of estimates *(continued)*

Such estimates include determining the collectability of accounts receivable, year-end accrued liabilities, useful lives of capital assets, and eligibility for government assistance subsidies. Actual results could differ from these estimates.

3. CASH AND CASH EQUIVALENTS

	2021	2020
Unrestricted cash	\$ 557,389	\$ 479,923
Short-term investments	168,906	168,907
Article 95 cash	70,337	70,337
Member Assistance Fund restricted cash	16,989	22,313
Life Member Benevolence restricted cash	3,908	6,997
	\$ 817,529	\$ 748,477

Subsequent to year end, bank transfers have been scheduled between the unrestricted cash account and the restricted cash accounts to agree the restricted cash accounts to the balances shown on the Statement of Financial Position.

The short-term investments comprise five term deposits (2020 – four) bearing interest at 0.05% to 0.38% (2020 – 0.05%), maturing between January 7, 2022 and February 4, 2022 (2020 – between January 6, 2021 and February 4, 2021).

4. CASH HELD IN TRUST

	2021	2020
Funds held in trust	\$ 77,872	\$ 30,692
Funds held for Stratford Festival Musicians' Players Association	72,801	72,059
Funds held for Toronto Symphony Orchestra Players' Association	56,631	136,611
	\$ 207,304	\$ 239,362

5. FINANCIAL INSTRUMENTS

The Association is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Association's risk exposure and concentration as of December 31, 2021.

Credit risk

Credit risk is the risk that one party to the financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Association's cash and cash equivalents, accounts receivable, and amounts due from Toronto Musicians' Association, Local 149 Building Corporation are subject to credit risk. The Association limits its exposure to credit risk by maintaining cash and cash equivalents with major financial institutions. Management does not believe its exposure to credit risk is significant with Toronto Musicians' Association, Local 149 Building Corporation due to the Corporation's credit worthiness. This balance is also supported by investment holdings. There was no impairment allowance recorded against accounts receivable.

(Continues)

**TORONTO MUSICIANS' ASSOCIATION,
LOCAL 149 AMERICAN FEDERATION OF MUSICIANS**

**Notes to Financial Statements
Year Ended December 31, 2021**

5. FINANCIAL INSTRUMENTS *(continued)*

Liquidity risk

Liquidity risk is the risk that the Association encounters difficulty in meeting its obligations associated with financial liabilities. Liquidity risk includes the risk that, as a result of operational liquidity requirements, the Association will not have sufficient funds to settle a transaction on the due date; will be forced to sell financial assets at a value, which is less than what they are worth; or may be unable to settle or recover a financial asset. Liquidity risk arises from accounts payable and accrued liabilities, and commitments.

The Association continues to focus on maintaining adequate liquidity to meet operating working capital requirements and capital expenditures. The Association's cash and cash equivalents are sufficient to meet current liabilities as they come due.

Currency risk

Since the Association collects work dues and makes purchases denominated in United States dollars, it is exposed to currency risk due to fluctuations in foreign exchange rates. The Association does not use derivative instruments to reduce its exposure to currency risk.

Balances denominated in foreign currencies (shown below in Canadian dollars) that are considered financial instruments are as follows:

	2021	2020
Cash	\$ 59,825	\$ 54,815

The exchange rate used at December 31, 2021 is 1.2678 (2020 - 1.2732) Canadian dollars per United States dollar.

It is management's opinion that the Association is not exposed to significant market, interest rate or other price risk on its financial instruments.

6. CAPITAL ASSETS

	Cost	Accumulated amortization	2021 Net book value	2020 Net book value
Computer equipment	\$ 14,680	\$ 14,680	\$ -	\$ 1,784
Computer software	<u>167,787</u>	<u>115,318</u>	<u>52,469</u>	<u>67,985</u>
	\$ 182,467	\$ 129,998	\$ 52,469	\$ 69,769

7. INTERFUND TRANSFER

In fiscal 2021, the board approved an interfund transfer of \$2,952 (2020 - \$4,118) from the unrestricted fund to the benevolence fund. The board also approved an interfund transfer of \$75,277 (2020 - \$262,518) from the COVID-19 emergency operating fund to the unrestricted fund.

**TORONTO MUSICIANS' ASSOCIATION,
LOCAL 149 AMERICAN FEDERATION OF MUSICIANS**

**Notes to Financial Statements
Year Ended December 31, 2021**

8. DEFERRED REVENUES

Deferred revenues at December 31 consist of the following:

	2021	2020
Grant revenues:		
Ontario Arts Council	\$ 9,000	\$ 9,000
American Federation of the United States and Canada	5,000	5,000
2021 annual dues	-	58,575
2022 annual dues	96,289	2,231
2023 annual dues	5,989	255
2024 annual dues	294	-
	\$ 116,572	\$ 75,061

The continuity of deferred revenue is as follows:

	2021	2020
Balance, beginning of year	\$ 75,061	\$ 164,189
Add: contributions received during the year	441,829	606,795
Less: contributions recognized as revenues in the year	(400,318)	(695,923)
Balance, end of year	\$ 116,572	\$ 75,061

9. AMERICAN FEDERATION OF MUSICIANS' REMITTANCES

The American Federation of Musicians is entitled to 0.55% of symphonic employment scale wages, 1.75% of electronic media scale wages excluding sound recordings, and 1.5% of sound recordings wages earned by the Association's members. It is also entitled to per capita taxes of \$12.50 for each life active member and \$16.50 for each regular, youth and student active member on a quarterly basis.

10. STRATFORD MUSICIANS ASSOCIATION - LOCAL 418 REMITTANCES

The Stratford Musicians' Association - Local 418 is entitled to 1% of Stratford Festival employment scale wages earned by the Association's members to be remitted upon receipt of related work dues. This amount has been shown on a net basis as part of work dues.

11. COMMITMENT

The Association leases premises under a lease that expires on January 31, 2022, which was not renewed. Future minimum lease payments are \$7,698.

On January 1, 2022, the Association entered into a separate sublease that expires on August 31, 2022. Future minimum lease payments are \$17,600.

**TORONTO MUSICIANS' ASSOCIATION,
LOCAL 149 AMERICAN FEDERATION OF MUSICIANS**

**Notes to Financial Statements
Year Ended December 31, 2021**

12. EMPLOYEE FUTURE BENEFITS

The Association contributes to a multi-employer pension plan, the Musicians' Pension Fund of Canada, with the expense for this plan equal to the Association's required contribution for the year. Pension expense for the year totaled \$62,193 (2020 - \$53,304).

The pension plan is a defined benefit plan to members as retirement benefits are based on the member's contributory service, however the plan is considered to be a defined contribution plan to the Association since contributions are limited to amounts contractually agreed and the Association is not required to fund actuarially determined funding deficiencies that may occur.

13. RELATED PARTY BALANCES AND TRANSACTIONS

The Toronto Musician's Association, Local 149 Building Corporation (the 'Corporation') is incorporated under the laws of Ontario, for the purpose of maintaining a building for the members of the Toronto Musicians' Association. The Corporation is exempt from income tax under paragraph 149(1)(l) of the Income Tax Act and its accounts are prepared in accordance with Canadian accounting standards for not-for-profit organizations.

Amounts due from the Corporation, which is under common membership control, are unsecured and non-interest bearing, with no specific repayment terms. The Association has agreed not to demand repayment before January 1, 2023.

In fiscal 2021, the Association received administration fees of \$9,509 (2020 - \$9,509), recorded at their exchange amount, from the Corporation. In addition to the administration fee, the Corporation also paid \$44,751 (2020 - \$32,733) of interest on the balance owing to the Association.

The Corporation's financial position, results of operations and cash flow are summarized as follows:

	2021	2020
Assets	\$ 1,981,993	\$1,819,508
Liabilities		
Accounts payable and accrued liabilities	5,658	5,606
Due to the Association	953,521	890,343
	959,179	895,949
Net Assets	\$ 1,022,814	\$ 923,559
Revenues		
Realized gain on sale of investment	115,505	64,639
Income distribution	39,755	39,695
Unrealized gain on investments	7,225	54,062
	162,485	158,396
Expenses	63,230	50,591
Excess of revenues over expenses	\$ 99,255	\$ 107,445

(continues)

**TORONTO MUSICIANS' ASSOCIATION,
LOCAL 149 AMERICAN FEDERATION OF MUSICIANS**

Notes to Financial Statements

Year Ended December 31, 2021

13. RELATED PARTY BALANCES AND TRANSACTIONS *(continued)*

Cash inflow (outflow) from

Operating activities	\$ 92,082	\$ 53,455
Investing activity	(155,260)	(104,333)
Financing activities	63,178	50,878

There are no significant differences in accounting policies from those followed by the Association.

14. GOVERNMENT ASSISTANCE

On March 11, 2020, the World Health Organization characterized the outbreak of a strain of the novel coronavirus ("COVID-19") as a pandemic, which has resulted in a series of public health and emergency measures that have been put in place to combat the spread of the virus. As a result, the Association encountered a decline in annual dues and work dues revenues due to a reduced number of members, and a reduction of work during the year due to the provincial wide lockdowns.

The duration and impact of COVID-19 are unknown at this time. It is not possible to reliably-estimate the impact that the length and severity of these developments will have on the financial results and condition of the Association in future years. Management continue to closely monitor and assess the impact on operations. It is the opinion of management, the Association will have sufficient resources to mitigate any potential negative impact that may occur in fiscal 2022 as a result of COVID-19.

As part of the response to COVID-19, the federal government introduced the Canada Emergency Wage Subsidy ("CEWS") to assist employers whose activities have been affected by COVID-19. For the period of January 1, 2021 to December 31, 2021, the Association applied for and received \$96,960 (2020 - \$147,365).

In addition to the CEWS, the Association applied for the Canada Emergency Rent Subsidy ("CERS") to provide relief to small businesses experiencing financial hardship due to COVID-19. For the period of January 1, 2021 to December 31, 2021, the Association applied for and received \$35,106 (2020 - \$12,160).

**TORONTO MUSICIANS' ASSOCIATION,
LOCAL 149 AMERICAN FEDERATION OF MUSICIANS**

Salaries, Honoraria and Benefits

(Schedule 1)

Year Ended December 31, 2021

	2021	2020
Board honoraria and staff salary expense	\$ 574,845	\$ 499,024
Employee benefits		
A.F. of M., Musicians Pension Fund (Canada) Officers, Executive Board and applicable staff <i>(Note 12)</i>	62,193	53,304
Employees' group insurance	40,198	48,891
Recruitment and retention	22,107	356
Canada Pension Plan	17,775	13,518
Employment Insurance	6,471	5,093
Compensation training	-	77,098
Registered Retirement Savings Plan	-	2,083
Parking	-	3,462
	<u>\$ 723,589</u>	<u>\$ 702,829</u>

Per Capita Taxes

(Schedule 2)

Year Ended December 31, 2021

	2021	2020
American Federation of Musicians <i>(Note 9)</i>	\$ 127,254	\$ 161,742
Federation initiation fee	6,435	2,080
Toronto and York Labour Council	-	2,540
Ontario Federation of Labour	-	1,716
	<u>\$ 133,689</u>	<u>\$ 168,078</u>

See the accompanying notes to these financial statements

14

**TORONTO MUSICIANS' ASSOCIATION,
LOCAL 149 AMERICAN FEDERATION OF MUSICIANS**

General and Administrative Expenses

(Schedule 3)

Year Ended December 31, 2021

	2021	2020
Legal:		
Member contract negotiations and defence	\$ 41,035	\$ 49,025
Audit	27,705	24,945
ACA/Review Board (50% CSF)	17,200	21,000
General board and management:		
Director and officer liability insurance	12,369	4,269
Website	11,053	2,121
Office and printing	8,996	6,003
Fax, telephone and internet	7,750	8,436
Postage	3,288	5,377
Furniture and contents insurance	2,490	1,975
Gas, mileage and local travel	1,880	2,287
Miscellaneous	563	303
Consultant	330	-
Convention and travel	-	4,056
Foreign exchange loss (gain)	(1,344)	3,094
	<u>\$ 133,315</u>	<u>\$ 132,891</u>

Membership Development Expenses

(Schedule 4)

Year Ended December 31, 2021

	2021	2020
MPF committee	\$ 8,316	\$ 7,200
Members, life and seniors	3,068	3,135
Committees	2,549	1,340
Scholarships and donations	1,000	8,925
Special Project	981	7,347
Crescendo:		
Crescendo (Newsletter) production	3,307	21,816
Crescendo (Newsletter) postage	85	7,843
Crescendo advertising revenues	(2,800)	(4,380)
Toronto Alliance for the Performing Arts Membership	430	-
Canadian Live Music Association Membership	283	2,825
Organizing	-	5,188
Members event entertainment:		
Entertainment	-	2,066
Film Ontario Membership	-	1,730
Work action and strike	-	1,090
Professional development	-	450
	<u>\$ 17,219</u>	<u>\$ 66,575</u>

See the accompanying notes to these financial statements

15



Benefit from the power of your group



As a member of the **Toronto Musicians' Association Local 149**, you can save more on your **home and auto insurance** because your association has partnered with **The Personal**.



Exclusive group rates



Bundle and save discounts



Advisors who help you find other ways to save

Learn more about the advantages of being part of your group.

thepersonal.com/tma149

1-888-476-8737



**TORONTO
MUSICIANS'
ASSOCIATION**
LOCAL 149 CFM & AFM



thePersonal

Home and Auto Group Insurer

Group rates. Preferred service.

The Personal refers to The Personal Insurance Company. **The Personal**® and related trademarks are trademarks of The Personal Insurance Company, used under licence. Certain conditions, limitations and exclusions may apply.

DIRECTORY

Publisher

Pat Simmonds (647) 381-8173
psimmonds@tma149.ca

Advertising Coordinator

Dougal Bichan (416) 645-0295
tmaads@dougalco.com

President

Andy Morris (647) 287-2708
amorris@tma149.ca

Vice-President

Rea Beaumont (647) 888-5397
rbeaumont@tma149.ca

Treasurer

Pat Simmonds (647) 381-8173
psimmonds@tma149.ca

Secretary

Charlie Gray (416) 690-4334
cgray@tma149.ca

BOARD OF DIRECTORS

Stephen Mosher (416) 429-2226
smosher@tma149.ca

Debi Sander Walker (905) 275-4744
dswalker@tma149.ca

Tony Carlucci (416) 452-6292
tcarlucci@tma149.ca

Shane Kim skim@tma149.ca

OFFICE DIRECTORY

Office Phone: (416) 421-1020

Administration

Operations Manager

Maggie Hopkins 2 mhopkins@tma149.ca

Finance Manager

Julia Cleveland (416) 303-7894
finance@tma149.ca

Membership & Contract Coordinators

Dennis Passley 1 dpassley@tma149.ca

Rebecca Sinnaeve 3 rsinnaeve@tma149.ca

Music Performance Trust Fund

Jay Boehmer 6 trustfund@tma149.ca

Board of Directors

Andy Morris, President amorris@tma149.ca

Charlie Gray, Secretary cgray@tma149.ca

Business Representatives and Organizers

Scott Harrison (416) 655-1066

Classical sharrison@tma149.ca

EDITORIAL POLICY

All material accepted for publication in *Crescendo* and the TMA website is subject to editing in accordance with the following criteria, including but not limited to style and the dictates of space, clarity, sense, general interest and members' welfare. Submissions will be considered based on relevance and interest to the membership of Local 149. Copyright in material submitted to *Crescendo* or the website and accepted for publication remains with the author, but the Toronto Musicians' Association may freely reproduce it in print, electronic or other forms. Letters to the Editor, articles, eulogies, advertisements, etc. must be attributed only to the writer(s) involved. The editors do not necessarily agree with or support the views, opinions or comments expressed in submissions to *Crescendo* or the website. Unsigned or anonymous submissions will not be published except as noted below. *Crescendo* reserves the right to accept or refuse any submission, including advertisements, at its discretion.

Letters to the Editor (*Crescendo*) are limited to a maximum of 500 words. We reserve the right to edit letters for accuracy, brevity, clarity, good taste and legal considerations. We are unable to acknowledge receipt of letters.

Crescendo welcomes photos that may be of interest to members. Submit hi-resolution jpg images (300 DPI, max 5mg) by e-mail, or in hard copy (developed photos only; not printouts of digital photos). Photos will not be returned unless specifically requested by the sender. Please include caption information with all photos.

Crescendo submissions may be sent to:

The Publisher — *Crescendo* Toronto Musicians' Association

208 Bloor St. West, Unit 804, Toronto, ON M5S 3B4

e-mail: psimmonds@tma149.ca

TMA OFFICE HOURS

All staff are working from home until further notice. Email and phone messages are checked regularly.

SUGGESTION BOX

(attributable or anonymous)

Complete the form in the optional section. Your suggestion will be forwarded to President Andy Morris. All submissions will be reviewed as soon as possible.

Take advantage of this opportunity to get involved with contemporary issues, and to have a direct and confidential line with your union leadership. Let us know how you think we can better serve you and your professional needs.

www.tma149.ca

Members wishing go online (www.tma149.ca) in order to discuss issues of interest to members and to share their concerns and ideas with one another or with the Officers and professional

staff of the Association are directed to register in the membership section and link to Members Forums. If you wish to remain anonymous, you must first enter your submission in the Suggestion Box (see below) under Anonymous with the request that it be published in an appropriate Forum. If deemed suitable, your submission will be subsequently posted, anonymously as requested. All submissions to Members Forums are subject to the forum rules contained in the Forums section. Submissions are vetted by one or more Moderators to ensure compliance with the rules and to safeguard members' privacy as may be requested.

ADVERTISING RATES 2021

	Size W&H	1X	2X	3X
Full page	7.75" x 10"	\$775	\$740	\$700
2/3 page	5.077" x 10"	\$550	\$525	\$495
1/2 Horizontal	7.75" x 5.077"	\$450	\$430	\$405
1/3 Horizontal	.75" x 3.322"	\$325	\$310	\$290
1/3 Vertical	2.4" x 10"	\$325	\$310	\$290
1/3 Square	5.077" x 5.077"	\$325	\$310	\$290
1/4 Vertical	2.4" x 8"	\$250	\$240	\$225
1/4 Horizontal	7.75" x 2.4"	\$250	\$240	\$225
1/6 Vertical	2.4" x 5.097"	\$175	\$165	\$155
1/6 Horizontal	5.077" x 2.4"	\$175	\$165	\$155
1/9 Page	2.4" x 3.508"	\$125	\$120	\$110
B-Card	2.4" x 1.8"	\$65	\$60	\$55

Frequency discounts as shown above. HST extra.

Classified ads are \$1 per word for members, \$2 per word for non-members payable in advance by cheque to the Toronto Musicians' Association.

Ads must be received as press-ready digital files. Acceptable files include: high resolution PDF/X-1a, 300 dpi jpg, tiff or eps. All files must be flattened. Illustrator files should have all fonts outlined.

Crescendo is mailed out three weeks before General Meetings, four times a year.

For more information, or to book an ad, contact advertising coordinator Dougal & Co. Inc.

Phone: (416) 645-0295 or
 Email: tmaads@dougalco.com

Crescendo is published four times a year by the Toronto Musicians' Association:

208 Bloor St. West, Unit 804, Toronto, ON M5S 3B4

Ph: (416) 421-1020 • Fx: (416) 421-7011

E-mail: info@tma149.ca

Web: www.tma149.ca