

# Combined Budget

Canadian Federation of Students and Canadian Federation of Students-Services

July 1, 2018 to June 30, 2019

	FISCAL 2017 (AUDITED)	FISCAL 2018 (UNAUDITED)	FISCAL 2018 (REVISED BUDGET)	FISCAL 2019 (BUDGET)
<b>REVENUE</b>				
<b>Membership Dues (CFS 3: CFSS 1)</b>				
Membership dues	\$3,610,799.92	\$3,585,662.85	\$4,000,000.00	\$3,475,000.00
Membership dues recovery	\$222,494.18	\$41,631.51	\$0.00	\$45,000.00
<b>Total Net Membership Dues</b>	<b>\$3,833,294.10</b>	<b>\$3,627,294.36</b>	<b>\$4,000,000.00</b>	<b>\$3,520,000.00</b>
<b>Interest, Investments and Other (CFS/CFSS)</b>				
Interest on deposits	\$25,566.55	\$37,956.56	\$20,000.00	\$25,000.00
Royalties (Merit Travel)	\$5,034.90	\$4,408.59	\$10,000.00	\$3,000.00
Other	\$190,882.14	\$4,494.24	\$6,000.00	\$6,000.00
<b>Total Interest and Investments</b>	<b>\$221,483.59</b>	<b>\$46,859.39</b>	<b>\$36,000.00</b>	<b>\$34,000.00</b>
<b>TOTAL GROSS REVENUE</b>	<b>\$4,054,777.69</b>	<b>\$3,674,153.75</b>	<b>\$4,036,000.00</b>	<b>\$3,554,000.00</b>
<b>EXPENSE</b>				
<b>Administration and Office (CFS/CFSS)</b>				
Automated payroll service	(\$5,132.72)	(\$4,839.06)	(\$4,500.00)	(\$5,000.00)
Bank and interest charges	(\$11,067.51)	(\$2,444.34)	(\$750.00)	(\$2,500.00)
Hiring	(\$7,403.39)	(\$4,226.89)	(\$3,500.00)	(\$4,000.00)
Insurance	(\$2,124.90)	(\$2,904.93)	(\$3,000.00)	(\$3,000.00)
Office equipment, materials and supplies	(\$20,205.47)	(\$24,649.71)	(\$3,250.00)	(\$9,500.00)
Computer support				(\$2,500.00)
Postage and courier	(\$10,341.18)	(\$11,805.80)	(\$2,800.00)	(\$10,000.00)
Wages	(\$212,331.79)	(\$242,709.49)	(\$175,000.00)	(\$252,878.80)
Employer Cost and Benefits	(\$49,318.21)	(\$45,948.28)	(\$23,000.00)	(\$44,732.89)
EHT/WSIB		(\$32,966.19)		(\$24,000.00)
Professional Development		(\$3,203.12)		(\$12,000.00)
Other	(\$2,783.37)	(\$17.35)	(\$1,500.00)	(\$500.00)
<b>Sub-total</b>	<b>(\$320,708.54)</b>	<b>(\$375,715.16)</b>	<b>(\$217,300.00)</b>	<b>(\$370,611.69)</b>

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	FISCAL 2017 (AUDITED)	FISCAL 2018 (UNAUDITED)	FISCAL 2018 (REVISED BUDGET)	FISCAL 2019 (BUDGET)
<b>Allocations (CFS/CFSS)</b>				
Allocation - Constituency Groups	(\$49,073.85)	(\$34,404.41)	(\$35,000.00)	(\$53,500.00)
Allocation - The Circle	(\$79,766.29)	(\$77,086.79)	(\$75,000.00)	(\$75,000.00)
Allocation - National Graduate Caucus	(\$77,175.29)	(\$47,872.04)	(\$105,000.00)	(\$105,000.00)
Allocation - provinces	(\$887,537.75)	(\$800,817.58)	(\$650,000.00)	(\$433,333.00)
Allocation - provinces (wages)				(\$330,341.87)
<b>Total Allocations</b>	<b>(\$1,093,553.18)</b>	<b>(\$960,180.82)</b>	<b>(\$865,000.00)</b>	<b>(\$997,174.87)</b>
<b>Audit (CFS/CFSS)</b>				
Audit - CFS	(\$26,233.28)	(\$14,080.00)	(\$18,000.00)	(\$18,000.00)
Audit - CFS.Services	(\$39,349.92)	(\$5,080.00)	(\$22,000.00)	(\$22,000.00)
<b>Total Audit</b>	<b>(\$65,583.20)</b>	<b>(\$19,160.00)</b>	<b>(\$40,000.00)</b>	<b>(\$40,000.00)</b>
<b>Bulk Buying Services (CFSS)</b>				
<b>Handbook Printing</b>				
Design and Layout	(\$16,320.00)	(\$16,205.00)	(\$18,000.00)	(\$16,500.00)
Printing	(\$340,520.00)	(\$392,634.00)	(\$279,000.00)	(\$280,000.00)
Printing - extra charge due late submissions by locals	\$0.00	\$0.00	(\$10,000.00)	\$0.00
Shipping	\$0.00	\$0.00	(\$15,000.00)	(\$15,000.00)
Other	(\$1,904.48)	(\$17,763.08)	(\$2,500.00)	(\$2,000.00)
Wages	(\$20,509.42)	(\$28,845.75)	(\$24,000.00)	(\$28,847.00)
Employer Cost and Benefits	(\$6,891.31)	(\$6,732.61)	(\$1,500.00)	(\$6,009.58)
Recovery	\$288,150.77	\$264,705.08	\$277,000.00	\$290,000.00
<b>Sub-total: Handbook</b>	<b>(\$97,994.44)</b>	<b>(\$197,475.36)</b>	<b>(\$73,000.00)</b>	<b>(\$58,356.58)</b>
<b>Health and Dental Insurance</b>				
Administration and office - depreciation	(\$603.12)	(\$713.25)	(\$1,000.00)	(\$500.00)
Administration and office - supplies and equipment	\$0.00	\$0.00	(\$1,250.00)	(\$1,250.00)
Administration and office - Professional fees	(\$12,430.00)	(\$141,257.75)	(\$15,000.00)	(\$117,000.00)
Consortium membership meetings	(\$328.85)	(\$7,167.79)	(\$5,000.00)	(\$5,000.00)
Consortium Services and Development - Materials	(\$8,354.93)	(\$12,337.89)	(\$20,000.00)	(\$20,000.00)
Consortium Services and Development - Travel			(\$7,500.00)	(\$2,500.00)
Service Delivery - Refund processing	(\$1,448.02)	\$167.18	(\$2,500.00)	(\$2,500.00)

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	FISCAL 2017 (AUDITED)	FISCAL 2018 (UNAUDITED)	FISCAL 2018 (REVISED BUDGET)	FISCAL 2019 (BUDGET)
Service Delivery - Website	\$0.00	\$0.00	(\$5,000.00)	(\$5,000.00)
Other	\$0.00	\$0.00	(\$250.00)	(\$250.00)
Wages	(\$62,584.52)	(\$37,861.82)	(\$135,000.00)	(\$57,694.00)
Employer costs and benefits	(\$9,240.26)	(\$6,904.25)	(\$18,000.00)	(\$9,399.21)
Compressed lines	(\$519.12)	(\$37.11)	(\$89,900.00)	<b>\$0.00</b>
Consortium Membership Fees	\$317,556.61	\$298,457.89	\$400,000.00	\$335,000.00
<b>Sub-total: Health and Dental Insurance Service</b>	<b>\$222,047.79</b>	<b>\$92,345.21</b>	<b>\$99,600.00</b>	<b>\$113,906.79</b>
<b>Mobile Application Service</b>				
Contracted Services	(\$200,000.00)	(\$94,166.66)	(\$150,000.00)	(\$20,000.00)
<b>Sub-total: Mobile Application Service</b>	<b>(\$200,000.00)</b>	<b>(\$94,166.66)</b>	<b>(\$150,000.00)</b>	<b>(\$20,000.00)</b>
<b>Orientation Materials</b>				
Depreciation - software	\$0.00	\$0.00	(\$1,500.00)	(\$1,500.00)
Materials	(\$432,626.49)	(\$335,377.18)	(\$310,000.00)	(\$310,000.00)
Storage and Shipping	(\$58,737.02)	(\$45,249.53)	(\$40,000.00)	(\$40,000.00)
Other	(\$6,954.29)	(\$11,718.05)	(\$1,500.00)	(\$1,500.00)
Wages	(\$20,726.93)	(\$28,845.75)	(\$35,000.00)	(\$28,847.00)
Employer Cost and Benefits	(\$3,299.37)	(\$6,732.59)	(\$3,000.00)	(\$6,009.58)
Recovery	\$317,038.45	\$310,612.32	\$350,000.00	\$350,000.00
<b>Sub-total: Orientation Materials</b>	<b>(\$205,305.65)</b>	<b>(\$117,310.78)</b>	<b>(\$41,000.00)</b>	<b>(\$37,856.58)</b>
<b>Website Service</b>				
Contracted Services	(\$81,401.64)	(\$56,205.24)	(\$50,000.00)	(\$40,000.00)
Recovery	\$0.00	\$0.00	\$40,000.00	\$0.00
Wages	(\$116,733.69)	(\$82,258.51)	(\$75,000.00)	\$0.00
Employer Cost and Benefits	(\$19,654.52)	(\$18,259.46)	(\$8,000.00)	\$0.00
<b>Sub-total: Website</b>	<b>(\$217,789.85)</b>	<b>(\$156,723.21)</b>	<b>(\$93,000.00)</b>	<b>(\$40,000.00)</b>
<b>Total Bulk Buying Services</b>	<b>(\$499,042.15)</b>	<b>(\$473,330.80)</b>	<b>(\$257,400.00)</b>	<b>(\$42,306.38)</b>

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<b>Building (CFS)</b>				
Cleaning and Maintenance	(\$51,496.69)	(\$60,120.73)	(\$42,700.00)	(\$50,700.00)
Utilities	(\$23,161.26)	(\$19,494.33)	(\$20,300.00)	(\$23,000.00)
Property tax , security, insurance	(\$65,988.14)	(\$39,639.83)	(\$70,250.00)	(\$69,250.00)
Rent	\$37,362.00	\$13,448.37	\$38,000.00	\$38,000.00
<b>Total Net Building Expenses</b>	<b>(\$103,284.09)</b>	<b>(\$105,806.52)</b>	<b>(\$95,250.00)</b>	<b>(\$104,950.00)</b>
<b>Campaigns and Government Relations (CFS)</b>				
Campaigns Strategy	(\$504,480.79)	(\$342,079.28)	(\$325,000.00)	(\$260,000.00)
Campaign Donations	(\$10,200.00)	(\$3,746.57)	(\$2,500.00)	(\$10,000.00)
Coalitions and Memberships	(\$13,991.35)	(\$11,631.22)	(\$8,000.00)	(\$14,000.00)
International Affairs	(\$5,460.66)	(\$580.29)	(\$7,500.00)	(\$10,000.00)
2017 RISE Summit	(\$7,219.56)	(\$123,690.66)	(\$80,000.00)	\$0.00
Media Strategy	(\$55,073.39)	(\$77,281.97)	(\$40,000.00)	(\$35,000.00)
Wages	(\$138,883.67)	(\$131,590.11)	(\$170,000.00)	(\$173,082.00)
Employer Costs and Benefits	(\$22,869.53)	(\$24,956.26)	(\$24,000.00)	(\$28,199.78)
<b>Sub-total</b>	<b>(\$758,178.95)</b>	<b>(\$715,556.36)</b>	<b>(\$657,000.00)</b>	<b>(\$530,281.78)</b>
<b>Campaigns and Government Relations Research (CFS)</b>				
Accommodation, Per Diem and Travel	(\$40.00)	(\$639.75)	(\$1,000.00)	(\$1,000.00)
Polling	(\$22,035.00)	\$0.00	(\$22,000.00)	\$0.00
Publications & Materials	(\$2,293.33)	(\$128.24)	(\$3,000.00)	(\$3,000.00)
Wages	(\$103,103.55)	(\$38,472.15)	(\$115,000.00)	(\$64,121.88)
Employer Costs and Benefits	(\$17,472.96)	(\$10,920.17)	(\$16,000.00)	(\$12,379.44)
<b>Sub-total</b>	<b>(\$144,944.84)</b>	<b>(\$50,160.31)</b>	<b>(\$157,000.00)</b>	<b>(\$80,501.32)</b>
<b>Communications (CFS/CFSS)</b>				
ISP, E-mail, and Listserves	\$0.00	\$0.00	(\$6,000.00)	\$0.00
Photocopying	(\$22,806.34)	(\$12,203.09)	(\$10,000.00)	(\$23,000.00)
Telephone, Facsimile, etc.	(\$41,082.54)	(\$28,911.10)	(\$30,000.00)	(\$42,000.00)
Other	(\$7,731.81)	(\$1,111.92)	(\$1,000.00)	(\$8,000.00)
Website	(\$12,943.73)	(\$2,044.77)	(\$7,500.00)	(\$11,000.00)
<b>Sub-total</b>	<b>(\$84,564.42)</b>	<b>(\$44,270.88)</b>	<b>(\$54,500.00)</b>	<b>(\$84,000.00)</b>

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	FISCAL 2017 (AUDITED)	FISCAL 2018 (UNAUDITED)	FISCAL 2018 (REVISED BUDGET)	FISCAL 2019 (BUDGET)
<b>Depreciation (CFS)</b>				
<b>Depreciation</b>				
Depreciation - building	(\$183,357.42)	(\$185,010.28)	(\$180,000.00)	(\$180,000.00)
Depreciation - building furniture	(\$1,180.17)	(\$3,260.46)	(\$1,000.00)	(\$1,000.00)
Depreciation - computers	(\$12,967.07)	(\$20,309.96)	(\$4,000.00)	(\$4,000.00)
Depreciation - photocopiers	\$0.00		\$0.00	\$0.00
Depreciation - software	(\$68,973.33)	(\$36,661.67)	(\$28,000.00)	(\$28,000.00)
Depreciation - other equipment	(\$9,770.24)	(\$10,206.23)	(\$500.00)	(\$500.00)
<b>Sub-Total</b>	<b>(\$276,248.23)</b>	<b>(\$255,448.60)</b>	<b>(\$213,500.00)</b>	<b>(\$213,500.00)</b>
<b>Discount Program (CFSS)</b>				
ISIC - sales	\$80,020.07	\$88,794.89	\$85,000.00	\$80,000.00
ISIC - cost of sales	(\$99,851.60)	(\$50,659.50)	(\$25,000.00)	(\$50,000.00)
ISIC - sales commission	(\$6,752.00)	(\$6,781.00)	(\$7,500.00)	(\$6,000.00)
ISIC - CUTS administrative charge-back	(\$69,730.00)	(\$75,459.00)	(\$55,000.00)	(\$55,000.00)
ISIC - CUTS advertising charge-back	(\$4,752.00)	(\$3,727.00)	(\$5,000.00)	(\$5,000.00)
<b>Net ISIC Sales</b>	<b>(\$101,065.53)</b>	<b>(\$47,831.61)</b>	<b>(\$7,500.00)</b>	<b>(\$36,000.00)</b>
ISIC - software depreciation	\$0.00	\$0.00	\$0.00	\$0.00
ISIC - materials and printing	(\$19,424.39)	(\$21,890.94)	(\$30,000.00)	(\$20,000.00)
ISIC - printer depreciation	(\$28,011.33)	(\$20,656.50)	(\$18,000.00)	(\$18,000.00)
ISIC - postage and courier	(\$7,184.33)	(\$5,489.77)	(\$7,000.00)	(\$7,000.00)
ISIC/Studentsaver - discount solicitation	(\$13,187.86)	(\$1,487.90)	(\$25,000.00)	(\$15,000.00)
ISIC/Studentsaver - promotion and marketing	(\$14,586.39)	(\$16,467.97)	(\$25,000.00)	(\$40,000.00)
ISIC/Studentsaver - website		(\$5,934.84)	(\$10,000.00)	(\$10,000.00)
Other	(\$10,149.53)	(\$8,302.75)	(\$1,000.00)	(\$1,000.00)
Software development and upgrading	(\$6,934.33)	(\$20,866.69)	\$0.00	(\$7,000.00)
Travel	(\$9,914.76)	(\$12,292.22)	(\$6,000.00)	(\$10,000.00)
Wages and contracts	(\$96,967.97)	(\$145,075.95)	(\$125,000.00)	(\$129,263.00)
Employer Costs and Benefits	(\$14,087.80)	(\$24,612.62)	(\$15,000.00)	(\$22,354.35)
<b>Sub-total</b>	<b>(\$220,448.69)</b>	<b>(\$283,078.15)</b>	<b>(\$262,000.00)</b>	<b>(\$279,617.35)</b>
<b>Total Net Expenses</b>	<b>(\$321,514.22)</b>	<b>(\$330,909.76)</b>	<b>(\$269,500.00)</b>	<b>(\$315,617.35)</b>
<b>Legal (CFS/CFSS)</b>				
Corp. Filing/Trademarks etc	\$0.00	\$0.00	(\$10,000.00)	(\$2,000.00)
General Contracts	(\$87,551.87)	(\$40,170.80)	(\$50,000.00)	(\$40,000.00)
Litigation	(\$118,208.60)	(\$74,128.25)	(\$10,000.00)	(\$8,000.00)
Other/Contingency	\$0.00	(\$48,136.32)	(\$50,000.00)	(\$9,000.00)
<b>Total</b>	<b>(\$205,760.47)</b>	<b>(\$162,435.37)</b>	<b>(\$120,000.00)</b>	<b>(\$59,000.00)</b>

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<b>Membership Development and Outreach (CFS 3: CFSS 1)</b>				
Accommodation	(\$30,156.08)	(\$10,741.82)	(\$2,500.00)	(\$20,000.00)
Per Diem	\$0.00	\$0.00	(\$3,500.00)	(\$3,500.00)
Materials	(\$259.85)	(\$592.96)	(\$2,000.00)	(\$2,000.00)
Membership Drives and Referenda	(\$78,191.73)	(\$4,344.18)	(\$80,000.00)	(\$40,000.00)
Membership Card/ISIC	(\$70,000.00)	\$0.00	(\$70,000.00)	(\$10,000.00)
Travel	\$0.00	\$0.00	(\$10,000.00)	(\$10,000.00)
Other	(\$1,710.96)	(\$404.65)	(\$2,000.00)	(\$2,000.00)
<b>Total</b>	<b>(\$180,318.62)</b>	<b>(\$16,083.61)</b>	<b>(\$170,000.00)</b>	<b>(\$87,500.00)</b>
<b>National Congress (November) (CFS 3: CFSS 1)</b>				
Accommodation and meals - additional delegates	(\$197,701.30)	(\$204,471.89)	(\$165,000.00)	(\$165,000.00)
Accommodation and meals - executive members	(\$42.88)	(\$180.00)	(\$6,000.00)	(\$6,000.00)
Accommodation and meals - regular staff	\$0.00	\$0.00	(\$6,000.00)	(\$6,000.00)
Childcare - delegates	(\$2,775.00)	(\$1,780.00)	(\$3,500.00)	(\$3,500.00)
Childcare - executive members	(\$675.00)	\$0.00	(\$500.00)	(\$500.00)
Childcare - staff	\$0.00	(\$160.00)	(\$500.00)	(\$500.00)
Disabled access	\$0.00	\$0.00	(\$3,000.00)	(\$3,000.00)
Guest speakers - fees, travel, accommodation, etc.	(\$5,264.25)	(\$8,003.65)	(\$10,000.00)	(\$10,000.00)
Materials and printing	(\$11,578.05)	(\$7,728.23)	(\$14,500.00)	(\$14,500.00)
Miscellaneous	(\$9,427.45)	(\$5,851.14)	(\$500.00)	(\$500.00)
Rental costs - rooms and related equipment	\$0.00	(\$367.25)	(\$5,000.00)	(\$5,000.00)
Rental costs - vehicles	\$0.00	(\$6,684.50)	(\$750.00)	(\$750.00)
Temporary meeting staff - accommodation and meals	\$0.00	\$0.00	(\$1,000.00)	(\$1,000.00)
Temporary meeting staff - travel	\$0.00	\$0.00	(\$500.00)	(\$500.00)
Temporary meeting staff - salaries	\$0.00	\$0.00	(\$2,500.00)	(\$2,500.00)
Translation & interpretation - simultaneous interpretation	(\$30,736.41)	(\$17,820.10)	(\$25,000.00)	(\$25,000.00)
Translation & interpretation - contract translation	(\$1,031.52)	(\$13,036.16)	(\$4,000.00)	(\$4,000.00)
Translation & interpretation - other	\$0.00	\$0.00	(\$300.00)	(\$300.00)
Travel	(\$90,854.03)	(\$101,518.86)	(\$80,000.00)	(\$80,000.00)
Travel - executive members	(\$51.02)	\$0.00	(\$3,500.00)	(\$3,500.00)
Travel - regular staff	(\$78.14)	(\$99.80)	(\$3,000.00)	(\$3,000.00)
Small budget subsidies - registration fees	(\$8,838.41)	(\$30,789.95)	(\$8,500.00)	(\$8,500.00)
Small budget subsidies - travel pool fees	(\$1,688.88)	(\$5,270.98)	(\$7,500.00)	(\$7,500.00)
<b>Sub-total</b>	<b>(\$360,742.34)</b>	<b>(\$403,762.51)</b>	<b>(\$351,050.00)</b>	<b>(\$351,050.00)</b>
Registration fees	\$66,617.33	\$76,168.56	\$80,000.00	\$80,000.00
Registration fees - first delegates	\$0.00	\$0.00	(\$26,000.00)	(\$26,000.00)
Travel pool fees	\$65,773.59	\$66,387.28	\$68,000.00	\$76,000.00
Travel pool fees - first delegates	\$0.00	(\$24,081.19)	(\$22,500.00)	(\$22,500.00)
<b>Sub-total</b>	<b>\$132,390.92</b>	<b>\$118,474.65</b>	<b>\$99,500.00</b>	<b>\$107,500.00</b>
<b>Total Net Cost</b>	<b>(\$228,351.42)</b>	<b>(\$285,287.86)</b>	<b>(\$251,550.00)</b>	<b>(\$243,550.00)</b>

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<b>National Congress (Spring) (CFS 3: CFSS 1)</b>				
Accommodation and meals - additional delegates	(\$222,712.41)	(\$224,278.06)	(\$165,000.00)	\$0.00
Accommodation and meals - executive members	(\$20.00)	(\$2,513.14)	(\$6,000.00)	\$0.00
Accommodation and meals - regular staff	(\$127.68)	(\$275.00)	(\$6,000.00)	\$0.00
Childcare - delegates	(\$1,225.00)	(\$2,270.00)	(\$2,000.00)	\$0.00
Childcare - executive members	\$0.00	\$0.00	(\$500.00)	\$0.00
Childcare - staff	(\$60.00)	(\$680.00)	(\$500.00)	\$0.00
Disabled access	\$0.00	\$0.00	(\$3,000.00)	\$0.00
Guest speakers - fees, travel, accommodation, etc.	(\$8,462.60)	(\$16,729.51)	(\$10,000.00)	\$0.00
Materials and printing	(\$14,941.64)	(\$12,053.29)	(\$16,000.00)	\$0.00
Miscellaneous	(\$4,375.07)	(\$2,263.42)	(\$500.00)	\$0.00
Rental costs - rooms and related equipment	\$0.00	\$0.00	(\$7,500.00)	\$0.00
Rental costs - vehicles	(\$5,058.43)	(\$5,889.06)	(\$750.00)	\$0.00
Temporary meeting staff - accommodation and meals	\$0.00	\$0.00	(\$750.00)	\$0.00
Temporary meeting staff - travel	\$0.00	(\$2,746.66)	(\$500.00)	\$0.00
Temporary meeting staff - salaries	\$0.00	\$0.00	(\$2,500.00)	\$0.00
Translation & interpretation - simultaneous interpretation	(\$35,863.66)	(\$27,491.05)	(\$25,000.00)	\$0.00
Translation & interpretation - contract translation	(\$1,117.13)	\$0.00	(\$4,000.00)	\$0.00
Translation & interpretation - other	\$0.00	\$0.00	(\$300.00)	\$0.00
Travel - additional delegates	(\$102,816.56)	(\$67,465.60)	(\$85,000.00)	\$0.00
Travel - executive members	(\$238.65)	(\$310.65)	(\$3,000.00)	\$0.00
Travel - regular staff	\$0.00	\$0.00	(\$2,500.00)	\$0.00
Small budget subsidies - registration fees	(\$16,527.96)	(\$10,840.63)	(\$8,500.00)	\$0.00
Small budget subsidies - travel pool fees	(\$6,217.82)	\$0.00	(\$7,000.00)	\$0.00
<b>Sub-total</b>	<b>(\$419,764.61)</b>	<b>(\$375,806.07)</b>	<b>(\$356,800.00)</b>	<b>\$0.00</b>
Registration fees	\$90,748.49	\$74,519.86	\$71,000.00	\$0.00
Accommodation and meals - first delegates	(\$46,080.52)	(\$30,666.41)	(\$27,500.00)	\$0.00
Travel pool fees	\$77,912.13	\$71,621.92	\$63,000.00	\$0.00
Travel - first delegates	\$0.00	\$0.00	(\$21,500.00)	\$0.00
<b>Sub-total</b>	<b>\$122,580.10</b>	<b>\$115,475.37</b>	<b>\$85,000.00</b>	<b>\$0.00</b>
<b>Total Net Cost</b>	<b>(\$297,184.51)</b>	<b>(\$260,330.70)</b>	<b>(\$271,800.00)</b>	<b>\$0.00</b>
<b>National Executive Meetings (CFS/CFSS)</b>				
Accommodation - Executive	(\$5,898.74)	(\$13,161.66)	(\$10,000.00)	(\$5,000.00)
Accommodation - Staff	(\$2,570.71)	(\$1,680.56)	(\$5,500.00)	(\$2,750.00)
Childcare - Executive	(\$1,300.00)	\$0.00	(\$1,500.00)	(\$750.00)
Childcare - Staff	(\$480.00)	(\$400.00)	(\$1,000.00)	(\$500.00)
Per Diems - Executive Members	(\$2,829.11)	(\$4,407.50)	(\$4,500.00)	(\$2,250.00)
Per Diems - Staff	(\$365.00)	(\$460.00)	(\$3,500.00)	(\$1,575.00)
Travel - Executive	(\$39,283.44)	(\$35,737.43)	(\$17,500.00)	(\$9,000.00)
Travel - Staff	(\$405.35)	(\$12,270.15)	(\$6,500.00)	(\$3,250.00)
Equipment, Materials, and Teleconference	(\$400.00)	(\$84.35)	(\$500.00)	(\$1,000.00)
<b>Sub-total</b>	<b>(\$53,532.35)</b>	<b>(\$68,201.65)</b>	<b>(\$50,500.00)</b>	<b>(\$26,075.00)</b>

# Combined Budget

Canadian Federation of Students and Canadian Federation of Students-Services

July 1, 2018 to June 30, 2019

	FISCAL 2017 (AUDITED)	FISCAL 2018 (UNAUDITED)	FISCAL 2018 (REVISED BUDGET)	FISCAL 2019 (BUDGET)
<b>National Executive Salaries (CFS/CFSS)</b>				
Gross Salary - Chairperson	(\$42,527.71)	(\$44,406.44)	(\$46,500.00)	(\$46,500.00)
Gross Salary - Deputy Chairperson	(\$44,235.65)	(\$44,406.44)	(\$46,500.00)	(\$46,500.00)
Gross Salary - Treasurer	(\$44,235.65)	(\$42,088.51)	(\$46,500.00)	(\$46,500.00)
Overlap/Transition	(\$1,707.94)	(\$3,757.47)	(\$11,000.00)	(\$11,000.00)
Mandatory Employer Costs	(\$9,302.18)	(\$9,221.94)	(\$8,650.00)	(\$9,170.62)
Moving Expenses	(\$4,440.22)	(\$4,306.04)	(\$3,000.00)	(\$3,000.00)
Employer Health Benefits	(\$8,058.38)	(\$10,245.32)	(\$6,000.00)	(\$10,245.48)
<b>Sub-total</b>	<b>(\$154,507.73)</b>	<b>(\$158,432.16)</b>	<b>(\$168,150.00)</b>	<b>(\$172,916.10)</b>
<b>Translation</b>				
Wages and contracts	(\$49,377.95)	(\$57,691.50)	(\$58,000.00)	(\$57,694.00)
Employer Costs and Benefits	(\$6,762.44)	(\$10,823.60)	(\$5,500.00)	(\$9,399.93)
<b>Total Translation</b>	<b>(\$56,140.39)</b>	<b>(\$68,515.10)</b>	<b>(\$63,500.00)</b>	<b>(\$67,093.93)</b>
<b>Other Expense and Contingency</b>				
Bad debts	(\$499,609.63)	(\$113,559.46)	(\$15,000.00)	(\$15,000.00)
Miscellaneous	(\$1,384.75)	(\$60,606.24)	(\$5,000.00)	(\$2,000.00)
Student Work Abroad Program (SWAP) net	(\$96,233.55)	(\$120,860.39)	(\$50,000.00)	(\$100,000.00)
Contingency	\$0.00	\$0.00	(\$50,000.00)	(\$1,500.00)
<b>Sub-total</b>	<b>(\$597,227.93)</b>	<b>(\$295,026.09)</b>	<b>(\$120,000.00)</b>	<b>(\$118,500.00)</b>
<b>TOTAL EXPENSE</b>	<b>(\$5,440,645.24)</b>	<b>(\$4,644,851.75)</b>	<b>(\$4,041,950.00)</b>	<b>(\$3,553,578.42)</b>
<b>TOTAL INCOME</b>	<b>\$4,054,777.69</b>	<b>\$3,674,153.75</b>	<b>\$4,036,000.00</b>	<b>\$3,554,000.00</b>
<b>TOTAL EXPENSE</b>	<b>(\$5,440,645.24)</b>	<b>(\$4,644,851.75)</b>	<b>(\$4,041,950.00)</b>	<b>(\$3,553,578.42)</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(\$1,385,867.55)</b>	<b>(\$970,698.00)</b>	<b>(\$5,950.00)</b>	<b>\$421.58</b>