

SGEU
Consolidated Financial Statements
December 31, 2018

Management's Responsibility

To the Members of Saskatchewan Government and General Employees' Union:

Management is responsible for the preparation and presentation of the accompanying consolidated financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian accounting standards for not-for-profit organizations and ensuring that all information in the annual report is consistent with the statements. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the consolidated financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of consolidated financial statements.

The Provincial Council is composed entirely of Members who are neither management nor employees of the Union. The Council is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Council fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Council is also responsible for recommending the appointment of the Union's external auditors.

MNP LLP is appointed by the members to audit the consolidated financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Council and management to discuss their audit findings.

April 24, 2019

A handwritten signature in black ink, appearing to read 'R. Schramm', written over a horizontal line.

Richard Schramm, Controller

Independent Auditor's Report

To the Members of Saskatchewan Government and General Employees' Union:

Opinion

We have audited the consolidated financial statements of Saskatchewan Government and General Employees' Union (the "Union"), which comprise the consolidated statement of financial position as at December 31, 2018, and the consolidated statements of operations, changes in net assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Union as at December 31, 2018, and the results of its consolidated operations and its consolidated cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

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

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Union'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 Union or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

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

- Identify and assess the risks of material misstatement of the consolidated 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 Union'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 Union's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated 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 Union to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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.

Regina, Saskatchewan

April 24, 2019

MNP LLP

Chartered Professional Accountants

SGEU
Consolidated Statement of Financial Position
As at December 31, 2018

	<i>General</i>	<i>Defense</i>	<i>Contingency</i>	<i>2018</i>	<i>2017</i>
Assets					
Current					
Cash	730,965	346,381	141,163	1,218,509	1,282,148
Accounts receivable	569,296	-	-	569,296	584,410
Prepaid	159,689	-	-	159,689	286,298
Due from general fund	-	-	1,984,830	1,984,830	1,884,830
Due from defense fund	7,925,716	-	-	7,925,716	7,126,263
	9,385,666	346,381	2,125,993	11,858,040	11,163,949
Capital assets (Note 4)	12,775,016	-	-	12,775,016	13,448,278
Investments (Note 5)	-	26,045,141	-	26,045,141	27,025,231
Accrued benefit asset (Note 6)	-	-	-	-	1,415,410
	22,160,682	26,391,522	2,125,993	50,678,197	53,052,868
Liabilities					
Current					
Accounts payable and accruals (Note 8)	1,180,695	-	-	1,180,695	1,453,635
Due to LTD Plan (Note 3)	363,621	-	-	363,621	566,684
Due to general fund	-	7,925,716	-	7,925,716	7,126,263
Due to contingency fund	1,984,830	-	-	1,984,830	1,884,830
	3,529,146	7,925,716	-	11,454,862	11,031,412
Accrued benefit liability (Note 6)	1,548,270	-	-	1,548,270	-
	5,077,416	7,925,716	-	13,003,132	11,031,412
Net Assets					
Unrestricted surplus	18,631,536	-	-	18,631,536	18,273,464
Restricted surplus (Note 6)	(1,548,270)	18,465,806	2,125,993	19,043,529	23,747,992
	17,083,266	18,465,806	2,125,993	37,675,065	42,021,456
	22,160,682	26,391,522	2,125,993	50,678,197	53,052,868

Approved on behalf


 Bob Bymoen, President


 Roseann Strelezki, Secretary-Treasurer

The accompanying notes are an integral part of these consolidated financial statements

SGEU

Consolidated Statement of Operations and Changes in Net Assets
For the year ended December 31, 2018

	<i>General</i>	<i>Defense</i>	<i>Contingency</i>	<i>2018</i>	<i>2017</i>
Revenue					
Membership dues	15,304,358	-	-	15,304,358	15,191,252
Assessments	-	375,960	57,752	433,712	490,063
Investment income	16,258	976,542	1,850	994,650	842,476
Initiation fees	57,445	-	-	57,445	48,058
Rental income	132,322	-	-	132,322	189,124
	15,510,383	1,352,502	59,602	16,922,487	16,760,973
Expenses					
Amortization	851,042	-	-	851,042	849,803
Miscellaneous	-	-	-	-	266
Rental expenses	159,224	-	-	159,224	176,068
Campaign expenses	-	1,199,452	-	1,199,452	1,932,814
	1,010,266	1,199,452	-	2,209,718	2,958,951
Program expenses (Schedule 1)	7,853,929	-	-	7,853,929	7,185,858
Administration Expenses (Schedule 2)	6,288,116	184,990	-	6,473,106	5,743,032
Total expenses	15,152,311	1,384,442	-	16,536,753	15,887,841
Excess (deficiency) of revenue over expenses before other items	358,072	(31,940)	59,602	385,734	873,132
Other items					
Loss on disposal of asset	-	-	-	-	(28,621)
Unrealized gain (loss) on investment	-	(1,768,445)	-	(1,768,445)	1,238,536
Recovery of Long-term disability Plan costs	(2,963,680)	-	-	(2,963,680)	633,230
	(2,963,680)	(1,768,445)	-	(4,732,125)	1,843,145
Excess (deficiency) of revenue over expenses	(2,605,608)	(1,800,385)	59,602	(4,346,391)	2,716,277
Net assets, beginning of year	19,688,874	20,266,191	2,066,391	42,021,456	39,305,179
Net assets, end of year	17,083,266	18,465,806	2,125,993	37,675,065	42,021,456

The accompanying notes are an integral part of these consolidated financial statements

SGEU
Consolidated Statement of Cash Flows
For the year ended December 31, 2018

	<i>General</i>	<i>Defense</i>	<i>Contingency</i>	<i>2018</i>	<i>2017</i>
Cash provided by (used for) the following activities					
Operating					
Excess (deficiency) of revenue over expenses	(2,605,608)	(1,800,385)	59,602	(4,346,391)	2,716,277
Amortization	851,042	-	-	851,042	849,803
Investment income from investments	-	(973,346)	-	(973,346)	(835,283)
Change in the market value of investments	-	1,768,445	-	1,768,445	(1,238,539)
Management fee from investments	-	184,990	-	184,990	181,177
Loss on disposal of capital assets	-	-	-	-	28,622
Long-term disability costs (recovery) / loss	2,963,678	-	-	2,963,678	(633,230)
	1,209,112	(820,296)	59,602	448,418	1,068,827
Changes in working capital accounts					
Accounts receivable	15,114	-	-	15,114	(37,673)
Due to LTD Plan	(203,063)	-	-	(203,063)	(268,387)
Due from general fund	-	-	(100,000)	(100,000)	-
Due from defense fund	(799,454)	-	-	(799,454)	(2,452,815)
Prepaid	126,609	-	-	126,609	9,753
Accounts payable and accruals	(272,937)	-	-	(272,937)	(135,534)
Due to general fund	-	799,454	-	799,454	2,452,815
Due to contingency fund	100,000	-	-	100,000	-
	175,381	(20,842)	(40,398)	114,141	636,986
Investing					
Purchase of capital assets	(177,780)	-	-	(177,780)	(198,753)
Purchase of investments	-	-	-	-	(860,000)
	(177,780)	-	-	(177,780)	(1,058,753)
Decrease in cash resources	(2,399)	(20,842)	(40,398)	(63,639)	(421,767)
Cash resources, beginning of year	733,364	367,223	181,561	1,282,148	1,703,915
Cash resources, end of year	730,965	346,381	141,163	1,218,509	1,282,148

The accompanying notes are an integral part of these consolidated financial statements

1. General

Saskatchewan Government and General Employees' Union (the "Union") is a democratic union, through which members strive for healthy productive work environments as they provide quality public services and presentation for all interest groups. The Union's vision is a structure that is membership driven ensuring democratic and equitable representation. The structure will accommodate the diversity of the membership and allow for accountable leadership and effective communication.

2. Significant accounting policies

The consolidated financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations, and include the following significant accounting policies:

Fund accounting

The accounts of the Union are maintained in accordance with the principles of fund accounting, whereby the resources of the Union are classified into funds associated with specific activities or objectives. For financial reporting purposes, there are three funds presented in these financial statements:

- i) The General Fund reflects the conduct of general operations and activities.
- ii) The Defense Fund reflects the operations for those activities related to the defense of the union and strikes.
- iii) The Contingency Fund exists to meet unforeseen or unusual financial needs of the union.

Interfund receivables and payables are non interest bearing and have no fixed terms of repayment.

Consolidation

SGEU has consolidated the assets, liabilities, revenues and expenses of its subsidiary after the elimination of intercompany transactions and balances. The consolidated financial statements include the accounts of the Union, and its wholly owned real-estate holding subsidiary (101140532 Saskatchewan Ltd) as at December 31, 2018.

Basis of presentation

These consolidated financial statements reflect the assets, liabilities, revenue and expenses of the Union, including the Defense Fund, and the Contingency Fund.

Cash and cash equivalents

Cash and cash equivalents include balances with banks and short term investments with maturities of three months or less. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution if fair value can be reasonably determined.

Amortization is provided using the straight-line method at rates intended to amortize the cost of assets over their estimated useful lives.

In the year of acquisition, amortization is taken at one half of the below rates.

The organization expenses all software.

	Method	Rate
Buildings	straight-line	20 years
Computer equipment	straight-line	3 years
Furniture and fixtures	straight-line	5 years

Union leave accrual

SGEU accrues Union leave based on members attending union functions throughout the year. Union leave is remitted to the employers upon receipt of invoices. Union leave not invoiced after a one year period is recovered.

2. Significant accounting policies *(Continued from previous page)*

Pension plan

The Union contributes to a defined contribution plan which consists of a 9% (2017 - 9%) contribution made by the employee, which is matched by SGEU. During the year contributions of \$785,893 (2017 - \$714,575) were made to the pension plan.

Revenue recognition

Revenue from membership dues is recorded monthly and during the period in which the individual is a member of the union. Investment income is recorded as it is earned. Assessment revenue is recognized as it is earned. Rental revenue is recognized as earned.

Income taxes

The Union is exempt from taxes under the provision 149 (1)(l) of the Income Tax Act.

Measurement uncertainty

The preparation of consolidated financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the reporting period.

Capital assets are amortized based on the estimated useful lives.

The Long-term Disability Plan's accrued benefit asset or liability is based on a number of assumptions about future events including: recovery and mortality rates, interest rates and expected benefits from other sources. The actual experience may vary significantly from the assumptions used.

Assessment revenue is initially recorded based on the estimated working membership each month.

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenues and expenses in the periods in which they become known.

Financial instruments

The Organization recognizes its financial instruments when the Organization becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities originated and issued in a related party transaction with management, except for, financial assets and liabilities originated and issued in all other related party transactions which are initially measured at their carrying or exchange amount in accordance with Section 3840 *Related Party Transactions* (refer to Note 3).

At initial recognition, the Organization may irrevocably elect to subsequently measure any financial instrument at fair value. The Union subsequently measures all financial assets and liabilities at amortized cost except cash and long-term investments which are at fair value.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in the excess (deficiency) of revenues over expenses for the current period. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

Financial assets recorded at fair value are cash and long-term investments, and at amortized cost are accounts receivable, rental receivable, and dues receivable.

2. Significant accounting policies *(Continued from previous page)*

Financial asset impairment:

The Organization assesses impairment of all of its financial assets measured at cost or amortized cost. The Organization groups assets for impairment testing when available information is not sufficient to permit identification of each individually impaired financial asset in the group; there are numerous assets affected by the same factors; no asset is individually significant. Management considers whether the issuer is having significant financial difficulty; whether there has been a breach in contract, such as a default or delinquency in interest or principal payments in determining whether objective evidence of impairment exists. When there is an indication of impairment, the Organization determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year. If so, the Organization reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets; and the amount expected to be realized by exercising any rights to collateral held against those assets. Any impairment, which is not considered temporary, is included in current year excess (deficiency) of revenues over expenses.

The Organization reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in the excess (deficiency) of revenues over expenses in the year the reversal occurs.

3. Related party transactions

The SGEU is related to the Saskatchewan Government and General Employees' Union Long Term Disability Plan by virtue of common control. The members of the SGEU LTD Plan, are also members of SGEU. At December 31, 2018, the Union has recorded an amount payable to SGEU LTD of \$363,621 (2017 - \$566,684). This amount is based on the exchange amounts.

4. Capital assets

	Cost	Accumulated amortization	2018 Net book value	2017 Net book value
Land	1,445,210	-	1,445,210	1,445,210
Buildings	13,289,612	2,330,374	10,959,238	11,616,776
Computer equipment	490,003	386,282	103,721	103,152
Furniture and fixtures	880,846	613,999	266,847	283,140
	16,105,671	3,330,655	12,775,016	13,448,278

5. Long-term investments

	2018	2017
Measured at fair value (Defense Fund):		
Bonds	5,699,570	5,630,145
Preferred Shares	6,607,343	7,638,972
Common Shares	7,234,723	7,491,240
Mutual Funds and Cash	6,503,505	6,264,874
	26,045,141	27,025,231

6. Accrued benefit liability

SGEU's long-term disability plan is intended to provide income protection for participating union members who are totally disabled, unable to work, and who are not covered by Workers' Compensation or automobile insurance. Plan participants consist of the members of the participating bargaining units of the plan. Bargaining units of SGEU can become participants of the plan through a vote to join decided by a majority. Current service costs of this plan are charged to earnings on the basis of actuarial valuations, the most recent valuation for SGEU was December 31, 2018. Valuations will be completed on an annual basis. In 2018, the accrued benefit asset decreased by \$2,963,680 (2017 - increased by \$633,230) to reflect the results of this valuation.

	2018	2017
Plan net assets fair value	50,080,824	50,941,492
Accrued benefit obligation	(51,629,094)	(49,526,082)
	(1,548,270)	1,415,410

The accrued benefit obligation is actuarially determined. The accrued benefit obligation is based on a number of assumptions about future events including: recovery and mortality rates, interest rates and expected benefits from other sources. The actual experience may vary significantly from the assumptions used. The valuation is based on the following assumptions:

Assumptions	2018	2017
Termination rate of claims	2011 Canadian Institute of Actuaries Group LTD Termination Table, adjusted for experience.	2011 Canadian Institute of Actuaries Group LTD Termination Table, adjusted for experience.
Expected rate of return on plan asset and discount rate	4.00%	4.00%
Inflation rate	2.00% - based on consumer price index	2.00% - based on consumer price index
Cost of living adjustments	1.00%	1.00%
Percentage of claimants expected to be accepted for extension of benefits to age 65	30%	30%
Incurred but not yet reported claims	6/12ths of the estimated current year claims cost	6/12ths of the estimated current year claims cost

The amount of benefits payable under the Long-term Disability Plan may be increased on January 1 each year. The increase in benefits is indexed. The liability for claims is based on a number of assumptions about future events including: recovery and mortality rates, interest rates and expected benefits from other sources. The actual experience may vary significantly from the assumptions used.

The actuary is appointed by SGEU's Council. The actuary is responsible for ensuring that the assumptions and methods used in management's valuation of Provision for Claims Payable are in accordance with accepted actuarial practice, applicable legislation and associated regulations or directives. The actuary is also required to provide an opinion regarding the appropriateness of the Plan's Provision for Claims Payable as at December 31, 2018. Examination of supporting data for accuracy and completeness, a review of the valuation process used and an analysis of the Plan's assets are important elements of the work required to form this opinion.

7. Credit arrangements

At December 31, 2018, the Union had a line of credit with Royal Bank Canada with a maximum limit of \$400,000, none (2017 - \$nil) of which was drawn. The line of credit when advanced bears interest at prime rate and is due on demand. Secured by a general security agreement. Collateral pledged is Royal Bank Dominion Securities defense fund investments.

In addition, SGEU maintains a margin account with its investment manager. The margin account is capped at 50% of the investment balance and has an interest rate of 3%.

8. Accounts payable and accruals

Included in accounts payable and accruals are payroll income taxes, Canada Pension Plan, Employment Insurance, group insurance, pensions payable, and GST payable of \$53,398 (2017 - \$144,676).

9. Contingencies

During the course of normal operations the Union has been named as a defendant in a number of legal claims, the outcomes of which are not determinable at this time. The Union rigorously defends all such actions and management believes that no provision for any potential losses is required within the financial statements. However, there remains some risk that the outcomes of such claims, once settled, may be material.

10. Wholly Owned Subsidiary - financial results

SGEU has consolidated the assets, liabilities, revenues and expenses of its subsidiary after the elimination of intercompany transactions and balances. For the year ended December 31, 2018, prior to consolidation and the elimination of inter-company transactions, the financial statements of the subsidiary had total assets of \$1,228,867 (2017 - \$1,285,741), total liabilities of \$1,246,079 (2017 - \$1,251,094), total deficit of \$17,214 (2017 - net assets of \$34,647), total revenue of \$239,190 (2017 - \$295,992), and total expenses of \$211,050 (2017 - \$249,725).

11. Financial instruments

The Organization, as part of its operations, carries a number of financial instruments. It is management's opinion that the Organization is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

Credit concentration

Accounts receivable from two employers represents 55% (2017 - 35%) of total accounts receivable as at December 31, 2018. The Union believes that there is minimal risk associated with the collection of these amounts. The balance of accounts receivable is widely distributed among the remainder of the Union's customer base. The Union performs regular credit assessments of its customers and provides allowances for potentially uncollectible accounts receivable.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. Changes in market interest rates may have an effect on the cash flows associated with some financial assets and liabilities, known as cash flow risk, and on the fair value of other financial assets or liabilities, known as price risk.

The Organization is exposed to interest rate cash flow risk with respect to its line of credit and its accrued benefit asset/liability which are subject to varying interest rates. The Union is not exposed to interest rate price risk.

Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The Organization's investments in publicly-traded securities and corporate bonds exposes the Organization to price risk as these investments are subject to price changes in an open market due to a variety of reasons including changes in market rates of interest, general economic indicators and restrictions on credit markets.

Liquidity risk

Liquidity risk is the risk that the Organization will encounter difficulty in meeting obligations associated with financial liabilities. The Organization's exposure to liquidity risk is dependent on the sale of inventory, collection of accounts and notes receivable, purchasing commitments and obligations or raising funds to meet commitments and sustain operations.

Saskatchewan Government and General Employees' Union
Schedule 1 - Schedule of Program Expenses

For the year ended December 31, 2018

	2018	2017
A. INTERNAL STRUCTURES AND ADMINISTRATION		
INTERNAL STRUCTURES AND CONVENTIONS (A01)	2,021,143	2,022,032
PLAN MANAGEMENT & ADMIN UPGRADES (A02)	(13,035)	(7,681)
BENEFIT PLAN ADMINISTRATION (A05)	16,501	15,186
LABOUR COUNCIL (A06)	38,253	38,966
	2,062,862	2,068,503
B. DEFENSE OF CONTRACT AND UNION RIGHTS		
BARGAINING / SERVICING (B01)	843,831	771,528
PSGE COMMITTEES (B03)	2,367,091	1,834,057
DEFENSE OF MEMBER GROUPS (B04)	354,022	289,027
LEGAL DEFENSE (B06)	468,573	431,577
OTHER (B07)	22,852	58,569
	4,056,369	3,384,758
C. CONTRACT ENFORCEMENT		
ELECTED REPS. TRAINING AND DEVELOPMENT (C02)	219,461	238,522
ARBITRATIONS (C05)	155,053	156,866
	374,514	395,388
E. UNION PUBLICATIONS		
UNION PUBLICATIONS (E03)	74,416	87,761
F. PROVINCIAL STANDING COMMITTEES		
PROVINCIAL STANDING COMMITTEES (F01)	324,390	256,402
LOCAL/SECTOR UNION LEAVE (F05)	(7,072)	27,379
SECTOR EXPENSES (F04)	119,212	157,800
	436,530	441,581
G. SOLIDARITY		
NUPGE MEMBERSHIP & ACTIVITIES (G01)	341,387	340,109
SFL MEMBERSHIP & ACTIVITIES (G02)	364,108	265,468
CLC MEMBERSHIP (G06)	143,743	202,290
	849,238	807,867
TOTAL PROGRAM EXPENSES	7,853,929	7,185,858

SASKATCHEWAN GOVERNMENT & GENERAL EMPLOYEES' UNION
Schedule 2 - Schedule of Administration Expenses (General Fund)

For the year ended December 31, 2018

	2018	2017
OFFICE EXPENSES		
330 SUPPORT	2,304	-
405 T&S MEMBER	3,109	1,041
410 STIPEND	817	176
415 PAYLOSS	24,746	10,442
500 BUILDING MAINTENANCE	78,859	73,179
511 COMPUTER-SOFTWARE	77,197	50,376
512 COMPUTER-HARDWARE	11,152	6,066
513 COMPUTER-MAINTENANCE	647	327
515 UTILITIES	65,415	55,971
519 MANAGED HOSTING	121,525	119,666
525 OFFICE OPERATIONS	161,659	130,381
530 RENT	56,223	53,915
535 TELEPHONE	46,173	41,290
540 TELEPHONE/CELLS	46,769	38,097
545 AUDIT	69,889	69,219
555 COFFEE	4,470	4,641
560 DONATION	11,917	19,383
575 FEES (RECOVERY)	(4,870)	(9,320)
587 BANK INTEREST/SERVICE CHARGE	5,846	4,160
590 INSURANCE	36,902	31,951
625 POSTAGE/CARTAGE	150,179	115,314
635 REGISTRATION FEE	2,414	210
645 RESOURCE MATERIAL	54,081	45,960
662 UNIONWARE SUPPORT	59,904	45,248
665 TAXES	132,227	135,103
705 LOCAL STEWARD CHARGES (RECOVERY)	(995)	-
706 MISCELLANEOUS RECOVERIES	(256,089)	(396,749)
835 LEGAL	7,478	31,409
Total Office Expenses	969,948	677,458

SASKATCHEWAN GOVERNMENT & GENERAL EMPLOYEES' UNION
Schedule 2 - Schedule of Administration Expenses (General Fund)

For the year ended December 31, 2018

	2018	2017
STAFF COSTS		
200 BUILDING SERVICE WORKER	117,144	106,441
205 ADMIN	963,192	979,663
210 LRO/ORG	1,471,057	1,469,431
215 RES/EDUC	68,042	61,938
220 ACCOUNTING	220,693	232,803
230 OUT OF SCOPE	578,532	416,002
235 COMMUNICATIONS	316,096	261,518
240 OVERTIME	127,700	79,194
367 EMPLOYER PAID TRAINING	-	2,049
368 MANAGEMENT TRAINING	21,831	3,868
Sub-Total	3,884,287	3,612,906
BENEFITS		
300 UIC EMPLOYER	65,898	60,215
305 CPP EMPLOYER	151,702	133,330
315 GROUP INSURANCE-EMPLOYER	2,824	2,953
320 PENSION-EMPLOYER	370,942	343,410
345 DENTAL/DRUG/OPTICAL - EMPLOYER	156,604	149,040
355 SEP ALLOWANCE	5,520	6,884
360 WORKERS COMPENSATION	22,056	21,519
362 DOMESTIC EMERGENCY/FAMILY LEAVE	1,143	1,305
364 SICK LEAVE	383,370	287,458
376 JOINT ED LEAVE	62,564	62,224
Sub-Total	1,222,623	1,068,337
Total Staff Costs	5,106,910	4,681,243
100 Staff T&S	211,258	203,154
TOTAL ADMINISTRATION	6,288,116	5,561,855