

# Association canadienne des employés professionnels / Canadian Association of Professional Employees

|                                         | Non-vérifié /               |             | Allocation<br>provenant du<br>fonds de<br>défense /<br>Allocation<br>from (to)<br>Defence Fund<br>Allocation | Allocation du<br>fonds de<br>prévoyance /<br>Allocation<br>from<br>Contingency<br>Fund |                       | Budget/     | Budget/     | Budget/     | Budget/   | Budget/     | Budget/   |                                                  |                                        |                           |
|-----------------------------------------|-----------------------------|-------------|--------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|-----------------------|-------------|-------------|-------------|-----------|-------------|-----------|--------------------------------------------------|----------------------------------------|---------------------------|
|                                         | Audited                     | Unaudited   |                                                                                                              |                                                                                        |                       | Budget      | Budget      | Budget      | Budget    | Budget      | Budget    |                                                  |                                        |                           |
|                                         | Y/E                         | Forecast    |                                                                                                              |                                                                                        | Non-vérifié /         | Budget      | Budget      | Budget      | Budget    | Budget      | Budget    |                                                  |                                        |                           |
|                                         | 2017                        | 30-Apr-18   |                                                                                                              |                                                                                        | Unaudited<br>Forecast | 2017/2018   | Écart/      | 2018/2019   | 2018/2019 | 2019/2020   | 2019/2020 |                                                  |                                        |                           |
|                                         |                             |             | 30-Apr-18                                                                                                    |                                                                                        | Variance              |             |             |             |           |             |           |                                                  |                                        |                           |
| 1                                       | Revenue                     | \$7,778,557 | \$7,970,352                                                                                                  |                                                                                        | \$7,970,352           | \$8,028,112 | -\$57,760   | \$7,972,912 | 2.50%     | \$8,230,200 | 3.23%     | 1                                                | Recettes                               |                           |
| 2                                       | Salaries & Benefits         | \$3,512,173 | \$3,623,155                                                                                                  |                                                                                        | \$3,623,155           | \$4,315,950 | \$692,795   | \$4,446,370 | 26.60%    | \$4,654,335 | 4.68%     | 2                                                | Salaires et avantages sociaux          |                           |
| 3                                       | Staff Severance Pay         | \$88,589    | \$0                                                                                                          |                                                                                        | \$0                   | \$130,800   | \$130,800   | \$47,000    | -46.95%   | \$48,000    | 2.13%     | 3                                                | Indemnité de départ du personnel       |                           |
| 4                                       | Management Severance Pay    | \$0         | \$0                                                                                                          |                                                                                        | \$0                   | \$32,000    | \$32,000    | \$64,000    | 0.00%     | \$75,000    | 17.19%    | 4                                                | Indemnité de départ de la direction    |                           |
| 5                                       | Communication               | \$126,618   | \$134,471                                                                                                    |                                                                                        | \$134,471             | \$168,200   | \$33,729    | \$127,000   | 0.30%     | \$132,000   | 3.94%     | 5                                                | Communications                         |                           |
| 6                                       | Training and Development    | \$69,637    | \$124,343                                                                                                    |                                                                                        | \$124,343             | \$190,000   | \$65,657    | \$215,000   | 208.75%   | \$205,000   | -4.65%    | 6                                                | Formation et perfectionnement          |                           |
| 7                                       | Professional Fees           | \$1,222,164 | \$1,629,295                                                                                                  | -\$387,400                                                                             | -\$202,900            | \$1,038,995 | \$1,039,000 | \$5         | \$795,000 | -34.95%     | \$795,000 | 0.00%                                            | 7                                      | Honoraires professionnels |
| 8                                       | Office Expense              | \$110,742   | \$120,089                                                                                                    |                                                                                        | \$120,089             | \$132,000   | \$11,911    | \$135,000   | 21.90%    | \$135,000   | 0.00%     | 8                                                | Dépenses de bureau                     |                           |
| 9                                       | Capital Asset Purchases     | \$67,295    | \$55,930                                                                                                     |                                                                                        | \$55,930              | \$80,000    | \$24,070    | \$55,000    | -18.27%   | \$60,000    | 9.09%     | 9                                                | Achats d'équipement                    |                           |
| 10                                      | Rent and Operating Expenses | \$711,591   | \$814,091                                                                                                    |                                                                                        | \$814,091             | \$831,680   | \$17,589    | \$827,647   | 16.31%    | \$850,844   | 2.80%     | 10                                               | Dépenses de location et d'exploitation |                           |
| 11                                      | Computer Expense            | \$160,063   | \$204,164                                                                                                    |                                                                                        | \$176,964             | \$177,000   | \$36        | \$232,000   | 44.94%    | \$232,000   | 0.00%     | 11                                               | Dépenses d'informatique                |                           |
| 12                                      | Travel                      | \$59,434    | \$46,787                                                                                                     |                                                                                        | \$46,787              | \$62,000    | \$15,213    | \$70,000    | 17.78%    | \$70,000    | 0.00%     | 12                                               | Déplacements                           |                           |
| 13                                      | Meetings                    | \$248,242   | \$300,463                                                                                                    |                                                                                        | \$274,963             | \$275,000   | \$37        | \$318,500   | 28.30%    | \$318,500   | 0.00%     | 13                                               | Dépenses de réunions                   |                           |
| 14                                      | Collective Bargaining       | \$138,739   | \$126,347                                                                                                    |                                                                                        | \$29,947              | \$30,000    | \$53        | \$100,000   | -27.92%   | \$100,000   | 0.00%     | 14                                               | Négociation collective                 |                           |
| 15                                      | Fees Affiliation            | \$10,981    | \$6,645                                                                                                      |                                                                                        | \$6,645               | \$80,000    | \$73,355    | \$10,000    | -8.93%    | \$10,000    | 0.00%     | 15                                               | Frais d'affiliation                    |                           |
| 16                                      | Local Rebates               | \$94,997    | \$110,702                                                                                                    |                                                                                        | \$110,702             | \$112,000   | \$1,298     | \$107,000   | 12.64%    | \$107,000   | 0.00%     | 16                                               | Remises aux sections locales           |                           |
| 17                                      | Contributions               | \$2,800     | \$1,000                                                                                                      |                                                                                        | \$1,000               | \$25,000    | \$24,000    | \$1,000     | -64.29%   | \$1,000     | 0.00%     | 17                                               | Contributions                          |                           |
| 19                                      | Contingency Funds (4) (5)   | \$352,000   | \$0                                                                                                          |                                                                                        | \$352,000             | \$352,000   | \$0         | \$450,000   | 27.84%    | \$450,000   | 0.00%     | 19                                               | Frais imprévus (4) (5)                 |                           |
| Total expenses                          | \$6,624,063                 | \$7,297,482 | -\$387,400                                                                                                   | \$0                                                                                    | \$6,910,082           | \$8,032,630 | \$1,122,548 | \$8,000,517 | 20.78%    | \$8,243,679 | 3.04%     | Total des dépenses                               |                                        |                           |
| 1 - Surplus (deficit) end of period     | \$1,154,494                 | \$672,870   |                                                                                                              |                                                                                        | \$1,060,270           | -\$4,518    | \$1,064,788 | -\$27,605   | -102.39%  | -\$13,479   | -51.17%   | 1 - Excédent (déficit) en fin d'exercice         |                                        |                           |
| Transfer to (from) Defence fund (75%)   | \$1,054,000                 | \$504,653   |                                                                                                              |                                                                                        | \$795,203             | -\$3,389    | \$798,591   | \$0         |           | \$0         |           | Transfert au fonds de défense (75%)              |                                        |                           |
| General Surplus Increase (decrease) (3) | \$100,494                   | \$168,218   |                                                                                                              |                                                                                        | \$265,068             | -\$1,130    | \$266,197   | -\$27,605   |           | -\$13,479   |           | Augmentation (diminution) du surplus général (3) |                                        |                           |

(1)

(2)

(2)

(1) The audited financial statements will be ready for the upcoming AGM in November.

(2) A negative amount under the line items Revenue and End of Period depicts that the Association did worse than expected.

(3) At the end of each fiscal year, monies are added to the reserves in the event of a surplus or drawn from the reserves in the event of a deficit.

(4) It is prudent to have a contingency fund to cover unforeseen emergencies or to cover NEC initiatives not previously budgeted for.

(5) The contingency amounts that have been allocated to budget lines for which we had under-budgeted

(1) Les états financiers vérifiés seront prêts pour le prochain AGA en novembre 2018

(2) Le montant négatif aux postes de Recettes et de Fin d'exercice signifie que le résultat de l'Association est pire que prévu.

(3) À la fin de chaque exercice financier, des sommes sont ajoutées aux réserves en cas d'excédent ou tirées des réserves en cas de déficit.

(4) Il est prudent d'avoir un fonds pour imprévus en cas d'urgences imprévues ou d'initiatives du CEN non prévues au budget.

(5) Les montants pour éventualités qui ont été alloués aux postes budgétaires insuffisamment financés