

Association canadienne des employés professionnels / Canadian Association of Professional Employees

	Non-vérifié /		Allocation provenant du fonds de défense / Allocation from (to) Defence Fund Allocation		Allocation du fonds de prévoyance / Allocation from Contingency Fund		Budget/		Budget/		Budget/		Budget/		
	Audited Y/E	Unaudited Forecast			Non-vérifié / Unaudited Forecast	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget		
	2017	30-Apr-18			30-Apr-18	2017/2018	Écart/ Variance	2018/2019	2018/2019	2019/2020	2019/2020	%	%	%	
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					Transfert au fonds de défense (75%)		
General Surplus Increase (decrease) (3)	\$100,494	\$168,218			\$265,068	-\$1,130	\$266,197	-\$27,605					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

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Line #		Audited / Vérifié	Prévision / Forecast	Non-vérifié et ajusté / Unaudited and Adjusted	Budget/ Budget \$	Budget/ Budget %	Budget/ Budget Écart/ Variance	Budget/ Budget	Budget/ Budget %	Budget/ Budget	Budget/ Budget %	Ligne #
		April 30	30-Apr-18	30-Apr-18								
		2017	2017/2018	2017/2018	2017/2018	2017/2018	\$	2018/2019	2018/2019	2019/2020	2019/2020	
1	Revenue	7,778,557	7,970,352	7,970,352	8,028,112	100.0%	-\$57,760	7,972,912	100.0%	8,230,200	100.0%	1
1.1	Dues	7,655,826	7,942,482	7,942,482	7,986,816	99.5%	-\$44,334	7,926,912	99.4%	8,179,200	99.4%	1.1
1.2	Associate dues	958	475	475	1,296	0.0%	-\$821	1,000	0.0%	1,000	0.0%	1.2
1.3	Interest (Investments)	96,773	27,394	27,394	40,000	0.5%	-\$12,606	45,000	0.6%	50,000	0.6%	1.3
1.4	Recovery of unsupported expenses	25,000	-	-	0	0.0%	\$0	0	0.0%	0	0.0%	1.4
2	Salaries & Benefits	3,512,173	3,623,155	3,623,155	4,315,950	53.8%	\$692,795	4,446,370	55.8%	4,654,335	56.6%	2
2.1	Management	528,691	410,153	410,153	729,650	9.1%	\$319,497	772,000	9.7%	900,000	10.9%	2.1
2.2	Staff	2,099,071	2,317,818	2,317,818	2,483,840	30.9%	\$166,022	2,455,000	30.8%	2,479,550	30.1%	2.2
2.3	Pension	204,500	354,628	354,628	335,300	4.2%	-\$19,328	461,700	5.8%	484,785	5.9%	2.3
2.4	Benefits	572,304	471,690	471,690	657,160	8.2%	\$185,470	677,670	8.5%	710,000	8.6%	2.4
2.5	Comp/Vacation	107,607	68,866	68,866	110,000	1.4%	\$41,134	80,000	1.0%	80,000	1.0%	2.5
3	Staff Severance Pay	88,589	-	-	130,800	1.6%	\$130,800	47,000	0.6%	48,000	0.6%	3
4	Management Severance Pay	0	-	-	32,000	0.4%	\$32,000	64,000	0.8%	75,000	0.9%	4
5	Communication	126,618	134,471	134,471	168,200	2.1%	-\$7,747	127,000	1.6%	132,000	1.6%	5
5.1	External Printing	4,291	7,667	7,667	10,000	0.1%	\$2,333	5,000	0.1%	5,000	0.1%	5.1
5.2	Postage	1,598	290	290	12,000	0.1%	\$11,710	5,000	0.1%	5,000	0.1%	5.2
5.3	Translation	67,404	59,540	59,540	60,000	0.7%	\$460	50,000	0.6%	55,000	0.7%	5.3
5.4	Telephone	36,892	41,487	41,487	40,000	0.5%	-\$1,487	40,000	0.5%	40,000	0.5%	5.4
5.5	Internet	12,379	6,225	6,225	6,200	0.1%	-\$25	7,000	0.1%	7,000	0.1%	5.5
5.6	Promotional Material	4,053	19,262	19,262	40,000	0.5%	-\$20,738	20,000	0.3%	20,000	0.2%	5.6
6	Training and Development	69,637	124,343	124,343	190,000	2.4%	\$65,657	215,000	2.7%	205,000	2.5%	6
	Members' and Stewards' Training											
6.1	Accommodations/Food	13,657	19,969	19,969	30,000	0.4%	\$10,031	25,000	0.3%	25,000	0.3%	6.1
6.2	Travel	10,477	14,566	14,566	30,000	0.4%	\$15,434	20,000	0.3%	20,000	0.2%	6.2
6.3	Salary reimbursement	27,909	30,066	30,066	45,000	0.6%	\$14,934	30,000	0.4%	30,000	0.4%	6.3
6.4	Staff development	13,755	41,358	41,358	50,000	0.6%	\$8,642	60,000	0.8%	60,000	0.7%	6.4
6.5	Mgt. Development	3,838	8,645	8,645	25,000	0.3%	\$16,355	30,000	0.4%	30,000	0.4%	6.5
6.6	Language training	0	9,739	9,739	10,000	0.1%	\$261	50,000	0.6%	40,000	0.5%	6.6
7	Professional Fees	1,222,166	1,629,295	1,038,995	1,039,000	12.9%	\$5	795,000	10.0%	795,000	9.7%	7
7.1	Legal - Members	290,997	398,315	188,315	400,000	5.0%	\$1,685	200,000	2.5%	200,000	2.4%	7.1
7.2	Legal - Bylaw 5, Constitution	542,043	212,049	112,049	300,000	3.7%	\$87,951	100,000	1.3%	100,000	1.2%	7.2
7.3	Legal - Internal	125,888	361,467	81,167	80,000	1.0%	-\$281,467	100,000	1.3%	100,000	1.2%	7.3
7.4	Legal - Contingency Fund	0	-	-	-	0.0%	\$0	85,000	1.1%	85,000	1.0%	7.4
7.5	Mgmt fees - Cash and Pension Investments	152,409	129,265	129,265	150,000	1.9%	\$20,735	150,000	1.9%	150,000	1.8%	7.5
7.6	Consultants fees	93,664	228,498	228,498	82,000	1.0%	-\$146,498	120,000	1.5%	120,000	1.5%	7.6
7.7	Audit	17,165	299,700	299,700	27,000	0.3%	-\$272,700	40,000	0.5%	40,000	0.5%	7.7
8	Office Expense	110,742	120,089	120,089	132,000	1.6%	\$11,911	135,000	1.7%	135,000	1.6%	8
8.1	Supplies	57,172	49,410	49,410	60,000	0.7%	\$10,590	60,000	0.8%	60,000	0.7%	8.1
8.2	Rental of equipment	1,430	3,268	3,268	6,000	0.1%	\$2,732	3,000	0.0%	3,000	0.0%	8.2
8.3	Reference material	17,668	17,089	17,089	20,000	0.2%	\$2,911	20,000	0.3%	20,000	0.2%	8.3
8.4	Repairs and maintenance	5,715	12,395	12,395	10,000	0.1%	-\$2,395	15,000	0.2%	15,000	0.2%	8.4
8.5	Delivery	2,841	3,010	3,010	3,000	0.0%	-\$10	3,000	0.0%	3,000	0.0%	8.5
8.6	Insurance	16,590	18,153	18,153	20,000	0.2%	\$1,847	20,000	0.3%	20,000	0.2%	8.6
8.7	Bank charges	2,025	4,299	4,299	3,000	0.0%	-\$1,299	4,000	0.1%	4,000	0.0%	8.7
8.8	Miscellaneous	7,301	12,465	12,465	10,000	0.1%	-\$2,465	10,000	0.1%	10,000	0.1%	8.8
9	Capital Asset Purchases	67,295	55,930	55,930	80,000	1.0%	\$24,070	55,000	0.7%	60,000	0.7%	9
9.1	Business Equipment	29,380	3,285	3,285	25,000	0.3%	\$21,715	15,000	0.2%	20,000	0.2%	9.1
9.2	Office Furniture	37,915	-	-	-	0.0%	\$0	15,000	0.2%	15,000	0.2%	9.2

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		April 30	30-Apr-18	30-Apr-18									
		2017	2017/2018	2017/2018	2017/2018	2017/2018	\$	2018/2019	2018/2019	2019/2020	2019/2020		
9.3	Computers and related equipment amo	0	52,645	52,645	55,000	0.7%	\$2,355	25,000	0.3%	25,000	0.3%	9.3	Ordinateurs et équipement connexe
10	Rent and Operating Expenses	711,591	814,091	814,091	831,680	10.4%	\$17,589	827,647	10.4%	850,844	10.3%	10	Dépenses de location et d'exploitation
10.1	Rent	380,371	378,064	378,064	379,300	4.7%	\$1,236	399,747	5.0%	414,444	5.0%	10.1	Loyer
10.2	Operating	331,220	436,027	436,027	452,380	5.6%	\$16,353	427,900	5.4%	436,400	5.3%	10.2	Dépenses d'exploitation
11	Computer Expense	160,063	204,164	176,964	177,000	2.2%	\$36	232,000	2.3%	232,000	2.8%	11	Dépenses d'informatique
11.1	Web site/DLT	7,338	8,072	8,072	28,000	0.3%	\$19,928	30,000	0.4%	30,000	0.4%	11.1	Site Web/DLT
11.2	Maintenance	125,528	185,542	158,342	120,000	1.5%	-\$65,542	160,000	2.0%	160,000	1.9%	11.2	Entretien
11.3	Minor capital Purchases (<\$1,000)	1,849	-	-	-	0.0%	\$0	2,000	0.0%	2,000	0.0%	11.3	Achats d-< \$1,000
11.4	Software	3,036	10,550	10,550	4,000	0.0%	-\$6,550	20,000	0.3%	20,000	0.2%	11.4	Logiciels
11.5	Programming	22,312	-	-	25,000	0.3%	\$25,000	20,000	0.3%	20,000	0.2%	11.5	Programmation
12	Travel	59,434	46,787	46,787	62,000	0.8%	\$15,213	70,000	0.9%	70,000	0.9%	12	Déplacements
12.1	Member serv. & consultation	22,144	40,729	40,729	30,000	0.4%	-\$10,729	35,000	0.4%	35,000	0.4%	12.1	Services aux membres & consultation
12.2	Conferences	18,955	6,058	6,058	20,000	0.2%	\$13,942	20,000	0.3%	20,000	0.2%	12.2	Conférences
12.3	President travel	18,334	-	-	12,000	0.1%	\$12,000	15,000	0.2%	15,000	0.2%	12.3	Frais de voyage du président
13	Meetings	248,242	300,463	274,963	275,000	3.4%	\$37	318,500	4.0%	318,500	3.9%	13	Dépenses de réunions
13.1	AGM/MBM	61,492	36,208	36,208	50,000	0.6%	\$13,792	50,000	0.6%	50,000	0.6%	13.1	AGA/AGB
13.2	National Executive	69,969	89,385	89,385	60,000	0.7%	-\$29,385	60,000	0.8%	60,000	0.7%	13.2	Comité exécutif national
13.3	Committees	13,431	16,021	16,021	15,000	0.2%	-\$1,021	15,000	0.2%	15,000	0.2%	13.3	Comités
13.4	LLC / Presidents Council	30,503	15,212	15,212	30,000	0.4%	\$14,788	30,000	0.4%	30,000	0.4%	13.4	Dirigeants locaux
13.5	Transportation	6,801	7,623	7,623	6,000	0.1%	-\$1,623	7,000	0.1%	7,000	0.1%	13.5	Déplacements
13.6	Salary reimbursement	15,816	58,698	33,198	20,000	0.2%	-\$38,698	100,000	1.3%	100,000	1.2%	13.6	Remboursements de salaires
13.7	Business Luncheons	234	648	648	1,000	0.0%	\$352	2,500	0.0%	2,500	0.0%	13.7	Déjeuneurs d'affaires
13.8	Staff	304	-	-	3,000	0.0%	\$3,000	4,000	0.1%	4,000	0.0%	13.8	Personnel
13.9	Mobilization, Engagement, Educ.	41,338	76,668	76,668	60,000	0.7%	-\$16,668	30,000	0.4%	30,000	0.4%	13.9	Mobilisation
13.10	Candidate's Forum	0	-	-	-	0.0%	\$0	5,000	0.1%	5,000	0.1%	13.10	Forum des candidats
13.11	Constitution & ByLaw Review	8,356	-	-	30,000	0.4%	\$30,000	15,000	0.2%	15,000	0.2%	13.11	Examen des Statuts et Règlements
14	Collective Bargaining	138,739	126,347	29,947	30,000	0.4%	\$53	100,000	1.3%	100,000	1.2%	14	Negotiation collective
15	Fees Affiliation	10,981	6,645	6,645	80,000	1.0%	\$73,355	10,000	0.1%	10,000	0.1%	15	Frais d'affiliation
16	Local Rebates	94,997	110,702	110,702	112,000	1.4%	\$1,298	107,000	1.3%	107,000	1.3%	16	Remises aux sections locales
16.1	Local Rebates	10,000	17,000	17,000	12,000	0.1%	-\$5,000	17,000	0.2%	17,000	0.2%	16.1	Remises aux sections locales
16.2	Nationally Managed Local Exp.	84,997	93,702	93,702	100,000	1.2%	\$6,298	90,000	1.1%	90,000	1.1%	16.2	Dépenses gérées au palier national
17	Contributions	2,800	1,000	1,000	25,000	0.3%	\$24,000	1,000	0.0%	1,000	0.0%	17	Contributions
18	Defence Fund 1	0	-	-	-	0.0%	\$0	-	0.0%	-	0.0%	18	Fonds de Défense
19	Contingency	-	-	352,000	352,000	4.4%	-	450,000	5.6%	450,000	5.5%	19	Frais imprévus
Total expenses		6,624,065	7,297,482	6,910,082	8,032,630	100.1%	1,081,072	8,000,517	100.3%	8,243,679	100.2%	Total des dépenses	
Surplus (deficit) end of period		1,154,492	672,870	1,060,270	(4,518)	-0.1%	1,023,312	(27,605)	-0.3%	(13,479)	-0.2%	Excédent (déficit) en fin d'exercice	

1 Le comité de finance a demandé, et le CEN a approuvé, que le mandat du fonds de défense soit modifié de sorte que les fonds puissent être utilisés pour couvrir les dépenses légales au dessus du plafond budgétaire.

1 The finance committee requested, and the NEC approved, that the Terms of Reference for the Defence fund be amended to allow the funds to be used to cover legal costs over and above the allotted budget