



Confédération des syndicats nationaux

Financial Statements
February 29, 2020

**CONFÉDÉRATION DES SYNDICATS NATIONAUX
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Independent Auditor's Report

To the members of the Executive Committee of the
Confédération des syndicats nationaux (CSN)

Opinion

We have audited the financial statements of the Confédération des syndicats nationaux (CSN) (the "CSN"), which comprise the combined statement of financial position of the Operating Budget, the Professional Defence Fund and the Special Support Fund (the "Funds"), and the statement of financial position for each of the Funds as at February 29, 2020, and the combined statements of operations, changes in net assets, cash flows, and the statements of operations and changes in net assets for each of the Funds for the year then ended, and the notes to the financial statements, including the summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the CSN as at February 29, 2020, 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 (ASNPO).

Basis for opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). 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 CSN 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.

Other matter

The budgetary information for the years ended February 28, 2017 and February 29, 2020, presented for comparison to the statement of operations of each Fund, including the combined statement of operations, were not audited by us.

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 ASNPO, 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 CSN's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the CSN or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the CSN'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 GAAS 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.

As part of an audit in accordance with Canadian GAAS, 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 CSN'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 CSN's ability to continue its activities. 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 CSN to cease to continue its activities.
- Evaluate the overall presentation, structure and content of the financial statements, including the 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.

Deloitte LLP

December 15, 2020

¹ CPA auditor, CA, public accountancy permit No. A120628

CONFÉDÉRATION DES SYNDICATS NATIONAUX

COMBINED FINANCIAL STATEMENTS

OPERATING BUDGET

PROFESSIONAL DEFENCE FUND

SPECIAL SUPPORT FUND

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

CONFÉDÉRATION DES SYNDICATS NATIONAUX

COMBINED STATEMENT OF OPERATIONS

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

	Actual 36 months 2014-2017 <u>(restated, Note 2)</u>	Budget 36 months 2017-2020	Actual 36 months 2017-2020
REVENUES			
Per capita	\$ 248,572,641	\$ 241,571,878	\$ 244,485,554
Interest and miscellaneous	<u>3,041,553</u>	<u>2,400,000</u>	<u>4,149,843</u>
	<u>251,614,194</u>	<u>243,971,878</u>	<u>248,635,397</u>
EXPENSES			
Management	41,502,219	44,324,915	41,964,723
Union organizing	28,770,658	21,970,453	23,904,909
Labour relations	32,477,295	34,872,970	32,677,147
Communications	8,873,127	10,296,912	9,945,661
Support for mobilization and regional life	33,449,498	31,047,001	29,266,339
Administration	22,095,756	25,090,775	27,643,177
Support for struggles	27,258,242	37,904,000	20,636,671
Support for collective bargaining	39,181,803	40,073,106	34,130,498
Support for demands	8,335,667	4,804,000	2,890,724
Bad debts recovered	<u>(9,397)</u>	<u>-</u>	<u>-</u>
	<u>241,934,868</u>	<u>250,384,132</u>	<u>223,059,849</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>\$ 9,679,326</u>	<u>\$ (6,412,254)</u>	<u>\$ 25,575,548</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

COMBINED STATEMENT OF FINANCIAL POSITION

AS AT FEBRUARY 29, 2020

	<u>February 28, 2017</u>	<u>February 29, 2020</u>
ASSETS		
CURRENT ASSETS		
Cash	\$ 2,643,361	\$ 12,265,431
Term deposits, 1.80% to 1.95% (0.85% to 2.05% as at February 28, 2017)	39,066,783	12,546,291
Investment in Bâtirente Funds, at fair value	2,675,106	2,843,369
Accrued interest receivable	318,684	383,619
Accounts receivable	3,812,940	2,845,422
Per capita receivable, estimated	14,028,625	17,460,580
Per capita arrears receivable, estimated short-term receipts	24,295	7,844
Expenses chargeable to next financial period	<u>915,598</u>	<u>1,825,258</u>
	63,485,392	50,177,814
PER CAPITA ARREARS RECEIVABLE	-	83,228
TERM DEPOSITS, 1.00% to 3.10% maturing December 2021 to October 2024 (0.95% to 1.60% maturing August 2018 to December 2021 as at February 28, 2017)	28,574,384	61,217,142
SOLIDARITY DEPOSIT (p. 40, Note 2)	755,000	755,000
INVESTMENT SHARES (p. 32, Note 3, p. 40, Note 4)	4,700,000	4,200,000
SHARE OF NET ASSETS OF CSN PENSIONERS' INSURANCE FUND (p. 19, Note 12)	15,709,212	17,042,877
CAPITAL ASSETS (p. 17, Note 6)	<u>66,413,626</u>	<u>65,226,038</u>
	<u>\$ 179,637,614</u>	<u>\$ 198,702,099</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

COMBINED STATEMENT OF FINANCIAL POSITION

AS AT FEBRUARY 29, 2020

	<u>February 28, 2017</u> (Restated, Note 2)	<u>February 29, 2020</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 20,399,918	\$ 14,626,880
Current portion of long-term debt (p. 18, Note 9)	<u>736,958</u>	<u>1,479,996</u>
	21,136,876	16,106,876
LONG-TERM DEBT (p. 18, Note 9)	32,750,299	32,436,671
DEFINED BENEFIT PENSION PLAN OBLIGATION (p. 19-20, Note 13)	5,392,900	866,100
SUPPLEMENTAL DEFINED BENEFIT RETIREMENT PLAN OBLIGATION (p. 19-20, Note 13)	11,517,400	11,014,900
DEFINED CONTRIBUTION POST-EMPLOYMENT INSURANCE PLAN OBLIGATION (p. 19, Note 12)	<u>15,709,212</u>	<u>17,042,877</u>
	<u>86,506,687</u>	<u>77,467,424</u>
NET ASSETS		
Restricted for the accrued benefits reserve	38,250,000	41,250,000
Invested in capital assets	27,605,996	31,309,371
Remeasurement gains	16,314,158	18,842,358
Unrestricted	<u>10,960,773</u>	<u>29,832,946</u>
	<u>93,130,927</u>	<u>121,234,675</u>
	<u>\$ 179,637,614</u>	<u>\$ 198,702,099</u>
Contingencies and commitments (p. 18, Note 10)		

ON BEHALF OF THE EXECUTIVE COMMITTEE

Jacques Létourneau
President

Pierre Patry
Treasurer

CONFÉDÉRATION DES SYNDICATS NATIONAUX

COMBINED STATEMENT OF CHANGES IN NET ASSETS

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

	Restricted for accrued benefits reserve	Invested in capital assets	Remeasurement gains (losses)	Unrestricted	Total
Balance as at February 28, 2014 (restated, Note 2)	\$ 36,000,000	\$ 14,961,133	\$ 29,192,458	\$ 16,176,310	\$ 96,329,901
Excess (deficiency) of revenues over expenses (restated, Note 2)	-	(4,909,292)	-	14,588,618	9,679,326
Acquisition of capital assets	-	56,361,785	-	(56,361,785)	-
Change in accounts payable and accrued liabilities relating to capital assets	-	(5,320,373)	-	5,320,373	-
Increase in debt	-	(33,487,257)	-	33,487,257	-
Transfer to the accrued benefits reserve	2,250,000	-	-	(2,250,000)	-
Remeasurement losses (restated, Note 2)	-	-	(12,878,300)	-	(12,878,300)
Balance as at February 28, 2017 (restated, Note 2)	\$ 38,250,000	\$ 27,605,996	\$ 16,314,158	\$ 10,960,773	\$ 93,130,927
Excess (deficiency) of revenues over expenses	-	(8,600,454)	-	34,176,002	25,575,548
Acquisition of capital assets	-	12,733,239	-	(12,733,239)	-
Increase in debt	-	(3,389,410)	-	3,389,410	-
Reimbursement of debt	-	2,960,000	-	(2,960,000)	-
Transfer to the accrued benefits reserve	3,000,000	-	-	(3,000,000)	-
Remeasurement gains	-	-	2,528,200	-	2,528,200
Balance as at February 29, 2020	\$ 41,250,000	\$ 31,309,371	\$ 18,842,358	\$ 29,832,946	\$ 121,234,675

CONFÉDÉRATION DES SYNDICATS NATIONAUX

COMBINED STATEMENT OF CASH FLOWS

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

	2014-2017 36 months (restated, Note 2)	2017-2020 36 months
OPERATING ACTIVITIES		
Excess of revenues over expenses	\$ 9,679,326	\$ 25,575,548
Items not involving any changes in cash:		
Amortization of capital assets	4,839,670	8,236,229
Loss on write-off of capital assets	69,622	364,225
Investment in Bâtirente Funds – capitalized revenue	(114,138)	(168,263)
Employee future benefits	(16,288,600)	(2,501,100)
	<u>(1,814,120)</u>	<u>31,506,639</u>
Net change in non-cash operating working capital items:		
Accrued interest receivable	(49,571)	(64,935)
Accounts receivable	(633,236)	967,518
Per capita receivable, estimated	(1,004,399)	(3,431,955)
Per capita arrears receivable	12,030	(66,777)
Expenses chargeable to the next period	(69,407)	(909,660)
Accounts payable and accrued liabilities	3,011,888	(452,665)
	<u>(546,815)</u>	<u>27,548,165</u>
FINANCING ACTIVITIES		
Increase in debt	33,487,257	3,389,410
Reimbursement of debt	-	(2,960,000)
Payment of lump-sum contributions to the CSN pensioners' insurance fund	(888,105)	-
	<u>32,599,152</u>	<u>429,410</u>
INVESTING ACTIVITIES		
Net change in term deposits	16,685,017	(6,122,266)
Disposal of investment shares	-	500,000
Acquisition of capital assets	(51,041,412)	(12,733,239)
	<u>(34,356,395)</u>	<u>(18,355,505)</u>
NET (DECREASE) INCREASE IN CASH	(2,304,058)	9,622,070
CASH, beginning of period	4,947,419	2,643,361
CASH, end of period	\$ <u>2,643,361</u>	\$ <u>12,265,431</u>
NON-CASH TRANSACTIONS		
Capital assets acquisitions not paid at end of period	<u>5,320,373</u>	<u>-</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

NOTES TO THE FINANCIAL STATEMENTS

AS AT FEBRUARY 29, 2020

1. ACCOUNTING POLICIES

Fund accounting

CSN accounts for contributions using the deferral method and presents its financial statements using fund accounting. Revenues and expenses related to basic services and administrative activities are presented in the Operating Budget. Revenues and expenses relating to the special fund to help workers are presented in the Professional Defence Fund. Revenues and expenses for providing financial assistance to the Operating Budget and the Professional Defence Fund are reported in the Special Support Fund in accordance with articles 47 (a) and 53 (k) of the CSN's articles and by-laws.

Financial instruments

Financial assets and liabilities are initially recognized at fair value when CSN becomes a party to the contractual terms of the financial instrument. Thereafter, all financial instruments are accounted for at amortized cost, except for the share of net assets of the CSN pensioners' insurance fund and the investment in Bâtirente Funds, which are presented at fair value. The net assets of the CSN pensioners' insurance fund is presented at fair value and essentially consist in a share of an investment portfolio accounted for at fair value at the reporting date. The fair value of investments is established based on bid prices. Fair value fluctuations, which include interest earned, accrued interest, gains and losses on the disposal of investments and unrealized gains and losses are included in the combined statement of operations under interest and miscellaneous.

Transaction costs relating to financial instruments recognized at fair value are recognized as expenses as incurred. The transaction costs relating to other financial instruments are recognized as an increase in the carrying value of the asset or as a decrease in the carrying value of the liability and are then recognized on a straight-line basis over the expected life of the instrument. Any discount or premium relating to an instrument recognized at amortized cost is amortized over the expected life of the instrument on a straight-line basis and recognized as an interest expense or revenue in the combined statement of operations.

Where financial assets recognized at cost or amortized cost are concerned, CSN accounts for an impairment loss in the statement of operations, as necessary, when a significant adverse change is identified in the expected timing or amount of future cash flows during the period. When the extent of impairment of a previously written down asset decreases and the decrease can be related to an event occurring after the impairment was recognized, the previously recognized impairment is reversed on the combined statement of operations for the period in which the reversal occurs.

Capital assets

Capital assets are accounted for at cost:

Capital assets are amortized based on their estimated useful lives using the following methods and periods or rates:

	Method	Rate and period
Development of parking lots	Declining balance	10%
Property	Straight-line	40 years
Furniture, equipment and tools	Declining balance	10, 20 and 30%
Leasehold improvements	Straight-line	Lease term

When conditions indicate that a capital asset is impaired, the net carrying amount of the capital asset shall be written down to the asset's fair value or replacement cost. The write-down shall be recognized as an expense in the combined statement of operations. A write-down shall not be reversed.

Employee future benefit plans

CSN offers a defined benefit pension plan to employees who meet certain conditions. It also provides a defined benefit supplemental health, life and dental insurance plan for employees who retired before January 1, 2010. A defined contribution plan is provided to other employees.

a) Defined benefit plans

CSN accounts for its employee future benefit plan obligations as well as the related costs, net of plan assets. It has adopted the following methods to do so:

The cost of the defined benefit pension plans provided by CSN is established periodically by independent actuaries. CSN uses an actuarial valuation prepared for funding purposes to measure its defined benefit pension plan obligations, including a margin to reflect the stabilization provision established in the funding valuation. CSN uses an actuarial valuation prepared for accounting purposes to measure its supplemental defined benefit retirement plan obligations. This plan providing supplemental employment benefits is not capitalized.

The cost of pensions and supplemental retirement benefits earned by employees is actuarially determined using the projected benefit method prorated on service and management's best estimate of salary escalation, retirement ages of employees and expected health care costs.

CONFÉDÉRATION DES SYNDICATS NATIONAUX

NOTES TO THE FINANCIAL STATEMENTS

AS AT FEBRUARY 29, 2020

1. ACCOUNTING POLICIES (cont.)

Employee future benefit plans (cont.)

CSN recognizes the following:

- Defined benefit obligations, less the fair value of Plan assets and adjusted for any valuation allowance, are recognized in the combined statement of financial position;
- The cost of the plans for the period is recognized in the combined statement of operations;
- Remeasurements and other items resulting in particular from the difference between the actual return on plan assets and the return calculated using the discount rate determined for actuarial gains and losses, past services, settlements, curtailments and limits for defined benefit assets are recognized on the combined statement of changes in net assets.

b) Defined contribution plans

The costs of the defined contribution plan are determined based on services rendered and the contribution rate in effect during the period.

Revenue recognition

Restricted contributions are recognized as revenue for the appropriate fund in the year in which the related expenses are incurred. Unrestricted contributions, i.e., per capita revenues, are recognized as revenue for the Operating Budget when they are received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Allocation of expenses

Certain expenses for CSN's Operating Budget are allocated among different departments or other CSN organizations (federations and central councils).

The Human Resources Department allocates expenses relating to the cost of the collective agreement, payroll processing and workforce renewal in proportion to the number of employees in each department.

The Legal Department invoices each department or organization that requested services, in proportion to the amount of time spent on each mandate.

The IT Department invoices network and telephony costs according to the number of work stations for each department.

The Montreal and Quebec City buildings charge rent to the various departments, in proportion to the amount of space occupied.

Analysis costs charged by MCE conseils are allocated between labour relations services for the Operating Budget and shutdown and job preservation expenses for the Professional Defence Fund, based on a percentage established according to the type of work.

The allocation of expenses is presented in the notes to the financial statements.

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, in particular with regard to the measurement of per capita amounts receivable and employee future benefits, which affect the reported amounts of assets and liabilities and the presentation of contingent assets and liabilities at the date of the financial statements, as well as the reported amounts of revenues and expenses during the period. Actual results may differ from these estimates.

CONFÉDÉRATION DES SYNDICATS NATIONAUX

NOTES TO THE FINANCIAL STATEMENTS

AS AT FEBRUARY 29, 2020

2. CHANGE IN ACCOUNTING POLICY

a) Employee future benefits

CSN has changed one of its accounting policies with regard to the measurement of defined benefit pension plan obligations. Previously, it used a valuation prepared for accounting purposes to measure defined benefit pension plan obligations. It modified its accounting policy, using an actuarial valuation prepared for funding purposes to measure its defined benefit pension plan obligations for the period ended February 29, 2020.

CSN continues to measure its supplemental defined benefit retirement plan obligation using an accounting valuation.

This change in accounting policy was applied retrospectively and comparative balances for the year ended February 28, 2017 as well as opening balances as at February 28, 2014 were restated as follows:

	Balances initially recognized	Adjusted	Adjusted balances
COMBINED STATEMENT OF FINANCIAL POSITION			
Defined benefit pension plan liabilities			
Balance as at February 28, 2017	\$ 43,509,300	\$ (38,116,400)	\$ 5,392,900
COMBINED STATEMENT OF CHANGES IN NET ASSETS			
Unrestricted			
Balance as at February 28, 2017	1,250,473	9,710,300	10,960,773
Remeasurement gains (losses)			
Balance as at February 28, 2014	(9,985,642)	39,178,100	29,192,458
2014-2017 period	(2,106,300)	(10,772,000)	(12,878,300)
Balance as at February 28, 2017	(12,091,942)	28,406,100	16,314,158
COMBINED STATEMENT OF OPERATIONS			
Expenses			
2014-2017 period	251,645,168	(9,710,300)	241,934,868
Excess (deficiency) of revenues over expenses			
2014-2017 period	(30,974)	9,710,300	9,679,326

b) Adoption of amendments to Section 4433, "Tangible Capital Assets Held by Not-for-profit Organizations".

CSN early adopted the amendments to Section 4433, "Tangible Capital Assets Held by Not-for-profit Organizations" for the fiscal period beginning on March 1, 2017. CSN applied these amendments prospectively in accordance with the transitional provisions. The amendments relate to the requirements to allocate the cost of a capital asset made up of significant separable component parts, contributions of assets and the consideration of partial impairments. The adoption of these amendments had no impact on disclosures to be made or the amounts recognized in the CSN financial statements for the period considered.

3. FINANCIAL INSTRUMENTS

Interest rate risk

Term deposits bear interest at fixed rates. Accordingly, a change in the market interest rate will affect the fair value of these investments.

Credit risk

Affiliated unions owe amounts to CSN in the normal course of its operations. CSN continuously performs assessments and maintains bad debt allowances, if necessary.

4. SUBSEQUENT EVENT

Subsequent to year-end, 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 and 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 CSN in future periods.

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

FINANCIAL STATEMENTS

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

STATEMENT OF OPERATIONS

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

	Actual 2014-2017 <small>(restated, Note 14)</small>	Budget 2017-2020	Actual 2017-2020
REVENUES			
Par capita	\$ 166,134,122	\$ 160,886,871	\$ 163,449,483
Transfer from the Special Support Fund	24,000,000	-	8,800,000
Interests and miscellaneous	437,716	200,000	485,419
	<u>190,571,838</u>	<u>161,086,871</u>	<u>172,734,902</u>
EXPENSES			
Management – p. 22	41,502,219	44,324,915	41,964,723
Union organizing – p. 23	28,770,658	21,970,453	23,904,909
Labour relations – p. 24	32,477,295	34,872,970	32,677,147
Communications – p. 25	8,873,127	10,296,912	9,945,661
Support for mobilization and regional life – p. 26	33,449,498	31,047,001	29,266,339
Administration – p. 27	22,095,756	25,090,775	27,643,177
	<u>167,168,553</u>	<u>167,603,026</u>	<u>165,401,956</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>\$ 23,403,285</u>	<u>\$ (6,516,155)</u>	<u>\$ 7,332,946</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

STATEMENT OF FINANCIAL POSITION

AS AT FEBRUARY 29, 2020

	<u>February 28, 2017</u>	<u>February 29, 2020</u>
ASSETS		
CURRENT ASSETS		
Cash	\$ 1,519,111	\$ 3,364,608
Term deposits (0.85% as at February 28, 2017)	17,449,478	-
Investment in Bâtirente Funds	2,675,106	2,843,369
Accrued interest receivable	-	191
Accounts receivable (p. 17, Note 3)	5,870,171	8,702,158
Per capita receivable, estimated	9,250,423	11,604,339
Per capita arrears receivable, estimated of short-term receipts (p. 17, Note 5)	15,258	5,132
Expenses chargeable to next financial period (p. 17, Note 4)	<u>915,598</u>	<u>1,825,258</u>
	37,695,145	28,345,055
 TERM DEPOSITS, 1.35% to 2.56%	 -	 8,680,199
PER CAPITA ARREARS RECEIVABLE (p. 17, Note 5)	-	53,902
 SHARE OF NET ASSETS OF CSN PENSIONERS' INSURANCE FUND (p. 19, Note 12)	 15,709,212	 17,042,877
TANGIBLE CAPITAL ASSETS (p. 17, Note 6)	<u>66,413,626</u>	<u>65,226,038</u>
	<u>\$ 119,817,983</u>	<u>\$ 119,348,071</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

STATEMENT OF FINANCIAL POSITION

AS AT FEBRUARY 29, 2020

	February 28, 2017 (restated, Note 14)	February 29, 2020
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities (p. 18, Note 8)	\$ 18,987,075	\$ 11,922,242
Current portion of long-term debt (p. 18, Note 9)	736,958	1,479,996
	<u>19,724,033</u>	<u>13,402,238</u>
LONG-TERM DEBT (p. 18, Note 9)	32,750,299	32,436,671
DEFINED BENEFIT PENSION PLAN OBLIGATION (p. 19–20, Note 13)	5,392,900	866,100
SUPPLEMENTAL DEFINED BENEFIT PENSION PLAN OBLIGATION (p. 19–20, Note 13)	11,517,400	11,014,900
DEFINED CONTRIBUTIONS POST-EMPLOYMENT INSURANCE PLAN OBLIGATION (p. 19, Note 12)	15,709,212	17,042,877
	<u>85,093,844</u>	<u>74,762,786</u>
NET ASSETS		
Invested in capital assets	27,605,996	31,309,371
Remeasurement gains	16,314,158	18,842,358
Unrestricted	(9,196,015)	(5,566,444)
	<u>34,724,139</u>	<u>44,585,285</u>
	<u>\$ 119,817,983</u>	<u>\$ 119,348,071</u>

Contingencies and commitments (p. 18, Note 10)

ON BEHALF OF THE EXECUTIVE COMMITTEE

Jacques Létourneau
Chairman

Pierre Patry
Treasurer

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

STATEMENT OF CHANGES IN NET ASSETS

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

	Invested in capital assets	Remeasurement gains	Unrestricted (deficit)	Total
Balance as at March 1, 2017 (restated, Note 14)	\$ 14,961,133	\$ 29,192,458	\$ (19,954,437)	\$ 24,199,154
Excess (deficiency) of revenues over expenses (restated, Note 14)	(4,909,292)	-	28,312,577	23,403,285
Additions to capital assets	56,361,785	-	(56,361,785)	-
Change in accounts payable and accrued liabilities related to capital assets	(5,320,373)	-	5,320,373	-
Increase in debt	(33,487,257)	-	33,487,257	-
Remeasurement losses (restated, Note 14)	-	(12,878,300)	-	(12,878,300)
Balance as at February 28, 2017 (restated, Note 14)	\$ 27,605,996	\$ 16,314,158	\$ (9,196,015)	\$ 34,724,139
Excess (deficiency) of revenues over expenses	(8,600,454)	-	15,933,400	7,332,946
Additions to tangible capital assets	12,733,239	-	(12,733,239)	-
Increase in debt	(3,389,410)	-	3,389,410	-
Debt repayment	2,960,000	-	(2,960,000)	-
Remeasurement gains	-	2,528,200	-	2,528,200
Balance as at February 29, 2020	\$ 31,309,371	\$ 18,842,358	\$ (5,566,444)	\$ 44,585,285

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

NOTES TO THE FINANCIAL STATEMENTS

AS AT FEBRUARY 29, 2020

1. INCORPORATION AND NATURE OF OPERATIONS

The CSN, constituted under the *Professional Syndicates Act* (Quebec), is a not-for-profit labour organization whose purpose is to promote the professional economic, social, moral and political interests of workers.

By virtue of its constitution, the CSN is not subject to income tax.

2. ADDITIONAL INFORMATION REGARDING THE STATEMENT OF OPERATIONS

	2014–2017	2017–2020
Amortization of capital assets	\$ 4,839,670	\$ 8,236,229
Loss on capital assets written off	69,622	364,225
Interest on long-term debt	631,550	5,394,201

3. ACCOUNTS RECEIVABLE

	February 28, 2017	February 29, 2020
Federations – p. 61	\$ 2,392,535	\$ 1,764,198
Central councils – p. 61	56,584	98,410
Unions	172,245	284,097
Current collection balance due from the Professional Defence Fund	2,247,848	5,856,736
Other – p. 61	1,049,768	734,208
	5,918,980	8,737,649
Allowance for doubtful accounts	48,809	35,491
	<u>\$ 5,870,171</u>	<u>\$ 8,702,158</u>

4. EXPENSES CHARGEABLE TO THE NEXT PERIOD

	February 28, 2017	February 29, 2020
Pamphlets	\$ 46,943	\$ 94,755
Printing – shipping	50,994	50,994
Expenses chargeable to the next period	817,661	1,679,509
	<u>\$ 915,598</u>	<u>\$ 1,825,258</u>

5. PER CAPITA ARREARS RECEIVABLE

	February 28, 2017	February 29, 2020
Unions – p. 62	\$ 15,258	\$ 59,034
Estimated short-term receipts	15,258	5,132
	<u>\$ -</u>	<u>\$ 53,902</u>

6. CAPITAL ASSETS

	February 28, 2017		
	Cost	Accumulated amortization	Net carrying amount
Land	\$ 805,500	-	\$ 805,500
Development of parking lots	45,527	42,375	3,152
Property	70,472,309	8,506,041	61,966,268
Furniture, equipment and tools	15,958,573	12,319,867	3,638,706
Leasehold improvements	665,344	665,344	-
	<u>\$ 87,947,253</u>	<u>\$ 21,533,627</u>	<u>\$ 66,413,626</u>
	February 29, 2020		
	Cost	Accumulated amortization	Net carrying amount
Land	\$ 805,500	-	\$ 805,500
Development of parking lots	45,527	43,257	2,270
Property	73,248,580	13,539,417	59,709,163
Furniture, equipment and tools	15,574,818	10,865,713	4,709,105
Leasehold improvements	665,344	665,344	-
	<u>\$ 90,339,769</u>	<u>\$ 25,113,731</u>	<u>\$ 65,226,038</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

NOTES TO THE FINANCIAL STATEMENTS

AS AT FEBRUARY 29, 2020

7. BORROWINGS – CAISSE

The CSN has authorized lines of credit of \$4,000,000 at the prime rate plus 0.5%. Borrowings are secured by an open movable hypothec on the universality of claims and receivables. All of these lines of credit were undrawn as at February 29, 2020 and as at February 28, 2017.

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	February 28, 2017	February 29, 2020
Trade payables	\$ 10,246,087	\$ 2,501,460
Salaries, vacation and overtime	7,278,500	7,062,300
Source deductions	392,464	848,362
Deferred revenue	941,430	1,304,230
Advance from the CCQ for union dues	100,000	100,000
Current collection balance due to the Special Support Fund	25,930	103,227
Fundraising – Fondation Jamais seul campaign	2,663	2,663
	<u>18,987,074</u>	<u>11,922,242</u>

9. LONG-TERM DEBT

	February 28, 2017	February 29, 2020
Mortgage loan, with no principal repayments, bearing interest at 4.15%, maturing in February 2022	\$ -	\$ 5,000,000
Mortgage loan, with no principal repayments, bearing interest at 5.41%, maturing in February 2023	-	12,000,000
Mortgage loan, with principal monthly repayments of \$123,333, bearing interest at 5.75%, maturing in February 2025	-	16,916,667
Loan for the head office renovations and expansion, bearing interest at the prime rate plus 1.00% and converted into three mortgages loans on February 15, 2018	33,487,257	-
	33,487,257	33,916,667
Current portion of long-term debt	736,958	1,479,996
	<u>32,750,299</u>	<u>32,436,671</u>

Long-term debt is secured by a first immovable hypothec in the amount of \$60,000,000 and a first movable hypothec in the amount of \$60,000,000 on the universality of movable property and assets, tangible and intangible, present and future.

The principal payments to be made over the next five years are as follows:

2021	\$1,479,996
2022	\$6,479,996
2023	\$13,479,996
2024	\$1,479,996
2025	\$1,479,996

10. CONTINGENCIES AND COMMITMENTS

LOAN GUARANTEES

The CSN guarantees the total or partial repayment of bank borrowings of certain central councils and federations for an amount of \$1,150,000 as at February 29, 2020 (\$3,372,850 as at February 28, 2017). These bank borrowings were undrawn as at that date. The CSN is of the opinion that these guarantees will not have a material adverse effect on its financial position and, consequently, no provision has been made in the financial statements for this purpose.

COMMITMENTS

The CSN is committed under leases expiring from October 31, 2020 to October 31, 2024. The balance of the commitment relating to these leases, excluding escalation clauses for property and other taxes, amounts to \$1,420,680. Minimum lease payments over the forthcoming years are as follows:

2021	\$410,073
2022	\$379,905
2023	\$379,414
2024	\$186,000
2025	\$65,288

11. RELATED PARTY TRANSACTIONS

The CSN's Operating Budget paid fees in the amount of \$1,130,645 (\$1,102,821 in 2014-2017) to MCE Conseils (Groupe de consultation pour le maintien et la création d'emploi du Québec). The CSN is related to this organization, since some of its officers are also directors of this organization. These transactions were in the normal course of business and were recognized at the exchange amount.

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

NOTES TO THE FINANCIAL STATEMENTS

AS AT FEBRUARY 29, 2020

12. DEFINED CONTRIBUTION POSTRETIREMENT BENEFIT PLAN

The CSN and its affiliated organizations amended the post-retirement benefit plan for employees retiring on or after January 1, 2010. Under the new agreement entered into with the union, the CSN Pensioners' Insurance Fund was created. The funding of this new scheme is assumed by the CSN and the affiliated organizations. Upon the Fund's inception, employers paid a lump sum of \$18,100,000, \$8,957,856 of which originated from the CSN. In addition, a regular contribution of 2.00% (1.25% before January 1, 2015) of employees' salaries is paid to the Fund. CSN contributions are accumulated in the Fund in which all affiliated organizations participate. This Fund finances the premium payments of pensioners benefiting from this new plan. The CSN's share of the Fund's net assets at fair value amounted to \$17,042,877 (\$15,709,212 as at February 28, 2017). The liabilities corresponding to these assets are of the same amount.

13. EMPLOYEE FUTURE BENEFIT PLANS

The CSN has a defined benefit pension plan, a supplemental defined benefit pension plan and a defined contribution post-employment insurance plan.

(a) Defined benefit plans

The defined benefit pension plan is intended for all employees and officers who meet certain conditions. Benefits under this plan are based on years of service and final salaries.

The supplemental defined benefit plan is a non-contributory health, life, dental and travel insurance plan for the same persons as the pension plan.

The CSN measures its defined benefit obligations and the fair value of plan assets for accounting purposes at each 36-month period. The CSN uses an actuarial valuation prepared for funding purposes to measure its defined benefit obligations under the pension plan, including a margin to reflect the stabilization provision determined in the funding valuation. These obligations are therefore increased by the level of the stabilization provision of 15.8% and reduced by 5%. For the valuation of the pension plan for the period ended February 29, 2020, the December 31, 2017 funding actuarial valuation was used to measure the defined benefit obligations and the December 31, 2016 funding actuarial valuation was used to measure current service cost. These valuations have been extrapolated taking into account the applicable assumptions.

For the valuation of the supplemental defined benefit plan for the period ended February 29, 2020, the actuarial valuation prepared for accounting purposes as at December 31, 2018 was used. This valuation has been extrapolated taking into account the applicable assumptions, including the discount rate, as at February 29, 2020.

Information regarding defined benefit plans is as follows:

	February 28, 2017	
	Pension plan (restated, Note 14)	Supplemental retirement plan
Defined benefit obligations		
Balance, beginning of period	\$ 234,585,000	\$ 12,148,700
Current service cost	13,568,400	-
Benefits paid	(35,610,200)	(2,317,000)
Interest expense	39,886,500	1,629,400
Actuarial losses	23,375,800	56,300
Employee contributions	6,115,000	-
Balance, end of period	<u>\$ 281,920,500</u>	<u>\$ 11,517,400</u>
Fair value of plan assets		
Balance, beginning of period	\$ 226,413,100	-
CSN contributions	28,202,600	2,317,000
Employee contributions	6,115,000	-
Benefits paid	(35,610,200)	(2,317,000)
Real return on plan assets	51,407,100	-
Balance, end of period	<u>\$ 276,527,600</u>	<u>\$ -</u>
Calculation of deficit and defined benefit liability		
Fair value of plan assets	\$ 276,527,600	-
Defined benefit obligation	281,920,500	11,517,400
Calculation of deficit and defined benefit liability	<u>\$ (5,392,900)</u>	<u>\$ (11,517,400)</u>

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AS AT FEBRUARY 29, 2020

13. EMPLOYEE FUTURE BENEFIT PLANS (cont.)

(a) Defined benefit plans (cont'd)

	February 29, 2020	
	Pension plan	Supplemental retirement plan
Defined benefit obligations		
Balance, beginning of period	\$ 281,920,500	\$ 11,517,400
Current service cost	14,976,000	-
Benefits paid	(40,804,000)	(2,035,100)
Interest expense	48,430,900	1,210,800
Actuarial (gains) losses	(3,692,300)	321,800
Employee contributions	5,935,300	-
Balance, end of period	\$ 306,766,400	\$ 11,014,900
Fair value of plan assets		
Balance, beginning of period	\$ 276,527,600	\$ -
CSN contributions	16,218,800	2,035,100
Employee contributions	5,935,300	-
Benefits paid	(40,804,000)	(2,035,100)
Real return on plan assets	48,022,600	-
Balance, end of period	\$ 305,900,300	\$ -
Calculation of deficit and defined benefit liability		
Fair value of plan assets	\$ 305,900,300	\$ -
Defined benefit obligations	306,766,400	11,014,900
Calculation of deficit and defined benefit liability	\$ (866,100)	\$ (11,014,900)

Cash flows

The following table represents the cash payments made during the year for employee future benefit plans.

	February 28, 2017	
	Pension plan	Supplemental retirement plan
Contributions to defined benefit plans	\$ 28,202,600	\$ 2,317,000

	February 29, 2020	
	Pension plan	Supplemental retirement plan
Contributions to defined benefit plans	\$ 16,218,800	\$ 2,035,100

Composition of pension plan assets based on the valuation as at the measurement date, February 28 of each fiscal period:

Asset class	Percentage of plan assets	
	February 28, 2017	February 29, 2020
	Fixed income securities	44.5%
Variable income securities	43.7%	40.4%
Real estate	7.4%	13.7%
Other	4.4%	6.1%
Total	100.0%	100.0%

The main actuarial assumptions used by the CSN to measure the defined benefit expense and obligations are as follows:

	February 28, 2017	
	Pension plan	Supplemental retirement plan
Defined benefit obligation as at February 28, 2017		
Discount rate	5.75%	3.70%
Rate of compensation increase	2.75%	n/a
Benefit cost for the period ended February 28, 2017		
Discount rate	5.70%	4.40%
Expected long-term rate of return on plan assets	5.70%	n/a
Rate of compensation increase	2.75%	n/a

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OPERATING BUDGET

NOTES TO THE FINANCIAL STATEMENTS

AS AT FEBRUARY 29, 2020

13. EMPLOYEE FUTURE BENEFIT PLANS (cont.)

(a) Defined benefit plans (cont.)

	February 29, 2020	
	Pension plan	Supplemental retirement plan
Defined benefit obligation as at February 29, 2020		
Discount rate	5.75%	2.45%
Rate of compensation increase	2.75%	n/a
Benefit cost for the period ended February 29, 2020		
Discount rate	5.75%	3.70%
Expected long-term rate of return on plan assets	5.75%	n/a
Rate of compensation increase	2.75%	n/a

(b) Defined contribution plan

The expense and disbursement for this contribution plan to date amounted to \$1,512,845 (\$1,423,462 in 2017).

14. CHANGE IN ACCOUNTING POLICY

As described in note 2 to the cumulative financial statements, the CSN has made a change in accounting policy with respect to the method of measuring the defined benefit obligation of the pension plan.

This change in accounting policy has been applied retrospectively and the comparative balances for the period ended February 28, 2017 and the opening balances as at February 28, 2014 have been restated as follows:

	Initially recognized balances	Adjustments	Adjusted balances
STATEMENT OF FINANCIAL POSITION			
Defined benefit liability of pension plan			
Balance as at February 28, 2017	\$ 43,509,300	\$ (38,116,400)	\$ 5,392,900
STATEMENT OF CHANGES IN NET ASSETS			
Unrestricted			
Balance as at February 28, 2017	(18,906,315)	9,710,300	(9,196,015)
Remeasurement gains (losses)			
Balance as at February 28, 2014	(9,985,642)	39,178,100	29,192,458
2014–2017 period	(2,106,300)	(10,772,000)	(12,878,300)
Balance as at February 28, 2017	(12,091,942)	28,406,100	16,314,158
STATEMENT OF OPERATIONS			
Expenses			
2014–2017 period	176,878,853	(9,710,300)	167,168,553
Excess of revenues over expenses			
2014–2017 period	13,692,985	9,710,300	23,403,285

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

EXPENSES – MANAGEMENT

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

	Budget 2017–2020	Actual 2017–2020
MANAGEMENT		
Executive Committee and support staff – p. 42	\$ 10,177,418	\$ 9,914,936
Control – p. 43	598,555	570,259
PDF Administration – p. 43	625,377	583,395
Property management – p. 43	587,013	431,972
Human resources – p. 44	9,440,028	9,222,762
Legal services – p. 45	7,227,812	7,248,099
UCCO–SACC–CSN – p. 46	8,440,712	8,376,793
Confederal Office	300,000	287,727
Confederal Council	1,350,000	1,458,336
Conventions	3,000,000	1,901,375
Committees and working groups – p. 47	1,266,000	1,012,065
Foundation pour aider les travailleuses et travailleurs accidentés	-	8,333
International Women's Day – March 8	200,000	159,132
International Workers' Day – May 1	200,000	95,933
Commemoration – April 28	200,000	62,107
LGBT Pride	12,000	6,357
International solidarity:		
International affiliation	350,000	356,652
Solidarity activities	350,000	268,490
	<u>\$ 44,324,915</u>	<u>\$ 41,964,723</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

EXPENSES – UNION ORGANIZING

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

	Budget 2017–2020	Actual 2017–2020
UNION ORGANIZING		
Salaries:		
1 coordinator		
15 union advisors		
4 office employees	\$ 6,071,930	\$ 6,410,666
Employee benefits	2,483,648	2,534,512
Continuing education	60,719	20,690
Travel and living expenses	723,990	903,986
Rent	964,586	965,526
Telephone	115,380	109,984
Computer services	180,200	125,063
Office expenses	150,000	135,539
	<u>10,750,453</u>	<u>11,205,966</u>
OPERATING EXPENSES		
Organizing – p. 64	5,000,000	6,976,129
Precertification hearings – p. 64	20,000	30,510
Collective bargaining – p. 64	700,000	597,268
Consolidation – p. 64	3,000,000	1,811,108
Legal expenses – p. 64	1,400,000	2,215,631
Rebate to federations of dues from newly affiliated unions – p. 64	400,000	181,589
Other expenses	700,000	886,708
	<u>11,220,000</u>	<u>12,698,943</u>
	<u>\$ 21,970,453</u>	<u>\$ 23,904,909</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

EXPENSES – LABOUR RELATIONS

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

	Budget 2017–2020	Actual 2017–2020
LABOUR RELATIONS		
Salaries:		
1 coordinator		
38.5 union advisors		
13.5 office employees	\$ 16,542,551	\$ 15,912,363
Employee benefits	6,797,808	6,316,021
Continuing education	165,426	50,199
Travel and living expenses	1,683,650	1,380,900
Rent	3,510,250	3,825,085
Telephone	257,725	192,855
Computer services	340,560	323,367
Documentation	100,000	113,487
Office expenses	350,000	304,639
	<u>29,747,970</u>	<u>28,418,916</u>
OPERATING EXPENSES		
Research	600,000	736,048
Collective bargaining support	200,000	70,777
Arbitration support	500,000	534,215
Training	700,000	-57,322
Health and safety	2,200,000	2,251,004
Status of women	125,000	24,509
Business analyses	800,000	699,000
	<u>5,125,000</u>	<u>4,258,231</u>
	<u>\$ 34,872,970</u>	<u>\$ 32,677,147</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

EXPENSES – COMMUNICATIONS

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

	<u>Budget</u> 2017–2020	<u>Actual</u> 2017–2020
COMMUNICATIONS		
1 director		
1 coordinator		
12 union advisors		
4.5 office employees		
2 print shop employees		
Information – documentation – p. 48	\$ 9,992,057	\$ 9,248,388
Printing – distribution – p. 49	<u>304,855</u>	<u>697,273</u>
	<u>\$ 10,296,912</u>	<u>\$ 9,945,661</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

EXPENSES – SUPPORT FOR MOBILIZATION AND REGIONAL LIFE

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

	Budget 2017–2020	Actual 2017–2020
SUPPORT FOR MOBILIZATION AND REGIONAL LIFE		
1 coordinator		
40 union advisors		
14.62 office employees		
National team – p. 50	\$ 4,055,266	\$ 3,775,086
Gaspésie–Îles-de-la-Madeleine – p. 50	1,745,815	1,625,716
Bas-Saint-Laurent – p. 51	1,626,571	1,355,399
Saguenay–Lac-Saint-Jean – p. 51	1,646,969	1,675,252
Québec–Chaudière–Appalaches – p. 52	2,569,209	2,531,202
Cœur-du-Québec – p. 52	1,710,124	1,546,466
Estrie – p. 53	1,413,555	1,445,943
Metropolitan Montreal – p. 53	5,599,426	5,352,376
Laurentides – p. 54	1,416,056	1,343,122
Lanaudière – p. 54	1,385,466	1,373,107
Montérégie – p. 55	2,979,501	2,740,115
Outaouais – p. 55	1,442,346	1,365,428
Abitibi-Témiscamingue–Nord-du-Québec – p. 56	1,778,781	1,568,007
Côte-Nord – p. 56	1,677,916	1,569,120
	<u>\$ 31,047,001</u>	<u>\$ 29,266,339</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

EXPENSES – ADMINISTRATION

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

	Budget 2017–2020	Actual 2017–2020
ADMINISTRATION		
1 accountant		
1 coordinator		
9 union advisors		
11 office employees		
6 technicians		
1 maintenance employee		
12 building employees		
Finance – p. 57	\$ 7,771,266	\$ 7,651,781
Computer services – p. 58	9,503,203	8,642,916
Montreal building – p. 59	3,483,013	6,539,461
Quebec City building – p. 60	1,187,793	1,070,407
	<u>21,945,275</u>	<u>23,904,565</u>
Administrative expenses		
Amortization of furniture	500,000	549,705
Professional fees	200,000	267,317
Miscellaneous insurance	145,500	126,937
Assistance to provincial unions	2,300,000	2,794,653
	<u>3,145,500</u>	<u>3,738,612</u>
	<u>\$ 25,090,775</u>	<u>\$ 27,643,177</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

PROFESSIONAL DEFENCE FUND

FINANCIAL STATEMENTS

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

CONFÉDÉRATION DES SYNDICATS NATIONAUX

PROFESSIONAL DEFENCE FUND

STATEMENT OF OPERATIONS

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

	Actual 2014–2017	Budget 2017–2020	Actual 2017–2020
REVENUES			
Par capita	\$ 74,010,727	\$ 72,471,563	\$ 72,765,412
Interest and miscellaneous	2,184,238	2,000,000	3,558,178
	<u>76,194,965</u>	<u>74,471,563</u>	<u>76,323,590</u>
EXPENSES			
SUPPORT FOR STRUGGLES			
Strike benefits – p. 69–76	6,426,235	19,858,800	3,319,677
Suspension and dismissal benefits for union activity	(207,602)	1,045,200	89,274
Dismissal expenses	4,926	-	-
Legal expenses – p. 69–76	2,658,467	2,700,000	2,718,834
Mobilization expenses – p. 69–76	14,478,613	11,500,000	10,979,906
Allowances to unions for strike expenditures – p. 69–76	2,436,461	1,200,000	1,389,460
Expenditures – shutdowns and preserving jobs – p. 77	1,461,142	1,600,000	2,139,520
	<u>27,258,242</u>	<u>37,904,000</u>	<u>20,636,671</u>
COLLECTIVE BARGAINING SUPPORT			
Equalization – p. 33	23,772,143	24,399,798	24,399,809
Cluster and local bargaining – p. 34	15,409,660	15,673,308	9,730,689
	<u>39,181,803</u>	<u>40,073,106</u>	<u>34,130,498</u>
SUPPORT FOR OUR DEMANDS – p. 35	8,335,667	4,804,000	2,890,724
DOUBTFUL ACCOUNTS RECOVERED	(8,487)	-	-
	<u>74,767,225</u>	<u>82,781,106</u>	<u>57,657,893</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>\$ 1,427,740</u>	<u>\$ (8,309,543)</u>	<u>\$ 18,665,697</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

PROFESSIONAL DEFENCE FUND

STATEMENT OF FINANCIAL POSITION

AS AT FEBRUARY 29, 2020

	February 28, 2017	February 29, 2020
ASSETS		
CURRENT ASSETS		
Cash	\$ 983,594	\$ 8,373,293
Term deposits, 1.80% to 1.95% (0.85% to 2.05% as at February 28, 2017)	20,613,899	12,546,291
Accrued interest receivable	318,684	382,011
Per capita receivable, estimated	4,296,358	5,261,992
Per capita arrears receivable, estimated short-term receipts (p. 32, Note 2)	<u>8,193</u>	<u>2,541</u>
	26,220,728	26,566,128
 TERM DEPOSITS, 1.00% to 3.10% maturing from December 2021 to October 2024 (0.95% to 1.60%, maturing from August 2018 to January 2020 as at February 28, 2017)	 28,574,384	 52,536,943
INVESTMENT SHARES (p. 32, Note 3)	4,500,000	4,000,000
PER CAPITA ARREARS RECEIVABLE (p. 32, Note 2)	<u>-</u>	<u>26,335</u>
	<u>\$ 59,295,112</u>	<u>\$ 83,129,406</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities (p. 32, Note 4)	\$ 3,496,004	\$ 8,664,601
NET ASSETS		
Allocated to the accumulated benefits reserve fund	38,250,000	41,250,000
Unrestricted	<u>17,549,108</u>	<u>33,214,805</u>
	<u>55,799,108</u>	<u>74,464,805</u>
	<u>\$ 59,295,112</u>	<u>\$ 83,129,406</u>

ON BEHALF OF THE EXECUTIVE COMMITTEE

Jacques Létourneau
Chairman

Pierre Patry
Treasurer

CONFÉDÉRATION DES SYNDICATS NATIONAUX

PROFESSIONAL DEFENCE FUND

STATEMENT OF CHANGES IN NET ASSETS

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

ALLOCATED TO THE ACCUMULATED BENEFITS RESERVE FUND

	<u>February 28, 2017</u>	<u>February 29, 2020</u>
BALANCE, BEGINNING OF PERIOD	\$ 36,000,000	\$ 38,250,000
Transfer from unrestricted net assets of the Professional Defence Fund	<u>2,250,000</u>	<u>3,000,000</u>
BALANCE, END OF PERIOD	<u>\$ 38,250,000</u>	<u>\$ 41,250,000</u>

UNRESTRICTED

BALANCE, BEGINNING OF PERIOD	\$ 18,371,368	\$ 17,549,108
Excess of revenues over expenses	<u>1,427,740</u>	<u>18,665,697</u>
	19,799,108	36,214,805
Transfer to the accumulated benefits reserve fund	<u>(2,250,000)</u>	<u>(3,000,000)</u>
BALANCE, END OF PERIOD	<u>\$ 17,549,108</u>	<u>\$ 33,214,805</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

PROFESSIONAL DEFENCE FUND

NOTES TO THE FINANCIAL STATEMENTS

AS AT FEBRUARY 29, 2020

1. EXISTENCE AND NATURE OF OPERATIONS

The CSN's Professional Defence Fund is a special fund set up to help workers and union organizations affiliated with the CSN who are facing difficulties as a result of a strike or lockout, dismissal or suspension when organizing a union, to assume financial responsibility for expenses and fees arising from legal proceedings instituted in connection with strikes, lockouts and following dismissals or suspensions for union activity, and to provide assistance to trade union organizations of workers affiliated to the CSN or being organized by the CSN facing exceptional professional difficulties of a general nature.

2. PER CAPITA ARREARS RECEIVABLE

	February 28, 2017	February 29, 2020
Unions – p. 62	\$ 8,193	\$ 28,876
Estimated short-term receipts	<u>8,193</u>	<u>2,541</u>
	<u>\$ -</u>	<u>\$ 26,335</u>

3. INVESTMENT SHARES

Investment shares issued in November 2016, redeemable at their par value of \$50 each each share at the option of the issuer upon expiry of a five-year term and at the option of the holder upon expiry of a ten-year term, interest set annually by the issuer.

Permanent shares redeemable at their par value of \$10 each upon expiry of a five-year term and on certain conditions. These permanent shares were issued in November 2009.

	28 February 2017	February 29, 2020
	\$ 4,000,000	\$ 4,000,000
	<u>500,000</u>	<u>-</u>
	<u>\$ 4,500,000</u>	<u>\$ 4,000,000</u>

4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Trade payables
Vacation and salaries
Current collection balance due to the Operating
Budget

	February 28, 2017	February 29, 2020
	\$ 1,165,537	\$ 2,485,926
	82,619	321,939
	<u>2,247,848</u>	<u>5,856,736</u>
	<u>\$ 3,496,004</u>	<u>\$ 8,664,601</u>

5. CONTINGENCIES

Several lawsuits totalling \$229,700 were brought against individuals, unions and the CSN. Management considers these claims to be without merit and, accordingly, no amount has been accrued in the financial statements with respect to these lawsuits.

6. RELATED PARTY TRANSACTIONS

The CSN's Professional Defence Fund paid shutdown and job preservation expenses amounting to \$3,074,543 (2014–2017: \$3,067,606) to MCE Conseils (Groupe de consultation pour le maintien et la création d'emploi du Québec). The CSN is related to this organization, since some of its officers are also directors of this organization. These transactions were in the normal course of business and were recognized at the exchange amount.

CONFÉDÉRATION DES SYNDICATS NATIONAUX

PROFESSIONAL DEFENCE FUND

EXPENSES – COLLECTIVE BARGAINING SUPPORT

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

	Budget 2017–2020	Actual 2017–2020
EQUALIZATION		
FEDERATION EQUALIZATION		
Fédération de la CSN-Construction	\$	\$ 4,185,000
Fédération du commerce		9,962,197
FNEEQ		221,190
Fédération des professionnelles		113,310
FSSS		1,675,090
FEESP		1,926,028
Fédération de l'industrie manufacturière		3,543,166
Fédération nationale des communications et de la culture		1,591,924
		-
	\$ 23,217,891	\$ 23,217,905
REGIONAL EQUALIZATION		
Côte-Nord		255,449
Gaspésie–Îles-de-la-Madeleine		278,121
Outaouais		64,704
Lanaudière		46,986
Laurentides		23,230
Abitibi-Témiscamingue–Nord-du-Québec		241,094
Bas-Saint-Laurent		104,194
Saguenay–Lac-Saint-Jean		42,548
Estrie		99,509
Cœur-du-Québec		26,069
		1,181,907
	\$ 24,399,798	\$ 24,399,809

CONFÉDÉRATION DES SYNDICATS NATIONAUX

PROFESSIONAL DEFENCE FUND

EXPENSES – COLLECTIVE BARGAINING SUPPORT

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

	Budget 2017–2020	Actual 2017–2020
COLLECTIVE AND LOCAL BARGAINING		
Private sector – collective		
Preventive advertising	\$ 500,000	\$ 267,627
Coordination meetings	1,000,000	1,070,624
Operating expenses	2,500,000	999,814
Coordination – bargaining in federations	1,000,000	156,702
Training sessions for activists	500,000	182,718
Public sector – collective		
Support resources – p. 66	4,973,308	4,894,174
Preventive advertising	500,000	308,290
Coordination meetings	50,000	13,323
Operating expenses	3,000,000	785,371
Training sessions for activists	500,000	242,840
Local bargaining		
Preventive advertising – p. 69-76	150,000	71,144
Training sessions for activists	1,000,000	738,062
	<u>\$ 15,673,308</u>	<u>\$ 9,730,689</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

PROFESSIONAL DEFENCE FUND

EXPENSES – SUPPORT FOR OUR DEMANDS

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

	<u>Budget</u> 2017–2020	<u>Actual</u> 2017–2020
Solidarity donations	\$ 500,000	\$ 497,185
Confederal campaigns – p. 68	3,000,000	1,600,156
Sector campaigns	1,080,000	649,511
Regional campaigns	<u>224,000</u>	<u>143,872</u>
	<u>\$ 4,804,000</u>	<u>\$ 2,890,724</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

SPECIAL SUPPORT FUND

FINANCIAL STATEMENTS

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

CONFÉDÉRATION DES SYNDICATS NATIONAUX

SPECIAL SUPPORT FUND

STATEMENT OF OPERATIONS

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

	Actual 2014-2017	Budget 2017-2020	Actual 2017-2020
REVENUES			
Par capita	\$ 8,427,792	\$ 8,213,444	\$ 8,270,659
Interest	419,599	200,000	106,246
	<u>8,847,391</u>	<u>8,413,444</u>	<u>8,376,905</u>
EXPENSES			
Transfer to Operating Budget	24,000,000	-	8,800,000
Doubtful accounts recovered	(910)	-	-
	<u>23,999,090</u>	<u>-</u>	<u>8,800,000</u>
(DEFICIENCY) EXCESS OF REVENUES OVER EXPENSES	<u>\$ (15,151,699)</u>	<u>\$ 8,413,444</u>	<u>\$ (423,095)</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

SPECIAL SUPPORT FUND

STATEMENT OF FINANCIAL POSITION

AS AT FEBRUARY 29, 2020

	<u>February 28, 2017</u>	<u>February 29, 2020</u>
ASSETS		
CURRENT ASSETS		
Cash	\$ 140,656	\$ 527,530
Term deposits (0.85% as at February 28, 2017)	1,003,406	-
Accrued interest receivable	-	1,417
Per capita receivable, estimated	481,844	594,249
Per capita arrears receivable, estimated		
short-term receipts (p. 40, Note 3)	844	171
Balance receivable from Operating Budget	<u>25,930</u>	<u>103,227</u>
	1,652,680	1,226,594
SOLIDARITY DEPOSIT (p. 40, Note 2)	755,000	755,000
INVESTMENT SHARES (p. 40, Note 4)	200,000	200,000
PER CAPITA ARREARS RECEIVABLE (p. 40, Note 3)	<u>-</u>	<u>2,991</u>
	<u>\$ 2,607,680</u>	<u>\$ 2,184,585</u>
NET ASSETS	<u>\$ 2,607,680</u>	<u>\$ 2,184,585</u>

ON BEHALF OF THE EXECUTIVE COMMITTEE

Jacques Létourneau
Chairman

Pierre Patry
Treasurer

CONFÉDÉRATION DES SYNDICATS NATIONAUX

SPECIAL SUPPORT FUND

STATEMENT OF CHANGES IN NET ASSETS

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

	<u>February 28, 2017</u>	<u>February 29, 2020</u>
BALANCE, BEGINNING OF PERIOD	\$ 17,759,379	\$ 2,607,680
Deficiency of revenues over expenses	<u>(15,151,699)</u>	<u>(423,095)</u>
BALANCE, END OF PERIOD	<u>\$ 2,607,680</u>	<u>\$ 2,184,585</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

SPECIAL SUPPORT FUND

NOTES TO THE FINANCIAL STATEMENTS

AS AT FEBRUARY 29, 2020

1. EXISTENCE AND NATURE OF OPERATIONS

The Special Support Fund was created to provide financial assistance to the Operating Budget and the Professional Defence Fund in accordance with articles 47(a) and 53(k) of the CSN's articles and bylaws.

2. SOLIDARITY DEPOSIT

	<u>February 28, 2017</u>	<u>February 29, 2020</u>
Preferred shares issued by the Community Solidarity Action Fund, with no interest or specific terms of repayment	\$ 400,000	\$ 400,000
IOUs with no interest or specific terms of repayment to the Community Solidarity Action Fund	355,000	355,000
	<u>\$ 755,000</u>	<u>\$ 755,000</u>

3. PER CAPITA ARREARS RECEIVABLE

	<u>February 28, 2017</u>	<u>February 29, 2020</u>
Unions – p. 62	\$ 844	\$ 3,162
Allowance for doubtful accounts	-	-
	844	3,162
Estimated short-term receipts	844	171
	<u>\$ -</u>	<u>\$ 2,991</u>

4. INVESTMENT SHARES

	<u>February 28, 2017</u>	<u>February 29, 2020</u>
Investment shares issued in November 2016, redeemable at their par value of \$50 each at the option of the issuer upon expiry of a five-year term and at the option of the holder upon expiry of a ten-year term, interest set annually by the issuer	\$ 200,000	\$ 200,000

5. CONFÉDÉRATION DES SYNDICATS NATIONAUX (CSN) TRUST FUND

On November 24, 2003, the CSN Executive Committee created a trust in the name of the CSN Trust Fund, the trustees of which are the members of the CSN Executive Committee. The objectives of this Fund are integrated with those of the CSN so that the two organizations have certain common and complementary objectives. The beneficiaries of this trust are collectively or individually the CSN or any other affiliated legal person established to assist workers or trade union organizations affiliated with the CSN or any other member of such organizations.

The financial statements of the CSN Trust Fund are not consolidated. The financial statements of the trust as at February 29, 2020 are summarized as follows: Total net assets of \$5,111,056 and liabilities of \$12,045 (net assets of \$4,922,320 and liabilities of nil value as at February 28, 2017) while revenues totalled \$253,395 and expenses \$64,659 for the period from March 1, 2017 to February 29, 2020 (revenues of \$232,622 and expenses of \$68,566 for the period from March 1, 2014 to February 28, 2017).

During the period, no contributions were made to the Fund.

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

	Budget 2017-2020	Actual 2017-2020
EXECUTIVE COMMITTEE AND SUPPORT STAFF		
Salaries:		
6 Executive Committee members		
4 assistants		
4 office employees	\$ 5,028,016	\$ 5,183,042
Employee benefits	2,065,247	1,826,459
Continuing education	50,280	9,359
Travel and living expenses	926,770	791,995
Rent	955,475	955,476
Telephone	78,590	87,221
Computer services	113,040	91,411
Office expenses	160,000	127,989
	<u>9,377,418</u>	<u>9,072,952</u>
Operating budget	<u>800,000</u>	<u>841,984</u>
	<u>\$ 10,177,418</u>	<u>\$ 9,914,936</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

	Budget 2017-2020	Actual 2017-2020
CONTROL		
Salary:		
1 controller	\$ 380,939	\$ 360,339
Employee benefits	152,811	154,946
Continuing education	3,809	109
Travel and living expenses	17,000	13,486
Rent	32,466	32,534
Telephone	4,970	3,406
Computer services	5,560	5,328
Office expenses	1,000	111
	<u>\$ 598,555</u>	<u>\$ 570,259</u>
PDF ADMINISTRATION		
Salaries:		
1 administrative manager	\$ 380,939	\$ 395,749
Employee benefits	152,811	125,614
Continuing education	3,809	-
Travel and living expenses	40,000	15,770
Rent	36,288	36,288
Telephone	4,970	4,223
Computer services	5,560	5,640
Office expenses	1,000	111
	<u>\$ 625,377</u>	<u>\$ 583,395</u>
PROPERTY MANAGEMENT		
Salaries:		
1 property manager	\$ 380,939	\$ 284,952
Employee benefits	152,811	101,129
Continuing education	3,809	491
Travel and living expenses	20,000	18,180
Rent	17,924	17,928
Telephone	4,968	2,549
Computer services	5,562	4,458
Office expenses	1,000	2,285
	<u>\$ 587,013</u>	<u>\$ 431,972</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

	Budget 2017-2020	Actual 2017-2020
	<u> </u>	<u> </u>
HUMAN RESOURCES		
Salaries:		
1 director		
3 personnel officers		
4 training advisors		
7 office employees	\$ 4,395,035	\$ 4,323,016
Employee benefits	1,868,754	1,683,204
Continuing education	43,950	11,520
Travel and living expenses	301,070	209,007
Rent	761,523	761,520
Telephone	44,386	42,200
Computer services	115,310	148,487
Office expenses	<u>110,000</u>	<u>94,063</u>
	7,640,028	7,273,017
Revenues:		
Shared costs of HRS staff	<u>2,100,000</u>	<u>1,973,415</u>
	5,540,028	5,299,602
Labour relations	550,000	677,799
Data processing	350,000	190,830
Workforce renewal	500,000	316,221
Collective agreement costs	900,000	1,245,670
Employee future benefit costs	<u>1,600,000</u>	<u>1,492,640</u>
	<u>\$ 9,440,028</u>	<u>\$ 9,222,762</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

	Budget 2017-2020	Actual 2017-2020
LEGAL		
Salaries:		
1 coordinator		
18 union advisors		
8 office employees	\$ 7,830,971	\$ 7,549,320
Employee benefits	3,245,200	3,216,667
Continuing education	78,310	49,381
Travel and living expenses	800,000	648,536
Rent	1,487,765	1,824,705
Telephone	115,310	101,812
Computer services	207,540	159,403
Office expenses	<u>250,000</u>	<u>258,709</u>
	14,015,096	13,808,533
Professional fees for outside services	2,975,000	2,811,795
Bailiffs and other professional services	600,000	803,073
Documentation	<u>800,000</u>	<u>514,852</u>
	18,390,096	17,938,253
Revenues:		
Billing	<u>11,162,284</u>	<u>10,690,154</u>
	<u>\$ 7,227,812</u>	<u>\$ 7,248,099</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX*OPERATING BUDGET**SUPPLEMENTARY INFORMATION**36-MONTH PERIOD ENDED FEBRUARY 29, 2020*

	Budget	Actual
	2017-2020	2017-2020
UCCO-SACC-CSN		
Salaries:		
1 coordinator		
7 union advisors		
4 office employees	\$ 3,600,032	\$ 3,723,097
Employee benefits	1,497,104	1,406,394
Continuing education	36,000	4,874
Travel and living expenses	1,200,000	1,311,529
Rent	892,126	910,829
Telephone	65,810	53,294
Computer services	107,640	84,110
Office expenses	230,000	212,050
	7,628,712	7,706,177
Printing – shipping	52,000	122,409
Translation	30,000	29,521
Training Committee	30,000	32,549
Legal expenses	700,000	486,137
	\$ 8,440,712	\$ 8,376,793

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

	Budget 2017-2020	Actual 2017-2020
LABOUR GROUPS AND COMMITTEES		
COMMITTEES		
Policy	\$ 5,000	\$ 17,597
Jurisdictions	10,000	2,856
Financial Surveillance	61,000	74,155
Status of Women	200,000	139,610
Health and Safety	200,000	72,733
Environment and Sustainable Development	50,000	43,757
LGBT	125,000	102,382
Youth	300,000	236,693
Intercultural Relations	50,000	19,590
	<u>1,001,000</u>	<u>709,373</u>
LABOUR GROUP		
Inter-central councils	100,000	122,329
International collective	35,000	12,539
Education	10,000	8,076
Health care and social services	10,000	9,185
Relationship with First Nations	10,000	5,784
Miscellaneous	100,000	144,779
	<u>265,000</u>	<u>302,692</u>
	<u>\$ 1,266,000</u>	<u>\$ 1,012,065</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

	Budget 2017-2020	Actual 2017-2020
INFORMATION – DOCUMENTATION		
Salaries:		
1 director		
1 coordinator		
10 union advisors		
3.5 office employees	\$ 4,648,471	\$ 4,459,896
Employee benefits	1,907,837	1,701,020
Continuing education	46,485	10,792
Travel and living expenses	350,000	308,513
Rent	959,869	1,018,167
Telephone	84,275	67,183
Computer services	279,720	153,580
Office expenses	<u>100,000</u>	<u>127,416</u>
	8,376,657	7,846,567
Publications and institutional visibility	1,615,000	1,360,034
Bookstore	50,000	8,295
Subscriptions and documentation	<u>65,400</u>	<u>111,070</u>
	10,107,057	9,325,966
Revenues:		
Billing	<u>115,000</u>	<u>77,578</u>
	<u>\$ 9,992,057</u>	<u>\$ 9,248,388</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

	Budget 2017-2020	Actual 2017-2020
PRINTING – DISTRIBUTION		
Salaries:		
2 union advisors		
1 office employee		
2 print shop employees	\$ 1,341,060	\$ 1,361,525
Employee benefits	587,234	560,497
Continuing education	13,411	2,874
Travel and living expenses	20,000	9,382
Rent	772,990	772,980
Telephone	16,880	13,829
Computer services	53,280	41,947
Office expenses	30,000	22,085
	<u>2,834,855</u>	<u>2,785,119</u>
Photocopying consumables	2,000,000	1,415,434
Equipment leasing and maintenance	100,000	64,753
Distribution consumables	100,000	30,389
Stamps and courier services	2,500,000	1,266,907
Preparation of shipments	225,000	6,227
Work done by outside suppliers	2,000,000	765,093
Amortization of equipment	45,000	15,120
	<u>9,804,855</u>	<u>6,349,042</u>
Revenues:		
Billing	<u>9,500,000</u>	<u>5,651,769</u>
	<u>\$ 304,855</u>	<u>\$ 697,273</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

	Budget 2017-2020	Actual 2017-2020
NATIONAL TEAM		
Salaries:		
1 coordinator		
4 union advisors		
1 office employee	\$ 1,912,933	\$ 1,800,193
Employee benefits	780,401	730,330
Continuing education	19,129	12,092
Travel and living expenses	587,220	511,305
Rent	562,683	600,444
Telephone	50,440	38,652
Computer services	62,460	40,402
Office expenses	60,000	34,891
Miscellaneous expenses	20,000	6,777
	<u>\$ 4,055,266</u>	<u>\$ 3,775,086</u>
GASPÉSIE-ÎLES-DE-LA-MADELEINE		
Salaries:		
2 union advisors		
1.7 office employees	\$ 1,021,345	\$ 888,815
Employee benefits	433,907	330,837
Continuing education	10,213	-
Travel and living expenses	300,000	367,279
Rent	124,625	93,491
Telephone	10,945	10,215
Computer services	26,280	23,493
Legal expenses	18,500	109,763
Office expenses	50,000	33,311
	<u>1,995,815</u>	<u>1,857,204</u>
Revenues:		
Service agreements	<u>250,000</u>	<u>231,488</u>
	<u>\$ 1,745,815</u>	<u>\$ 1,625,716</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

	Budget 2017-2020	Actual 2017-2020
BAS-SAINT-LAURENT		
Salaries:		
2 union advisors		
1 office employee	\$ 860,576	\$ 763,628
Employee benefits	358,589	311,669
Continuing education	8,606	-
Travel and living expenses	200,000	144,668
Rent	102,150	74,776
Telephone	18,110	16,075
Computer services	18,540	17,265
Legal expenses	10,000	4,977
Office expenses	50,000	22,341
	<u>\$ 1,626,571</u>	<u>\$ 1,355,399</u>
SAGUENAY-LAC-SAINT-JEAN		
Salaries:		
2 union advisors		
1 office employee	\$ 921,914	\$ 963,629
Employee benefits	382,991	380,333
Continuing education	9,219	-
Travel and living expenses	131,670	169,026
Rent	93,765	76,749
Telephone	22,930	18,237
Computer services	24,480	19,803
Legal expenses	10,000	10,816
Office expenses	50,000	36,659
	<u>\$ 1,646,969</u>	<u>\$ 1,675,252</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

	Budget 2017-2020	Actual 2017-2020
QUÉBEC-CHAUDIÈRE-APPALACHES		
Salaries:		
4 union advisors		
1 office employee	\$ 1,491,483	\$ 1,491,965
Employee benefits	609,581	605,056
Continuing education	14,915	-
Travel and living expenses	135,000	144,913
Rent	139,530	143,270
Telephone	27,720	19,212
Computer services	37,980	27,632
Legal expenses	13,000	37,214
Office expenses	100,000	61,940
	<u>\$ 2,569,209</u>	<u>\$ 2,531,202</u>
CŒUR-DU-QUÉBEC		
Salaries:		
2 union advisors		
0.75 office employees	\$ 897,991	\$ 853,896
Employee benefits	371,783	327,917
Continuing education	8,980	-
Travel and living expenses	128,010	108,960
Rent	197,355	142,700
Telephone	30,025	24,822
Computer services	24,480	21,394
Legal expenses	6,500	19,116
Office expenses	45,000	47,661
	<u>\$ 1,710,124</u>	<u>\$ 1,546,466</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

	Budget 2017-2020	Actual 2017-2020
ESTRIE		
Salaries:		
2 union advisors		
1 office employee	\$ 849,412	\$ 875,813
Employee benefits	353,359	344,046
Continuing education	8,494	-
Travel and living expenses	90,000	87,436
Rent	53,970	58,737
Telephone	10,940	10,446
Computer services	20,880	18,109
Legal expenses	6,500	36,588
Office expenses	20,000	14,768
	<u>\$ 1,413,555</u>	<u>\$ 1,445,943</u>
METROPOLITAN MONTREAL		
Salaries:		
8 union advisors		
2 office employees	\$ 3,180,970	\$ 3,073,381
Employee benefits	1,301,089	1,242,820
Continuing education	31,810	1,859
Travel and living expenses	209,720	214,135
Rent	647,367	647,364
Telephone	52,850	45,823
Computer services	82,620	67,300
Legal expenses	13,000	32,005
Office expenses	80,000	27,689
	<u>\$ 5,599,426</u>	<u>\$ 5,352,376</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

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36-MONTH PERIOD ENDED FEBRUARY 29, 2020

	Budget 2017-2020	Actual 2017-2020
LAURENTIDES		
Salaries:		
2 union advisors		
0.75 office employees	\$ 803,159	\$ 812,628
Employee benefits	331,690	309,121
Continuing education	8,032	-
Travel and living expenses	95,000	61,728
Rent	91,195	78,209
Telephone	22,900	14,731
Computer services	19,080	17,876
Legal expenses	10,000	12,105
Office expenses	35,000	36,724
	<u>\$ 1,416,056</u>	<u>\$ 1,343,122</u>
LANAUDIÈRE		
Salaries:		
2 union advisors		
0.75 office employees	\$ 803,159	\$ 823,529
Employee benefits	331,690	334,335
Continuing education	8,032	-
Travel and living expenses	95,000	91,984
Rent	70,225	57,676
Telephone	10,940	15,561
Computer services	21,420	17,461
Legal expenses	10,000	12,938
Office expenses	35,000	19,623
	<u>\$ 1,385,466</u>	<u>\$ 1,373,107</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

	Budget 2017-2020	Actual 2017-2020
MONTÉRÉGIE		
Salaries:		
4 union advisors		
1 office employee	\$ 1,608,644	\$ 1,564,296
Employee benefits	660,135	602,888
Continuing education	16,086	50
Travel and living expenses	218,111	184,914
Rent	267,870	260,456
Telephone	43,235	33,708
Computer services	76,320	30,924
Legal expenses	9,100	12,874
Office expenses	80,000	50,005
	<u>\$ 2,979,501</u>	<u>\$ 2,740,115</u>
OUTAOUAIS		
Salaries:		
2 union advisors		
0.67 office employees	\$ 784,785	\$ 770,891
Employee benefits	323,082	315,995
Continuing education	7,848	374
Travel and living expenses	130,000	102,857
Rent	120,231	114,539
Telephone	13,320	19,269
Computer services	19,080	20,120
Legal expenses	14,000	7,215
Office expenses	30,000	14,168
	<u>\$ 1,442,346</u>	<u>\$ 1,365,428</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

	Budget 2017-2020	Actual 2017-2020
ABITIBI-TÉMISCAMINGUE-NORD-DU-QUÉBEC		
Salaries:		
2 union advisors		
1 office employee	\$ 860,576	\$ 827,615
Employee benefits	358,589	310,919
Continuing education	8,606	-
Travel and living expenses	275,000	213,232
Rent	184,885	168,815
Telephone	21,745	20,512
Computer services	20,880	16,991
Legal expenses	18,500	1,660
Office expenses	30,000	8,263
	<u>\$ 1,778,781</u>	<u>\$ 1,568,007</u>
CÔTE-NORD		
Salaries:		
2 union advisors		
1 office employee	\$ 860,576	\$ 873,868
Employee benefits	358,589	359,713
Continuing education	8,606	-
Travel and living expenses	250,000	203,742
Rent	112,790	64,327
Telephone	28,875	25,060
Computer services	19,980	20,119
Legal expenses	18,500	324
Office expenses	20,000	21,967
	<u>\$ 1,677,916</u>	<u>\$ 1,569,120</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

	Budget 2017-2020	Actual 2017-2020
FINANCE		
Salaries:		
1 coordinator		
1 accountant		
4 union advisors		
10 office employees		
	\$ 4,173,719	\$ 4,087,822
Employee benefits	1,830,526	1,617,014
Continuing education	41,737	67,938
Travel and living expenses	250,000	214,496
Rent	756,819	756,816
Telephone	49,465	40,104
Computer services	99,000	88,812
Office expenses	325,000	284,811
	7,526,266	7,157,813
Professional fees	100,000	436,982
Amortization	70,000	18,190
Documents and forms	10,000	16,369
Data processing	200,000	38,272
Legal expenses	50,000	42,307
Caisse charges	30,000	71,157
	7,986,266	7,781,090
Revenues:		
Administration	215,000	129,309
	\$ 7,771,266	\$ 7,651,781

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

	Budget 2017-2020	Actual 2017-2020
COMPUTER SERVICES		
Salaries:		
5 union advisors		
1 office employee		
6 technicians	\$ 3,308,936	\$ 3,023,199
Employee benefits	1,424,909	1,275,010
Continuing education	33,089	29,031
Travel and living expenses	105,556	81,318
Rent	522,138	522,156
Telephone	68,295	45,179
Computer services	232,740	155,422
Office expenses	25,000	24,246
	<u>5,720,663</u>	<u>5,155,561</u>
Telephone	600,000	1,229,478
Office automation	1,675,000	1,841,403
Intranet and Internet	2,475,000	1,837,903
Software	1,500,000	940,251
Professional fees	300,000	336,972
Amortization of computer hardware	3,850,000	2,915,397
	<u>16,120,663</u>	<u>14,256,965</u>
Revenues:		
Billing	<u>6,617,460</u>	<u>5,614,049</u>
	<u>\$ 9,503,203</u>	<u>\$ 8,642,916</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

	Budget 2017-2020	Actual 2017-2020
MONTREAL BUILDING		
Salaries:		
1 maintenance employee		
10 building employees	\$ 2,759,041	\$ 2,846,221
Employee benefits	1,326,925	1,209,897
Continuing education	27,590	19,876
Travel and living expenses	50,000	19,986
Rent	187,037	187,044
Telephone	10,945	10,739
Computer services	17,100	31,823
Office expenses	5,000	5,235
	<u>4,383,638</u>	<u>4,330,821</u>
Electricity and heating	1,800,000	1,473,111
Maintenance and repairs	2,200,000	1,965,176
Professional fees	700,000	125,058
Insurance	270,000	279,872
Interest on long-term debt	5,572,000	5,394,201
Taxes	5,100,000	5,109,057
Exceptional expenditures – Federation rents	-	602,766
Amortization of the building	1,100,000	4,593,052
	<u>21,125,638</u>	<u>23,873,114</u>
Revenues	<u>17,642,625</u>	<u>17,333,653</u>
	<u>\$ 3,483,013</u>	<u>\$ 6,539,461</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

	Budget 2017-2020	Actual 2017-2020
QUEBEC CITY BUILDING		
Salaries:		
2 building employees	\$ 631,910	\$ 465,900
Employee benefits	304,695	212,202
Continuing education	6,319	157
Travel and living expenses	6,000	9,880
Telephone	2,555	3,188
Computer services	6,300	10,461
Miscellaneous expenses	7,000	12,070
	<u>964,779</u>	<u>713,858</u>
Maintenance and repairs	75,000	112,465
Common costs	1,000,000	1,053,590
Professional fees	50,000	5,746
Taxes	75,000	68,380
Amortization	550,000	507,501
	<u>2,714,779</u>	<u>2,461,540</u>
Revenues:	<u>1,526,986</u>	<u>1,391,133</u>
	<u>\$ 1,187,793</u>	<u>\$ 1,070,407</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

ACCOUNTS RECEIVABLE

FEDERATIONS

Fédération de la CSN-Construction	\$	84,791
Fédération du commerce		187,531
Fédération nationale des enseignantes et enseignants du Québec		204,998
Fédération des professionnelles		92,220
Fédération de la santé et des services sociaux		586,399
Fédération des employées et employés de services publics		234,909
Fédération de l'industrie manufacturière		254,647
Fédération nationale des communications et de la culture		118,703
	\$	<u>1,764,198</u>

CENTRAL COUNCILS

Central Council – Outaouais	\$	4,406
Central Council – Gaspésie–Îles-de-la-Madeleine		3,816
Central Council – Lanaudière		3,839
Central Council – Laurentides		3,591
Central Council – Metropolitan Montreal		32,112
Central Council – Abitibi-Témiscamingue		4,803
Central Council – Québec-Chaudière-Appalaches		17,929
Central Council – Saguenay-Lac-Saint-Jean		3,729
Central Council – Montérégie		9,604
Central Council – Cœur-du-Québec		7,939
Central Council – Bas-Saint-Laurent		3,265
Balances of less than \$2,000		<u>3,377</u>
	\$	<u>98,410</u>

OTHER ACCOUNTS RECEIVABLE

STTCNS	\$	128,169
CNESST grant		8,508
Payroll service		21,311
Le 155 Charest Est		268,700
CPMT		105,501
Other		202,019
	\$	<u>734,208</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

PER CAPITA ARREARS

AMOUNTS OWED BY UNIONS

SEE Signalisation J.P.		-
STT Viandes du Breton	\$	68,190
STT Philip Environnement		4,747
SE Module du Nord Québécois		-
SS Centres d'hébergement privés de l'Estrie		-
SE Scierie Mont-Laurier		4,003
SE Fonderie Saguenay		3,813

Other		<u>10,319</u>
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Total per capita arrears receivable		<u>91,072</u>
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Portion allocated to the Professional Defence Fund		28,876
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Portion allocated to the Special Support Fund		<u>3,162</u>
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32,038

\$ 59,034

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

SUMMARY OF CERTAIN EXPENSES

	Salaries	Benefits	Continuing education	Travel and living expenses	Rent	Telephone	Computer services	Office expenses
Exec. Committee and support staff	\$ 5,183,042	\$ 1,826,459	\$ 9,359	\$ 791,995	\$ 955,476	\$ 87,221	\$ 91,411	\$ 127,989
Control	360,339	154,946	109	13,486	32,534	3,406	5,328	111
PDF Administration	395,749	125,614	-	15,770	36,288	4,223	5,640	111
Property management	284,952	101,129	491	18,180	17,928	2,549	4,458	2,285
Human resources	4,323,016	1,683,204	11,520	209,007	761,520	42,200	148,487	94,063
Legal services	7,549,320	3,216,667	49,381	648,536	1,824,705	101,812	159,403	258,709
Non-federated union	3,723,097	1,406,394	4,874	1,311,529	910,829	53,294	84,110	212,050
Union organizing	6,410,666	2,534,512	20,690	903,986	965,526	109,984	125,063	135,539
Labour relations	15,912,363	6,316,021	50,199	1,380,900	3,825,085	192,855	323,367	113,487
Information - documentation	4,459,896	1,701,020	10,792	308,513	1,018,167	67,183	153,580	127,416
Printing – shipping	1,361,525	560,497	2,874	9,382	772,980	13,829	41,947	22,085
Support for mobilization and union life	16,384,147	6,505,979	14,375	2,606,179	2,581,553	312,323	358,889	430,010
Finance	4,087,822	1,617,014	67,938	214,496	756,816	40,104	88,812	284,811
Computer services	3,023,199	1,275,010	29,031	81,318	522,156	45,179	155,422	24,246
Montreal building	2,846,221	1,209,897	19,876	19,986	187,044	10,739	31,823	5,235
Quebec City building	465,900	212,202	157	9,880	-	3,188	10,461	-
	<u>\$ 76,771,254</u>	<u>\$ 30,446,565</u>	<u>\$ 291,666</u>	<u>\$ 8,543,143</u>	<u>\$ 15,168,607</u>	<u>\$ 1,090,089</u>	<u>\$ 1,788,201</u>	<u>\$ 1,838,147</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OPERATING BUDGET

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

MISCELLANEOUS ORGANIZING AND CONSOLIDATION EXPENSES

	Organizing	Pre-certification hearings	Bargaining	Consolidation	Legal costs	Rebate to fed. on dues from new unions	Total
Construction	\$ 205,053	\$ 1,421	\$ 1,696	\$ 525,129	\$ 42,640	\$ -	\$ 775,939
Commerce	201,825	16,087	70,479	178,535	323,001	13,186	803,113
F N E E Q	68,967	1,198	83,742	36,636	79,107	335	269,985
Professionals	33,627	1,164	45,522	4,184	109,251	10,211	203,959
F S S S	224,754	6,672	218,013	301,127	458,323	64,245	1,273,134
F E E S P	304,889	591	40,486	220,461	244,931	22,286	833,644
FIM	157,698	1,682	126,606	431,194	223,877	69,978	1,011,035
F N C	23,716	1,695	10,724	113,412	514,925	1,348	665,820
Unions in exploration	1,313,627	-	-	-	219,576	-	1,533,203
Public sector	4,452,779	-	-	-	-	-	4,452,779
Non-federated	56	-	-	430	-	-	486
Initiation fees	(10,862)	-	-	-	-	-	(10,862)
	<u>\$ 6,976,129</u>	<u>\$ 30,510</u>	<u>\$ 597,268</u>	<u>\$ 1,811,108</u>	<u>\$ 2,215,631</u>	<u>\$ 181,589</u>	<u>\$ 11,812,235</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

PROFESSIONAL DEFENCE FUND

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

CONFÉDÉRATION DES SYNDICATS NATIONAUX

PROFESSIONAL DEFENCE FUND

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

	Budget 2017-2020	Actual 2017-2020
	<u> </u>	<u> </u>
PUBLIC SECTOR		
COLLECTIVE BARGAINING		
Support staff:		
Salaries	\$ 2,649,721	\$ 2,730,139
Employee benefits	1,070,225	1,040,484
Continuing education	26,497	3,917
Travel and living expenses	250,000	284,288
Rent	729,330	690,670
Telephone	51,435	40,736
Computer services	86,100	50,429
Office expenses	50,000	23,704
Operating budget		
Research	50,000	15,510
Subscriptions	10,000	14,297
	<u> </u>	<u> </u>
	\$ <u>4,973,308</u>	\$ <u>4,894,174</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

PROFESSIONAL DEFENCE FUND

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

**Confederal campaigns
Special budgets authorized
before the 2017 convention**

	Actual 2017-2020
À force de couper, on détruit	\$ -2,031
Union action : environmental action 2014-2017	9,340
Global women's march 2015	2,996
Journée nationale de l'entraide 2016	1,055
Youth committee meeting - October 2015	260
SAQ privatization	510
Promoting use of French in companies - 2016	1,357
Defence – educational daycare network 2015-2016	6,170
World social forum – 2016 Montreal	5,232
Gathering of young CSN members -2016	1,357
Ma place en santé, j'y tiens !	85,922
Semaine santé-sécurité 2016	2,365
Pay equity - 20th anniversary (2016)	8,082
Journée nationale de l'entraide 2017	6,026
Gérard-Picard symposium -2017	45,457
Campaign – 5-10-15	20,883
Montreal Pride 2017	
Promoting use of French in companies – 2017	55,548
Midwife practice	208
	<hr/>
Total authorized campaigns before	
2017 convention	\$ <u>250,737</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

PROFESSIONAL DEFENCE FUND

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

	Authorized budgets	Actual 2017-2020
Confederal campaigns		
Special budgets authorized after the 2017 convention		
Summit on preschool education	\$ 42,753	\$ 36,139
Semaine santé-sécurité 2017	125,656	68,778
Union life	22,000	32,846
Journée nationale de l'entraide 2018	29,500	-
Manifeste voir loin, viser juste	486,500	67,157
Fête nationale des travailleurs 2018	357,100	89,354
Semaine santé-sécurité 2018	125,656	17,923
Promotion of educational daycare services	33,250	46,144
Demonstration – together for health	29,800	2,234
Forum – homecare support	88,955	32,856
Summit – fair transition	77,500	35,009
Assessment and outlook – OHS 2019	-	1,755
Forum – labour shortage	280,500	286,472
Journée nationale de l'entraide 2019	60,000	26,747
Drug insurance	145,000	28,937
Employment insurance	63,020	9,276
4 ans, c'pas grand - phase 1	302,500	178,369
Semaine santé-sécurité 2019	125,500	77,042
La planète s'invite au travail	527,000	116,735
Journée nationale de l'entraide 2020	76,500	18,737
Youth gathering – 2020	57,200	23,007
4 ans, c'pas grand – phase 2	77,500	50,459
100th anniversary – CSN	748,185	64,873
Roberge educational reform	78,000	5,811
LSST and LATMP reforms	293,000	27,259
Global women's march – 2020	67,500	5,000
Electoral reform	25,000	500
Total - 2017-2020 campaigns	<u>\$ 4,345,075</u>	<u>\$ 1,349,419</u>
Total amounts committed	<u>\$ 4,595,812</u>	<u>\$ 1,600,156</u>
Confederal campaign budgets		
2017-2020 period	<u>3,000,000</u>	
Budget available	<u>\$ -1,595,812</u>	

CONFÉDÉRATION DES SYNDICATS NATIONAUX

PROFESSIONAL DEFENCE FUND

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

	Strike benefits	Preventive advertising	Strike allowances	Mobilization expenses	Legal costs
FÉDÉRATION CSN-CONSTRUCTION					
CSN-Construction	\$ -	\$ -	\$ -	\$ -	\$ 171,639
S Construction Côte-Nord	-	-	3,283	-	-
S Construction Laurentides	-	-	6,020	-	-
S Construction Montréal	-	-	23,104	3,499	-
S Construction Québec-Chaudière-Appalaches	-	-	20,312	-	-
S Construction Bas-St-Laurent	-	-	3,566	-	-
S Construction Saguenay-Lac-St-Jean	-	-	3,110	-	-
S Construction Montérégie	-	-	5,205	-	-
S Construction Mauricie-Bois-Francis	-	-	8,466	-	-
STTNA	-	-	-	-	8,477
Balances of less than \$2,000	-	-	6,184	6,467	-
	\$ -	\$ -	\$ 79,250	\$ 9,966	\$ 180,116
FÉDÉRATION DU COMMERCE					
STT Golf aux Outardes	\$ -	\$ -	\$ -	\$ 7,569	\$ -
SR Employees – Caisses Desjardins de la Côte-Nord	80,300	-	4,800	23,151	2,324
SE Magasin Coop Fatima	-	-	-	8,250	-
SE Abattoir de Berthierville	-	-	-	6,520	-
SEE Couvoir Ramsay	-	-	-	6,029	-
SE Production and dist. spring water	-	-	-	19,595	-
STT Val St-Côme	-	-	-	2,137	-
SE Caisse populaire Terrebonne	-	-	-	3,208	-
STT Queen Elizabeth hotel	-	-	-	13,887	-
ST – Bonaventure	(4,590)	-	-	-	-
STT Hôtel des Gouverneurs Place Dupuis	179,520	-	29,789	-	2,750
STT Épiceries Métro-Richelieu	-	-	-	26,171	-
STT Coop Uqam	-	-	-	3,298	-
ST Rôtisseries Au Coq	-	-	-	12,074	-
STT Coop Cegep Maisonneuve	21,725	-	2,091	5,884	136
STT St-Hubert Laval	-	-	-	45,169	-
STT Dist. Multi-Markes Laval	129,285	-	25,693	3,961	85,733
STT Iron Mountain	-	-	-	8,014	-
STT Suites Faubourg St-Laurent	-	-	-	3,204	-
SE Martin Bower	-	-	-	7,355	-
STT Mount Stephen Club	-	-	-	-	8,157
STT Rona Anjou warehouse	-	-	-	2,316	-
STT – Tour Cartier	-	-	-	-	3,848
STT Aliments Multibar Inc	-	-	-	-	9,193
STT Motel Idéal	-	-	-	13,594	-
STT Lallemand Solutions Santé	-	-	-	8,602	-
STT Croisières AML	-	-	-	-	7,285
STT Great-West	-	-	-	3,711	-
STT Caisse Pop. Rouyn-Noranda	45,670	-	-	36,004	9,218
STT Hilton Québec	-	-	-	6,910	-
STT Hôtel Pur Québec	-	-	-	-	-
ST Manoir du Lac Delage	-	-	-	14,067	-
STT Boulangerie Samson	-	-	-	2,027	-
STT Épiceries Métro-Richelieu Newton	-	-	-	6,610	-
SS Supermarché J.C. Bédard	-	-	-	2,770	-

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36-MONTH PERIOD ENDED FEBRUARY 29, 2020

	Strike benefits	Preventive advertising	Strike allowances	Mobilization expenses	Legal costs
FÉDÉRATION DU COMMERCE (CONT.)					
STT Provigo Armand-Viau Qc warehouse	\$ (566,943)	\$ -	\$ -	\$ -	\$ 29,931
STT Château Mont-Ste-Anne	-	-	-	21,087	-
STT Coopérative Cégep Ste-Foy	-	-	-	9,113	-
SSS Massif Petite-Rivière St-François	-	-	-	6,311	-
SEE Stoneham ski resort	-	-	-	2,733	-
SE Mont-Ste-Anne resort	-	-	-	8,603	-
STT Service Vinci Park	-	-	-	2,621	-
STT Hôtel Classique	-	-	3,235	-	7,192
STT Coop. Funéraire des Deux-Rives	-	-	-	20,032	-
ST Viandes Du Breton	-	-	-	2,425	-
STT Métro Trois-Pistoles	-	-	-	2,120	-
SS Caisses Pop. Saguenay-Lac-St-Jean	-	-	-	21,304	-
SEE Laurent Lapointe Ltée	-	-	-	-	5,494
STT Jouvence	-	-	-	2,491	-
SE Office – SSQ Vie	-	-	-	3,179	-
STT Caisse d'économie solidaire	-	-	-	2,360	-
S Inséminateurs ferme du CIAQ	-	-	-	10,974	-
STT Abattoir volailles St-Jean-Baptiste	-	-	-	6,203	-
SE Ste-Rosalie poultry processing plant	-	-	-	12,596	-
SS Barry Callebaut Canada Inc.	-	-	-	33,811	-
ST Olympia	43,754	-	11,694	-	197,522
STT PJC warehouse	-	-	-	44,909	-
STT Colabor	-	-	-	2,849	-
STT Shur-Gain Yamachiche	-	-	-	-	4,478
SE Olymel Group	751,575	-	14,670	118,684	32,449
STT Bacon Inter-America	-	-	-	32,420	2,574
S restaurant employees	275	-	-	5,451	6,415
Balances of less than \$2,000	(250)	70	3,069	80,416	2,039
	<u>\$ 680,321</u>	<u>\$ 70</u>	<u>\$ 95,041</u>	<u>\$ 754,779</u>	<u>\$ 416,738</u>

FÉDÉRATION NATIONALE DES ENSEIGNANTES ET ENSEIGNANTS DU QUÉBEC

SCCC Université du Québec en Outaouais	\$ -	\$ -	\$ -	\$ 5,000	\$ -
SEE Commun. Innue de Pessamit	-	-	-	-	31,884
STT Collège Nouvelles Frontières	-	-	-	11,929	-
SCC Université de Montréal	-	-	-	2,710	-
SEE Vanguard School – Quebec	-	-	-	3,464	-
A. McGill students/graduates	-	-	-	16,463	-
SEE Villa-Maria	-	-	-	6,918	-
S McGill course instructors	-	-	-	7,890	-
SCC Abitibi-Témiscamingue	-	-	-	4,279	-
S Professors – Petit séminaire Québec	-	-	-	8,882	-
S Personnel Séminaire St-François	-	-	-	9,288	-
SCC Université Laval	-	-	-	22,495	-
S Secular prof. – Collège Ste-Anne La Pocatière	-	-	-	5,982	-
STT teaching – Mashteuiatsh	-	-	-	3,706	-
S Télé-Université teachers	174,517	-	17,664	100,923	22,706
A. Collège Stanislas teachers	-	-	-	2,294	-
SP École Notre-Dame-de-Lourdes	-	-	-	6,617	-
SEE Collège Jean de la Menais	-	-	-	11,472	-
Balances of less than \$2,000	-	-	-	22,452	2,299
	<u>\$ 174,517</u>	<u>\$ -</u>	<u>\$ 17,664</u>	<u>\$ 252,764</u>	<u>\$ 56,889</u>

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	Strike benefits	Preventive advertising	Strike allowances	Mobilization expenses	Legal costs
FÉDÉRATION DES PROFESSIONNELLES					
S Tech. prof. – Outaouais	\$ -	\$ -	\$ -	\$ 3,040	\$ -
SPP Université du Québec en Outaouais	-	705	14,695	100,373	2,424
S Legal aid attorneys	-	-	-	6,635	-
S Université du Québec professors	-	-	-	971,092	-
SE Concordia University professionals	-	-	-	4,153	-
SE RESO	-	-	-	10,500	-
STT – CDEST	-	-	-	4,065	-
S.T.E.P.S.S.S.Q	-	-	-	9,820	-
S Social pediatrics Prof. Centre	-	-	-	-	5,374
SP CLSC-CHLSD Québec-Chaudière-Appalaches	-	-	-	32,392	-
S Legal aid attorneys – BSL/GASP	-	-	-	2,890	-
SE Comm.des droits de la personne et de la jeunesse	-	-	-	4,086	-
s Québec homeopathic professionals	-	-	-	3,578	-
SPPASQ	-	758	-	3,543	-
SAQ	-	-	-	16,705	-
Association of Québec midwives	-	-	-	29,493	1,656
SPUQO	-	-	-	44,967	-
STT Groupe Vétéri Médic	-	-	-	3,299	-
STT Mauricie regional development	-	-	-	-	35,381
Negotiations (26) – 2017	-	-	-	12,618	-
Balances of less than \$2,000	-	-	144	5,991	594
	\$ -	\$ 1,463	\$ 14,839	\$ 1,269,240	\$ 45,429
FÉDÉRATION DE LA SANTÉ ET DES SERVICES SOCIAUX					
STT SSS de Sept-Îles	\$ -	\$ -	\$ -	\$ 6,287	\$ -
ST Daycare North Shore	-	-	2,946	-	-
STT Daycares Sept-Îles	-	-	-	2,150	-
ST – MF Sept-Îles	-	-	-	6,287	-
STT CPE Le Mur-Mûr	-	-	-	2,232	-
STT Health and social services – Sept-Îles	-	-	-	10,546	-
S Paramedics Moyenne and Basse-Côte-Nord	-	-	17,200	7,442	-
S paramedics Haute-Côte-Nord and Manic.	-	-	12,149	6,126	-
STT Health and social services centre	-	-	-	5,004	-
ST CPE La Marinière	-	-	-	9,341	-
STT Les P'tits Coquillages	-	-	-	10,913	-
ST Garderie Outaouais	40,468	-	12,677	18,853	837
STT Santé Gatineau	-	-	-	73,755	657
S RSG milieu familial des Premiers Pas	-	-	-	2,125	-
STT 24/7 support centre	-	-	-	4,850	-
STT CPE Lanaudière	19,564	-	13,068	49,197	1,236
STT CSSS Nord de Lanaudière	-	-	-	3,353	-
SR CHP de Lanaudière	-	-	-	3,193	3,441
STT CPE Laurentides	-	-	2,006	22,001	2,100
STT CSSS Sommets CSN	-	-	-	77,749	-
STT private long-term care centres - Laurentians	-	-	-	7,216	-
S Prehosp. – Laurentides-Lanaudière	-	-	19,712	3,199	-
S Paramedics Laurentides-Lanaudière	-	-	53,607	21,598	6,092
STT Ass. maisons des jeunes Mirabel	-	-	-	5,160	-
SE Ste-Justine hospital	-	758	-	13,270	1,168
SE Maison-mère Sœurs de Miséricorde	-	-	-	3,153	13,474
SE Maimonides geriatric centre	-	-	-	2,502	-
SE C.A. Pierre-Joseph Triest	-	-	-	25,995	-
STT Pointe-St-Charles community clinic	-	-	-	3,979	6,706
S Laboratory assistants	-	-	-	15,862	-
SE Notre-Dame-de-Lourdes hospital	-	-	-	2,734	-
ST Louis-Hippolyte Lafontaine hospital	-	-	-	34,402	-
STT Montréal daycares	541,994	-	107,063	288,925	4,698
S Ste-Justine hospital nurses	-	758	-	13,581	-
SE Urgence Santé	30,194	-	24,407	20,969	13,158
STT Group homes Greater Montréal	-	58	2,391	15,539	-
STT Hema-Québec	-	-	-	13,683	5,691
STT Hema-Québec lab. Tech.	-	-	-	17,136	-
STT adapted transport – metropolitan	-	-	-	-	44,846

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	Strike benefits	Preventive advertising	Strike allowances	Mobilization expenses	Legal costs
FÉDÉRATION DE LA SANTÉ ET DES SERVICES SOCIAUX (CONT.)					
STT – humanitarian assistance	\$ 275	\$ -	\$ -	\$ 4,619	\$ -
STT CHUM	-	-	-	18,611	-
STT CRDITED Montréal	-	-	-	-	3,358
SEE McGill University health centre	-	-	-	41,226	5,806
STT CSSSL	-	-	-	32,657	-
STT CSSS Jeanne-Mance	-	-	-	37,378	-
STT CSSS Bordeau Cartierville St-Laurent	-	-	-	64,315	-
STT Maisonneuve-Rosemont hospital	-	-	-	-	5,326
STT CSSS Sud-Ouest	-	-	6,031	-	-
S Prehospital care	-	-	128,679	20,925	16,495
SP Support – CUS	-	-	70,934	-	-
A RSEE A-V-P-P	-	-	-	8,923	-
S RSG home daycares Montreal East	-	-	-	10,913	-
S RSG family daycares Pointe-de-l'île	-	-	-	4,416	-
S RSG – BC Force Vive	-	-	-	5,892	-
STT Private daycares in Montréal	-	-	-	10,102	-
S RSG Familigarde home daycare	-	-	-	10,907	-
S RSG des Maisons Enjouées	-	-	-	6,980	-
STT Montreal-Laval social services	-	-	-	8,659	2,316
STT Accueil Bonneau	-	-	-	4,849	-
STT CPE Canelle et Pruneau	-	-	2,195	-	-
STT CSSS Les Eskers de L'Abitibi	-	-	-	10,590	-
S Paramedics Abitibi-Témiscamingue	-	-	32,850	7,772	-
S daycare providers Abitibi-Témiscamingue	-	-	-	2,455	-
STT Quebec region daycares	-	-	21,089	94,734	-
RETAQM	-	-	50,671	11,680	-
STT Private group homes – Qc region	5,426	-	5,197	13,176	16,572
STT Québec health region coord.	-	-	9,600	-	-
STT Transports Inter-Rives	-	-	-	3,663	-
SII Héma-Québec	-	-	-	6,648	-
STT CHU Québec	-	-	-	8,284	-
STT mental health institute	-	-	-	25,707	-
STT Québec Nord	-	-	-	24,314	-
SS CSSS Alphonse-Desjardins	-	-	-	5,778	-
STT Héma-Québec Québec	-	-	-	5,172	-
S family daycares – Portneuf region	-	-	-	2,291	-
S Paramedics Charlevoix	-	-	20,716	-	-
SEE family – Ste-Marie	-	-	-	2,061	-
S Paramedics Chaudière-Appalaches	-	-	8,870	2,724	-
SE Daycare Bas-St-Laurent	-	-	-	2,394	-
SE CPE MRC Rivière-du-Loup	-	-	2,336	3,421	-
STT Rimouski-Neigette homes	-	-	-	3,163	6,982
STT Rimouski religious institutions	-	-	-	2,888	-
S RSG – Rimouski region	-	-	-	2,321	-
S Paramedics Bas-St-Laurent	-	-	20,207	-	-
S CISSSBSL office personnel	-	-	-	6,182	-
STT CPE Saguenay-Lac-St-Jean	124,079	-	32,117	57,333	-
STT Private group home – Saguenay-Lac-St-Jean	-	-	-	7,795	3,222
STT CRDI – Saguenay-Lac-St-Jean	-	-	-	47,630	-
SEE Agence SSS Saguenay-Lac-St-Jean	-	-	-	3,163	-
S RSG – Domaine-du-Roy	-	-	-	3,515	-
S Paramedics Saguenay-Lac-St-Jean Nord	-	-	42,907	8,758	-
SS Rehabilitation centre – Estrie	-	-	-	2,083	-
STT CPE Estrie	-	-	33,218	56,893	-
STT CHUS	-	-	-	15,435	-
STT Private group home – Estrie	30,192	-	29,479	39,004	9,905
S RSG Estrie	-	-	-	6,958	-
SSS CSSS-IUGS – Estrie	-	-	4,582	-	-
S medical emergency dispatchers	-	-	8,999	-	-
S Paramedics – Estrie	-	-	43,214	2,878	-
S Youth home personnel – Estrie	-	-	-	3,703	-
STT Petite enfance de la Montérégie	-	-	28,648	58,235	-
STT Youth home – Montérégie	-	-	-	-	9,346

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	Strike benefits	Preventive advertising	Strike allowances	Mobilization expenses	Legal costs
FÉDÉRATION DE LA SANTÉ ET DES SERVICES SOCIAUX (CONT.)					
STT CRDI Montérégie	\$ -	\$ -	\$ -	\$ 6,547	\$ -
STT CISSS Montérégie east	-	-	-	48,296	-
STT private group homes – Montérégie	-	-	2,827	23,421	4,698
S Param. and prehosp. Montérégie	-	-	96,437	19,372	-
STT CHSLD St-Lambert-sur-le-Golf	-	-	-	11,452	3,672
SE Macadam Sud	-	-	-	2,200	-
STT Centre d'hébergement Estrie	-	-	-	-	-
S Garderie Cœur-du-Québec	36,180	-	31,992	32,493	-
STT Coop. Solidarité Centre la Mauricie	-	-	-	8,447	-
S Paramedics Cœur-du-Québec	-	-	6,837	-	-
STT CSSS de l'Énergie	-	-	5,713	-	-
S – SSS Drummond	-	-	-	29,304	-
S CSSS Trois-Rivières office personnel	-	-	-	12,492	-
S Paramedics Centre-du-Québec	-	-	18,330	-	-
Pre-hosp collective bargaining	-	-	-	-	185,656
Training – MCE Conseils	-	-	-	24,754	-
Negotiations (26) – 2017	-	-	-	208,513	-
Support/assistance	-	-	-	-	65,051
Kindergarten for 4-year olds	-	-	-	4,262	-
Balances of less than \$2,000	-	-	28,800	88,400	4,831
	<u>\$ 828,372</u>	<u>\$ 1,574</u>	<u>\$ 1,060,701</u>	<u>\$ 2,202,433</u>	<u>\$ 447,340</u>
FÉDÉRATION DES EMPLOYÉES ET EMPLOYÉS DES SERVICES PUBLICS					
SNE Ville Port-Cartier	\$ -	\$ -	\$ -	\$ 3,490	\$ -
STT Transport ferrov. Tshuetin Inc.	36,025	-	3,232	3,597	3,404
STT Tshuetin S.E.C.	19,800	-	1,600	3,068	-
STT Resto-Casino – Hull	-	-	-	9,487	-
S Gatineau bluecollar workers	-	-	-	24,950	-
ST Autobus Germain Perreault	-	-	2,160	-	-
S Autobus Terremont	-	-	-	4,945	-
ST Autobus Gil-Ber	-	-	2,764	6,062	-
SE manual – City of Terrebonne	28,600	-	-	42,766	13,207
SEE Lanaubus	(2,040)	-	1,790	28,068	-
S Lionel-Groulx coll. Support staff	78,471	-	11,357	-	2,941
STT Ville Mont-Tremblant	-	-	-	31,543	4,157
STT Ville de Ste-Adèle	-	-	-	19,322	1,696
STT Autobus La Diligence – Ste-Adèle	-	-	2,104	2,152	-
STT Autobus La Diligence Ste-Marguerite	-	-	-	2,674	-
STT Autobus La Diligence – Ste-Agathe	-	-	2,236	2,745	-
STT Ville de Mont-Laurier	-	-	-	3,908	-
STT Transcobec	-	-	3,794	13,657	-
STT Casino Mont-Tremblant	-	-	-	2,377	-
Administrative pers. Prof. ass	-	-	-	5,677	-
SNEE CSDM	-	-	-	7,381	-
ASS. Janitors MTL district schools	-	-	-	7,506	-
S Transport Montréal	-	-	-	166,339	52,042
SEE Cegep du Vieux-Montréal	-	-	-	8,638	-
National Union Sir G. Williams	-	426	-	20,829	-
SNE Port of Montreal office	-	-	-	4,487	-
STT – RIO	-	-	-	3,131	-
STT recreational services – Ville de Laval	-	-	-	29,361	-
SE Concordia University support staff	-	-	-	7,965	-
SE Société des Casinos du Qc	-	-	-	29,167	-
STT Cimetière Notre-Dame-des-Neiges	-	-	-	2,926	-
SEE Collège Stanislas	-	-	-	13,310	-
Lativik Regional Government employees union	-	-	-	15,522	8,589

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	Strike benefits	Preventive advertising	Strike allowances	Mobilization expenses	Legal costs
FÉDÉRATION DES EMPLOYÉES ET EMPLOYÉS DES SERVICES PUBLICS (CONT.)					
STT Collège de Montréal	\$ -	\$ -	\$ 3,798	\$ 3,201	\$ -
STT Patro Le Prévost	-	-	-	11,884	-
STT Comité gestion de la taxe scolaire Montréal	-	-	-	2,195	-
STT Transport scolaire Duvernay	-	-	-	4,116	-
STT – Transco	-	-	21,677	41,047	-
Fraternité constables et agents de la paix STM	-	-	-	3,892	-
STT Autobus Duplessis	-	-	-	11,239	-
STT Centre St-Pierre	-	-	-	34,227	-
STT Autobus Idéal	-	-	-	2,390	-
STT Autobus La montréalaise	-	-	-	5,862	-
STT Vacuum National Montréal	-	-	-	7,050	-
STCUQ	-	-	-	17,173	4,967
S Cégep Ste-Foy support staff	-	-	-	2,476	-
SP support – Collège Limoilou	-	-	-	3,694	-
SE Municipal – Côte-de-Beaupré	-	-	-	-	7,394
SE Transport scolaire Tremblay et Paradis	-	-	-	2,924	-
SS Garages CTCUQ	-	-	-	39,799	22,821
S Soutien scolaire des Appalaches	-	-	-	22,091	-
ST Bunge grain silos	-	-	-	3,081	-
STT Municipaux Cantons-unis Stoneham	-	-	-	2,232	-
STT Autobus Laval	-	-	-	2,009	-
SE municipal – Rivière-du-Loup	-	-	-	4,266	-
SN school transportation – Saguenay-Lac-St-Jean	-	-	2,897	6,158	-
SE Municipal – Ville de Saguenay	-	-	-	3,896	-
S School transportation -Saguenay	-	-	-	8,155	-
STT Autobus Coaticook	-	-	-	5,304	-
STT school transportation – Autobus des Cantons	12,375	-	-	7,505	-
STT Autobus B. Dion	-	-	-	7,027	-
STT Ville Cookshire-Eaton	23,396	-	3,498	5,457	-
STT Autobus de l'Estrie	-	-	-	8,654	-
STT Autobus La Sapinière	-	-	-	5,489	-
S Correctional services officers	-	2,929	-	285,867	40,784
SE Canada World Youth	-	-	-	3,977	-
STT SAQ	1,079,006	51,644	22,300	1,044,390	35,661
STT Loto-Québec	-	-	-	30,390	-
SEE Société québécoise du cannabis	-	-	-	2,524	-
SMTT Vaudreuil-Dorion	-	-	-	7,060	-
S Soutien scolaire des Moissons	-	-	-	13,390	-
SNS Verrault Transport	-	-	-	2,363	-
SE Municipal – Bromont	-	-	-	2,793	-
SEE UPA	-	-	-	24,944	-
STT Autobus Robert	-	-	-	2,127	-
SSS Vallée des Tisserands	-	-	-	14,233	-
STT Transco	-	-	-	3,237	-
SE Municipal – Sorel-Tracy	-	-	-	4,311	-
STT Hôtel des Seigneurs St-Hyacinthe	-	-	-	-	13,302
STT Ville de l'Île-Perrot	-	-	-	3,541	-
STT Vacuum National Sorel	-	-	-	8,790	-
STT Autobus Chambly	-	-	-	-	2,747
STT Multi Transport	-	-	2,400	290	-
S Civil servants new City of Shawinigan	-	-	-	4,053	-
SE municipal white collar employees – Drummondville	-	-	-	3,714	(1,323)
STT Québec aquatic centres	-	-	-	2,355	-
Municipal and public transport	-	-	-	15,123	-
School transport – decrees	-	-	-	103,989	5,925
Support – cégep – subcontracting	-	-	-	9,649	-
Application for declaratory judgment	-	-	-	-	4,822
Balances of less than \$2,000	268	-	4,234	61,049	8,874
	\$ 1,275,901	\$ 54,999	\$ 91,841	\$ 2,465,702	\$ 232,010

CONFÉDÉRATION DES SYNDICATS NATIONAUX

PROFESSIONAL DEFENCE FUND

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

	Strike benefits	Preventive advertising	Strike allowances	Mobilization expenses	Legal costs
FÉDÉRATION DE L'INDUSTRIE MANUFACTURIÈRE					
STT Outils A.Richard Co.	\$ -	\$ -	\$ -	\$ 33,666	\$ -
SNE Aluminium Baie-Comeau	-	-	-	22,900	-
S Forest firefighters – Côte-Nord	-	-	-	2,665	-
STT LM Wind Power	-	-	-	5,449	-
ST Bridgestone	-	-	-	3,247	-
STT Industries Mailhot	-	1,070	-	-	-
STT Stratmin Graphite Inc	-	-	-	5,393	-
STT N.M.F.	-	-	-	13,743	-
STT Demix Béton	-	-	-	4,717	-
STT – Entreprises Rolland	18,975	-	2,400	14,599	8,724
STT Papiers tissu Laval	-	-	-	2,467	-
STT Polystar and Polyfilm	-	-	-	4,499	-
STT Scientific Games	-	-	-	6,810	-
SNE Velan	-	-	-	8,551	-
ST Enseignes Trans-Canada	-	-	-	2,903	-
ST Demix	-	-	-	2,736	-
ST Câbles acier Pointe-Claire	-	-	-	6,162	-
STT Pharmetics	-	-	-	10,178	-
STT Cheminées Sécurité	-	-	-	5,817	-
STT Numesh Inc	-	-	-	5,864	-
STT MDA Espace	-	-	-	5,775	-
STT NU-B	-	-	-	2,268	-
ST Mine Noranda	-	7,565	-	11,333	-
ST Scierie Béarn	-	-	-	2,316	-
STT PF Résolu Senneterre	-	-	-	4,278	-
S Forest firefighters- Abitibi-Témisc. Baie-James	-	-	-	2,799	-
STT Papier Clermont	-	-	-	3,411	-
STT Sawmills	-	-	-	2,180	-
ST forestry products – D.G. Ltée	-	-	-	2,013	-
STT Solaris Québec	-	-	-	3,831	-
ST Chantiers Naval Lauzon	-	-	-	16,108	-
SE – Sico	102,912	-	11,417	2,977	-
SSS Genral Dynamics defense products	-	1,992	-	5,312	-
STT fiberglass	-	-	-	4,695	-
STT Dupont Canada	-	-	-	2,423	-
STT Portes Celco	-	-	-	2,017	-
STT Outils Garant	-	-	-	10,483	-
STT Qualitech	-	-	-	-	2,664
SE Bombardier La Pocatière	-	-	-	4,140	-
ST Tourbière Lambert	55,332	-	7,102	2,766	3,492
ST Béton provincial de Matane	99,964	-	3,019	13,172	47,366
SNTT Pâtes et Papiers d'Alma Inc	-	-	-	12,122	-
SNTT Pâtes et Papiers de Kenogami Inc	-	-	-	2,052	-
STT Gurit	-	-	-	6,747	-
STT Pâtes et Papiers de Brompton	-	-	-	17,213	-
ST Pâtes et papiers de Windsor	-	-	-	16,640	-
STT Papier Lennoxville	-	-	-	2,836	-
STT Pâtes et cartons East Angus	-	-	-	7,029	-
SN Sylviculture	-	362	-	32,684	-
ST Demix (Longueuil and Lasalle)	-	-	-	8,811	-
SNT Produits chimiques Valleyfield	-	-	-	5,202	-
SNE Velan Granby	-	-	-	11,639	-
S Aciers forgés Sorel	-	-	-	27,128	-
S iron and titanium workers	-	-	-	28,905	-
SNEE Kronos Canada	-	-	-	22,493	-
SNT electrical accessories	-	-	-	-	2,271
SE Sico Longueuil	-	-	-	2,734	24,886
ST Acier AGF	-	-	-	5,044	-
STT Demix Béton Valleyfield	-	-	-	3,207	-
SNE Paper – Candiac	-	-	-	3,435	-
STT Oldcastle Solutions Enclosure	-	-	-	2,753	-
STT Bousquet Technologies	28,875	-	-	5,691	-
STT Abitibi Consolidated sawmill	(2,040)	-	-	8,267	-
S National – St-Maurice plant	-	-	-	18,854	-
SNS Acier Vic-West Victoriaville	-	-	-	3,359	-
STT Soucy International	-	-	-	2,313	-
STT – manufacturing industries	56,548	-	3,200	13,042	1,255
Balances less than \$2,000	-	-	2,986	65,836	7,492
	\$ 360,566	\$ 10,989	\$ 30,124	\$ 602,699	\$ 98,150

CONFÉDÉRATION DES SYNDICATS NATIONAUX

PROFESSIONAL DEFENCE FUND

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

	Strike benefits	Preventive advertising	Strike allowances	Mobilization expenses	Legal costs
FÉDÉRATION NATIONALE DES COMMUNICATIONS					
ST Information – Droit	\$ -	\$ -	\$ -	\$ 8,048	\$ -
SE CHNC New Carlisle	-	-	-	14,711	-
ST Information – Droit	-	-	-	-	15,853
S Le Droit advertising consultants	-	-	-	-	15,853
SE Office – Le Droit	-	-	-	-	15,853
S Le Soleil newsroom	-	-	-	-	-
STT Théâtre du Vieux-Terrebonne	-	-	-	13,066	-
SE Office and newspapers – Montreal region	-	-	-	19,757	-
S. General – radio	-	-	-	2,402	-
ST Information – La Presse	-	-	-	14,334	-
S Transcontinental weekly journalists	-	-	-	2,472	-
STT La Presse IT centre	-	-	-	11,120	-
STT Television Consortium – Quebec, Canada	-	-	-	2,887	-
SE RDS	-	-	-	4,347	-
S Information – Transcontinental	-	-	-	6,620	-
STT CKVM-CKVT Ville-Marie	-	-	-	20,593	-
S Representatives -Soleil	-	-	-	5,444	15,853
SEE Office – Soleil	-	-	-	5,444	15,853
S Newsroom – Soleil	-	-	-	5,179	15,853
SC Progress	-	-	-	4,342	15,853
S Advertising – Saguenay	-	-	-	2,580	15,853
STT Unimedia telemarketing	-	-	-	6,944	-
Quebec ASS. of Journalists	-	-	-	-	23,401
ST Radio-Canada	-	-	-	695,891	-
ST Acadie Nouvelle Ltée	-	-	-	14,689	-
S Communications République de Madawaska	-	-	-	2,248	-
SNE La Voix de l'est	-	-	-	-	15,853
S Advertising – Nouvelliste	-	-	-	-	15,853
S Information Nouvelliste	-	-	-	8,478	15,853
Tranconstinental Hebdos	-	-	-	8,646	-
Avenir réseau muséal au Québec	-	-	-	19,097	-
Avenir de l'information	-	-	-	32,140	-
Bankruptcy GCM	-	-	-	-	-
Balances of less than \$2,000	-	-	-	6,417	1,702
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 937,896</u>	<u>\$ 199,486</u>
OTHER EXPENSES					
Action in nullity – Employment insurance	\$ -	\$ -	\$ -	\$ -	\$ (35,485)
UCCO-SACC	-	2,049	-	1,095,206	150,772
Shipping request for \$25 solidarity donor	-	-	-	11,632	-
Sigs, posters and buttons	-	-	-	233,663	-
Press releases (Telbec)	-	-	-	642,554	-
FDP tools	-	-	-	364,079	-
Strikers' changing room and solidarity	-	-	-	28,903	-
Centennial initiative	-	-	-	16,938	-
Bill 15	-	-	-	-	577,729
Labour code and essential services – 2015	-	-	-	-	91,038
Bill 10 – health and social services	-	-	-	-	30,347
Essential services – 2017	-	-	-	-	87,710
Intervention – Bill 24	-	-	-	-	16,282
Complaint – DGE 2014	-	-	-	-	45,033
Follow-up – general assemblies	-	-	-	-	16,724
CSN posters – 2016	-	-	-	50,240	-
Miscellaneous	-	-	-	41,212	62,526
	<u>\$ -</u>	<u>\$ 2,049</u>	<u>\$ -</u>	<u>\$ 2,484,427</u>	<u>\$ 1,042,676</u>
	<u>\$ 3,319,677</u>	<u>\$ 71,144</u>	<u>\$ 1,389,460</u>	<u>\$ 10,979,906</u>	<u>\$ 2,718,834</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

PROFESSIONAL DEFENCE FUND

SUPPLEMENTARY INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

EXPENSES FOR COMPANY SHUTDOWNS AND FOR PRESERVING JOBS

Advisory group for maintaining and creating jobs in Québec	\$	1,631,000
STT Librairie Martin		4,133
STT Hôtel Maritime		1,278
STT W Hôtel Montréal		32
STT Provigo Armand-Viaud warehouse		3,869
STT Maple Leaf St-Anselme		360
SEE Hôtel Clarendon		149
SEE Laurent Lapointe Ltée		6,557
ST Olympia		201
STT Hôtel des Seigneurs St-Hyacinthe		2,603
SEE Conservatoire Lassalle		432
STT Health and SS – Outaouais		19,511
STT Adapted transport metro Montréal (Médicar)		3,251
STT Social services – Montreal-Laval		10,267
SP Support Collège Lionel-Groulx		9,404
SEE Collège Stanislas		9,434
STT Tuck Tape		175
SNE Velan		55,381
STT Pharmetics		2,127
STT Aérospatial Sargent		497
ST Tembec – Senneterre plant		541
SE Sico Inc.		2,790
STT Canam Ponts Québec		6,243
ST Granicor		32,258
SNE Velan Granby		4,110
SNT Accessoires électriques Laprairie		3,002
Bankruptcy GCM		65,661
ST Information – Droit		22,366
S Advertising consultants – Le Droit Ltée		22,272
SE Office – Le Droit		22,272
S Representatives – Soleil		26,794
SE Office – Soleil		26,232
STT Publications Le Peuple		186
S Newsroom – Soleil		26,082
S Communications – Quotidien		24,620
S Advertising – Saguenay		22,165
SNE – La voix de l'Est		22,517
SE Advertising – La voix de l'Est		3,204
S Advertising Serv. – Nouvelliste		22,772
S Information – Nouvelliste		22,772
	\$	<u>2,139,520</u>

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OTHER FINANCIAL INFORMATION

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

CONFÉDÉRATION DES SYNDICATS NATIONAUX

OTHER FINANCIAL INFORMATION

OPERATING BUDGET

CHANGES IN QUARTERLY RESULTS BUDGETED FOR THE 2017-2020 PERIOD

(WITH COMPARISON WITH ACTUAL RESULTS)

<u>Number of months</u>	<u>Period ending</u>		<u>Budget</u>		<u>Actual</u>
3	May 31, 2017	\$	(3,450,168)	\$	(3,230,136)
6	August 31, 2017	\$	(4,859,276)	\$	(5,782,711)
9	November 30, 2017	\$	(5,420,468)	\$	(5,382,798)
12	February 28, 2018	\$	(5,329,557)	\$	(2,662,521)
15	May 31, 2018	\$	(6,031,384)	\$	(3,386,300)
18	August 31, 2018	\$	(6,464,442)	\$	141,289
21	November 30, 2018	\$	(6,579,798)	\$	1,743,461
24	February 28, 2019	\$	(5,751,013)	\$	1,663,540
27	May 31, 2019	\$	(6,260,290)	\$	(769,369)
30	August 31, 2019	\$	(6,663,396)	\$	3,948,931
33	November 30, 2019	\$	-	\$	-
36	February 29, 2020	\$		\$	

CONFÉDÉRATION DES SYNDICATS NATIONAUX

LIST OF PROJECTS CARRIED OUT BY MCE CONSEILS, THE ADVISORY GROUP ON PRESERVING AND CREATING JOBS IN QUEBEC

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

FÉDÉRATION DU COMMERCE

STT Club de golf Baie-Comeau
STT Quincaillerie Forestville
STT Golf Chute-aux-Outardes
SE Magasins Coop Fatima
STT Newest Servair Montréal
SE Société nat. Québécois de Lanaudière
STT Marché d'alimentation Rainville
SE Production and distribution spring water
STT Mets du Commensal
SE Cie Montour
ST Epiciers Unis Métro-Richelieu
STT Coop Uqam
STT Quincaillerie Forestville
STT Coop Cégep Maisonneuve
STT Coopérative premier défi Laval
STT Resto Vego St-Denis
STT Vast-Auto
STT Iron Mountain
STT Suites Faubourg St-Laurent
STT D'Aux Vivres
STT Bar George
ST – Laundry service
STT Hôtel Pur Québec
ST Manoir du Lac Delage
ST Quebec animal auctions
STT Sanimax
STT Boulangerie Vincent-Massey
SS Supermerché J.C. Bédard
STT Château Mont Ste-Anne
STT Coop. Cégep Ste-Foy
STT Maple Leaf St-Anselme
SEE Hôtel Clarendon
STT Coopérative funéraire des Deux Rives
SEE Laurent Lapointe Ltée
SE Abattoir Berthierville
STT Conrad Laflamme
STT Ferme St-Zotique
STT Colabor
STT Bacon Inter-America

CONFÉDÉRATION DES SYNDICATS NATIONAUX

LIST OF PROJECTS CARRIED OUT BY MCE CONSEILS, THE ADVISORY GROUP ON PRESERVING AND CREATING JOBS IN QUEBEC

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

FÉDÉRATION NATIONALE DES ENSEIGNANTES ET ENSEIGNANTS DU QUÉBEC

S Course instructors – Université du Québec Hull
STT Collège Nouvelles Frontières
SEE Cégep Montmorency
SE École Vanguard
STT Villa-Maria
SE Course instructors – ETS
S Teachers Collège St-François-de-Laval
SP Séminaire St-François
S Course instructors – Université Laval
S Course instructors – Université du Québec Chicoutimi

FÉDÉRATION DES PROFESSIONNELLES

SE RESO
STT CEDEST
STT Viomax
STT CHUM foundation
SPP SEMO Chaudière-Appalaches
SEE Carrefour jeunesse emploi
ST Centre Étape
STT Centre communautaire l'Arc-en-soi
SP SAQ technical and professional staff
STT Arc-en-soi community/residential centre
STT career strategy

FÉDÉRATION DE LA SANTÉ ET DES SERVICES SOCIAUX

STT CPE de la Manicouagan
ST MF de Sept-Îles
STT CPE Le Mur-Mûr
SE CPE Chez Ma Tante
STT CPE Les P'tits Coquillages
ST CPE La Marinière
STT SSS de l'Outaouais
STT 24/7 support centre
STT CPE région de Lanaudière

CONFÉDÉRATION DES SYNDICATS NATIONAUX

LIST OF PROJECTS CARRIED OUT BY MCE CONSEILS, THE ADVISORY GROUP ON PRESERVING AND CREATING JOBS IN QUEBEC

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

FÉDÉRATION DE LA SANTÉ ET DES SERVICES SOCIAUX (CONT.)

ST Pavillon Nouveau Point de Vue
STT Terre des Jeunes
STT Laurentians – health and social services
STT Care facilities – Laurentians region
STT CIUSS de l'est de l'île de Montréal
STT CPE Montreal-Laval
STT Complexe domiciliaire Le Renoir
STT Care facilities – Greater Montréal
STT Community services
STT CIUSS de nord de l'île de Montréal
STT Private daycares in Montréal
STT social services – Montreal-Laval
STT Accueil Bonneau
STT CPE MRC Vallée de l'or
STT CPE Québec-Chaudière-Appalaches
STT Private care centres – Quebec City region
SE Medical transport – National Capital
STT CHU Québec
STT CSSS Québec-nord
SE MHS
STT CHUS
STT Private care centres – Estrie
S Paramedics – Estrie
SNE Hotel-Dieu Sorel
STT CSSS Pierre-Boucher
STT CISSS Montérégie
STT Private care centres – Montérégie
STT Société Alzheimer Rive-Sud
STT CHSLD St-Lambert-sur-le-Golf
STT Jardins de Laval
SRTT CPE Cœur-du-Québec
STT Coop Solidarité de la Mauricie
STT CIUSS de la Mauricie et du Centre-du-Québec

CONFÉDÉRATION DES SYNDICATS NATIONAUX

LIST OF PROJECTS CARRIED OUT BY MCE CONSEILS, THE ADVISORY GROUP ON PRESERVING AND CREATING JOBS IN QUEBEC

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

FÉDÉRATION DES EMPLOYÉES ET EMPLOYÉS DE SERVICES PUBLICS

STT Office mun. D'habitation de Gatineau
S Blue collar workers – Gatineau
S Support Cégep Joliette, Repentigny, Terrebonne
S Autobus Terremon
ST Autobus Gil-Ber
SEE Lanaubus
STT Autobus Le Mistral
STT Autobus R.M.
S support staff Collège Lionel-Groulx
STT Ville de Ste-Adèle
SNEE Commission scolaire de Montréal
S Transport de Montréal
SEE Cegep Vieux-Montréal
SE Cégep Montmorency
STT OIIQ
STT Cimetière Notre-Dame-des-Neiges
SEE Collège Stanislas
STT Patro Le Prévost
STT Centre St-Pierre
S ADM security agents
SE Public transport – Greater Quebec City
STT Support – Commission scolaire Charlevoix
SP Support Collège de Limoilou
SE Support Fonds FRQNT-FRQSC
S Support – Commission scolaire des Appalaches
S School support staff – Découvreurs
S School support – Navigateurs
SNE Cégep Rivière-du-Loup
SE Municipal – Rivière-du-Loup
SE Municipal – Ville de Saguenay
S School transport – Saguenay
STT Autobus Coaticook
SMTT Vaudreuil-Dorion
SE Municipal – Ville Sorel-Tracy
SE Confédération de l'UPA
S Support staff – Hautes-Rivières
STT Transport F Lussier
STT Municipality of St-Polycarpe
STT Vacuum National – Sorel
S Chauffeurs Courrier ICS

CONFÉDÉRATION DES SYNDICATS NATIONAUX

LIST OF PROJECTS CARRIED OUT BY MCE CONSEILS, THE ADVISORY GROUP ON PRESERVING AND CREATING JOBS IN QUEBEC

36-MONTH PERIOD ENDED FEBRUARY 29, 2020

FÉDÉRATION DE L'INDUSTRIE MANUFACTURIÈRE

S Forest firefighters – Côte-Nord
STT Sopfeu Bas-St-Laurent
STT Outils A. Richard
STT Timcal
STT Sonaca Montréal
SNE Velan
STT Lavo
ST Câbles d'acier Pointe-Claire
STT Pharmetics
STT MDA Espace
S Forest firefighters Abitibi-Témiscamingue
STT fiberglass
ST Béton Provincial Matane
SNTT Pâtes et Papiers d'Alma
STT C.P.A. Saguenay-Lac-St-Jean
SN Sylviculture
SN Produits chimiques Valleyfield
S Aciers Forgés Sorel
S iron and titanium workers
SNE Kronos Canada
SNT Accessoires Electriques Laprairie
STT Oldcastle Solutions Enclosure
SE Rivière-aux-Rats sawmill
SN St-Maurice plant
STT Shawinigan Aluminium

FÉDÉRATION NATIONALE DES COMMUNICATIONS

SE CHNC New Carlisle
ST Information – Droit
STT Théâtre Vieux-Terrebonne
SE Office – Montreal region newspapers
STT Bars – Place des Arts
ST CKVM and CKVT
S Le Soleil
STT Le Courrier de Portneuf
STT Unimarketing
S Communications Radio-Canada
ST Acadie Nouvelle Ltée
S Communications République de Madawaska

FINANCIAL CONTRIBUTIONS

Labour relations – p. 24	\$	699,000
Expenses for company shutdowns and preserving jobs – p. 77	\$	2,139,520